

ANNUAL BUDGET, FIVE-YEAR FINANCIAL PLAN,  
AND  
CAPITAL IMPROVEMENT PROGRAM

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



(From left to right) District 1 Commissioner Bill Proctor, District 5 Commissioner David O'Keefe, At-Large **Vice-Chair** Commissioner Carolyn Cummings, At-Large **Chairman** Nick Maddox, District 4 Commissioner Brian Welch, District 3 Commissioner Rick Minor, and District 2 Commissioner Christian Caban

Leon County Courthouse  
301 South Monroe Street, 5<sup>th</sup> Floor  
Tallahassee, Florida 32301  
Phone Number: 850-606-5302

[www.leoncountyfl.gov](http://www.leoncountyfl.gov)

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## Introduction

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### Nick Maddox, Chairman, At-Large



Nick was elected to serve the citizens of Leon County in 2010 with the goal of bringing diversity, increased transparency, and a competitive edge to a county he has grown to love. Recruited to play football in 1999 for Florida State University, Nick left North Carolina for Tallahassee and found the place he would call home. As a running back with FSU, Nick was a part of the 1999 National Championship Team and left in 2001 to play at the highest level, the National Football League.

After spending three years in the NFL playing with the Browns, Chargers and Panthers, Nick returned home to Tallahassee and the Florida State Seminoles. He graduated with dual degrees in business and real estate while working with the Seminole Boosters.

Nick's passion for football, winning, and family has translated quickly to success for Leon County. He has committed his time in office to focusing on building up Tallahassee's youth, bringing in new businesses to Tallahassee, and growing local businesses. His tenacious support of redevelopment areas, quality of life, and environmental preservation is ensuring that Leon County remains an ideal home for years to come.

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### Carolyn D. Cummings Esq., Vice-Chair, At-Large



Commissioner Carolyn D. Cummings has served the citizens of Leon County since 2020. Carolyn was elected to the Board of County Commissioners on November 3, 2020. A native of Mississippi, she received her undergraduate degree from Alcorn State University, performed graduate studies at the University of Southern Mississippi and Laney College and received her Juris Doctorate from the University of Florida Law School. A Leon County resident for over thirty-five years, she has been a practicing attorney in the public and private sectors, in various state agencies that have since been abolished, including the State of Florida Department of Labor and Employment Security as Assistant General Counsel, the State Retirement Commission, as Legal Advisor and Senior Attorney at the Florida Department of Administration. She was a partner in the law firm of Cummings & Hobbs, P.A. for over thirteen years and is now the owner of Carolyn Cummings, P.A. where after being elected, she only practices in the area of probate law.

As an undergraduate, she became committed to public service through her membership in Delta Sigma Theta Sorority, Inc., and is now a Golden Life Member and a local member of the Tallahassee Alumnae Chapter. She is currently actively involved in many community service organizations that are designed to enhance the quality of life for all citizens. Those include the National Association of University Women, and the Lincoln Center Foundation. She provides free legal services to Senior Citizens through her affiliation with both organizations and she has provided pro bono services to indigent clients through the local Legal Aid Foundation. Carolyn is a member of several professional organizations including, the Tallahassee Barristers Bar Association as a Past President and Past Vice-President, the Tallahassee Bar Association, and the Florida Bar Association. She served as Past President and former Board Member of Legal Services of North Florida, Inc. for over twenty-five years and through the Thunderdome Project she has mentored young lawyers in the family law area. She has been recognized by the Florida Supreme Court for her level of free legal services provided to senior and low-income citizens.

Carolyn is a Life Member of the National Association for the Advancement of Colored People (NAACP) and a member of the Tallahassee Branch. She is an associate member of the Tallahassee Chapter of Jack and Jill of America, Inc., and the current President of the Tallahassee Area Coalition Center of Excellence Advisory Board. A member of Bethel Missionary Baptist Church, Tallahassee, Florida for over thirty-seven years, she served for many years as the Church Attorney, Sunday school teacher and choir member. She is the proud Mother of one son, Terrell Cummings, a 2004 graduate from the Rickards High School International Baccalaureate Program. Terrell is a 2009 graduate from the University of Florida with a Biochemistry Degree and a 2013 graduate from Harvard Medical School. Terrell is presently a practicing anesthesiologist in Arlington, Texas.



## Introduction

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### Bill Proctor, District 1



Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor served as Chairman in 2006, 2015, and 2022. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, education, and economic development. Commissioner Proctor attended FAMU High School from 1st through 12th grade. After earning an undergraduate degree from Howard University School of Communications he furthered his studies and obtained his Juris Doctorate from Howard University School of Law where he also served on the University's Board of Trustees as the graduate student member. Commissioner Proctor furthered his studies at Boston University School of Theology, ITC in Atlanta and Wesley Seminary in Washington, D.C.. Commissioner Proctor has engaged in many diverse activities providing leadership, creativity, and vision for our community. The breadth of his service includes church, community, higher education, federal, state, and local government. He has served on several community advisory boards and has received numerous awards and recognitions for public service. Commissioner Proctor is a much sought-after speaker, commentator, and writer of political commentaries. He is an Associate Minister at Bethel A.M.E. Church in Tallahassee, Florida where he entered the ministry in 1985. He served as a pastor in the A.M.E. Church for nine years. Currently, he is a Political Science instructor at Florida A&M University. He also serves as the advisor to the College Democrats student organization and mentor's numerous students. He is currently serving as interim Pastor of Salem A.M.E Church, Greensboro, Florida. Commissioner Proctor's professional political career began as a Staff Assistant to United States Senator Bob Graham of Florida. He went on to serve as a Special Assistant to Governor Lawton Chiles before winning a special election to the Leon County Commission. Commissioner Proctor serves District 1 constituents with a "Clear Voice" addressing the needs of the community. Commissioner Proctor has achieved several accomplishments worthy of noting; Widening of Crawfordville Road (US Hwy 319 South) and the widening of Orange Avenue, assisted with the building of the B.L. Perry Branch Public Library and the southside Richardson-Lewis Health Center, chaired the 50th Anniversary of the Tallahassee Bus Boycott in 2006, led the charge to keep the Bond Elementary School in the community at its current site, chaired the Social and Political Action Committee of the Florida Conference of the A.M.E. Church for several years, represented the county as the chief negotiator of the Fallschase Development Settlement Agreement. Over one billion dollars has been invested in District 1 under Commissioner Proctor's tenure. The Commissioner has continued with each passing year to chronicle seasons of success within District 1.

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### Christian Caban, District 2



Christian Caban was elected to the Leon County Commission to represent District 2 in 2022. He is passionate about serving the best interests of District 2 and prioritizes public infrastructure, economic development, community safety, youth services and environmental issues. Christian is an entrepreneur and businessman bringing a practical business mindset to his role as commissioner. He has launched and successfully owns multiple hospitality businesses in Leon County. Christian is responsible for the strategic oversight of the businesses he runs. He is respected within the local business community for his hard-earned success as well as his dedication to seeing the greater Tallahassee business community thrive. Christian serves on the board of the Downtown Redevelopment Commission where he plays an active role in advising the Community Redevelopment Agency on revitalization strategies to stimulate the surrounding downtown area. Philanthropically, Christian is passionate about supporting underprivileged youth. He serves as the vice chairman of the board for the Children's Home Society and has founded numerous fundraisers and community events to benefit the community's at-risk children. A lifelong Floridian, Commissioner Caban was born in Miami and raised in Ocala, FL as one of six children. He attended Florida State University earning a bachelor's degree in chemical science and a minor in entrepreneurship.



## Introduction

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### Rick Minor, District 3



Rick Minor was elected to the Leon County Board of County Commissioners in 2018 and was re-elected in 2022. He represents the citizens of County District 3 and is focused on growing our economy, reducing crime, protecting the environment, and ensuring that our local government performs at the highest ethical standards. He is also concentrated on improvements to northwest Leon County such as the North Monroe corridor, Tharpe Street, and the Lake Jackson Greenway.

Rick recently served as the Chief Executive Officer of our region's nonprofit food bank. During his tenure, the food bank's distribution grew by 86%, revenue increased by 54% and in FY 2019 it provided an all-time record 12.7 million pounds of food to those in need. The food bank coordinated with more than 135 agency partners across the Big Bend region; including churches, schools, and other nonprofits, and served about 55,000 people each month.

Rick is also the former Chief of Staff to the Mayor's Office at Tallahassee's City Hall. In that role, he was responsible for managing both the Mayor's Office and the City's involvement in various projects such as Local Business Saturday, Choose Tallahassee, and the DeSoto 'America's First Christmas' site. Rick also functioned as the City's intergovernmental and legislative liaison, advocating for federal and state policies that benefited Tallahassee's residents and businesses.

For much of his career, Rick has developed public policy for state and local governments, and he has also spent a great deal of time in the private sector, running the financial operations of a small business, managing accounts, and making payroll for employees. In addition, Rick spent nearly a decade as a business and information technology consultant, working on numerous private and public sector projects throughout the United States as well as in Germany, Hong Kong, Canada, South Africa, and Denmark. Rick is a native Floridian with a Bachelor of Science degree in Business. He has also earned a Master's in Public Administration from Harvard University's Kennedy School of Government. Rick and his wife Jessica are the proud parents of two young daughters, and the four of them often spend their time hiking along Leon County's trails or kayaking on Lake Jackson.

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### Brian Welch, District 4



Brian Welch was elected to the Leon County Commission in November of 2020 to represent the residents of Northeast Leon County in District 4. Brian's priorities are to protect the quality of life and property values of our NE neighborhoods. To provide adequate recreational and transportation infrastructure to the growing NE community, while also protecting our environment and keeping our communities safe. Brian is a member of Leadership Tallahassee, Class 36 as well as serving on the board of the Foundation for Leon County Schools and the Centerville Conservation Community homeowners association from 2017-2020. Brian has lived in NE Tallahassee since 1997 and has been a Social Studies teacher at Chiles High School since 2007. A diehard Timberwolf, Brian has served in many roles during his tenure at Chiles, including as the "Voice of the Timberwolves" football team, Key Club sponsor, Youth Leadership Tallahassee coordinator, Business Advisory Council coordinator and Vice President and Founding member of the Chiles High School Foundation. At Chiles, Brian has had the opportunity to lead many community service

endeavors, including the March of Dimes men-in-labor program, the annual Wolf Dash 5k and numerous canned food drives benefitting Second Harvest. Brian has had the pleasure of travelling the world with his students, leading six international educational tours, including trips to France, Italy, England, Ireland, Scotland, Wales, Australia, and New Zealand, among others. Brian received an Associate's degree from Tallahassee Community College in 1999. He received a Bachelor's degree in Political Science from the Florida State University in 2001, followed by a Master's degree in the renowned Applied American Politics and Policy (MAPP) program at FSU in 2003. Brian subsequently received an additional Master's degree in Educational Leadership from the University of West Florida in 2016. Brian is supported by his wonderful wife Kim, who he met while working at the Killearn Country Club in 1998. Brian and Kim were married on the old North course tee box in 2003. They have three beautiful children, Chloe, Cameron, and Carter, who all attend the amazing public schools in the NE.



# Introduction

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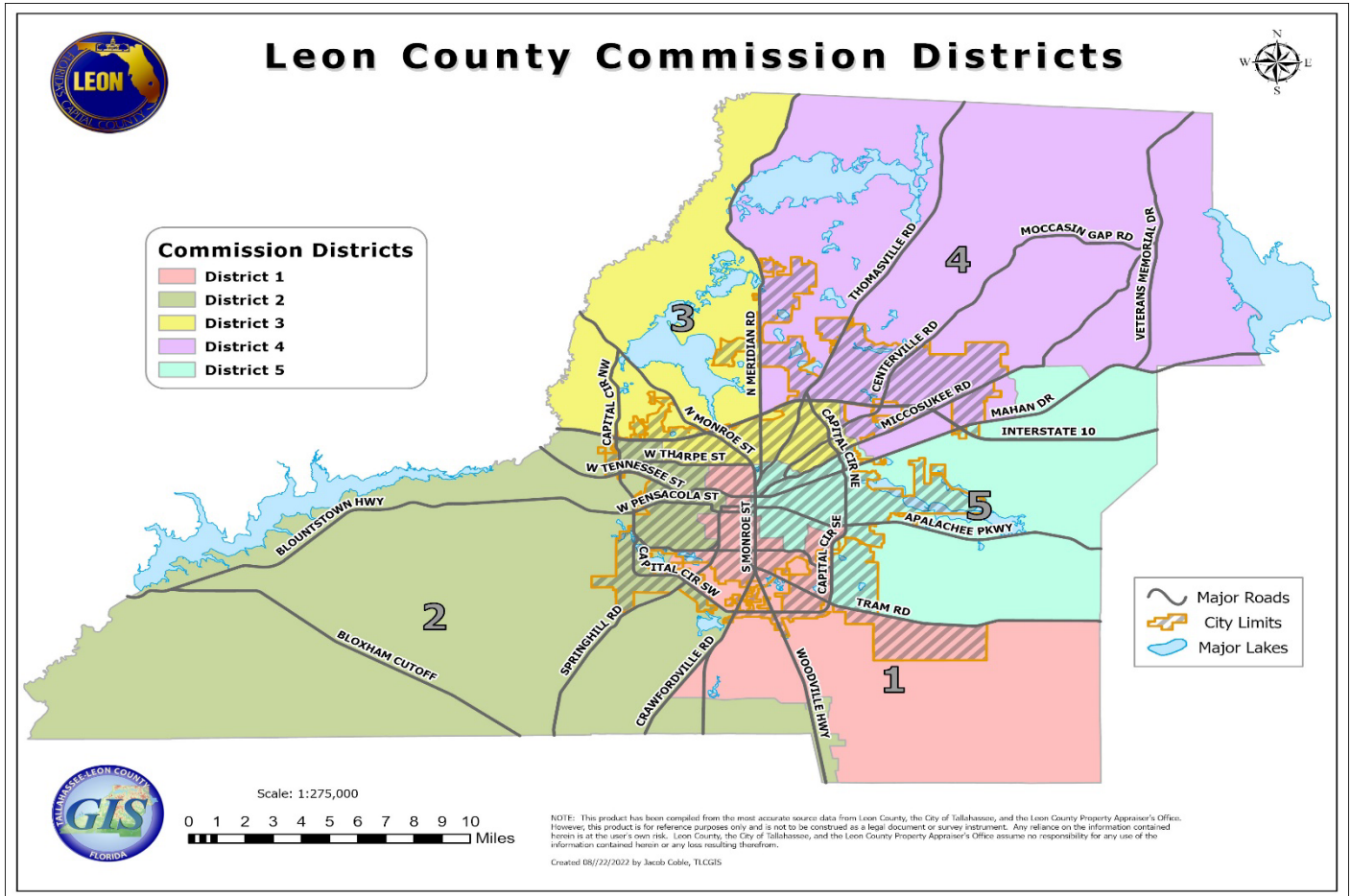
## David O’Keefe, District 5



David O’Keefe was elected to the Leon County Commission by the residents of District Five in 2022. Prior to his election he spent fifteen years overseeing the finances of public nonprofits and government organizations, with a proven track record of ensuring resources are used in the public interest. David obtained his Bachelor of Science in Accounting & Finance from Florida State University in 2007, then Master of Accountancy from Auburn University in 2009. He has been a licensed Certified Public Accountant in Florida since 2010. David has been fortunate to serve the community as a volunteer for VITA Low-Income Tax Preparation Program, the Tallahassee-Leon County Animal Shelter, and by fostering shelter animals. He and his wife, Brooke, live in the Old Town Neighborhood with their rescue pets.

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# »» Introduction



## LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 299,130 people, with 98,841 living in the unincorporated area of the County and 200,289 living within the city limits.

Leon County is a political subdivision of the State of Florida and is guided by an elected seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. The members of the Board also select a chairperson each year. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. Originally part of Escambia and later Gadsden County, Leon County was created in 1824. It was named for Juan Ponce de León, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through a local constitution.

The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners.

Leon County has five Constitutional Officers, which includes the Clerk of the Circuit Court & Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public. Other elected officials of Leon County include the Judiciary, State Attorney, and Public Defender.

The Board of County Commissioners is obligated to fund the operating budget of elected officials partly or in whole. Leon County also has a number of appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners. In addition, the Board appoints a number of committees that serve as quasi-legislative bodies.

## »» Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Leon County, Florida** for its annual budget for the fiscal year beginning **October 1, 2022**. Leon County also received special recognition for the strategic goals and strategies category for demonstrating how the budget is aligned with the overall strategic priorities of the organization.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we will be submitting our budget to GFOA to determine its eligibility for another award.

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 33<sup>rd</sup> consecutive year.

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## »» Introduction

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**PREPARED BY:**  
**Leon County**  
**Board of County Commissioners**

Vincent S. Long  
County Administrator

Alan Rosenzweig  
Deputy County Administrator

Wanda Hunter  
Assistant County Administrator

Shington Lamy  
Assistant County Administrator

Kenneth Morris  
Assistant County Administrator

Ben Pingree  
Assistant County Administrator

**Office of Management & Budget**

W. Scott Ross  
Director, Office of Financial Stewardship

Roshaunda Bradley  
Budget Director

Eryn Calabro  
Principal Management & Budget Analyst

Michelle Tipton  
Senior Management & Budget Analyst

Amy McClure  
Management & Budget Analyst

Shawnya Hernandez  
Management Analyst

Shivani Singh  
Intern

*The Leon County Office of Management and Budget (OMB) received a Certificate of Recognition for Budget Preparation from the Governmental Finance Officers Association (GFOA). The award represents a significant achievement by OMB.*

The purpose of the GFOA is to enhance and promote the professional management of governments for public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership. The association has more than 17,000 members throughout North America.

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# LEON COUNTY GOVERNMENT ORGANIZATIONAL CHART



BOARD OF COUNTY  
COMMISSIONERS



VINCENT S. LONG  
*County Administrator*



CHASITY H. O'STEEN  
*County Attorney*



MATHIEU CAVELL  
*Director, Community Relations and Resilience*



KEVIN PETERS  
*Director*

**| Emergency Management**

- Disaster Preparedness and Response
- 9-1-1 Operations
- Disaster Plan Review
- Emergency Exercises



KIANNA GILLEY  
*Manager*

**| Community and Media Relations**

- Community Relations
- Media Engagement
- Crisis Communications
- Disaster Resiliency



KERRI POST  
*Director*

**| Tourism**

- Destination Marketing
- Sports Tourism
- Signature Event Grants
- Amphitheater Concert Series
- Culture and Arts



CANDICE WILSON  
*Director, Human Resources*



ALAN ROSENZWEIG  
*Deputy County Administrator*



WANDA HUNTER  
*Assistant County Administrator*



CHAD ABRAMS  
*Chief*

**| Office of Public Safety**

- Emergency Medical Services
- Consolidated Dispatch Agency
- Animal Control



TERESA BROXTON  
*Director*

**| Office of Intervention and Detention Alternatives**

- Probation
- Supervised Pretrial Release
- Drug and Alcohol Testing
- PSCC



PAMELA MONROE  
*Director*

**| Library Services**

- Branch Libraries
- Ask a Librarian and Reference
- Community Programming
- Learning Resources
- Technology and Media



KEN MORRIS  
*Assistant County Administrator*



SCOTT ROSS  
*Director*

**| Office of Financial Stewardship**

- OMB
- Risk Management
- Purchasing
- Real Estate Management



ROSHAUNDA BRADLEY  
*Director*

**| Office of Management and Budget**

- Budget Development
- Grants
- Fiscal Planning



MICHELLE TAYLOR  
*Chief Information Officer*

**| Office of Information and Technology**

- Management Information Services
- Geographical Information Systems



NICKI PADEN  
*Assistant to the County Administrator*

**| Legislative and Strategic Initiatives**

- Strategic Planning
- Legislative Affairs



SHINGTON LAMY  
*Assistant County Administrator*



BEN BRADWELL  
*Manager*

**| Veterans Services**

- Benefit Counseling
- Veterans Resource Center
- Emergency Assistance for Veterans



ABBY SANDERS  
*Manager*

**| Health and Human Services**

- Primary Healthcare
- CHSP
- Neighborhood Engagement
- Homelessness
- Direct Emergency Assistance



JELANI MARKS  
*Manager*

**| Housing Services**

- Affordable Housing
- Down Payment Assistance
- Rehabilitation



BEN PINGREE  
*Assistant County Administrator*



BRENT PELL  
*Director*

**| Public Works**

- Operations
- Mosquito Control
- Engineering Services
- Construction Management
- Fleet Management



MAGGIE THERIOT  
*Director*

**| Office of Resource Stewardship**

- Sustainability
- Recycling
- Parks and Recreation
- Facilities
- Solid Waste
- Coop. Extension



BARRY WILCOX  
*Director*

**| Development Support and Environmental Mgmt.**

- Environ. Svcs.
- Dev. Svcs.
- Building Plans Review and Inspection
- Permit/Code Services

**| Department of P.L.A.C.E.**

*(Planning, Land Management and Community Enhancement)*

- Planning
- Blueprint
- Office of Economic Vitality
- MWSBE



# Leon County

## Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301  
(850) 606-5300 [www.leoncountyfl.gov](http://www.leoncountyfl.gov)

### Commissioners

NICK MADDOX  
At-Large  
Chairman

CAROLYN D. CUMMINGS  
At-Large  
Vice Chairman

BILL PROCTOR  
District 1

CHRISTIAN CABAN  
District 2

RICK MINOR  
District 3

BRIAN WELCH  
District 4

DAVID T. O'KEEFE  
District 5

VINCENT S. LONG  
County Administrator

CHASITY H. O'STEEN  
County Attorney

October 1, 2023

Members of the Board of County Commissioners  
Leon County Courthouse  
Tallahassee, FL 32301

Honorable Members of the Board of County Commissioners:

I am pleased to formally present the Board with the FY 2023/2024 Adopted Budget. The Adopted Budget of \$349,453,357 represents an 9.9% increase from last fiscal year. The development of the FY 2023/2024 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the twelfth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing multi-year process that reflects the Board's longer term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

Because of this continuous focus on rigorous fiscal planning, Leon County has been able to perennially provide high quality essential services, make responsible investments in infrastructure, while keeping our tax burden among the lowest for citizens. Even as the COVID 19 pandemic presented unprecedented challenges to our limited resources over the past three fiscal years, Leon County's fiscal discipline and know-how resulted in national recognition for fiscal stability and our organizational capacity to leverage Federal funding for the benefit of the community.

While the economy rebounded more quickly than expected from the impacts of COVID, the sudden and persistent rise in inflation continues to add additional stresses to local government expenses, especially related to the cost of fuel supporting the County fleet, supplies for road and parks repair and maintenance, and most significantly the increased cost of bids for construction projects.

Even with these challenges, due to the long-term fiscal planning by the County the Adopted Budget continues to maintain essential services and the community's infrastructure, ensures

a high performing workforce with fair and equitable practices and invests in making the community stronger by leveraging partnerships and supporting those most in need. The major elements and strategies of the FY 2024 Adopted Budget include:

- No increase in the Countywide property tax rate for the twelfth consecutive year.
- No increase in the stormwater non-ad valorem assessment.
- No increase in the solid waste non-ad valorem assessment.
- Implements a planned increase in the Emergency Medical Service MSTU for the first time since the inception of the Leon County EMS program in FY 2004 to maintain service levels.
- Implements a planned rate increase for the fire service fee to adequately fund services.
- Reduced use of fund balances.
- Maximizes Federal and ARPA funding.
- Continued fiscal constraint in the operating budget with no new general revenue positions.
- Funding for contractual obligations and inflationary cost increases.
- Support for all Constitutional Officer budget requests, including:
  - Support for the Sheriff's budget, including funding for the pay plan for sworn officers to achieve and maintain recruitment and retention efforts.
  - Increased funding for the Supervisor of Elections operation to address the additional Presidential Preference Primary.
- Continued funding for primary healthcare and community health service partners.
- Capital funding to maintain strategic, long-term investments in infrastructure.

Even with the impacts of the COVID 19 pandemic and record high inflation, the FY 2023/2024 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities of the County. As such, the FY 2023/2024 budget also reflects the second year of the FY 2022 - 2026 Strategic Plan and aligns department and division resources with Plan priorities ranging from: septic to sewer in the Primary Springs Protection Zone, the construction of sidewalks and trails, parks and community center enhancements, supporting affordable housing, and reducing homelessness. Additionally, the Adopted Budget supports Board approved Strategic Initiatives by:

- Leverages \$500,000 in Federal funding to address homelessness
- Provides additional funding to United Partners for Human Services (UPHS) to enhance resources available for those experiencing homelessness
- Allocates additional funding (\$283,135) towards building affordable rental housing for low-income families
- Additional funding for Lake Munson water quality testing and aerial surveys
- Support for the Tallahassee/Leon County Bicentennial Celebration
- Promotes opportunities for youth training through the TCC EMT Certification Program at Godby High School

As in previous years, Leon County's FY 2023/2024 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

In closing, I would like to thank the Board for your clear and consistent fiscal and policy leadership and guidance in the wake of a recovering economy and throughout this era of unprecedented challenges and fiscal constraints caused by the COVID 19 pandemic. In addition, the cooperation of the Constitutional Officers was critical in balancing the budget and I genuinely appreciate their efforts. And of course, tremendous thanks go to our employees for the dedication and innovation they bring to this process year-round.

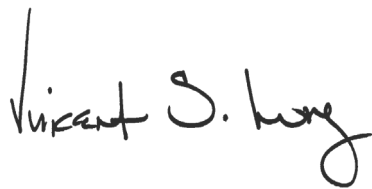
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget includes limited millage and fee increases.

In the same way the County came out of the Great Recession, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the COVID 19 pandemic and the highest inflation rates in four decades.

Despite the challenges, Leon County is positioned to remain fiscally viable and responsible to our citizenry. Through our continuous focus on fiscal stewardship, efficiency, innovation, and performance, I am confident this Adopted Budget and five-year capital plan will provide the resources necessary for Leon County employees to continue to set the standard in delivering essential services to our citizens and for the Board of County Commissioners to continue to fulfill your ambitious vision for our community.

In the following pages, you will find budget summary information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the Adopted FY 2023/2024 operating and capital budgets.

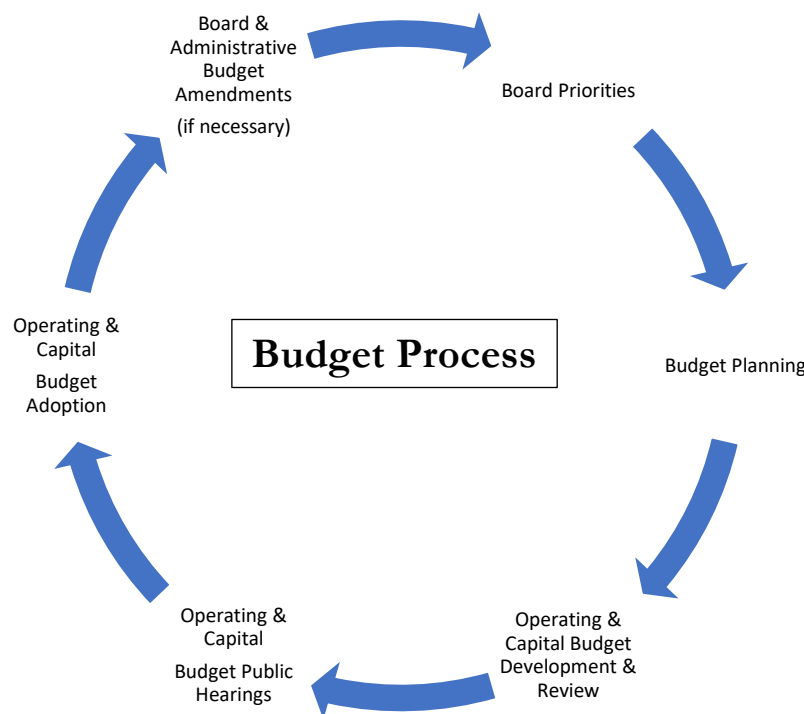
Sincerely,



Vincent S. Long  
County Administrator

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide



**Figure 1: Budget Process:** The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. The end result is an annual operating budget, a five-year financial plan, and a capital improvement program for Leon County.

#### *OPERATING AND CAPITAL BUDGET PLANNING*

##### **Board Priorities**

Annually, the Board conducts a retreat facilitated by the County Administrator to establish the County's priorities for the upcoming year. The January 23, 2023 Board Retreat provided the opportunity to review progress towards the County's strategic initiatives, bold goals and five year targets, and update the current FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY 2022 – FY 2026 Strategic Plan on February 8, 2022. More information about the County's Strategic Plan can be found in Section 4.

##### **Budget Planning**

In early January, County departments/divisions assess program service level impacts and identify internal services needs for the budget year through an Internal Services Request process. Similarly, the capital planning process provides for a capital needs assessment and project identification by departments/divisions. Both processes allow OMB and County Administration to provide financial analysis, evaluation and planning for capital projects, and operating budget impacts.

At the January 24, 2023 Board meeting the Board formally approved a budget calendar. Subsequently, at the February 21, 2023 Board meeting, the Board ratified the actions from the January 2023 Board Retreat and approved the FY 2022 – 2026 Strategic Plan and new strategic initiatives. In March 2023, the Board established the Maximum Discretionary Funding Levels for outside agencies.

#### *OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION*

##### **Operating Budget Development and Review**

Each department, including the constitutional and the judicial officers are responsible for the development of their respective operating budget requests. The departmental budget requests are submitted to OMB during the month of March. Constitutional officers submit their budgets in May and June as specified by Florida Statute and local requirements. During the months of February through June, all budgetary requests are analyzed, revenue estimates are updated. Board policy guidance workshops were conducted on April 25, 2023 and June 20, 2023 to enable OMB to complete the proposed budget. While the capital improvement budget is also developed and reviewed during this time, it has a separate process as described in the following section.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Reader's Guide

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### **Capital Improvement Program**

The Capital Improvement Program (CIP) is a five-year plan for providing public physical improvements funds during a five-year planning period. The program delineates proposed capital projects to be undertaken, the year in which they will be started or acquired, the funding amount expected or required for the projects each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget.

### **Budget Adoption**

The County Administrator presented the proposed budget to the Board at the July 11, 2023 meeting. The Board also established the maximum millage rate at the July 11, 2023 meeting. During the month of September, the Board will adopt the budget at the second of the two statutorily required public hearings, which allows for citizen input. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, the Board adopts the final millage rates and budget by resolution.

### **Budgetary Structure**

Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2023/2024 Adopted Budget for Leon County is balanced with the use of a variety of revenue sources and fund balances.

### **Amendment Request (BAR)**

Budgetary control is maintained at the department level, with OMB providing support to each department. Departmental budgets can be amended according to the County policy for amending the budget (Policy No. 97-11, See Appendix). The County Administrator may authorize personnel services and operating expenditures up to 10 percent of the total budget on an aggregate basis between programs with a \$250,000 cap and intrafund transfers up to \$250,000. All intrafund transfers greater than \$250,000 and all interfund transfers must be approved by a majority vote of the County Commission.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Budget Calendar

**January 2023**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Friday, January 13, 2023	Internal Service Requests Matrix Distributed to Departments/Constitutional/Judicial Officers	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Monday, January 23, 2023	Board Retreat	Board of County Commissioners (BOCC) Executive Staff
Friday, January 27, 2023	Departments/Constitutional/Judicial Officers submit Internal Service Requests	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)

<i>January 2023</i>						
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22	23	24	25	26	27	28
29	30	31				

**February 2023**

Friday, February 3, 2023	New CIP Request forms to Departments GovMax Training GovMax Open to Departments	OMB/All Departments
Tuesday, February 7, 2023		OMB
Friday, February 10, 2023		OMB/ All Departments
Friday, February 17, 2023	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 24, 2023	Memo to Constitutionals with updated FRS, Health Care and Worker Comp Rates	OMB

<i>February 2023</i>						
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**March 2023**

Friday, March 10, 2023	GovMax closes, existing and new CIP submissions in GovMax	OMB/All Departments
Tuesday, March 21, 2023	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)

<i>March 2023</i>						
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**April 2023**

Thursday, April 6, 2023 10:00 am - 4:00 pm	Executive Administrative Hearing (if necessary)	County Administrator/ OMB/All Departments
Tuesday, April 25, 2023 9:00 am - 3:00 pm	Budget Workshop	BOCC/County Administrator/ OMB/All Departments

<i>April 2023</i>						
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23	24	25	26	27	28	29
30						

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Budget Calendar

**May 2023**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Monday, May 1, 2023	Constitutional Officers budgets are due	Constitutional Officers

<i>May 2023</i>						
S	M	T	W	T	F	SA
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21	22	23	24	25	26	27
28	29	30	31			

**June 2023**

Thursday, June 1, 2023	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Thursday, June 1, 2023	Notice to Property Appraisers regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 20, 2023 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments

<i>June 2023</i>						
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**July 2023**

Saturday, July 1, 2023	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Saturday, July 1, 2023	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 11, 2023 9:00 am - 3:00 pm (If Necessary)	Budget Workshop	BOCC/ County Administrator/OMB/All Departments
Tuesday, July 11, 2023	Regular Board Meeting Establishment of Maximum Millage Rate	BOCC/ County Administrator/ OMB/ Departments/ Citizens

<i>July 2023</i>						
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30	31					

**August 2023**

Friday, August 4, 2023	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Thursday, August 24, 2023	Last day for Property Appraiser to mail TRIM notices	Property Appraiser

<i>August 2023</i>						
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13	14	15	16	17	18	19
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27	28	29	30	31		



LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Budget Calendar

September 2023

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, September 12, 2023	BOCC– 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2023/2024	BOCC/County Administrator/OMB/ Departments/Citizens
Thursday, September 14, 2023	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser
Tuesday, September 26, 2023	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2023/2024	BOCC/ County Administrator/OMB/ Departments/Citizens
Friday, September 29, 2023	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB

<i>September 2023</i>						
S	M	T	W	T	F	SA
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023

Sunday, October 1, 2023	Beginning of New Fiscal Year	OMB
Thursday, October 26, 2023	30 day deadline to publish the adopted budget online	OMB
Thursday, October 26, 2023	Final day to submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/OMB

<i>October 2023</i>						
S	M	T	W	T	F	SA
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22	23	24	25	26	27	28
29	30	31				

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

The Reader's Guide provides the basic budgeting information. This section is a layout of the budgeting process and what the budget document consists of as well as an explanation of forms that the reader will encounter while reading the budget document.

The Leon County budget document is intended to provide information in such a manner that the average reader can understand the operations of Leon County. The budget document is also intended to serve as a policy document, financial plan, and operating guide for county programs. The following is a brief description of the information included in each section of this document.

### **BUDGET MESSAGE**

This section includes the County Administrator's Message, which summarizes the recommendations made to the Board during the budget process and provides an overview for the implementation of Board policy.

### **LEADS/Strategic Plan**

This section includes the Leon County Board of County Commissioners strategic plan for FY 2022 through FY 2026.

### **BUDGET SUMMARY & ANALYSIS**

This section includes a summary of the budget, analysis of trends, finances, and staffing. A budget overview provides an explanation of future budget considerations based on revenue sources, relevant legislation, the economy, current fund balances, debt services and transfers. The analysis of trends evaluates the community's economic profile and compares Leon County to like-sized and surrounding counties. The financial analysis examines the financial indicators and major revenues. It also provides an illustration of revenue and expenditures, and it categorizes expenditures by function and revenues by source. Other analysis examines the County's estimated fund balance, long-term debt structure, and schedule of transfers.

### **BUDGET BY FUND**

This section summarizes the County revenues and expenditures by discreet funds. Funds are presented in numeric order from Fund 001 (General Fund) to Fund 505 (Motor Pool).

### **LEON COUNTY GOVERNMENT**

The Board of County Commissioners (BOCC) appoints the County Administrator to manage and supervise all County departments and offices. The departments and offices are as follows: Administration, Information Technology, Public Works, Development Support & Environmental Management, PLACE, Financial Stewardship, Division of Tourism, Public Safety, Library Services, Intervention & Detention Alternatives, Human Services & Community Partnerships, and Resource Stewardship. The Board also appoints a County Attorney to provide legal counsel and advice to Leon County Government, which includes the Board of County Commissioners, the County Administrator, and County departments, as well as certain boards and agencies organized under the Board of County Commissioners.

As part of the LEADS process, a business plan is included for each department area. These plans summarize how each area demonstrates its commitment to the County's core practices and identify performance metrics within the budgetary units of the department. The following information is included for each program/department area: Goals, Core Objectives, Statutory Responsibilities, Advisory Board, Benchmarking, Performance Measures, and Notes.

### **ELECTED OFFICIALS**

All elected officials, including the Board of County Commissioners, administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budget of the other elected officials. The elected officials are as follows: Constitutional Officers (Clerk of the Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector). Judicial Officers (Court Administration, Public Defender, and State Attorney).

### **NON-OPERATING OR OTHER BUDGETS**

This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

### **DEBT PROFILE**

This section includes summary information on the County's debt status.

### **CAPITAL IMPROVEMENT PROGRAM**

The Capital Improvement Program (CIP) represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type.

### **APPENDIX**

This section includes important County documents, such as the County Charter Ordinance, and the County Policies and Guiding Principles that provide direction and restrictions to the County's fiscal operation. It also provides an Acronym list that provides the reader with a collection of explanations of frequently used budget terms and a Glossary that provides the reader with definitions of commonly used budget terms. A Statistical Summary of Leon County is also featured.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

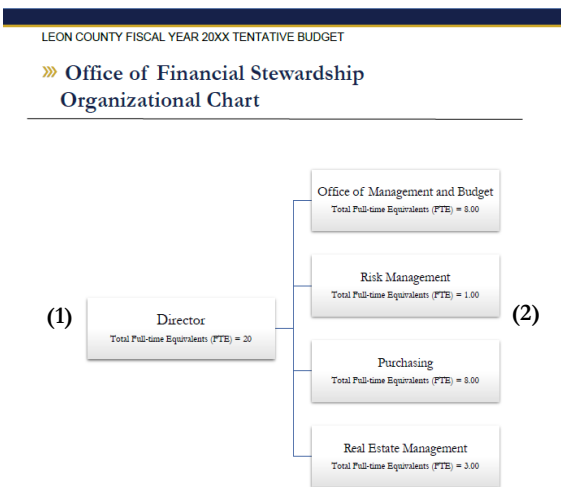
If you have this question	Refer to Tab(s)	Page(s)
What is the total adopted budget?	Administrator's Budget Message Budget Summary & Analysis / Budget Overview Budget by Fund	11 54 149, 150
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	54 98 149
What is the County's budget process timeline?	Reader's Guide	23
How to read budget forms?	Reader's Guide	24
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	54
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	103
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	534
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	81 671
Where are the County's financial policies?	Appendix	682
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	103 557
What are the priorities of Leon County?	LEADS/Strategic Plan	29

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

### HOW TO READ BUDGET FORMS

**Figure 1.1 - Department Organizational Chart** - Shows the organizational structure of each department at each of the reporting levels.



**(1) Department Level** - Shows the department level and the total number of FTEs within the department. County staff is divided between four service areas: Office of Management and Budget, Risk Management, Purchasing, and Real Estate Management.

**(2) Division Level** - Division shows FTE (Full-Time Equivalent) number of positions within the respected program area.

**Figure 1.2 - Department Introduction-** Introduces the department and division, in addition to providing division highlights.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

»» Office of Financial Stewardship  
Organizational Chart

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**(1) Director**  
Total Full-time Equivalents (FTE) = 20

**(2) Divisions:**

- Office of Management and Budget  
Total Full-time Equivalents (FTE) = 8.00
- Risk Management  
Total Full-time Equivalents (FTE) = 1.00
- Purchasing  
Total Full-time Equivalents (FTE) = 8.00
- Real Estate Management  
Total Full-time Equivalents (FTE) = 3.00

**(3) Executive Summary (3)**

The Office of Financial Stewardship section of the Leon County FY 2023 Annual Budget is comprised of the Office of Management & Budget, Risk Management, Purchasing, and Real Estate.

The Office of Management & Budget provides financial management and guidance to the Board, County Administrator, and other departments. Risk Management manages the County's activities in an effort to minimize total long-term costs associated with accidental losses. Purchasing provides procurement services, contract management, and supplies and commodities for all County departments under the Board. Real Estate provides the management of acquisition and disposition of real property and County property leases.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management and Budget Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

**HIGHLIGHTS (4)**

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement Program, and Budget in Brief are available on the County's web page. To advance Strategic Initiative (2022-8), the budget includes the addition of a Grants Coordinator to maximize the leveraging of the \$1.0 trillion federal infrastructure bill in support of County projects. In addition to the federal infrastructure bill, this position will be responsible for identifying other grant opportunities as well as tracking and reporting for existing federal grants. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 32<sup>nd</sup> consecutive year.

Purchasing continues to expand the use of electronic documents, including the implementation of electronic purchase orders, electronic requisitions, and direct payment approval. Purchasing continues to serve citizens faster and more easily with an online procurement system called OpenGov Procurement. This system provides vendors instant access to many different services and processes such as, instant access to bids, requests for proposal, invitations to negotiate, and various other solicitation documents. These initiatives allow vendors, staff, and other interested parties to obtain copies of purchasing and solicitation documents in a more efficient and cost-effective manner, while promoting sustainability by reducing the use of paper, further demonstrating the County's commitment to sustainable business practices.

Real Estate Management continues to lease vacant space in County-owned buildings. Real Estate Management also manages the inventory of County-owned properties, processes tax deeds, and identifies appropriate properties for County and Constitutional Offices' space needs.

Risk Management continues to strive to protect the County against the financial consequences of accidental losses by establishing, implementing, and maintaining a cohesive county-wide safety program. Reduced accident and injury rates have a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety and well-being of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working together with Departments to identify workplace hazards and develop innovative training programs. Risk Management coordinated fifteen safety training sessions, including a Defensive Driving course, and conducted monthly site visits.

**(3) Executive Summary** - This section introduces the department, noting each division, and describing the primary purpose of the division in its delivery of services.

**(4) Highlights** - This section details the specific functions and service areas the division performs, including specific budget strategies or actions that were provided prior to or during the development of the budget.

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

**Figure 1.3 - Department Business Plans** - Serves as a summary of Department Business Plans. These plans developed as a part of the FY 2022 through FY 2026 LEADS strategic planning process will summarize how the department/division is demonstrating its commitment to the County's core practices and identify performance metrics. The components of the business plans consist of the mission statement, strategic priorities, strategic initiative, actions, and performance measures.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

### »» Division of Tourism Business Plan

#### MISSION STATEMENT (5)

The mission of the Leon County Division of Tourism is to spearhead and coordinate the tourism marketing and management of the destination through the coordination of the hospitality industry, local governments and the business community to sustain and grow visitor spending and job creation in the Tallahassee region.

#### STRATEGIC PRIORITIES (6)

**ECONOMY**

EC4 - Grow our tourism economy, its diversity, competitiveness, and economic impact.

#### STRATEGIC INITIATIVES (7)

##### ECONOMY

1. (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
2. (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Towns" designation and continue to coordinate with the City, Blount State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
3. (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)

#### ACTIONS (8)

##### ECONOMY

1. The Board approved the Division's Plan on March 8, 2022. The Division of Tourism will provide a semiannual report to the TDC in Fall/Winter of 2022. (Ongoing)
2. Blueprint provided information on future bicycle and pedestrian facility construction to TLCPD and Tourism staff for inclusion in applications for the "Trail Towns" designation application, and will await further, as needed. (Completed)

#### BOLD GOALS & 5-YEAR TARGETS (9)

**Bold Goal:** Grow the five-year tourism economy to \$5 billion. (BG1)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Tourism Economic Growth (billions)	\$1.16	\$1.19	TBD	TBD	TBD	\$2.35

Note: Leon County currently contracts with the research firm Dornis & St. Germain for tourism research services, including determining the quarterly tourism economy. For the first two quarters of FY 2022, the research firm has estimated the economic impact of tourism in Leon County at \$554 million, 11% of the County's five-year Bold Goal. Accordingly, the County's progress is currently on track to achieve this goal by FY 2026.

**(5) Mission Statement** - This section outlines what departments attempt to accomplish and how it plans to move towards achieving the Board's vision.

**(6) Strategic Priorities** - This section lists the Board's high-level "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.

**(7) Strategic Initiatives** - This section contains tactics, projects, programs, or services to address the Board's Strategic Priorities.

**(8) Actions** - This section lists the broad implementation plan aligned with each strategic initiative.

**(9) Bold Goals and Five-Year Targets** - Where applicable, this section denotes the Department's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

**Figure 1.4 - Department Budget Summary-** Serves as a summary of the entire Department Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present, and future financial, staffing, and funding information.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

### »» Office of Financial Stewardship

#### Budgetary Costs (10)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
<b>Budgetary Costs</b>						
Personnel Services	1,432,460	1,615,111	1,346,110	11,383	1,357,503	1,908,204
Operating	375,716	473,733	478,521	38,900	517,421	517,473
Capital Outlay	-	-	-	5,000	5,000	5,000
Grant-in-Aid	63,175	63,175	63,175	-	63,175	63,175
<b>Total Budgetary Costs</b>	<b>1,871,351</b>	<b>2,152,019</b>	<b>2,381,806</b>	<b>55,283</b>	<b>2,437,099</b>	<b>2,493,852</b>

#### Appropriations (11)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
<b>Appropriations</b>						
Office of Management and Budget	738,327	861,900	870,687	10,000	880,687	1,008,515
Risk Management	191,316	200,566	208,773	12,500	221,273	225,335
Purchasing	542,643	645,637	673,399	1,283	676,792	694,368
Real Estate Management	378,086	443,896	526,947	31,400	558,247	567,624
<b>Total Budget</b>	<b>1,871,371</b>	<b>2,152,019</b>	<b>2,381,806</b>	<b>55,283</b>	<b>2,437,099</b>	<b>2,493,852</b>

#### Funding Sources (12)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
<b>Funding Sources</b>						
001 General Fund	1,680,056	1,951,453	2,173,033	42,793	2,215,826	2,568,517
501 Insurance Service	191,316	200,566	208,773	12,500	221,273	225,335
<b>Total Revenue</b>	<b>1,871,371</b>	<b>2,152,019</b>	<b>2,381,806</b>	<b>55,293</b>	<b>2,437,099</b>	<b>2,493,852</b>

#### Staffing Summary (13)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
<b>Staffing Summary</b>						
Office of Management and Budget	7.00	7.00	8.00	-	8.00	8.00
Purchasing	8.00	8.00	8.00	-	8.00	8.00
Real Estate Management	3.00	3.00	3.00	-	3.00	3.00
Risk Management	1.00	1.00	1.00	-	1.00	1.00
<b>Total Full-Time Equivalent (FTE)</b>	<b>19.00</b>	<b>19.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>20.00</b>

**(10) Budgetary Costs** - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, transportation, and grants.

**(11) Appropriations** - This section represents a specific amount of funds that the Board has authorized.

**(12) Funding Sources** - This section contains a summary of the revenue sources that provide funding directly to the department.

**(13) Staffing Summary** - This section serves as a summary of past, present, and future information related to departments.

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## Reader's Guide

**Figure 1.5 - Division Summary-** Serves as a financial summary of the entire Division Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present, and future financial, staffing, and funding information.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET						
» Administration						
Strategic Initiatives - Strategic Initiatives (001-115-513)						
Budgetary Costs (14)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Personal Services	598,881	659,303	693,535	10,900	763,535	728,338
Operating	200,952	238,703	242,117	-	242,117	242,117
<b>Total Budgetary Costs</b>	<b>799,832</b>	<b>897,905</b>	<b>935,642</b>	<b>10,900</b>	<b>945,642</b>	<b>966,355</b>
Funding Sources (15)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
001 General Fund	799,832	897,905	935,642	10,900	945,642	966,355
<b>Total Revenues</b>	<b>799,832</b>	<b>897,905</b>	<b>935,642</b>	<b>10,900</b>	<b>945,642</b>	<b>966,355</b>
Staffing Summary (16)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Special Events Coordinator	1.00	1.00	1.00	-	1.00	1.00
Senior Policy Analyst	-	1.00	1.00	-	1.00	1.00
Assistant to the County Admin	1.50	1.50	1.50	-	1.50	1.50
Management Intern	1.00	1.00	1.00	-	1.00	1.00
Agenda Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Customer Service Liaison	1.00	1.00	1.00	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
<b>Total Full-Time Equivalent (FTE)</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>-</b>	<b>7.50</b>	<b>7.50</b>

The major variances for the FY 2023 Strategic Initiatives 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 vendor's cooperation costs, and funding for 5% performance raises for all employees. Additional personnel costs are related to a vacant position included in the market based revisions to the Classification and Pay Plan in the amount of \$10,900.

2. In response to the COVID-19 pandemic, non-essential travel and training was reduced by 50% in FY 2021. In FY 2022, this funding was restored to 75%. This funding is restored to pre-pandemic levels in FY 2023.

**(14) Budgetary Costs** - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, and grants.

**(15) Funding Sources** - This section contains a summary of the revenue sources that provide funding to this division/program.

**(16) Staffing Summary** - This section serves as a summary of past, present, and future information related to Division/program staffing.

