

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Budget by Fund

Fund Types	6-2
Revenue by Source	6-3
Summary of All Funds	6-4
General Funds	6-5
Special Revenue Funds	6-10
Debt Service Funds	6-42
Capital Funds	6-47
Enterprise Funds	6-61
Internal Service Funds	6-63

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Organization of Funds

Basis of Budget

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

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

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

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

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

Funds

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

The various funds are as follows:

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Fund Revenue By Source

Fund	Property Tax MSTU or Assmt (1)	State & Local Gas Tax (2)	State Revenue Sharing & 1/2 Cent Sales Tax (3)	Local Sales Tax	PST and CST (4)	Fund Balance (5)	Fees & Licenses (6)	Other Revenue (7)	Transfers	Total Budgeted Revenue	Total Budgeted Revenue (Net Transfers)
001 General Fund	72,892,254	-	95,000	-	-	571,290	1,074,623	6,547,661	10,205,938	91,386,766	81,180,828
060 Supervisor of Elections	-	-	-	-	-	-	-	-	7,436,752	7,436,752	-
106 Transportation Trust	-	12,090,270	-	-	-	-	305,899	1,085,085	5,182,891	18,664,145	13,481,254
110 Fine and Forfeiture	109,367,368	-	16,245	-	-	-	622,022	634,500	-	110,640,135	110,640,135
111 Probation Services	-	-	-	-	-	-	637,355	31,825	3,463,983	4,133,163	669,180
114 Teen Court	-	-	-	-	-	-	64,220	-	-	64,220	64,220
116 Drug Abuse Trust	-	-	-	-	-	55,092	37,913	5,130	-	98,135	98,135
117 Judicial Programs	-	-	-	-	-	178,885	170,620	-	-	349,505	349,505
120 Building Inspection	-	-	9,500	-	-	937,201	1,859,050	102,410	-	2,908,161	2,908,161
121 Dvlpmt Svcs & Envrmt Mgmt	-	-	-	-	-	-	1,259,403	-	121,315	4,713,265	1,380,718
123 Stormwater Utility	3,574,290	-	-	-	-	-	-	146,870	2,850,582	6,571,742	3,721,160
124 SHIP Trust	-	-	-	-	-	-	-	1,205,109	-	1,205,109	1,205,109
125 Grants	-	-	413,188	-	-	-	-	154,532	371,257	938,977	567,720
126 Non-Countywide Gen Rev	-	-	22,663,200	-	2,812,950	-	204,592	212,088	-	25,892,830	25,892,830
127 Grants - Interest Bearing	-	-	60,000	-	-	-	-	-	-	60,000	60,000
130 9-1-1 Emergency Comm	-	-	1,406,930	-	-	-	-	665	122,032	1,529,627	1,407,595
135 Emergency Medical Svcs	16,430,008	-	-	-	-	138,759	15,895,978	657,761	-	33,122,506	33,122,506
140 Municipal Services	-	-	-	-	9,466,503	-	-	160,781	500,000	10,127,284	9,627,284
145 Fire Rescue Service	-	-	-	-	-	-	11,538,902	-	-	11,538,902	11,538,902
160 Tourism	-	-	-	8,070,497	-	16,594	-	230,747	-	8,317,838	8,317,838
162 Special Assess. 2/3 Paving	133,933	-	-	-	-	-	-	6,200	-	140,133	140,133
164 Special Assess Sewer	244,906	-	-	-	-	-	-	-	-	244,906	244,906
165 Bank of America Building	-	-	-	-	-	-	82,650	1,449,225	-	1,531,875	1,531,875
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	442,819	-	442,819	442,819
222 Bond Series 2014	-	-	-	-	-	-	-	-	3,269,753	3,269,753	-
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	130,000	127,645	257,645	130,000
224 Supervisor of Elections Building	-	-	-	-	-	-	-	-	418,893	418,893	-
225 ESCO Lease	-	-	-	-	-	-	-	-	1,258,037	1,258,037	-
226 800 MHz Radios	-	-	-	-	-	-	-	-	512,862	512,862	-
305 Capital Improvements	-	-	-	-	-	-	-	50,559	6,705,022	6,755,581	50,559
306 Transportation Capital	-	-	-	-	-	1,449,890	-	52,440	414,016	1,916,346	1,502,330
330 9-1-1 Capital Projects	-	-	-	-	-	69,782	-	52,250	-	122,032	122,032
351 Sales Tax Extension 2020	-	-	-	6,124,650	-	-	-	194,655	-	6,319,305	6,319,305
352 Sales Tax Ext 2020 - JPA	-	-	-	5,098,600	-	-	-	61,750	-	5,160,350	5,160,350
401 Solid Waste	1,557,696	-	-	-	-	-	13,312,182	512,810	2,669,757	18,052,445	15,382,688
501 Insurance Service	-	-	-	-	-	-	-	6,011,438	58,100	6,069,538	6,011,438
502 Communications Trust	-	-	-	-	-	-	-	1,595,742	-	1,595,742	1,595,742
505 Motor Pool	-	-	-	-	-	-	-	4,586,100	-	4,586,100	4,586,100
TOTAL	204,200,455	12,090,270	24,664,063	19,293,747	12,279,453	3,417,493	47,065,409	26,442,467	48,900,067	398,353,424	349,453,357

Notes:

The \$349,453,357 total budgeted revenue is net of interfund transfers.

- Property tax from ad-valorem is allocated in Fund 001-General Fund and Fund 110-Fine and Forfeiture, while the EMS MSTU is allocated in Fund 135-Emergency Medical Services and the other non-ad valorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessments Sewer and Fund 401-Solid Waste.
- State Gas Tax is estimated to provide \$4.2 million and Local Gas Taxes are estimated to provide \$7.9 million in funding to Fund 106 Transportation Trust Fund.
- State Revenue Sharing is estimated to provide \$7.0 million and the Half-Cent Sales Tax is estimated to provide \$15.7 million to Fund 126 Non-Countywide General Revenue.
- Public Services Tax (PST) on utilities is estimated to provide \$9.5 million in funding for Fund 140 Municipal Services. Communications Services Tax (CST) is estimated to provide \$2.8 million in funding for Fund 126 Non-Countywide General Revenue.
- Appropriated Fund Balance is in the amount of \$3.4 million for FY 2024.
- Fees and Assessments account for \$43.7 million of the \$47.06 million in revenue including licenses account for \$3.3 million (\$1.9 million to Fund 120 Building Inspection, \$1.3 million to Fund 121 Development Services & Environ. Mgmt., and \$0.20 million to Fund 126 Non-Countywide General Revenue). Fees include \$16.4 million for EMS, \$13.3 million for Solid Waste, and \$11.5 million for Fire Services.
- Other Revenue include funding from interest, rents and royalties, fines, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

» Summary of All Funds

		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.500	0.750	0.750	0.750	0.750	0.750	0.750
General Fund	001	77,406,153	88,206,071	90,722,517	91,386,766	98,210,733	106,075,394	108,339,130	110,181,030
Special Revenue Funds									
Supervisor of Elections	060	5,261,865	4,775,790	7,393,307	7,436,752	5,821,154	6,528,699	6,031,444	8,083,383
Transportation Trust	106	17,153,651	20,271,162	18,528,682	18,664,145	22,580,821	23,051,082	23,466,537	24,030,436
Fine and Forfeiture	110	97,228,621	100,519,099	110,298,383	110,640,135	117,253,098	124,677,559	134,189,570	144,739,575
Probation Services	111	3,624,797	4,159,167	4,097,072	4,133,163	4,236,876	4,344,987	4,456,681	4,572,892
Teen Court	114	64,209	65,075	64,220	64,220	65,455	67,735	70,110	71,535
Drug Abuse Trust	116	-	93,480	98,135	98,135	98,135	98,135	98,135	98,135
Judicial Programs	117	244,079	362,844	346,226	349,505	353,462	354,496	361,815	366,189
Building Inspection	120	2,260,768	2,796,262	2,876,290	2,908,161	2,992,334	3,095,669	3,189,171	3,285,507
Dvlpmt Svcs & Environ. Mgmt.	121	3,683,914	4,425,620	4,661,928	4,713,265	4,841,745	4,976,522	5,117,287	5,262,021
Stormwater Utility	123	5,587,132	6,100,368	6,540,761	6,571,742	6,690,726	6,826,171	6,982,152	7,151,563
SHIP Trust	124	230,032	1,006,449	1,202,540	1,205,109	1,205,109	1,205,109	1,205,109	1,205,109
Grants	125	6,625,661	908,044	930,803	938,977	956,598	974,784	993,594	1,011,330
Non-Countywide General Revenue	126	21,687,575	24,281,754	25,892,830	25,892,830	26,661,852	27,453,931	28,269,758	29,110,044
Grants	127	5,970,904	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications	130	1,289,872	1,301,820	1,524,756	1,529,627	1,926,935	1,942,743	1,960,087	1,976,952
EMS MSTU	135	27,114,647	26,852,050	32,921,351	33,122,506	34,908,114	36,482,717	37,946,905	39,473,948
American Rescue Plan (ARPA)	137	11,625,270	3,071,844	-	-	-	-	-	-
Municipal Services	140	9,397,009	10,111,907	10,127,284	10,127,284	10,417,312	10,716,075	11,023,834	11,340,866
Fire Rescue Services	145	11,399,893	10,719,209	11,538,902	11,538,902	11,704,748	11,873,083	12,043,941	12,217,364
Tourism	160	8,204,196	6,900,204	8,301,244	8,317,838	8,583,079	8,784,836	9,028,353	9,278,794
Special Assessment Paving	162	97,188	101,000	140,133	140,133	142,433	73,109	72,839	61,239
Special Assessment Sewer	164	228,120	237,500	244,906	244,906	244,906	244,906	244,906	244,906
County Government Annex	165	846,424	1,021,234	1,531,875	1,531,875	1,395,234	1,121,391	1,122,187	1,212,243
Huntington Oaks Plaza	166	195,022	320,435	442,819	442,819	383,167	297,606	335,002	311,549
Subtotal		240,020,849	230,462,317	249,764,447	250,672,029	263,523,293	275,251,345	288,269,417	305,165,580
Debt Service Funds									
Series 2014	222	3,270,062	3,271,593	3,269,753	3,269,753	3,270,583	-	-	-
Bond Series 2020-Capital Equipment	223	257,731	257,689	257,645	257,645	257,601	71,781	-	-
Supervisor of Elections Building	224	354,083	419,905	418,893	418,893	417,788	421,590	420,208	418,733
ESCO Lease	225	1,202,464	1,255,647	1,258,037	1,258,037	1,255,119	1,256,892	1,258,314	1,254,427
800 MHz Radios	226	-	510,688	512,862	512,862	511,734	510,542	509,286	512,965
Subtotal		5,084,340	5,715,522	5,717,190	5,717,190	5,712,825	2,260,805	2,187,808	2,186,125
Capital Project Funds									
Capital Improvements	305	12,835,314	8,644,024	19,979,124	6,755,581	20,564,180	18,672,444	19,490,106	17,704,641
Transportation Improvements	306	1,747,806	2,843,222	5,253,930	1,916,346	4,179,963	4,209,548	4,216,893	4,332,905
Sales Tax	308	205,657	48,564	49,050	-	-	-	-	-
Sales Tax - Extension	309	403,927	-	-	-	-	-	-	-
ESCO 2020	323	2,599,223	-	-	-	-	-	-	-
Supervisor of Elections Building	324	1,514,629	-	-	-	-	-	-	-
800 MHz Radios	326	5,397,055	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	37,576	84,585	-	122,032	477,118	449,439	421,990	392,720
Sales Tax - Extension 2020	351	2,111,675	5,211,700	5,367,709	6,319,305	6,507,498	6,700,519	6,899,319	7,104,851
Sales Tax - Extension 2020 JPA	352	3,180,591	4,913,160	4,944,320	5,160,350	5,198,445	5,237,515	5,277,750	5,319,150
Subtotal		30,033,453	21,745,255	35,594,133	20,273,614	36,927,204	35,269,465	36,306,058	34,854,267
Enterprise Funds									
Solid Waste	401	15,106,951	14,518,113	17,962,352	18,052,445	17,509,068	18,609,332	18,674,103	18,482,085
Subtotal		15,106,951	14,518,113	17,962,352	18,052,445	17,509,068	18,609,332	18,674,103	18,482,085
Internal Service Funds									
Insurance Service	501	5,437,753	5,673,034	6,067,618	6,069,538	6,129,866	6,190,801	6,252,346	6,314,513
Communications Trust	502	1,279,118	1,519,249	1,595,742	1,595,742	1,605,314	1,614,982	1,624,747	1,634,608
Motor Pool	505	4,207,019	3,408,483	4,575,985	4,586,100	4,632,161	4,678,695	4,725,693	4,773,169
Subtotal		10,923,890	10,600,766	12,239,345	12,251,380	12,367,341	12,484,478	12,602,786	12,722,290
TOTAL		378,575,930	371,248,044	411,999,984	398,353,424	434,250,464	449,950,819	466,379,302	483,591,377
Less Interfund Transfers		57,329,892	53,343,822	48,900,067	48,900,067	59,075,767	65,763,966	67,064,283	68,439,598
NET TOTAL		321,246,038	317,904,222	363,099,917	349,453,357	375,174,697	384,186,853	399,315,019	415,151,779

