

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Personnel Services	656,699	717,122	745,082	-	745,082	765,803
Operating	25,805,138	28,370,870	28,881,258	-	28,881,258	29,182,935
Capital Outlay	280,207	150,000	150,000	-	150,000	150,000
Grants-in-Aid	5,016,553	5,193,119	5,559,588	25,000	5,584,588	5,705,930
Budgeted Reserves	-	210,000	1,626,951	-	1,626,951	2,319,474
Total Budgetary Costs	31,758,597	34,641,111	36,962,879	25,000	36,987,879	38,124,142

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Risk Management	(407,191)	-	-	-	-	-
Line Item Funding	190,000	100,000	100,000	-	100,000	-
Fire Control	10,424,682	10,562,113	11,354,276	-	11,354,276	11,518,055
Cost Allocations	-	-	-	-	-	-
Risk Allocations	1,375,026	1,509,839	1,791,481	-	1,791,481	1,798,766
Risk Financing & Workers Comp	5,613,397	5,415,000	5,783,236	-	5,783,236	5,836,695
Communications	3,271,444	3,807,263	3,972,734	-	3,972,734	4,031,278
Budgeted Reserves	64,465	210,000	1,626,951	-	1,626,951	2,319,474
Other Non-Operating	7,836,033	9,604,185	8,529,854	25,000	8,554,854	8,635,310
Consolidated Dispatch Agency (CDA)	3,390,741	3,432,711	3,804,347	-	3,804,347	3,984,564
Total Budget	31,758,597	34,641,111	36,962,879	25,000	36,987,879	38,124,142

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	(134,336)	1,348,482	(265,848)	25,000	(240,848)	(574,033)
060 Supervisor of Elections	44,054	46,815	51,534	-	51,534	51,656
106 Transportation Trust	2,182,255	1,945,817	2,159,040	-	2,159,040	2,220,797
110 Fine and Forfeiture	5,068,325	5,339,368	5,905,237	-	5,905,237	6,127,784
111 Probation Services	669,881	673,980	640,187	-	640,187	658,411
114 Family Law Legal Services	12,900	11,965	10,815	-	10,815	10,819
116 Drug Abuse Trust	-	93,480	98,135	-	98,135	98,135
117 Judicial Programs	3,331	3,416	3,864	-	3,864	3,893
120 Building Inspection	432,446	478,259	473,795	-	473,795	487,940
121 Development Support & Environmental Management Fund	639,364	738,219	838,427	-	838,427	862,631
123 Stormwater Utility	494,011	392,844	436,988	-	436,988	449,237
125 Grants	5,343	88,053	92,328	-	92,328	92,352
130 9-1-1 Emergency Communications	79,000	91,000	105,000	-	105,000	108,000
135 Emergency Medical Services MSTU	1,544,016	1,773,681	3,261,082	-	3,261,082	4,006,454
140 Municipal Service	2,505,715	2,695,804	2,907,525	-	2,907,525	3,014,195
145 Fire Services Fee	10,461,012	10,603,967	11,402,224	-	11,402,224	11,567,003
160 Tourism	252,992	289,601	298,073	-	298,073	306,144
164 Special Assessment - Sewer	223,669	232,500	239,906	-	239,906	239,906
165 County Government Annex	60,349	65,702	78,218	-	78,218	79,223
166 Huntington Oaks Plaza	21,396	25,093	63,083	-	63,083	65,083
401 Solid Waste	660,804	718,656	718,394	-	718,394	738,558
501 Insurance Service	5,240,947	5,451,761	5,836,043	-	5,836,043	5,891,507
502 Communications Trust	1,279,118	1,519,249	1,595,742	-	1,595,742	1,605,314
505 Motor Pool	12,005	13,399	13,087	-	13,087	13,133
Total Revenues	31,758,597	34,641,111	36,962,879	25,000	36,987,879	38,124,142

Staffing Summary	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Other Non-Operating	4.50	4.50	5.50	-	5.50	5.50
Total Full-Time Equivalents (FTE)	4.50	4.50	5.50	-	5.50	5.50

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Line Item Funding Summary

Annually during the budget process (by March 31), staff recommends the amount of funding available for specific outside agencies. For FY 2024, the Board approved the allocation of line item funding as follows:

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

Event Sponsorships

County Tabling at Community Events \$25,000
 Dr. Martin Luther King Celebration \$6,000
 Celebrate America 4th of July Celebration \$2,500
 Frenchtown Soul Santa \$5,000
 Walker Ford Soul Santa \$5,000
 Frenchtown Rising \$25,000

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

Office of Human Services and Community Partnerships

United Partners for Human Services \$40,000
 Whole Child Leon Project \$38,000
 Legal Services of North Florida \$125,000

Office of Strategic Initiatives

Oasis Center/Commission on Status for Women \$68,750

Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

Office of Intervention and Detention Alternatives

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

Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

Animal Control

St. Francis Wildlife Association \$71,250

Budgetary Costs	FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Continuation	Issues	Budget	Budget
Grants-in-Aid	190,000	100,000	100,000	-	100,000	-
Total Budgetary Costs	190,000	100,000	100,000	-	100,000	-