**Figure 1.6 - Program Description-** Describes the goals, objectives, statutory responsibilities, advisory boards, provides a list of benchmarks for the program, lists performance measures, and provides relevant notes concerning the measures. The data on this form illustrates the Division or program's performance which indicates how efficiently and effectively services are projected to be provided.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET																																								
» Office of Resource Stewardship																																								
Parks and Recreation Services (140-436-572)																																								
<b>Goal</b>	The goal of the division of Parks & Recreation Services is to provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting recreation, parks, and open space. This is accomplished through cost effective, non-commercially oriented and environmentally pleasing products and efficient services.																																							
<b>Core Objectives</b>	<ol style="list-style-type: none"> <li>1. Responsible for the development, preservation and management of functional, safe and aesthetically pleasing parks and recreation facilities across Leon County for its citizens and visitors.</li> <li>2. Responsible for the maintenance of all county park facilities, including ball fields, boat landings, nature trails, greenways, and open spaces.</li> <li>3. Provide passive recreation activities through access to fishing, camping, picnicking, and nature trails.</li> <li>4. Develop and maintain active recreation facilities, including ball fields, tennis courts, and basketball courts.</li> <li>5. Facilitate the organization, promotion, and implementation of recreation programs and activities through community-based recreation providers.</li> <li>6. Pursue outside funding for facilities and services through grant, partnerships, and other programs to complement existing budgets.</li> <li>7. Operate six multi-purpose community centers.</li> <li>8. Operate six facilities and fields for horse and equestrian use.</li> </ol>																																							
<b>Statutory Responsibilities</b>	Leon County Code of Laws, Chapter 13 "Parks and Recreation", Leon County Code of Laws 92 - 12, Leon County Comprehensive Plan, Section V "Parks and Recreation"																																							
<b>Advisory Board</b>	None																																							
<b>Benchmarking</b>	<table border="1"> <thead> <tr> <th>Strategic Priorities</th> <th>Benchmark Data</th> <th>Leon County</th> <th>Benchmark</th> </tr> </thead> <tbody> <tr> <td></td> <td>Total Park Acres per 1,000 Population</td> <td>13.04</td> <td>9.8</td> </tr> <tr> <td></td> <td>Total Park Acres Maintained per FTE</td> <td>118.10</td> <td>8.2</td> </tr> <tr> <td></td> <td>Total Operating Expenditures per Capita</td> <td>\$12.24</td> <td>\$20.30</td> </tr> </tbody> </table>				Strategic Priorities	Benchmark Data	Leon County	Benchmark		Total Park Acres per 1,000 Population	13.04	9.8		Total Park Acres Maintained per FTE	118.10	8.2		Total Operating Expenditures per Capita	\$12.24	\$20.30																				
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Notes:

1. The estimates for FY 2022 and FY 2023 are composed of estimates for Greenways and Future park properties. The 6% increase over FY 2021 in the additional private park usage being tracked.

**(17) Goals** - This section states what is to be achieved as a result of the division/program's operation.

**(18) Core Objectives** - This section describes the activities that will attain the division/program's established goals.

**(19) Statutory Responsibilities** - This section details the statutory and code references that the division/programs are charged to perform.

**(20) Advisory Boards** - This section lists the advisory boards that the division/programs are charged to staff or support.

**(21) Benchmarks** - Where applicable, this section compares division/program benchmarks against established tracked industry or institutional standards.

**(22) Strategic Plan Bold Goals and Five-Year Targets** - Where applicable, this section denotes the division's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

**(23) Performance Measures** - This section compares the division/program's actual performance with target levels to determine if the division/program is accomplishing its desired outcomes.

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

**Figure 1.7 - Program Summary-** Serves as a financial summary of the Division's Programs. It presents the budgetary costs, staffing summary and funding sources report, which contains summary of past, present and future financial, staffing, and funding information.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

»» Administration

Strategic Initiatives - Community and Media Relations (001-116-513)

	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
<b>Budgetary Costs (24)</b>						
Personal Services	416,520	317,933	583,465	-	583,465	601,407
Operating	231,873	318,977	321,234	-	321,234	321,240
<b>Total Budgetary Costs</b>	<b>648,393</b>	<b>636,910</b>	<b>904,699</b>	<b>-</b>	<b>904,699</b>	<b>922,647</b>
<b>Funding Sources (25)</b>						
001 General Fund	648,393	636,910	904,699	-	904,699	922,647
<b>Total Revenues</b>	<b>648,393</b>	<b>636,910</b>	<b>904,699</b>	<b>-</b>	<b>904,699</b>	<b>922,647</b>
<b>Staffing Summary (26)</b>						
Assistant to the County Admin	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	1.50	2.50	3.50	-	3.50	3.50
Public Information Specialist Citizen Engagement Liaison	1.00	-	-	-	-	-
Public Information and Communications Manager	-	1.00	1.00	-	1.00	1.00
Senior Public Information Specialist	1.00	1.00	-	-	-	-
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Specialist	1.00	1.00	1.00	-	1.00	1.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>	<b>7.00</b>

**(24) Budgetary Costs** - This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants, and transportation.

**(25) Funding Sources** - This section contains a summary of the revenue sources that provide funding to the program.

**(26) Staffing Summary** - This section serves as a summary of past, present, and future information related to program staffing.

The major variances for the FY 2023 Community and Media Relations budget are as follows:

- (27) Notes**
- 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 2% performance raises for all employees.
  - In response to the COVID pandemic, non-essential travel and training was reduced by 50% in FY 2021. In FY 2022, this funding was restored to 75%. This funding is restored to pre-pandemic levels in FY 2023.

**(27) Notes** - This section describes increases and/or decreases in funding pertaining to the fiscal year budget.

**Figure 1.8 - Capital Project Service Type-** Provides a brief overview of all projects within the service type. The overview includes the following: managing departments, summary of the funding sources that support these services, and all major projects.

LEON COUNTY FISCAL YEAR 20XX-20XX CAPITAL IMPROVEMENT PROGRAM

»» Culture & Recreation

Managing Divisions (28)

**Overview**  
The Culture & Recreation section contains capital improvement projects designed to facilitate the provision, maintenance, and operation of culture and recreation facilities and activities. Major Culture & Recreation capital projects funded in FY 2022 include Apalachee Regional Park, Parks Capital Maintenance, Greenways Capital Maintenance, New Parks/Greenways Vehicles and Equipment, Library Services Technology, Essential Libraries Initiative and Livable Infrastructure for Everyone (L.I.F.E.) projects.

**Funding Sources (29)**  
Chart 25.4 illustrates that 81% (\$2.44 million) of Culture & Recreation projects are funded in FY 2022 by general revenue, or Capital Improvements Fund (Fund 305). The L.I.F.E. Fund (Fund 352) is funding the remaining 19% at \$582,312.

**Chart 25.4**  
FY 2022 Culture & Recreation Projects by Funding Source

Managing Division	# of Projects	FY 2022 Budget
Parks & Recreation	11	\$2,070,812
Facilities Management	1	\$400,000
Management Information Services	1	\$287,030
Fleet Management	1	\$285,988
<b>Total</b>	<b>14</b>	<b>\$3,023,828</b>

**Table 25.7**  
FY 2022 Culture & Recreation Projects by Managing Division

**(28) Managing Departments** - This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.

**(29) Funding Sources** - This section contains a summary of the funding sources that support this service type.

**(30) Operating Impacts** - This section describes the operating impacts of the capital project.

**Operating Budget Impacts (30)**  
Table 25.8 shows the estimated impacts that some Culture & Recreation projects have on the operating budget. Impacts are shown in the fiscal year which they are anticipated to begin as well as the one-years that are affected by additional operating costs. These impacts are only estimates and subject to change.

**Table 25.8 Culture & Recreation Operating Budget Impacts**

Project	Project #	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Library Services Technology	078011	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
<b>Total</b>		<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Reader's Guide

**Figure 1.8 - Capital Project Detail-** Provides project identification, description and justification, financial summary, all policy and comprehensive plan information, and any operating budget impacts.

LEON COUNTY FISCAL YEAR 20XX - 20XX CAPITAL IMPROVEMENT PROGRAM											
»» Solar Arrays on County Buildings											
Dept./Dir:	Facilities Management	Comp Plan CIE Project:	N/A	<b>(31)</b>							
Project #:	086081	Capital Improvement:	N/A								
Service Type:	General Government	Level of Service Standard:	N/A								
Status:	Existing Project	Strategic Priority:	EN3, EN4								
<b>Project Description/Justification (32)</b>											
As part of the County's Integrated Sustainability Action Plan (ISAP), approved at the April 23, 2019 Budget Workshop, an annual budget of \$50,000 was established to increase the County's use of renewable energy by expanding solar on County buildings. The ISAP Goal recommends increasing renewable energy capacity on County facilities by 30% by 2030.											
<b>Strategic Initiative (33)</b>											
Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T3) Double solar power generation at County Facilities. (T6)											
<b>Financial Summary (34)</b>											
	Life	Adjusted	Year To	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	5 Year	Total	
Funding Source	To Date	Budget	Date	Budget	Planned	Planned	Planned	Planned	Total	Project	Cost
305 Capital Improvement	\$9,948	\$0,032	29,586	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	250,000	400,000	
	\$9,948	\$0,032	29,586	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	250,000	400,000	
<b>Policy/Comprehensive Plan Information (35)</b>											
N/A											
<b>Operating Budget Impact (36)</b>											
N/A											

**(31) Project Identification** - This section provides the project's managing department/division, project number, service type, project status, comprehensive plan elements, service standard, and what Strategic Priority(s) the project works toward. The Board's Strategic Priorities are further explained in the LEADS/ Strategic Plan section.

**(32) Project Description/Justification** - This section describes the project and provides a brief justification for its overall purpose.

**(33) Strategic Initiative** - This section notes if the project works toward fulfilling one or more of the Board's Strategic Initiatives. The Board's Strategic Initiatives are further explained in the LEADS/ Strategic Plan section.

**(34) Financial Summary** - This section contains a summary of the funding sources for the project. In addition, this section summarizes the past, present, and future expenditure information for the project.

**(35) Policy/Comprehensive Plan Information** - This section outlines all major policies, Inter-local Agreements, Florida Statutes, and comprehensive plan amendments that pertain to the project.

**(36) Operating Budget Impact** - This section contains all the financial impacts on the operating budget. The impacts are listed by fiscal year.





# LEON COUNTY FY2022-2026 STRATEGIC PLAN



ADOPTED FEBRUARY 2022

## LEON COUNTY BOARD OF COUNTY COMMISSIONERS



(From left) District 2 Commissioner Jimbo Jackson, At-Large Commissioner Carolyn D. Cummings, District 4 Commissioner Brian Welch, District 1 Commissioner Bill Proctor (Chairman), At-Large Commissioner Nick Maddox (Vice Chairman), District 5 Commissioner Kristin Dozier, District 3 Commissioner Rick Minor

### VISION

A community that is safe, healthy and vibrant.

### MISSION

To efficiently provide public services which serve and strengthen our community.

### OUR VALUE PROPOSITION

WHAT YOU GET AS A TAXPAYER AND A STAKEHOLDER IN OUR COMMUNITY

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.

# MESSAGE FROM THE COUNTY ADMINISTRATOR



**VINCENT S. LONG,**  
County Administrator

**On behalf of the Board of County Commissioners and the dedicated men and women of Leon County Government,** I'm proud to present the Fiscal Year (FY) 2022-2026 Leon County Strategic Plan. The County's current Strategic Plan builds upon the County's long-term term strategic framework that has produced results and ensured we remain agile and innovative in the face of unprecedented challenges like the COVID-19 pandemic, a human tragedy of historic proportions.

Each year, we update our Strategic Plan as we continue to evolve, engage, and execute our strategy. And every fifth year, we reflect on the County's impact and progress over the past strategic plan while affirming and updating the County's vision, priorities, and initiatives that continue to guide our daily efforts. In addition, we set our sights on new or even more aspirational bold goals and five-year targets, which keep County employees striving to make Leon County a special place to live, work, and play.

Our culture of performance has made Leon County known nationwide, and here at home, as a county government of innovative problem solvers working on behalf of and alongside our citizens in addressing the needs of the community and shaping our future.

In the pages ahead, you will see how we at Leon County plan and measure our success in the priority areas of Economy, Environment, Quality of Life, and Governance. Our Strategic Plan guides our efforts at every level of the organization and provides a foundation for setting the standard in public service. The plan also features five-year targets that keep us focused on tangible results and our bold goals that ensure we stretch ourselves to expand possibilities and exceed expectations.

And we cannot do all this alone. In the years ahead, we will continue to engage citizens as co-creators of this special community we share.

## LEON COUNTY CORE PRACTICES

- ▶ Delivering the “Wow” factor in Customer Service.
- ▶ Connecting with Citizens.
- ▶ Demonstrating Highest Standards of Public Service.
- ▶ Accepting Accountability.
- ▶ Exhibiting Respect.
- ▶ Employing Team Approach.
- ▶ Exercising Responsible Stewardship of the Community's Resources.
- ▶ Living our “People Focused, Performance Driven” Culture.



# FY2022-2026 STRATEGIC PLAN

## VISION

A community that is safe, healthy and vibrant.

## MISSION

To efficiently provide public services which serve and strengthen our community.

## CORE VALUES

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

## STRATEGIC PRIORITIES

### Economy

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)

### Environment

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)

### Quality of Life

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community. (Q)

### Governance

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)

**STRATEGIC INITIATIVES**

**BOLD GOALS AND TARGETS**

## Vision

### **A community that is safe, healthy and vibrant.**

Leon County's vision statement is an aspirational description of what the organization would like to achieve and accomplish in the future. The vision statement also describes how Leon County, in an ideal state, should look in the future.

## Mission

### **To efficiently provide public services which serve and strengthen our community.**

Leon County's mission statement supports the vision and serves to communicate purpose and direction to employees, citizens, vendors and other stakeholders. The mission statement reflects the organization's vision, but is more concrete and action-oriented.

## Core Values

### **Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance**

Leon County's core values are the foundational, guiding principles on how the County team serves the public, exceeds expectations, and accomplishes big, game-changing projects and initiatives. These core values serve as the foundation for our core practices, which are the ways we live our values every day through public service.

## Strategic Priorities

Leon County's Strategic Priorities are high-level categories of focus in the County's major areas of responsibilities: Economy, Environment, Quality of Life, and Governance. The priorities consider the County's future in each area and are critical to the success of the community. As part of the strategic plan, these priorities inform every decision and every initiative made by Leon County.

## Strategic Initiatives

Leon County's strategic initiatives are program- or area-specific projects that align with the County's strategic priorities to serve and strengthen the community. In the FY2017-2021 Strategic Plan, the 75 strategic initiatives ensure that the optimized resources of the County are aligned to address the community's most pressing issues and to achieve the County's top priorities.

## Bold Goals and Targets

Bold goals are truly stretch goals that will be big and difficult to achieve, but are worthy of Leon County's best efforts. Bold goals require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

Leon County's five-year targets are aligned with each strategic priority and will communicate to the public and staff throughout the County the specific results the County expects to achieve through the collective execution of the strategic initiatives. Achieving these five-year targets will demonstrate results, accountability, and the strength of long-term planning.

# ECONOMY

## ► PRIORITY

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)



Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits. (EC1)



Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility. (EC2)



Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities. (EC3)



Grow our tourism economy, its diversity, competitiveness, and economic impact. (EC4)

## BOLD GOAL

Grow the  
five-year  
tourism  
economy to  
\$5 billion.

(BG1)





## TARGETS

- ▶ Attract 100 state, regional, or national championships across all sports. (T1)
- ▶ Grow the job market by 10,000 new jobs and co-create 500 entrepreneur ventures. (T2)
- ▶ Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)
- ▶ Increase the number of certified MWSBEs by 30% (T4)



# ENVIRONMENT

## ► PRIORITY

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)



Protect the quality and supply of our water. (EN1)



Conserve and protect environmentally sensitive lands and our natural ecosystems. (EN2)



Promote orderly growth and sustainable practices. (EN3)



Reduce our carbon footprint. (EN4)

## **BOLD GOAL**

Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone.

(BG2)

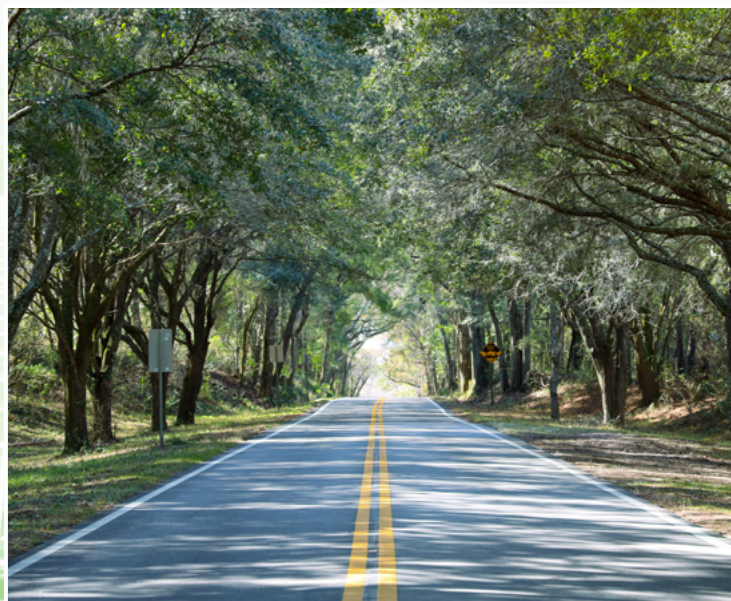






## TARGETS

- ▶ Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)
- ▶ Double solar power generation at County facilities. (T6)
- ▶ Divert 3 million pounds of household hazardous waste from the landfill. (T7)
- ▶ Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)



# QUALITY OF LIFE

## ► PRIORITY

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community. (Q)



Maintain and enhance our parks and recreational offerings and green spaces. (Q1)



Provide relevant and essential offerings through our libraries and community centers which promote literacy, life-long learning, and social equity. (Q2)



Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies. (Q3)



Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need. (Q4)



Promote livability, health and sense of community by supporting strong neighborhoods, enhancing mobility, encouraging human scale development, and creating public spaces for people of all ages. (Q5)



Assist local veterans and their dependents with securing entitled benefits and advocating their interests. (Q6)



Build, sustain and improve resilience to mitigate against, prepare for, respond to and recover from man-made and natural disasters. (Q7)

## **BOLD GOAL**

Support community partners to place 100 residents experiencing chronic homelessness in permanent supportive housing. (BG3)



## TARGETS

- ▶ Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)
- ▶ Support 900 community events, sporting competitions, festivals, performances, and cultural programming. (T10)
- ▶ Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)
- ▶ Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)



# GOVERNANCE

## ► PRIORITY

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)



Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service. (G1)



Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value. (G2)



Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues. (G3)



Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices. (G4)



Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner. (G5)

## BOLD GOAL

Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation.

(BG4)





## TARGETS

- ▶ Connect 50,000 volunteers with service opportunities communitywide. (T13)
- ▶ Reach 100,000 more citizens across all County platforms and programming. (T14)
- ▶ Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)
- ▶ Communicate more than 1.5 a million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)



# STRATEGIC INITIATIVES – ECONOMY



- » (EC1) Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- » (EC2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency. (2022-2)
- » (EC2) Implement the recommendations from the joint County/ City disparity study to be completed in FY 2022. (2022-3)
- » (EC3) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry. (2022-4)
- » (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
- » (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)
- » (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
- » (EC1) Maximize the leveraging of the \$1.0 trillion federal infrastructure bill to fund County projects. (2022-8)
- » (EC2, EC3) Collaborate with regional workforce and talent partners to connect companies and education institutions with training programs to inform, support, and recruit entry-level technology talent. (2022-9)
- » (EC1, EC4) Support the completion of the Fairgrounds Master Plan by Blueprint and, upon completion, effectuate the next steps for the redevelopment of the North Florida Fairgrounds. (2022-10)

# STRATEGIC INITIATIVES – ENVIRONMENT



- » (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems. (2022-11)
- » (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- » (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
- » (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)
- » (EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
- » (EN1) Ensure County's water quality and stormwater regulations, programs and projects are evaluated and implemented holistically to advance the County's adopted strategic priority: to protect the quality and supply of our water. (2022-16)
- » (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- » (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)
- » (EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)

# STRATEGIC INITIATIVES – QUALITY OF LIFE



- » (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- » (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- » (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- » (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- » (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- » (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- » (Q5) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2022-26)
- » (Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- » (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the Sheriff's Anatomy of a Homicide Project report. (2022-28)
- » (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- » (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- » (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security (2022-31)
- » (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- » (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- » (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)



# STRATEGIC INITIATIVES – GOVERNANCE



- » (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- » (G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- » (G3) Launch the internationally recognized Zensity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- » (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- » (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I<sup>2</sup>) Program. (2022-39)
- » (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- » (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- » (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- » (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)

## FY2022-2026 STRATEGIC PLAN

**BOLD GOALS & TARGETS**

PRIORITY AREAS	BOLD GOAL	TARGETS
ECONOMY	<b>Grow the five-year tourism economy to \$5 billion</b>	<ul style="list-style-type: none"> <li>» Attract 100 state, regional, or national championships across all sports.</li> <li>» Grow the job market by 10,000 new jobs and co-create 500 entrepreneur ventures.</li> <li>» Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives.</li> <li>» Increase the number of certified MWSBEs by 30%.</li> </ul>
ENVIRONMENT	<b>Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone</b>	<ul style="list-style-type: none"> <li>» Reduce Greenhouse Gas Emissions stemming from County operations by 25%.</li> <li>» Double solar power generation at County facilities.</li> <li>» Divert 3 million pounds of household hazardous waste from the landfill.</li> <li>» Increase the number of fully electric vehicles in the County's fleet by 500%.</li> </ul>
QUALITY OF LIFE	<b>Support community partners to place 100 residents experiencing chronic homelessness in permanent supportive housing</b>	<ul style="list-style-type: none"> <li>» Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families.</li> <li>» Support 900 community events, sporting competitions, festivals, performances, and cultural programming.</li> <li>» Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes.</li> <li>» Host 100,000 residents and visitors through County-supported performances at the Amphitheater.</li> </ul>
GOVERNANCE	<b>Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation</b>	<ul style="list-style-type: none"> <li>» Connect 50,000 volunteers with service opportunities communitywide.</li> <li>» Reach 100,000 more citizens across all County platforms and programming.</li> <li>» Offer 100% online permitting for licensed contractors, engineers, and architects.</li> <li>» Communicate more than 1.5 a million disaster preparedness messages to create resilient households, businesses, and nonprofits.</li> </ul>

# OUR VALUE PROPOSITION

## **What You Get as a Taxpayer and a Stakeholder in our Community**

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.



# Leon County needs your help in shaping our next five years together.

To volunteer at the County or in a local nonprofit, call (850) 606-1970 or visit **[VolunteerLEON.org](http://VolunteerLEON.org)**

To serve on a Citizen Committee, call (850) 606-5300 or visit **[LeonCountyFL.gov/Committees](http://LeonCountyFL.gov/Committees)**

To provide feedback or make a service request, call (850) 606-5300 or visit **[LeonCountyFL.gov/CitizensConnect](http://LeonCountyFL.gov/CitizensConnect)**



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Reporting Results: Target and Bold Goal Tracking

With the formal adoption of the FY2022 –FY2026 Strategic Plan, the Board approved a total of 43 Strategic Initiatives. More recently, at the January 23, 2023 Board Retreat, an additional 24 Strategic Initiatives were adopted by the Board for a current total of 67 Strategic Initiatives.

In support of Board approved Strategic Initiatives, the FY 2024 Budget:

- Implements the comprehensive Action Plan for Lake Munson. (2023-8)
- Celebrates the Leon County/Tallahassee Bicentennial. (2023-1)
- Supports efforts to host the 2026 World Athletic Cross-Country Championship at Apalachee Regional Park. (2022-6)
- Promotes opportunities for youth training and development by partnering with Tallahassee Community College to offer a one-year EMT Certification Program to seniors on Godby High School's campus. (2023-7)
- Allocates additional funding to United Partners for Human Services (UPHS) to enable direct-service nonprofit organizations to expand capacity to assist families experiencing homelessness. (2023-11)
- Dedicates \$283,135 in the SHIP allocation towards affordable multifamily dwellings which can be used to match and leverage state and federal bond financing programs. (2023-18)

The Strategic Plan includes specific Targets that Leon County expects to realize as an organization over the next five-year plan cycle. These Targets are aligned with each priority area and communicate to the public and staff throughout the County the specific results that the County expects to achieve through the collective execution of our Strategic Initiatives. Additionally, the Strategic Plan includes a Bold Goal for each priority area. Bold Goals differ from Targets in that they are truly stretch goals which will be big and difficult to achieve but are worthy of the County's best efforts because they are big and difficult to achieve. The adoption of Bold Goals is something the best organizations do because they recognize that all goals should not be tied to specific programs or current resources. Bold Goals, rather, require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

The following is a summary report on the County's progress in accomplishing the Targets and Bold Goals laid out in its Strategic Plan. These results are reflected throughout the book in the Department business plans and Division performance measurement sections.

**NOTE: Bold Goal & Target figures for FY 2023 and FY 2024 are estimates. Actuals for FY 2023 will be reported at the Annual Board Retreat in January 2024.**

### ECONOMY

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Grow the five-year tourism economy to \$5 billion. (BG1) <sup>1</sup>	\$1.15 billion	\$1.19 billion	\$1.29 billion	TBD	TBD	\$3.63 billion
Targets	Attract 100 state, regional, or national championships across all sports. (T1) <sup>2</sup>	16	25	20	TBD	TBD	61
	Grow the job market by 10,000 new jobs... (T2) <sup>3</sup>	7,100	900	1,300	TBD	TBD	9,300
	...Co-create 500 entrepreneur ventures. (T2) <sup>3</sup>	208	80	100	TBD	TBD	388
	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3) <sup>4</sup>	3,781	922	3,921	TBD	TBD	8,624
	Increase the number of certified MWSBE's by 30% (T4) <sup>5</sup>	6%	6%	10%	TBD	TBD	22%

Notes:

1. Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. In FY 2022, Downs & St. Germain estimated the total economic impact of tourism in Leon County at \$1.15 billion. For the first two quarters of FY 2023, Downs & St. Germain has estimated the economic impact of tourism in Leon County at \$625 million, which brings the total tourism economy over the last year and a half year to \$1.77 billion, 36% of the County's five-year Bold Goal.
2. In FY 2022, sixteen (16) championship sporting events were held in Leon County, or 16% of the County's five-year Target. The Division of Tourism's continued success with sporting event bidding, leveraging community assets related to sports tourism, and strengthening partnerships with local universities, clubs and community organizations drives the County's progress in securing and hosting youth and adult sport competitions. In the first half of FY 2023, fourteen (14) championship sporting events were held bringing the total to 30 championships, 30% of the County's five-year Target. Events hosted in FY 2023 include the Southwestern Athletic Conference Cross Country Championships, the National Junior College Athletic Association National Championships, and the Florida High School Athletic Association Football Championships.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Reporting Results: Target and Bold Goal Tracking

3. As of the completion of FY 2022, local employment grew by 7,100 jobs with the addition of 208 new entrepreneurial ventures being co-created locally, 71% and 42%, respectively, of the County's five-year Target. An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing, and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis. Similar to the last five-year plan, OEV will report progress toward this Target annually and will provide an update for FY 2023 at the Annual Board Retreat in January.
4. Since the start of FY 2022, nearly 4,000 students have been connected to skilled job opportunities, 57% of the County's five-year Target. This progress was achieved largely in part to the addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the spring, was a one-time event which accounted for 73% of the student connections achieved in FY 2022. The FY 2022 Leon Works Expo was also hosted in-person in April 2022 at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty counties. Additionally, initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division. The County is anticipated to reach the remainder of this five-year Target through the continuation of the Leon Works Expo, Junior Apprenticeship Program, and the EMT to Paramedic Trainee Program in the upcoming years.
5. At the time of the January 2022 Board Retreat, there were 580 certified minority, women, and small business enterprises (MWSBE) in Leon County. Since that time, OEV has increased this number by 67 for a total of 647 certified MWSBEs, 39% of the County's five-year Target. Through continued outreach to new businesses and recertification of existing MWSBEs, OEV will continue its progress to achieve this goal by FY 2026.

## ENVIRONMENT

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2) <sup>1</sup>	195	40	220	TBD	TBD	455
Targets	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5) <sup>2</sup>	5%	5%	2%	TBD	TBD	12%
	Double solar power generation at County facilities. (T6) <sup>3</sup>	50 kW's	25 kW's	25 kW's	TBD	TBD	100 kW's
	Divert 3 million pounds of household hazardous waste from the landfill. (T7) <sup>4</sup>	794,836	553,000	608,300	TBD	TBD	1,956,136
	Increase the number of fully electric vehicles in the County's fleet by 500%. (T8) <sup>5</sup>	0%	225%	92%	TBD	TBD	317%

## Notes:

1. Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. During the FY 2022-2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated as part of Phase 1A and 1B of the Woodville Septic to Sewer Project and continuation of the Advanced Septic System Pilot Program. By the end of FY 2023, the County anticipates having 235 septic upgrades and/or conversions completed or in progress, 47% of the County's five-year Target. This includes the septic to sewer conversions supported through the Woodville Phase 1A Septic to Sewer Project, as well as system upgrades supported through the Advanced Septic System Pilot Program.
2. In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. In FY 2022, the County achieved 5% GHG reduction (or 20% of the five-year Target). Given that progress on this Target is measured on an annual basis, an update for FY 2023 will be provided at the Annual Board Retreat in January. A significant investment of \$17 million dollars was recently made in the County's building infrastructure to achieve energy savings, through an Energy Savings Contract (ESCO). An ESCO provides a financing mechanism to make a large investment in aging building infrastructure which results in corresponding energy savings. These savings are used to repay the infrastructure financing. The County's ESCO project consisted of 22 selected energy conservation measures such as lighting upgrades, water conservation, and weatherization of County facilities. The project was successfully completed in September 2022, therefore GHG savings are anticipated to be notable for FY 2023.
3. Prior to the start of FY 2022, the County had solar arrays installed at five County facilities, providing a total solar power generation capacity of 135.7 kW's (Kilowatts). Under the new five-year plan, the County is seeking to double this amount of solar power generated at County facilities. In FY 2022, the County increased its increase solar power generation by 50 kW's, 37% of the five-year target, through the installation of solar panels at the County's Public Works Fleet Division. The County anticipates achieving an additional 25 kW's increase in solar power generation, to reach 55% of the County's five-year Target in FY 2023.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Reporting Results: Target and Bold Goal Tracking

4. Annually, Leon County's Household Hazardous Waste Division processes a million pounds of waste including chemicals, batteries, paint, and small electronics. Over the next five (5) years, the Division will work to maintain this recycling rate and divert a total of 3 million pounds of waste from the landfill. In FY 2022, the County enhanced services for its Household Hazardous Waste (HHW) program with the creation of a new centrally located drop off site at the Public Works complex off Blair Stone and Miccosukee Road. In addition, at the new centrally located drop off site, the County now offers drop off seven-days a week at Public Works, a vast service enhancement from the prior once a month offering. As a result of these enhancements, the County continues to experience a steady increase in hazardous waste material collected. In FY 2022, the County diverted nearly 795,000 pounds of waste with an additional 303,000 pounds of waste diverted during the first two quarters of FY 2023. The County continues to be on track with 37% of this five-year Target achieved to date.
5. Leon County's Integrated Sustainability Action Plan (ISAP) establishes a goal to convert 30% of the light duty vehicles in the County's fleet to fully electric by FY 2030. To stay on track to accomplish this goal, the County will need to increase the number of fully electric vehicles in its fleet by 500%, for a total of 25 vehicles by FY 2026. To date, the County has increased its electric vehicle fleet by 75%. It should be noted that due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the arrival of electric vehicles ordered by the County have been significantly delayed. Notwithstanding this, staff anticipates achieving 52% of the County's five-year Bold Goal by increasing the County's electric vehicle fleet by 225%, for a total of 13 electric vehicles, by the end of 2023.

### QUALITY OF LIFE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Support community partners to place 100 residents experiencing chronic homelessness in permanent supportive housing. (BG3) <sup>1</sup>	23	29	25	TBD	TBD	77
Targets	Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9) <sup>2</sup>	\$32,481,000	\$34,000,000	\$33,240,500	TBD	TBD	\$99,721,500
	Support 900 community events, sporting competitions, festivals, performances, and cultural programming. (T10) <sup>3</sup>	135	165	170	TBD	TBD	470
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11) <sup>4</sup>	8.88	17.12	27.18	TBD	TBD	51.18
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12) <sup>5</sup>	25,019	22,500	40,000	TBD	TBD	87,519

## Notes:

1. To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, has made a historic \$6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). In FY 2022, a total of 23 permanent supportive housing placements were made. Since the start of FY 2023, an additional 28 permanent supportive housing placements for a total 51 placements made to date, or 51% of the County's five-year Bold Goal.
2. The Department of Veterans Affairs (VA) for Leon County annually calculates and publishes the amount of Veterans Compensation & Pension and Medical Care Expenditures which indicates the number of unique clients served by the County's Division of Veterans Services each year. For FY 2022, \$32.4 million in benefits were secured for Leon County veterans and their families. For FY 2023, the County's Division of Veteran Services estimates nearly \$34 million in benefits will be secured, for a total of \$66,481,000 in secured benefits or 44% of the County's five-year Target.
3. In FY 2022, the County hosted 135 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. Within the first half of FY 2023, the County hosted an additional 96 events bringing the total to 231 events hosted, 26% of the County's five-year Target. The Division of Tourism administers competitive grant programs to support local or community, civic, and sporting events that draw visitors to the destination. In addition, the County dedicates a share of its TDT funds to the Council on Culture and Arts (COCA) to administer grants programs to support local cultural arts programs and activities. Through these efforts, the County will continue its support of additional events and programming to achieve this Target through the remainder of the five-year plan.
4. In FY 2022, the County enhanced the community's local recreational offerings with the construction of nearly 10 miles of sidewalks, greenways, trails, and bike lanes. The County anticipates a total of 26 miles of sidewalks, greenways, trails, and bike lanes to be constructed by the end of FY 2023, 29% of the County's five-year Target. This progress will be achieved through the continued implementation of the dedicated County Sidewalk program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include Magnolia Drive, the Ft. Braden History Trail, Pedrick Pond Playground Sidewalk, and Apalachee Regional Park Hiking/Biking Trails.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Reporting Results: Target and Bold Goal Tracking

5. In FY 2022, over 25,000 residents and visitors attended County-Supported Performances at the Amphitheater in Cascades Park. Since the start of FY 2023, there has been an additional six (6) County-supported performances hosted with over 12,000 residents and visitors in attendance. These performances include JJ Grey, Earth, Wind & Fire, Willie Nelson, and more. To date, the County has achieved 37% of the County's five-year Target.

### GOVERNANCE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4) <sup>1</sup>	138	120	120	TBD	TBD	378
Targets	Connect 50,000 volunteers with service opportunities communitywide. (T13) <sup>2</sup>	7,460	8,600	10,200	TBD	TBD	26,260
	Reach 100,000 more citizens across all County platforms and programming. (T14) <sup>3</sup>	18,483	18,700	21,000	TBD	TBD	58,183
	Offer 100% online permitting for licensed contractors, engineers, and architects. (T15) <sup>4</sup>	25%	100%	100%	TBD	TBD	100%
	Communicate more than 1.5 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16) <sup>5</sup>	613,000	260,000	300,000	TBD	TBD	1,173,000

## Notes:

- Since the start of FY 2022, staff has implemented 169 citizen ideas, improvements, solutions and opportunities for co-creation, 28% of the County's five-year Target. Included in this list are 83 actionable recommendations provided during the recent 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. These recommendations are captured through ongoing tracking of this Bold Goal which is presented to the Board as part of the mid-year and end-year Strategic Plan updates. Additionally, the County continues its progress through all methods of citizen engagement (i.e. Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach the goal of 600 citizen ideas implemented by FY 2026.
- In FY 2022, the County made over 7,400 volunteer connections by connecting citizens with internal volunteer opportunities with the County libraries, internships, and special events, and other opportunities with community service partners. By the end of FY 2023, the County anticipates making an additional 8,600 volunteer connections to reach 32% of the County's five-year Target.
- Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by nearly 29,000 citizens, 29% of the County's five-year Target. In the first two quarters of FY 2023 alone, the County has reached an additional 11,000 citizens through County platforms subscriptions and programming attendance. So far, the County has reached over 7,700 citizens in programs at the libraries, with Citizen Engagement Series, Created Equal, and more, as well as 3,300 social media, bulletin, and email subscribers.
- In recent years, the County has reduced average permitting times in large part due to the launch of new permitting software which allows licensed contractors, engineers, and architects to complete most of the permitting process online. However, several steps of the process are still paper based including most applications and associated support materials. Since the start of FY 2022, the County's transition to a 100% online permitting process has been underway with the first of three transition components completed in June 2022. The remaining components began in June 2023.
- Throughout FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 613,000 times, 41% of the County's five-year Target. This number reflects the County's increased level of communication associated with the COVID-19 pandemic, such as promotion of the Leon CARES and COVID-19 Vaccine campaigns. In FY 2023, Leon County Emergency Management will continue its progress toward this five-year target through its annual disaster preparedness messaging efforts such as the County's Disaster Survival Guide, social media messages, earned media coverage, as well as community events and trainings. Recognizing the majority of the County's messaging will take place during the annual hurricane season (June to November), staff will report progress achieved toward this Target annually at the Annual Board Retreats.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Budget Summary/Analysis

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# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Budget Overview

### Budget Overview

The total FY 2024 budget is \$349,453,357, an 9.9% increase over last fiscal year. The **operating budget** of \$324,835,868 represents an increase of 10.0% from last year's adopted budget. The **capital budget** of \$24,617,489 represents a 9.1% increase from last year.

### Funding

The FY 2024 budget was developed with a continued focus on annual budget constraint due to modest property tax and general revenue growth, continued stresses on the economy due to inflation, and an extremely competitive job market. The FY 2024 budget reflects a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services.

The FY 2024 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide property tax rate, or increases to the stormwater and solid waste non-ad valorem assessments;
- Implements planned increases to the Emergency Medical Services MSTU and fire service fees to adequately fund services;
- A reduced use of fund balances;
- Restoring reserves;
- Maintaining strategic, long term investments in infrastructure; and
- New costs savings and avoidances of \$500,000.

Figure One: FY 2023/2024 Expenditures

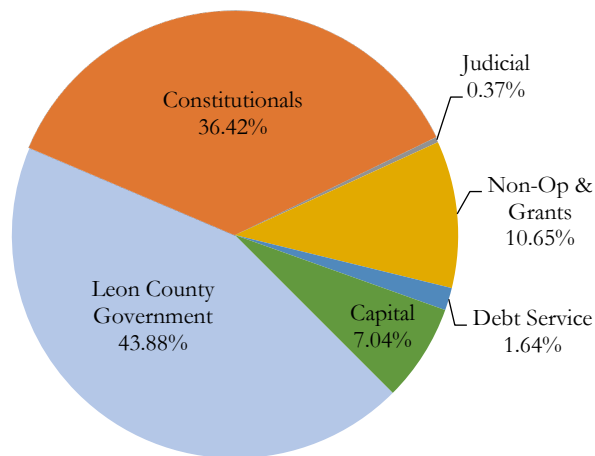
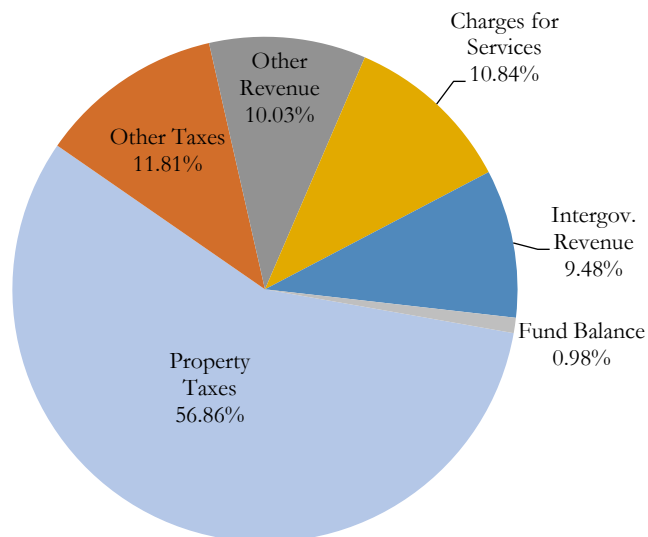


Figure One depicts the budget as it is reflected by governmental category. The FY 2023/2024 budget shows the Leon County Government and the Constitutional Officers make up 80% of the total budget.

Figure Two: FY 2023/2024 Revenues



Florida Statutes require all local government budgets to be balanced. Leon County's FY 2024 budget of \$349,453,357 is balanced with the use of a variety of revenue sources including: property taxes, fees, gas taxes and fund balances. As depicted in Figure 2, slightly more than half of Leon County's revenue is derived from property taxes.

Figure Two displays the major classifications of revenue sources used in support of the FY 2024 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

### »» Budget Overview

The following is an overview of the County's FY 2024 Adopted Budget that includes policy guidance and budget balancing strategies.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing multi-year process that reflects the Board's longer term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

The County has a long history of making strategic investments to address our most pressing issues of the day, as well as addressing our long-term goals for the community. We have done so while consistently keeping taxes and fees as low as possible to keep the community affordable, while demonstrating agility and stability to handle numerous significant unforeseen issues, including natural disasters, historic economic crises, and a global pandemic.

The FY 2024 budget is constrained by modest property tax and general revenue growth, continued inflation, and an extremely competitive job market. The following budget highlights reflect a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services:

- No increase in the Countywide millage rate for the 12<sup>th</sup> consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Implementing a planned increase in the Emergency Medical Service MSTU for the first time since the inception of the Leon County EMS program in FY 2004 to ensure sufficient funding for current and future services;
- Implementing a planned rate increase for the fire service fee to adequately fund services;
- Reduced use of fund balances;
- Maximizing Federal and American Rescue Plan Act (ARPA) funding;
- Restoring reserves;
- Maintaining strategic, long-term investments in infrastructure; and
- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

#### **Inflationary Impacts**

While the economy rebounded more quickly than expected from the impacts of COVID, pent up consumer demand led to increased spending before the global supply chain returned to normal output. The rapid increase in consumer spending, along with an expanding economy, an increased demand for petroleum products, the large amount of federal funds infused into the economy, and the Russian invasion of Ukraine caused a surge in inflation.

While many economists and the Fed initially anticipated a transitory short-term increase in inflation as supply chains caught up with demand, and as initial consumer demand ebbed to normal levels, the notion of a transitory spike in inflation proved to be incorrect. Based on the persistent inflation, the Fed started to increase interest rates in March 2022 to slow down the economy by making it more expensive to borrow money.

Prior to COVID, the Fed had slowly reduced rates to 1.5%, but when the impacts of COVID initiated a sudden recession, the Fed reduced rates to nearly zero. During these historically low interest rate periods, Leon County took advantage of, and refinanced higher interest rate debt, financed energy saving improvements (ESCO), purchased public safety radios, and the property that houses the Supervisor of Elections Voting Operations Center.

In response to the faster than normal 2.0% growth in inflation, the Fed started aggressively increasing interest rates by quarter and half percent intervals in March and April 2022. The Fed's interest rate strategy attempts to reduce inflation by increasing borrowing costs to reduce consumer spending while not triggering a recession.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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These initial rate increases did little to slow the economy and the Fed has increased the rate eleven times since March 2022 by quarter and half percent intervals. Recently at the July 2023 Fed meeting, the rate was pushed another quarter percent to the current rate of 5.25%, the highest level in 22 years. While the number of future rate increases is unknown, the Federal Reserve Board has indicated that another rate increase may be considered at the September meeting depending on inflation and labor market data. There is concern by some Fed Board members that another rate increase could tip the economy into a recession.

While inflation places an enormous burden on consumers purchasing everyday goods and services, the impacts are just as, or even more significant for local government. Inflationary pressures have caused other increases throughout the budget that will continue into FY 2024. While fuel costs have somewhat stabilized, other increases are reflected in the cost of supporting utilities; the repair and maintenance of the County fleet (including ambulances and public works equipment); contractual obligations ranging from custodial services to technology support; the repair and maintenance of County facilities; and capital construction bids.

In addition to inflationary pressures, the County is also addressing the impacts of an extremely competitive job market where local unemployment is 2.7%. To remain an employer of choice, the FY 2023 Adopted Budget included funding to implement the findings of a compensation study. Furthermore, to assist existing employees with the impacts of inflation the Board provided 5% across the board pay increases for all employees.

Taking into consideration the current state of the economy, the following analysis section provides a detailed overview of the adopted budget and details regarding the FY 2024 expenditure and revenue changes for County Departments/Divisions, Constitutional Officers, and capital projects.

#### **Initial FY 2024 Policy Guidance**

All County Departments submitted their operating and capital budgets to the Office of Management and Budget (OMB). The Constitutional Officers (Sheriff, Clerk, and Supervisor of Elections) were required to submit their budget to the County by May 1<sup>st</sup>. OMB, in coordination with the County Administrator, reviewed and analyzed all budget requests.

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 24, 2023 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 21, 2023 meeting, including:

- Maintaining funding for the next two-year Community Human Service Partnership cycle at \$1.445 million.
- Maintaining \$100,000 for the fifth and final year commitment to pay for the capital construction costs of the Kearney Center.
- Providing \$62,000 in Special Event Funding.
- Providing an additional \$16,250 to the United Partners for Human Services to support the following Board Strategic Initiative:
  - *(Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-11)*

The Board provided additional guidance at the April 25, 2023 workshop, including:

- Approving increasing the Primary Health Care Provider patient visit reimbursement rate from \$125 to \$175 in FY 2024 and to \$225 in FY 2025. This supports the following Strategic Initiative:
  - *(Q4) Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for diagnostic and ancillary costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and families. (2023-12)*

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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- Establishing the maximum Emergency Medical Services (EMS) Municipal Services Taxing Unit (MSTU) for FY 2024 at 0.75 mills.
- Adopting the revised Policy No. 17-2, “Street Lighting Eligibility Criteria and Implementation” to provide funding for Street Lights at School Bus Stop Locations.
- Approving increased Fire Rescue Assessments and Fire rescue services fees.

Subsequently at the May 23, 2023 Homelessness Workshop, the Board approved the following:

- Allocating the \$500,021 of Federal Local Assistance and Tribal Consistency Funding to support funding to address homelessness. The additional funding, supports several existing Strategic Initiatives:
  - *(Q4) Leverage federal funding and relationships with local service providers to increase the number of temporary/transitional housing beds available to those experiencing homelessness. (2023-19)*
  - *(Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-11)*
  - *(Q4, Q5) Work with the City of Tallahassee, Big Bend Continuum of Care, and street outreach teams to develop corridor plans for North Monroe, Downtown, and Pensacola Street for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2013-17)*
- Directing that \$283,135 in the SHIP allocation towards affordable multifamily dwellings which can be used to match and leverage state and federal bond financing programs. This allocation of funds assists in supporting the following Strategic Initiative:
  - *(Q4) Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-18)*

#### Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year, not only during the formal budget process. Through specific and targeted practices, such as LEADs listening sessions, the Employee Innovation Awards Program - I2 (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. For FY 2024, the total new cost savings and avoidances are \$501,600. Current year examples of savings include:

- Fire Sprinkler System at the Sheriff Evidence Facility: During the final on-site design of the fire sprinkler system at the Tharpe Street Evidence and Storage building, it was determined that due to the use of plastic storage containers for evidence, the sprinkler system would need an increase in capacity requiring the installation of a pump and generator. In consultation with the Sheriff’s Office, it was determined that metal containers could be used for storage rather than plastic. This change will result in at least \$250,000 in cost avoidance.
- Stormwater Mapping: Previous mapping of the County stormwater inventory completed by a consultant in FY 2018 cost \$203,000. GIS staff, coordinating with Public Works Engineering, performed the latest inventory mapping update in-house by compiling source data from other agencies saving \$152,800 in consulting fees.
- Transfer Station Lighting Improvements: Subsequent to receiving bids of \$100,000 to replace the lighting in the tipping floor area of the transfer station, Facilities Management evaluated having employees perform the work in-house outside of their normal hours, and outside of the normal operating hours. The evaluation led to performing the work in-house for \$7,000, saving \$93,000.
- Virtual Employee Benefit Fair: During COVID-19, Leon County paid a private vendor to implement a Virtual Employee Benefit Fair. This allowed employees to review their benefit options online at their convenience. Due to

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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the success of this program, it was continued post COVID, but has been implemented by the Office of Information Technology providing \$5,800 in vendor fees savings.

Including the above costs savings, since 2013 the County has saved or avoided costs totaling more than \$63.6 million. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

**Adopted FY 2024 Budget**

While the economy continues to rebound from the pandemic, County revenues are increasing; however, had the financial impacts of COVID not occurred, County revenues would be higher for FY 2024 had revenue growth not been interrupted. This interrupted growth in revenues has been partially offset by ARPA funding and the return to more normal annual increases in property and sales tax growth.

Normal growth in expenses includes Leon County Government and Constitutional Officers personnel cost (e.g., retirement, health insurance), contractual increases, mandatory state payments, and materials and supplies. To offset these increases, the County relies on average revenue growth in property, state shared and local sales taxes, fees, and gas taxes. This revenue growth allows Leon County government to avoid increasing millage rates or fees to maintain adequate service levels.