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

 **General Fund (001)**

Fund Type: General Fund

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Ad Valorem - General Fund	311110	64,247,869	69,560,207	76,603,688	72,773,504	82,573,253	87,081,211	88,112,262	88,631,814
Delinquent Taxes	311200	-	128,250	125,000	118,750	121,125	123,548	126,018	128,539
Delinquent Taxes 2010	311210	725	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	736	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	155	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	726	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	1,055	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	1,234	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	2,043	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	3,297	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	5,716	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	22,447	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	48,472	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	63,097	52,308	67,961	64,563	65,854	67,171	68,515	69,885
Tourist Development (1 Cent)	312110	15,768	13,077	16,991	16,141	16,463	16,793	17,128	17,471
Process Server Fees	329300	8,600	9,500	10,000	9,500	9,500	9,500	9,500	9,500
Hermine-FEMA Reimbursement	331319	(22,420)	-	-	-	-	-	-	-
COVID FEMA Reimbursement	331322	1,244,415	-	-	-	-	-	-	-
Hurricane Michael Reimbursement	332322	46,397	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	262,950	256,405	273,200	259,540	267,326	275,346	283,606	292,115
State Library Aid	334710	117,532	95,000	100,000	95,000	95,000	95,000	95,000	95,000
COT Reimbursement for PSC	337220	1,289,036	1,017,630	1,036,360	1,036,360	1,036,360	1,036,360	1,036,360	1,036,360
GIS	337300	1,435,709	1,648,857	1,595,686	1,595,686	1,627,600	1,660,152	1,693,355	1,727,222
Blueprint 2000 Reimbursement	337402	228,798	221,984	237,707	237,707	244,838	252,183	259,749	267,541
Payments In Lieu Of Taxes	339100	-	28,234	23,815	22,624	22,624	22,624	22,624	22,624
\$2.00 IT Added Court Cost FS 28.24(12)	341160	451,978	512,335	381,400	362,330	369,577	376,968	384,507	392,198
Zoning Fees	341200	18,350	14,250	15,000	14,250	14,250	14,250	14,250	14,250
Medical Examiner Facility Use Fee	343800	213,400	183,113	230,200	218,690	223,064	227,525	232,076	236,717
Parking Facilities	344500	114,577	128,250	125,000	118,750	118,750	118,750	118,750	118,750
Library Parking	344510	8,054	23,750	12,500	11,875	11,994	12,114	12,235	12,357
Library Fees	347100	42,145	29,925	38,000	36,100	37,905	39,800	41,790	43,880
Library Printing	347101	15,588	14,060	17,300	16,435	16,599	16,765	16,933	17,102
FS 29.0085 Court Facilities	348930	630,613	561,450	669,300	635,835	667,627	701,008	736,058	772,861
Civil Fee - Circuit Court	349200	59	-	-	-	-	-	-	-
GAL / Circuit-wide Reimbursement	349501	70,719	35,546	42,982	40,833	41,650	42,483	43,332	44,199
Radio Communications Program	351600	199,500	167,105	186,700	177,365	179,139	180,930	182,739	184,567
Interest Income - Investment	361110	53,295	100,000	100,000	100,000	100,000	100,000	100,000	100,000

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» General Fund (001)

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	420,317	993,622	2,118,000	2,012,100	2,052,342	2,093,389	2,135,257	2,177,962
Rents And Royalties	362000	122	5,000	5,000	4,750	4,750	4,750	4,750	4,750
Gain (loss) On Sale Land	364300	13,750	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	17,325	117,800	104,000	98,800	101,764	104,817	107,961	111,200
Refund Of Prior Year Expenses	369300	178,955	-	-	-	-	-	-	-
Lawsuit Settlements	369350	6,128	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	309,593	137,761	137,500	130,625	130,625	130,625	130,625	130,625
Volunteer Certificate Training Fees	369930	-	1,378	1,500	1,425	1,425	1,425	1,425	1,425
Transfer From Fund 106	381106	102,430	98,315	97,192	97,192	100,108	103,111	106,204	109,390
Transfer From Fund 126	381126	5,183,922	7,021,105	9,239,679	9,239,679	6,665,748	9,916,476	10,972,726	12,124,886
Transfer From Fund 137	381137	-	2,753,754	-	-	-	-	-	-
Transfer From Fund 140	381140	202,360	258,585	249,966	249,966	257,465	265,189	273,145	281,339
Transfer From Fund 145	381145	2,840	4,245	4,462	4,462	4,596	4,734	4,876	5,022
Transfer From Fund 160	381160	-	-	28,524	28,524	29,380	30,261	31,169	32,104
Transfer From Fund 162	381162	95,400	96,041	135,583	135,583	137,984	72,167	71,897	60,297
Transfer From Fund 165	381165	255,550	208,237	278,446	278,446	286,799	295,403	304,265	313,393
Transfer from Fund 166	381166	114,630	111,643	109,599	109,599	112,887	116,274	119,762	123,355
Transfer From Fund 401	381401	97,640	68,475	62,487	62,487	64,362	66,292	68,281	70,330
Clerk Excess Fees	386100	336,515	-	-	-	-	-	-	-
Property Appraiser	386600	159,386	-	-	-	-	-	-	-
Tax Collector	386700	832,992	300,000	400,000	400,000	400,000	400,000	400,000	400,000
Supervisor Of Elections	386800	346,568	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,228,874	571,290	571,290	-	-	-	-
Total Revenues		79,519,054	88,206,071	95,452,018	91,386,766	98,210,733	106,075,394	108,339,130	110,181,030
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
County Commission	100-511	1,713,697	1,793,079	1,900,785	1,913,708	1,945,661	1,978,933	2,013,550	2,049,616
Commissioner Office Budget	101-511	11,827	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	102-511	690	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	103-511	5,979	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	104-511	7,827	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	105-511	7,819	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	106-511	8,659	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioner Office Budget	107-511	9,408	12,500	20,500	20,500	20,500	20,500	20,500	20,500
Commissioners' Account	108-511	20,737	24,915	24,895	24,895	24,895	24,895	24,895	24,895
County Administration	110-512	1,275,220	1,379,506	1,904,942	1,938,101	1,996,171	2,056,150	2,118,112	2,182,134
Volunteer Services	113-513	192,254	206,970	113,178	114,424	117,724	121,164	124,751	128,489

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
PLACE - Economic Development	114-512	(68,368)	-	-	-	-	-	-	-
Strategic Initiatives	115-513	864,899	945,642	903,265	911,565	929,651	948,428	967,926	988,184
Community and Media Relations	116-513	902,077	904,699	1,106,937	1,118,092	1,143,865	1,170,650	1,198,496	1,227,456
County Attorney	120-514	1,767,589	2,179,488	2,197,739	2,225,469	2,276,285	2,328,836	2,383,183	2,439,409
Office of Sustainability	127-513	235,586	357,714	348,061	350,223	377,749	361,155	389,123	373,001
Office of Management & Budget	130-513	865,471	980,687	1,018,825	1,032,098	1,060,382	1,089,746	1,120,218	1,151,860
Clerk - Finance Administration	132-586	2,112,646	2,305,664	2,603,731	2,642,358	2,772,545	2,909,240	3,052,771	3,203,478
Procurement	140-513	489,819	555,298	581,285	590,172	607,487	625,416	643,994	663,231
Warehouse	141-513	78,921	121,494	119,884	119,884	122,121	124,490	127,001	129,662
Facilities Management	150-519	8,035,462	8,059,011	8,757,195	8,799,476	9,003,861	9,238,348	9,471,013	9,733,899
Facilities - Detention Center	152-519	2,566,025	2,537,321	2,961,769	2,970,472	3,009,694	3,050,415	3,096,602	3,151,577
Real Estate Management	156-519	418,568	513,347	527,425	532,147	542,040	552,304	562,951	574,003
Human Resources Management	160-513	1,564,986	1,583,513	1,701,172	1,721,592	1,767,251	1,813,217	1,861,036	1,910,033
Information Services	171-513	7,245,120	8,214,524	8,901,402	8,981,353	9,246,391	9,534,116	9,848,076	10,066,347
Health Department	190-562	237,345	253,709	246,183	246,183	246,183	246,183	246,183	246,183
Mosquito Control	216-562	526,053	856,500	832,446	837,024	843,986	857,068	870,678	884,840
Lib - Policy, Planning, & Operations	240-571	791,391	965,666	771,884	778,926	798,131	818,109	838,912	857,095
Library Public Services	241-571	4,900,578	5,753,153	6,105,966	6,179,221	6,350,099	6,580,426	6,723,783	6,920,962
Summer Youth Employment	278-551	30,076	40,731	40,731	40,731	40,731	40,731	40,731	40,731
Cooperative Extension	361-537	304,439	478,515	525,175	525,175	514,799	535,207	556,431	578,503
Medical Examiner	370-527	822,065	1,005,935	1,022,288	1,022,288	1,039,131	1,056,480	1,056,480	1,056,480
Tubercular Care & Child Protection Exams	370-562	55,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Baker Act & Marchman Act	370-563	586,972	638,156	701,970	701,970	701,970	701,970	638,156	638,156
Medicaid & Indigent Burials	370-564	3,231,882	3,179,281	3,568,688	3,568,688	3,672,317	3,743,475	3,779,766	3,816,420
CHSP & Emergency Assistance	370-569	1,738,517	1,884,720	1,939,356	1,944,196	1,954,289	1,964,760	1,975,619	1,986,893
Housing Services	371-569	667,798	694,834	536,624	542,203	555,987	570,324	585,250	600,780
Veteran Services	390-553	274,654	387,955	405,892	409,589	417,307	425,313	433,621	442,240
Blueprint	403-515	626,623	631,566	649,760	659,526	680,247	701,741	724,053	747,219
Public Safety Complex Facilities	410-529	1,635,299	1,796,065	1,954,201	1,958,974	1,992,373	2,026,562	2,061,890	2,097,182
Public Safety Complex Technology	411-529	214,615	276,655	284,974	287,412	293,153	299,119	305,326	311,785
Geographic Info. Systems	421-539	2,006,663	2,278,123	2,350,150	2,377,609	2,434,804	2,494,115	2,555,618	2,617,395
MIS Automation - General Fund	470-519	325,200	329,165	326,397	326,397	326,397	326,397	326,397	326,397
General Fund - Risk	495-519	549,473	599,171	669,254	669,254	672,203	675,182	678,191	678,191
Indirect Costs - General Fund	499-519	(7,562,000)	(7,788,000)	(8,377,000)	(8,377,000)	(8,629,000)	(8,892,000)	(9,166,000)	(9,448,000)
Property Appraiser	512-586	5,419,104	5,980,519	5,983,232	6,060,004	6,359,166	6,673,285	7,003,111	7,349,428
Tax Collector	513-586	5,561,527	6,059,912	6,579,110	6,579,110	6,700,692	6,824,706	6,951,200	6,951,200
Radio Communication Systems (800 MHZ)	529-519	1,408,146	1,681,599	1,788,926	1,788,926	1,837,898	1,856,431	1,861,125	1,866,124
Court Administration	540-601	291,691	292,638	301,116	305,598	315,389	325,557	336,116	347,083
Court Information Systems	540-713	13,420	12,255	10,015	10,015	10,015	10,015	10,015	10,015
Guardian Ad Litem	547-685	14,016	20,238	20,238	20,238	20,238	20,238	20,238	20,238

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
GAL Information Systems	547-713	2,635	2,630	1,775	1,775	1,775	1,775	1,775	1,775
Planning Department	817-515	1,112,859	1,046,675	1,095,771	1,098,277	1,121,814	1,145,891	1,170,516	1,195,707
Non-Operating General Fund	820-519	800,640	1,499,740	1,296,139	1,298,318	1,020,541	1,020,541	1,020,541	1,020,541
Tax Deed Applications	831-513	(14,620)	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Line Item - Detention/Correction	888-523	247,759	247,759	247,759	247,759	247,759	247,759	247,759	247,759
Line Item - Human Service Agencies	888-569	190,000	100,000	100,000	100,000	-	-	-	-
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	14,962,049	17,916,504	17,571,799	17,691,768	22,998,754	28,877,442	29,244,101	29,532,892
Primary Health Care	971-562	1,385,495	1,833,820	1,857,707	1,859,082	1,862,361	1,865,772	1,869,318	1,873,010
CRA-Payment	972-559	3,501,409	4,054,510	3,053,000	3,053,000	3,276,950	3,518,816	3,780,031	3,780,031
Budgeted Reserves - General Fund	990-599	64,465	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		77,406,153	88,206,071	90,722,517	91,386,766	98,210,733	106,075,394	108,339,130	110,181,030
Revenues Less Appropriations		2,112,901	-	4,729,501	-	-	-	-	-

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2024 property values increased by 7.87%, providing an additional \$13.29 million in property tax revenue. The growth in property valuations for FY 2024 is related to a recovering economy for commercial property, new building construction, and a Save-Our-Homes valuation cap of 3% for the second year in a row. Property taxes growth was offset by overall inflationary increases, increases in personnel costs for retirement, health care budgeted at 6.0%, and funding for 5% raises for all employees, including Constitutional Officers; inflationary costs for contractual services, fuel, and materials and supplies; and increased support for the Supervisor of Elections to conduct the 2024 Presidential Preference Primary.

In FY 2022, as part of the federal government's economic support to assist state and local governments, Leon County received \$57.02 million in American Rescue Plan Act (ARPA) funding, which encouraged local governments to use a portion on revenue loss recovery. This funding was used to support general government services in FY 2022 and FY 2023.

In addition, \$2.15 million in remaining ARPA funding was allocated in FY 2024 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, this funding was appropriated in FY 2023. As a result, the total FY 2024 general fund transfer to the capital fund (Fund 305) is \$6.7 million (\$6.1 million coming from the general fund and \$614,622 from the Municipal Services Fund). This is a decrease from the \$8.18 million of general revenue transferred in FY 2023. If ARPA funds were not available some capital projects would have been reduced and/or eliminated.

Due to the County's use of ARPA funding, increased property tax revenue, reduction in Community Redevelopment Area (CRA) payments, elimination of general revenue to support fire and emergency medical services, and 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. Outyears reflect maintaining the millage rate at the existing 8.3144, and increased property values providing the necessary revenue growth to fund increases in operational expenses.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Supervisor of Elections (060)

Fund Type: General Fund

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Supervisor Of Elections	341550	67,526	-	-	-	-	-	-	-
Transfer From Fund 001	381001	5,194,339	4,775,790	7,436,752	7,436,752	5,821,154	6,528,699	6,031,444	8,083,383
Total Revenues		5,261,865	4,775,790	7,436,752	7,436,752	5,821,154	6,528,699	6,031,444	8,083,383
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
MIS Automation-SOE	470-513	17,235	17,210	19,175	19,175	19,175	19,175	19,175	19,175
Supervisor of Elections - Risk	495-513	26,819	29,605	32,359	32,359	32,481	32,606	32,731	32,731
Voter Registration	520-513	2,917,628	3,189,866	3,633,151	3,676,596	3,699,471	3,764,459	3,877,037	3,977,903
Elections	520-586	62,382	-	-	-	-	-	-	-
Elections	521-513	1,953,614	1,539,109	3,708,622	3,708,622	2,070,027	2,712,459	2,102,501	4,053,574
Elections	521-586	284,186	-	-	-	-	-	-	-
Total Appropriations		5,261,865	4,775,790	7,393,307	7,436,752	5,821,154	6,528,699	6,031,444	8,083,383
Revenues Less Appropriations		-	-	43,445	-	-	-	-	-

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary elections cycles and decreases in general election and off year election cycles. The upcoming FY 2024 cycle includes a presidential election.