In developing the FY 2024 budget recommendations, the County Administrator and OMB reviewed all departmental operating and capital budgets to identify operating cost savings and capital project reductions/deferrals. In addition, expenditure increases related to mandatory state payments (e.g., Medicaid, the Department of Juvenile Justice), interlocal agreements and contracts are contemplated. OMB correspondingly analyzed revenue models including sales and gas tax activity. Furthermore, given the highly volatile nature of the post-pandemic economic recovery and continued future economic uncertainty, the budget presumes a conservative revenue forecast that contemplates a continuing economic recovery through FY 2024. Table #1 details the forecasts for major revenue and expenditure changes from FY 2023 to FY 2024.

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Table #1: Adopted FY 2024 Changes in Revenues and Expenditures Over FY 2023

<b>Adopted Changes in Revenues</b>	<b>Change from Fiscal Year 2023</b>
Property Taxes with current millage rate (8.3144 mills)	\$13,291,158
EMS Municipal Service Tax Unit (0.75 mills)	\$6,275,955
Solid Waste Revenues	\$2,678,130
Fire Service Fees	\$2,419,693
Interest Earnings	\$2,197,171
EMS Fees/Medicaid Reimbursement	\$1,929,209
Departmental Internal Billing (Insurance, Fleet, and Communications)	\$1,630,189
1/2 Cent Sales, State Revenue Sharing, CST, PST	\$1,630,025
Tourism Revenue	\$1,532,648
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	\$1,119,290
Rental Income (Lake Jackson Town Center and Leon Government Annex)	\$747,930
Other Non-General Revenue (e.g., Courts, SHIP, E-911)	\$347,216
Gas Taxes	\$252,795
Other General Revenue	\$236,574
Building Inspection and Permitting Fees	(\$384,860)
DSEM Fees	(\$437,467)
Fund Balances	(\$844,677)
American Rescue Plan Act (ARPA) Fund Balance	(\$3,071,844)
<b>Total Change in Revenue</b>	<b>\$31,549,135</b>
<b>Adopted Changes in Expenditures</b>	
Sheriff Personnel and Operating Expenses	\$9,533,391
County Government Personnel Costs	\$4,359,053
Solid Waste Hauling Contract	\$2,685,507
EMS Ambulance Replacement and Operating Costs	\$2,637,740
Supervisor of Elections 2024 Presidential Preference Election Cycle	\$2,656,243
Capital Projects	\$2,059,467
Fuel and Vehicle Repair	\$1,318,281
Contractual Obligations, Repairs and Maintenance, Utilities	\$1,160,812
Division of Tourism	\$1,157,459
Other Constitutional Offices	\$1,081,090
City Fire Service Payment	\$792,163
City Interlocal Agreements (Animal Control, Planning, CDA, etc.)	\$644,816
Workers Compensation/Insurance	\$550,055
Medicaid	\$359,407
Discretionary Funding, Human Services Expenses (SHIP, DEAP, etc.)	\$344,910
Lake Munson Ariel Photography and Water Sampling	\$105,000
Statutorily Required Baker/Marchman Act Payment	\$63,814
Statutorily Required Department of Juvenile Justice Payment	\$39,927
<b>Total Change in Expenses</b>	<b>\$31,549,135</b>
<b>Budget Shortfall</b>	<b>\$0</b>

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The following is an analysis of the revenues and expenditures outlined in Table #1.

#### ***Adopted Changes in Revenues***

The following section provides a summary of the projected changes to general revenues between the FY 2023 and FY 2024 budgets as reflected in Table #1.

*Property Taxes (\$13.29 million)*: Property tax collections are calculated based on the countywide millage rate times the taxable value of all property in Leon County. Taxable values are established by the Property Appraiser and the millage rate is established by the Board. Last year property values increased 9.33%. Final values provided by the Property Appraiser on July 1, 2023 reflect an increase in countywide valuation of 7.87%. Maintaining the current 8.3144 millage rate will result in an additional \$13.29 million in property tax revenues. In FY 2024, homesteaded property values can increase no more than 3% based on this year's Save-Our-Homes cap.

The Save-Our-Homes cap limits the increase of homestead residential property values to the change in CPI or 3%, whichever is lower. In January 2023, the CPI change resulted in homesteaded property reaching the 3% cap for valuations used for the FY 2024 budget. Without the cap, the annual CPI adjustment would be 6.5%. Moreover, a recovering economy for commercial property and new building construction will contribute to the increase of taxable values.

During the "Great Recession" with declining property values, the Board maintained the millage rate resulting in less property tax collections and correspondingly passed on property tax savings to the community. Coming out of the "Great Recession," and as part of the County's deliberate and reasoned multiyear fiscal planning, the budget continued to maintain a constant millage rate to mitigate inflationary pressures and to support necessary and critical cost increases. This same approach is recommended for the FY 2024 budget.

For five years following the Great Recession, Leon County did not experience any property valuation growth until a modest 3.0% increase occurred in FY 2015 and again in FY 2016. From there, values gradually increased to 6.8% in FY 2021. These increased values provided funds that generally covered the inflationary costs of basic government service levels and allowed for increasing the recurring revenue to the capital program. Due to the impacts of COVID, the property tax growth rate moderated to 4.05% in FY 2022. Subsequently, after the COVID pandemic and the strong construction economy in FY 2023 values increased by 9.33%. This increase assisted the County in funding the inflationary costs related to personnel costs and operating expenses to maintain service levels and fund Board initiatives related to the library, homelessness, and food insecurity.

*EMS Municipal Services Tax Unit (MSTU) (\$6,275,955)*: In addition to the 7.87% increase in property values, the growth in MSTU revenue reflects increasing the millage rate from 0.50 to 0.75 to adequately fund ambulance services in the community. At the April 25, 2023 Budget Workshop, later ratified at the May 9, 2023 meeting, the Board approved the planned millage rate to eliminate the general revenue subsidy to this special revenue funds.

*Solid Waste Fees (\$2,678,130)*: Most of this increase is related to the increase in the hauling rate of \$6.51/ton in FY 2024. The tip fee at the Transfer Station is adjusted annually to recover most of these costs for waste processed at the facility.

*Fire Rescue Service Fees (\$2,419,693)*: Most of this increase (\$2.31 million) is related to the implementation of the new fire services rescue fee to adequately fund the County's share of the Fire Department as presented at the April 25, 2023 Budget Workshop and later ratified at the May 9, 2023 Board meeting. Increasing the fire services fee eliminates the general revenue subsidy that was provided to assist funding these services over the previous two years. The remaining revenue increase is from delinquent accounts being transferred from City quarterly billing to the County tax bill.

*Interest Earnings (\$2,197,171)*: As the Federal Reserve has aggressively increased interest rates to fight high inflation, interest and investment earnings are estimated to increase by \$2.2 million. This forecast is based on projected interest earnings provided by the County's contracted investment advisor.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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EMS Fees/Medicaid Reimbursement (\$1,929,209): Growth in EMS transport revenues are directly related to continued projected growth in patient transports. In addition, Medicaid fees, which are the direct result of a distribution formula established by the federal government are also projected to increase.

Departmental Billings (Insurance, Fleet and Communications (\$1,630,189)): This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel, and maintenance for the fleet, and to fund the phone system. The majority of the increase is associated with the Sheriff reimbursing the County for fuel purchases. In previous budget years, the Sheriff purchased and paid for fuel directly. However, for accounting and administrative efficiencies, all County and Sheriff fuel is now purchased by the County. The Sheriff, in turn, now reimburses the County for the cost of the fuel utilized by the Sheriff's Office. The remaining increase is related to growth in insurance premium costs consistent with the overall insurance market and internal phone system charges.

State Shared Revenue, ½ cent Sales Tax, Communications Services Tax (CST) and Public Service Tax (PST) (\$1,630,025): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. Sales tax related revenues have rebounded over the past three years from the precipitous decline in FY 2020. Nominal growth is projected for the CST and PST.

Tourism Revenue (\$1,532,648): Leon County's tourism revenue continues to increase after the subsidence of COVID and a restoration of normal travel activities. In addition to events that attract overnight stays, Leon County has seen an increase in available rooms related to the construction of new hotels near the universities and the interstate. Also, the average room rate has increased as demand and inflation drive the hotel rates which results in greater tourism revenue collection as the tourist tax rate is collected as a percentage of a hotel room's cost.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) (\$1,119,290): Like the ½ cent and state shared sales tax revenue, this local sales tax has benefited from the economic rebound and increased consumer spending. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, sidewalks, intersection improvements, and the LIFE infrastructure projects.

Rental Income (\$747,930): This increase is related to increased leasing activity at the Leon County Government Annex and the Lake Jackson Town Center. Income from these two properties is used to make necessary capital infrastructure and maintenance repairs at these locations and to construct tenant improvements.

Other Non-General Revenue (\$344,647): This summary reflects other dedicated revenues, such as: State Housing Initiative Partnership (SHIP) funding, state E-911 revenue, special assessments related to paving or sewer assessments and Court programs.

Gas Taxes (\$252,795): Gasoline taxes are estimated to increase by 2.0%. Last year as the economy rebounded from the effects of COVID, and travel dramatically increased, gas tax collections increased over 8%. 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 hybrid and electric vehicles. While gas taxes are still slightly below pre-COVID collections they are only expected to increase moderately in FY 2024 and in outyears. This is largely due to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric cars and trucks. While owners of electric vehicles use the road network, they do not pay gas taxes which support the maintenance of the local transportation system.

Other General Revenues (\$236,574): Other general revenues are expected to increase by \$236,574. These increases are primarily related to miscellaneous transportation fees, court facility fees, library fees, stormwater assessments, and probation/pretrial fees off-set by declines in Sheriff fees related to warrants and prisoner room and board.

Building Permitting and Inspection Fees (-\$384,860): As part of the post-COVID economic recovery, permitting fees increased as builders took advantage of low interest rates and consumer demand increased for housing. Consumer demand and supply

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chain shortages in the post COVID economic recovery caused high inflation, which was countered by the Federal Reserve increasing interest rates. These increased rates then slowed building construction loans and mortgages which in turn results in building permitting activity subsiding.

*DSEM Fees (-\$437,467):* As part of the post-COVID economic recovery, Development Support and Environmental Management's permitting fees increased as development permitting increased including the new Amazon facility. The pace of the permitting activity has slowed resulting in the collection of fewer development and permitting fees. While the slowdown was expected due to the strong post COVID rebound, the higher interest rate environment implemented by the Federal Reserve to counter high inflation has also affected new development permitting with the higher cost of borrowing money.

*Fund Balances (-\$844,677):* The FY 2024 Budget reduces the amount of appropriated fund balance by \$844,677. This is due to a reduction in general fund balance and special revenue fund balances. A section describing fund balance use in the FY 2024 Adopted Budget is provided later in this item.

*ARPA Fund Balances (-\$3,071,844):* During the FY 2023 budget process, \$3.1 million in ARPA revenue loss funding was used to balance the FY 2023 budget. For the FY 2024 budget, there is no ARPA funding contemplated.

#### ***Adopted Estimated Changes in Expenses***

The following sections provide a summary of the proposed increases and decreases in expenditures.

*Sheriff Personnel and Operating Expenses (\$9,533,391):* Historically, the Sheriff's budget has generally trended consistent with property tax growth. While the estimated growth in the Sheriff's budget of 10.1% is higher than the property tax growth rate of 7.87%, this was not unanticipated based on certain expenditure increases. These increases are largely associated with personnel costs for sworn officers, including increases for FRS, and other contractual service obligations (i.e., inmate medical costs, etc.) To mitigate the overall growth in the Sheriff's budget, the Sheriff did not request any new positions either last year or this fiscal year. Support for the Sheriff's budget aligns with the Governance Strategic Initiative added to the Strategic Plan at the January 2023 Board Retreat.

*(G4) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts. (2023-24)*

In addition, while not an increase to the overall County budget, for accounting and administrative efficiencies, some projects previously funded through the CIP were transferred to the Sheriff's budget for projects that are managed by the Sheriff's Office. This includes funding for security enhancements (e.g., cameras) and detention facility equipment.

*Leon County Employee General Revenue Related Expenses (\$4,359,053):* The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include performance raises, health insurance, retirement contributions and workers' compensation. The budget contemplates 5% raises for all employees. Also included are health care costs estimated to increase 6.0%, and a \$4.8 million budgetary impact in retirement contributions for Leon County Government and Constitutional employees.

*Solid Waste Services and Hauling Contract: (\$2,685,507):* This increase is related to the hauling costs associated with transferring waste from the transfer station to the regional landfill in Jackson County. This cost will be recouped by revenue from the increased tipping fee at the transfer station.

*EMS Ambulance Replacement and Operating Costs (\$2,637,740):* Most of this increase is related to the planned replacement of aging ambulances in the EMS fleet. Last year, ambulances were advance funded to ensure that orders for new ambulances could be made as manufacturers dealt with a backlog of orders. By advance funding the ambulances the cost was not reflected in the adopted budget. For FY 2024, the funding was returned to the normal budget cycle. In addition, to maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2024 budget includes eliminating

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part-time paramedic positions to fund eight full time positions. Additional increases are associated with special pay stipends, inflationary costs of EMS contracts and medical supplies.

Additionally, the planned increase in the EMS millage rate in FY 2024 provides for reserves to support future increased staffing and equipment requirements for the program over the next five years.

Supervisor of Elections (SOE) Presidential Preference Election Cycle (\$2,656,243): A presidential preference primary will be held during FY 2024. During these election cycles, the SOE's budget increases to fund the additional costs of the primary. The increase in the election budget for FY 2024 is \$2.6 million or 55%. Besides the additional voting days for the presidential preference primary, these cost increases include the impacts of implementing the continuing changes in election laws, increased mailing costs, and the salary cost of hiring additional temporary personnel to conduct the elections.

Capital Projects (\$2,059,467): The overall capital project increase for FY 2024 is \$2,059,467. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding; facility maintenance; statutory technology requirements for the courts, and intersection and stormwater improvements. As discussed in greater detail in the capital section of this overview, \$2.15 million in dedicated ARPA capital revenue replacement and \$8.3 million in dedicated general revenue and transportation fund balances was appropriated in FY 2023.

Fuel and Vehicle Repair Costs (\$1,318,281): This cost increase is associated with the inflationary growth in the cost of parts to maintain the County fleet and a modest increase in the overall projected cost of fuel. Most of this increase is attributed to the purchase of fuel at the Sheriff's fueling station on Municipal Way. This increase is offset by corresponding reimbursement revenue from the Sheriff to the Fleet Management fund.

Contractual Obligations, Repairs and Maintenance, Utilities (\$1,160,812): All projected increases are associated with contractual and inflationary adjustments and include:

- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Banner Document Management, and network security applications
- Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, and building and grounds maintenance services
- Utilities costs are projected to increase due to CPI adjustments for utility provider rates
- Contractual costs for Public Works related to right-a-way, stormwater, and road maintenance
- Parks and Recreation mowing, trail, playground, and ballfield maintenance
- Contractual increases associated with the maintenance of the E-911 system
- Other miscellaneous increases related to rentals and leases, operating supplies, and training

Division of Tourism (\$1,157,459): This increase aligns with the additional revenue previously described and provides more funds for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources for the Division of Tourism marketing efforts and costs associated with the Leon County/Tallahassee bicentennial celebration in FY 2024 and the 2026 World Athletics Cross Country Championship at Apalachee Regional Park. To begin preliminary programming efforts for these events, \$291,318 in dedicated Tourism fund balance was appropriated in FY 2023.

Other Constitutional Officers (\$1,081,090): Other Constitutional Officer increases include:

- The Clerk of the Courts and Comptroller: The budget request increased by \$343,625. The increase is associated with cost-of-living adjustments, increased retirement rates as well as the addition of an accounting position to support increased demands related to the Clerk's Finance duties to the County.

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- **Tax Collector's Office:** Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the 7.87% increase in property values, this budget will increase by \$657,980.
- **Property Appraiser:** This budget is submitted directly to the Department of Revenue for approval on June 1. The nominal \$79,485 increase is due to the Property Appraiser not purchasing new vehicles in FY 2024, a reduction in the number of temporary employees, and the completion of IT projects as originally planned.

City of Tallahassee Fire Service Contract Increase (\$792,163): This increase is directly related to the increase in the fire services assessments as reflected in the joint study conducted in partnership with the City of Tallahassee. All payments collected from this assessment are remitted to the City to fund fire services in the unincorporated area of the County.

Interlocal Agreements (\$644,816): Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Parks and Recreation, ALS, Planning and Animal Control.

Workers' Compensation/Insurance (\$550,055): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation costs for Leon County Government in FY 2024. This reduction is offset by an increase in the workers compensation budget for the Sheriff. In addition, anticipated increases in insurance premium coverages for property and general liability, which are competitively procured annually by the County's insurance broker, are included.

Medicaid (\$359,407): The County is required by Florida Statute 409.915 to contribute to the State's share of matching funds for the Medicaid Program. The annual contribution is projected to increase by \$359,407.

Discretionary Funding and Human Services Expenses – SHIP, DEAP, etc. (\$344,910): Increases related to human services include:

- As approved by the Board at the March 21, 2023 meeting where the FY 2024 discretionary funding levels were established, \$41,250 is included for Frenchtown Rising Special Events and United Partners for Human Services.
- As approved by the Board at the April 25, 2023 Budget Workshop, \$15,000 in additional support for We Care's Patient Assistance fund, which is normally exhausted prior to the end of the fiscal year.
- \$198,660 associated with increased funding from the State Housing Initiatives Partnerships (SHIP), which will support additional local housing rehabilitation projects.
- \$60,000 to address growing demands for the Direct Emergency Assistance Program (DEAP)
- \$30,000 associated with the revised fee schedule for the Leon County Indigent Cremation and Burial Program to compensate contracted funeral homes for increased transportation and storage costs.

Lake Munson Additional Aerial Photography and Water Sampling (\$105,000): As approved by the Board at the March 21, 2023 meeting, this funding is associated with the extension of the Lake Munson drawdown through Spring 2024. Funding is included for monthly chemistry testing at the northern entry point and southern outflow of the Lake during the drawdown, in addition to quarterly aerial surveys of sediment compression.

Baker Marchman Act (\$63,814): Leon County allocates annual funding to Apalachee Center, Inc. for the provision of mental health care services for residents who meet the Baker Act and Marchman Act criteria. The Florida Mental Health Act, also known as the Baker Act under Chapter 394, Florida Statutes, provides an individual with emergency services and temporary detention for mental health evaluation and treatment, either on a voluntary or involuntary basis. The Department of Children and Families has identified Apalachee as the District's public receiving facility for individuals experiencing a mental health and/or substance abuse crisis. The District includes the counties of Leon, Gadsden, Wakulla, Jefferson, Franklin, Liberty, Madison, and Taylor. Annually, each county contracts with Apalachee to pay the state-mandated costs. Due to increased

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costs to operate the Baker/Marchman Act program and statutory requirements for local governments to pay for a portion of these costs, Apalachee has requested increased funding from all the district counties. Leon County will provide an additional \$191,442 in funding phased in over a three-year period with an increase of \$63,814 per year.

Department of Juvenile Justice Payment (DJJ) (\$39,927): The County is statutorily required to make certain payments to the Department of Juvenile Justice. The FY 2024 DJJ payment will increase by \$39,927.

While the previous analysis focused on overall increases in revenue and supported expenditures, the following section focuses on specific position changes and pay adjustments included in the FY 2024 Adopted Budget.

#### Adopted Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The FY 2024 Adopted Budget continues to build upon this effort, by annually reviewing positions to ensure the organization is optimizing personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures Departments could make before adding positions.

#### New Positions

Except for EMS public safety positions, currently no new general revenue supported positions are recommended for FY 2024. Eight new EMS positions are included to fill the current ambulance schedule and staff special events. Historically, EMS has relied on part time paramedics (PRNs) to cover open ambulance shifts. However, due to the competitive job market for paramedics and their availability, these part time positions are difficult to fill. Funding for these eight new positions will largely be offset by a reduction in the PRN staffing and EMS overtime budgets for an estimated net budget impact of \$347,000.

Due to Leon County's low unemployment rate of 2.7%, the local job market is highly competitive, and there are currently many vacant positions throughout the organization. Instead of recommending creating new positions, Leon County Government will continue to focus on filling these vacant positions to maintain service delivery. Positions that cannot be filled will be considered for realignment within the organization to meet increased service demands in specific program areas.

#### Other Pay Adjustments

Consistent with previous budget cycles, the Adopted budget includes several recommendations related to employee pay to ensure Leon County remains an employer of choice. These pay adjustments acknowledge the necessary investment to recruit and retain employees. The pay adjustments include:

- A 5% raise for all Board and Constitutional employees.
- Increase in On-Call Pay to ensure that Leon County can respond to after-hour work requirements or emergencies related to service delivery. The on-call pay is increased from \$10.00 to \$15 per weekday, \$15.00 to \$20.00 per weekend day; and \$20.00 to \$30.00 per Holiday.
- Increase in the Retiree Health Insurance Contribution to employees to help them fund health insurance after retirement prior to being eligible for Medicare. The contribution is increased from \$5 per month for each year of service to \$7.50.

#### Fund Balances

Consistent with best governmental financial practices, Leon County Policy 07-2 "Reserves" establishes fund balance policy levels sufficient for cash flow and emergency purposes. As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers.

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As recognized by bond rating agencies like Fitch and Moody's, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings. In addition, as noted in Policy 07-2, the use of fund balance more than the policy minimums should support one-time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls. Moving toward the elimination of using recurring fund balance aligns with industry best practices, is consistent with County policy, and provides greater long-term financial stability for the County.

Even with the continued economic uncertainty surrounding COVID, due to long-term fiscal planning, before and during this unparalleled challenge, Leon County government has maintained its fiscal viability. As recognized by Moody's Investor Service in its most recent November 2022 annual release, affirming the County's extremely high Aa2 credit rating.

#### *General Fund*

Barring unforeseen circumstance, by constraining expenditures to the greatest extent possible, the use of general fund balance for FY 2024 is \$571,290, a decrease of \$657,584 from FY 2023. The reduction in the use of fund balance will allow for the continued replenishment of general revenue reserves, which can be used for emergencies such as hurricanes and future capital projects. Increasing the reserves will also allow Leon County to continue to receive high financial ratings from Moody's and Fitch. Comparatively, Leon County used \$5.0 million in fund balance in FY 2013 to support the budget and manage the impacts of the Great Recession.

The County's general revenue fund balances grow at a rate of \$3 to \$4 million a year. This is due to State budget requirements that counties budget 95% of expected revenues, and the nominal under expenditure of Board and Constitutional Officer's budgets. Hence, \$3 to \$4 million has not been an unreasonable amount to budget given the constraints placed on County resources. However, when this level of fund balance is used to offset the operating budget, fund balances do not grow year over year, but rather stay at the same level. When fund balance use is reduced (like during the current budget process), fund balances can start to grow. When the fund balances grow, they accumulate, and can be used as part of a "fund balance sweep" to fund one-time capital projects (i.e., Consolidated Dispatch Center and Branch Libraries). Alternatively, without general fund balance accumulation, the County would need to consider issuing debt to support future capital project needs.

Increasing the use of the general fund balance annually is an unsustainable practice. If the use of fund balance grew by only \$2 million each year (e.g., \$2.8 million FY 2024, \$4.8 million FY 2025, \$6.8 million, etc.), it would only take four or five years to deplete the entire fund balance. This occurs because the use rate would be much higher than the replenishment rate. This practice would further diminish the County's ability to provide fund balances for future capital projects or to maintain the catastrophe reserves, which were used in three consecutive years to fund the debris removal related to Hurricanes Hermine, Irma, and Michael.

#### Building Inspection

Building Inspection is entirely funded by permitting and inspection fees and does not receive any general revenue support. To ensure Building Inspection continues to provide prompt permitting services, when revenues decline available fund balances are used to support funding these services. For FY 2024, it is recommended to use \$937,201 in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing. In addition, higher interest rates are beginning to suppress home sales and related permitting activity. Building fund balances are available due to increased revenues generated during the recent robust construction market. If this trend continues, expenditures for these services may need to be reduced in outyears.

#### Other Fund Balances

Other funds entirely supported by fee revenue that do not receive general revenue support sometimes use accumulated fund balances to support special projects or continued operations from balances accumulated in previous years.

Due to declines in court revenues, the Judicial funds (e.g., Drug Court and Judicial Programs) will use available fund balances totaling \$233,977 to continue to support their operations. In addition, to provide the necessary funding for E-911, it is recommended to appropriate \$69,782 in dedicated fund balance to support this program.

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#### Tourism Fund Balance Use

As Tourism continues to plan for the 2024 Bicentennial and the World Cross Country Championships, additional funding is included for the Tourism FY 2024 budget for the related marketing and promotion of these events. To ensure that these efforts are uninterrupted, \$291,318 in available fund balance for these efforts was appropriated in FY 2023. Fund balances are available due to the rapid and steady increase in Leon County tourism during the COVID economic recovery and the increase in available rooms due to new hotel construction.

#### Capital Program

Each fiscal year, pursuant to Florida Statutes and County policy, the County is required to adopt a five-year capital improvement plan. The capital improvement budget, the first year of the five-year plan, is how the County funds and maintains core infrastructure, including road resurfacing, stormwater facilities, parks and greenways, technology infrastructure and upgrades to the detention facility. In addition, the capital budget includes new infrastructure projects such as the construction of new park facilities, major building improvements and vehicles.

The capital budget differs from the operating budget in that expenses are one-time in nature, or an asset such as a vehicle or heavy equipment to be used over an extended period. The operating budget covers recurring annual expenses such as personnel costs, and the funding of day-to-day operating services. Capital budgets, however, can impact the operating budget as a new facility may require additional personnel for operation and maintenance, such as the routine mowing of a new park or the custodial needs and utilities to support a new building.

The capital program continues to focus on the long-term maintenance of the County's extensive existing infrastructure, some of which includes over 2 million square feet of facilities, hundreds of miles of roads, and thousands of acres of parks, greenways, and trails.

As a financial best practice and to avoid the cost associated with borrowing, Leon County annually evaluates fund balance levels to determine the availability of funds to support the capital program. Using available fund balance for one-time expenditures for capital projects is considered a best practice. As previously noted, it is not considered a best practice to use reserves for recurring expenses.

Over the past three fiscal years, Leon County has used \$10 million in ARPA funds to support the County general capital program and \$17.4 million to fund sewer projects in the Primary Spring Protection Zone. The use of these funds has allowed for a reduced level of recurring general revenue funds to support the capital program.

Over the next five years, the general revenue supported capital budget averages \$16 million each year. To maintain this capital program, which is largely focused on maintaining the existing County infrastructure (buildings, IT systems and stormwater), a consistent amount of recurring general revenue would be required to fund these projects. From FY 2020 – FY 2023, the recurring general revenue support for the capital program has ranged from \$5.0 million - \$8.2 million. One-time ARPA revenues were used over the past several years to provide additional revenues to support the capital program.

#### *Funds Sweep to Support Capital Program*

As detailed in the previous section, fund balances grow due to revenue exceeding the budgeted amount and the under expenditure of the operating budget. These accumulated reserves, in excess of the balance required to maintain reserve policy minimums, become available to support one-time expenses in the capital program. Over the past 15-years, the County has used these excess reserves four times to support the capital program. These "fund sweeps" paid for the County's portion of the Public Safety Complex, the branch library expansion and stormwater projects. Using these reserves allowed the County to avoid the interest associated with the issuance of debt.

A review of fund reserves in FY 2023 indicated that the County had \$15.68 million in available fund balances above the policy minimums that were available to support the capital program for the next two to three years. Specifically, \$10.86 million was available in non-countywide general revenue and \$946,212 million from the stormwater fund. Also, \$3.88 million in transportation reserves were available to support the transportation capital program.

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In addition to the fund balance sweep, \$2.1 million in ARPA revenue replacement funding was allocated to support the capital program. Using these remaining \$2.1 million in ARPA revenue replacement funds offset the need to increase the general revenue transfer to capital. To ensure that facility improvements continue, and vehicles purchase are not delayed, the available fund balances and the \$2.1 million from ARPA was advanced funded in FY 2023. By appropriating the funds in FY 2023, it mitigated an unnecessarily large percentage increase when comparing the FY 2023 budget to the FY 2024 budget.

Highlights of the complete five-year capital program funding for FY 2024 include:

#### *Essential Library Initiative*

An additional \$500,000 allocated to ensure that funding is available as final designs are completed for the first phase of renovations to the Main Library. This will bring the total allocation to implement the first phase to \$1.9 million. To complete construction related to the initiative an additional \$2.5 million is programmed from FY 2025 – FY 2027.

#### *Transportation*

The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system.

#### *Emergency Medical Services Ambulances*

To ensure the ambulance fleet is properly refreshed, ambulances with significant mileage are completely replaced and some are refurbished with new chassis. For FY 2024 four ambulances are scheduled for purchase and three are recommended for new chassis with a remounted “box.” In addition, one paramedic supervisor vehicle will be replaced in FY 2024. The total cost for vehicle and equipment replacement for EMS is \$2.1 million.

#### *Livable Infrastructure for Everyone (LIFE) Program*

In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. A new component of the sales tax is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, the Board considers a five-year L.I.F.E Program schedule during the budget process. The schedule continues to implement the County’s adopted LIFE Policy and any previous Board direction on the allocation of these funds.

The following section provides information regarding several other budget considerations and updates related to the FY 2024 Adopted Budget, as well as long term fiscal planning for the County.

### **Multiyear Fiscal Planning**

The County has previously engaged in multiyear fiscal planning to ensure the long-term fiscal viability of the County and to ensure the resources available to the County are used in the most prudent manner. Through these efforts, the County has deliberately been able to save taxpayers millions of dollars by deferring increases in property taxes and fees. In addition, during this time, guided by the Strategic Plan, the County has increased its investment in areas such as public safety, human services, park amenities, etc. At the same time, the County has also maintained hundreds of miles of road, hundreds of thousands of square feet of building space, and thousands of acres of parks while paying down debt and maintaining adequate levels of reserves.

While no fiscal plan could have contemplated the significant impacts of the originally proposed Florida Retirement System legislation in 2023, this completely unanticipated fiscal shock did expose the limitations of the County’s existing revenue diversification. Currently, the County provides general revenue support to several programs, such as Solid Waste and Stormwater, that with the appropriate level of fees or assessments would be self-supporting. This approach is inconsistent with the County’s “Fiscal Guiding Principles” and Fiscal Policies that state fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise. As with Fire and EMS, the existing fees and assessments for Solid Waste and Stormwater have been deliberately suppressed for many years to provide millions in relief to taxpayers.



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However, to ensure the continued long-term fiscal viability of the County, it is critical to reduce and eliminate these general revenue subsidies. The elimination of these subsidies allows the County to rebuild reserves and provides additional resources to address future unanticipated expenditure increases without drastic cuts to operating and capital budgets or increases to property tax rates.

As discussed earlier in this overview, the solid waste residential non-ad valorem assessment of \$40 per year has remained unchanged since 1994 or almost 30 years. This fee is intended to pay for the cost of disposing of solid waste brought to the transfer station. This fee no longer pays the full cost of providing this service. In addition, the County does not charge residents to use the rural waste service centers. To offset these costs, the County provides millions in annual general revenue to the solid waste fund. An increase to the non-ad valorem assessment could eliminate this general revenue support. Like the fire fee, a study would need to be conducted to ensure a legally defensible rate is established. To eliminate this general revenue subsidy and correspondingly increase the assessment to an appropriate level, the County intends to conduct a fee study in FY 2025 with the results being available for consideration as part of the FY 2026 budget process.

Like solid waste, Leon County's stormwater program is also supported by a non-ad valorem assessment. This assessment was last reviewed and increased in 2013. The stormwater assessment provides revenues to pay for the operation and maintenance of the County's stormwater system. However, the non-ad valorem assessment is not adequate to support the program and millions in general revenue are annually used to augment the program's funding. Like the other assessments, a study would need to be conducted to establish recommended fees. Continuing to provide for taxpayer sensitivity, the stormwater fee study is intended to be conducted in FY 2027 and will be considered as part of the FY 2028 budget process. This will be two years after any solid waste fee adjustment in FY 2026.

Leon County has deliberately demonstrated continuous fiscal constraint by mitigating any tax and fee increases until such time as all other approaches have been exhausted. This includes maintaining a budget per capita at one of the lowest rates of any County in Florida, judiciously adding only the most critical positions to the budget, leveraging millions in state and federal grants, and paying down outstanding debt while taking advantage of historically low interest rates when they were available. However, the recently proposed FRS legislation requires the County to revisit its long-term funding strategies. The reasoned and deliberate approach to increasing the solid waste and stormwater assessments over a period of several years, will be better positioned the County to remain a fiscally viable organization into the foreseeable future.

#### **Conclusion**

Due to a long history of rigorous fiscal planning, Leon County has been able to continue to provide high quality essential services, while perennially being one of the most efficient and affordable county governments in Florida. By reducing spending at the beginning of the pandemic, constraining budget growth in previous budgets, and the targeted and intentional use of Federal ARPA funding, the County FY 2024 budget is balanced with limited millage and fee increases (EMS and Fire); the reduced use of fund balances; restoring reserves; maintaining high quality service delivery; maintaining strategic, long term investments in infrastructure; ensuring a high performing workforce with fair pay and equitable practices; and continuing to invest in making the community stronger by leveraging partnerships and supporting those most in need.

The sudden and persistent rise in inflation has added additional stresses on the economy, including local government. Through best fiscal practices, the County's strong financial foundation was established over many previous budget cycles by using budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During previous recessions and downturns in the economy, the County maintained fees and passed on significant property tax savings to citizens.

In the same way the County came out of the Great Recession, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these recommended actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the COVID-19 pandemic and the current inflation that is adding more pressures to local government expenses, especially related to cost of material, supplies and the cost of capital projects.

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Even with the continued economic uncertainty, due to this long-term fiscal planning, before and during this unparalleled challenge, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service in its November 2022 annual release, which affirmed the County's very good Aa2 credit rating.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, Leon County government continues to best position the organization to continue to meet the current and foreseeable challenges and opportunities facing our organization and community.

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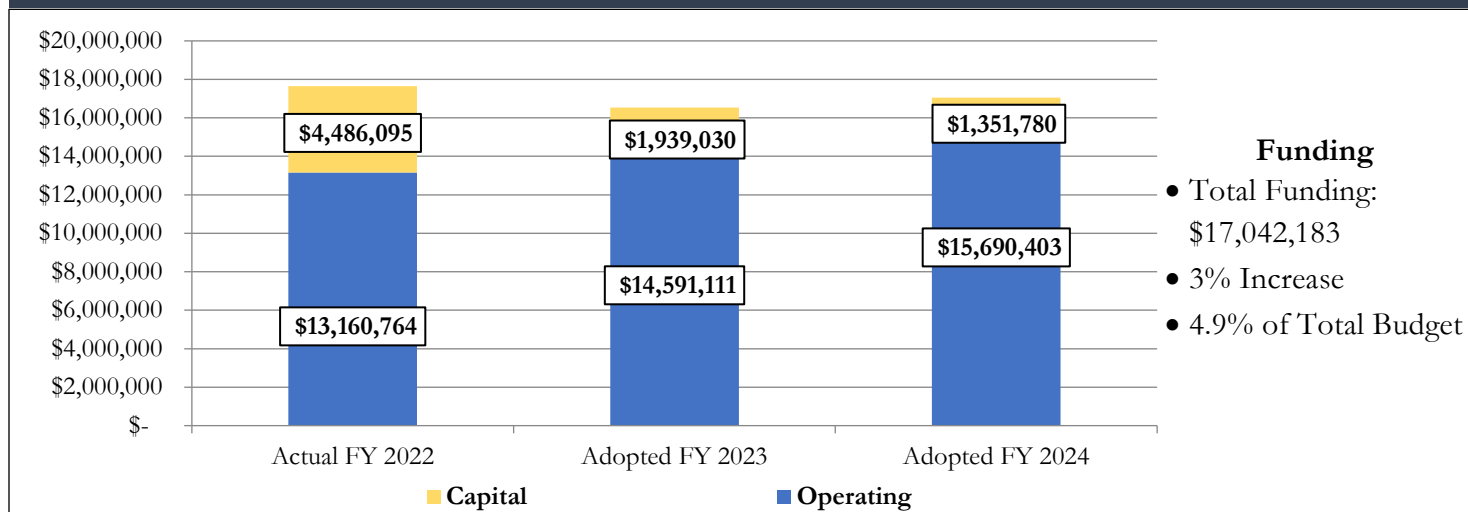
### Culture & Recreation

A broad range of services provided by Leon County Parks and Recreation and Library Services designed to enhance the quality of life for both residents and visitors.

**County Fact:** Served over 675,000 customers through the Library System and managed nearly 1,400,000 checked out materials in FY 2022, including print, DVD, audio, e-books, computers and more.



Culture & Recreation Funding FY 2022 thru FY 2024



### FY 2024 Culture & Recreation Highlights

- To ensure projects are not delayed in FY 2024 due to national supply shortages with materials and supplies, \$985,000 was advanced funded in FY 2023 for Parks and Greenways Capital Maintenance.
- \$500,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- \$341,750 for playground equipment replacements.
- \$185,000 from Livable Infrastructure for Everyone (L.I.F.E) funding for boat landing upgrades.
- \$325,030 in capital funding for Library technology, including public computers, security cameras and radio frequency identification (RFID) equipment leases.

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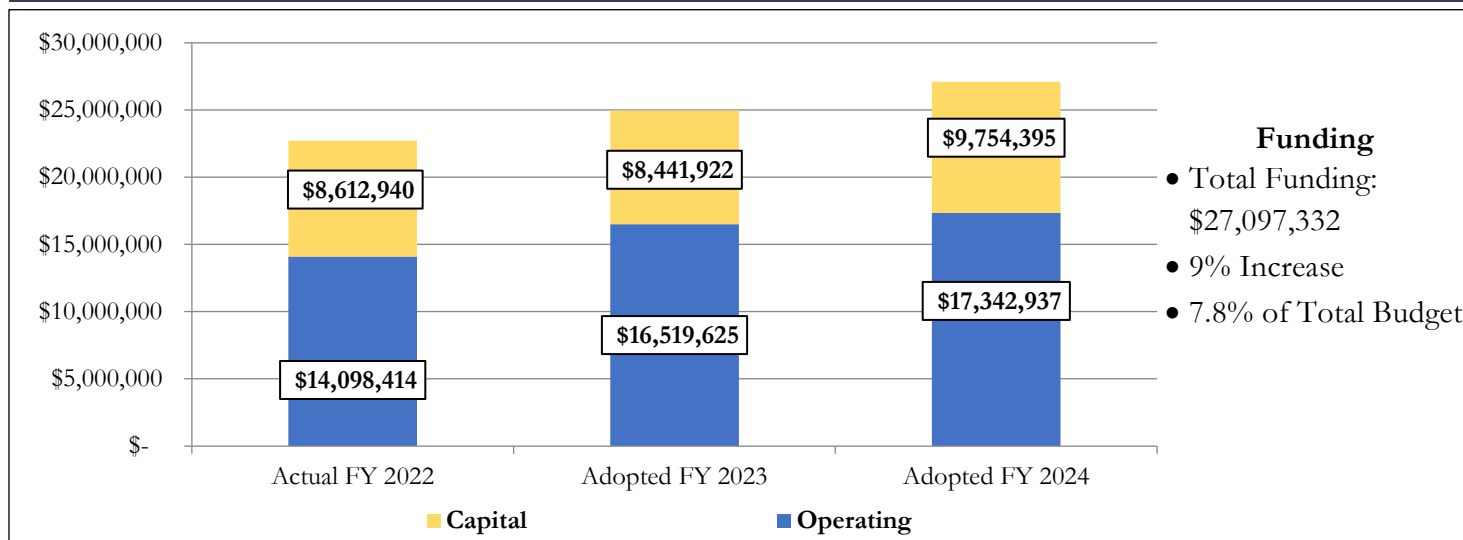
### Transportation

A broad range of services provided by the Engineering Services and Operations Divisions of the Leon County Public Works Department designed to enhance the safe and adequate flow of vehicles, travelers, and pedestrians.



**County Fact:** Responded to nearly 11,000 requests for services via email, telephone, personal contacts and the Citizens Connect mobile app.

### Transportation Funding FY 2022 thru FY 2024



### FY 2024 Transportation Highlights

- \$6.0 million for resurfacing portions of the County’s arterial/collector and local roads system.
- \$135,200 for refurbishing pavement markings on the County’s arterial/collector road system.
- \$2.7 million for the Sidewalk Program in the unincorporated areas of the county.
- \$275,000 in Livable Instructure for Everyone (L.I.F.E.) funding to support Transportation and Neighborhood Enhancements, \$125,000 for the County’s Street Lighting Program, and \$100,000 for Rural Road Safety Stabilization in the unincorporated area.
- \$3.9 million for Public Works vehicle and equipment replacements and infrastructure improvements was advanced funded in FY 2023 due to national supply chain difficulties.

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#### Public Safety

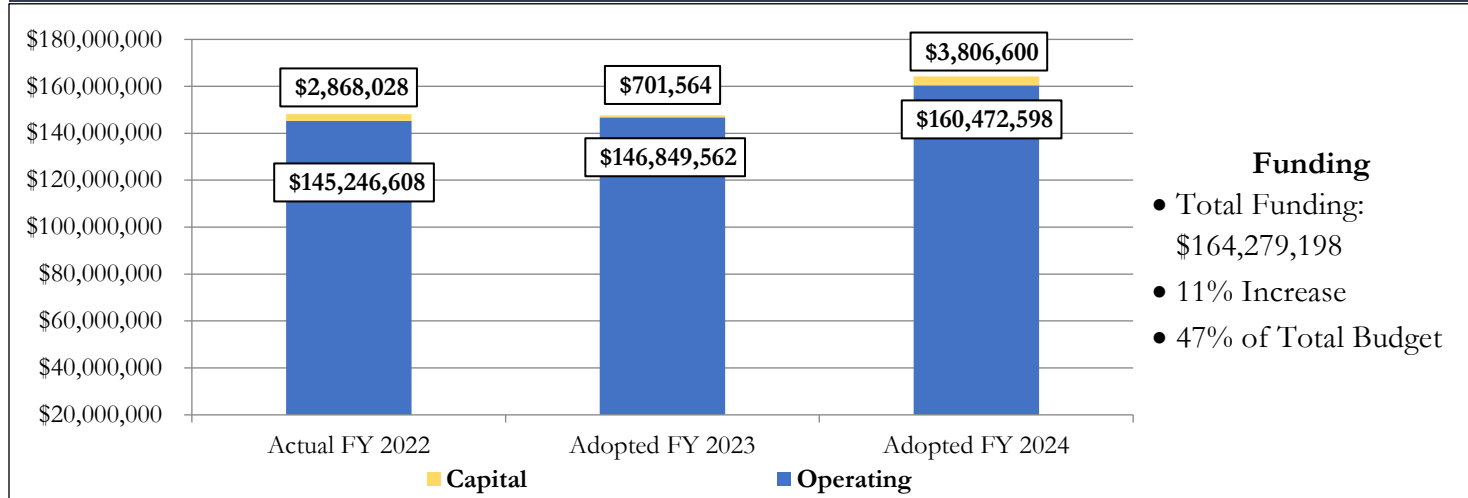
A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- Emergency Medical Services (EMS);
- Emergency Management;
- Leon County Sheriff's Office;
- Medical Examiner;
- Building Inspection;
- Probation Services; and
- Leon County Volunteer Fire Departments.



**County Fact:** Over 16,000 citizens have been trained in CPR and cardiac defibrillator training since EMS began hosting Press the Chest events in 2010.

#### Public Safety Funding FY 2022 thru FY 2024



- Funding**
- Total Funding: \$164,279,198
  - 11% Increase
  - 47% of Total Budget

#### FY 2024 Public Safety Highlights

- 66% of the total FY 2024 Public Safety budget is allocated in support of Leon County Sheriff operations, including \$59.8 million for Sheriff Law Enforcement and \$48.2 million for Detention/Corrections. The budget includes the final year of implementation of a step pay plan for sworn officers, which increases starting pay to \$50,000.
- \$1.9 million for Emergency Management and Enhanced E-911 services.
- \$2.4 million in capital funding was advanced funded in FY 2023 to ensure projects at the Sheriff facilities are not delayed in FY 2024 due to supply chain issues with vehicles and construction facilities.
- \$33.1 million for Emergency Medical Services, including funding for eight new positions and the replacement of aging ambulances to ensure adequate resources are available for increased demand.
- Provides sufficient resources to maintain fire services through a new fire services fee.

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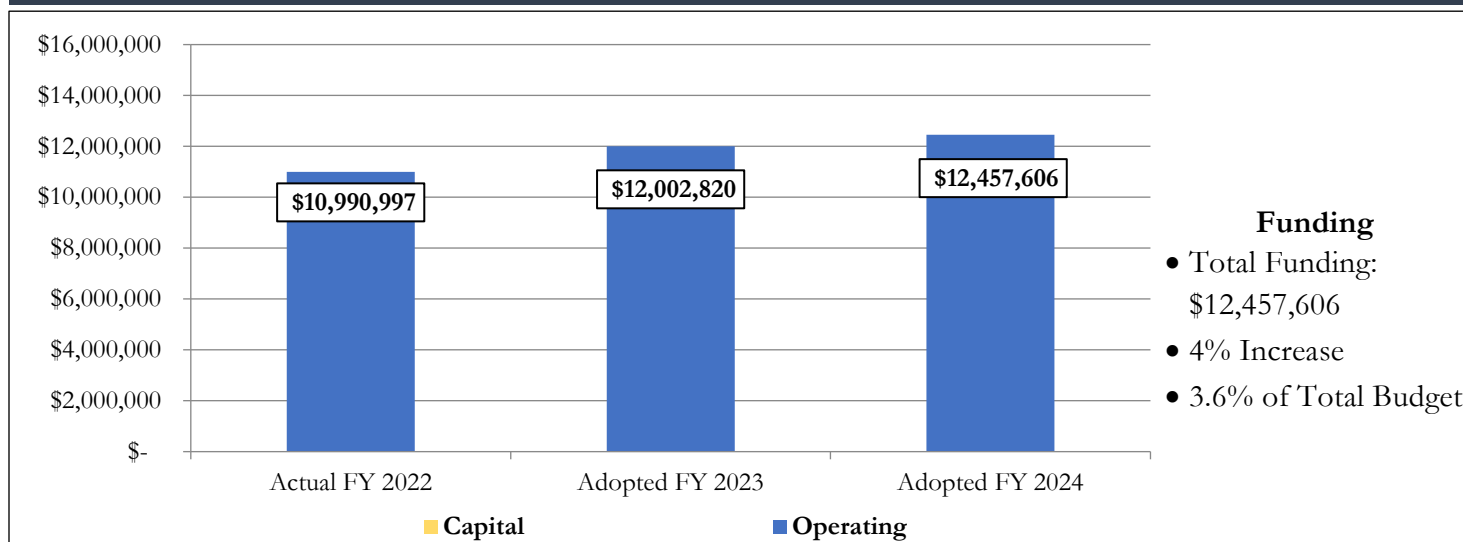
### Human Services

A broad range of services provided by Leon County Mosquito Control and the Office of Human Services and Community Partnerships for the welfare of the community as a whole and its individuals.

**County Fact:** Contributed \$1.3 million in FY 2022 to help fund more than 7,700 visits for primary care, dental care and mental health services for uninsured and low-income residents at Neighborhood Medical Center, Bond Community Health Center and Apalachee Center.



### Human Services Funding FY 2022 thru FY 2024



### FY 2024 Human Services Highlights

- \$2.3 million to Community Human Services Partnership (CHSP) agencies to address the highest human service needs in the community.
- \$1,135,109 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- \$1,859,082 in continued support of Primary Health Care.
- \$855,649 for the Medical Examiner contract, and an additional \$92,030 in operating expenses for morgue equipment, security, etc.
- \$246,183 in support of the Health Department.
- \$3.45 million for the continued support of Medicaid.
- \$500,000 in Federal funding was leveraged to expand homeless services.