In addition, the Florida Legislature enacted new voter verification requirements for felony research by each Supervisor of Elections office requiring an increase in personnel costs as additional staff are needed to conduct the research.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Transportation Trust (106)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
County Ninth-Cent Voted Fuel Tax	312300	1,424,831	1,384,815	1,496,600	1,421,770	1,457,300	1,493,780	1,531,115	1,569,400
Local Option Gas Tax	312410	3,720,409	3,611,140	3,818,800	3,627,860	3,718,490	3,811,495	3,906,780	4,004,440
2nd Local Option Gas Tax	312420	2,914,523	2,837,365	3,023,000	2,871,850	2,943,670	3,017,200	3,092,630	3,169,960
Federal Payments in Lieu of Taxes	333000	55,322	39,995	48,600	46,170	46,632	47,098	47,569	48,045
20% Surplus Gas Tax	335420	591,476	570,380	611,200	580,640	595,175	609,995	625,290	640,965
5th & 6th Cent Gas Tax	335430	2,365,908	2,146,050	2,407,000	2,286,650	2,343,650	2,402,550	2,462,400	2,524,150
Gas Tax Pour-Over Trust	335440	1,290,343	1,293,900	1,370,000	1,301,500	1,333,800	1,368,000	1,402,200	1,436,400
Other Transportation Service Area App Fees	335490	4,421	-	-	-	-	-	-	-
FDOT NPDES Reimbursement	343651	2,320	2,926	3,315	3,149	3,211	3,273	3,339	3,406
DOT-Reimbursement Route 27	343901	36,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
DOT Reimbursement-Landscape	343913	1,435	-	-	-	-	-	-	-
Grading Fee Public Works	343917	71,733	71,733	71,733	71,733	71,733	71,733	71,733	71,733
FDOT Street Lighting Reimbursement	343920	66,630	70,870	65,300	62,035	63,555	65,170	66,785	68,400
Traffic Signs	344909	100,705	103,726	104,011	104,011	107,131	110,345	113,656	117,065
Subdivision Fees	344910	544	342	491	466	466	466	466	466
R-O-W Placement Fees	344911	1,659	5,225	5,000	4,750	4,940	5,035	5,130	5,225
Signal Maintenance - State Reimb	344913	51,025	62,795	62,900	59,755	60,325	60,895	61,560	62,130
Pool Interest Allocation	344914	179,334	-	-	-	-	-	-	-
Interest Income - Other	361111	74,668	145,379	426,900	405,555	413,666	421,939	430,378	438,986
Net Incr(decr) In Fmv Of Investment	361120	7	-	-	-	-	-	-	-
Equipment Buyback	361300	(341,788)	-	-	-	-	-	-	-
Other Scrap Or Surplus	364100	-	-	268,400	254,980	-	-	-	-
Other Miscellaneous Revenue	365900	-	158,175	360,400	342,380	160,075	163,277	166,542	169,873
Transfer From Fund 123	369900	11,921	-	-	-	-	-	-	-
Transfer From Fund 126	381123	1,650,050	1,718,350	1,840,440	1,840,440	1,821,035	1,866,400	1,913,450	1,964,140
Appropriated Fund Balance	381126	5,156,052	4,761,996	3,342,451	3,342,451	7,399,967	7,496,431	7,529,514	7,699,652
	399900	-	1,250,000	-	-	-	-	-	-
Total Revenues		19,429,529	20,271,162	19,362,540	18,664,145	22,580,821	23,051,082	23,466,537	24,030,436
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Support Services	400-541	652,665	682,539	708,341	717,977	735,379	753,373	771,973	791,207
Engineering Services	414-541	3,495,353	4,547,954	4,674,858	4,728,608	4,708,138	4,830,670	4,957,907	5,090,078
Transportation Maintenance	431-541	4,638,175	5,458,545	5,764,989	5,809,387	5,925,667	6,080,567	6,191,203	6,332,268
Right-Of-Way Management	432-541	3,116,603	3,894,770	3,910,246	3,937,925	3,964,258	4,044,811	4,128,674	4,216,018

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
MIS Automation - Transportation Trust	470-541	23,980	33,095	33,317	33,317	33,317	33,317	33,317	33,317
Transportation Trust - Risk	495-541	82,275	86,722	90,723	90,723	91,480	92,244	93,016	93,016
Indirect Costs - Transportation Trust	499-541	2,076,000	1,816,000	2,025,000	2,025,000	2,086,000	2,148,000	2,213,000	2,279,000
Transfers	950-581	3,068,600	3,741,537	1,311,208	1,311,208	5,026,582	5,058,100	5,067,447	5,185,532
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriations		17,153,651	20,271,162	18,528,682	18,664,145	22,580,821	23,051,082	23,466,537	24,030,436
Revenues Less Appropriations		2,275,878	-	833,858	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 2% or \$252,795. This is largely due to gas tax collections starting to approach pre-COVID levels as the economy rebounds. 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 outyears. This is largely due to the volatility in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to COVID and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance in FY 2022.

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

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 in FY 2023. This fund sweep allowed for a \$1.3 million reduction in general revenue support for the transportation program for FY 2024 and decreased the transfer to the Transportation Capital Fund from \$2.8 million in FY 2023 to \$414,016 in FY 2024.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Fine and Forfeiture (110)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Ad Valorem - Fine/Fore. Fund	311120	91,949,509	99,289,507	115,123,545	109,367,368	115,960,296	123,364,351	132,855,579	143,384,419
Child Support Enforcement	331240	-	16,625	13,400	12,730	12,857	12,986	13,116	13,247
Title IV - Child Support Enforcement	331691	3,669	3,461	3,700	3,515	3,550	3,586	3,622	3,658
Sheriff Fees-Warrants, Fingerprints, Records	341520	263,822	327,750	255,700	242,915	245,344	247,798	250,276	252,778
Sheriff Fee-Public Records	341521	6,737	-	-	-	-	-	-	-
Sheriff Wrecker Services	341525	91,158	50,065	120,360	114,342	117,772	121,305	124,945	128,693
Room And Board - Prisoners	342300	273,160	332,500	278,700	264,765	267,413	270,087	272,788	275,516
Alcohol Testing Fees	349148	45	-	-	-	-	-	-	-
Court Fines	351120	36,318	37,715	37,300	35,435	35,789	36,147	36,509	36,874
Crime Prevention (fs 775.083(2))	351150	58,375	68,400	70,000	66,500	67,165	67,837	68,515	69,200
Pool Interest Allocation	361111	143,139	362,872	528,500	502,075	512,117	522,359	532,806	543,462
Net Incr(decr) In Fmv Of Investment	361300	(68,749)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	267	30,204	32,095	30,490	30,795	31,103	31,414	31,728
Other Miscellaneous Revenue	369900	210,000	-	-	-	-	-	-	-
Transfer From Fund 001	381001	1,106,807	-	-	-	-	-	-	-
Transfer From Fund 137	381137	490,817	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	158,846	-	-	-	-	-	-	-
Total Revenues		94,723,921	100,519,099	116,463,300	110,640,135	117,253,098	124,677,559	134,189,570	144,739,575
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
MIS Automation - State Attorney	470-602	36,610	36,795	30,570	30,570	30,570	30,570	30,570	30,570
MIS Automation - Public Defender	470-603	56,465	56,990	45,081	45,081	45,081	45,081	45,081	45,081
Fine & Forfeiture - Risk	495-689	430,793	481,964	654,404	654,404	655,609	656,824	658,052	658,052
Consolidated Dispatch Agency (CDA)	507-529	3,390,741	3,432,711	3,804,347	3,804,347	3,984,564	4,173,792	4,173,792	4,173,792
Diversionary Programs	508-569	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Law Enforcement	510-586	53,493,932	53,161,661	59,594,012	59,764,012	63,701,395	67,992,603	73,649,993	79,971,405
Corrections	511-586	37,197,900	40,905,113	43,666,153	43,836,153	46,264,932	49,139,917	52,922,940	57,123,456
State Attorney	532-602	83,075	118,600	118,600	118,600	118,600	118,600	118,600	118,600
State Attorney	532-713	13,335	13,315	11,680	11,680	11,680	11,680	11,680	11,680
Public Defender	533-603	84,050	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	25,120	25,120	41,600	41,600	41,600	41,600	41,600	41,600
Clerk - Article V Expenses	537-614	395,384	479,897	485,076	486,828	511,082	536,548	563,288	591,365
Legal Aid	555-715	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Juvenile Detention Payment - State	620-689	1,153,716	1,330,908	1,370,835	1,370,835	1,411,960	1,454,319	1,497,949	1,497,949

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Fine and Forfeiture (110)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfers	950-581	610,000	-	-	-	-	-	-	-
Total Appropriations		97,228,621	100,519,099	110,298,383	110,640,135	117,253,098	124,677,559	134,189,570	144,739,575
Revenues Less Appropriations		(2,504,700)	-	6,164,917	-	-	-	-	-

Notes:

The County maintained the countywide millage rate of 8.3144 for FY 2024. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement and Detention budgets. The overall increase to the Sheriff's budget is 10.1% or \$9.5 million. In addition to normal personnel costs and contractual services increases, the budget includes the final year of implementation of a new compensation plan. The pay plan will accomplish competitive pay adjustments between Detention and Law Enforcement as well as increase the starting pay for sworn staff to \$50,000. In addition, while not an increase to the overall County budget, for accounting and administrative efficiencies, some projects previously funded through the capital improvement program were transferred to the Sheriff's budget for projects that are managed by the Sheriff's Office. The Sheriff's contractual services increased over \$1.3 million largely due to the purchase of body cameras and increased cost of providing inmate food and medical services.

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Probation Services (111)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sheriff Fees-Warrants, Fingerprints, Records	341520	1,072	-	-	-	-	-	-	-
County Court Probation Fees	349120	258,756	209,950	270,000	256,500	264,195	272,121	280,284	288,693
Community Service Fees	349122	93,977	62,700	102,000	96,900	99,807	102,801	105,885	109,062
Probation-no Show Fees	349125	1,330	1,045	1,200	1,140	1,140	1,140	1,140	1,140
Pre-trial Fees	349130	101,387	109,820	94,500	89,775	92,468	95,242	98,100	101,043
SCRAM Unit User Fees	349135	28,750	31,160	20,100	19,095	19,668	20,258	20,866	21,492
GPS	349136	21,837	28,215	22,600	21,470	22,114	22,778	23,461	24,165
Alternative Community Service Fees	349140	630	950	1,000	950	950	950	950	950
UA Testing Fees	349147	208,629	138,700	129,000	122,550	126,227	130,013	133,914	137,931
Alcohol Testing Fees	349148	39,335	40,755	30,500	28,975	29,844	30,740	31,662	32,612
Pool Interest Allocation	361111	5,284	11,495	33,500	31,825	32,462	33,111	33,773	34,448
Other Miscellaneous Revenue	369900	16,531	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,246,807	3,524,377	3,463,983	3,463,983	3,548,001	3,635,833	3,726,646	3,821,356
Total Revenues		4,024,324	4,159,167	4,168,383	4,133,163	4,236,876	4,344,987	4,456,681	4,572,892
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
MIS Automation - Probation Services	470-523	16,950	17,090	10,279	10,279	10,279	10,279	10,279	10,279
Probation Services - Risk	495-523	22,931	23,890	24,908	24,908	25,132	25,357	25,585	25,585
Indirect Costs - Probation Services	499-523	630,000	633,000	605,000	605,000	623,000	642,000	661,000	681,000
County Probation	542-523	1,220,413	1,401,066	1,393,027	1,411,404	1,455,086	1,500,505	1,547,759	1,596,928
Pretrial Release	544-523	1,590,324	1,887,069	1,881,671	1,897,125	1,934,830	1,974,060	2,014,889	2,057,399
Drug & Alcohol Testing	599-523	144,179	197,052	182,187	184,447	188,549	192,786	197,169	201,701
Total Appropriations		3,624,797	4,159,167	4,097,072	4,133,163	4,236,876	4,344,987	4,456,681	4,572,892
Revenues Less Appropriations		399,527	-	71,311	-	-	-	-	-

Notes:

The FY 2024 Probation Services revenues are estimated to be slightly lower than FY 2023 due primarily to early termination of sentences, a decrease in court ordered GPS electronic monitoring and withheld adjudications for offenders unable to afford fees. These declines are offset by estimated increases in Probation supervision and community service fees, which allowed for a slight decrease in the general revenue subsidy to the fund from \$3.52 million in FY 2023 to \$3.46 million in FY 2024. The general revenue subsidy is anticipated to increase to \$3.8 million by FY 2028 due to revenues remaining relatively flat and continuing increases in program expenditures.

The decrease in FY 2024 expenditures is due to fluctuations in personnel and operating costs due to employee turnover.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Teen Court (114)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Mediation Fees	349310	4	-	-	-	-	-	-	-
Teen Court Fees	351500	64,158	65,075	67,600	64,220	65,455	67,735	70,110	71,535
Total Revenues		64,162	65,075	67,600	64,220	65,455	67,735	70,110	71,535
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Teen Court - Risk	495-662	900	965	815	815	819	822	825	825
Indirect Costs - Teen Court	499-662	12,000	11,000	10,000	10,000	10,000	11,000	11,000	11,000
Court Administration - Teen Court	586-662	51,309	53,110	53,405	53,405	54,636	55,913	58,285	59,710
Total Appropriations		64,209	65,075	64,220	64,220	65,455	67,735	70,110	71,535
Revenues Less Appropriations		(47)	-	3,380	-	-	-	-	-

Notes:

FY 2024 estimated revenues are anticipated to meet program costs. Outyear revenue projections show a slight increase in the \$3.00 fee revenue collected from traffic citations.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Drug Abuse Trust (116)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
County Alcohol Tf (fs 938.13)	348125	5,831	5,985	6,208	5,898	6,016	6,136	6,259	6,384
Felony Drug Intervention	348241	26,719	28,120	33,700	32,015	33,616	35,297	37,061	38,914
Pool Interest Allocation	361111	1,251	1,530	5,400	5,130	5,233	5,338	5,445	5,552
Appropriated Fund Balance	399900	-	57,845	55,092	55,092	53,270	-	-	-
Total Revenues		33,801	93,480	100,400	98,135	98,135	46,771	48,765	50,850
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Drug Abuse	800-562	-	93,480	98,135	98,135	98,135	98,135	98,135	98,135
Total Appropriations		-	93,480	98,135	98,135	98,135	98,135	98,135	98,135
Revenues Less Appropriations		33,801	-	2,265	-	-	(51,364)	(49,370)	(47,285)

Notes:

The FY 2024 Drug Court revenues are estimated to be slightly higher than FY 2023 due to court related programs resuming to normal participation levels since the COVID pandemic. Available Drug Abuse Trust fund balance is used to support the program in FY 2024 and FY 2025. The outyears reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2025. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Judicial Programs (117)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Court Innovations	348921	50,933	55,955	44,900	42,655	43,510	44,365	45,315	46,170
Local Requirement									
Legal Aid Local	348922	50,933	55,955	44,900	42,655	43,510	44,365	45,315	46,170
Ordinance									
Law Library Local	348923	50,933	55,955	44,900	42,655	43,510	44,365	45,315	46,170
Ordinance									
Juvenile Alternative	348924	50,933	55,955	44,900	42,655	43,510	44,365	45,315	46,170
Local Ordinance									
Fees	349600	10	-	-	-	-	-	-	-
Pool Interest Allocation	361111	4,523	-	-	-	-	-	-	-
Appropriated Fund	399900	-	139,024	178,885	178,885	179,422	177,036	-	-
Balance									
Total Revenues		208,265	362,844	358,485	349,505	353,462	354,496	181,260	184,680
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Judicial Programs - Risk	495-569	2,331	2,416	2,864	2,864	2,893	2,921	2,950	2,950
Indirect Costs - Judicial	499-601	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Programs									
Alternative Juvenile	509-569	86,058	56,461	57,695	59,327	61,281	63,313	65,424	67,617
Programs									
Law Library	546-714	-	52,440	52,725	52,725	52,725	52,725	52,725	52,725
Judicial	548-662	110,690	198,087	179,217	180,864	182,838	181,812	186,991	189,172
Programs/Article V									
Legal Aid - Court	555-715	44,000	52,440	52,725	52,725	52,725	52,725	52,725	52,725
Total Appropriations		244,079	362,844	346,226	349,505	353,462	354,496	361,815	366,189
Revenues Less Appropriations		(35,814)	-	12,259	-	-	-	(180,555)	(181,509)

Notes:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Building Inspection (120)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Building Permits	322000	4,033,133	2,105,200	1,809,000	1,718,550	1,778,699	1,876,527	1,979,736	2,088,622
Manufactured Homes	322005	60,652	47,310	48,300	45,885	48,179	50,588	53,118	55,774
Contractor's Licenses	329140	2,530	4,750	5,100	4,845	4,893	4,942	4,992	5,042
Electronic Document Recording Fee	329290	6,510	8,075	8,600	8,170	8,252	8,334	8,418	8,502
Notice of Commencement Fee	329291	108,086	-	-	-	-	-	-	-
State Surcharge Retention	335291	11,675	8,075	10,000	9,500	9,785	10,079	10,381	10,692
Technology Fee	341111	17,234	80,000	81,600	81,600	83,232	99,878	101,876	103,913
Pool Interest Allocation	361111	30,398	72,210	107,800	102,410	104,458	106,547	108,678	110,852
Net Incr(decr) In Fmv Of Investment	361300	(157,066)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	470,642	937,201	937,201	954,836	938,774	-	-
Total Revenues		4,113,152	2,796,262	3,007,601	2,908,161	2,992,334	3,095,669	2,267,199	2,383,397
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Building Inspection Technology	076055-524	-	80,000	81,600	81,600	83,232	99,878	101,876	103,913
Building Plans Review and Inspection	220-524	1,790,822	2,238,003	2,320,895	2,352,766	2,421,162	2,494,704	2,571,061	2,650,360
MIS Automation - Building Inspection	470-524	4,290	6,465	8,060	8,060	8,060	8,060	8,060	8,060
Building Inspection	495-524	13,156	13,794	14,735	14,735	14,880	15,027	15,174	15,174
Indirect Costs - Building Inspections	499-524	415,000	458,000	451,000	451,000	465,000	478,000	493,000	508,000
Transfers	950-581	37,500	-	-	-	-	-	-	-
Total Appropriations		2,260,768	2,796,262	2,876,290	2,908,161	2,992,334	3,095,669	3,189,171	3,285,507
Revenues Less Appropriations		1,852,384	-	131,311	-	-	-	(921,972)	(902,110)

Notes:

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

For FY 2024, revenues reflect a 17% decrease from FY 2023 based on a stabilization of growth in permitting activity following the low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID pandemic on the economy. Consumer demand and supply 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. To address these declines, staffing levels will be managed to meet current demand for services.

To ensure Building Inspection continues to provide prompt permitting services, \$937,201 in fund balance is budgeted in FY 2024. As the outyears reflect only nominal increases in revenues, to keep the Building Inspection fund self-sustaining, staffing levels will be adjusted to meet the current demand for services.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Licenses And Permits	322100	-	1,584,200	1,200,000	1,140,000	1,174,200	1,209,426	1,245,709	1,283,080
Stormwater - Standard Form	329100	588,405	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	3,285	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	47,411	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	290,874	-	-	-	-	-	-	-
New Address Assignments	329113	55,548	-	-	-	-	-	-	-
Tree Permits	329120	4,757	-	-	-	-	-	-	-
Vegetative Management Plans	329121	1,680	-	-	-	-	-	-	-
Landscape Permit Fees	329130	44,370	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	14,165	-	-	-	-	-	-	-
General Utility Permit	329160	14,190	-	-	-	-	-	-	-
Operating Permit	329170	53,293	-	-	-	-	-	-	-
Communications Tower Bonds	329171	7,020	-	-	-	-	-	-	-
Subdivision Exemptions	329200	22,164	-	-	-	-	-	-	-
Certificate Of Concurrence	329210	34,908	-	-	-	-	-	-	-
Project Status	329240	112,335	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	23,204	-	-	-	-	-	-	-
Site Plan Review	329260	149,549	-	-	-	-	-	-	-
Other Development Review Fees	329270	43,900	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	791	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	18,830	17,290	18,678	17,744	18,809	19,937	21,134	22,402
Driveway Permit Fees	343930	56,220	84,360	91,509	86,934	91,280	95,844	100,636	105,668
Environmental Analysis	343941	88,965	-	-	-	-	-	-	-
Boaa Variance Requests	343950	1,500	-	-	-	-	-	-	-
Reinspection Fees	349100	9,008	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	47,030	38,760	43,300	41,135	42,369	43,640	44,949	46,298
Pool Interest Allocation	361111	22,487	45,619	84,400	80,180	81,784	83,419	85,088	86,789
Net Incr(decr) In Fmv Of Investment	361300	(123,066)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	6,135	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	17,400	13,395	15,500	14,725	14,578	14,432	14,288	14,145
Transfer From Fund 126	381126	2,215,948	2,141,996	3,332,547	3,332,547	3,418,725	3,509,824	3,605,483	3,703,639
Appropriated Fund Balance	399900	-	500,000	-	-	-	-	-	-
Total Revenues		3,872,306	4,425,620	4,785,934	4,713,265	4,841,745	4,976,522	5,117,287	5,262,021

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Environmental Services	420-537	1,304,779	1,687,051	1,716,986	1,740,714	1,791,106	1,843,182	1,897,226	1,953,308
Development Services	422-537	714,775	877,839	913,072	925,089	948,589	974,468	1,001,311	1,029,171
Code Compliance Services	423-537	536,999	535,573	541,017	547,925	561,275	575,099	589,417	604,240
DS Support Services	424-537	487,997	586,938	652,426	661,110	678,144	696,936	716,288	736,257
MIS Automation - Growth Management	470-537	20,265	28,440	22,745	22,745	22,745	22,745	22,745	22,745
Growth Management - Risk	495-537	19,099	19,779	21,682	21,682	21,886	22,092	22,300	22,300
Indirect Costs - Growth Management	499-537	600,000	690,000	794,000	794,000	818,000	842,000	868,000	894,000
Total Appropriations		3,683,914	4,425,620	4,661,928	4,713,265	4,841,745	4,976,522	5,117,287	5,262,021
Revenues Less Appropriations		188,392	-	124,006	-	-	-	-	-

Notes:

In FY 2024, permit fee revenue is estimated to decrease over FY 2023 reflecting a stabilization of growth in environmental permitting after the low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. Due to the decline in revenue, the general revenue subsidy increased by \$1.2 million in FY 2024. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to \$3.7 million in FY 2028.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Stormwater Utility (123)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Non Ad-valorem Assessment	319100	3,467,886	3,528,965	3,762,411	3,574,290	3,624,331	3,675,071	3,726,522	3,778,693
Delinquent Assessments 2013	319213	-	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	258	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	108	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	199	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	591	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	1,253	-	-	-	-	-	-	-
Delinquent Assessments	319219	2,123	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	(80,240)	-	-	-	-	-	-	-
Pool Interest Allocation	361111	30,057	64,705	154,600	146,870	149,807	152,804	155,860	158,977
Net Incr(decr) In Fmv Of Investment	361300	(103,728)	-	-	-	-	-	-	-
Transfer From Fund 106	381106	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	1,473,726	1,706,698	2,050,582	2,050,582	2,116,588	2,198,296	2,299,770	2,413,893
Total Revenues		5,592,233	6,100,368	6,767,593	6,571,742	6,690,726	6,826,171	6,982,152	7,151,563
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Stormwater Maintenance	433-538	3,375,222	3,915,146	4,188,565	4,219,546	4,345,686	4,422,514	4,518,191	4,622,912
MIS Automation - Stormwater	470-538	70	70	75	75	75	75	75	75
Stormwater Utility - Risk	495-538	22,941	23,774	24,913	24,913	25,162	25,414	25,668	25,668
Indirect Costs - Stormwater Utility	499-538	471,000	369,000	412,000	412,000	424,000	437,000	450,000	464,000
Tax Collector	513-586	67,849	74,028	74,768	74,768	74,768	74,768	74,768	74,768
Transfers	950-581	1,650,050	1,718,350	1,840,440	1,840,440	1,821,035	1,866,400	1,913,450	1,964,140
Total Appropriations		5,587,132	6,100,368	6,540,761	6,571,742	6,690,726	6,826,171	6,982,152	7,151,563
Revenues Less Appropriations		5,100	-	226,832	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

Notes:

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

The increase in general revenue support in FY 2024 is related to no growth in the non-ad valorem fee due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include inflationary costs associated with fuel and vehicle repair costs. As presented to the Board at the June 20, 2023 Budget Workshop, to ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a stormwater fee study is intended to be conducted in FY 2027 and considered as part of the FY 2028 budget process.

Additionally, a review of fund reserves in FY 2023 indicated that \$946,212 in fund balance above policy minimums was available 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 in FY 2023.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» SHIP Trust (124)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
SHIP - Doc Stamp Revenue	345100	14,418	936,449	1,135,109	1,135,109	1,135,109	1,135,109	1,135,109	1,135,109
SHIP Loan Repayment	345150	206,675	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Pool Interest Allocation	361111	8,939	-	-	-	-	-	-	-
Total Revenues		230,032	1,006,449	1,205,109	1,205,109	1,205,109	1,205,109	1,205,109	1,205,109
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
SHIP 2019-2022	932054-554	12,060	-	-	-	-	-	-	-
SHIP Hurricane Housing Recovery	932055-554	12,529	-	-	-	-	-	-	-
SHIP 2020-2023	932056-554	47,000	-	-	-	-	-	-	-
SHIP 2021-2024	932058-554	158,443	-	-	-	-	-	-	-
SHIP 2022-2025	932059-554	-	1,006,449	-	-	-	-	-	-
SHIP 2023-2026	932080-554	-	-	1,202,540	1,205,109	1,205,109	1,205,109	1,205,109	1,205,109
Total Appropriations		230,032	1,006,449	1,202,540	1,205,109	1,205,109	1,205,109	1,205,109	1,205,109
Revenues Less Appropriations		-	-	2,569	-	-	-	-	-

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$1,135,109 for local housing programs to Leon County during the FY 2023 legislative session. The increase in SHIP funding is expected to remain consistent in outyears due to major changes in statutory minimums awarded to jurisdictions.

In FY 2024, a portion of the SHIP funding (\$283,135) will be allocated towards affordable multifamily dwellings which can be used to match and leverage state and federal bond financing programs.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

» Grants (125)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
EMPG Base Grant-Federal	331271	90,914	91,300	89,532	89,532	90,427	91,332	92,245	93,167
EMPG ARPA Grant	331273	13,926	-	-	-	-	-	-	-
Law Enforcement Block Grant	331280	38,356	38,356	38,356	38,356	38,356	38,356	38,356	38,356
USEPA Clean Water Campaign	331351	7,500	-	-	-	-	-	-	-
DOT Old Bainbridge Road 1-10 to CC NW	331417	444,551	-	-	-	-	-	-	-
FCC Emergency Connectivity Grant	331711	241	-	-	-	-	-	-	-
The Big Read Grant	331729	16,230	-	-	-	-	-	-	-
EMPA Base Grant-State	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
EM-SHSGP Federal Grant	334272	22,927	-	-	-	-	-	-	-
Waste Tire Grant	334324	19,819	-	-	-	-	-	-	-
Belair-Annawood	334356	70,468	-	-	-	-	-	-	-
Septic to Sewer Grant NE Lake Munson	334357	300,509	-	-	-	-	-	-	-
Septic to Sewer Grant FDEP - Wilkinson	334368	354,793	-	-	-	-	-	-	-
Woods Sewer Project	334392	125,012	154,648	151,000	151,000	152,510	154,035	155,575	157,131
Dep Storage Tank Program	334401	1,123,828	-	-	-	-	-	-	-
FDOT Smith Creek Bike Lanes Grant	334402	724,573	-	-	-	-	-	-	-
Smith Creek Bikes Lanes Phase II	334610	74,737	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Mosquito Control	334615	254,800	-	-	-	-	-	-	-
ARPC Regional Resiliency Grant	334792	73,879	-	-	-	-	-	-	-
Boating Improvement	334891	132	-	-	-	-	-	-	-
Veteran's Court Funds	337406	1,731,842	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337502	118,605	50,000	50,000	50,000	50,000	50,000	50,000	50,000
HFA Emergency Repairs	337702	125,473	-	-	-	-	-	-	-
BP 2000 St. Marks Greenway	337712	10,755	-	-	-	-	-	-	-
Library of Things	337714	3,198	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Friends Of The Library	343918	247,476	-	-	-	-	-	-	-
BP Comp Wastewater Treatment	345130	16,017	-	-	-	-	-	-	-
FHFC Hurricane Housing	348531	78,430	83,800	80,000	80,000	81,600	83,232	84,897	86,595
Slosberg \$3 Driver Education	361300	(8,709)	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	363244	3,900	-	-	-	-	-	-	-
Capacity Fee	366000	6,282	-	-	-	-	-	-	-
Contributions And Donations									

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

» Grants (125)