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### Physical Environment

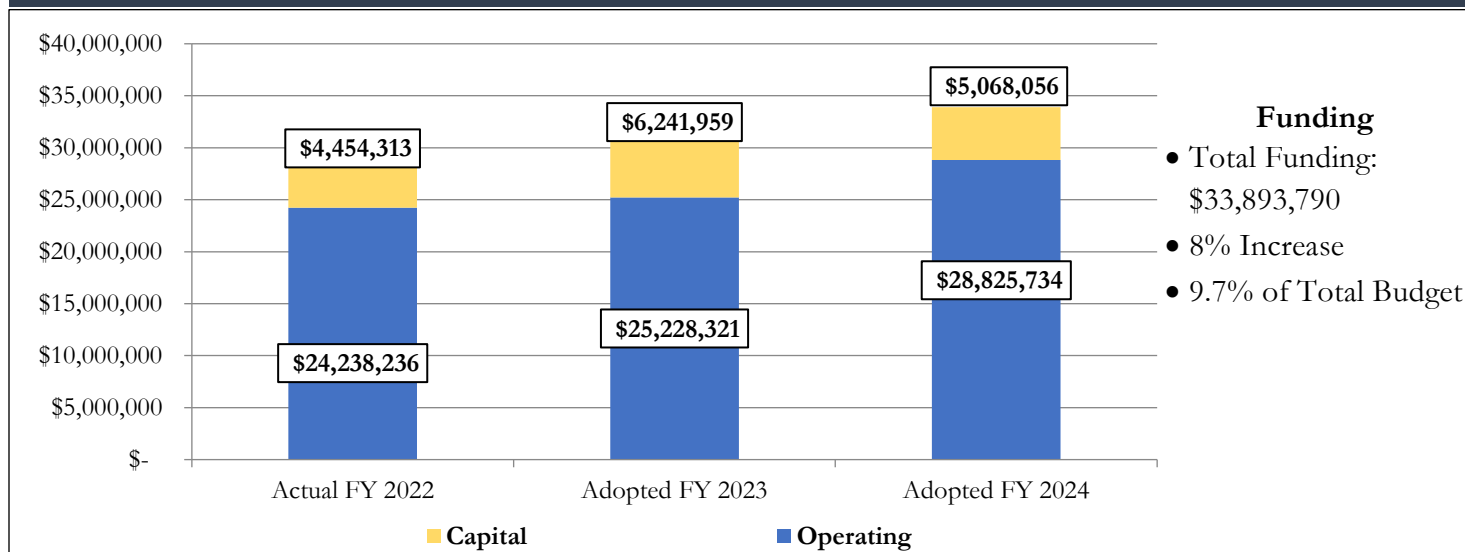
A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

- Solid Waste;
- Stormwater Engineering and Maintenance;
- Geographic Information Services;
- Cooperative Extension; and
- Development Support and Environmental Services.



**County Fact:** Development Services reviewed and approved 48 site and development plan applications, 61 minor subdivision applications, 1,694 land use compliance applications and issued 39 concurrency certificates and 228 permitted use verifications.

### Physical Environment Funding FY 2022 thru FY 2024



### FY 2024 Physical Environment Highlights

- \$775,000 for Transfer Station Heavy Equipment Replacement.
- \$1.1 million for preventative maintenance for stormwater infrastructure throughout the County, and \$645,000 for Stormwater Vehicle and Equipment replacements were advanced funded in FY 2023 to ensure projects aren't delayed in FY 2024 due to national supply chain difficulties.
- \$525,175 in continued funding in support of Cooperative Extension.
- \$298,500 for the Geographic Information Systems (GIS) Basemap Update.
- \$105,000 for additional aerial photography and water sampling associated with the drawdown of Lake Munson.



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### Economic Environment

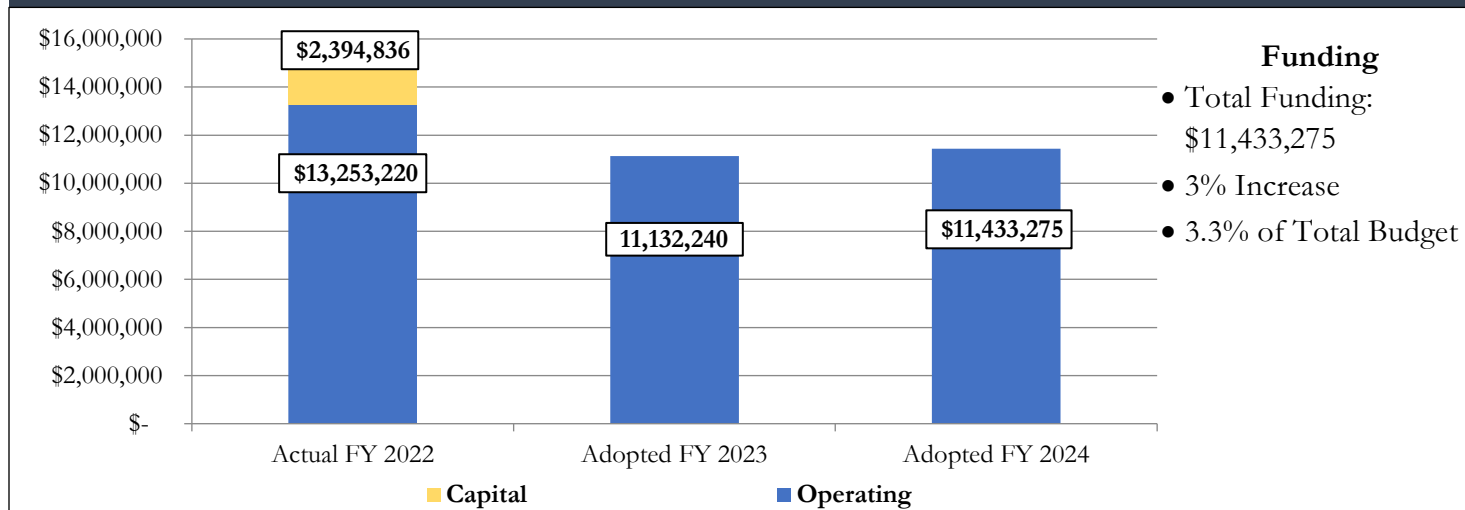
A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

- Leon County’s Division of Tourism;
- PLACE;
- Office of Economic Vitality;
- Veterans Services;
- Housing Services; and
- Community Redevelopment Areas (Frenchtown and Downtown).



**County Fact:** Veteran Services facilitated claim actions that resulted in Leon County veterans receiving more than \$30 million in benefits.

Economic Environment Funding FY 2022 thru FY 2024



- Funding**
- Total Funding: \$11,433,275
  - 3% Increase
  - 3.3% of Total Budget

### FY 2024 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be \$1.61 million per penny in FY 2024, a 23% increase from the \$1.31 million projected in FY 2023. Revenues continue to increase after the subsidence of COVID and a return to normal travel activities.
- \$1,135,109 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- \$291,318 in Tourism funding was advanced funded in FY 2023 to begin preliminary marketing and programming efforts for the Leon County/Tallahassee bicentennial celebration in FY 2024 and the 2026 World Athletics Cross Country Championship at Apalachee Regional Park.
- \$409,589 for continued funding for the Veteran’s program.

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### Court Related Services

A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

- Second Judicial Circuit of the State of Florida;
- State Attorney
- Public Defender; and
- Office of the Clerk of the Court.

**County Fact:** In FY 2022, the Guardian Ad Litem program represented 674 Leon County children in court proceedings.



### Court Services Funding FY 2022 thru FY 2024



### FY 2024 Court Services Highlights

- \$1,370,835 in funding for the state Juvenile Justice detention payment, an increase of \$40,000.
- \$291,700 for technology for the State Attorney and Public Defender.
- \$233,781 for courtroom technology and \$35,000 for Courthouse security.
- \$75,000 for courtroom minor renovations.
- \$250,000 for the initial planning for the Justice Information System (JIS) Upgrade.
- Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- The actuals and budgets do not reflect all costs related to Article V, which was \$10.5 million in FY 2022. Costs related to facilities, communications, and information technology are budgeted separately in Facilities Management and the Office of Information Technology's operating and capital budgets.

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### General Government

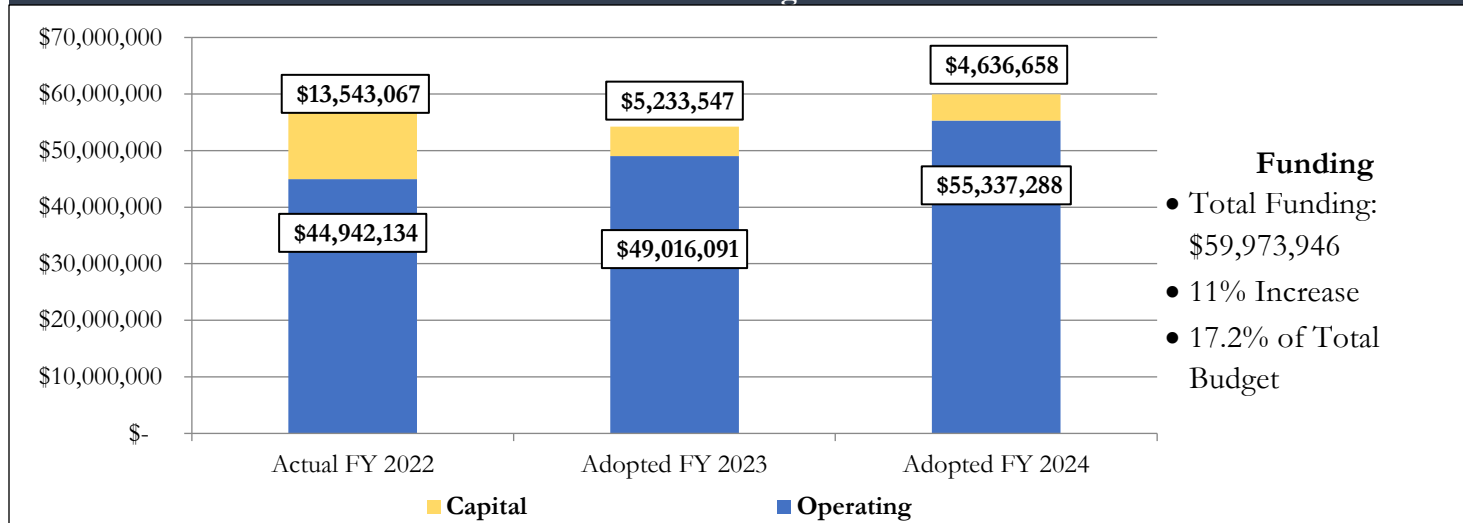
A broad range of services associated with operating the Leon County government, including:

- County Commission;
- County Administrator;
- County Attorney;
- Facilities Management;
- Office of Information Technology;
- Property Appraiser;
- Tax Collector; and
- Supervisor of Elections.



**County Fact:** The Facilities Management Division provides professional maintenance services for 2,022,992 square feet of County owned facilities annually.

### General Government Funding FY 2022 thru FY 2024



### FY 2024 General Government Highlights

- \$20,548,579 in support of Constitutional Officers including: Property Appraiser (\$6,060,004); Tax Collector (\$7,103,357); and the Supervisor of Elections (\$7,385,218), which includes additional funding to conduct the 2024 Presidential Preference Primary election and personnel costs to accommodate new voter verification requirements.
- To ensure projects are not delayed in FY 2024 due to national supply shortages with vehicles and construction materials, \$181,144 for general vehicle and equipment replacements, and \$2.2 million for building mechanical repairs and replacements, roofing repairs and replacements, and general maintenance and renovations was advanced funded in FY 2023.
- \$785,000 in building infrastructure improvements.
- \$705,000 for compute infrastructure such as the digital phone system, maintaining file servers, and the network infrastructure.

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Budget Overview Highlights

### Other Expenses & Debt Service

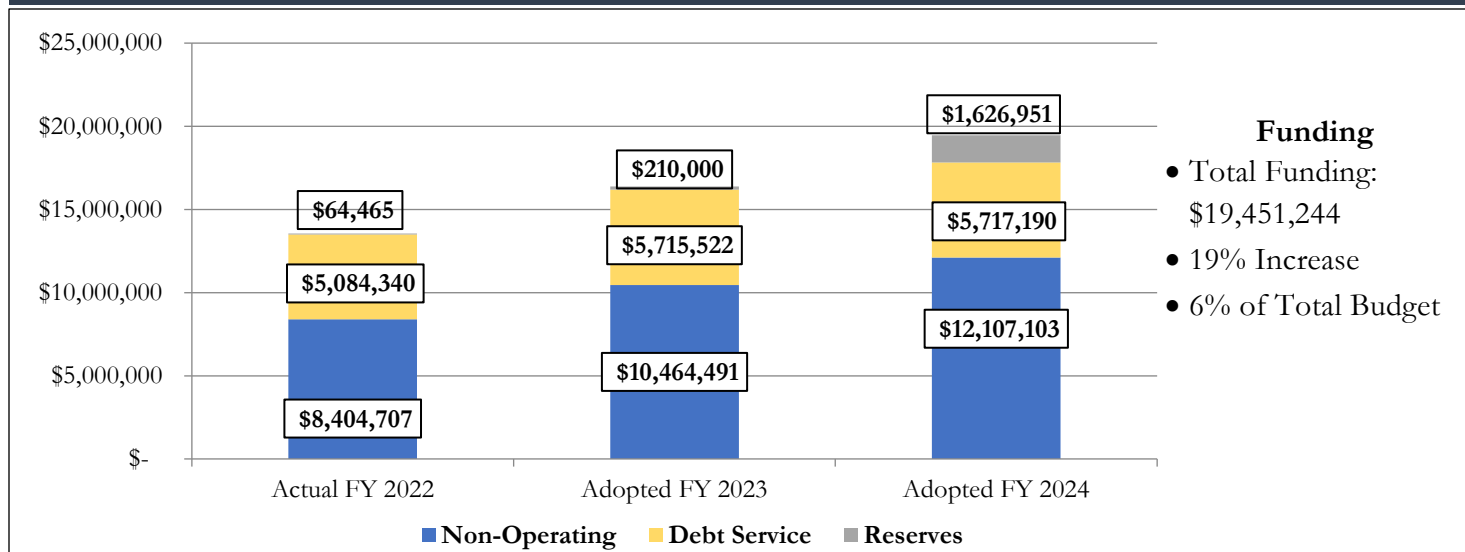
Non-operating funding is for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. Non-Operating expenditures support:

- Fleet Management;
- Countywide communication services;
- Grant Match dollars;
- Risk management and insurance programs; and
- Reserve and contingency funding.



**County Fact:** Leon County, when compared to other liked sized counties in the state, has the lowest net operating budget.

### Non-Operating & Debt Service Funding FY 2022 thru FY 2024



### FY 2024 Debt Service/Reserves Highlights

The various Debt Service Funds were established to account for the debt service associated with bonds issued by the County, which includes annual principal and interest payments. When financially advantageous, the County has historically taken advantage of low interest loans to fund items such as major repairs and renovations and property acquisitions.

In FY 2024, Leon County budgeted \$5,717,190 for debt service. The increase in non-operating expenditures is primarily attributed to the purchase of fuel at the Sheriff's fueling station, which is offset by a corresponding reimbursement revenue from the Sheriff. The County budgeted \$210,000 for reserves in FY 2024 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs. The remaining reserves (\$1.4 million) are associated with the planned increase in the EMS millage rate, which provides for reserves to support future increased staffing and equipment requirements for the Emergency Medical Services program.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## Monthly Costs for Government Services: Average Value Single Family Home in Leon County

The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2024 average taxable value<sup>1</sup> (\$154,947) of an average assessed<sup>2</sup> home (\$204,947) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2024 Ad Valorem Tax Bill \$1,405	FY 2024 Monthly Cost	FY 2024 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	381.46	31.79	27.15%
Sheriff - Corrections	279.79	23.32	19.91%
Emergency Medical Services	116.25	9.69	8.27%
Facilities Management	77.55	6.46	5.52%
Health & Human Services	63.41	5.28	4.51%
Management Information Services	49.06	4.09	3.49%
Supervisor of Elections	47.47	3.96	3.38%
Library Services	44.41	3.70	3.16%
Tax Collector	41.99	3.50	2.99%
Capital Improvement	38.87	3.24	2.77%
Property Appraiser	38.68	3.22	2.75%
Other Non-Operating/Communications	35.40	2.95	2.52%
Other Criminal Justice (Probation, DJJ, Diversion)	33.08	2.76	2.35%
Administrative Services <sup>3</sup>	31.38	2.62	2.23%
Community Redevelopment - Payment	19.49	1.62	1.39%
Veterans, Volunteer, Planning, Economic Development	15.52	1.29	1.10%
Board of County Commissioners	13.29	1.11	0.95%
Geographic Information Systems	13.27	1.11	0.94%
Clerk of Circuit Court	12.52	1.04	0.89%
800 MHz Radio Communication System	11.42	0.95	0.81%
Financial Stewardship <sup>4</sup>	10.57	0.88	0.75%
Court Administration and Other Court Programs <sup>5</sup>	8.76	0.73	0.62%
Risk Allocations	8.45	0.70	0.60%
Mosquito Control	5.34	0.45	0.38%
Sustainability/Cooperative Extension	5.59	0.47	0.40%
Budgeted Reserves	1.28	0.11	0.09%
Line Item Agency Funding	0.64	0.05	0.05%
<b>Total</b>	<b>\$ 1,405.00</b>	<b>\$ 117.08</b>	<b>100.00%</b>

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less \$50,000 homestead exemption).

2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2024 is 3.0%.

3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, and Human Resources.

4. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.

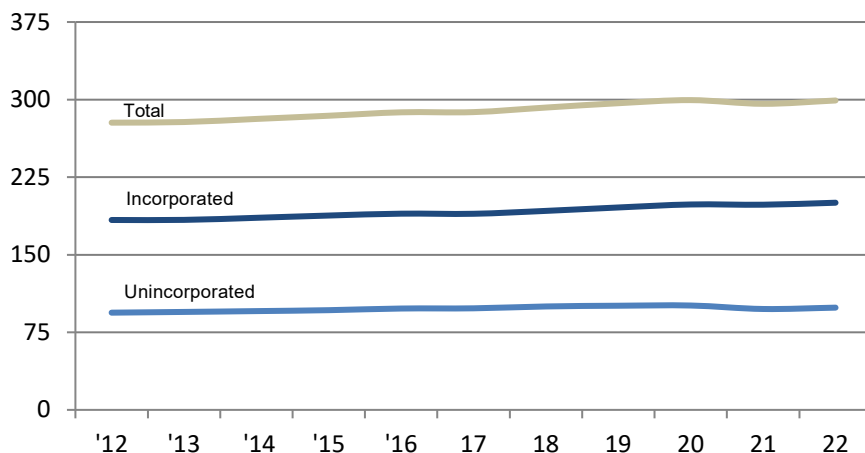
5. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Population

Thousands



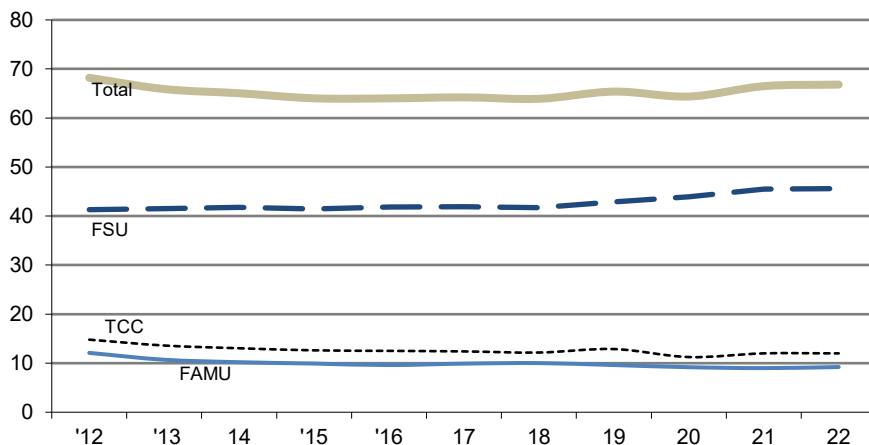
Source:  
2022 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2022 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 299,130 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.37% from the 2020 census.

Leon County had the second highest growth rate of neighboring counties at (2.37%) since the 2020 Census. Wakulla (4.19%), Gadsden (-0.97%) and Jefferson (-0.23%).

## Higher Education Enrollment

Thousands



Source:  
2022 Education Higher Education Institutions Enrollment from Tallahassee/Leon County Office of Economic Vitality

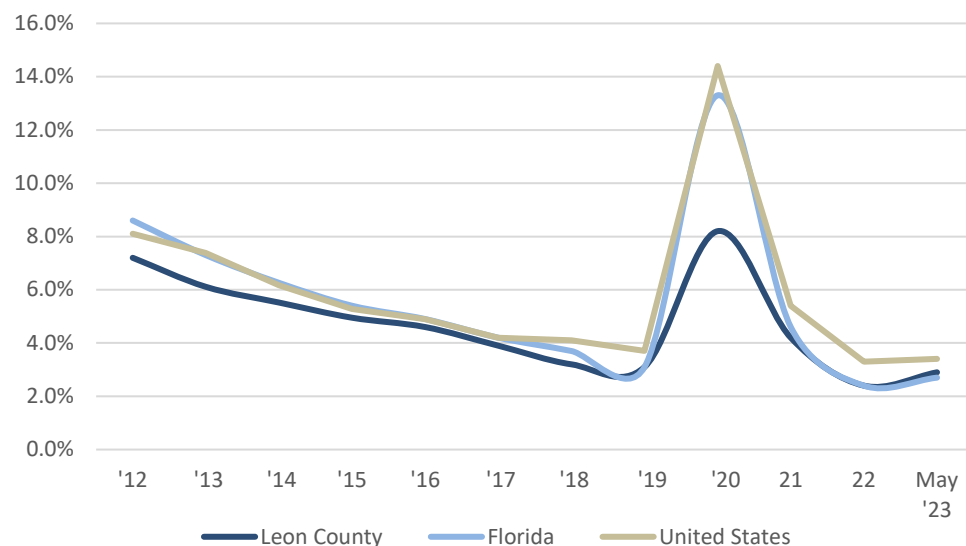
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2022 was 66,812, an increase of 322 students from Fall 2021.

Fall 2022 shows an increase in enrollment for FSU and FAMU of 0.23% and 2.46%, respectively.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Unemployment Statistics



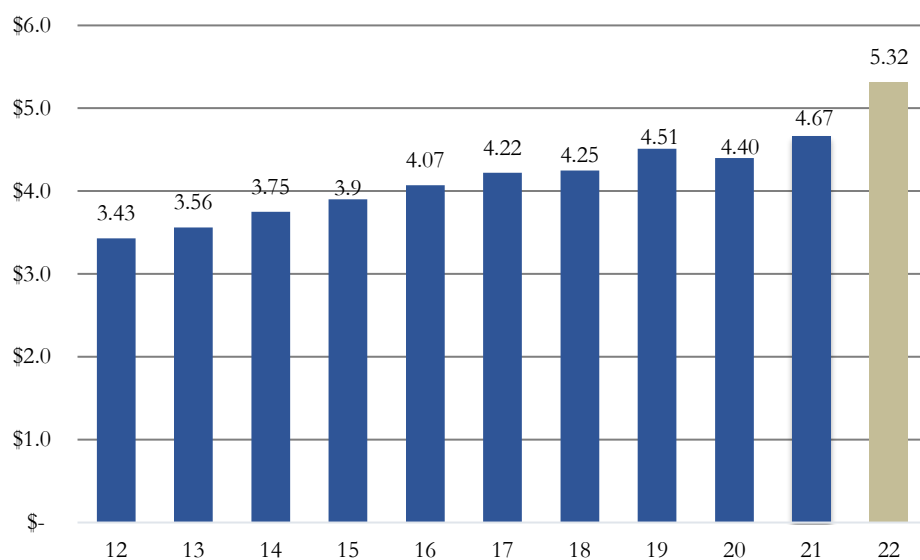
Source: 2022 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 1930, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate had been declining since 2012, when the rate was 8.60%. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 2.9% in May 2023, slightly above the State rate of 2.7%, and 0.7 points below the US unemployment rate of 3.4%.

## Taxable Sales

Billions



Source: 2022 Office of Economic Vitality, Statistical data, Taxable Sales

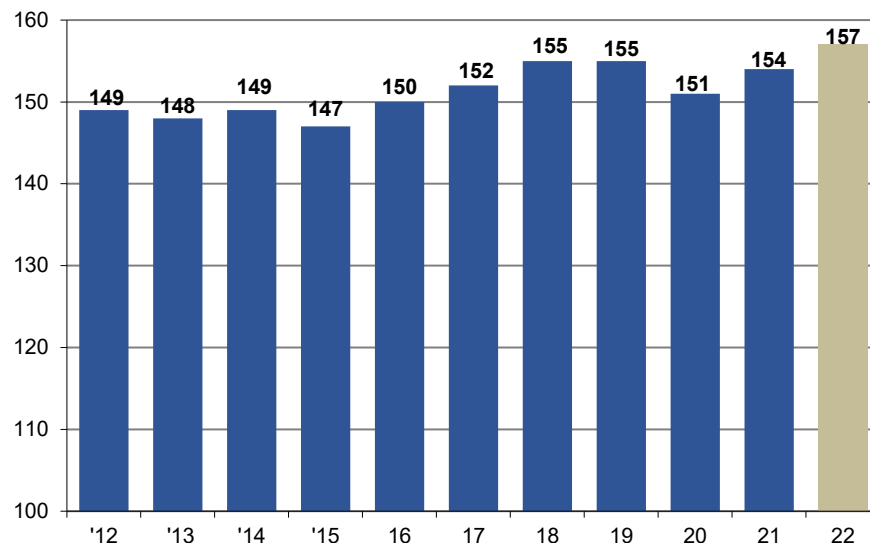
Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2022, taxable sales increased by 13.95% to \$5.32 billion, a reflection of the continued recovery from the COVID-19 recession.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Total Leon County Labor Force

Thousands



Source: 2022 Office of Economic Vitality, Workforce and Income, Labor Force

The local labor force consists of the total number of people employed and individuals seeking employment, including those classified as unemployed.

The County labor force remained relatively level from 2012 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which was a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 1.68% in 2022.

## MSA Employment by Industry – 2012 vs. 2022

Industry	Employees 2012	% Employment	Employees 2022	% Employment	% Change
Government	60,600	37%	54,869	27%	-9%
Education and Health Services	19,900	12%	48,812	24%	145%
Leisure and Hospitality	16,700	10%	20,305	10%	22%
Professional and Business Services	17,900	11%	25,115	12%	40%
Trade, Transportation, and Utilities	22,200	14%	24,588	12%	11%
Other Services	6,800	4%	7,909	4%	16%
Financial Activities	7,100	4%	8,261	4%	16%
Construction	5,800	4%	7,921	4%	37%
Manufacturing	3,200	2%	3,825	2%	20%
Information	3,300	2%	3,695	2%	12%
<b>Total</b>	<b>163,500</b>	<b>100%</b>	<b>205,300</b>	<b>100%</b>	<b>26%</b>

Source: 2022 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan Statistical Area (MSA). The MSA includes data from Gadsden, Jefferson, Leon, and Wakulla counties, hence the greater employment figure from the County Labor Force chart above.

The largest increase over the past decade (in terms of percentage) has been in Education and Health Services, and Trade, Transportation, and Utilities, while Government has seen the largest decrease. The strain of COVID-19 on the healthcare industry has contributed to the significant increase in Health Services over the past two years.

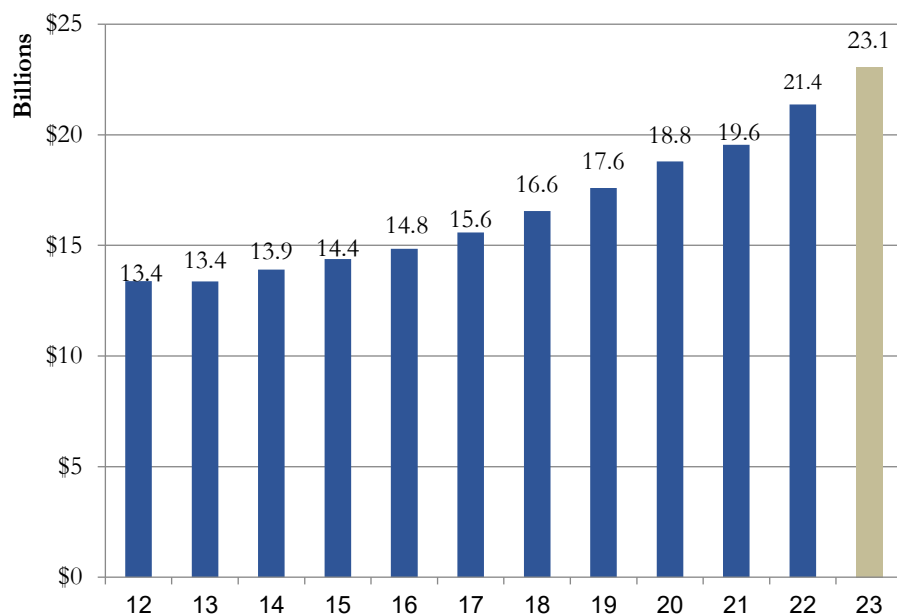
Total employment in these major industries for 2022 is at a steady rate compared to 2012.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Taxable Value

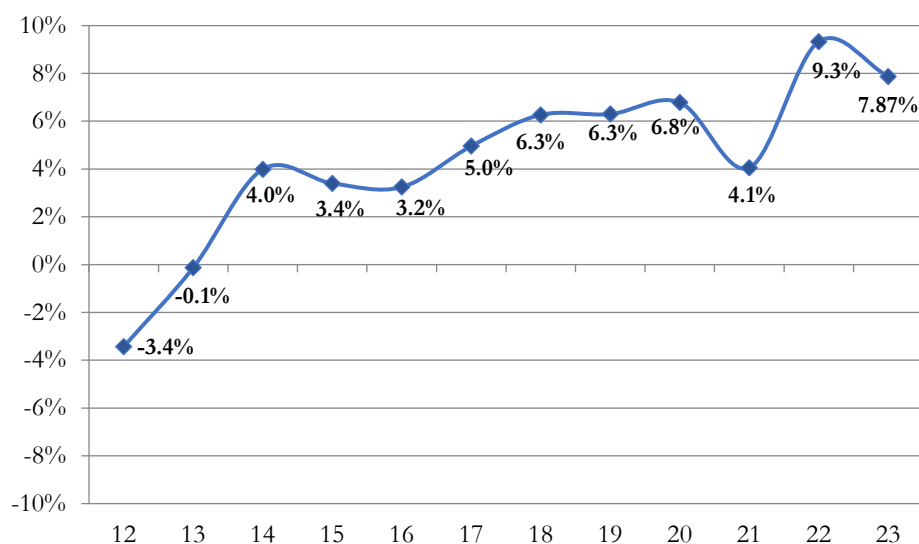


Source: Certification of Final Taxable Value, Forms DR-403v; 2023 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2023)

From 2012 to 2013, valuations remained flat. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27%. At the end of the economic rebound FY 22 values increased by 9.33%. Valuations provided on July 1, 2023 show an 7.87% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2022 valuations are used to develop the FY 2023/2024 budget).

## Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2023 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2023)

Fiscal year 2013 show the end of the six year downward turn in taxable values from the recession and a collapse of the housing market with 2014 being the first-year values increased.

In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.4% in 2015 and 3.2% in 2016. However, taxable value saw a steady increase from 2017 to 2020. The Final July 1 Property Appraiser property values show a 9.3% increase for 2022. Final numbers for 2023 show an increase of 7.87%.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» **Community Economic Profile****Principal Taxpayers**

2021		
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$155,713,820	\$2,971,128
Capital Regional Medical Center	\$83,450,440	\$1,577,149
510 West Virginia Street, LLC	\$68,703,450	\$1,318,749
District Joint Venture, LLC	\$63,870,998	\$1,225,991
Florida Gas Transmission Company, LLC	\$70,285,176	\$1,068,602
Embarq Florida Inc./Centurylink	\$52,467,398	\$990,071
Wal-Mart Stores, Inc.	\$57,817,320	\$1,069,840
Talquin Electric Cooperative Inc.	\$68,212,119	\$1,032,391
Comcast	\$53,769,446	\$988,164
Presbyterian Retirement Communities, Inc	\$85,197,291	\$1,013,090
<b>Total</b>	<b>\$759,487,458</b>	<b>\$13,255,175</b>

2022		
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$161,888,561	\$3,028,899
Capital Regional Medical Center	\$95,158,026	\$1,745,839
510 West Virginia Street, LLC	\$74,776,368	\$1,404,562
District Joint Venture, LLC	\$72,158,303	\$1,349,888
Presbyterian Retirement Communities Inc	\$97,863,266	\$1,143,862
Talquin Electric Cooperative Inc.	\$74,250,990	\$1,093,146
Florida Gas Transmission Company, LLC	\$70,488,491	\$1,039,533
Grove Park Apartments LLC	\$54,179,545	\$1,017,681
Wal-Mart Stores, Inc.	\$55,550,800	\$1,006,933
Comcast	\$54,144,350	\$969,427
<b>Total</b>	<b>\$810,458,700</b>	<b>\$13,799,770</b>

## Notes:

Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

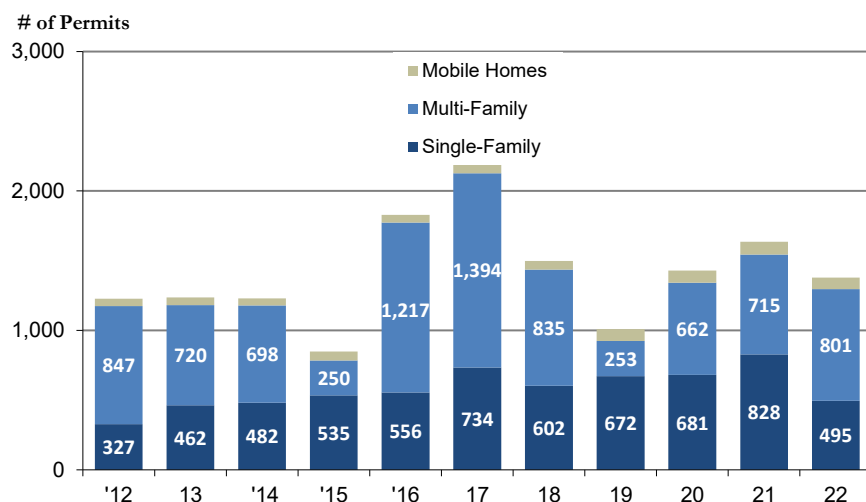
# »» Community Economic Profile

Since 2012, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. The effects of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. The significant decline in single-family permits is attributed to the stabilization of growth in permitting activity following the low interest rate environment enacted to combat the impacts of COVID on the economy. Due to high inflation the Federal Reserve began increasing interest rates in 2022. These higher interest rates, which affect borrowing costs, have slowed the new home construction market.

Note: Multi-Family permitting is based on a per bed/unit number.

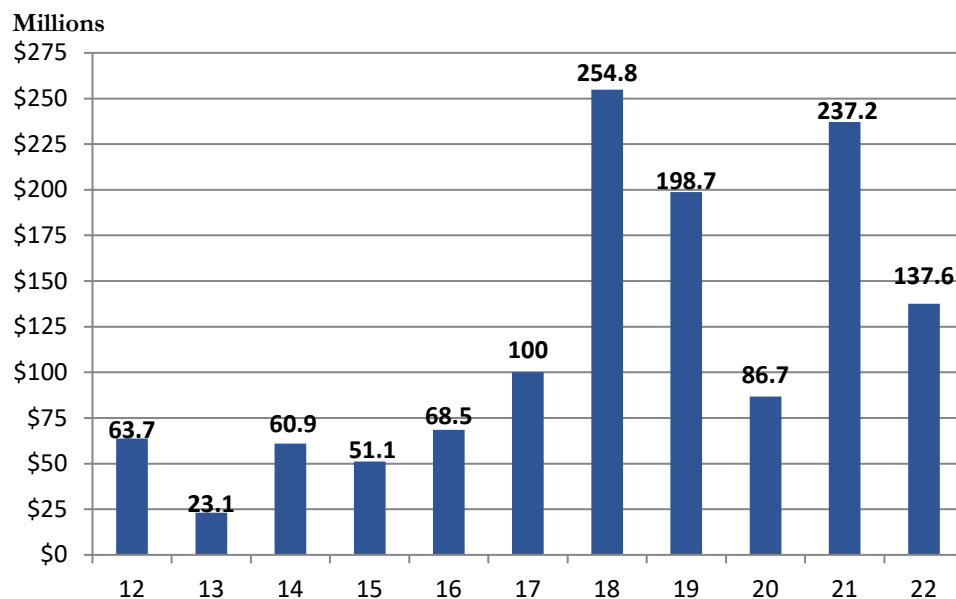
Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The spike in 2012 was followed by a significant reduction the following year. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2018 was 155% higher than in 2017. This was the first time the value of commercial permitting reached \$254 million. The value of commercial permits issued for new construction in 2021 totaled \$237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent-up demand. The 2022 value of commercial permits issued for new construction totaled \$137.6 million.

## Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2022 Statistical Digest.

## Value of Commercial Permits

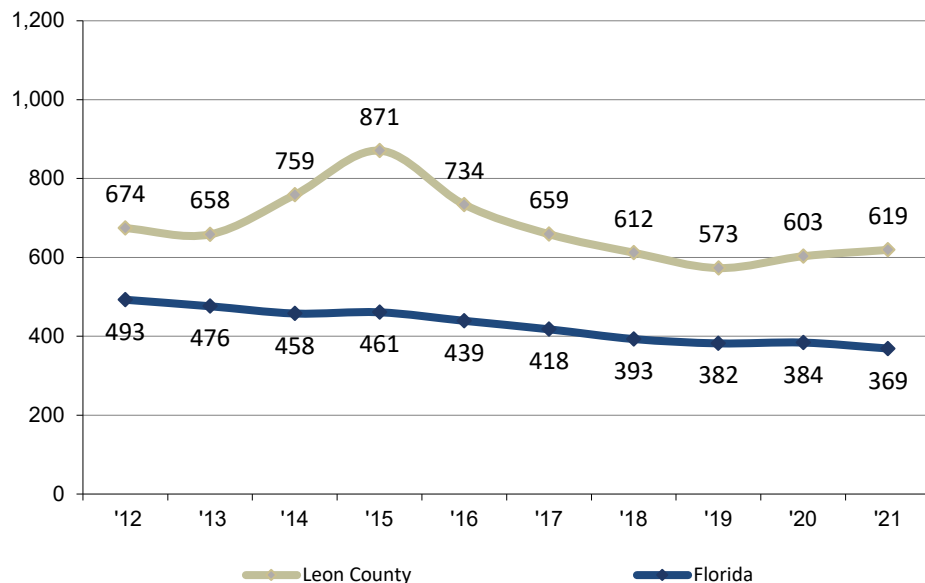


Source: Tallahassee-Leon County Office of Economic Vitality, 2022 Statistical Digest.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Violent Crime Rate



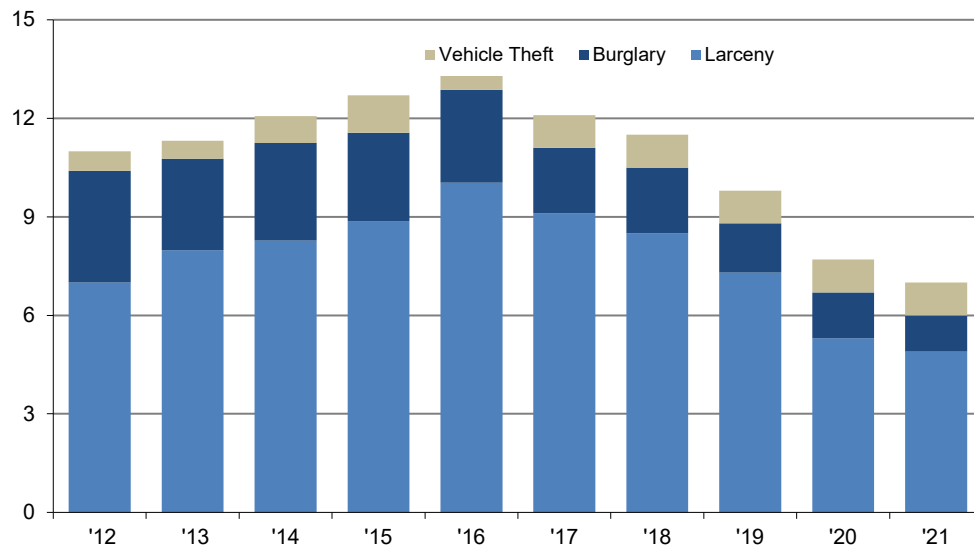
Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved from 6<sup>th</sup> lowest to 3<sup>rd</sup> lowest in the state in per capita crime rate. The state Violent Crime Index saw a decrease of 4%.

\*2022 numbers are unavailable

Source: Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

## Crimes Against Property in Leon County

Thousands



Over a ten-year period, property crimes have averaged 10,827 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 6.63% decrease in the Property Crime Index between 2020 and 2021.

\*2022 numbers are unavailable

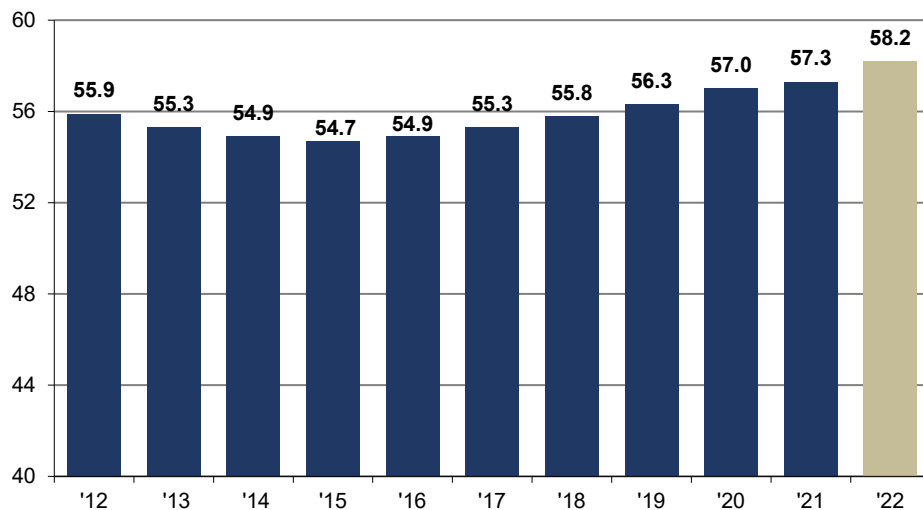
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Community Economic Profile

## Homestead Parcels

Thousands



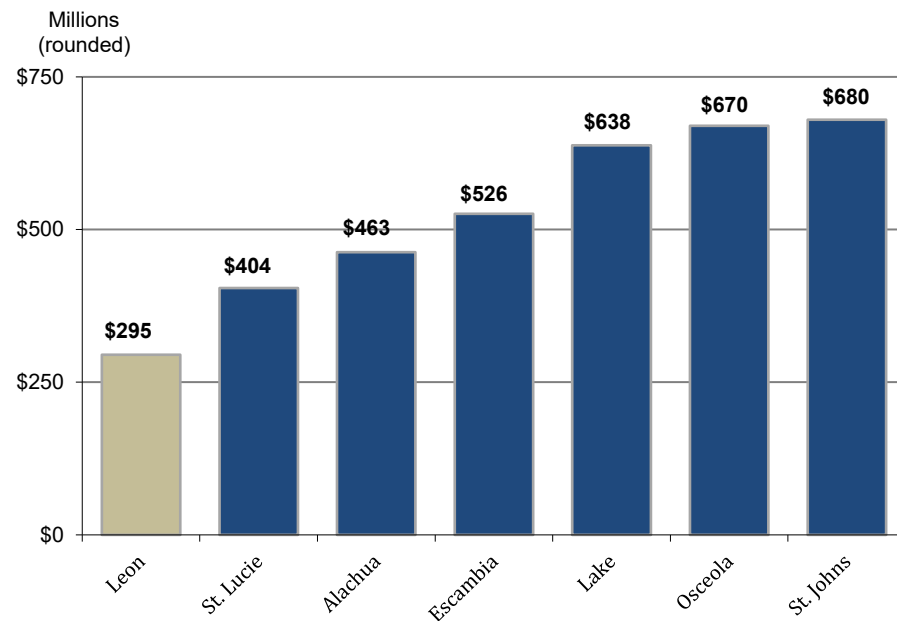
Source: Property Appraiser, Official Tax Roll Certification

Continuing with the recession in 2010 and the recovery of a slumping economy, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are at the highest level since the “Great Recession”. The economic impact of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. Mortgage rates have increased again as the U.S. Federal Reserve continues to issue rate hikes to bring inflation down.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Like-Sized Counties

## Total Net Budget (FY23)

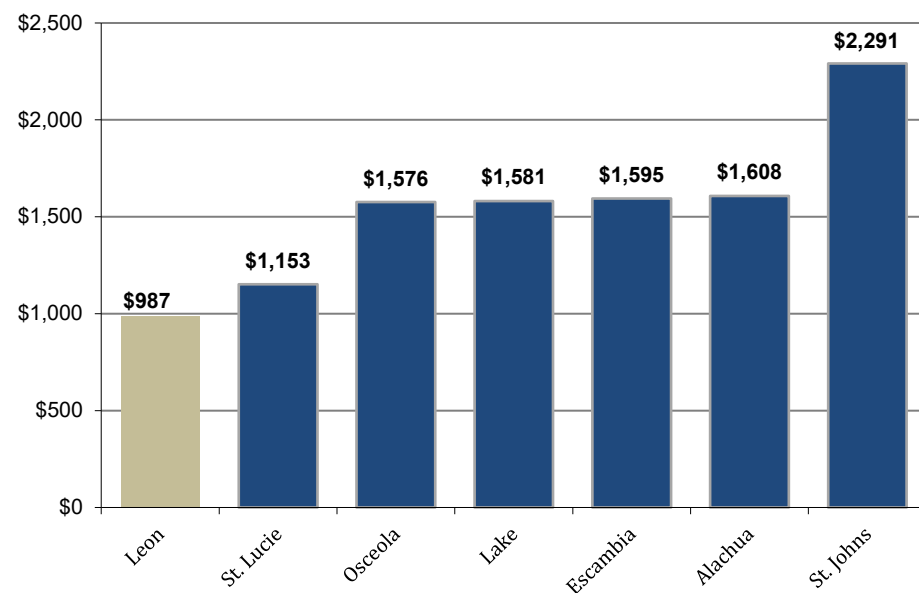


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$295 million. St. Lucie County's net budget is 37% higher than Leon County's.

*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

Source: FY 2023 Leon County Office of Management and Budget Survey

## Net Budget per Countywide Resident (FY23)



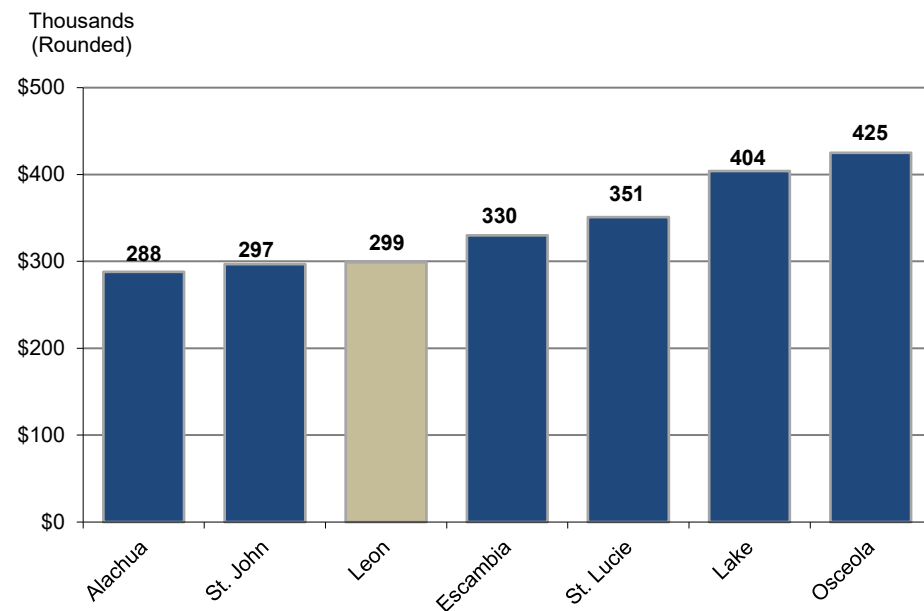
Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 17% higher than Leon County's (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2023 & FY 2023 Leon County Office of Management and Budget Survey

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Like-Sized Counties

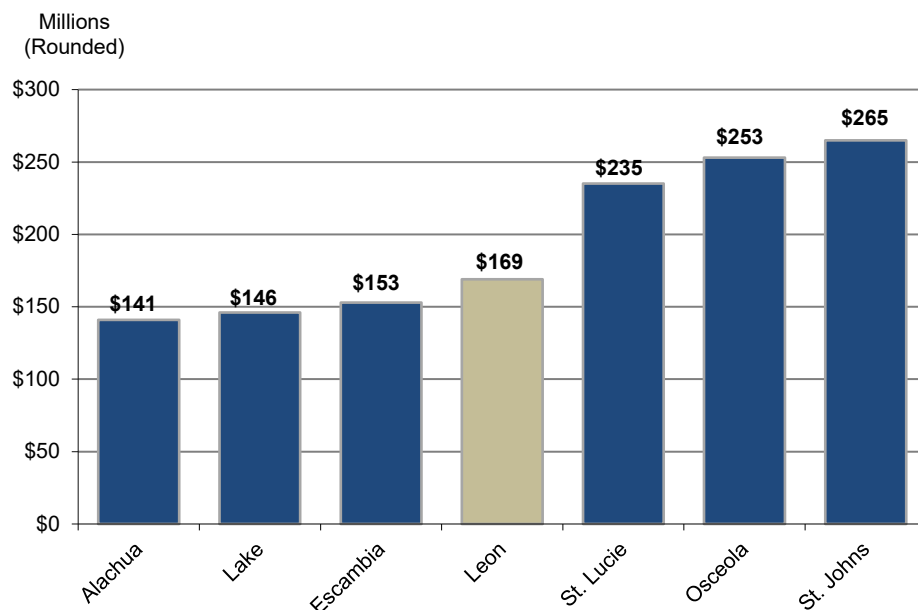
## Countywide Population (2022)



Leon County Office of Economic Vitality estimated Leon County 2022 population at 299,130 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 5/1/2023

## Anticipated Ad Valorem Tax Collections (FY23)



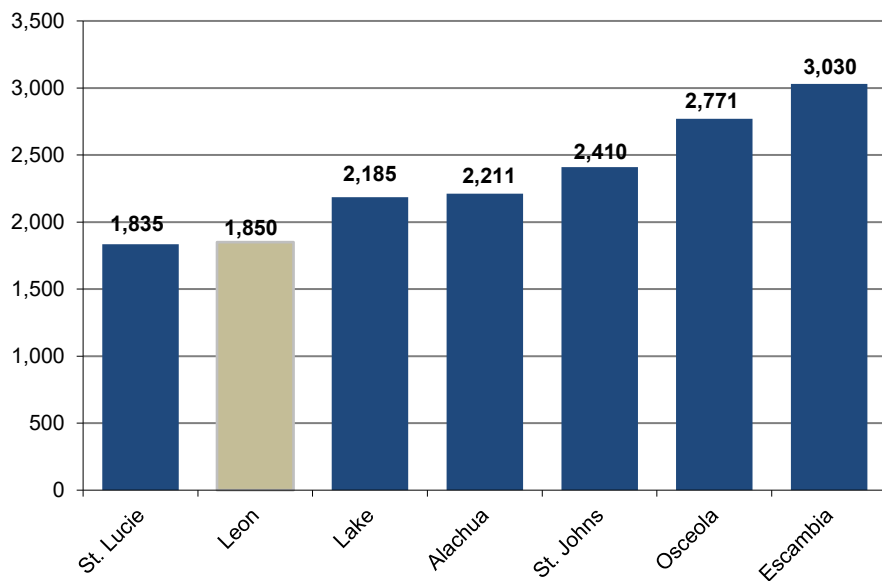
Among the like-sized counties, Leon County collects \$169 million in ad valorem taxes. Leon County collects \$25 million less than the mean collection (\$194 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2022 Taxable Value by County

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Like-Sized Counties

**Total Number of County Employees (FY23)**

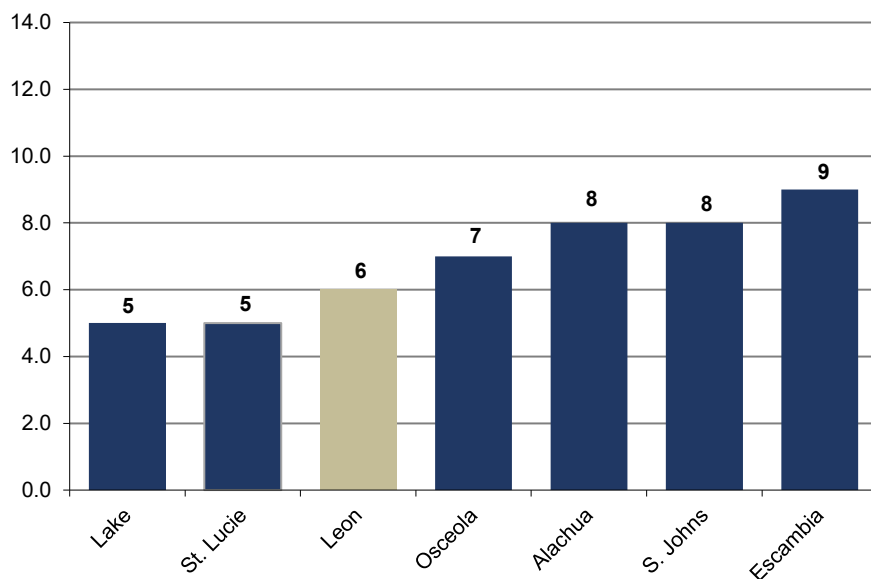


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All the comparable counties surveyed reported a higher number of employees than reported the previous year.

Source: FY 2023 Leon County Office of Management and Budget Survey

**County Employees per 1,000 Residents (FY23)**



Leon County is second highest just above Lake and St. Lucie Counties with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

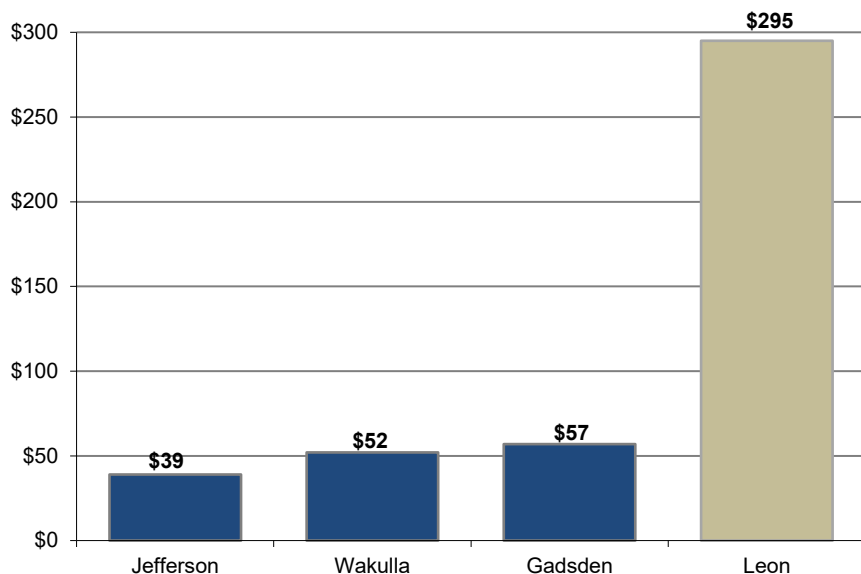
\* Comparative Counties updated based on 2022 population estimates. Source: University of Florida, Bureau of Economic and Business Research.



LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Surrounding Counties

**Total Net Budget (FY23)**  
Millions

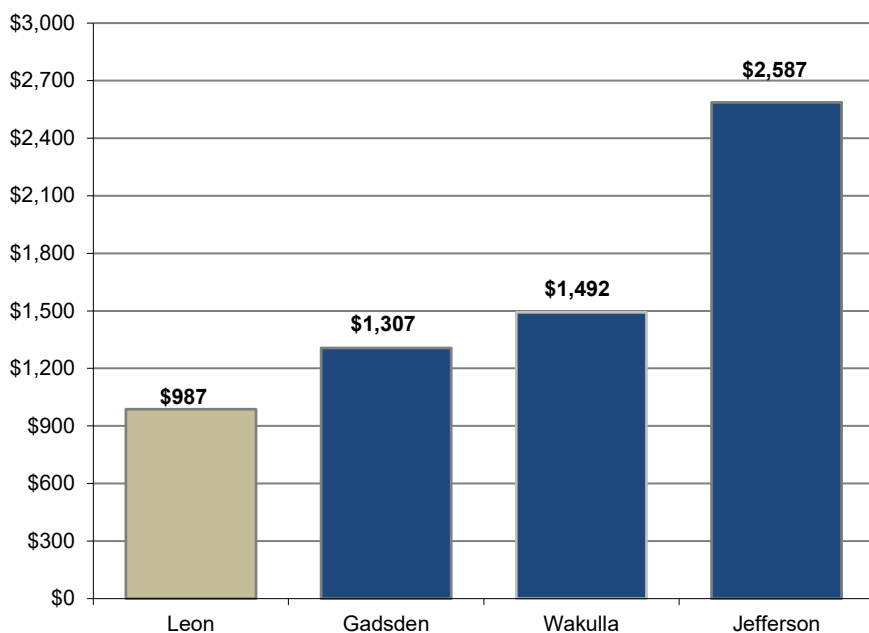


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$295 million. Jefferson County has the lowest with a net budget of \$39 million.

*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

Source: FY 2023 Leon County Office of Management and Budget Survey

**Net Budget Per Countywide Resident (FY23)**



Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Gadsden County spends 32% more per county resident.

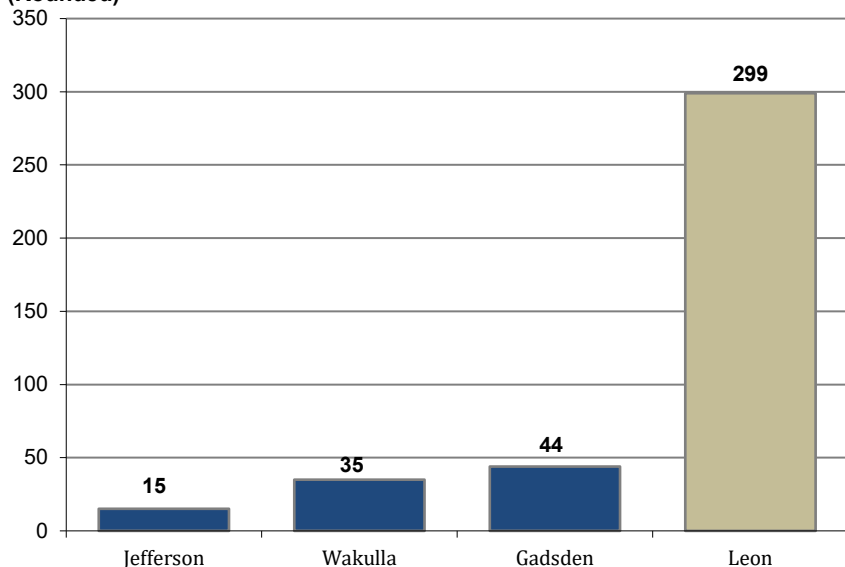
Source: University of Florida: Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Surrounding Counties

## Countywide Population (2022)

Thousands  
(Rounded)

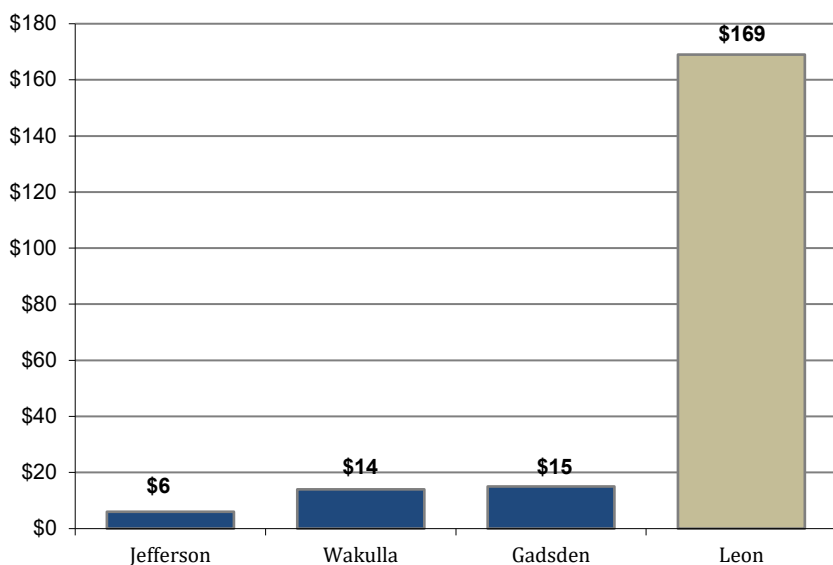


The University of Florida Bureau of Economic and Business Research estimated the 2022 Leon County population at 299,130. Leon County has 255,163 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 4.16% compared to Gadsden (0.32%), Leon (2.37%), and Jefferson (2.85%).

Source: University of Florida, Bureau of Economic and Business Research.

## Anticipated Ad Valorem Tax Collections (FY23)

Millions



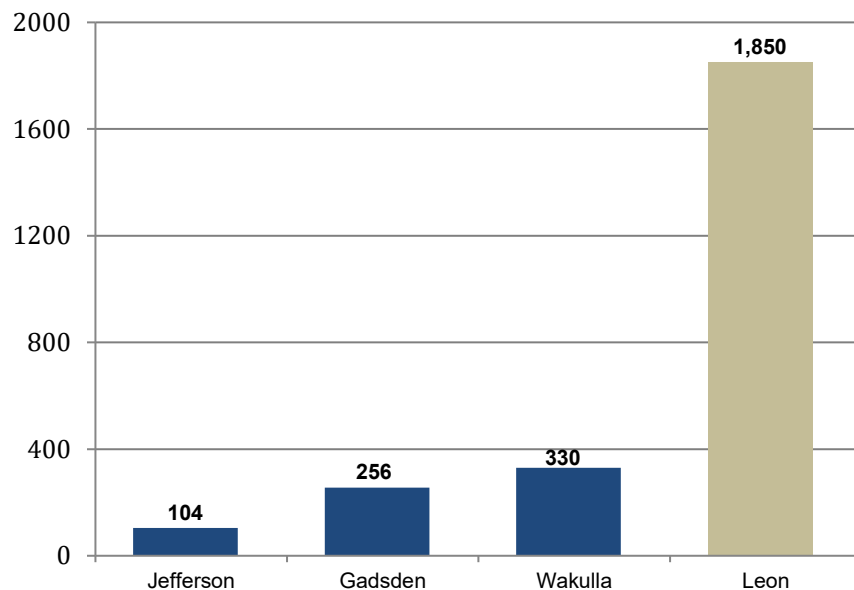
Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2022 Taxable Value by County

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Comparative Data – Surrounding Counties

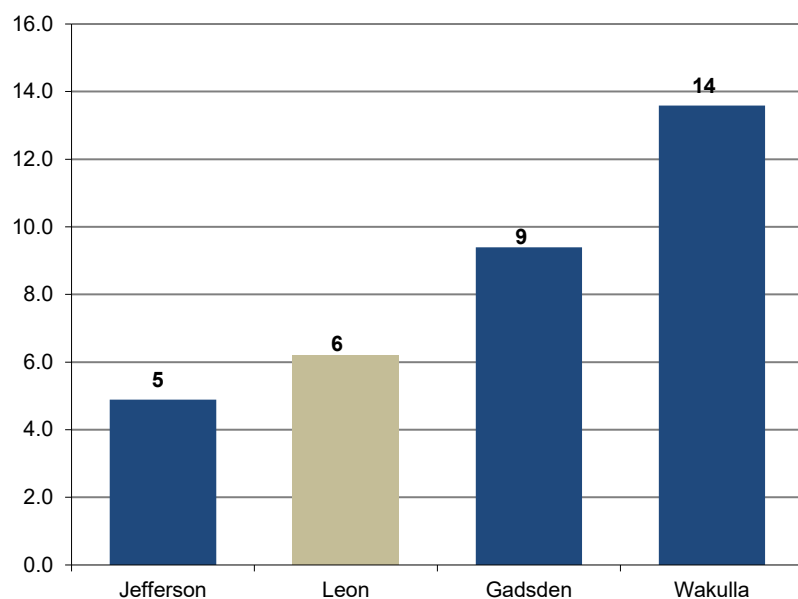
## Total Number of County Employees (FY23)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the highest number of county employees.

Source: FY 2023 Leon County Office of Management and Budget Survey

## Total County Employees per 1,000 Residents (FY23)



Leon County has a ratio of 6 employees for every thousand county residents making it the second lowest when compared to surrounding counties.

Source: University of Florida, Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Comparative Data – All Counties

## Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Lee	\$811	4.64
Santa Rosa	\$913	6.01
Hamilton	\$931	12.62
<b>Leon</b>	<b>\$987</b>	<b>6.18</b>
Union	\$1,063	7.33
Glades	\$1,074	11.33
Seminole	\$1,117	6.70
Manatee	\$1,127	9.16
St. Lucie	\$1,153	5.24
Pinellas	\$1,196	5.39
Highlands	\$1,235	9.65
Citrus	\$1,270	7.95
Polk	\$1,298	6.11
Madison	\$1,306	10.36
Gadsden	\$1,307	9.39
Orange	\$1,338	13.13
Brevard	\$1,351	7.15
Levy	\$1,353	14.52
Okaloosa	\$1,355	7.53
Holmes	\$1,450	4.04
Marion	\$1,451	7.69
Sumter	\$1,479	5.74
Wakulla	\$1,492	13.59
Clay	\$1,530	7.89
Suwannee	\$1,546	10.88
Osceola	\$1,576	6.52
Lake	\$1,581	5.41
Escambia	\$1,595	9.19
Alachua	\$1,608	7.68
Desoto	\$1,678	10.56
Bradford	\$1,764	15.44
Flagler	\$1,787	7.24
Hardee	\$1,791	13.94

County	Net Budget Per Capita	Staff Per 1,000
Volusia	\$1,848	4.07
Baker	\$1,854	8.07
Pasco	\$1,860	9.16
Lafayette	\$1,894	11.14
Duval	\$1,929	7.61
Nassau	\$1,958	9.67
Palm Beach	\$1,968	8.05
Columbia	\$2,006	7.96
Hendry	\$2,015	10.61
Jackson	\$2,016	8.74
Hillsborough	\$2,046	6.69
Indian River	\$2,048	9.63
Calhoun	\$2,181	9.61
Sarasota	\$2,261	8.49
St. Johns	\$2,291	8.35
Bay	\$2,294	10.27
Okeechobee	\$2,359	11.88
Taylor	\$2,416	9.73
Miami-Dade	\$2,436	10.90
Monroe	\$2,482	15.98
Broward	\$2,487	6.56
Charlotte	\$2,525	11.85
Jefferson	\$2,587	4.89
Gulf	\$2,619	14.43
Walton	\$3,108	16.27
Gilchrist	\$3,150	10.77
Putnam	\$3,160	9.14
Martin	\$3,270	11.46
Hernando	\$3,323	4.18
Collier	\$3,374	10.58
Dixie	\$3,853	12.89
Washington	\$5,203	8.52
Liberty	\$5,450	16.89
Franklin	\$6,611	14.73

## Notes:

1. Population data source: University of Florida, Bureau of Economic and Business Research

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Comparative Data – All Counties

## Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	8%	\$3,108	16.27
Collier	9%	\$3,374	10.58
Martin	13%	\$3,270	11.46
Palm Beach	13%	\$1,968	8.05
Manatee	13%	\$1,127	9.16
Marion	14%	\$1,451	7.69
Miami-Dade	14%	\$2,436	10.90
St. Johns	14%	\$2,291	8.35
Monroe	15%	\$2,482	15.98
Lee	15%	\$811	4.64
Santa Rosa	15%	\$913	6.01
Indian River	16%	\$2,048	9.63
St. Lucie	16%	\$1,153	5.24
Broward	16%	\$2,487	6.56
Sumter	16%	\$1,479	5.74
Nassau	18%	\$1,958	9.67
Okaloosa	19%	\$1,355	7.53
Charlotte	19%	\$2,525	11.85
Pinellas	19%	\$1,196	5.39
Osceola	19%	\$1,576	6.52
Hardee	19%	\$1,791	13.94
Bay	19%	\$2,294	10.27
Orange	20%	\$1,338	13.13
Hamilton	20%	\$931	12.62
Hillsborough	20%	\$2,046	6.69
Polk	21%	\$1,298	6.11
Lake	21%	\$1,581	5.41
Flagler	21%	\$1,787	7.24
Taylor	22%	\$2,416	9.73
Pasco	22%	\$1,860	9.16
Sarasota	22%	\$2,261	8.49
Franklin	22%	\$6,611	14.73
Volusia	23%	\$1,848	4.07
Suwannee	23%	\$1,546	10.88

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Gulf	24%	\$2,619	14.43
Citrus	24%	\$1,270	7.95
Duval	25%	\$1,929	7.61
Putnam	25%	\$3,160	9.14
Seminole	25%	\$1,117	6.70
Desoto	26%	\$1,678	10.56
Madison	26%	\$1,306	10.36
Gilchrist	26%	\$3,150	10.77
Clay	26%	\$1,530	7.89
Highlands	27%	\$1,235	9.65
Bradford	27%	\$1,764	15.44
Levy	28%	\$1,353	14.52
Hernando	28%	\$3,323	4.18
Calhoun	29%	\$2,181	9.61
Escambia	29%	\$1,595	9.19
Brevard	30%	\$1,351	7.15
Washington	30%	\$5,203	8.52
Columbia	30%	\$2,006	7.96
Jefferson	31%	\$2,587	4.89
Okeechobee	33%	\$2,359	11.88
<b>Leon</b>	<b>33%</b>	<b>\$987</b>	<b>6.18</b>
Jackson	34%	\$2,016	8.74
Dixie	34%	\$3,853	12.89
Baker	34%	\$1,854	8.07
Hendry	35%	\$2,015	10.61
Gadsden	35%	\$1,307	9.39
Wakulla	35%	\$1,492	13.59
Lafayette	36%	\$1,894	11.14
Alachua	38%	\$1,608	7.68
Holmes	40%	\$1,450	4.04
Union	45%	\$1,063	7.33
Glades	52%	\$1,074	11.33
Liberty	56%	\$5,450	16.89

Note:

The following counties were non-responsive to survey requests: Duval, Flagler, Franklin, Glades, Jefferson, Liberty, Martin, Putnam, St. Johns, and Volusia

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Comparative Data – All Counties

## Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE positions	Population
Holmes	4.04	80	19,784
Volusia	4.07	2,328.65	572,815
Hernando	4.18	832	199,207
Lee	4.64	3,724	802,178
Jefferson	4.89	73	14,923
St. Lucie	5.24	1,835	350,518
Pinellas	5.39	5,242	972,852
Lake	5.41	2,185	403,857
Sumter	5.74	812	141,420
Santa Rosa	6.01	1,182	196,834
Polk	6.11	4,705	770,019
<b>Leon</b>	<b>6.18</b>	<b>1,850</b>	<b>299,130</b>
Osceola	6.52	2,771	424,946
Broward	6.56	12,922	1,969,099
Hillsborough	6.69	10,178	1,520,529
Seminole	6.70	3,243	484,054
Brevard	7.15	4,487	627,544
Flagler	7.24	899.33	124,202
Union	7.33	114	15,550
Okaloosa	7.53	1,624	215,751
Duval	7.61	7,868	1,033,533
Alachua	7.68	2,211	287,872
Marion	7.69	3,016	391,983
Clay	7.89	1,779	225,553
Citrus	7.95	1,256	158,009
Columbia	7.96	569	71,525
Palm Beach	8.05	12,223	1,518,152
Baker	8.07	225	27,881
St. Johns	8.35	2,480	296,919
Sarasota	8.49	3,839	452,378
Washington	8.52	217	25,461
Jackson	8.74	423	48,395
Putnam	9.14	679	74,249

County	Staff Per 1,000	Total FTE positions	Population
Pasco	9.16	5,428	592,669
Manatee	9.16	3,864	421,768
Escambia	9.19	3,030	329,583
Gadsden	9.39	413	43,967
Calhoun	9.61	132	13,740
Indian River	9.63	1,594	165,559
Highlands	9.65	995	103,102
Nassau	9.67	926	95,809
Taylor	9.73	208	21,375
Bay	10.27	1,889	184,002
Madison	10.36	191	18,438
Desoto	10.56	367	34,748
Collier	10.58	4,137	390,912
Hendry	10.61	431	40,633
Gilchrist	10.77	203	18,841
Suwannee	10.88	486	44,688
Miami-Dade	10.90	30,050	2,757,592
Lafayette	11.14	87	7,808
Glades	11.33	139	12,273
Martin	11.46	1,852	161,655
Charlotte	11.85	2,331	196,742
Okeechobee	11.88	468	39,385
Hamilton	12.62	169	13,395
Dixie	12.89	219	16,988
Orange	13.13	19,454	1,481,321
Wakulla	13.59	478	35,169
Hardee	13.94	356	25,544
Gulf	14.43	230	15,938
Levy	14.52	643	44,288
Franklin	14.73	187.5	12,729
Bradford	15.44	417	27,013
Monroe	15.98	1,341.64	83,961
Walton	16.27	1,294	79,544
Liberty	16.89	132.28	7,831

Note:

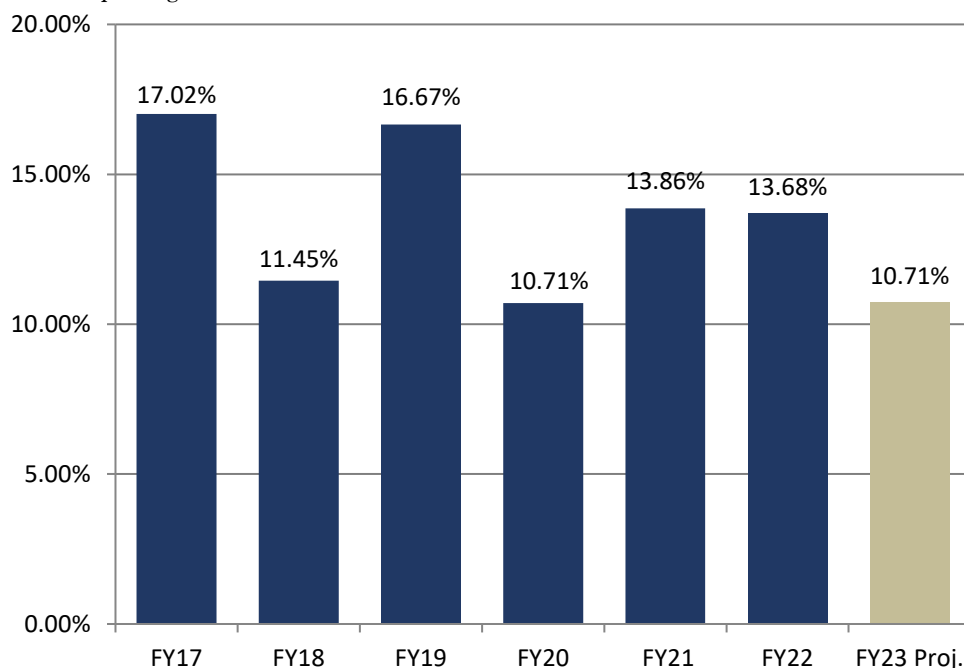
The following counties were non-responsive to survey requests: Duval, Flagler, Franklin, Glades, Jefferson, Liberty, Martin, Putnam, St. Johns, and Volusia

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Financial Indicators

## Intergovernmental Revenue

Percent of Operating Revenue



**Analysis:** The monitoring of intergovernmental revenue is important due to the volatility of this funding source. Dependence on intergovernmental revenue can be harmful; especially if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County continues to work to reduce dependency on intergovernmental revenues in comparison to total operating revenues.

Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2017 and 2019 respectively. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2022. Intergovernmental revenue is expected to account for 10.71% of operating revenues in FY 2023.

**Formula:** Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2023 Budget Summary

**Analysis:** In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

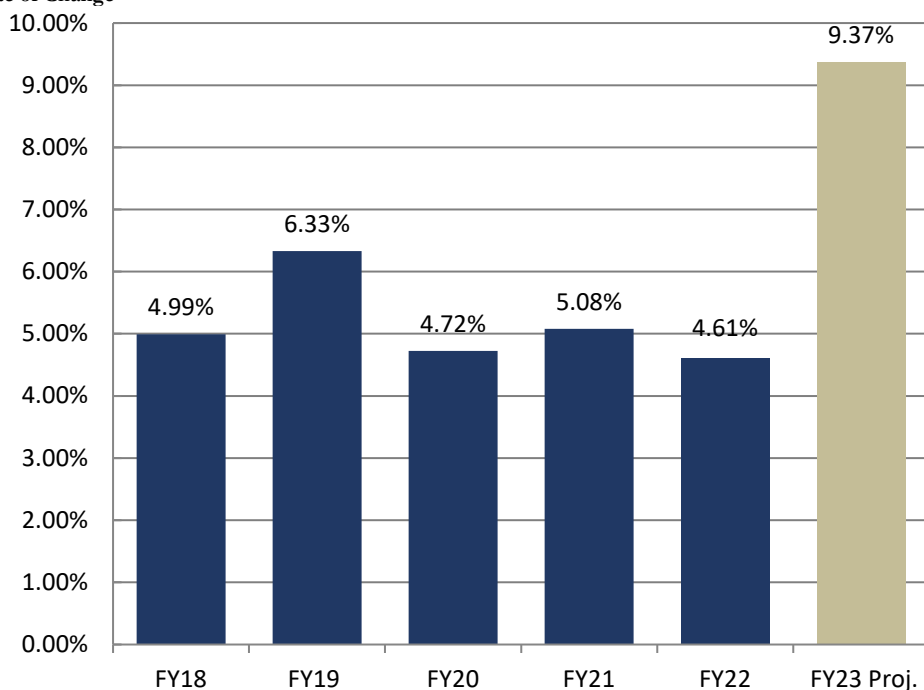
The Board maintained the 8.3144 millage rate through FY 2023. However, property tax revenue increased by 9.37% or \$12,652,336 in FY 2023.

**Formula:** Current Year minus Prior Year divided by Prior Year.

Source: The 2022 Revised Recapitulation of the Ad Valorem Assessment Roll, 2022 Certification of Final Taxable Value and Statistical Digest.

## Property Tax Revenue

Rate of Change

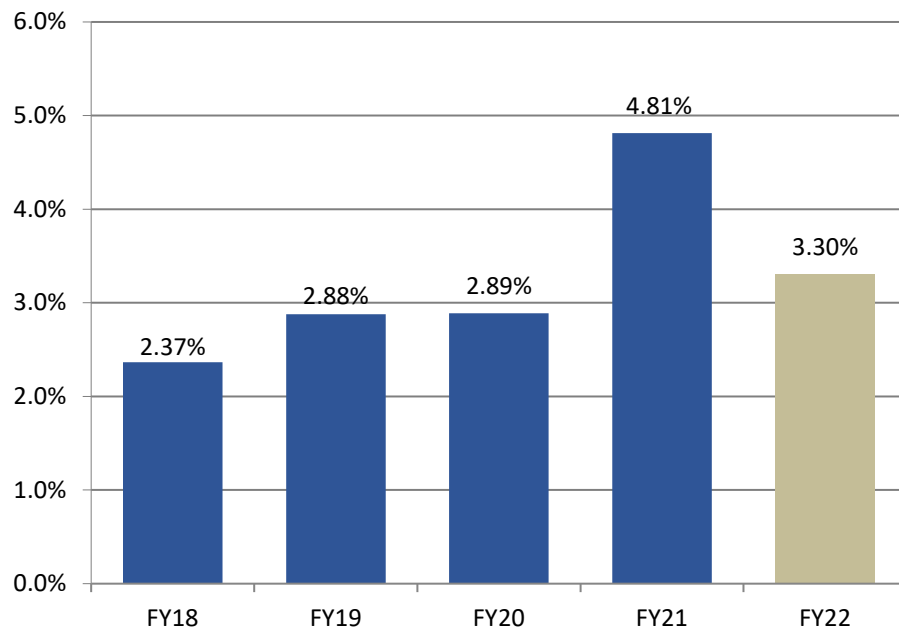


## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Financial Indicators

## Revenue Projections

Budgeted v. Actual Revenues



**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

Revenues rebounded and returned to pre-COVID collection levels sooner than forecasted after the stay-at-home orders were lifted resulting in higher than budgeted revenue collection.

**Formula:** Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues.

Source: FY 2022 Revenue Summary Report and FY 2023 Budget Summary.

**Analysis:** The purpose of capital outlay in the budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

The decline from FY 2018 to FY 2019 is associated with the capital budget focusing on the maintenance of infrastructure rather than new capital infrastructure coming out of the recession. The FY 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and \$4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center.

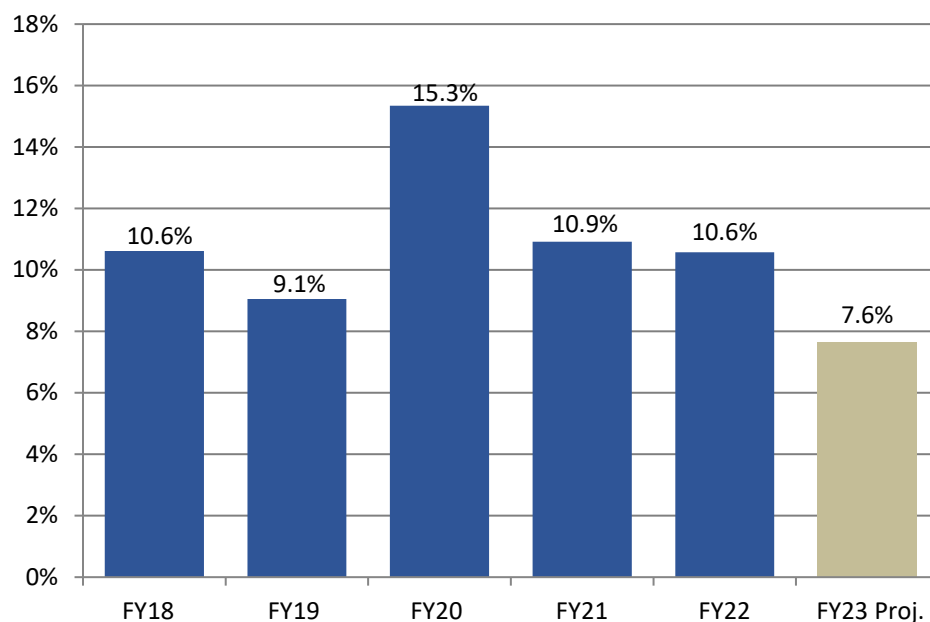
The FY 2023 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

**Formula:** Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2022 Expenditure Summary Report and FY 2023 Budget Summary.

## Capital Outlay

Percentage of Total Expenditures

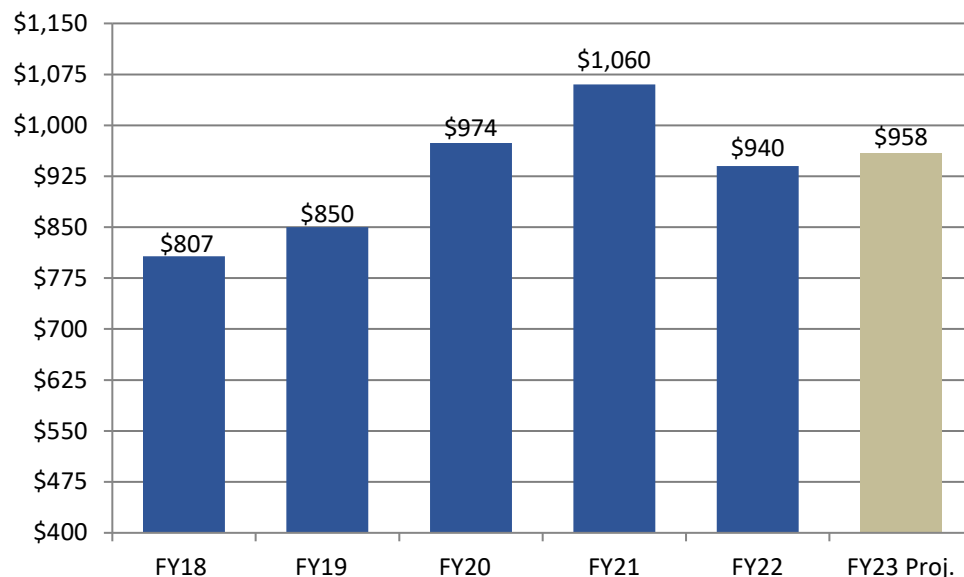




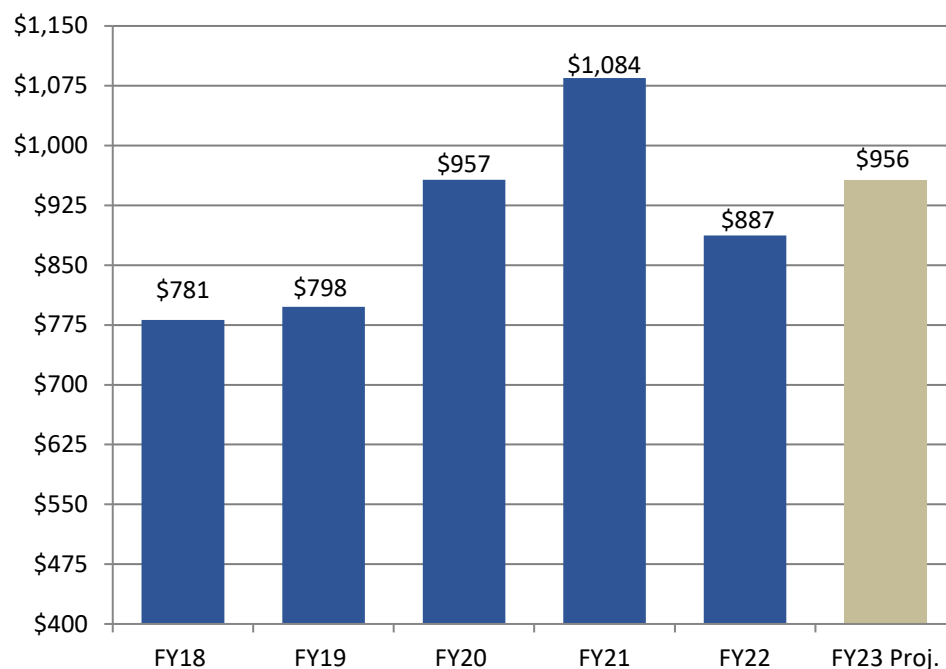
## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Financial Indicators

## Revenue Per Capita



## Expenditures Per Capita



**Analysis:** Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses. As Leon County's population grows, so too does the revenue. FY 2019 brought about additional revenue outside of the normal collections due to FEMA reimbursement from Hurricane Michael and property tax revenues. FY 2020 increased due to the County receiving \$51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits. FY 2021 includes an additional \$76.7 million in federal funding received from the U. S. Treasury, including \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2023 projection is reflective of the county returning to its normal revenue with no additional federal funding.

**Formula:** General Fund, Special Revenue Funds, and Enterprise Fund Revenues Divided by Population.

Source: FY 2022 Revenue Summary Report and the FY 2023 Budget Summary.

**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population. FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury, \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2023 projection is reflective of the county returning to its normal expenditures with no additional federal funding.

**Formula:** Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

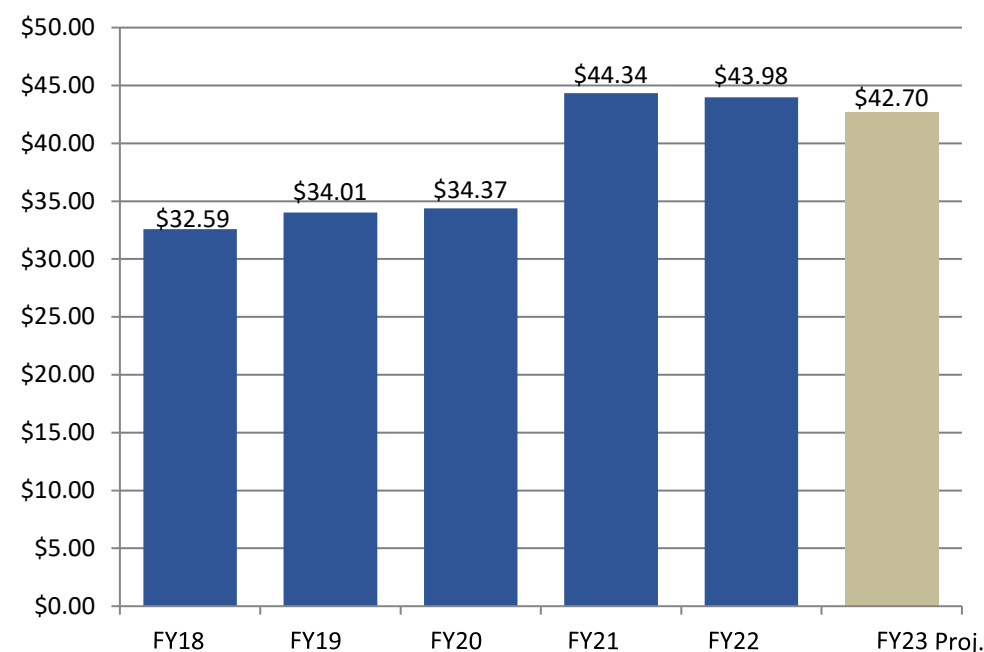
Source: FY 2022 Expenditure Summary Report, Office of Economic Vitality, and FY 2023 TRIM Ad and the FY 2023 Budget Summary.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Financial Indicators

## General/Fine &amp; Forfeiture Fund Balance

Millions



**Analysis:** Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 is \$44.34 million and the year ending fund balance for FY 2022 is \$43.98 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. \$2.1 million of the remaining ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2023 estimated fund balance of \$42.70 million reflects 23% of FY 2023 operating expenditures.

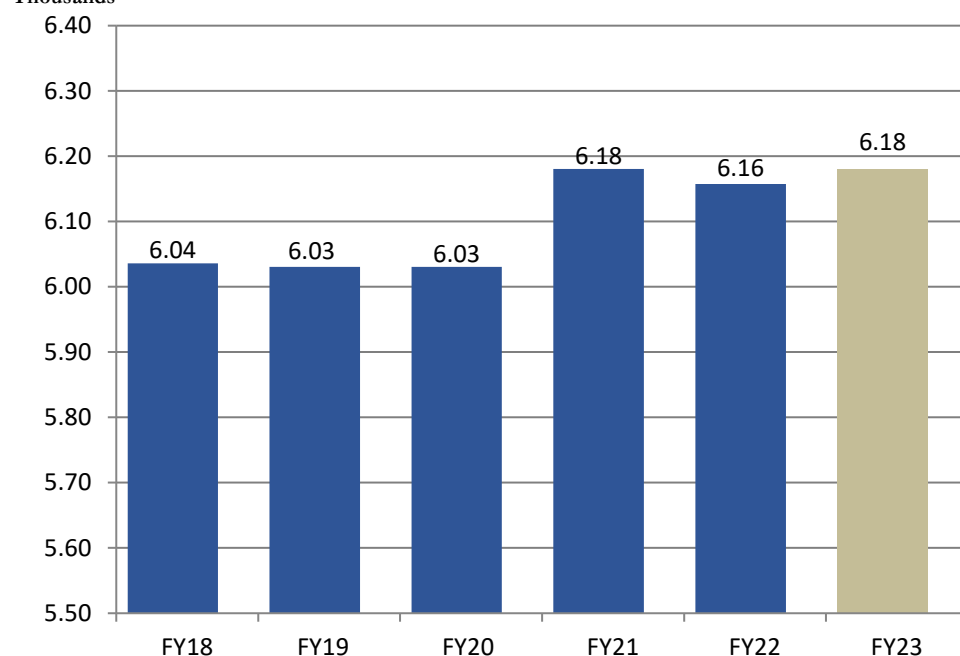
**Formula:** Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2022 Annual Performance & Financial Report.

## Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



**Analysis:** Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers. In comparison to other like-sized counties, Leon County ranks second lowest in number of employees per capita.

**Formula:** Number of Full-Time Employees Divided by Population multiplied by 1,000.

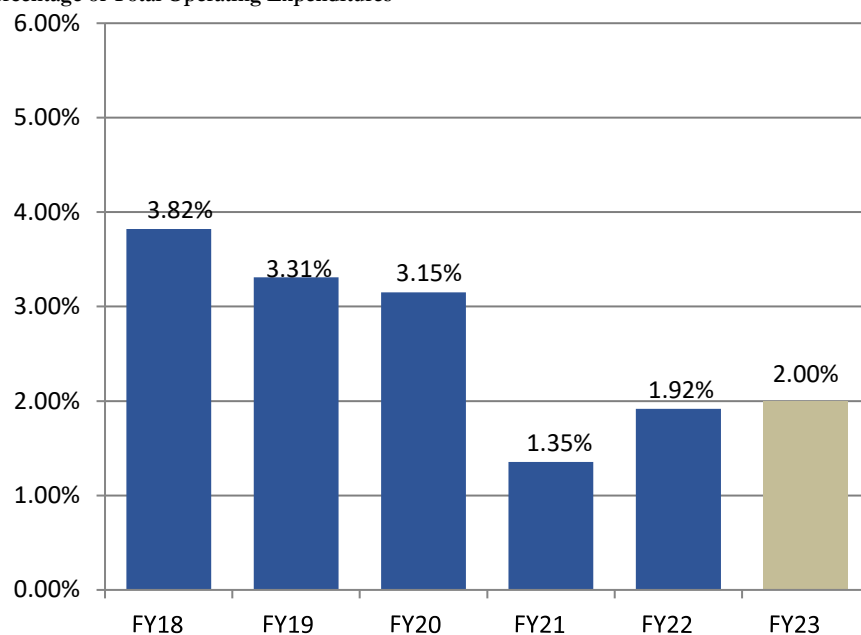
Source: FY22-23 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Financial Indicators

**Debt Service**

Percentage of Total Operating Expenditures



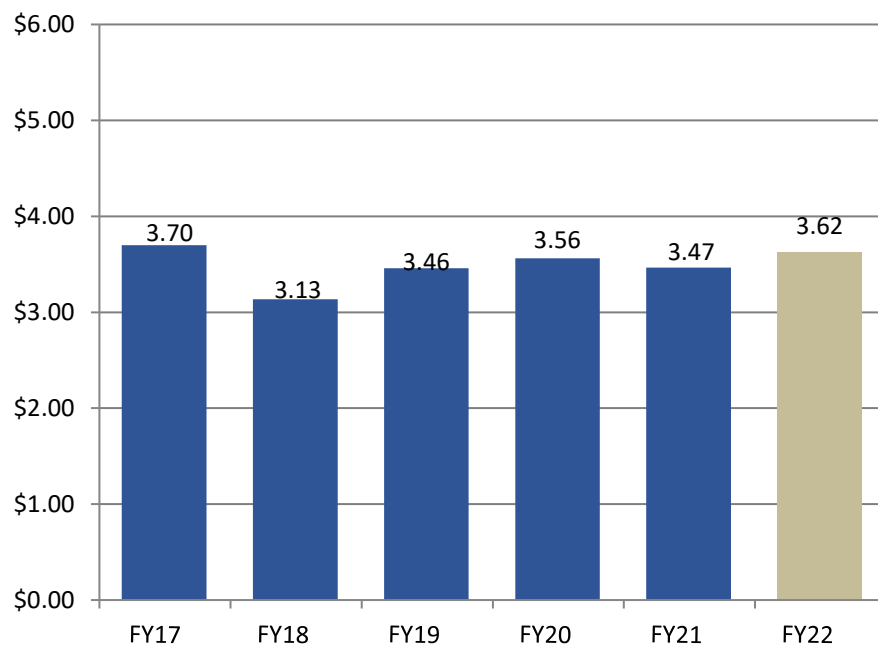
**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. The FY 2023 debt level is extremely low for a comparable county size.

**Formula:** Debt Service divided by Total Operating Expenditures.

Source: FY 2022 Expenditure Summary and the FY 2023 Budget Summary.

**Liquidity**

Ratio of Current Assets to Current Liabilities



**Analysis:** The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations. The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The decline in the level in FY18 is due to cash outlay for two successive Hurricanes, Hermine and Irma, and the lag in reimbursement of cash for storm recovery costs from FEMA. FY 2019 increase is due to FEMA reimbursement for Hurricanes, Hermine, Irma and Michael (3<sup>rd</sup> consecutive hurricane). FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic.