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Florida Health Literacy	366201	1,633	-	-	-	-	-	-	-
Big Bend Healthcare Coalition	366311	6,350	-	-	-	-	-	-	-
Plant Wildflowers Grant	366313	1,000	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	24	-	-	-	-	-	-	-
Library E-Rate Program	369910	121	-	-	-	-	-	-	-
Transfer From Fund 126	381126	311,672	331,108	371,257	371,257	384,873	398,997	413,689	427,249
Transfer From Fund 305	381305	150,000	-	-	-	-	-	-	-
Total Revenues		6,667,069	908,044	938,977	938,977	956,598	974,784	993,594	1,011,330
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
St. Marks Headwaters Greenways	047001-572	125,473	-	-	-	-	-	-	-
Smith Creek Bike Lanes	052004-541	1,123,828	-	-	-	-	-	-	-
Smith Creek Bike Lane Phase II	052005-541	724,573	-	-	-	-	-	-	-
DOT Old Bainbridge Rd I-10 to Cap. Circle NW Improve.	053010-541	444,551	-	-	-	-	-	-	-
Magnolia Drive Multi- Use Trail	055010-541	1,731,842	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	3,900	-	-	-	-	-	-	-
BP Comprehensive Wastewater Treatment Project	062006-535	247,476	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	70,468	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	300,509	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	74,737	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Grants - Risk	495-595	5,343	2,222	2,328	2,328	2,352	2,375	2,398	2,398
Emergency Management	864-525	110,113	121,221	121,221	121,221	121,290	121,328	121,368	121,408
DEP Storage Tank	866-524	199,277	215,421	226,520	230,344	236,966	243,800	250,859	258,147
Library E-Rate Program	912013-571	121	-	-	-	-	-	-	-
FCC Emergency Connectivity Grant	912014-571	241	-	-	-	-	-	-	-
The Big Read Grant	912029-571	16,230	-	-	-	-	-	-	-
Patron Donations- Library	913023-571	6,282	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	3,198	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Library of Things	913075-571	10,755	-	-	-	-	-	-	-
Plant Wildflowers Grant	913076-571	983	-	-	-	-	-	-	-
Florida Health Literacy Grant	913201-571	1,103	-	-	-	-	-	-	-
Florida Health Literacy	913202-571	530	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	78,454	83,800	80,000	80,000	81,600	83,232	84,897	84,897
ARPC Regional Resiliency Grant	917016-559	254,800	-	-	-	-	-	-	-
Boating Improvement	921043-572	73,879	-	-	-	-	-	-	-
Waste Tire Grant FY22	922047-562	19,819	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
BP Horizon Oil Spill	925017-559	29,586	-	-	-	-	-	-	-
USEPA Clean Water Campaign	927018-535	7,500	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	354,793	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	118,605	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Florida Hurricane Housing Grant	932057-554	16,017	-	-	-	-	-	-	-
Veteran's Court	944010-601	-	-	-	-	-	-	-	-
Transfers	950-581	192,398	-	-	-	-	-	-	-
EM-SHSGP Federal Grant	952015-525	22,927	-	-	-	-	-	-	-
EMPG Federal Grant	952019-525	90,914	-	109,970	-	-	-	-	-
EMPA Base Grant- State	952020-525	105,806	-	159,382	-	-	-	-	-
EMPG ARPA Grant	952022-525	13,926	-	-	-	-	-	-	-
EMPG Federal Grant	952023-525	-	105,390	-	-	-	-	-	-
EMPA Base Grant- State	952024-525	-	152,777	-	-	-	-	-	-
EMPA State Grant	952030-525	-	-	-	161,980	167,415	173,053	178,902	184,971
EMPG Federal Grant	952031-525	-	-	-	111,722	115,593	119,614	123,788	128,127
Big Bend Healthcare Coalition	952039-525	6,350	-	-	-	-	-	-	-
FDLE JAG Pretrial FY20-21	982065-521	38,356	-	-	-	-	-	-	-
FDLE JAG Pretrial FY21-22	982066-521	-	38,356	38,356	-	-	-	-	-
FDLE JAG Pretrial FY22-23	982067-521	-	-	-	38,356	38,356	38,356	38,356	38,356
Grant Match Funds	991-595	-	85,831	90,000	90,000	90,000	90,000	90,000	90,000
Total Appropriations		6,625,661	908,044	930,803	938,977	956,598	974,784	993,594	1,011,330
Revenues Less Appropriations		41,408	-	8,174	-	-	-	-	-

Notes:

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

As allowed by the Dori Slosberg Driver Education Safety Act, the Board amended the Leon County Code of Laws related to civil traffic penalties at the January 28, 2020 meeting and increased the civil traffic penalty from \$3 to \$5 to support high school driver education programs. The additional funding supports Leon County Schools' Drivers Education Program.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Countywide General Revenue (126)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Local Communication Svcs Tax	315000	2,711,460	2,599,200	2,961,000	2,812,950	2,897,339	2,984,259	3,073,786	3,166,000
State Revenue Sharing	335120	8,158,338	6,451,450	7,380,000	7,011,000	7,221,330	7,437,970	7,661,109	7,890,942
Insurance Agents County	335130	77,749	68,780	73,700	70,015	70,715	71,422	72,137	72,858
Mobile Home Licenses	335140	25,147	24,026	23,160	22,002	22,662	23,342	24,042	24,763
Alcoholic Beverage Licenses	335150	117,652	122,360	118,500	112,575	115,952	119,431	123,014	126,704
Racing Tax F.S. 212.20 (6)	335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
Local 1/2 Cent Sales Tax	335180	15,415,389	14,803,850	16,476,000	15,652,200	16,121,766	16,605,419	17,103,582	17,616,689
Net Incr(decr) In Fmv Of Investment	361300	(421,322)	-	-	-	-	-	-	-
Total Revenues		26,307,663	24,281,754	27,255,611	25,892,830	26,661,852	27,453,931	28,269,758	29,110,044
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfers	950-581	21,687,575	24,281,754	25,892,830	25,892,830	26,661,852	27,453,931	28,269,758	29,110,044
Total Appropriations		21,687,575	24,281,754	25,892,830	25,892,830	26,661,852	27,453,931	28,269,758	29,110,044
Revenues Less Appropriations		4,620,088	-	1,362,781	-	-	-	-	-

Notes:

The State Shared and 1/2 Cent Sales Tax revenues have rebounded from the precipitous decline in FY 2020 and are estimated to generate an additional \$1.4 million from the FY 2023 budget.

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

The Communication Services Tax (CST) had been in decline statewide the past five years due to a decline in cable services as consumers "cord cut" in favor of streaming, and certain demographics and small businesses abandoning telephone landlines; however, FY 2024 revenues estimate an increase of \$213,750 from FY 2023.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

» Grants - Interest Bearing (127)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
US Treasury - Emergency Rental Assistance	331612	302,363	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	331613	2,219,113	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	44,065	-	-	-	-	-	-	-
Tree Bank Donations	337410	13,363	-	-	-	-	-	-	-
Friends Endowment	337716	54,314	-	-	-	-	-	-	-
Parks And Recreation	347200	38,247	-	-	-	-	-	-	-
Pool Interest Allocation	361111	6,842	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(11,283)	-	-	-	-	-	-	-
Transfer From Fund 135	381135	18,970	-	-	-	-	-	-	-
Total Revenues		2,685,993	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Friends Endowment 2005	913115-571	54,314	-	-	-	-	-	-	-
Tree Bank	921053-541	13,363	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	3,721	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	14,169	-	-	-	-	-	-	-
Woodville Community Center	921136-572	15,538	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	2,347	-	-	-	-	-	-	-
Bradfordville Community Center	921156-572	125	-	-	-	-	-	-	-
Lake Jackson Community Center	921166-572	2,347	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	932078-554	2,225,520	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	932079-554	302,363	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	961067-526	44,410	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961068-526	-	60,000	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961071-526	-	-	60,000	60,000	60,000	60,000	60,000	60,000
Total Appropriations		2,678,217	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		7,776	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
State Revenue Sharing Enhanced 911 Fee	335220	259,596	261,630	271,579	258,000	265,740	273,712	281,924	290,381
State Revenue Sharing Enhanced 911 DMS	335221	1,144,758	955,605	1,209,400	1,148,930	1,183,398	1,218,900	1,255,467	1,293,131
Pool Interest Allocation	361111	-	-	700	665	679	692	706	720
Transfer From Fund 330	381330	37,576	84,585	122,032	122,032	477,118	449,439	421,990	392,720
Total Revenues		1,441,930	1,301,820	1,603,711	1,529,627	1,926,935	1,942,743	1,960,087	1,976,952
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Enhanced E-911- Administration	180-525	1,181,213	1,165,088	1,373,861	1,378,732	1,773,011	1,785,790	1,799,104	1,812,969
MIS Automation	470-525	26,980	42,955	42,985	42,985	42,985	42,985	42,985	42,985
Insurance for E-911	495-525	2,679	2,777	2,910	2,910	2,939	2,968	2,998	2,998
Indirect Costs - Emergency 911	499-525	79,000	91,000	105,000	105,000	108,000	111,000	115,000	118,000
Total Appropriations		1,289,872	1,301,820	1,524,756	1,529,627	1,926,935	1,942,743	1,960,087	1,976,952
Revenues Less Appropriations		152,059	-	78,955	-	-	-	-	-

Notes:

For FY 2024, revenue for this fund is projected to increase slightly. This trend is anticipated to continue in outyears until a base level of landlines is reached as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
MSTU Ad Valorem	311130	9,393,222	10,154,053	17,294,745	16,430,008	17,908,708	18,983,231	19,932,392	20,929,012
Delinquent Taxes 2010	311210	46	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	47	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	9	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	44	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	63	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	74	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	123	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	198	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	344	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	1,350	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	2,915	-	-	-	-	-	-	-
Ambulance Fees	342600	11,692,536	11,694,500	13,512,801	12,837,161	13,222,276	13,618,944	14,027,512	14,448,338
Medicaid - Ambulance Fees	342601	210,177	200,000	210,600	200,070	200,070	200,070	200,070	200,070
Special Events	342604	201,500	309,520	325,580	309,301	318,580	328,137	337,982	348,121
Patient Transports	342605	14,566	19,000	17,628	16,747	17,249	17,766	18,299	18,848
Medicaid - Fee for Service	342607	2,717,707	2,092,000	2,842,000	2,842,000	2,927,260	3,015,078	3,105,530	3,198,696
Pool Interest Allocation	361111	44,536	184,091	284,800	270,560	275,971	281,491	287,120	292,863
Net Incr(decr) In Fmv Of Investment	361300	(78,179)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	(114)	5,700	47,000	44,650	4,750	4,750	4,750	4,750
Other Miscellaneous Revenue	369900	10,158	33,250	35,000	33,250	33,250	33,250	33,250	33,250
Transfer From Fund 001	381001	1,144,162	1,788,751	-	-	-	-	-	-
Transfer From Fund 125	381125	192,398	-	-	-	-	-	-	-
Transfer From Fund 128	381128	1,104,096	-	-	-	-	-	-	-
Transfer From Fund 140	381140	200,000	200,000	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	171,185	138,759	138,759	-	-	-	-
Total Revenues		26,851,980	26,852,050	34,708,914	33,122,506	34,908,114	36,482,717	37,946,905	39,473,948
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	709,723	53,000	2,095,000	2,095,000	3,165,000	3,135,000	3,610,000	3,675,000
New Emergency Medical Services Vehicle & Equipment	026021-526	-	55,000	400,000	400,000	-	410,000	-	420,000
Emergency Medical Services Technology	076058-526	(1,406)	75,000	25,000	25,000	25,000	25,000	25,000	25,000
Emergency Medical Services	185-526	23,316,697	24,691,801	26,811,169	27,012,324	27,375,960	28,444,391	28,971,450	29,492,877
MIS Automation - EMS Fund	470-526	20,640	20,755	31,225	31,225	31,225	31,225	31,225	31,225
EMS - Risk	495-526	76,376	88,926	93,906	93,906	94,755	95,612	96,477	96,477
Indirect Costs - EMS	499-526	1,447,000	1,664,000	1,719,000	1,719,000	1,771,000	1,824,000	1,878,000	1,935,000

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Emergency Medical Services MSTU (135)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Tax Collector	513-586	157,578	203,568	329,100	329,100	335,700	342,400	349,200	349,200
Transfers	950-581	1,388,039	-	-	-	-	-	-	-
Budgeted Reserves - EMS Fund	990-599	-	-	1,416,951	1,416,951	2,109,474	2,175,089	2,985,553	3,449,169
Total Appropriations		27,114,647	26,852,050	32,921,351	33,122,506	34,908,114	36,482,717	37,946,905	39,473,948
Revenues Less Appropriations		(262,667)	-	1,787,563	-	-	-	-	-

Notes:

Property valuations increased 7.87% for the FY 2024 budget. In addition to the increase in property values, the growth in the MSTU revenue reflects the increase in the millage rate from 0.50 to 0.75. During the FY 2024 budget process, the Board approved the planned millage rate increase to eliminate the general revenue subsidy to the EMS fund. Additionally, the 0.75 millage rate in FY 2024 provides for reserves to support future increased staffing and equipment requirements for the program over the next five years.

In FY 2024, most of the increase in expenditures 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. This funding is returned to the normal budget cycle for FY 2024. In addition, to maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2024 budget includes eliminating 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.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» American Rescue Plan Act (ARPA) (137)

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
American Rescue Plan Act	331504	28,512,431	-	-	-	-	-	-	-
Pool Interest Allocation	361111	211,755	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(32,333)	-	-	-	-	-	-	-
ARP Appropriated Fund Balance	399902	-	3,071,844	-	-	-	-	-	-
Total Revenues		28,691,853	3,071,844	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfers	950-581	6,331,223	3,071,844	-	-	-	-	-	-
American Rescue Plan Act	952021-525	5,294,047	-	-	-	-	-	-	-
Total Appropriations		11,625,270	3,071,844	-	-	-	-	-	-
Revenues Less Appropriations		17,066,583	-	-	-	-	-	-	-

Notes:

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

The expenditure plan also allocated \$25.5 million in ARPA revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. For FY 2022, the Leon County revenue loss was calculated at \$6.4 million, of which \$2.8 million was used to support general government services and \$3.6 million was allocated to support the capital program. For FY 2023, Leon County revenue loss was calculated at \$8.91 million. Of the \$8.91 million, \$2.8 million was transferred to the General Fund (Fund 001) to support general government services and \$6.16 million was allocated to support the capital program.