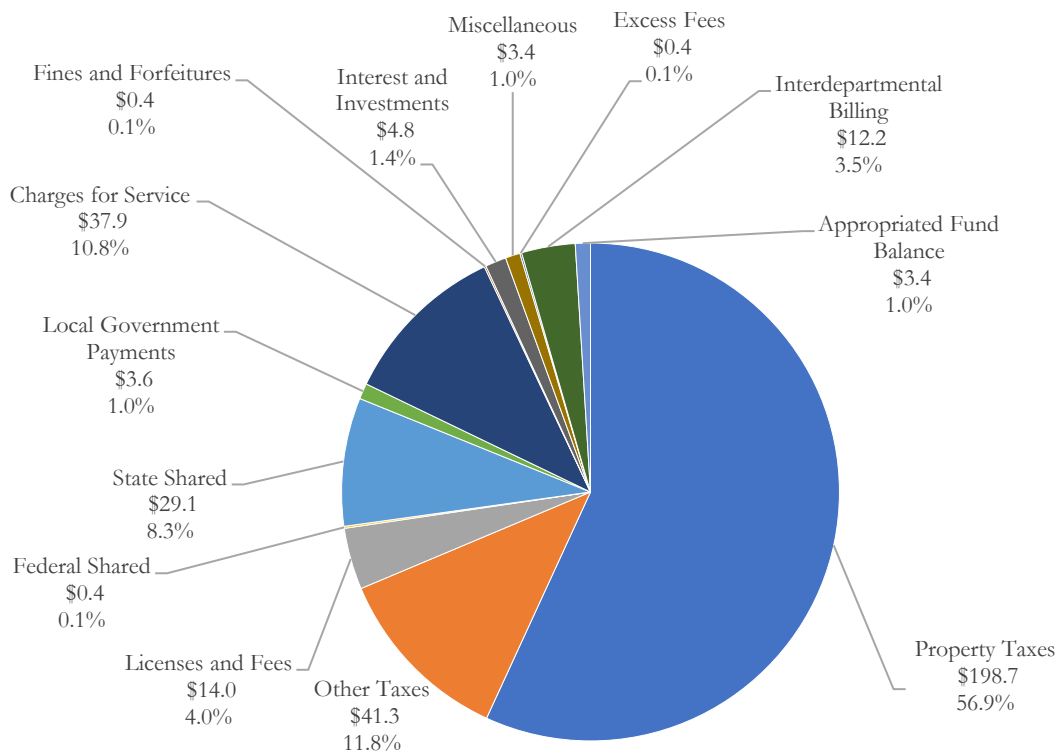
**Formula:** Cash and short-term investments divided by Current Liabilities

Source: FY 2022 Comprehensive Annual Financial Report

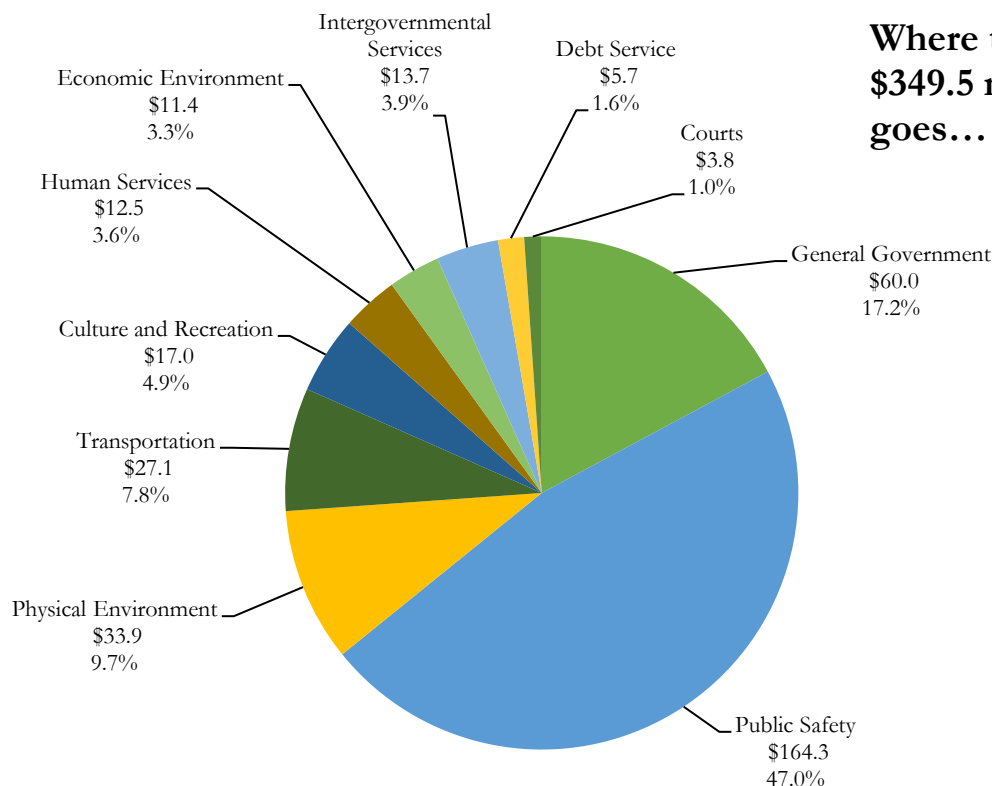
LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# »» Revenue & Expenditure Illustrations

Where the \$349.5 million comes from...



Where the \$349.5 million goes...



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Total Revenue By Source

	FY 2022 Actual	%	FY 2023 Adopted	%	FY 2024 Budget	%
<b>Property Taxes</b>						
Ad Valorem - General Fund	64,247,869		69,560,207		72,773,504	
Ad Valorem - Fine/Forfeiture Fund	91,949,509		99,289,507		109,367,368	
MSTU Ad Valorem	9,393,222		10,154,053		16,430,008	
Delinquent Taxes	91,818		128,250		118,750	
<b>Subtotal</b>	<b>165,682,418</b>	<b>47.7%</b>	<b>179,132,017</b>	<b>56.4%</b>	<b>198,689,630</b>	<b>56.9%</b>
<b>Other Taxes</b>						
Local Option Tourist Development Tax	7,728,849		6,603,428		8,151,201	
Local Option Gas Tax	8,059,763		7,833,320		7,921,480	
Sales Tax Extension	7,137,404		6,228,960		7,348,250	
Franchise Fee	443,916		317,775		424,672	
Public Service Taxes	8,641,985		9,436,980		9,466,503	
Local Communication Services Tax	2,711,460		2,599,200		2,812,950	
Non Ad Valorem Assessments	4,998,032		5,060,262		5,131,986	
Delinquent Assessments	6,035		0		0	
<b>Subtotal</b>	<b>39,727,444</b>	<b>11.4%</b>	<b>38,079,925</b>	<b>12.0%</b>	<b>41,257,042</b>	<b>11.8%</b>
<b>Licenses and Fees</b>						
Building Permits	4,033,133		2,105,200		1,718,550	
Fire Services Fees	8,860,673		8,636,730		11,056,423	
DSEM Fees	1,596,774		1,653,835		1,208,400	
<b>Subtotal</b>	<b>14,490,581</b>	<b>4.2%</b>	<b>12,395,765</b>	<b>3.9%</b>	<b>13,983,373</b>	<b>4.0%</b>
<b>Federal Shared</b>						
Federal Grants	32,887,569		149,742		144,133	
Federal Payments in Lieu of Taxes	318,272		296,400		305,710	
<b>Subtotal</b>	<b>33,205,841</b>	<b>9.6%</b>	<b>446,142</b>	<b>0.2%</b>	<b>449,843</b>	<b>0.1%</b>
<b>State Shared</b>						
State Grants	3,338,869		453,480		449,832	
State Revenue Sharing	8,158,338		6,451,450		7,011,000	
Local 1/2 Cent Sales Tax	15,415,389		14,803,850		15,652,200	
Other State Revenues	1,859,828		1,652,564		1,833,110	
State Shared Gas & Transportation Tax	4,252,148		4,010,330		4,168,790	
<b>Subtotal</b>	<b>33,024,573</b>	<b>9.5%</b>	<b>27,371,674</b>	<b>8.6%</b>	<b>29,114,932</b>	<b>8.3%</b>
<b>Local Government Payments</b>						
	<b>5,758,106</b>	<b>1.7%</b>	<b>3,594,184</b>	<b>1.1%</b>	<b>3,569,856</b>	<b>1.0%</b>
<b>Charges for Service</b>						
General Government	936,708		1,001,690		833,181	
Public Safety	15,109,646		14,647,520		16,470,044	
Tipping Fees	11,250,985		10,540,129		12,854,260	
Other Physical	4,807,407		4,361,601		4,392,532	
Transportation	553,932		500,620		382,257	
Economic Environment	237,110		1,006,449		1,205,109	
Cultural and Recreational	215,320		186,485		160,455	
Other Charges for Services	1,779,799		1,562,016		1,602,556	
<b>Subtotal</b>	<b>34,890,908</b>	<b>10.1%</b>	<b>33,806,510</b>	<b>10.6%</b>	<b>37,900,394</b>	<b>10.8%</b>
<b>Fines and Forfeitures</b>						
	<b>405,793</b>	<b>0.1%</b>	<b>377,055</b>	<b>0.1%</b>	<b>384,655</b>	<b>0.1%</b>
<b>Interest and Investments</b>						
	<b>-3,106,102</b>	<b>-0.9%</b>	<b>2,559,937</b>	<b>0.8%</b>	<b>4,753,994</b>	<b>1.4%</b>
<b>Miscellaneous</b>						
	<b>9,134,678</b>	<b>2.6%</b>	<b>1,971,374</b>	<b>0.6%</b>	<b>3,355,965</b>	<b>1.0%</b>
<b>Excess Fees</b>						
Clerk of Court	336,515		0		0	
Sheriff's Office	158,846		0		0	
Property Appraiser	159,386		0		0	
Tax Collector	832,992		300,000		400,000	
Supervisor of Elections	346,568		0		0	
<b>Subtotal</b>	<b>1,834,307</b>	<b>0.5%</b>	<b>300,000</b>	<b>0.1%</b>	<b>400,000</b>	<b>0.1%</b>
<b>Interdepartmental Billing</b>						
	<b>12,077,013</b>	<b>3.5%</b>	<b>10,523,500</b>	<b>3.3%</b>	<b>12,176,180</b>	<b>3.5%</b>
<b>Appropriated Fund Balance</b>						
	<b>0</b>	<b>0.0%</b>	<b>7,346,139</b>	<b>2.3%</b>	<b>3,417,493</b>	<b>1.0%</b>
<b>TOTAL</b>	<b>347,125,558</b>	<b>100%</b>	<b>317,904,222</b>	<b>100%</b>	<b>349,453,357</b>	<b>100%</b>

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Total Expenditures by Function

	FY 2022		FY 2023		FY 2024		
	Actual	%	Adopted	%	Budget	%	
<b>General Government</b>							
Legislative	1,786,643		1,905,494		2,082,103		
Executive	1,206,852		1,379,506		1,938,101		
Property Appraiser	2,112,646		2,305,664		2,642,358		
Tax Collector	5,883,136		6,445,377		7,103,357		
Clerk - Finance Administration	5,419,104		5,980,519		6,060,004		
Financial & Administrative	13,084,439		14,734,681		15,801,805		
Legal Counsel	1,767,589		2,179,488		2,225,469		
Comprehensive Planning	1,739,482		1,678,241		1,757,803		
Other General Governmental Service	20,267,500		12,911,693		12,977,728		
Supervisor of Elections	5,217,811		4,728,975		7,385,218		
<b>Subtotal</b>	<b>58,485,202</b>	<b>18.1%</b>	<b>54,249,638</b>	<b>17.0%</b>	<b>59,973,946</b>	<b>17.2%</b>	
<b>Public Safety</b>							
Law Enforcement	53,532,288		53,200,017		59,802,368		
Fire Control	10,461,012		10,603,967		11,402,224		
Detention And/or Correction	42,920,588		45,360,603		48,217,075		
Protective Inspections	2,422,545		3,011,683		3,138,505		
Emergency & Disaster Relief	6,933,909		1,681,208		1,924,550		
Ambulance & Rescue	25,613,440		26,708,482		31,436,455		
Medical Examiner	822,065		1,065,935		1,022,288		
Other Public Safety	5,408,790		5,919,231		7,335,733		
<b>Subtotal</b>	<b>148,114,636</b>	<b>46.1%</b>	<b>147,551,126</b>	<b>46.4%</b>	<b>164,279,198</b>	<b>47.0%</b>	
<b>Physical Environment</b>							
Garbage/Solid Waste Control	14,978,524		14,412,925		17,953,245		
Sewer/Wastewater Services	1,632,477		232,500		239,906		
Conservation & Resource Management	4,370,299		5,240,135		5,562,740		
Flood Control	5,105,841		8,671,097		7,112,790		
Other Physical Environment	2,605,407		2,913,623		3,025,109		
<b>Subtotal</b>	<b>28,692,549</b>	<b>8.9%</b>	<b>31,470,280</b>	<b>9.9%</b>	<b>33,893,790</b>	<b>9.7%</b>	
<b>Transportation</b>	<b>22,711,354</b>	<b>7.1%</b>	<b>24,961,547</b>	<b>7.9%</b>	<b>27,097,332</b>	<b>7.8%</b>	
<b>Economic Environment</b>							
Economic Environment (Summer Youth)	30,076		40,731		40,731		
Industry Development	6,424,199		5,592,595		6,674,846		
Veteran Services	274,654		387,955		409,589		
Housing & Urban Development	2,892,537		1,056,449		1,255,109		
Other Economic Environment	6,026,590		4,054,510		3,053,000		
<b>Subtotal</b>	<b>15,648,056</b>	<b>4.9%</b>	<b>11,132,240</b>	<b>3.5%</b>	<b>11,433,275</b>	<b>3.3%</b>	
<b>Human Services</b>	<b>10,990,997</b>	<b>3.4%</b>	<b>12,002,820</b>	<b>3.9%</b>	<b>12,457,606</b>	<b>3.6%</b>	
<b>Culture and Recreation</b>							
Libraries	6,125,189		7,051,849		7,798,177		
Parks & Recreation	9,841,673		8,020,683		7,479,538		
Cultural Services	1,679,997		1,457,609		1,764,468		
<b>Subtotal</b>	<b>17,646,859</b>	<b>5.5%</b>	<b>16,530,141</b>	<b>5.2%</b>	<b>17,042,183</b>	<b>4.9%</b>	
<b>Debt Service</b>	<b>5,084,340</b>	<b>1.6%</b>	<b>5,715,522</b>	<b>1.8%</b>	<b>5,717,190</b>	<b>1.6%</b>	
<b>Intergovernmental Service &amp; Reserves</b>							
Intragovernmental Services	1,279,118		1,519,249		1,595,742		
Motor Pool	4,204,669		3,405,633		4,583,215		
Grants Program	5,343		88,053		92,328		
Insurance Program	5,240,742		5,451,556		5,835,818		
Budgeted Contingency	64,465		210,000		1,626,951		
<b>Subtotal</b>	<b>10,794,337</b>	<b>3.4%</b>	<b>10,674,491</b>	<b>3.4%</b>	<b>13,734,054</b>	<b>3.9%</b>	
<b>Court Related</b>							
Court Administration	292,691		293,638		306,598		
State Attorney	119,685		155,395		149,170		
Public Defender	140,515		175,515		163,606		
Clerk of Circuit Court	395,384		479,897		486,828		
Article V Expenses	54,510		53,320		65,070		
Guardian Ad Litem	14,016		20,238		20,238		
Other Court Related Programs	2,060,908		2,438,414		2,633,273		
<b>Subtotal</b>	<b>3,077,708</b>	<b>1.0%</b>	<b>3,616,417</b>	<b>1.0%</b>	<b>3,824,783</b>	<b>1.0%</b>	
<b>Totals</b>	<b>Totals</b>	<b>321,246,038</b>	<b>100%</b>	<b>317,904,222</b>	<b>100%</b>	<b>349,453,357</b>	<b>100%</b>

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Total Operating and Capital Expenditures by Function

	FY 2022				FY 2023				FY 2024			
	Operating	Actual Capital	Total	%	Operating	Adopted Capital	Total	%	Operating	Budget Capital	Total	%
<b>General Government Services</b>												
Legislative	1,786,643	-	1,786,643		1,905,494	-	1,905,494		2,082,103	-	2,082,103	
Executive	1,206,852	-	1,206,852		1,379,506	-	1,379,506		1,938,101	-	1,938,101	
Property Appraiser	2,112,646	-	2,112,646		2,305,664	-	2,305,664		2,642,358	-	2,642,358	
Tax Collector	5,883,136	-	5,883,136		6,445,377	-	6,445,377		7,103,357	-	7,103,357	
Clerk - Finance Administration	5,419,104	-	5,419,104		5,980,519	-	5,980,519		6,060,004	-	6,060,004	
Financial & Administrative	13,084,439	-	13,084,439		14,697,181	37,500	14,734,681		15,801,805	-	15,801,805	
Legal Counsel	1,767,589	-	1,767,589		2,179,488	-	2,179,488		2,225,469	-	2,225,469	
Comprehensive Planning	1,739,482	-	1,739,482		1,678,241	-	1,678,241		1,757,803	-	1,757,803	
Other General Governmental Service	6,724,433	13,543,067	20,267,500		7,715,646	5,196,047	12,911,693		8,341,070	4,636,658	12,977,728	
Supervisor of Elections	5,217,811	-	5,217,811		4,728,975	-	4,728,975		7,385,218	-	7,385,218	
<b>Subtotal</b>	<b>44,942,134</b>	<b>13,543,067</b>	<b>58,485,202</b>	<b>18.1%</b>	<b>49,016,091</b>	<b>5,233,547</b>	<b>54,249,638</b>	<b>17.0%</b>	<b>55,337,288</b>	<b>4,636,658</b>	<b>59,973,946</b>	<b>17.2%</b>
<b>Public Safety</b>												
Law Enforcement	53,532,288	-	53,532,288		53,200,017	-	53,200,017		59,802,368	-	59,802,368	
Fire Control	10,461,012	-	10,461,012		10,603,967	-	10,603,967		11,402,224	-	11,402,224	
Detention and/or Correction	41,070,456	1,850,131	42,920,588		45,312,039	48,564	45,360,603		48,217,075	-	48,217,075	
Protective Inspections	2,422,545	-	2,422,545		2,931,683	80,000	3,011,683		3,056,905	81,600	3,138,505	
Emergency & Disaster Relief	6,933,909	-	6,933,909		1,681,208	-	1,681,208		1,924,550	-	1,924,550	
Ambulance & Rescue	24,905,122	708,317	25,613,440		26,525,482	183,000	26,708,482		28,916,455	2,520,000	31,436,455	
Medical Examiner	822,065	-	822,065		1,005,935	60,000	1,065,935		1,022,288	-	1,022,288	
Other Public Safety	5,099,211	309,579	5,408,790		5,589,231	330,000	5,919,231		6,130,733	1,205,000	7,335,733	
<b>Subtotal</b>	<b>145,246,608</b>	<b>2,868,028</b>	<b>148,114,636</b>	<b>46.1%</b>	<b>146,849,562</b>	<b>701,564</b>	<b>147,551,126</b>	<b>46.4%</b>	<b>160,472,598</b>	<b>3,806,600</b>	<b>164,279,198</b>	<b>47.0%</b>
<b>Physical Environment</b>												
Garbage/Solid Waste Control	14,142,818	835,707	14,978,524		13,505,573	907,352	14,412,925		16,313,245	1,640,000	17,953,245	
Sewer/Wastewater Services	231,169	1,401,308	1,632,477		232,500	-	232,500		239,906	-	239,906	
Conservation & Resource Management	3,988,353	381,945	4,370,299		4,904,135	336,000	5,240,135		5,238,440	324,300	5,562,740	
Flood Control	3,869,233	1,236,608	5,105,841		4,307,990	4,363,107	8,671,097		4,656,534	2,456,256	7,112,790	
Other Physical Environment	2,006,663	598,744	2,605,407		2,278,123	635,500	2,913,623		2,377,609	647,500	3,025,109	
<b>Subtotal</b>	<b>24,238,236</b>	<b>4,454,313</b>	<b>28,692,549</b>	<b>8.9%</b>	<b>25,228,321</b>	<b>6,241,959</b>	<b>31,470,280</b>	<b>9.9%</b>	<b>28,825,734</b>	<b>5,068,056</b>	<b>33,893,790</b>	<b>9.7%</b>
<b>Transportation</b>												
Road & Street Facilities	14,098,414	8,612,940	22,711,354		16,519,625	8,441,922	24,961,547		17,342,937	9,754,395	27,097,332	
<b>Subtotal</b>	<b>14,098,414</b>	<b>8,612,940</b>	<b>22,711,354</b>	<b>7.1%</b>	<b>16,519,625</b>	<b>8,441,922</b>	<b>24,961,547</b>	<b>7.9%</b>	<b>17,342,937</b>	<b>9,754,395</b>	<b>27,097,332</b>	<b>7.8%</b>
<b>Economic Environment</b>												
Economic Environment (Summer Youth)	30,076	-	30,076		40,731	-	40,731		40,731	-	40,731	
Industry Development	4,284,163	2,140,036	6,424,199		5,592,595	-	5,592,595		6,674,846	-	6,674,846	
Community Redevelopment/Housing	8,938,981	254,800	9,193,781		5,498,914	-	5,498,914		4,717,698	-	4,717,698	
<b>Subtotal</b>	<b>13,253,220</b>	<b>2,394,836</b>	<b>15,648,056</b>	<b>4.9%</b>	<b>11,132,240</b>	<b>-</b>	<b>11,132,240</b>	<b>3.5%</b>	<b>11,433,275</b>	<b>-</b>	<b>11,433,275</b>	<b>3.3%</b>
<b>Human Services</b>												
<b>Subtotal</b>	<b>10,990,997</b>	<b>-</b>	<b>10,990,997</b>	<b>3.4%</b>	<b>12,002,820</b>	<b>-</b>	<b>12,002,820</b>	<b>3.9%</b>	<b>12,457,606</b>	<b>-</b>	<b>12,457,606</b>	<b>3.6%</b>
<b>Culture and Recreation</b>												
Libraries	5,785,724	339,465	6,125,189		6,733,819	318,030	7,051,849		6,973,147	825,030	7,798,177	
Parks & Recreation	5,695,043	4,146,630	9,841,673		6,399,683	1,621,000	8,020,683		6,952,788	526,750	7,479,538	
Cultural Services	1,679,997	-	1,679,997		1,457,609	-	1,457,609		1,764,468	-	1,764,468	
<b>Subtotal</b>	<b>13,160,764</b>	<b>4,486,095</b>	<b>17,646,859</b>	<b>5.5%</b>	<b>14,591,111</b>	<b>1,939,030</b>	<b>16,530,141</b>	<b>5.2%</b>	<b>15,690,403</b>	<b>1,351,780</b>	<b>17,042,183</b>	<b>4.9%</b>
<b>Debt Service</b>												
Redemption Of Long Term Debt	5,084,340	-	5,084,340		5,715,522	-	5,715,522		5,717,190	-	5,717,190	
<b>Subtotal</b>	<b>5,084,340</b>	<b>-</b>	<b>5,084,340</b>	<b>1.6%</b>	<b>5,715,522</b>	<b>-</b>	<b>5,715,522</b>	<b>1.8%</b>	<b>5,717,190</b>	<b>-</b>	<b>5,717,190</b>	<b>1.6%</b>
<b>Intergovernmental Services &amp; Reserves</b>												
Intragovernmental Services	1,279,118	-	1,279,118		1,519,249	-	1,519,249		1,595,742	-	1,595,742	
Motor Pool	4,204,669	-	4,204,669		3,405,633	-	3,405,633		4,583,215	-	4,583,215	
Grants Program	5,343	-	5,343		88,053	-	88,053		92,328	-	92,328	
Insurance Program	5,240,742	-	5,240,742		5,451,556	-	5,451,556		5,835,818	-	5,835,818	
Budgeted Contingency	64,465	-	64,465		210,000	-	210,000		1,626,951	-	1,626,951	
<b>Subtotal</b>	<b>10,794,337</b>	<b>-</b>	<b>10,794,337</b>	<b>3.4%</b>	<b>10,674,491</b>	<b>-</b>	<b>10,674,491</b>	<b>3.4%</b>	<b>13,734,054</b>	<b>-</b>	<b>13,734,054</b>	<b>3.9%</b>
<b>Court Related</b>												
Court Administration	292,691	-	292,691		293,638	-	293,638		306,598	-	306,598	
State Attorney	119,685	-	119,685		155,395	-	155,395		149,170	-	149,170	
Public Defender	140,515	-	140,515		175,515	-	175,515		163,606	-	163,606	
Clerk of Circuit Court	395,384	-	395,384		479,897	-	479,897		486,828	-	486,828	
Article V Expenses	54,510	-	54,510		53,320	-	53,320		65,070	-	65,070	
Guardian Ad Litem	14,016	-	14,016		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs	2,060,908	-	2,060,908		2,438,414	-	2,438,414		2,633,273	-	2,633,273	
<b>Subtotal</b>	<b>3,077,708</b>	<b>-</b>	<b>3,077,708</b>	<b>1.0%</b>	<b>3,616,417</b>	<b>-</b>	<b>3,616,417</b>	<b>1.0%</b>	<b>3,824,783</b>	<b>-</b>	<b>3,824,783</b>	<b>1.0%</b>
<b>Totals</b>												
<b>Totals</b>	<b>284,886,759</b>	<b>36,359,280</b>	<b>321,246,038</b>	<b>100%</b>	<b>295,346,200</b>	<b>22,558,022</b>	<b>317,904,222</b>	<b>100%</b>	<b>324,835,868</b>	<b>24,617,489</b>	<b>349,453,357</b>	<b>100%</b>

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Programs by Function and Funding Source

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### General Government

**General Fund:** County Commission, County Administration, Strategic Initiatives, Community and Media Relations (CMR), Human Resources, Office of Management and Budget, Risk Management, Purchasing/Procurement, Real Estate Management, Office of Information & Technology (MIS/GIS), Volunteer Services, Office of Sustainability, Voter Registration, Elections, County Attorney, PLACE (Planning, Economic Development, Blueprint 2000), Facilities Management, CIPs – Technology, Buildings, Vehicles, Miscellaneous

### Public Safety

**General Fund:** Medical Examiner, Public Safety Complex

**Special Revenue:** Office of Intervention & Detention Alternatives, Sheriff and Detention Facility, Fire Services, Building, Storage Tank Program, Emergency Medical Services, Emergency Management, E-911

### Physical Environment

**General Fund:** Cooperative Extension, GIS

**Special Revenue:** Permit Services, Development Services, Environmental Services, Stormwater Maintenance, CIPs – Stormwater, Sewer, and Vehicles

**Enterprise:** Solid Waste, CIPs – Solid Waste and Vehicles

### Transportation

**Special Revenue:** PW Support Services, Transportation Maintenance, Right of Way Management, Engineering Services, CIPs – Stormwater, Transportation, Vehicles

### Economic Environment

**General Fund:** Community Redevelopment Agency, Summer Youth Employment, Veteran Services

**Special Revenue:** Tourism, State Housing Initiatives Partnership Program (S.H.I.P)

### Human Services

**General Fund:** Mosquito Control, Health Department, Primary Health Care, Baker Act & Marchman Act, Medicaid & Indigent Burials, Housing Services

**Special Revenue:** Diversionary Programs, Animal Control

### Culture and Recreation

**General Fund:** Library Services, COCA

**Special Revenue:** Parks and Recreation, CIPs – Parks

### Debt Service

2014 Debt Series, Bond Series 2020 (Equipment Lease Financing), Supervisor of Elections Voting Operations Center Building, ESCO Lease, 800 MHz Radios

### Intergovernmental Services

**Internal Services:** Communications Trust, Fleet Maintenance, Insurance

Budgeted Reserves (included in various funds under each funding source type)

### Court-Related

**Special Revenue:** Court Administration, Veteran's Court, State Attorney Administration, Public Defender, Clerk of the Circuit Court, Judicial Programs/Article V Guardian Ad Litem, Court Information Systems, Public Law Library, Legal Aid



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Department Funding Source Guide

Department	Funding Source
County Commission	001 - General Fund*
Administration	001 - General Fund*
	125 - Grants
	130 - 911 Emergency Communications Trust
Office of Information Technology	001 - General Fund*
	130 - 911 Emergency Communications Trust
County Attorney	001 - General Fund*
Public Works	001 - General Fund*
	106 - Transportation Trust*
	123 - Stormwater Utility*
	125 - Grants
	505 - Motor Pool
Development Support & Environmental Management (DSEM)	120 - Building Inspection Fund
	121 - DSEM Fund*
	125 - Grants
Planning, Land Management & Community Enhancement (PLACE)	001 - General Fund*
Financial Stewardship	001 - General Fund*
	501 - Insurance Service Fund
Division of Tourism	160 - Tourism Fund
Public Safety	135 - Emergency Medical Services MSTU
	140 - Municipal Service Fund
Library Services	001 - General Fund*
Intervention & Detention Alternatives	001 - General Fund*
	110 - Fine and Forfeiture Fund
	111 - Probation Services Fund
	125 - Grants
Human Services & Community Partnerships (HSCP)	001 - General Fund*
	124 - SHIP Trust Fund
Resource Stewardship	001 - General Fund*
	140 - Municipal Service Fund
	165 - County Government Annex Building
	166 - Huntington Oaks Operations
	401 - Solid Waste Fee*

\* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

\*\* Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Department Funding Source Guide

Department		Funding Source
Constitutional	Clerk of the Circuit Court	001 - General Fund*
		110 - Fine and Forfeiture Fund
	Property Appraiser	001 - General Fund*
	Sheriff	110 - Fine and Forfeiture Fund
	Supervisor of Elections	060 - Supervisor of Elections**
	Tax Collector	001 - General Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		145 - Fire Services Fee
		162 - County Accepted Roadways & Drainage Systems
164 - Special Assessment: Sewer		
	401 - Solid Waste Fee*	
Judicial	Court Administration	001 - General Fund*
	Other Court-Related Programs	110 - Fine and Forfeiture Fund
		114 - Family Law Legal Services
		116 - Drug Abuse Trust Fund
		117 - Judicial Programs
	State Attorney	110 - Fine and Forfeiture Fund
	Public Defender	110 - Fine and Forfeiture Fund
Guardian Ad Litem	001 - General Fund*	
Non-Operating	Fire Control	145 - Fire Services Fee
	Line Item Funding	001 - General Fund*
	Communications	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		160 - Tourism Fund
		401 - Solid Waste Fee*
502 - Communications Trust		
505 - Motor Pool		

\* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

\*\* Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Department Funding Source Guide

Department		Funding Source
Non-Operating	Cost Allocation	001 - General Fund*
		106 - Transportation Trust*
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		130 - 911 Emergency Communications Trust
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
	Risk Allocations	001 - General Fund*
		060 - Supervisor of Elections**
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		125 - Grants
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Fund
	165 - County Government Annex Building	
166 - Huntington Oaks Operations		
401 - Solid Waste Fee*		
505 - Motor Pool		
Workers' Comp Risk Management	501 - Insurance Service Fund	

\* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

\*\* Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Department Funding Source Guide

Department		Funding Source
Non-Operating	Budgeted Reserves	001 - General Fund*
		106 - Transportation Trust*
	Other Non-Operating	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		116 - Drug Abuse Trust
		125 - Grants
		140 - Municipal Service Fund
		162 - County Accepted Roadways & Drainage Systems
		164 - Special Assessment: Sewer
Debt Service	222 - Debt Series 2014*	
	223- Bond Series 2020	
	224 - Supervisor of Elections Voting Operations Center	
	225 - ESCO	
	226 - 800 MHz Radios	
Capital Projects	106 - Transportation Trust*	
	125 - Grants	
	135 - Emergency Medical Services MSTU	
	160 - Tourism Fund	
	165 - County Government Annex Building	
	166 - Huntington Oaks Operations	
	305 - Capital Improvements Fund	
	306 - Transportation Improvements	
	308 - Local Option Sales Tax	
	309 - Sales Tax Extension Fund	
	323 - ESCO 2020	
	330 - 911 Capital Projects	
	351 - Sales Tax Extension 2020 Fund	
	352 - Sales Tax Extension 2020 JPA Fund	
401 - Solid Waste Fee*		

\* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

\*\* Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

### Board of County Commissioners

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
1) County Commission	1,786,643	1,905,494	2,082,103	9.3%	2,114,056	2,147,328	2,181,945	2,218,011
	1,786,643	1,905,494	2,082,103	9.3%	2,114,056	2,147,328	2,181,945	2,218,011

- 1) Increase reflects County Commission costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises. These increases are offset by a decrease in workers compensation costs. The raises pertain to the Commission staff only. In accordance with the County Charter, Commissioner salaries are set by ordinance according to a formula established by the State of Florida based on population. Additionally, Commissioner Office Budgets were increased to account for inflationary increases associated with travel, training, and other operating expenses.

### Administration

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
2) County Administration	1,275,220	1,379,506	1,938,101	40.5%	1,996,171	2,056,150	2,118,112	2,182,134
3) Emergency Management	1,560,907	1,590,208	1,819,550	14.4%	2,223,233	2,245,738	2,269,145	2,293,458
4) Human Resources	1,564,986	1,583,513	1,721,592	8.7%	1,767,251	1,813,217	1,861,036	1,910,033
5) Strategic Initiatives/CMR	1,766,975	1,850,341	2,029,657	9.7%	2,073,516	2,119,078	2,166,422	2,215,640
6) Volunteer Services	192,254	206,970	114,424	-44.7%	117,724	121,164	124,751	128,489
	6,360,342	6,610,538	7,623,324	15.3%	8,177,895	8,355,347	8,539,466	8,729,754

- 2) Increase reflects costs as noted below and the addition of two Assistant County Administrator positions as part of the County Administrator's FY 2023 midyear reorganization. These additions were accomplished through the reclassification of two existing positions that were realigned to County Administration. The reorganization will result in no new positions or net cost increases to the organization due to existing vacancies and planned retirements.
- 3) Increase reflects costs as noted below in addition to inflationary costs related to maintenance of the E-911 system and costs to maintain required training and certifications for E-911 staff.
- 4) Increase reflects costs as noted below in addition to contractual services associated with the management of employee benefits and other inflationary costs associated with travel and training to maintain the Human Resources management software.
- 5) Increase reflects costs as noted below in addition to the realignment of two Library positions to CMR to maximize resources and enhance public relations and marketing efforts. These increases are offset by the realignment of a vacant Special Projects Coordinator position to Assistant County Administrator as part of the County Administrator's FY 2023 midyear reorganization.
- 6) Decrease reflects the realignment of a vacant Volunteer Services Manager position to Health & Human Services Manager as part of the County Administrator's FY 2023 midyear reorganization, offset by costs as noted below.

### County Attorney's Office

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
7) County Attorney	1,767,589	2,179,488	2,225,469	2.1%	2,276,285	2,328,836	2,383,183	2,439,409
	1,767,589	2,179,488	2,225,469	2.1%	2,276,285	2,328,836	2,383,183	2,439,409

- 7) \*See personnel note below.

### Department of Public Works

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
8) Engineering Services	3,495,353	4,547,954	4,728,608	4.0%	4,708,138	4,830,670	4,957,907	5,090,078
9) Fleet Management	4,195,014	3,395,084	4,573,013	34.7%	4,619,028	4,665,515	4,712,465	4,759,941
10) Operations	11,730,791	14,162,987	14,841,908	4.8%	15,117,623	15,442,986	15,746,772	16,094,064
11) PW Support Services	652,665	682,539	717,977	5.2%	735,379	753,373	771,973	791,207
	20,073,822	22,788,564	24,861,506	9.1%	25,180,168	25,692,544	26,189,117	26,735,290

- 8) Increase reflects costs as noted below and costs associated with the review of Leon County's Public Infrastructure Standards and Guidelines to ensure quality and safety in buildings and roads consistent with state and federal guidelines. In support of Strategic Initiative #2023-8, additional costs supports Lake Munson water quality testing and quarterly aerial surveys of sediment compression associated with the extension of the lake drawdown through Spring 2024.
- 9) In addition to costs noted below, the increase reflects the rising costs of diesel and unleaded fuel and the budgeting of fuel for the Sheriff's Office to streamline accounting and reconciliation of fuel costs. The Sheriff's fuel expenses are offset by corresponding revenue from the Sheriff's Office as reflected in the Fleet Motor Pool Fund. Additional costs are associated with fleet repair and maintenance.
- 10) Increases reflect costs noted below and additional inflationary increases related to vehicle fuel and repair costs; contractual services related to road maintenance, and sidewalk repair; and additional grant matching funds for an Urban Forestry Grant for canopy road tree inventory. These costs are partially offset by a reduction in road materials and supplies.
- 11) \*See personnel note below.

*\* Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises for all employees. These increases are offset by a decrease in workers compensation costs.*

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

### Department of Development Support & Environmental Management

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
12) Building Plans Review & Inspection	1,790,822	2,238,003	2,352,766	5.1%	2,421,162	2,494,704	2,571,061	2,650,360
13) Code Compliance Services	536,999	535,573	547,925	2.3%	561,275	575,099	589,417	604,240
14) Development Services	714,775	877,839	925,089	5.4%	948,589	974,468	1,001,311	1,029,171
15) DS Support Services	487,997	586,938	661,110	12.6%	678,144	696,936	716,288	736,257
16) Environmental Services	1,504,056	1,902,472	1,971,058	3.6%	2,028,072	2,086,982	2,148,085	2,211,455
	5,034,649	6,140,825	6,457,948	5.2%	6,637,242	6,828,189	7,026,162	7,231,483

12) - 16) Increases reflects costs as noted below in addition to inflationary costs associated with training to maintain employee licenses and certifications.

### Department of PLACE

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
17) Planning Department	1,112,859	1,046,675	1,098,277	4.9%	1,121,814	1,145,891	1,170,516	1,195,707
	1,112,859	1,046,675	1,098,277	4.9%	1,121,814	1,145,891	1,170,516	1,195,707

17) Increase associated with the County's share of the joint City/County Planning Department.

### Office of Financial Stewardship

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
18) Office of Management and Budget	865,471	980,687	1,032,098	5.2%	1,060,382	1,089,746	1,120,218	1,151,860
19) Purchasing	568,741	676,792	710,056	4.9%	729,608	749,906	770,995	792,893
20) Real Estate Management	403,948	558,347	577,147	3.4%	587,040	597,304	607,951	619,003
21) Risk Management	197,098	221,273	233,495	5.5%	238,359	243,334	248,483	253,809
	2,035,257	2,437,099	2,552,796	4.7%	2,615,389	2,680,290	2,747,647	2,817,565

18) - 21) \*See personnel note below.

### Division of Tourism

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
22) Division of Tourism	5,711,168	6,760,603	8,141,241	20.4%	8,397,555	8,265,571	8,314,500	8,391,104
	5,711,168	6,760,603	8,141,241	20.4%	8,397,555	8,265,571	8,314,500	8,391,104

22) With Tourism Development Tax (bed-tax) revenues continuing to recover from the impacts of the Covid pandemic on travel, these increases continue to reflect a restoration of many of the budget reductions made in FY 2020 and FY 2021 needed due to a decline in bed-tax revenues. Additional expenses reflects costs associated with Strategic Initiative #2023-1 to celebrate the Leon County/Tallahassee Bicentennial including promotional activities and additional personnel to assist with planning and implementation efforts; planning efforts in support of Strategic Initiative #2022-6 to host the 2026 World Athletics Cross Country Championship at Apalachee Regional Park; funding to conduct a Sports Facility Market Analysis for the County; and funding for Local Arts Agency funding (COCA).

### Office of Information and Technology

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
23) Geographic Information Systems	2,006,663	2,278,123	2,377,609	4.4%	2,434,804	2,494,115	2,555,618	2,617,395
24) Management Information Services	7,459,735	8,491,179	9,268,765	9.2%	9,539,544	9,833,235	10,153,402	10,378,132
	9,466,398	10,769,302	11,646,374	8.1%	11,974,348	12,327,350	12,709,020	12,995,527

23) Increase related to costs noted below and inflationary contractual adjustments for the GIS Mapping software.

24) Inflationary increases related to County software and maintenance contracts including: the NEOGOV Human Resources Management system, Microsoft Office 365, Banner Document Management, and network security applications.

*\* Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises for all employees. These increases are offset by a decrease in workers compensation costs.*

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

### Office of Library Services

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2027 Projected
25) Library Services	5,691,969	6,718,819	6,958,147	3.6%	7,148,230	7,398,535	7,562,695	7,778,057	7,778,057
	5,691,969	6,718,819	6,958,147	3.6%	7,148,230	7,398,535	7,562,695	7,778,057	7,778,057

- 25) Decrease is related to efficiency reductions in support of the Essential Libraries Initiative, which allowed for the reduction of two vacant Library Services positions, offsetting the addition of two planned Parks and Recreation positions to address increased park acreage. Additionally, to better align the County's media coordination events, the Graphic Design Specialist and a Library Services Specialist position were realigned to Community & Media Relations. These reductions are offset by increases in personnel costs noted below and other contractual costs related to subscriptions.

### Office of Public Safety

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
26) Animal Control	1,788,393	1,965,482	2,033,099	3.4%	2,096,496	2,162,347	2,230,740	2,301,795
27) Emergency Medical Services	23,316,697	24,691,801	27,012,324	9.4%	27,375,960	28,444,391	28,971,450	29,492,877
	25,105,089	26,657,283	29,045,423	9.0%	29,472,456	30,606,738	31,202,190	31,794,672

- 26) Increase related to funding the County's 50% share of operating and capital expenses for the Animal Shelter as specified in the interlocal agreement with the City and costs associated with required training and operating supplies for Animal Control Officers.
- 27) Reflects the addition of eight positions and special day and extra shift stipend pay to maintain current service levels and response times, offset by a corresponding reduction in overtime. Other increases are associated with the Advance Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; training and continued education courses; and to advance Strategic Initiative #2023-7, funding associated with the County's partnership with Tallahassee Community College to offer a one-year EMT Certification Program on Godby High School's campus.

### Office of Intervention & Detention Alternatives

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
28) County Probation	1,468,172	1,748,825	1,759,163	0.6%	1,802,845	1,848,264	1,895,518	1,944,687
29) Drug & Alcohol Testing	144,179	197,052	184,447	-6.4%	188,549	192,786	197,169	201,701
30) Supervised Pretrial Release	1,590,324	1,887,069	1,897,125	0.5%	1,934,830	1,974,060	2,014,889	2,057,399
	3,202,675	3,832,946	3,840,735	0.2%	3,926,224	4,015,110	4,107,576	4,203,787

- 28) \*See personnel note below.
- 29) Decrease reflects fluctuations in personnel costs due to staff turnover offset by personnel costs as noted below.
- 30) \*See personnel note below.

### Office of Human Services & Community Partnerships

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
31) Housing Services	885,300	1,701,283	1,747,312	2.7%	1,761,096	1,775,433	1,790,359	1,805,889
32) Human Services	8,057,275	8,845,621	9,392,407	6.2%	9,526,251	9,628,640	9,615,522	9,667,142
33) Veteran Services	274,654	387,955	409,589	5.6%	417,307	425,313	433,621	442,240
	9,217,229	10,934,859	11,549,308	5.6%	11,704,654	11,829,386	11,839,502	11,915,271

- 31) Increase reflects State Housing Initiative Program (SHIP) funding allocated in the state budget for FY 2024. To advance Strategic Initiative #2023-18 to leverage federal and state funding to build affordable rental housing for low-income residents, \$283,135 will be directed towards affordable multifamily dwellings which can be used to match and leverage state and federal bond financing programs. Increases are offset by the reclassification and realignment of the Director of Human Services & Community Partnerships Director to Assistant County Administrator as part of the County Administrator's FY 2023 midyear reorganization.
- 32) Increase reflects the realignment of a vacant Volunteer Services Manager position to Health & Human Services Manager as part of the County Administrator's FY 2023 midyear reorganization. Additional costs are associated with the state mandated Medicaid payment and increased funding for the Indigent Cremation and Burial Program to address inflationary costs for transportation and storage of deceased bodies; Medical Examiner contractual payments; Baker Act & Marchman Act to cover the County's required share for mental health services for Leon County residents; increased funding to address growing demands for the Direct Emergency Assistance Program; and in support of Strategic Initiative #2023-11 to address homelessness, additional funding to United Partners for Human Services (UPHS) to expand capacity to assist families experiencing homelessness.
- 33) \*See personnel note below.

\* Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises for all employees. These increases are offset by a decrease in workers compensation costs.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

		Office of Resource Stewardship							
		FY 2022	FY 2023	FY 2024	Adopted	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
34)	Cooperative Extension	304,439	478,515	525,175	9.8%	514,799	535,207	556,431	578,503
35)	Facilities Management	12,754,178	13,096,391	14,449,963	10.3%	14,747,329	15,075,822	15,407,791	15,780,478
36)	Office of Sustainability	235,586	357,714	350,223	-2.1%	377,749	361,155	389,123	373,001
37)	Parks and Recreation	3,310,061	3,959,814	4,322,072	9.1%	4,410,303	4,513,359	4,642,724	4,749,219
38)	Solid Waste	13,482,014	12,786,917	15,594,851	22.0%	15,940,435	16,296,604	16,657,219	16,874,152
		30,086,278	30,679,351	35,242,284	14.9%	35,990,615	36,782,147	37,653,288	38,355,353

- 34) The increase is related to personnel and operating costs associated with the University of Florida Institute of Food and Agricultural Sciences contract.
- 35) In addition to the costs noted below, the increase reflects inflationary adjustments for utilities and contractual services for security, custodial, HVAC, elevators, and building and grounds maintenance services, offset by operational savings associated with the ESCO energy savings project.
- 36) Decrease is related to hosting of the bi-annual Sustainable Communities Summit every other year, which was last hosted in FY 2023. This decrease is offset by personnel costs as noted below.
- 37) Increase reflects costs noted below and inflationary contractual costs associated with mowing, trail, playground and ballfield maintenance, and tree trimming on greenway and park trails.
- 38) Overall increases are attributed to the renegotiated hauling and disposal contract to account for inflationary costs associated with transferring the County's waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund. Other costs include contractual costs for mowing at the Rural Waste Service Centers and Landfill, electronic disposal and equipment replacement.

		Constitutional							
		FY 2022	FY 2023	FY 2024	Adopted	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
39)	Clerk of the Circuit Court	2,508,030	2,785,561	3,129,186	12.3%	3,283,627	3,445,788	3,616,059	3,794,843
40)	Property Appraiser	5,419,104	5,980,519	6,060,004	1.3%	6,359,166	6,673,285	7,003,111	7,349,428
41)	Sheriff	90,691,832	94,066,774	103,600,165	10.1%	109,966,327	117,132,520	126,572,933	137,094,861
42)	Supervisor of Elections	5,217,811	4,728,975	7,385,218	56.2%	5,769,498	6,476,918	5,979,538	8,031,477
43)	Tax Collector	5,883,136	6,445,377	7,103,357	10.2%	7,232,371	7,359,578	7,492,872	7,492,872
		109,719,913	114,007,206	127,277,930	11.6%	132,610,989	141,088,089	150,664,513	163,763,481

- 39) Increases associated with the County share of the Clerk's Finance Department, which includes cost-of-living adjustments, increased retirement rates as well as the addition of an accounting position to support increased demands related to the Clerk's Finance duties to the County.
- 40) The nominal increase in the Property Appraisers budget includes normal personnel costs, offset by a reduction in the number of temporary employees, completion of existing IT projects, and not purchasing new vehicles in FY 2024.
- 41) In addition to normal personnel costs increases, in support of Strategic Initiative #2023-24 the budget includes the final phase of implementation of a new compensation pay plan for Detention and Law Enforcement personnel. Other increases are related to inflationary costs of fuel and vehicle repair; medical supplies and food; equipment for officers (body-cameras, upgraded tasers); and the realignment of certain capital outlay expenses from Leon County Government's capital improvement program to the Sheriff.
- 42) Increases are related to a presidential preference primary being held in FY 2024. Other increases include the impacts of implementing the continuing changes in election laws, increased mailing costs, and the salary cost of hiring additional temporary personnel to conduct the elections.
- 43) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 7.87% and the Emergency Medical Services Municipal Services Taxing Unit millage rate increasing from .50 to .75. Increases also include commission payments for the solid waste, fire, and stormwater special assessments.

		Judicial							
Department / Division		FY 2022	FY 2023	FY 2024	Adopted	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
44)	Court Administration	305,111	304,893	315,613	3.5%	325,404	335,572	346,131	357,098
45)	Guardian Ad Litem	16,651	22,868	22,013	-3.7%	22,013	22,013	22,013	22,013
46)	Other Court-Related Programs	549,556	670,038	656,546	-2.0%	661,705	663,988	673,650	679,449
47)	Public Defender	109,170	143,645	160,125	11.5%	160,125	160,125	160,125	160,125
48)	State Attorney	96,410	131,915	130,280	-1.2%	130,280	130,280	130,280	130,280
		1,076,898	1,273,359	1,284,577	0.9%	1,299,527	1,311,978	1,332,199	1,348,965

- 44) \*See personnel note below.
- 45) Decrease is due to the allocation of the phone system and other communications charges that are adjusted annually.
- 46) Decreases reflect personnel cost savings due to the retirement of a long-standing employee.
- 47) Increase is due to the allocation of the phone system and other communications charges that are adjusted annually.
- 48) Decrease is due to the allocation of the phone system and other communications charges that are adjusted annually.

\* Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises for all employees. These increases are offset by a decrease in workers compensation costs.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

		<b>Non-Operating</b>							
	Department / Division	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
49)	Budgeted Reserves	64,465	210,000	1,626,951	674.7%	2,319,474	2,702,877	3,691,950	4,312,468
50)	Communications	3,271,444	3,807,263	3,972,734	4.3%	4,031,278	4,059,479	4,073,938	4,088,798
51)	Consolidated Dispatch Agency (CDA)	3,390,741	3,432,711	3,804,347	10.8%	3,984,564	4,173,792	4,173,792	4,173,792
52)	Fire Control	10,424,682	10,562,113	11,354,276	7.5%	11,518,055	11,684,252	11,853,968	12,025,245
53)	Line Item Funding	190,000	100,000	100,000	0.0%	-	-	-	-
54)	Other Non-Operating	7,836,033	9,604,185	8,554,854	-10.9%	8,635,310	9,016,545	9,343,702	9,366,868
55)	Risk Allocations	1,375,026	1,509,839	1,791,481	18.7%	1,798,766	1,806,121	1,813,549	1,813,549
56)	Risk Financing & Workers Comp	5,206,206	5,415,000	5,783,236	6.8%	5,836,695	5,891,649	5,946,038	6,000,879
		<u>31,758,597</u>	<u>34,641,111</u>	<u>36,987,879</u>	<u>6.8%</u>	<u>38,124,142</u>	<u>39,334,715</u>	<u>40,896,937</u>	<u>41,781,599</u>

49) Reflects increase in Emergency Medical Services reserves. The planned increase in the EMS millage rate provides for reserves to support future increased staffing and equipment requirements for the program over the next five years.

50) Reflects annual adjustments in department billings for phone and internet charges.

51) Increased costs for the CDA are related to the County's 33% cost share of the agency and are associated with personnel costs, and the Motorola CAD system contract payment. The City funds the remaining 67% share of the CDA.

52) As approved on April 25, 2023, increased costs are directly related to the increase in the fire services assessments as reflected in the joint City/County rate study. All payments collected from this assessment are remitted to the City to fund fire rescue services in the unincorporated area of the County.

53) This budget includes support for the final payment of a five year agreement with the Kearney Center for the capital costs associated with the Homeless Shelter Relocation.

54) Reflects decrease in Community Redevelopment Agency (CRA) payments due to a reduction in the County's payments for the Downtown District, offset by projected increases in value for the Frenchtown District; funding for the final year of a three-year commitment for the joint County, City and Florida State University Real Time Crime Center; the State Juvenile Justice Payment; and funding for the Frenchtown Rising events.

55) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.

56) Aggressive safety and risk programs resulted in savings in Leon County workers' compensation costs for FY 2024. These savings are offset by a increase in workers' compensation claims for the Sheriff and projected increases in insurance premium coverages for property and general liability.

### Debt Service

	Department / Division	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
57)	Debt Service	5,084,340	5,715,522	5,717,190	0.0%	5,712,825	2,260,805	2,187,808	2,186,125
		<u>5,084,340</u>	<u>5,715,522</u>	<u>5,717,190</u>	<u>0.0%</u>	<u>5,712,825</u>	<u>2,260,805</u>	<u>2,187,808</u>	<u>2,186,125</u>

57) Debt Service accounts for the payment of principal and interest associated with the existing bonds issued and/or bank loans obtained by the County. The nominal increase is associated with established payment schedules.

### Capital Improvement Program

	Department / Division	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
58)	Engineering Services	14,569,626	12,453,474	12,134,083	-2.6%	17,854,116	17,442,532	16,429,257	16,713,561
	Facilities Management	8,044,563	3,283,250	3,069,307	-6.5%	7,039,008	5,631,697	7,131,557	6,369,905
	Fleet Management	1,900,613	1,011,840	3,603,700	256.2%	7,174,520	8,125,859	8,430,850	8,244,586
	Management Information Services	1,735,781	3,280,774	4,338,481	32.2%	5,288,892	5,341,277	5,385,502	4,861,668
	Miscellaneous	5,397,055	-	-	0.0%	-	-	-	-
	Parks & Recreation	3,977,575	1,621,000	526,750	-67.5%	2,287,985	2,349,245	2,400,530	2,331,840
	Public Works - Operations	299,111	756,832	395,168	-47.8%	750,805	450,805	450,805	450,805
	Solid Waste	434,956	150,852	550,000	264.6%	50,000	200,000	130,000	50,000
		<u>36,359,280</u>	<u>22,558,022</u>	<u>24,617,489</u>	<u>9.1%</u>	<u>40,445,326</u>	<u>39,541,415</u>	<u>40,358,501</u>	<u>39,022,365</u>

58) At the June 20, 2023 workshop, the Board advanced funded \$2.15 million in American Rescue Plan Act (ARPA) funding and \$8.3 million in dedicated general revenue and transportation fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and park facilities continue and vehicle purchases are not delayed. The advance funding of these projects will result in an increase of 9.1% in the overall capital program from FY 2023. The FY 2024 Capital Program also includes continued funding for Arterial/Collector/Local Road resurfacing to maintain County roads and the Sidewalk Program; EMS vehicles, including the replacement of four ambulances and refurbishing of two; Building infrastructure improvements; County Compute Infrastructure; and the Essential Libraries Initiatives.

*\* Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, and funding for 5% raises for all employees. These increases are offset by a decrease in workers compensation costs.*

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Expenditures By Department and Division

		Grants Administration							
Department / Division		FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
59)	Grants EMS	-	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
60)	Grants Housing	147,152	50,000	50,000	0.0%	50,000	50,000	50,000	50,000
61)	Grants IDA	78,454	83,800	80,000	-4.5%	81,600	83,232	84,897	84,897
62)	Grants Library	93,756	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
63)	Grants LLEBG	38,356	38,356	38,356	0.0%	38,356	38,356	38,356	38,356
	Grants Parks	125,490	-	-	0.0%	-	-	-	-
	Grants Public Works	27,319	-	-	0.0%	-	-	-	-
	Grants-Emergency Management	29,586	-	-	0.0%	-	-	-	-
	Grants-Federal Stimulus	10,054,930	-	-	0.0%	-	-	-	-
		<b>10,595,043</b>	<b>247,156</b>	<b>243,356</b>	<b>-1.5%</b>	<b>244,956</b>	<b>246,588</b>	<b>248,253</b>	<b>248,253</b>

59) Reflects funds for grants received from the Florida Department of Health in support of Emergency Medical Services.

60) Reflects funding for emergency housing repair assistance from the Housing Finance Authority.

61) Reflects a decline in traffic fines collected for driver's education for the Slosberg Drivers' Education Fund. These funds are paid to the Leon County School Board for the driver's education program.

62) Reflects expenditures associated with the receipt of donations from the Friends of the Library.

63) Reflects anticipated Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG).

		Transfers							
Department / Division		FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
64)	Transfers	57,329,892	53,343,822	48,900,067	-8.3%	59,075,767	65,763,966	67,064,283	68,439,598
		<b>57,329,892</b>	<b>53,343,822</b>	<b>48,900,067</b>	<b>-8.3%</b>	<b>59,075,767</b>	<b>65,763,966</b>	<b>67,064,283</b>	<b>68,439,598</b>

64) A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The decrease for FY 2024 is related to the elimination of general revenue support for Fire Services and Emergency Medical Services due to the implementation of the joint City/County fire assessment rate study, and the planned increase in the EMS MSTU millage rate from .50 to .75. Other decreases are associated with reductions in transfers to support operations for Pretrial/Probation (due to nominal increases in revenues), and the General Fund and Transportation Capital Improvement Funds due to the advance funding of projects and the use of available dedicated fund balances. These decreases are offset by increases in transfers from general revenue funds to the Supervisor of Elections due to the 2024 Presidential Preference Election, increases to the hauling and disposal contract for the Solid Waste Transfer Station, and to support revenue declines in the Development and Environmental Services Fund due to the slowdown of the post-COVID rebound of permitting activity, and Stormwater.

		Summary Totals							
		FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	Adopted Change	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
	Leon County Government	126,651,966	139,461,846	153,324,935	9.9%	156,736,931	160,403,262	163,626,807	166,800,990
	Constitutional Officers	109,719,913	114,007,206	127,277,930	11.6%	132,610,989	141,088,089	150,664,513	163,763,481
	Judicial	1,076,898	1,273,359	1,284,577	0.9%	1,299,527	1,311,978	1,332,199	1,348,965
	Non-Operating	31,758,597	34,641,111	36,987,879	6.8%	38,124,142	39,334,715	40,896,937	41,781,599
	Capital	36,359,280	22,558,022	24,617,489	9.1%	40,445,326	39,541,415	40,358,501	39,022,365
	Debt Service	5,084,340	5,715,522	5,717,190	0.0%	5,712,825	2,260,805	2,187,808	2,186,125
	Grants	10,595,043	247,156	243,356	-1.5%	244,956	246,588	248,253	248,253
	<b>Total Budget Net Transfers</b>	<b>321,246,038</b>	<b>317,904,222</b>	<b>349,453,357</b>	<b>9.9%</b>	<b>375,174,697</b>	<b>384,186,853</b>	<b>399,315,019</b>	<b>415,151,778</b>
	Total Operating Budget	284,886,758	295,346,200	324,835,868	10.0%	334,729,371	344,645,438	358,956,518	376,129,413
	Total Capital Budget	36,359,280	22,558,022	24,617,489	9.1%	40,445,326	39,541,415	40,358,501	39,022,365
	Total County Budget	378,575,930	371,248,044	398,353,424	7.3%	434,250,464	449,950,819	466,379,302	483,591,377
	Total County Minus Transfers	321,246,038	317,904,222	349,453,357	9.9%	375,174,697	384,186,853	399,315,019	415,151,779

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY22 Adopted	FY23 Adopted	% Change	FY24 Budget	% Change	Reference
<b>MANDATORY</b>						
<b>Constitutional Officers</b>						
Supervisor of Elections	4,945,661	4,728,975		7,385,218		FS 129.202, FS 97-107
Tax Collector	5,954,527	6,445,377		7,103,357		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	5,350,215	5,980,519		6,060,004		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	85,883,013	94,066,774		103,600,165		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	2,508,030	2,785,561		3,129,186		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
subtotal	104,641,446	114,007,206	8.95%	127,277,930	11.64%	
<b>Judiciary (Article V)</b>						
State Attorney	131,935	131,915		130,280		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	143,645	143,645		160,125		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	22,873	22,868		22,013		FS 29.008, FS 39.8296
Court Administration	176,780	256,864		265,060		FL Constitution: Article V, FS 29.008
Legal Aid	309,180	309,940		310,225		FS 939.185(2)
subtotal	784,413	865,232	10.30%	887,703	2.60%	
<b>Charter</b>						
County Commission	1,936,151	1,905,494		2,082,103		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	2,078,549	2,179,488		2,225,469		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	1,279,626	1,379,506		1,938,101		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	5,294,326	5,464,488	3.21%	6,245,673	14.30%	
<b>Payments</b>						
CRA-Payment	3,511,976	4,054,510		3,053,000		FS 163.506
Debt Service	5,084,340	5,715,522		5,717,190		FS 130
Medical Examiner	732,555	1,005,935		1,022,288		FS 406.08
Tubercular Care & Child Protection Exams	50,000	50,000		50,000		FS 392.68
Baker and Marchman Act	638,156	638,156		701,970		FS 394.76(3)b
Medicaid & Indigent Burial	3,250,753	3,179,281		3,568,688		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	45,000	45,000		45,000		FS 197.502
Juvenile Detention Payment	1,289,909	1,330,908		1,370,835		FS 985.686
subtotal	14,602,689	16,019,312	9.70%	15,528,971	-3.06%	
<b>Transportation/Stormwater</b>						
Public Works Support Services	648,504	682,539		717,977		
Engineering Services	4,375,628	4,547,954		4,728,608		FS 316.006(3)
Transportation Maintenance	5,128,878	5,458,545		5,809,387		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	3,263,395	3,894,770		3,937,925		FS 337.401
Stormwater Maintenance	3,589,761	3,915,146		4,219,546		LCL: Ch 10-Article VII Div. 1 & 2, FS 403.0893
subtotal	17,006,166	18,498,954	8.78%	19,413,443	4.94%	
<b>Development Support &amp; Environmental Management</b>						
Development Services (not including Bldg Dept)	755,902	877,839		925,089		LCL: Chapter 10, FS 163.3180, FS 163.3202
Environmental Compliance	1,533,139	1,687,051		1,740,714		County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Development and Environmental - Support Services	594,280	586,938		661,110		Supports functions of Fund 121
subtotal	2,883,321	3,151,828	9.31%	3,326,913	5.56%	
<b>Other</b>						
Veterans Services	269,391	298,055		319,689		FS 292.11
Planning	1,097,848	1,046,675		1,098,277		FS 163.3174, FS 163.3167(2)
Court House Annex	626,229	597,295		609,474		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	1,369,688	1,509,839		1,791,481		
subtotal	3,363,156	3,451,864	2.64%	3,818,921	10.63%	
<b>Solid Waste</b>						
Landfill Closure	-	-		-		FS 403.707
Transfer Station	9,901,735	10,248,230		12,933,636		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	573,699	562,741		599,782		FS 403.706 and Interlocal Agreement
Hazardous Waste	823,934	848,607		884,053		FS 403.7225, FS 403.704
subtotal	11,299,368	11,659,578	3.19%	14,417,471	23.65%	
<b>TOTAL MANDATORY</b>	<b>159,874,885</b>	<b>173,118,462</b>	<b>8.28%</b>	<b>190,917,025</b>	<b>10.28%</b>	

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY22 Adopted	FY23 Adopted	% Change	FY24 Budget	% Change	Reference
<b>NON-MANDATORY</b>						
Jail Detention/Mental Health Coordination	46,088	48,029		50,553		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,712,644	1,887,069		1,897,125		Provided alternative to incarceration
Code Enforcement	533,698	535,573		547,925		Numerous Leon County Code of Laws
Community and Media Relations	836,910	904,699		1,118,092		FS 125.001
Volunteer Services	203,081	206,970		114,424		FS 125.9503, County Emergency Management Plan
Parks and Recreation	3,696,120	3,959,814		4,322,072		
Cooperative Extension	448,037	478,515		525,175		FS 1004.37
Mosquito Control	804,995	856,500		837,024		FS 388.161-162
Library	6,279,444	6,718,819		6,958,147		
Housing Services	626,259	694,834		542,203		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	237,345	253,709		246,183		FS 154.01
Animal Control	1,870,463	1,965,482		2,033,099		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation	1,322,305	1,401,066		1,411,404		Provides an alternative to the County Jail
Rural Waste Service Centers	757,217	783,563		829,282		
Yard Waste	236,150	343,776		348,098		
Primary Health Care	1,836,838	1,833,820		1,859,082		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability	320,289	357,714		350,223		
Strategic Initiatives	897,905	945,642		911,565		
Real Estate	398,896	513,347		532,147		
subtotal	23,064,684	24,688,941	7.04%	25,433,823	3.02%	
<b>Agreements/Payments</b>						
Fire Department - City Payment	9,875,155	10,079,634		10,871,797		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter	1,568,268	1,634,919		1,704,403		Interlocal Agreement with City of Tallahassee
subtotal	11,443,423	11,714,553	2.37%	12,576,200	7.36%	
<b>Outside Agency Funding</b>						
Council on Culture & Arts (COCA)	1,053,667	1,457,609		1,764,468		Ordinance 2006-34
DISC Village/Juvenile Assessment Center	222,759	222,759		222,759		Ordinance 2006-34
Domestic Violence Coordinating Council	25,000	25,000		25,000		
Homeless Shelter Relocation	100,000	100,000		100,000		
subtotal	1,401,426	1,805,368	28.82%	2,112,227	17.00%	
<b>Miscellaneous</b>						
Human Services CHSP	1,632,445	1,884,720		1,944,196		County Policy No. 01-04
Military Grant	33,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment	40,731	40,731		40,731		
Volunteer Fire Department	482,479	482,479		482,479		
Diversionary Funding	100,000	100,000		100,000		
Blueprint 2000	587,316	631,566		659,526		
subtotal	2,875,971	3,172,496	10.31%	3,259,932	2.76%	
<b>Event Sponsorships</b>						
Community Events	37,000	37,000		69,500		
North Florida Homeless Veterans Stand Down	10,000	10,000		10,000		
Honor Flight	20,000	20,000		20,000		Ordinance 2006-34
Operation Thank You!	20,900	21,900		21,900		Ordinance 2006-34
Veterans Day Parade	5,000	5,000		5,000		Ordinance 2006-34
subtotal	80,900	93,900	16.07%	126,400	34.61%	
<b>TOTAL NON-MANDATORY</b>	<b>38,866,404</b>	<b>41,475,258</b>	<b>6.71%</b>	<b>43,508,582</b>	<b>4.90%</b>	

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY22 Adopted	FY23 Adopted	% Change	FY24 Budget	% Change	Reference
<b>SUPPORT FUNCTIONS</b>						
Office of Management & Budget/Risk Management	1,062,466	1,201,960		1,265,593		FS 129
Facilities Management	11,856,961	12,392,397		13,728,922		FS 29.008 Maintains County Facilities
Human Resources	1,576,424	1,583,513		1,721,592		Implement Federal and State legislation regarding employment practices
Management Information Services	7,828,184	8,491,179		9,268,765		FS 29.008 Maintains all County information systems - emails, hardware, software, etc.
Purchasing	645,657	676,792		710,056		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	2,110,729	2,278,123		2,377,609		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	3,348,695	3,432,711		3,804,347		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,283,896	1,462,739		1,228,818		
<b>TOTAL SUPPORT FUNCTIONS</b>	<b>29,713,012</b>	<b>31,519,414</b>	<b>6.08%</b>	<b>34,105,702</b>	<b>8.21%</b>	
<b>RESERVES</b>						
Budgeted Contingency; all funds	297,879	210,000		1,626,951		
<b>TOTAL BUDGETED RESERVES</b>	<b>297,879</b>	<b>210,000</b>	<b>-29.50%</b>	<b>1,626,951</b>	<b>674.74%</b>	
<b>TOTAL GENERAL REVENUE SUPPORTED</b>	<b>228,752,180</b>	<b>246,323,134</b>	<b>7.68%</b>	<b>270,158,260</b>	<b>9.68%</b>	
<b>SELF SUPPORTING AND INTERNAL SERVICES</b>						
Building Inspection	2,142,963	2,238,003		2,352,766		Numerous FS cites - see division page
Fleet Management	2,838,005	3,395,084		4,573,013		
Risk Management - Workers Comp	4,617,064	5,415,000		5,783,236		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	2,065,321	2,125,664		2,183,808		
Teen Court	51,309	53,110		53,405		FS 938.19, Ordinance 9-18, LCL: Ch 7-Article 2 Section 7-28
Drug Abuse Trust Fund	89,015	93,480		98,135		
Judicial Programs	280,430	306,988		292,916		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	1,306,498	1,592,883		1,806,835		
Emergency Management Grant Match	121,221	121,221		121,221		
Emergency Management Grants	242,152	258,167		273,702		
9-1-1 Funding	1,173,147	1,210,820		1,424,627		FS 365.171
Emergency Medical Services (EMS)	21,995,039	24,691,801		27,012,324		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism	3,947,838	5,302,994		6,376,773		
Sewer Special Assessments	232,500	232,500		239,906		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,776,591	1,681,599		1,788,926		
Huntington Oaks Plaza	105,852	106,699		111,567		
Drug & Alcohol Testing	182,622	197,052		184,447		
<b>TOTAL SELF SUPPORTING AND INTERNAL SERVICES</b>	<b>43,167,567</b>	<b>49,023,065</b>	<b>13.56%</b>	<b>54,677,607</b>	<b>11.53%</b>	
<b>TOTAL OPERATING BUDGET</b>	<b>271,931,747</b>	<b>295,346,199</b>	<b>8.61%</b>	<b>324,835,867</b>	<b>9.98%</b>	
<b>TOTAL CAPITAL BUDGET (excluding reserves)</b>	<b>22,236,439</b>	<b>22,558,022</b>	<b>1.45%</b>	<b>24,617,489</b>	<b>9.13%</b>	
<b>TOTAL CAPITAL RESERVES</b>	<b>31,255</b>	<b>-</b>	<b>-100.00%</b>	<b>-</b>	<b>0.00%</b>	
<b>GRAND TOTAL</b>	<b>294,199,442</b>	<b>317,904,222</b>	<b>8.06%</b>	<b>349,453,357</b>	<b>9.92%</b>	

- Notes:
- Definitions of categories:
    - Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there may be certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.
    - Non-Mandatory: Expenditures that are not required.
    - Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.
    - Budgeted Reserves: Includes budgeted reserves for raises and contingencies.
    - Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.
  - References - Citations in Florida Statutes or local ordinance that govern the service. References in categories other than mandatory govern the administration of the activity and do not specify that the service is required.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Major Revenues

(FY 2024 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

### AD VALOREM PROPERTY TAXES (\$182.14)

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County. (MSTU Ad Valorem not included)

### LOCAL OPTION GAS TAX (\$6.50)

This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel originally levied in 2009. In September 2013, the County and City amended the Interlocal Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being in effect from October 1, 2015. At the September 10<sup>th</sup>, 2013 meeting, the Board approved levying an additional 5 cents to be shared 50/50 between the County and City.

### 9TH CENT GAS TAX (\$1.42)

This tax was a State imposed 1 cent tax on gasoline and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

### STATE SHARED GAS TAX (\$4.17)

Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

### ENVIRONMENTAL PERMITS (\$1.30)

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

### BUILDING PERMITS (\$1.87)

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of plan review and inspections to ensure that development activity meets local, state and federal building code requirements.

### LOCAL OPTION SALES TAX (\$7.34)

The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to \$5,000. Effective December 2004, the sales taxes are disbursed at 80% for Blueprint 2020, 10% County and 10% City. In a November 2014 referendum, the sales tax was extended for another 20 years beginning on January 1, 2020, including additional revenue for L.I.F.E.

### LOCAL GOVERNMENT 1/2 CENT SALES TAX (\$15.65)

The Local Government 1/2 Cent Sales Tax is the largest amount of revenue among state-shared revenue sources for local government. The funding source is based on the transfer of 8.9744 percent of net sales tax proceeds remitted by all sales tax dealers located within the County. Revenue is shared between County (56.6%) and City (43.4%) based on a statutory defined distribution formula.

### PUBLIC SERVICE TAX (\$9.47)

The Public Service Tax is based upon a 10% levy on gas, water, electric services and \$.04 per gallon on fuel oil.

### LOCAL COMMUNICATIONS SERVICES TAX (\$2.81)

This Communications Services Tax (CST) tax applies to telecommunications, video, direct-to-home satellite and related services. The CST is comprised of the State of Florida CST and the Local CST. The County levies the Local Communications Services Tax at a rate of 5.22%.

### STATE REVENUE SHARING TAX (\$7.01)

The Florida Legislature repealed the intangible tax revenues which comprised the majority of the County's revenue sharing in 2002. The Legislature replaced the lost revenue with a 2.0810% of sales tax collections (currently 98.56% of revenue sharing comes from this source and 2.9% comes from cigarette tax collections).

### LOCAL OPTION TOURIST TAX (\$8.07)

This is a locally imposed 5% tax levied on rentals and leases of less than six months duration. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014).

### EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$29.21)

Funding for emergency medical services is provided by a .75 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

### PROBATION FEES (\$0.64)

The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

### SOLID WASTE FEES (\$13.49)

These revenues include tipping fees and assessments collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

### FIRE SERVICES FEE (\$11.06)

This fee adopted on June 9, 2009, is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area to pay for fire services. On July 11, 2023, the Board approved a new fee schedule.

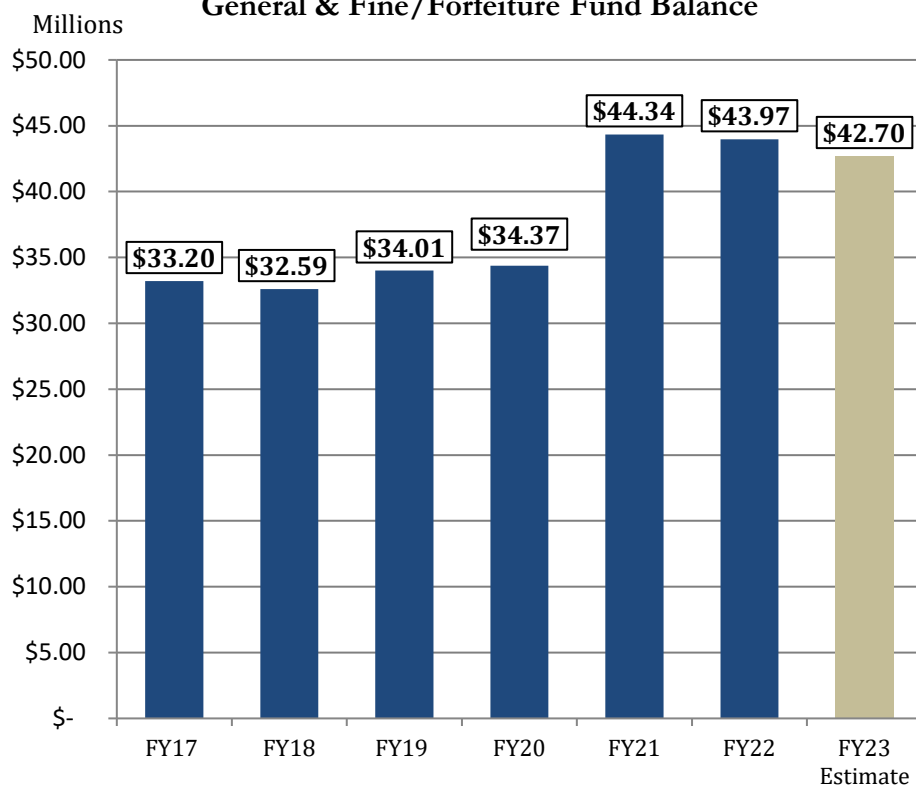
### COURT FACILITIES FEE (\$0.64)

Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009) and are collected through a surcharge placed on non-criminal traffic infractions.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Major Revenues

## General & Fine/Forfeiture Fund Balance

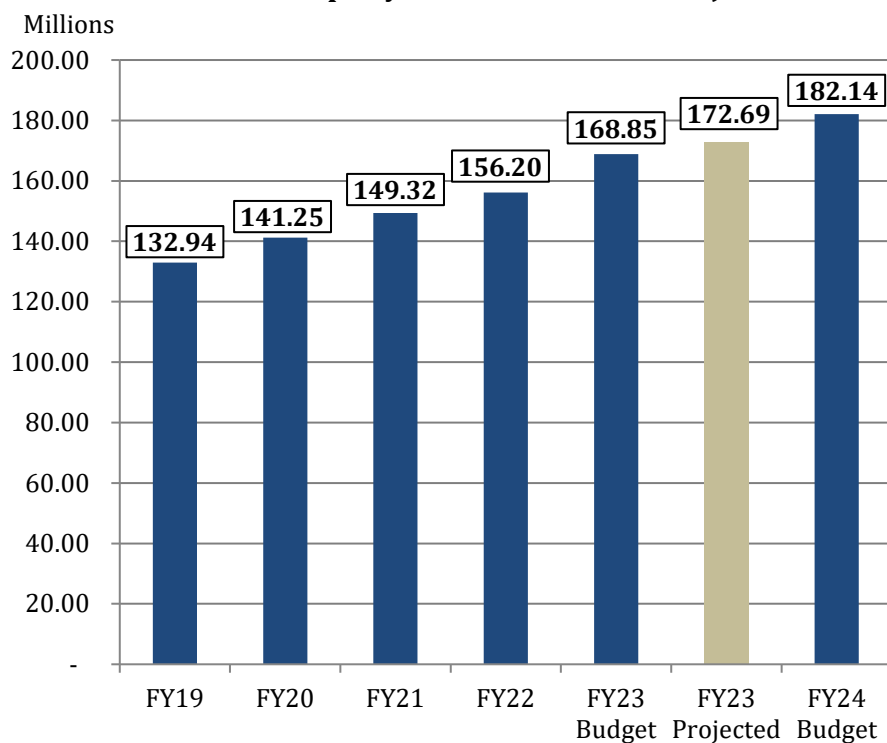


## General Fund – Fund Balance

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 is \$44.34 million and the year ending fund balance for FY 2022 is \$43.97 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The FY 2023 estimated fund balance of \$42.70 million, reflects 23% of FY 2023 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2023 General/Fine and Forfeiture Fund Balance would have to remain between \$28.3 million and \$56.6 million. As depicted, the fund balance is within this range.

## Ad Valorem Property Taxes: Actuals and Projections



## Ad Valorem Property Taxes

Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

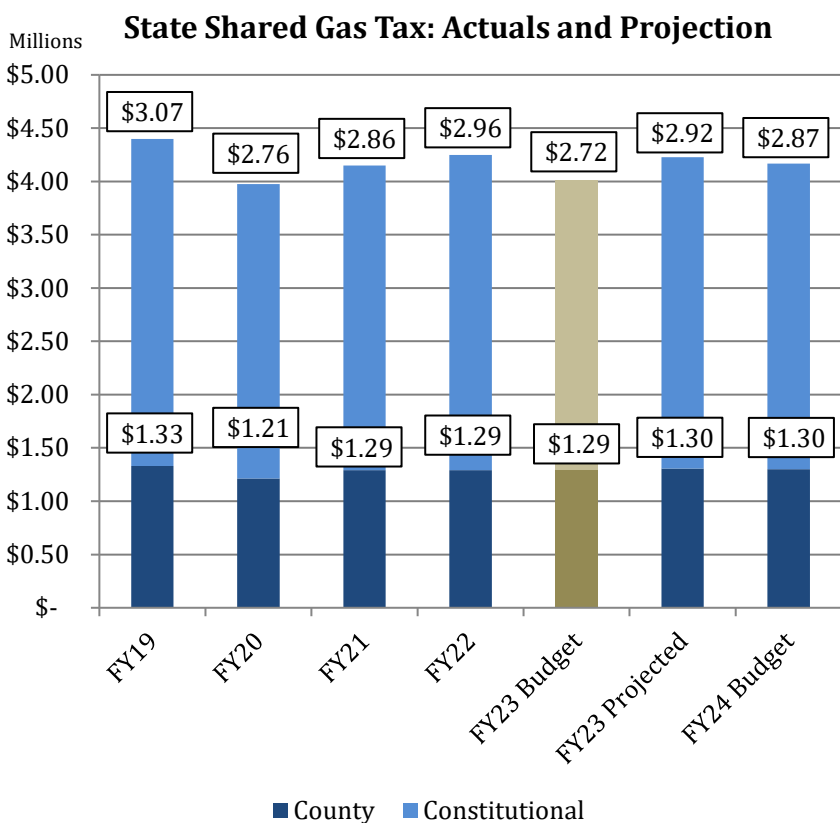
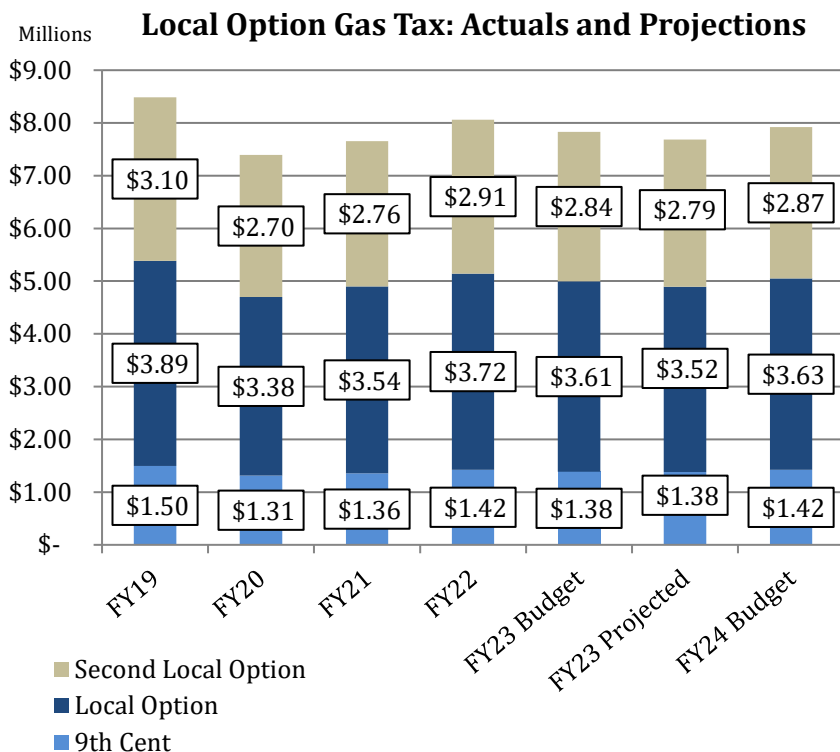
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

In January 2008, a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These exemptions limit the future growth in ad valorem taxes for homesteaded property to 3.0% for FY 2023 compared to 1.4% last year.

The Fiscal Year 2024 Ad Valorem taxes projection reflects a 7.87% increase in Ad Valorem revenue collections compared to the 9.33% growth experienced in FY 2023. A recovering economy for commercial property and new building construction have contributed to the increase. Final property valuations were provided by the Property Appraiser's Office on July 1, 2023.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Major Revenues



**Local Option Gas Tax:**

**9<sup>th</sup> Cent Gas Tax:** This tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

**Local Option Gas Tax:** This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Interlocal Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being effect from October 1, 2015. This tax will not sunset until FY 2045.

**2<sup>nd</sup> Local Option:** On September 10, 2013, the Board approved levying an additional five-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

The amounts shown are the County’s share only.

This consumption-based tax is seeing a return to pre-pandemic levels as in-person gatherings and leisure travel are resuming. The FY 2023 projections for this consumption-based tax is 1.9% lower than budgeted. The FY 2024 budget projects a nominal increase over the FY 2023 budget.

**State Shared Gas Tax:**

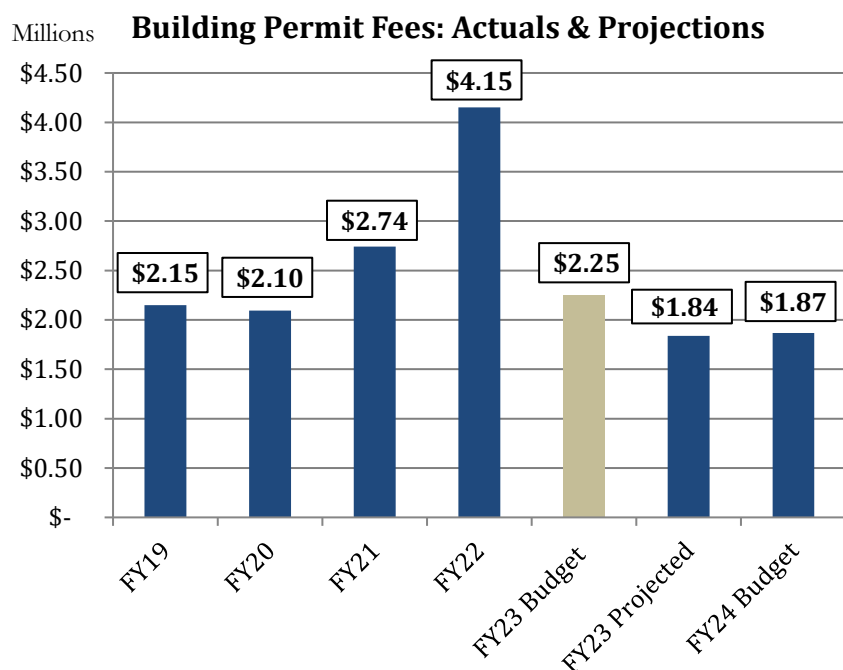
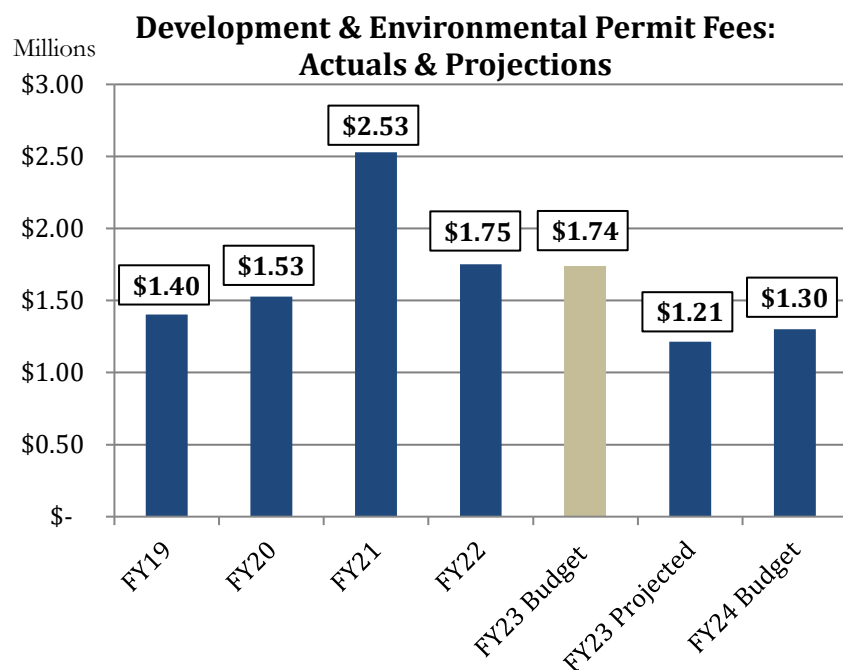
The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206 and others). These revenue streams are disbursed from the State based on a distribution formula consisting of county area, population, and collection.

This consumption-based tax is seeing a return to pre-pandemic levels as in-person gatherings and leisure travel are resuming. The FY 2023 projections for this consumption-based tax are 5.4% higher than budgeted. The FY 2024 budget projects an 1.4% decrease over the FY 2023 projection, due primarily to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Major Revenues



### Environmental Permit Fees:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The last fee increase was approved in 2008 by the Board as a result of a fee study.

FY 2023 Environmental Permit Fees are anticipated to come in 30.2% less than budgeted, reflecting a reduction of growth in environmental permit activity. FY 2024 estimated budget reflects an 25.2% decrease over the FY 2023 budgeted amount. The major increase in FY 2021 is related to a permitting application for the Amazon Fulfillment Center. The projected decline in FY 2024 is due to reduced development in a higher interest rate environment as the Federal Reserve fights inflation.

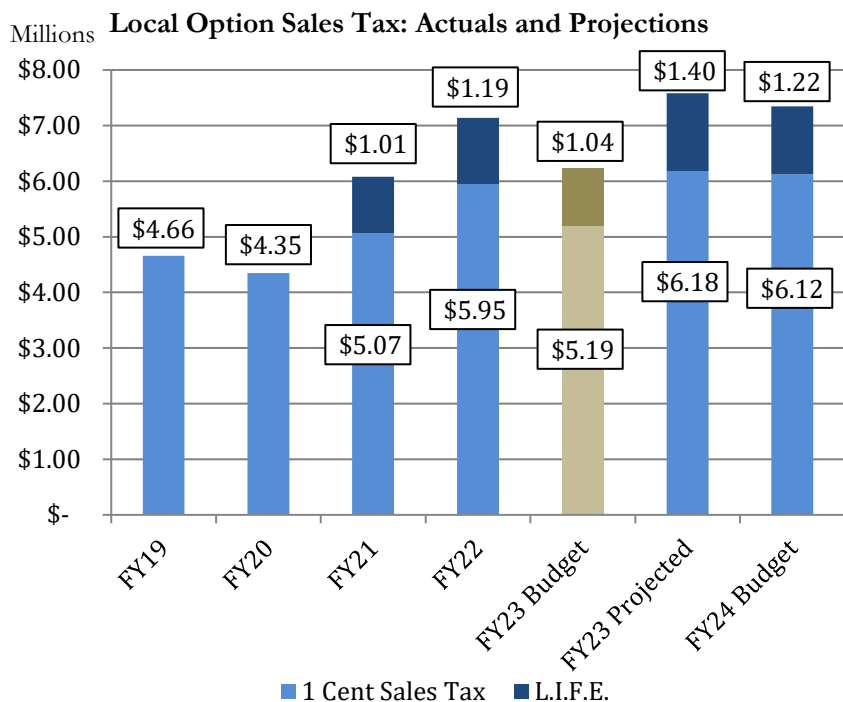
### Building Permit Fees:

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. In February 2022, the Board adopted a revised a fee schedule based on a 2021 building plan review & inspections fee study. The study found that overall permit costs were commensurate with the services provided and self-supporting for review and inspection purposes 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. This fee schedule is effective June 1, 2022.

As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2023 indicate a 55.7% decrease in revenues collected in FY 2022, which were inflated due to the fee collected from the Amazon Fulfillment Center. The FY 2024 budget reflects decline of growth in permitting activity with a nominal decrease over the FY 2023 budgeted amount. This decrease is related to interest rate increases by the Federal Reserve which has impacted mortgage lending rates.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Major Revenues



**Local Option Sales Tax:**

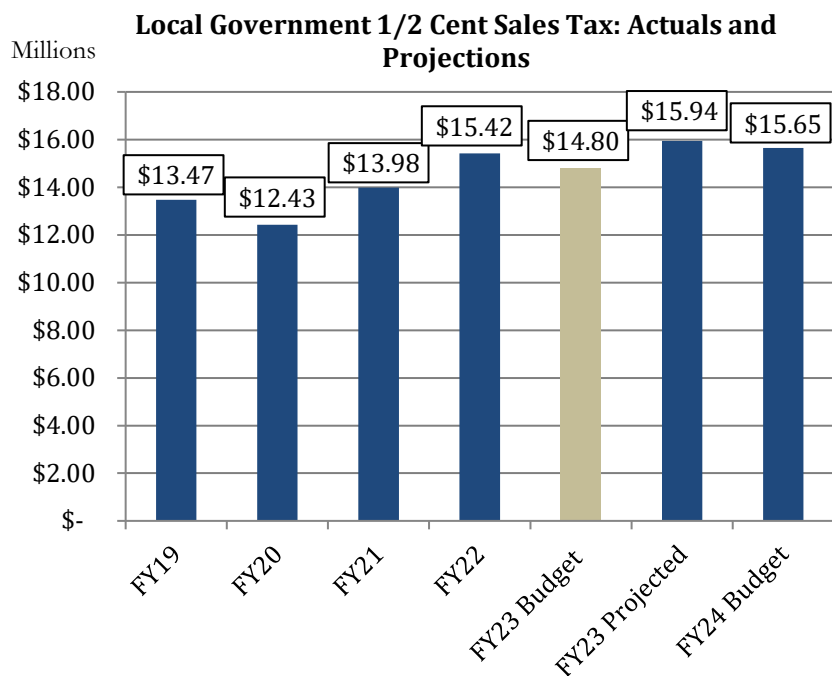
**1 Cent Sales Tax:** The Local Option Sales Tax is a 1-cent sales tax on all transactions up to \$5,000. In the November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

**L.I.F.E.:**

On January 1, 2020, 2% of the penny sales tax proceeds began being collected for Livable Infrastructure for Everyone (L.I.F.E.) projects that address small-scale infrastructure needs. L.I.F.E. projects will also address unforeseen infrastructure needs that population growth and/or aging infrastructure will create.

The amounts shown are the County's share only. The first three months of FY 2020 do not reflect the 2% L.I.F.E. funding which started in January 2020.

The Local Option 1-Cent Sales Tax is projected to generate 6.3% more than FY 2022 due to high consumer spending. The FY 2024 budget reflects a 3.0% increase over FY 2022 actuals but an 3.1% decline over the projected collections for FY 2023 representing slower economic growth related to a moderation in consumer spending.



**Local Government 1/2 Cent Sales Tax:**

The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218). On April 9, 2015, the House approved the House Tax Cut Package, HB 7141, which changed the formula, but there is no impact to the portion of Local Government 1/2 Cent Sales Tax.

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.

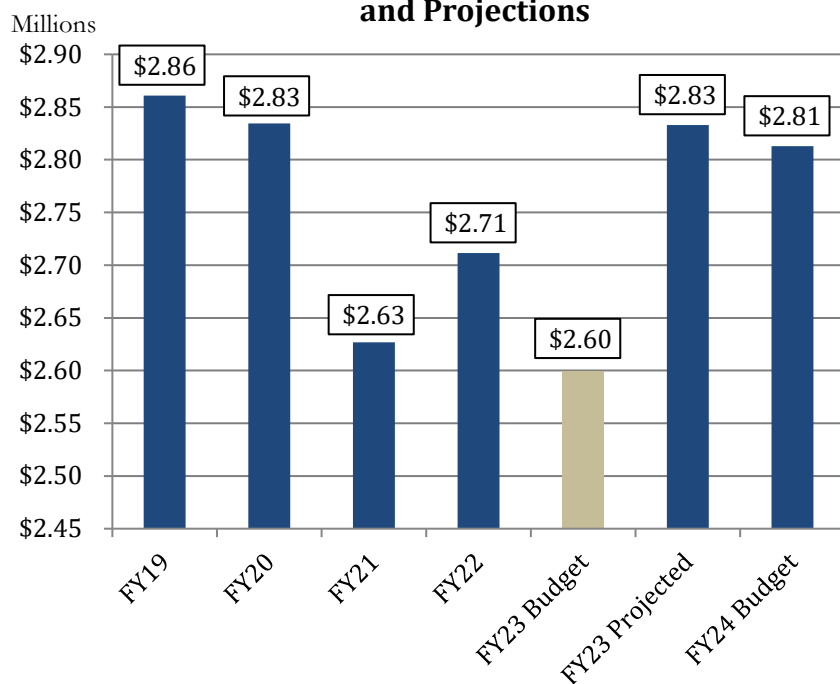
The amounts shown are the County's share only.

Leon County is projected to receive 7.7% more than budgeted for FY 2023 due to increased consumer spending. The FY 2024 budget shows a 5.7% increase over the FY 2023 budget.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Major Revenues

### Local Communication Services Tax: Actuals and Projections



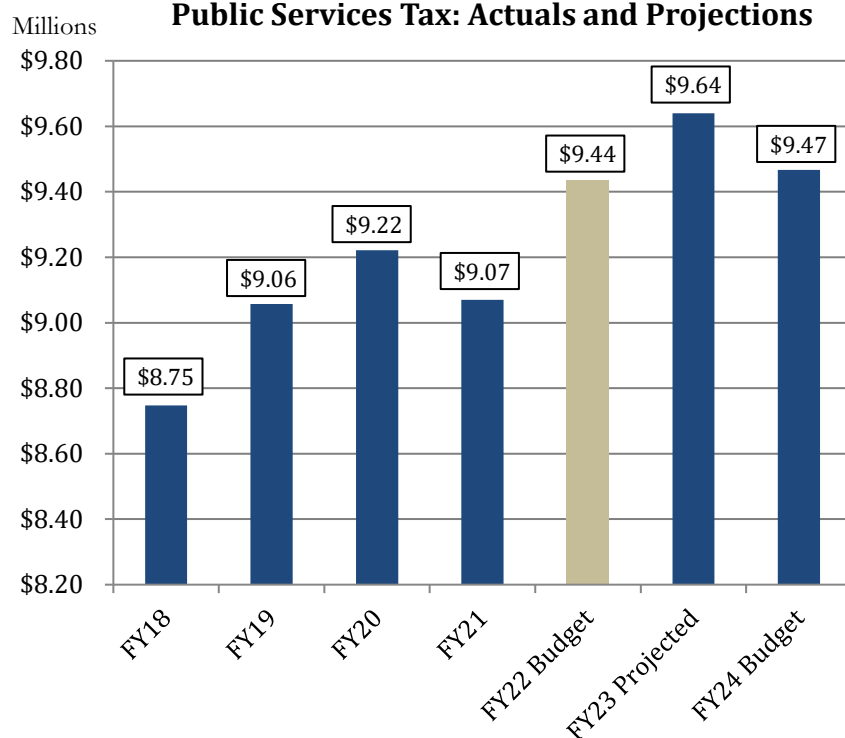
#### Communication Services Tax:

The Communication Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The CST combined seven different State and local taxes or fees by replacing them with a two-tiered tax, each with its own rate. These two taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right of way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This rate became effective in February of 2004.

Statewide, the CST has been in decline the past five years. Part of this decline was due to the Florida Department of Revenue notifying the County's Office of Financial Stewardship of an adjustment in the amount of \$329,729 due to the erroneous overpayment of local taxes. This adjustment was deducted from monthly distributions, in the amount of \$9,159, effective March 2018 through March 2021.

FY 2023 revenues are anticipated to come in at 9.0% higher than budgeted, and the FY 2024 budget is in line with the projected collections for both Leon County as well as the State of Florida.

### Public Services Tax: Actuals and Projections



#### Public Services Tax:

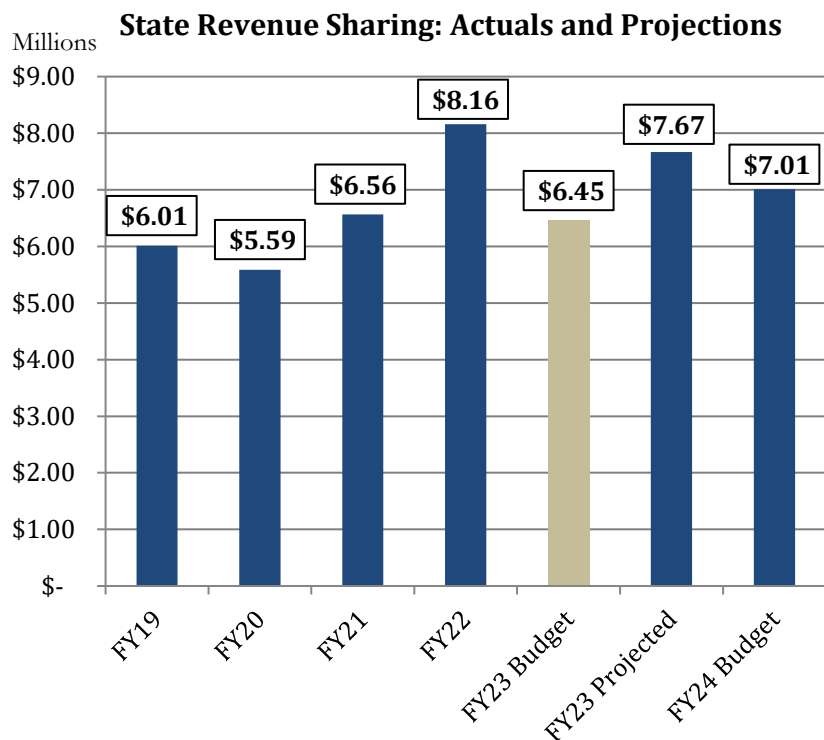
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003.

Due to its consumption basis, this tax is subject to many variables including rates and usage.