The remaining \$2.15 million in ARPA funding was allocated in FY 2024 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, this funding was appropriated in FY 2023.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Municipal Services (140)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Public Service Tax - Electric	314100	6,814,503	7,512,487	7,725,000	7,338,750	7,558,913	7,785,680	8,019,250	8,259,828
Public Service Tax - Water	314300	1,132,032	1,177,090	1,580,000	1,501,000	1,546,030	1,592,411	1,640,183	1,689,389
Public Service Tax - Gas	314400	724,481	771,770	686,889	652,545	672,121	692,285	713,053	734,445
Public Service Tax - Fuel Oil	314700	1,038	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Public Service Tax - 2% Discount	314999	(30,070)	(27,075)	(30,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
DOT-Reimbursement Route 27	343913	4,306	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	(150)	28,500	-	-	-	-	-	-
Coe's Landing Park	347201	119,490	114,000	113,600	107,920	112,237	116,726	121,395	126,251
Animal Control	351310	412	-	-	-	-	-	-	-
Education									
Pool Interest Allocation	361111	9,018	26,686	49,600	47,120	48,062	49,024	50,004	51,004
Contributions And Donations	366000	43,002	-	-	-	-	-	-	-
Transfer From Fund 352	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues		9,318,063	10,111,907	10,633,681	10,127,284	10,417,312	10,716,075	11,023,834	11,340,866
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Animal Control	201-562	1,788,393	1,965,482	2,024,984	2,033,099	2,096,496	2,162,347	2,230,740	2,301,795
Parks and Recreation Services	436-572	3,310,061	3,959,814	4,289,754	4,322,072	4,410,303	4,513,359	4,642,724	4,749,219
MIS Automation - Animal Control	470-562	3,860	3,935	3,809	3,809	3,809	3,809	3,809	3,809
MIS Automation - Parks and Recreation	470-572	19,130	19,365	20,582	20,582	20,582	20,582	20,582	20,582
Municipal Services - Risk	495-572	36,457	39,585	47,731	47,731	47,964	48,199	48,436	48,436
Indirect Costs - Municipal Services (Animal Control)	499-562	229,000	252,000	273,000	273,000	281,000	290,000	298,000	307,000
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	649,000	746,000	858,000	858,000	884,000	910,000	938,000	966,000
Payment to City- Parks & Recreation	838-572	1,568,268	1,634,919	1,704,403	1,704,403	1,776,840	1,852,356	1,852,356	1,852,356
Transfers	950-581	1,792,840	1,490,807	905,021	864,588	896,318	915,423	989,187	1,091,669
Total Appropriations		9,397,009	10,111,907	10,127,284	10,127,284	10,417,312	10,716,075	11,023,834	11,340,866
Revenues Less Appropriations		(78,945)	-	506,397	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

Notes:

For FY 2024, Public Services Tax (PST) revenues are projected to remain level with a modest \$29,523 increase. With more residents at home using utilities, the PST was not affected by COVID stay-at-home orders like other sources of revenue such as gas taxes and tourism taxes. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was reduced by \$417,600 from the previous fiscal year (\$1.03 million in FY 2023 to \$614,622 in FY 2023). This is part of the total \$6.7 million general revenue transfer to the capital fund. The remaining transfer is from the General Fund.

As part of the Sales Tax Extension, \$500,000 was approved to be used to maintain parks constructed with previous local infrastructure sales tax dollars. This is a level transfer from the Sales Tax Extension JPA Fund (Fund 352) that will occur until 2039.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Fire Rescue Services (145)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Fire Service Fee - City Billing	325201	5,957,661	5,611,352	7,754,177	7,366,468	7,476,965	7,589,120	7,702,956	7,818,501
Fire Service Fee	325202	2,950,590	3,025,378	3,884,163	3,689,955	3,745,304	3,801,484	3,858,506	3,916,384
Delinquent Fees	325203	6,634	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	44,041	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(254,819)	-	-	-	-	-	-	-
Transfer From Fund 126	381126	1,400,000	1,600,000	-	-	-	-	-	-
Total Revenues		10,586,586	10,719,209	12,120,819	11,538,902	11,704,748	11,873,083	12,043,941	12,217,364
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
VFD Fire Services - Risk	495-552	330	854	948	948	948	948	948	948
Indirect Costs - Fire Services	499-522	36,000	41,000	47,000	47,000	48,000	50,000	51,000	53,000
Tax Collector	513-586	59,155	61,197	74,116	74,116	75,049	75,049	75,049	75,049
Fire Services Payment	838-522	10,207,895	10,079,634	10,871,797	10,871,797	11,035,576	11,201,773	11,371,489	11,542,766
Volunteer Fire Department	843-522	216,788	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	879,726	54,045	62,562	62,562	62,696	62,834	62,976	63,122
Total Appropriations		11,399,893	10,719,209	11,538,902	11,538,902	11,704,748	11,873,083	12,043,941	12,217,364
Revenues Less Appropriations		(813,308)	-	581,917	-	-	-	-	-

Notes:

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

Most of the revenue increase is related to the implementation of the new fire services fee to adequately fund the County's share of the Fire Department as approved 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.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Tourism (160)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Tourist Development (4 Cents)	312100	6,119,992	5,230,434	6,795,820	6,456,029	6,649,710	6,849,201	7,054,677	7,266,318
Tourist Development (1 Cent)	312110	1,529,992	1,307,609	1,699,440	1,614,468	1,646,757	1,679,693	1,713,286	1,747,552
COT Capital Reimbursement	337304	134,535	-	-	-	-	-	-	-
Pool Interest Allocation	361111	71,923	56,753	188,200	178,790	182,366	186,013	189,733	193,528
Net Incr(decr) In Fmv Of Investment	361300	(387,471)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	2,894	-	-	-	-	-	-	-
Merchandise Sales	365000	7,165	5,730	6,323	6,007	6,188	6,375	6,565	6,762
Special Event Grant Reimbursements	366500	-	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Other Miscellaneous Revenue	369900	41,146	33,533	35,211	33,450	33,450	33,450	33,450	33,450
Appropriated Fund Balance	399900	-	253,645	16,594	16,594	52,108	17,604	18,142	18,684
Total Revenues		7,520,177	6,900,204	8,754,088	8,317,838	8,583,079	8,784,836	9,028,353	9,278,794
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Tourism Development Building	086065-552	2,140,036	-	-	-	-	-	-	-
Administration	301-552	554,270	671,166	756,487	761,562	774,444	788,746	800,952	813,640
Advertising	302-552	1,269,928	1,270,000	1,750,000	1,750,000	1,600,000	1,500,000	1,500,000	1,500,000
Marketing	303-552	1,698,019	2,661,828	3,153,692	3,165,211	3,526,354	3,447,132	3,450,262	3,479,912
Special Projects	304-552	508,954	700,000	700,000	700,000	700,000	700,000	700,000	700,000
MIS Automation - Tourism	470-552	8,560	8,935	8,151	8,151	8,151	8,151	8,151	8,151
Tourism - Risk	495-552	6,432	6,666	6,922	6,922	6,993	7,065	7,136	7,136
Indirect Costs - Tourism	499-552	238,000	274,000	283,000	283,000	291,000	306,000	321,000	337,000
Council on Culture & Arts (COCA)	888-573	1,529,997	1,307,609	1,614,468	1,614,468	1,646,757	1,679,693	1,713,286	1,747,552
Transfers	950-581	250,000	-	28,524	28,524	29,380	30,261	31,169	32,104
Budgeted Reserves - Tourism Development	990-599	-	-	-	-	-	317,788	496,397	653,299
Total Appropriations		8,204,196	6,900,204	8,301,244	8,317,838	8,583,079	8,784,836	9,028,353	9,278,794
Revenues Less Appropriations		(684,019)	-	452,844	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

Notes:

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

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.

Expenditure increases reflect more funds for the COCA cultural grant programs, 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.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

 County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	40	500	526	500	500	500	500	500
Other Interest Earnings	361390	11,061	9,100	6,000	5,700	5,700	1,676	1,006	1,006
Special Assessments	363000	88,980	91,400	140,982	133,933	136,233	70,933	71,333	59,733
Total Revenues		100,081	101,000	147,508	140,133	142,433	73,109	72,839	61,239
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Tax Collector	513-586	1,788	4,959	4,550	4,550	4,449	942	942	942
Transfers	950-581	95,400	96,041	135,583	135,583	137,984	72,167	71,897	60,297
Total Appropriations		97,188	101,000	140,133	140,133	142,433	73,109	72,839	61,239
Revenues Less Appropriations		2,893	-	7,375	-	-	-	-	-

Notes:

The increase in revenue for this fund is associated with the Tower Oaks paving special assessment being levied for the first time in FY 2024. Outyear revenues will continue to see a decline in revenue as previous special assessments are paid in full.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Special Assessment - Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with the special assessment levied on property owners to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system. These assessments are collected and remitted to the City of Tallahassee in accordance with interlocal agreements with the City of Tallahassee. Areas include Killearn Lakes Units I and II completed in October 2006 and each parcel within Units I and II is levied at \$179.43. Annawood subdivision was completed in 2022 and is levied on eight units.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Pool Interest Allocation	361111	2,568	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	228,120	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Special Assessment - Annawood Sewer	363231	-	-	7,796	7,406	7,406	7,406	7,406	7,406
Total Revenues		230,688	237,500	257,796	244,906	244,906	244,906	244,906	244,906
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Tax Collector	513-586	4,451	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Payment to City - Sewer Services	838-535	223,669	232,500	239,906	239,906	239,906	239,906	239,906	239,906
Total Appropriations		228,120	237,500	244,906	244,906	244,906	244,906	244,906	244,906
Revenues Less Appropriations		2,568	-	12,890	-	-	-	-	-

Notes:

The increase in revenue for this fund is associated with the Belair-Annawood sewer special assessment being levied for the first time in FY 2024.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

 County Government Annex (165)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Parking Facilities	344500	98,034	176,532	87,000	82,650	58,900	48,925	49,400	41,325
Pool Interest Allocation	361111	13,964	23,646	82,500	78,375	79,943	81,541	83,172	84,836
Interest Income - Other	361120	59,589	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(79,123)	-	-	-	-	-	-	-
Rents And Royalties	362000	1,235,481	651,422	1,443,000	1,370,850	913,900	489,250	463,125	427,025
Other Miscellaneous Revenue	369900	98,005	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	169,634	-	-	342,491	501,675	526,490	659,057
Total Revenues		1,425,951	1,021,234	1,612,500	1,531,875	1,395,234	1,121,391	1,122,187	1,212,243
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
County Government Annex	086025-519	64,322	150,000	565,737	565,737	401,195	101,511	76,557	138,905
County Government Annex	154-519	466,203	597,295	609,474	609,474	628,017	645,248	661,129	678,709
County Government Annex - Risk	495-519	36,349	41,702	54,218	54,218	54,223	54,229	54,236	54,236
Indirect Costs - County Government Annex	499-519	24,000	24,000	24,000	24,000	25,000	25,000	26,000	27,000
Transfers	950-581	255,550	208,237	278,446	278,446	286,799	295,403	304,265	313,393
Total Appropriations		846,424	1,021,234	1,531,875	1,531,875	1,395,234	1,121,391	1,122,187	1,212,243
Revenues Less Appropriations		579,527	-	80,625	-	-	-	-	-

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades, and safety improvements at the Leon County Courthouse Annex. Specific project details are in the Capital Improvements Project Section. In addition, FY 2024 and outyear transfers reflect utility payments to the General Fund (001).

The increase in lease revenue is due to the addition of two new leases in FY 2024. The decline in outyears reflects the programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. FY 2025 through FY 2028 reflect the use of accumulated fund balance to support expenditures, however, based on current leasing trends, it is anticipated that leasing revenue will continue to increase. If lease activity does not increase expenditure reductions and/or general revenue support may be needed as fund balance will be near depletion in FY 2028.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Huntington Oaks Plaza (166)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	3,210	-	7,900	7,505	7,656	7,808	7,964	8,124
Interest Income - Other	361120	16,787	-	-	-	-	-	-	-
Rents And Royalties	362000	321,143	320,435	458,225	435,314	375,511	192,874	179,550	154,755
Total Revenues		341,140	320,435	466,125	442,819	383,167	200,682	187,514	162,879
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Huntington Oaks Plaza Bldg Improvement	083002-519	7,807	77,000	158,570	158,570	91,813	-	30,000	-
Huntington Oaks Plaza Operating	155-519	51,189	106,699	111,567	111,567	113,384	115,249	117,157	119,111
Huntington Oaks - Risk	495-519	11,396	13,093	13,083	13,083	13,083	13,083	13,083	13,083
Indirect Costs - Huntington Oaks Plaza	499-519	10,000	12,000	50,000	50,000	52,000	53,000	55,000	56,000
Huntington Oaks Plaza Transfers	950-581	114,630	111,643	109,599	109,599	112,887	116,274	119,762	123,355
Total Appropriations		195,022	320,435	442,819	442,819	383,167	297,606	335,002	311,549
Revenues Less Appropriations		146,118	-	23,306	-	-	(96,924)	(147,488)	(148,670)

Notes:

FY 2024 and FY 2025 reflect a steady level of anticipated rents to support operating expenditures. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

The decline in outyear lease revenue is due to programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active; however, based on current leasing trends, it is anticipated that leasing revenue will continue to increase. If lease activity does not increase expenditure reductions and/or general revenue support may be needed starting in FY 2026.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» 2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfer From Fund 126	381126	3,270,062	3,271,593	3,269,753	3,269,753	3,270,583	-	-	-
Total Revenues		3,270,062	3,271,593	3,269,753	3,269,753	3,270,583	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
2014 Debt Series	979-582	3,270,062	3,271,593	3,269,753	3,269,753	3,270,583	-	-	-
Total Appropriations		3,270,062	3,271,593	3,269,753	3,269,753	3,270,583	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

At the April 26, 2017 workshop, the Board approved the refinancing of a FY 2014 bank loan which saved \$489,075 over the life of the loan.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
COT Capital	337304	130,000	130,000	130,000	130,000	130,000	35,890	-	-
Reimbursement									
Transfer From Fund 126	381126	127,731	127,689	127,645	127,645	127,601	35,891	-	-
Total Revenues		257,731	257,689	257,645	257,645	257,601	71,781	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Bond Series 2020	979-582	257,731	257,689	257,645	257,645	257,601	71,781	-	-
Total Appropriations		257,731	257,689	257,645	257,645	257,601	71,781	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Supervisor of Elections Building (224)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfer From Fund 126	381126	354,083	419,905	418,893	418,893	417,788	421,590	420,208	418,733
Total Revenues		354,083	419,905	418,893	418,893	417,788	421,590	420,208	418,733
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Bond Series 2021	979-582	354,083	419,905	418,893	418,893	417,788	421,590	420,208	418,733
Total Appropriations		354,083	419,905	418,893	418,893	417,788	421,590	420,208	418,733
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» ESCO Lease (225)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfer From Fund 001	381001	660,414	680,226	700,633	700,633	721,652	743,302	765,601	788,569
Transfer From Fund 126	381126	542,050	575,421	557,404	557,404	533,467	513,590	492,713	465,858
Total Revenues		1,202,464	1,255,647	1,258,037	1,258,037	1,255,119	1,256,892	1,258,314	1,254,427
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
ESCO Lease	977-582	1,202,464	1,255,647	1,258,037	1,258,037	1,255,119	1,256,892	1,258,314	1,254,427
Total Appropriations		1,202,464	1,255,647	1,258,037	1,258,037	1,255,119	1,256,892	1,258,314	1,254,427
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The ESCO Lease Fund (225) was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2024 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» 800 MHz Radios (226)