The COVID-19 pandemic increased home consumption for the Public Services Tax collections due to continued teleworking opportunities. The FY 2023 revenue projection shows a 6.3% increase over collections in FY 2022 and a 2.1% increase over the FY 2023 budget. The FY 2024 budget remains level with the FY 2023.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

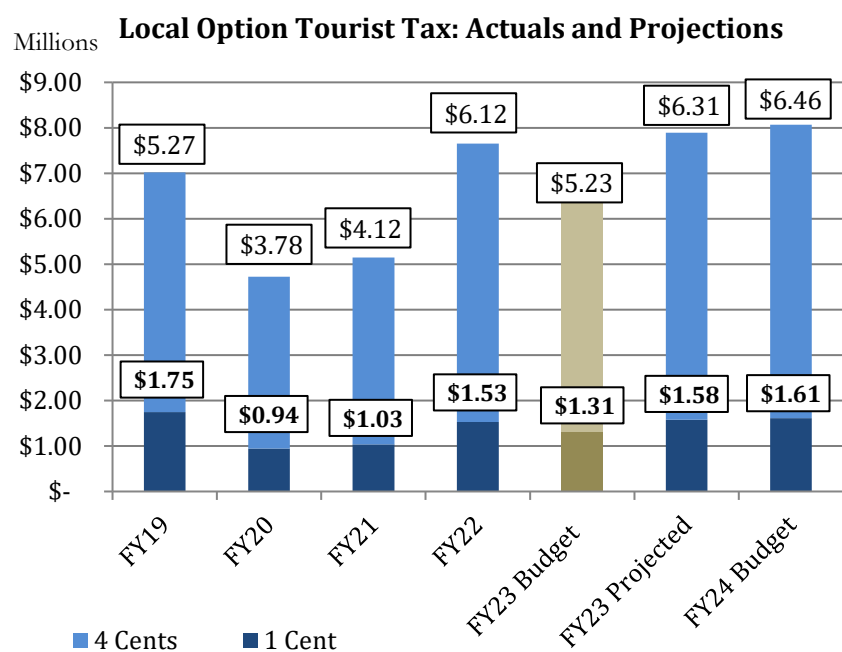
# » Major Revenues



### State Revenue Sharing:

The Florida Revenue Sharing Act of 1972 was an attempt by the Legislature to ensure a minimum level of parity across units of local government when distributing statewide revenue. Currently, the Revenue Sharing Trust Fund for Counties receives 2.9% of the net cigarette tax collections and 2.25% of sales and use tax collections. On July 1, 2004, the distribution formula reduced the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion. These funds are collected and distributed monthly by the Florida Department of Revenue.

For state revenue sharing, Leon County is projected to receive 18.9% more than budgeted for FY 2023 due to increased consumer spending. The FY 2022 increase is due to the annual true-up. At the end of the State's fiscal year, the revenues are "true-up" based on actual collections and allocated to counties using the distribution formula. The FY 2024 budget is 8.6% less than FY 2023 projections as consumer spending is anticipated to moderate subsequent to the Federal Reserve raising interest rates to constrain inflation.



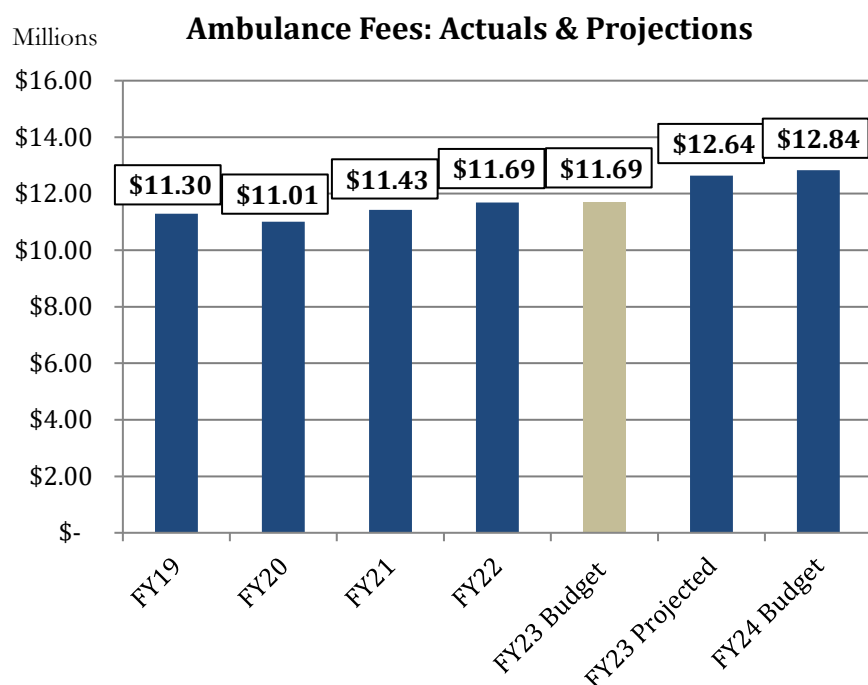
### Local Option Tourist Tax:

The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than six-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). On March 19, 2009, the Board increased total taxes levied on rentals and leases of less than six-month duration by 1%, bringing the total taxes levied to 5%. The additional 1% became effective on May 1, 2009 and is used for marketing as specified in the TDC Strategic Plan.

COVID-19 dramatically changed the local economy and significantly reduced County revenues in several areas, none more so than the Tourist Tax. The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates are reflected in FY 2020 and 2021 collections. The FY 2023 projected collection shows a 20.7% increase over the budgeted amount as the tourism economy is rebounding much faster than anticipated, coupled with an increased inventory of hotel rooms, which have resulted in a significant increase. FY 2024 anticipates a stabilization of growth.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Major Revenues



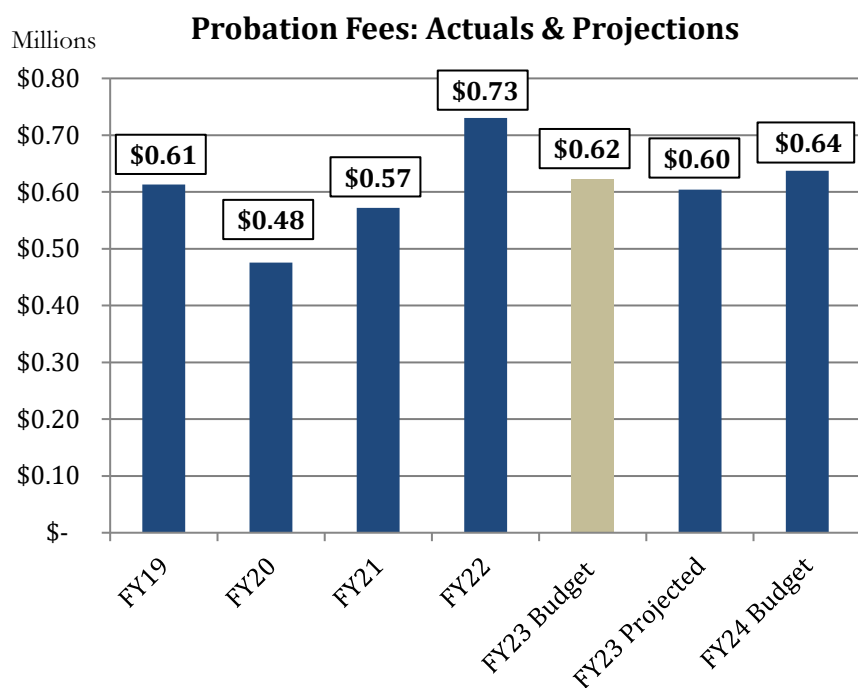
### Ambulance Fees:

Leon County initiated its ambulance service on January 1, 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

The Emergency Medical System (EMS) system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables).

To estimate revenues more accurately, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018 the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

Actual revenues for FY 2023 are projected to increase by 8.1% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.



### Probation Fees:

The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and Pre-Trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

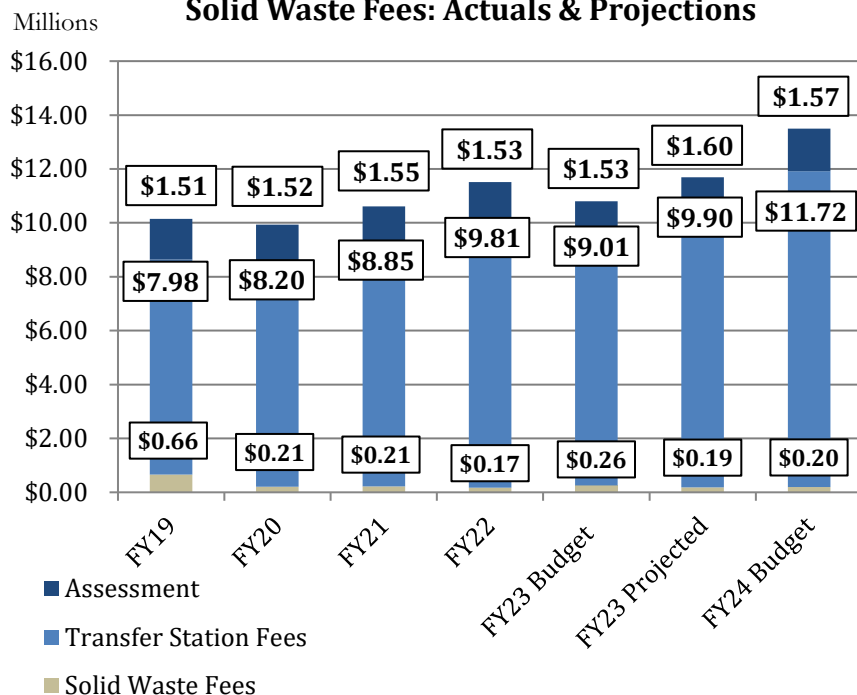
Revenues collected through Probation and Pre-Trial fees have steadily declined since FY 2018. This can be attributed to early termination of sentences and a decrease in court ordered GPS (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees.

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees in FY 2020 and FY 2021 in decline in fees collected during COVID closure as well as the spike in FY 2022 when the courts resumed hearings. FY 2023 projected revenues are expected to be 3.1% lower than the budget and the FY 2024 budget projects a nominal increase over the FY 2023 budget.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

# » Major Revenues

**Solid Waste Fees: Actuals & Projections**



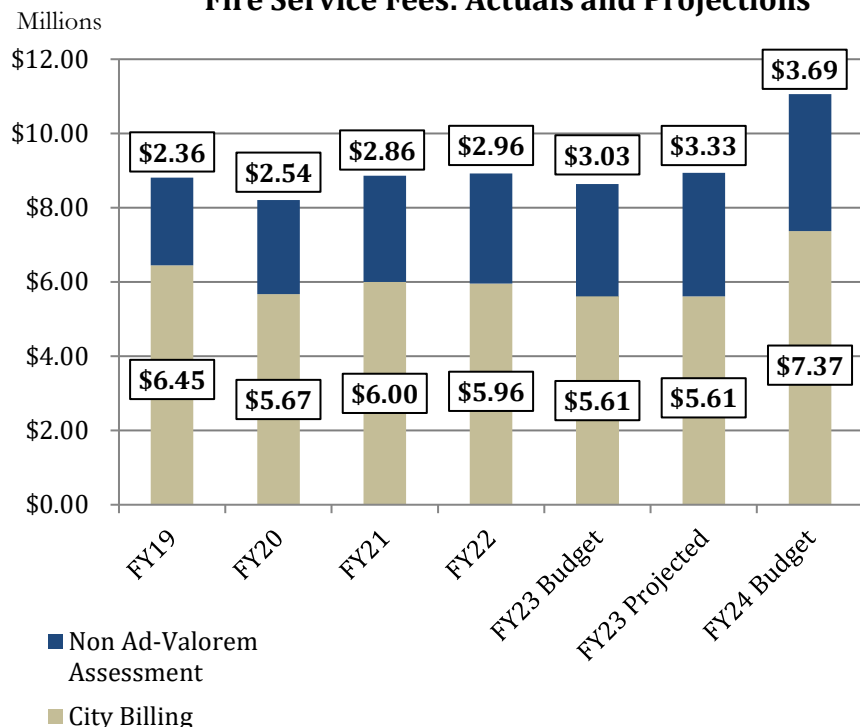
**Solid Waste Fees:**

Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

In October 2008, the County entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility stopped accepting Class II waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures were adjusted to reflect the change in operations at the facility. Rural Waste Service Center fees were eliminated in FY 2020, removing the financial barrier to allow residents to responsibly dispose of waste.

FY 2023 revenue estimates project an 8.3% increase over the budgeted amount due to a rise in material brought to the Transfer Station. The FY 2024 budget reflects a 15.5% increase over the FY 2023 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

**Fire Service Fees: Actuals and Projections**



**Fire Service Fees:**

The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

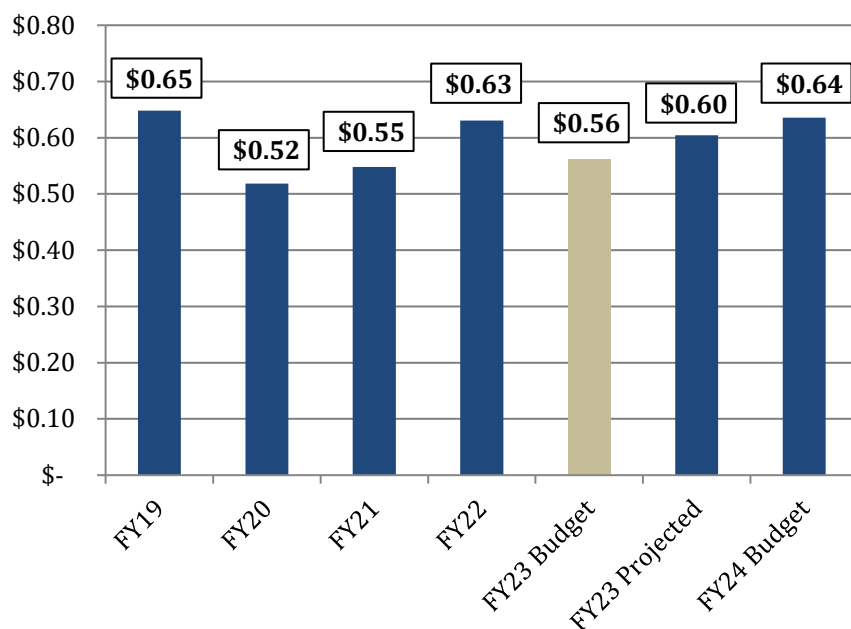
This fee was adopted June 9, 2009 and is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area of the County to pay for fire services. On May 9, 2023, the Board approved a planned increase of the fire services rescue fee to adequately fund the County's share of the Fire Department.

Property owners in the unincorporated area, not on city utilities, are billed quarterly. Those who do not pay their bills are transferred to the property tax bill as a non-ad valorem assessment. This accounts for the increase in the non-ad valorem assessment collections.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Major Revenues

### Court Facilities Fees: Actuals & Projections



#### Court Facilities Fees:

Court Facilities Fees are established to fund “state court facilities” as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2021 the County collected \$547,965 in these fees but expended more than \$9.06 million on behalf of the State Court system.

The Board approved the increase in surcharges on August 25, 2009.

Court facility fees are generated through traffic ticket violations, which were significantly impacted by the stay-at-home order and shift to telecommuting due to COVID-19 as reflected in FY 2020 and FY 2021. The FY 2023 projections indicate a 7.7% increase from the budgeted amount and the FY 2024 budget is 13.2% higher than the prior year budget due to an increase in ticket violations as normal driving has resumed.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Recommended Position Changes

## Positions Additions and Deletions

Leon County Government	FTE	Impact
<u>Office of Public Safety</u> <sup>1</sup>		
<b>Emergency Medical Services</b>		
Paramedic	4.00	\$ 349,688
Emergency Medical Technician	4.00	\$ 284,664
Overtime Off-set		\$ (287,232)
<b>Total EMS</b>	<b>8.00</b>	<b>\$ 347,120</b>

Judicial and Constitutionals	FTE	Impact
<u>Constitutionals</u>		
<b>Clerk of Court &amp; Comptroller</b>		
Accountant II	1.00	\$ 52,397
<b>Total Clerk of Court &amp; Comptroller</b>	<b>1.00</b>	<b>\$ 52,397</b>
<b>Total Constitutionals</b>	<b>1.00</b>	<b>\$ 52,397</b>

<b>Total Leon County Government</b>	<b>8.00</b>	<b>\$ 347,120</b>
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<b>Total County, Judicial and Constitutionals</b>	<b>9.00</b>	<b>\$ 399,517</b>
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## Notes:

1. EMS will have an addition of eight positions added to maintain current service levels and ensure adequate resources are available for the increased demand for services. The cost of the additional positions is net of an offsetting reduction in overtime.



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## Authorized Position Summary

### Board of County Commissioners

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

### Administration

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
County Administration	5.00	5.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Strategic Initiatives	14.50	14.50	15.50	0.00	15.50	15.50	15.50	15.50	15.50
Human Resources	12.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
Emergency Management	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Volunteer Services	2.00	2.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	40.50	40.50	42.50	0.00	42.50	42.50	42.50	42.50	42.50

### Office of Information and Technology

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Management Information Services	43.34	43.34	43.34	0.00	43.34	43.34	43.34	43.34	43.34
Geographic Information Systems	14.66	14.66	14.66	0.00	14.66	14.66	14.66	14.66	14.66
	58.00	58.00	58.00	0.00	58.00	58.00	58.00	58.00	58.00

### County Attorney's Office

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
County Attorney	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00

### Department of Public Works

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	137.00	141.00	141.00	0.00	141.00	141.00	141.00	141.00	141.00
Engineering Services	37.00	37.00	37.00	0.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
	186.00	190.00	190.00	0.00	190.00	190.00	190.00	190.00	190.00

### Department of Development Support & Environmental Management

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
DS Support Services	6.65	5.65	5.65	0.00	5.65	5.65	5.65	5.65	5.65
Code Compliance Services	5.50	5.35	5.35	0.00	5.35	5.35	5.35	5.35	5.35
Building Plans Review & Inspection	24.95	26.10	26.10	0.00	26.10	26.10	26.10	26.10	26.10
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
	62.00	62.00	62.00	0.00	62.00	62.00	62.00	62.00	62.00

### Department of PLACE

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Planning Department <sup>1</sup>	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50
	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50

1. The joint Planning Department position costs are split based on the percentage of population in the unincorporated and incorporated area of the County at 32.9% and 67.1% between the County and the City.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

### Authorized Position Summary

#### Office of Financial Stewardship

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Office of Management and Budget	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Risk Management	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Real Estate Management	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>

#### Division of Tourism

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Tourism	12.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>

#### Office of Library Services

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Library Services	87.70	85.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70
	<b>87.70</b>	<b>85.70</b>	<b>81.70</b>	<b>0.00</b>	<b>81.70</b>	<b>81.70</b>	<b>81.70</b>	<b>81.70</b>	<b>81.70</b>

#### Office of Public Safety

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Emergency Medical Services	145.80	161.40	164.60	8.00	172.60	172.60	172.60	172.60	172.60
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	<b>152.80</b>	<b>168.40</b>	<b>171.60</b>	<b>8.00</b>	<b>179.60</b>	<b>179.60</b>	<b>179.60</b>	<b>179.60</b>	<b>179.60</b>

#### Office of Intervention & Detention Alternatives

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
County Probation	16.00	16.00	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Supervised Pretrial Release	16.00	16.00	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Drug & Alcohol Testing	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>	<b>0.00</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>

#### Office of Human Services & Community Partnerships

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Human Services	2.00	3.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Veteran Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Housing Services	7.00	7.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

#### Office of Resource Stewardship

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Office of Sustainability	2.50	2.50	2.50	0.00	2.50	2.50	2.50	2.50	2.50
Parks and Recreation	33.00	33.00	35.00	0.00	35.00	35.00	35.00	35.00	35.00
Facilities Management	48.00	49.00	49.00	0.00	49.00	49.00	49.00	49.00	49.00
Solid Waste	28.15	29.15	29.15	0.00	29.15	29.15	29.15	29.15	29.15
	<b>111.65</b>	<b>113.65</b>	<b>115.65</b>	<b>0.00</b>	<b>115.65</b>	<b>115.65</b>	<b>115.65</b>	<b>115.65</b>	<b>115.65</b>

<b>County Total</b>	<b>825.15</b>	<b>847.75</b>	<b>850.95</b>	<b>8.00</b>	<b>858.95</b>	<b>858.95</b>	<b>858.95</b>	<b>858.95</b>	<b>858.95</b>
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## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## Authorized Position Summary

### Constitutional

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Clerk of the Circuit Court	170.00	170.00	170.00	1.00	171.00	171.00	171.00	171.00	171.00
Property Appraiser	52.00	52.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00
Sheriff	682.00	682.00	682.00	0.00	682.00	682.00	682.00	682.00	682.00
Supervisor of Elections	21.00	22.00	22.00	0.00	22.00	22.00	22.00	22.00	22.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	1,011.00	1,012.00	1,012.00	1.00	1,013.00	1,013.00	1,013.00	1,013.00	1,013.00

### Judicial

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Court Administration	3.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Other Court-Related Programs	5.50	5.50	5.50	0.00	5.50	5.50	5.50	5.50	5.50
	8.50	9.50	9.50	0.00	9.50	9.50	9.50	9.50	9.50

### Non-Operating

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Other Non-Operating <sup>2</sup>	4.50	4.50	5.50	0.00	5.50	5.50	5.50	5.50	5.50

### Grants Administration

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Grants Court Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

### Summary

Authorized Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Total Full-Time Equivalents (FTE)	1,849.15	1,873.75	1,877.95	9.00	1,886.95	1,886.95	1,886.95	1,886.95	1,886.95

2. The Deputy Director-Business Vitality & Intelligence, MWBE Coordinator, Business Development Manager, and Business Outreach & Marketing Coordinator 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 interlocal agreement. The County shares the funding of MWSBE, with the City, County and Blueprint providing 1/3 of the funding for this program.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

### Authorized OPS Position Summary

#### Department of Public Works

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Operations	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Department of Development Support & Environmental Management

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Development Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Office of Financial Stewardship

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Office of Management and Budget	0.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Division of Tourism

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Tourism	0.50	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.50	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Office of Library Services

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Office of Public Safety

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Emergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

#### Office of Resource Stewardship

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00

#### Constitutional

OPS Positions	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Supervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

<b>Total OPS FTE</b>	<b>7.50</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
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## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Fund Balance

Org Fund Title	FY21	FY22	FY23 Estimate			% Change(+/-)
	Actual	Actual	Rev	Exp.	Year End	
<b>General &amp; Fine and Forfeiture Funds * (A)</b>						
001 General Fund	41,882,855	42,178,013	128,548,130	87,017,304	41,530,826	-1.53%
110 Fine and Forfeiture Fund	2,457,187	1,789,316	102,996,768	101,831,782	1,164,986	-34.89%
<b>Subtotal:</b>	<b>44,340,042</b>	<b>43,967,329</b>	<b>231,544,898</b>	<b>188,849,086</b>	<b>42,695,812</b>	<b>-2.89%</b>
* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.						
<b>Special Revenue Funds</b>						
106 County Transportation Trust Fund (B)	5,579,389	7,859,549	24,289,332	17,818,077	6,471,256	-17.66%
111 Probation Services Fund (C)	4,821	404,348	4,258,356	3,632,562	625,795	54.77%
114 Teen Court Fund	58,232	0	63,900	65,075	0	N/A
116 Drug Abuse Trust Fund	128,348	162,149	201,305	46,740	154,565	-4.68%
117 Judicial Programs Fund	570,221	534,407	689,852	152,647	537,204	0.52%
120 Building Inspection Fund (D)	1,368,166	3,222,536	5,096,152	2,554,441	2,541,711	-21.13%
121 Development Support Fund (D)	2,274,352	2,464,269	5,973,878	3,989,807	1,984,071	-19.49%
123 Stormwater Utility Fund (E)	2,050,944	2,057,326	7,188,830	5,262,431	1,926,398	-6.36%
124 SHIP Trust Fund	25,247	0	1,733,134	1,729,514	3,620	N/A
125 Grants	369,483	419,599	34,905,769	25,891,988	9,013,781	2048.19%
126 Non-Countywide General Revenue Fund (F)	5,815,486	10,856,896	26,845,985	24,281,754	2,564,231	-76.38%
127 Grants (G)	191,235	210,295	3,188,795	3,168,924	19,871	-90.55%
130 911 Emergency Communications Fund	0	0	1,513,971	1,178,373	335,598	N/A
131 Radio Communications Systems Fund (H)	164,891	165,878	166,488	0	166,488	N/A
135 Emergency Medical Services Fund	7,314,816	6,995,587	36,862,545	30,405,908	6,456,637	-7.70%
137 American Recovery Plan Act (ARPA) Fund (G)	0	4,771,743	32,598,662	31,761,510	837,152	N/A
140 Municipal Service Fund (I)	373,424	294,476	10,409,619	9,537,731	871,889	196.08%
145 Fire Services Fund (J)	1,857,960	1,047,908	12,021,191	10,505,906	1,515,285	44.60%
160 Tourism Fund (1st-5th Cents) (K)	3,166,195	7,650,018	15,663,030	10,111,541	5,551,489	-27.43%
160 Tourism Cultural, Visual Arts, Heritage (K)	5,163,084	2,049,072	2,049,072	2,049,072	0	-100.00%
162 Special Assessment Paving Fund	2,265	628	101,378	101,000	378	-39.81%
164 Special Assessment Sewer Fund	21,884	24,452	268,706	237,500	31,206	27.62%
165 Bank of America Building Operating Fund (L)	1,249,741	1,831,531	3,148,819	1,737,354	1,411,465	-22.94%
166 Huntington Oaks Plaza Fund	265,922	412,040	851,403	646,313	205,090	-50.23%
<b>Subtotal:</b>	<b>38,016,105</b>	<b>53,434,707</b>	<b>230,090,172</b>	<b>186,866,168</b>	<b>43,225,179</b>	<b>-19%</b>
<b>Capital Projects Funds</b>						
305 Capital Improvements Fund (M)	25,051,524	23,952,945	50,621,755	50,156,300	465,455	-98.06%
306 Gas Tax Transportation Fund (N)	10,848,484	10,684,363	22,054,876	19,839,412	2,215,464	-79.26%
308 Local Option Sales Tax Fund (O)	4,319,173	3,953,544	4,175,717	4,009,592	166,125	-95.80%
309 Local Option Sales Tax Extension Fund (P)	2,007,220	1,622,076	1,838,887	1,593,474	245,413	-84.87%
324 Supervisor of Elections Building	2,070,746	557,685	557,685	567,077	0	N/A
330 911 Capital Projects Fund	4,185,709	8,533,150	8,771,538	84,585	8,686,953	1.80%
351 Sales Tax Extension 2020 (Q)	4,949,233	8,906,001	15,468,964	10,492,400	4,976,564	-44.12%
352 Sales Tax Extension 2020 JPA Agreement (Q)	3,550,196	5,174,099	10,695,648	9,914,095	781,553	-84.89%
<b>Subtotal:</b>	<b>56,982,286</b>	<b>63,383,862</b>	<b>114,185,070</b>	<b>96,656,935</b>	<b>17,537,527</b>	<b>-72.33%</b>
<b>Enterprise Funds</b>						
401 Solid Waste Fund (R)	518,224	64,546	13,307,917	23,176,130	-9,868,213	N/A
<b>Subtotal:</b>	<b>518,224</b>	<b>64,546</b>	<b>13,307,917</b>	<b>23,176,130</b>	<b>-9,868,213</b>	<b>N/A</b>

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Fund Balance

Org Fund Title	FY21	FY22	FY23 Estimate			% Change(+/-)
	Actual	Actual	Rev	Exp.	Year End	
<b>Internal Service Funds</b>						
501 Insurance Service Fund	-258,358	1,494,691	7,165,355	5,764,976	1,400,379	N/A
502 Communications Trust Fund	173,833	382,121	1,901,370	1,485,590	415,780	N/A
505 Motor Pool Fund	-1,162,267	411,798	3,840,451	3,222,908	617,544	N/A
<b>Subtotal:</b>	<b>-1,246,792</b>	<b>2,288,610</b>	<b>12,907,176</b>	<b>10,473,474</b>	<b>2,433,702</b>	<b>6.34%</b>
<b>TOTAL:</b>	<b>138,609,865</b>	<b>163,139,053</b>	<b>602,035,233</b>	<b>506,021,794</b>	<b>96,024,007</b>	<b>-41.14%</b>

Notes:

Balances are estimated as year ending for FY 2023 and may be changed pending final audit adjustments.

A. The FY 2023 estimated year-ending fund balance in the General & Fine and Forfeiture Funds reflects the use of \$1.2 million in General Fund Balance and \$2.8 million in American Rescue Plan Act (ARPA) funding to balance the FY 2023 budget. Additionally, as approved by the Board at the June 20, 2023 Budget Workshop, the remaining \$2.1 million in ARPA revenue replacement funding was appropriated in FY 2023 to support the capital improvement program.

B. A review of fund reserves in FY 2023 indicated that \$3.9 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, this funding was advanced funded in FY 2023.

C. The increase in the Pre-Trial & Probation Fund is due to an increase in revenues as the courts have navigated reopening and sentencing following COVID-19 guidelines.

D. The decrease in the Building Inspection and Development and Environmental Services funds is due to a slow down in the construction economy following the previous low interest rate environment enacted to combat the impacts of COVID on the economy. The Building fund in particular is experiencing a significant decline in single family building permit revenue due to the Federal Reserve increasing interest rates to counter high inflation. The higher interest rates have slowed the new home construction market.

E. As approved by the Board at the June 20, 2023 Budget Workshop, the decrease in the Stormwater Utility Fund is due to the appropriation of \$946,212 in available fund balance to support stormwater infrastructure and preventative maintenance capital improvement projects. To ensure infrastructure improvement projects continue and are not delayed due to supply chain issues, this funding was advanced funded in FY 2023.

F. This fund is used to account for non-countywide general revenue sources. Non-countywide general revenue includes Communication Services Tax, State Shared and 1/2 Cent Sales Tax. Funds are not expended directly from the fund but are transferred to funds that provide non countywide services, and to the general fund as required by Florida Statute. A review of non-countywide general revenue reserves in FY 2023 indicated that \$10.9 million in fund balance was available to support one-time capital improvement projects. To ensure projects are not delayed, the \$10.9 million was advanced funded in FY 2023 for new and replacement vehicles, Parks and Greenways capital maintenance, Sheriff capital maintenance for the Detention Facility, and funding for roofing, mechanical and general building maintenance and repairs.

G. This fund is used to separate grants that are interest bearing grants. The FY 2022 balance contemplates remaining funds from the US Treasury allocations for Emergency Rental Assistance Programs (ERAP) 1 and 2 in response to the COVID-19 pandemic. The remaining ERAP funds in Fund 127 will be spent in FY 2023. The ARPA balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects.

H. In FY 2021, Radio Communications was consolidated in General Revenue (001) due to the significant decline in revenue and increasing general revenue subsidy.

I. The increase in fund balance for the Municipal Services Fund is due to the receipt of additional revenue related to and increase in utility rate and the under expenditure of budget related to position vacancies during the year.

J. The increase Fire Services fund balance is due to additional housing and commercial properties finishing construction.

K. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency. As reflected in the FY 2023 estimated balance, the Board allocated the remaining \$2 million in one-cent fund balance for three grant proposals supporting approved programs. The FY 2021 year-end five cents fund balance includes \$1.85 million of ARPA revenue loss replacement funding to enhance tourism marketing due to the impacts of COVID-19 on the tourism economy. FY 2022 year-ending balance reflects the appropriation of \$885,000 of fund balance to support building improvements related to the renovation of the Historic Train Station which now houses the Tourism Division. The FY 2023 balance reflects the use of \$291,318 in available fund balance to support the 2024 Bicentennial events and marketing and the 2026 World Cross Country Championships.

L. FY 2023 available fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance for Capital Improvements for building renovations, landscaping, and tenant improvements.

M. The Capital Projects balances are accumulated for purposes of funding projects that are often multi-year in nature. Balances reflected are often programmed as part of the five-year plan.

N. The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity.

O. 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.

P. The Sales Tax Extension fund has been extended for another 20 years, creating two new funds, 351 & 352. The remaining sales tax extension funds are derived from the remaining County share of the Blueprint water quality funding and will be used for the Lexington Pond Retrofit project.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Fund Balance

Org Fund Title	FY21	FY22	FY23 Estimate			% Change(+/-)
	Actual	Actual	Rev	Exp.	Year End	

Q. The 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.

R. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2023 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## » Fund Balance

Fund	Fund Title	FY23	FY24	Policy (A)	Policy (A)	FY24: Fund Balance Analysis (B)		
		Yr Ending Est. Bal. (B)	Adopted Budget	Minimum 15% Budget	Maximum 30% Budget	Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
<b>General &amp; Fine and Forfeiture Funds</b>								
001	General Fund	41,530,826	91,386,766	13,708,015	27,416,030	571,290	40,959,536	
110	Fine and Forfeiture Fund	1,164,986	110,640,135	16,596,020	33,192,041	0	1,164,986	
	<b>Subtotal:</b>	<b>42,695,812</b>	<b>202,026,901</b>	<b>30,304,035</b>	<b>60,608,070</b>	<b>571,290</b>	<b>42,124,522</b>	<b>0</b>
<b>Special Revenue Funds (C)</b>								
106	County Transportation Trust Fund	6,471,256	18,664,145	2,799,622	5,599,244	0	5,599,244	872,012
111	Probation Services Fund	625,795	4,133,163	619,974	1,239,949	0	625,795	0
114	Teen Court Fund	0	64,220	9,633	19,266	0	0	0
116	Drug Abuse Trust Fund	154,565	98,135	14,720	29,441	55,092	29,441	70,032
117	Judicial Programs Fund	537,204	349,505	52,426	104,852	178,885	104,852	253,468
120	Building Inspection Fund	2,541,711	2,908,161	436,224	872,448	937,201	872,448	732,062
121	Development Support & Environ. Mgmt.	1,984,071	4,713,265	706,990	1,413,980	0	1,413,980	570,091
123	Stormwater Utility Fund	1,926,398	6,571,742	985,761	1,971,523	0	1,926,398	0
124	Ship Trust Fund	3,620	1,205,109	180,766	361,533	0	3,620	0
125	Grants	9,013,781	938,977	140,847	281,693	0	281,693	8,732,088
126	Non-Countywide General Revenue Fund	2,564,231	25,892,830	3,883,925	7,767,849	0	2,564,231	N/A
127	Grants	19,871	60,000	9,000	18,000	0	18,000	1,871
130	911 Emergency Communications Fund	335,598	1,529,627	229,444	458,888	0	335,598	0
135	Emergency Medical Services Fund	6,456,637	33,122,506	4,968,376	9,936,752	138,759	6,317,878	0
137	American Rescue Plan Act (ARPA)	837,152	0	0	0	0	0	837,152
140	Municipal Service Fund	871,889	10,127,284	1,519,093	3,038,185	0	871,889	0
145	Fire Services Fund	1,515,285	11,538,902	1,730,835	3,461,671	0	1,515,285	0
160	Tourism Fund (1st-5th Cents)	5,551,489	8,317,838	1,247,676	2,495,351	16,594	2,495,351	3,039,543
160	Tourism: Cultural, Visual Arts, Heritage	0	0	0	0	0	0	0
162	Special Assessment Paving Fund	378	140,133	21,020	42,040	0	378	n/a
164	Killearn Lakes Units I & II Sewer	31,206	244,906	36,736	73,472	0	31,206	0
165	County Government Annex Operating Fund	1,411,465	1,531,875	229,781	459,563	0	459,563	951,902
166	Huntington Oaks Plaza Fund	205,090	442,819	66,423	132,846	0	132,846	72,244
	<b>Subtotal:</b>	<b>43,058,691</b>	<b>132,595,142</b>	<b>19,889,271</b>	<b>39,778,543</b>	<b>1,326,531</b>	<b>25,599,693</b>	<b>16,132,467</b>
<b>Debt Service Funds</b>								
222	Debt Service - Series 2014	0				0	0	n/a
223	Capital Equipment Financing	0				0	0	n/a
224	Supervisor of Elections Building	0				0	0	n/a
225	ESCO Lease	0				0	0	n/a
226	800 MHz Radios	0				0	0	n/a
	<b>Subtotal:</b>	<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Projects Funds (D)</b>								
305	Capital Improvements Fund	465,455				0	n/a	465,455
306	Gas Tax Transportation Fund	2,215,464				1,449,890	n/a	765,574
308	Local Option Sales Tax Fund	166,125				0	n/a	166,125
309	Local Option Sales Tax Extension Fund	245,413						
330	911 Capital Projects Fund	8,686,953				69,782	n/a	0
351	351 Sales Tax Extension 2020	4,976,564				0	n/a	4,976,564
352	352 Sales Tax Ext 2020 - JPA	781,553				0	n/a	781,553
	<b>Subtotal:</b>	<b>17,537,527</b>				<b>1,519,672</b>	<b>0</b>	<b>1,397,154</b>
<b>Enterprise Funds (D)</b>								
401	Solid Waste Fund (E)	0	18,052,445	2,707,867	5,415,734	0	0	0
	<b>Subtotal:</b>	<b>0</b>	<b>18,052,445</b>	<b>2,707,867</b>	<b>5,415,734</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Internal Service Funds (D)</b>								
501	Insurance Service Fund	1,400,379	6,069,538	910,431	1,820,861	0	1,400,379	0
502	Communications Trust Fund	415,780	1,595,742	239,361	478,723	0	415,780	0
505	Motor Pool Fund	617,544	4,586,100	687,915	1,375,830	0	0	0
	<b>Subtotal:</b>	<b>2,433,702</b>	<b>12,251,380</b>	<b>1,837,707</b>	<b>3,675,414</b>	<b>0</b>	<b>1,816,158</b>	<b>0</b>
<b>TOTAL:</b>		<b>105,725,732</b>	<b>364,925,868</b>	<b>54,738,880</b>	<b>109,477,760</b>	<b>3,417,493</b>	<b>69,540,373</b>	<b>17,529,621</b>



## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

The following is the relevant sections of Leon County Policy No. 07-02 "Reserves", the entire policy is contained in the Appendix Section of the budget document:

### 1. Emergency Reserves

- a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
- b. The reserve for contingency is separate from the reserve for cash balances.
- c. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

### 2. Reserve for Cash Balances

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

### 3. Utilization of Fund Balance

- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
- b. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

### Notes:

A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2024 Budget.

B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2024 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserves, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (i.e. 9-1-1, Transportation, Growth Management). Net the FY 2024 budgeted revenues and expenditures, the sum of the "Emergency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2024 estimated year ending fund balance.

C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Building Inspection fund for the operation of the Building Plans Review and Inspection Division).

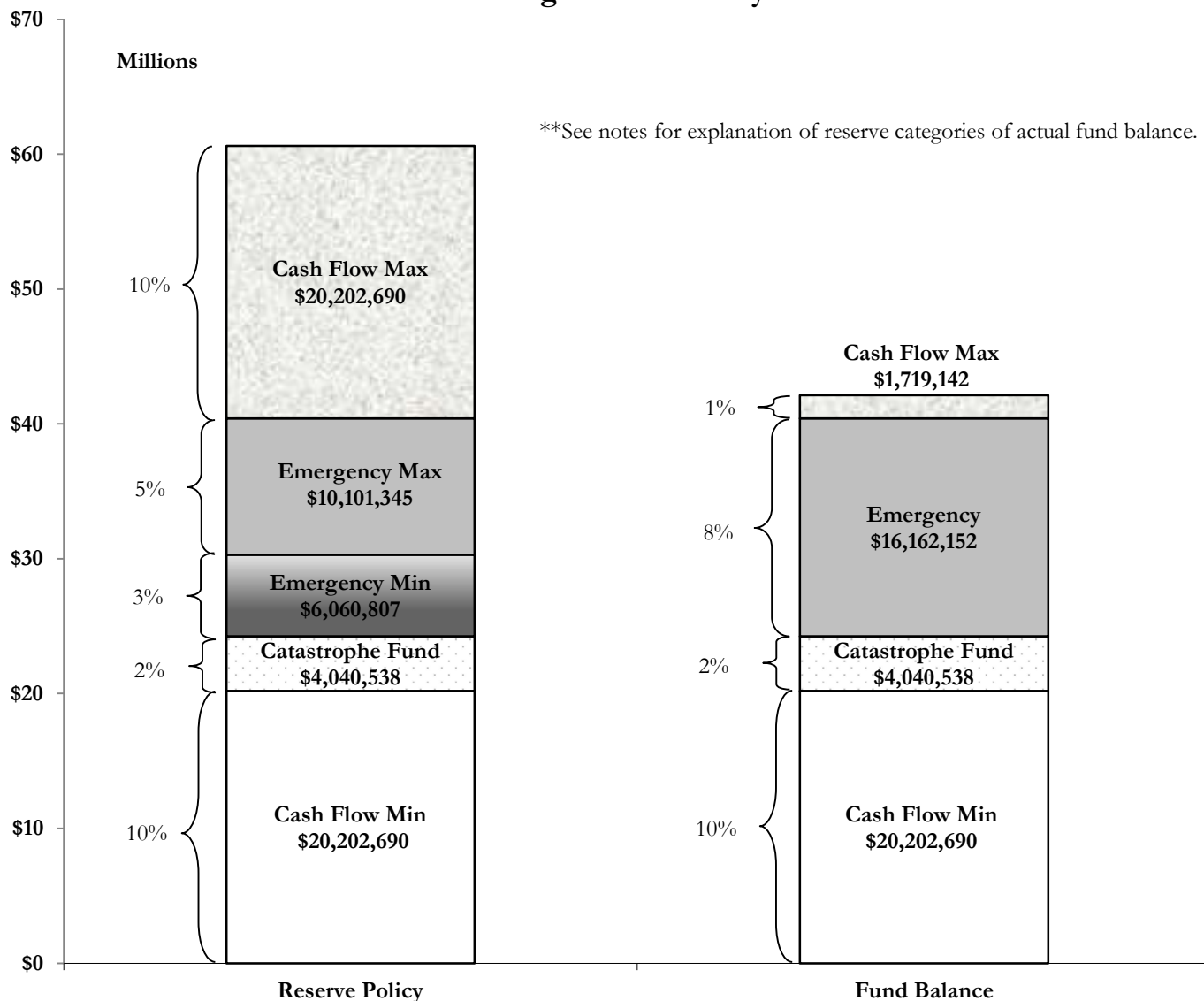
D. Capital Projects, Enterprise and Internal Service Funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.

E. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2023 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

» Fund Balance

General Fund / Fine and Forfeiture Reserve Illustration  
Using Reserve Policy \*



**\*\*Notes:**

- 1) The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.
- 2) Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding policy maximum is \$60.6 million.
- 3) The Policy column shows the catastrophe reserve and the emergency reserve minimums and maximums of 2% and 8%, respectively.
- 4) The ending FY 2023 fund balance is estimated at \$42.7 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2024 fund balance of \$42.1 million. The beginning fund balance contemplates the budgeting of \$571,290 in fund balance as approved by the Board.
- 5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

\* Based on estimated beginning FY 2024 Fund Balance

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY23/24 <sup>1</sup> Principal Payment	FY23/24 <sup>1</sup> Interest Payment	Remaining Principal	Final Maturity Date
Series 2017	In FY 2017, the bank loan obtained to refund the non-taxable portion of Bond Series 2005 was refinanced.	The pledged revenues for these bonds include guaranteed entitlement revenue, Local Government Half Cent Sales Tax, State Revenue Sharing, Race Track funds and other non-ad valorem revenue sources.	\$15,851,000	\$6,339,000	\$201,336	\$3,136,000	\$133,753	\$3,203,000	2025
Series 2020 <sup>2</sup>	The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		\$1,298,120	\$574,116	\$12,911	\$249,149	\$8,496	\$324,967	2026
Series 2021	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for \$5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		\$5,400,000	\$4,805,000	\$644,910	\$330,000	\$88,893	\$4,475,000	2036
ESCO Lease	Through this program the County financed \$16.5M to pay for energy savings projects. All \$16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and \$650,000 in general revenue annually.		\$16,500,000	\$14,590,000	\$1,732,560	\$1,010,000	\$248,037	\$13,580,000	2036
Series 226	The Bond Series 226 is for the replacement of the County's 800 MHz radios. This is due to very favorable interest terms in the market and proposed financing that defers the first-year payment until FY 2023, and the planned use of EMS and Volunteer Fire special revenue fund balances.		\$3,400,000	\$2,935,000	\$133,902	\$475,000	\$37,862	\$2,460,000	2029
<b>TOTAL</b>			<b>\$42,449,120</b>	<b>\$29,243,116</b>	<b>\$2,725,619</b>	<b>\$5,200,149</b>	<b>\$517,040</b>	<b>\$24,042,967</b>	

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

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

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Summary of Transfers

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Governmental accounting requires certain funds (self-balancing sets of accounts) to be created. Each fund has a discrete purpose. However, often, there is a need for one fund to support a portion of another fund's activities. To accomplish this, monies are moved between funds through a process called "interfund transfers". The following provides a brief description of each transfer occurring in the budget.

### General Fund

General Fund (001) **from** Transportation Trust Fund (106) **\$97,192**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Non-Countywide General Revenue (126) **\$9,239,679**: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement property tax collections.

General Fund (001) **from** Municipal Services (140) **\$249,966**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Fire Rescue Services (145) **\$4,462**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Tourism Fund (160) **\$28,524**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** County Accepted Roadways and Drainage Systems Program (162) **\$135,583**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) **from** County Government Annex (165) **\$278,446**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Huntington Oaks Plaza (166) **\$109,599**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **\$62,487**: This transfer provides funds for the utility consolidation effort as well as the Waste Pro Recycling Education Fund.

Supervisor of Elections (060) **from** General Fund (001) **\$7,436,752**: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Summary of Transfers

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### Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **\$1,840,440**: The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost provided to the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **\$3,342,451** Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) **from** General Fund (001) **\$3,463,983**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Development Services & Environmental Management (121) **from** Non-Countywide General Revenue (126) **\$3,332,547**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference.

Stormwater Utility (123) **from** Transportation Trust (106) **\$800,000**: The stormwater operations function provides roadside swale maintenance on behalf of the transportation network.

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **\$2,050,582**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non ad valorem assessment. This transfer will offset the discount provided to veterans and low-income seniors and properties receiving stormwater credit discounts.

Grants (125) **from** Non-Countywide General Revenue (126) **\$371,257**: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) **from** 9-1-1 Capital Projects Fund (330) **\$122,032**: The transfer provides the necessary revenue to support the E9-1-1 System.

Municipal Services (140) **from** 2020 Sales Tax Extension JPA (352) **\$500,000**: This transfer provides L.I.F.E funding to support maintenance at park facilities constructed from past and future local sales tax proceeds.

## LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Summary of Transfers

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### Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid “splitting revenues” across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

### Capital Projects Funds

Capital Improvements (305) **from** General Fund (001) **\$6,090,400**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) **from** Municipal Services (140) **\$614,622**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Gas Tax Transportation (306) **from** Transportation Trust (106) **\$414,016**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

### Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **\$2,669,757**: The transfer is necessary to support the operation of the rural waste collection centers and increase in yard debris recycling.

### Internal Services Funds

Insurance Services (501) **from** Fire Services (145) **\$58,100**: The transfer is to cover insurance expense associated with the Volunteer Fire Departments.

# LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

## »» Schedule of Transfers

<u>Fund #</u>	<u>Transfer To</u>	<u>Fund #</u>	<u>Transfer From</u>	<u>Transfer Amount</u>
<b>General Funds</b>				
001	General Fund	106	Transportation Trust Fund	97,192
001	General Fund	126	Non-Countywide General Revenue	9,239,679
001	General Fund	140	Municipal Services	249,966
001	General Fund	145	Fire Rescue Services	4,462
001	General Fund	160	Tourism Fund	28,524
001	General Fund	162	Co. Accepted Roadways & Drainage	135,583
001	General Fund	165	County Government Annex	278,446
001	General Fund	166	Huntington Oaks Plaza	109,599
001	General Fund	401	Solid Waste	62,487
060	Supervisor Of Elections	001	General Fund	7,436,752
			<b>Subtotal</b>	<b>17,642,690</b>
<b>Special Revenue Funds</b>				
106	Transportation Trust	123	Stormwater Utility	1,840,440
106	Transportation Trust	126	Non-Countywide General Revenue	3,342,451
111	Probation Services	001	General Fund	3,463,983
121	Dvpm. Svcs. & Environ. Mgmt.	126	Non-Countywide General Revenue	3,332,547
123	Stormwater Utility	106	Transportation Trust	800,000
123	Stormwater Utility	126	Non-Countywide General Revenue	2,050,582
125	Grants	126	Non-Countywide General Revenue	371,257
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects	122,032
140	Municipal Services	352	2020 Sales Tax Extension	500,000
			<b>Subtotal</b>	<b>15,823,292</b>
<b>Debt Service Funds</b>				
222	Debt Series 2017	126	Non-Countywide General Revenue	3,269,753
223	2020 Bond Series	126	Non-Countywide General Revenue	127,645
224	Supervisor of Elections Building	126	Non-Countywide General Revenue	418,893
225	ESCO Lease	001	General Fund	700,633
225	ESCO Lease	126	Non-Countywide General Revenue	557,404
226	800 MHz Radios	126	Non-Countywide General Revenue	512,862
			<b>Subtotal</b>	<b>5,587,190</b>
<b>Capital Projects Funds</b>				
305	Capital Improvements	001	General Fund	6,090,400
305	Capital Improvements	140	Municipal Services	614,622
306	Gas Tax Transportation	106	Transportation Trust	414,016
			<b>Subtotal</b>	<b>7,119,038</b>
<b>Enterprise Funds</b>				
401	Solid Waste	126	Non-Countywide General Revenue	2,669,757
			<b>Subtotal</b>	<b>2,669,757</b>
<b>Insurance Service</b>				
501	Insurance Service	145	Fire Rescue Services	58,100
			<b>Subtotal</b>	<b>58,100</b>
			<b>TOTAL</b>	<b>\$48,900,067</b>