Fund Type: Debt Service

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Transfer From Fund	381126	-	510,688	512,862	512,862	511,734	510,542	509,286	512,965
	Total Revenues	-	510,688	512,862	512,862	511,734	510,542	509,286	512,965
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
800 MHz Radios	949-582	-	510,688	512,862	512,862	511,734	510,542	509,286	512,965
	Total Appropriations	-	510,688	512,862	512,862	511,734	510,542	509,286	512,965
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Capital Improvements (305)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Pool Interest Allocation	361111	204,875	146,352	53,220	50,559	51,570	52,602	53,654	54,727
Net Incr(decr) In Fmv Of Investment	361300	(1,254,197)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,609,520	7,147,360	6,090,400	6,090,400	12,907,947	17,969,608	18,720,410	16,839,584
Transfer From Fund 120	381120	37,500	-	-	-	-	-	-	-
Transfer From Fund 137	381137	5,840,406	318,090	-	-	-	-	-	-
Transfer From Fund 140	381140	1,390,480	1,032,222	614,622	614,622	638,853	650,234	716,042	810,330
Transfer From Fund 160	381160	250,000	-	-	-	-	-	-	-
Transfer From Fund 352	381352	2,125,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	6,965,810	-	-	-
Total Revenues		12,203,584	8,644,024	6,758,242	6,755,581	20,564,180	18,672,444	19,490,106	17,704,641
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
General Vehicle & Equipment Replacement	026003-519	330,675	-	1,021,000	-	598,000	722,859	935,425	704,386
Stormwater Vehicle & Equipment Replacement	026004-538	13,919	-	925,000	-	1,024,520	1,011,000	1,250,425	1,081,500
Fleet Management Shop Equipment	026010-519	-	46,000	18,700	18,700	45,000	37,000	-	-
General Government New Vehicle Requests	026018-519	101,265	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	582,918	100,000	500,000	-	-	500,000	500,000	500,000
Pedrick Road Pond Walking Trail	045007-572	13,249	-	-	-	-	-	-	-
Parks Capital Maintenance	046001-572	682,700	425,000	1,320,000	-	1,085,000	980,000	850,000	850,000
Playground Equipment Replacement	046006-572	386,483	611,000	250,000	-	-	-	-	-
New Vehicles and Equipment for Parks/Greenways	046007-572	155,806	-	55,000	-	-	-	-	-
Greenways Capital Maintenance	046009-572	251,549	300,000	435,000	-	600,000	340,000	450,000	450,000
Dog Parks - Unincorporated Area	046013-572	-	-	-	-	75,000	-	-	-
Chaires Park	046014-572	1,355,675	-	-	-	-	-	-	-
Boat Landing Improvements and Renovations	047002-572	418,509	-	-	-	-	-	-	-
N. Florida Fairgrounds Milling and Resurfacing	051009-541	-	-	220,000	-	220,000	-	-	-
Stormwater and Transportation Improvements	056010-541	12,233	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
2/3rds Tower Oaks Private Road Paving	057917-541	608,928	-	-	-	-	-	-	-
Lake Henrietta Renovation	061001-538	-	400,000	-	-	-	-	-	-
Woodville Sewer Project	062003-535	179,869	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	248,193	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	-	-	800,000	-	-	-	-	-
Stormwater Pond Repairs	066026-538	48,050	460,000	400,000	100,000	400,000	100,000	100,000	100,000
Stormwater Infrastructure Preventative Maintenance	067006-538	454,309	-	-	-	-	-	-	-
Financial Hardware and Software	076001-519	47,080	64,000	44,570	284,570	95,157	95,762	96,385	50,000
Supervisor of Elections Technology	076005-519	74,678	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure Geographic	076008-519	(147,844)	550,000	625,000	705,000	667,780	669,813	451,908	124,065
Information Systems Library Services	076009-539	285,985	337,000	1,154,318	349,000	359,000	380,000	440,000	440,000
Technology Permit & Enforcement Tracking System	076011-571	234,151	318,030	350,030	325,030	255,030	255,030	245,030	245,030
Technology In Chambers	076015-537	381,945	336,000	281,800	324,300	295,890	310,685	325,669	328,852
Courtroom Technology	076022-519	-	122,400	122,760	50,000	50,000	50,000	50,000	50,000
User Computer Upgrades	076023-519	108,016	131,320	242,320	233,781	220,575	205,575	205,575	110,000
Mobile Devices	076024-519	177,805	100,000	300,000	350,000	450,000	450,000	450,000	450,000
State Attorney Technology	076042-519	39,724	90,914	91,391	-	91,883	92,389	92,911	93,448
State Attorney Technology	076047-519	148,838	138,860	163,415	166,200	168,795	171,468	174,221	177,056
State Attorney Technology	076047-713	-	-	1,800	-	-	-	-	-
Public Defender Technology	076051-519	70,801	95,500	165,500	125,500	102,500	102,500	102,500	102,500
Geographic Information Systems	076060-539	312,759	298,500	298,500	298,500	298,500	298,500	298,500	298,500
Incremental Basemap Update									
Records Management	076061-519	-	205,000	135,000	160,000	187,550	191,677	195,927	200,304
E-Filing System for Court Documents	076063-519	3,248	125,000	125,000	-	125,000	125,000	125,000	125,000
Justice Information System (JIS) Upgrade	076065-519	-	50,000	1,000,000	250,000	1,000,000	1,000,000	1,000,000	1,000,000
Large Application Upgrades	076066-519	-	50,000	110,000	110,000	115,000	120,000	250,000	250,000
Remote Server Center (RSC) Improvements	076067-519	-	25,750	26,253	-	-	-	-	-
Public Safety Complex Technology	076069-529	-	-	-	450,000	600,000	600,000	600,000	600,000
Courtroom Minor Renovations	086007-519	106,192	60,000	75,000	75,000	75,000	75,000	75,000	75,000
Architectural & Engineering Services	086011-519	20,492	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Courthouse Security	086016-519	66,617	35,000	35,000	35,000	35,000	35,000	35,000	35,000

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Common Area Furnishings	086017-519	4,772	55,000	55,000	55,000	55,000	55,000	55,000	55,000
County Government Annex	086025-519	-	-	50,000	-	-	-	-	-
Courthouse Renovations	086027-519	110,886	130,000	90,000	90,000	165,000	40,000	40,000	40,000
Sheriff Facilities Capital Maintenance	086031-523	1,850,131	-	3,216,950	-	4,730,000	3,985,000	3,060,630	2,805,000
Medical Examiner Facility	086067-527	-	60,000	-	-	-	-	-	-
Building Roofing Repairs and Replacements	086076-519	163,647	997,190	86,817	-	425,000	100,000	175,000	175,000
Building Mechanical Repairs and Replacements	086077-519	1,035,933	536,000	741,000	-	791,000	786,000	1,500,000	1,506,000
Building Infrastructure Improvements	086078-519	459,888	438,060	1,035,000	785,000	1,100,000	1,662,800	1,795,000	1,795,000
Building General Maintenance and Renovations	086079-519	338,085	425,000	1,657,000	-	1,670,000	546,386	1,800,000	1,500,000
Solar Arrays on County Buildings	086081-519	-	50,000	50,000	50,000	80,000	80,000	50,000	50,000
ESCO Capital Improvements	086083-519	532,264	-	-	-	-	-	-	-
Essential Libraries Initiative	086085-571	105,314	-	500,000	500,000	1,000,000	1,000,000	500,000	-
Serenity Cemetery Expansion	091002-519	-	-	190,000	-	-	190,000	-	190,000
Public Safety Complex Voting Equipment Replacement	096016-529	309,579	330,000	905,000	755,000	1,150,000	1,150,000	1,000,000	1,000,000
	096028-513	-	37,500	-	-	48,000	48,000	105,000	38,000
Transfers	950-581	150,000	-	-	-	-	-	-	-
Total Appropriations		12,835,314	8,644,024	19,979,124	6,755,581	20,564,180	18,672,444	19,490,106	17,704,641
Revenues Less Appropriations		(631,731)	-	(13,220,882)	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

Notes:

The FY 2024 – FY 2028 Capital Improvement Plan is primarily focused on maintaining the County’s infrastructure of buildings, roads, stormwater system, parks, information technology and fleet. In FY 2021, as part of the budget balancing strategies implemented in response to revenue losses associated with the COVID-19 pandemic, capital improvement projects were reduced or deferred. This allowed for the reduction in the general revenue transfer to the Capital Improvement Fund (305) from \$7.3 million in FY 2020 to \$5.0 million in FY 2021 and FY 2022; however, the FY 2023 transfer increased to \$8.18 million.

The FY 2024 general capital improvement program is \$6.8 million. In FY 2021, Leon County received \$57.02 million in America Recovery Plan Act (ARPA) funding which allowed for local governments to use a portion on revenue loss recovery. \$3.6 million of this funding was allocated to the Capital Fund for FY 2022, \$6.16 million in FY 2023, and another \$2.15 million for FY 2024. Using these remaining \$2.15 million in ARPA funds offsets the need to increase the general revenue transfer to capital, resulting in a reduction in the FY 2024 transfer to \$6.7 million.

A review of fund reserves in FY 2023 indicated that the County had \$11.8 million in available general revenue fund balances above the policy minimums that were available to support the capital program for the next two to three years. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the \$2.15 million in ARPA funding and the \$11.8 million in fund balances were appropriated in FY 2023. This funding will support projects associated with the purchase of County vehicles and heavy equipment, building improvements, Sheriff Facilities improvements, and stormwater infrastructure and park facility improvements.

For FY 2024, additional funding is allocated for IT infrastructure, improvements to critical facilities including the Public Safety Complex, and the Essential Libraries Strategic Initiative. The Essential Library Initiative is a process of re-envisioning the Leon County Public Library System to address the changing needs of residents and trends in library use. These funds are for space improvements to the Main Library.

FY 2025 shows the appropriation of the remaining fund balance reserves to assist in balancing the budget. Outyears reflect revenues returning to normal growth and the general revenue transfer increasing to \$18 million by FY 2027.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Transportation Improvements (306)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	93,581	-	55,200	52,440	53,489	54,559	55,650	56,763
Net Incr(decr) In Fmv Of Investment	361300	(532,625)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	2	-	-	-	-	-	-	-
Transfer From Fund 106	381106	2,016,170	2,843,222	414,016	414,016	4,126,474	4,154,989	4,161,243	4,276,142
Appropriated Fund Balance	399900	-	-	1,449,890	1,449,890	-	-	-	-
Total Revenues		1,577,128	2,843,222	1,919,106	1,916,346	4,179,963	4,209,548	4,216,893	4,332,905
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Public Works Vehicle & Equipment Replacement	026005-541	188,475	-	1,723,000	-	1,663,000	1,560,000	1,634,000	1,715,700
Arterial & Collector Roads Pavement Markings	026015-541	251,062	135,200	135,200	135,200	135,200	135,200	135,200	135,200
New Public Works Vehicles & Equipment	026022-541	-	101,340	62,840	-	-	-	-	-
Baum Road Drainage Improvement	054011-541	35,811	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	50,000	-	-	100,000	-	-
Stormwater and Transportation Improvements	056010-541	539,511	-	-	-	-	-	-	-
Public Works Design and Engineering Services	056011-541	10,370	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	78,803	1,418,682	1,449,890	1,449,890	1,481,763	1,514,348	1,547,693	1,582,005
Intersection & Safety Improvements	057001-541	5,402	-	-	-	-	-	-	-
Maylor Road Stormwater Improvements	065005-538	78,004	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	560,368	1,088,000	1,733,000	231,256	800,000	800,000	800,000	800,000
Total Appropriations		1,747,806	2,843,222	5,253,930	1,916,346	4,179,963	4,209,548	4,216,893	4,332,905
Revenues Less Appropriations		(170,678)	-	(3,334,824)	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

Notes:

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to COVID and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects in FY 2022.

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

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. As a result, the transfer to the Transportation Capital Fund decreased from \$2.8 million in FY 2023 to \$414,016. The remaining fund balance reserves are appropriated in FY 2024 to support the sidewalk program.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Sales Tax (308)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	35,141	48,564	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(197,536)	-	-	-	-	-	-	-
Total Revenues		(162,395)	48,564	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Intersection & Safety Improvements	057001-541	205,657	-	-	-	-	-	-	-
Sheriff Facilities Capital Maintenance	086031-523	-	48,564	49,050	-	-	-	-	-
Total Appropriations		205,657	48,564	49,050	-	-	-	-	-
Revenues Less Appropriations		(368,052)	-	(49,050)	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. On November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. In FY 2020, two new funds (351 and 352) were established for the new sales tax extension that went into effect on January 1, 2020. Previous projects assigned to this fund were moved to Fund 351. This fund is still open due to the accumulated funds in the intersection and safety improvement project and maintenance needs at the Sheriff Facilities.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Sales Tax - Extension (309)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
BP2000 JPA Revenue	343916	81,958	-	-	-	-	-	-	-
Pool Interest Allocation	361111	14,037	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(78,173)	-	-	-	-	-	-	-
Total Revenues		17,822	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Fred George Park	043007-572	18,916	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	303,053	-	-	-	-	-	-	-
Sidewalk Program	056013-541	(7,141)	-	-	-	-	-	-	-
Lexington Pond Retrofit	063005-538	81,958	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-541	7,141	-	-	-	-	-	-	-
Total Appropriations		403,927	-	-	-	-	-	-	-
Revenues Less Appropriations		(386,105)	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» ESCO 2020 (323)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Debt Proceeds	384100	2,599,223	-	-	-	-	-	-	-
Total Revenues		2,599,223	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
ESCO Capital Improvements	086083-519	2,599,223	-	-	-	-	-	-	-
Total Appropriations		2,599,223	-	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Supervisor of Elections Building (324)

Fund Type: Capital Projects

The Supervisor of Elections Capital Project Fund was established to account for capital expenditures related to the renovations of the Supervisor of Elections Voting Operations Center building. A companion debt service fund (Fund 224) was established to fund the debt service for this capital financing loan.

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	7,298	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(5,731)	-	-	-	-	-	-	-
Total Revenues		1,567	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
SOE Building Improvements	086084-519	1,514,629	-	-	-	-	-	-	-
Total Appropriations		1,514,629	-	-	-	-	-	-	-
Revenues Less Appropriations		(1,513,061)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» 800 MHz Radios (326)

Fund Type: Capital Projects

The 800 MHz Capital Project Fund was established to account for capital expenditures associated with the replacement of the County's 800 MHz radios. A companion debt service fund (Fund 226) was established to fund the debt service for this capital financing loan.

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	6,051	-	-	-	-	-	-	-
Transfer From Fund 135	381135	1,169,069	-	-	-	-	-	-	-
Transfer From Fund 145	381145	827,986	-	-	-	-	-	-	-
Debt Proceeds	384100	3,400,000	-	-	-	-	-	-	-
Total Revenues		5,403,106	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
800 MHz Radios Capital	096030-519	5,397,055	-	-	-	-	-	-	-
Total Appropriations		5,397,055	-	-	-	-	-	-	-
Revenues Less Appropriations		6,051	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» 9-1-1 Capital Projects (330)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Pool Interest Allocation	361111	37,137	51,139	55,000	52,250	53,295	54,361	55,448	56,557
Net Incr(decr) In Fmv Of Investment	361300	(212,108)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	1	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	33,446	69,782	69,782	423,823	395,078	366,542	336,163
Total Revenues		(174,970)	84,585	124,782	122,032	477,118	449,439	421,990	392,720
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Transfers	950-581	37,576	84,585	117,161	122,032	477,118	449,439	421,990	392,720
Total Appropriations		37,576	84,585	117,161	122,032	477,118	449,439	421,990	392,720
Revenues Less Appropriations		(212,546)	-	7,621	-	-	-	-	-

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2024 and outyear transfers reflect support for maintenance of equipment for the E-911 System. Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year-end to the capital fund for future expenditure on capital upgrades.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
1 Cent Sales Tax	312600	5,947,837	5,190,800	6,447,000	6,124,650	6,308,950	6,498,000	6,692,750	6,894,150
LIFE Revenue	312601	59,439	-	-	-	-	-	-	-
Pool Interest Allocation	361111	61,167	20,900	204,900	194,655	198,548	202,519	206,569	210,701
Net Incr(decr) In Fmv Of Investment	361300	(377,622)	-	-	-	-	-	-	-
Total Revenues		5,690,820	5,211,700	6,651,900	6,319,305	6,507,498	6,700,519	6,899,319	7,104,851
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Open Graded Cold Mix Main/Resurfacing	026006-541	-	161,632	159,968	159,968	215,605	215,605	215,605	215,605
DOT Old Bainbridge Road @ CC NW	053011-541	-	701,500	-	-	-	-	-	-
Arterial/Collect/Local Road Resurfacing	056001-541	2,111,675	4,348,568	5,007,741	5,959,337	6,041,893	6,234,914	6,433,714	6,639,246
Intersection and Safety Improvement	057001-541	-	-	200,000	200,000	250,000	250,000	250,000	250,000
Total Appropriations		2,111,675	5,211,700	5,367,709	6,319,305	6,507,498	6,700,519	6,899,319	7,104,851
Revenues Less Appropriations		3,579,146	-	1,284,191	-	-	-	-	-

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The FY 2024 revenue estimates reflect sales tax collections growing from FY 2022 and FY 2023 as the economy continues to rebound and consumer spending increases. Outyear projections reflect slower economic growth as consumer spending returns to more normal levels.

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Fund Type: Capital Projects

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
LIFE Revenue	312601	1,130,129	1,038,160	1,288,000	1,223,600	1,260,460	1,298,270	1,337,220	1,377,310
BP2000 JPA Revenue	343916	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000
Pool Interest Allocation	361111	39,939	-	65,000	61,750	62,985	64,245	65,530	66,840
Net Incr(decr) In Fmv Of Investment	361300	(243,752)	-	-	-	-	-	-	-
Total Revenues		4,801,315	4,913,160	5,228,000	5,160,350	5,198,445	5,237,515	5,277,750	5,319,150
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Sidewalk Program	056013-541	52	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
BluePrint 2020 Water Quality and Stormwater	067003-538	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
L.I.F.E. Rural Road Safety Stabilization	091003-541	203,035	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L.I.F.E. Miccosukee Sense of Place	091004-519	166,972	338,053	259,320	258,600	-	-	-	-
L.I.F.E. Street Lighting	091005-541	30,180	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Transportation Safety & Neighborhood Enhancements	091006-541	-	-	-	275,000	275,000	275,000	275,000	275,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	109,383	185,000	185,000	185,000	185,000	185,000	185,000	185,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	290,107	275,000	-	295,460	333,270	302,220	412,310
L.I.F.E. Recreational Amenities	091010-572	45,970	-	125,000	341,750	342,985	344,245	415,530	346,840
Transfers	950-581	2,625,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Appropriations		3,180,591	4,913,160	4,944,320	5,160,350	5,198,445	5,237,515	5,277,750	5,319,150
Revenues Less Appropriations		1,620,724	-	283,680	-	-	-	-	-

Notes:

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

For FY 2024, Sales Tax Extension revenue estimates continues to show a rebound from the reductions due to the impacts the COVID pandemic had on consumer spending. As consumer spending returns to more normal levels, outyear projections reflect slower economic growth. The Blueprint JPA revenue is consistent in FY 2024 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2024 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, Transportation Safety and Neighborhood Enhancements, Boat Landing, and Recreational Amenities). 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.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»»» Solid Waste (401)

Fund Type: Enterprise

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Solid Waste	313700	443,916	317,775	447,023	424,672	437,412	450,534	464,050	477,972
Waste Disposal Special Assessment	319150	1,530,146	1,531,297	1,639,680	1,557,696	1,604,427	1,652,560	1,702,136	1,753,201
Delinquent Assessments 2013	319213	-	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	202	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	85	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	156	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	508	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	(51)	-	-	-	-	-	-	-
Delinquent Assessments	319219	603	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	1,833	-	-	-	-	-	-	-
Operating Income - Class I	343410	(21,398)	-	-	-	-	-	-	-
Transfer Station Receipts	343411	9,814,069	9,006,923	11,592,075	11,012,471	11,342,845	11,683,131	12,033,625	12,394,633
Marpan Administrative Fee	343412	-	950	1,000	950	950	950	950	950
Marpan Class III Residuals	343413	1,314,045	1,276,325	1,725,232	1,638,970	1,688,140	1,738,784	1,790,947	1,844,676
Operating Income - Tires	343415	37,078	75,525	72,880	69,236	69,928	70,628	71,334	72,047
Operating Income - Electronics	343416	-	1,900	500	475	475	475	475	475
Operating Income - Yard Trash Clean	343417	52,321	74,243	52,739	50,102	51,605	53,153	54,748	56,390
Operating Income - Yard Trash	343418	31,354	54,150	34,000	32,300	32,300	32,300	32,300	32,300
Operating Income - Landfill Yard Trash Bagged	343420	226	428	375	356	356	356	356	356
Resource Recovery (metals, etc)	343451	(48,968)	-	-	-	-	-	-	-
Hazardous Waste	343453	72,259	49,685	52,000	49,400	50,882	52,408	68,131	70,175
Recycling Promotional Services	343461	60,464	31,858	35,000	33,250	33,250	33,250	33,250	33,250
Interest Income - Investment	361110	83,468	-	-	-	-	-	-	-
Pool Interest Allocation	361111	11,834	137,104	336,200	319,390	325,778	332,293	338,939	345,718
Net Incr(decr) In Fmv Of Investment	361300	(64,817)	-	-	-	-	-	-	-
Rents And Royalties	362000	16,747	12,350	20,000	19,000	19,000	19,000	19,000	19,000
Equipment Buyback	364100	-	104,500	155,000	147,250	9,500	9,500	9,500	9,500
Other Scrap Or Surplus	365900	-	29,545	28,600	27,170	27,442	27,716	27,993	28,273
Transfer From Fund	381126	1,652,329	1,813,555	2,669,757	2,669,757	1,814,778	2,452,294	2,026,369	1,343,169
Total Revenues		14,988,409	14,518,113	18,862,060	18,052,445	17,509,068	18,609,332	18,674,103	18,482,085

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Solid Waste (401)

Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Landfill Improvements	036002-534	28,820	-	-	-	-	-	-	-
Solid Waste Facility	036003-534	274,886	42,500	155,000	5,000	294,000	520,000	421,000	98,000
Heavy Equip. & Vehicle Replacement									
Transfer Station Heavy Equip Replacement	036010-534	125,864	500,000	620,000	775,000	205,000	460,000	400,000	150,000
HHW Collection Center	036019-534	-	-	50,000	-	-	150,000	80,000	-
Transfer Station Improvements	036023-534	361,831	150,852	150,852	550,000	50,000	50,000	50,000	50,000
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	-	214,000	270,000	240,000	110,000	255,000	110,000	400,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	-	-	60,000	70,000	70,000	15,000	70,000	-
Capital Landfill Closure	036043-534	44,306		300,000	-	-	-	-	-
Yard Waste	416-534	257,591	343,776	346,790	348,098	363,055	378,730	392,425	404,327
Rural Waste Service Centers	437-534	809,240	783,563	821,320	829,282	848,538	868,605	889,354	910,815
Transfer Station Operations	441-534	11,136,827	10,248,230	12,920,635	12,933,636	13,204,860	13,483,700	13,766,775	13,905,771
Solid Waste Management Facility	442-534	506,535	562,741	596,883	599,782	612,004	624,698	637,888	651,592
Hazardous Waste	443-534	771,821	848,607	878,182	884,053	911,978	940,871	970,777	1,001,647
MIS Automation - Solid Waste Fund	470-534	28,370	25,050	25,490	25,490	25,490	25,490	25,490	25,490
Solid Waste - Risk	495-534	21,434	23,606	24,904	24,904	25,068	25,233	25,400	25,400
Indirect Costs - Solid Waste	499-534	611,000	670,000	668,000	668,000	688,000	709,000	730,000	752,000
Tax Collector	513-586	30,787	36,713	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	97,640	68,475	62,487	62,487	64,362	66,292	68,281	70,330
Total Appropriations		15,106,951	14,518,113	17,962,352	18,052,445	17,509,068	18,609,332	18,674,103	18,482,085
Revenues Less Appropriations		(118,542)	-	899,708	-	-	-	-	-

Notes:

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

The plan allowed for the elimination of the rural waste center collection fees and avoided the need to raise the non-ad valorem assessment. For FY 2021, the plan called for the reallocation of \$1.11 million in debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. This general revenue transfer increased to \$1.65 million and \$1.81 million in FY 2022 and FY 2023, respectively.

For FY 2024, the general revenue transfer increased to \$2.7 million and continues to support recycling, and the rural waste collection centers. The increase in revenue and expenses for the Transfer Station is related to a contractual increase in hauling and disposal rates associated with transferring waste from the transfer station to the regional landfill in Jackson County. FY 2024 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements and Transfer Station Improvements.

As presented to the Board at the June 20, 2023 Budget Workshop, the \$40 non-ad valorem assessment no longer pays the full cost of disposing of solid waste or operating the rural waste service centers. To ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a solid waste fee study is intended to be conducted in FY 2025 and considered as part of the FY 2026 budget process.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Insurance Service (501)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Pool Interest Allocation	361111	47,868	27,466	18,000	17,100	17,442	17,791	18,147	18,510
Net Incr(decr) In Fmv Of Investment	361300	(18,165)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	238,448	-	-	-	-	-	-	-
Transfer From Fund 106	381106	150,000	-	-	-	-	-	-	-
Transfer From Fund 110	381110	610,000	-	-	-	-	-	-	-
Transfer From Fund 135	381135	200,000	-	-	-	-	-	-	-
Transfer From Fund 145	381145	48,900	49,800	58,100	58,100	58,100	58,100	58,100	58,100
Vehicle Insurance	396100	434,446	475,117	561,009	561,009	566,619	572,287	578,009	583,788
General Liability	396200	645,693	672,313	724,764	724,764	732,012	739,332	746,725	754,192
Aviation Insurance	396300	71,554	86,100	85,000	85,000	85,850	86,709	87,576	88,451
Property Insurance	396400	839,260	839,415	1,061,494	1,061,494	1,072,109	1,082,830	1,093,658	1,104,595
Workers Compensation Insurance	396600	2,827,102	3,522,823	3,562,071	3,562,071	3,597,734	3,633,752	3,670,131	3,706,877
Total Revenues		6,095,106	5,673,034	6,070,438	6,069,538	6,129,866	6,190,801	6,252,346	6,314,513
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Risk Management	132-513	197,098	221,273	231,485	233,495	238,359	243,334	248,483	253,809
MIS Automation-Risk Fund	470-513	205	205	225	225	225	225	225	225
Enterprise Fund Fixed Asset Allocation	494-596	(407,483)	-	-	-	-	-	-	-
Insurance Service - Risk	495-596	536	556	582	582	587	593	600	600
Indirect Costs - Insurance Service	499-596	34,000	36,000	52,000	52,000	54,000	55,000	57,000	59,000
Workers' Comp Risk Management	821-596	5,613,397	5,415,000	5,783,236	5,783,236	5,836,695	5,891,649	5,946,038	6,000,879
Total Appropriations		5,437,753	5,673,034	6,067,618	6,069,538	6,129,866	6,190,801	6,252,346	6,314,513
Revenues Less Appropriations		657,353	-	2,820	-	-	-	-	-

Notes:

The FY 2024 insurance budget reflects an increase to properly fund the County's insurance premium coverages for property and general liability. Leon County continues to have an aggressive safety and risk avoidance program, which has resulted in reduced workers compensation costs for Leon County Government in FY 2024. This reduction is offset by an increase in workers compensation claims for the Sheriff.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Communications Trust (502)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Departmental Billings	394000	910,596	921,197	977,040	977,040	980,425	983,844	987,297	990,784
Departmental Billings - MIS Automation	394200	567,276	598,052	618,702	618,702	624,889	631,138	637,450	643,824
Total Revenues		1,477,872	1,519,249	1,595,742	1,595,742	1,605,314	1,614,982	1,624,747	1,634,608
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Communications Trust	900-590	1,279,118	1,519,249	1,595,742	1,595,742	1,605,314	1,614,982	1,624,747	1,634,608
Total Appropriations		1,279,118	1,519,249	1,595,742	1,595,742	1,605,314	1,614,982	1,624,747	1,634,608
Revenues Less Appropriations		198,754	-	-	-	-	-	-	-

Notes:

The FY 2024 communications budget reflects an increase in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Motor Pool (505)

Fund Type: Internal Services

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

Revenue Sources	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Departmental Billings - Fleet	394100	2,312,950	1,631,408	1,769,220	1,769,220	1,787,112	1,805,196	1,823,459	1,841,912
Gas And Oil Sales	395100	3,468,137	1,777,075	2,816,880	2,816,880	2,845,049	2,873,499	2,902,234	2,931,257
Total Revenues		5,781,086	3,408,483	4,586,100	4,586,100	4,632,161	4,678,695	4,725,693	4,773,169
Appropriations by Department/Division	Acct #	Actual FY 2022	Adopted FY 2023	Requested FY 2024	Budget FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027	Planned FY 2028
Fleet Maintenance	425-591	4,195,014	3,395,084	4,562,898	4,573,013	4,619,028	4,665,515	4,712,465	4,759,941
MIS Automation - Motor Pool Fund	470-519	2,350	2,850	2,885	2,885	2,885	2,885	2,885	2,885
Fleet Maintenance - Risk	495-591	9,655	10,549	10,202	10,202	10,248	10,295	10,343	10,343
Total Appropriations		4,207,019	3,408,483	4,575,985	4,586,100	4,632,161	4,678,695	4,725,693	4,773,169
Revenues Less Appropriations		1,574,067	-	10,115	-	-	-	-	-

Notes:

The FY 2024 increase in this fund reflects the inflationary growth in the costs 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. 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. This increase is offset by a corresponding reimbursement revenue from the Sheriff.