Appropriations	FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Continuation	Issues	Budget	Budget
Line Item - Human Service Agencies (001-888-569)	190,000	100,000	100,000	-	100,000	-
Total Budget	190,000	100,000	100,000	-	100,000	-

Funding Sources	FY 2022	FY 2023	FY 2024	FY 2024	FY 2024	FY 2025
	Actual	Adopted	Continuation	Issues	Budget	Budget
001 General Fund	190,000	100,000	100,000	-	100,000	-
Total Revenues	190,000	100,000	100,000	-	100,000	-

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Grants-in-Aid	190,000	100,000	100,000	-	100,000	-
Total Budgetary Costs	190,000	100,000	100,000	-	100,000	-
Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	190,000	100,000	100,000	-	100,000	-
Total Revenues	190,000	100,000	100,000	-	100,000	-

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

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Fire Control Summary

During FY 2009, the County entered into an interlocal agreement for Fire and Emergency Medical Services program with the City of Tallahassee. In FY 2010, the Board approved placing the fire service on the tax bill for property owners who did not pay the fee via the established billing system. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. The original fire service fee was adopted by resolution on June 9, 2009. A new fire service fee, based upon a contracted fire service fee study, was adopted by the Board on May 26, 2015. In 2021, the City of Tallahassee raised the fire service fee by 15%. The County, in lieu of raising the fire service fee and as part of the Multi-Year Fiscal Plan, utilized debt service savings to support the increase. At the May 25, 2021 Budget Workshop, the Board authorized an amendment to the Fire Service agreement to conduct a joint fire fee study in FY 2023 to be presented to the Board for consideration during the FY 2024 budget process. At the April 25, 2023 Budget Workshop, the Board was presented with the joint study and voted to conduct a public hearing in July 2023 to proceed with implementing updated rates and amending the Fire Rescue Services Interlocal Agreement with the City of Tallahassee. The rates are effective October 1, 2023 and will remain in effect for a minimum of five years.

Billing for these services in the unincorporated area is through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing will have the fee placed on their tax bill in subsequent years. Approximately 14,781 property owners in Leon County who originally were on the quarterly billing method pay the fire service fee through their property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: movement of delinquent quarterly bills in the unincorporated area to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees.

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	10,424,682	10,412,113	11,204,276	-	11,204,276	11,368,055
Capital Outlay	-	150,000	150,000	-	150,000	150,000
Total Budgetary Costs	10,424,682	10,562,113	11,354,276	-	11,354,276	11,518,055

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Fire Services Payment (145-838-522)	10,207,895	10,079,634	10,871,797	-	10,871,797	11,035,576
Volunteer Fire Department (145-843-522)	216,788	482,479	482,479	-	482,479	482,479
Total Budget	10,424,682	10,562,113	11,354,276	-	11,354,276	11,518,055

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
145 Fire Services Fee	10,424,682	10,562,113	11,354,276	-	11,354,276	11,518,055
Total Revenues	10,424,682	10,562,113	11,354,276	-	11,354,276	11,518,055

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Cost Allocations Summary

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Indirect Costs - Building Inspections (120-499-524)	415,000	458,000	451,000	-	451,000	465,000
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	25,000
Indirect Costs - Emergency 911 (130-499-525)	79,000	91,000	105,000	-	105,000	108,000
Indirect Costs - EMS (135-499-526)	1,447,000	1,664,000	1,719,000	-	1,719,000	1,771,000
Indirect Costs - Fire Services (145-499-522)	36,000	41,000	47,000	-	47,000	48,000
Indirect Costs - General Fund (001-499-519)	(7,562,000)	(7,788,000)	(8,377,000)	-	(8,377,000)	(8,629,000)
Indirect Costs - Growth Management (121-499-537)	600,000	690,000	794,000	-	794,000	818,000
Indirect Costs - Huntington Oaks Plaza (166-499-519)	10,000	12,000	50,000	-	50,000	52,000
Indirect Costs - Insurance Service (501-499-596)	34,000	36,000	52,000	-	52,000	54,000
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,000
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	229,000	252,000	273,000	-	273,000	281,000
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	649,000	746,000	858,000	-	858,000	884,000
Indirect Costs - Probation Services (111-499-523)	630,000	633,000	605,000	-	605,000	623,000
Indirect Costs - Solid Waste (401-499-534)	611,000	670,000	668,000	-	668,000	688,000
Indirect Costs - Stormwater Utility (123-499-538)	471,000	369,000	412,000	-	412,000	424,000
Indirect Costs - Teen Court (114-499-662)	12,000	11,000	10,000	-	10,000	10,000
Indirect Costs - Tourism (160-499-552)	238,000	274,000	283,000	-	283,000	291,000
Indirect Costs - Transportation Trust (106-499-541)	2,076,000	1,816,000	2,025,000	-	2,025,000	2,086,000
Total Budget	-	-	-	-	-	-

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	(7,562,000)	(7,788,000)	(8,377,000)	-	(8,377,000)	(8,629,000)
106 Transportation Trust	2,076,000	1,816,000	2,025,000	-	2,025,000	2,086,000
111 Probation Services	630,000	633,000	605,000	-	605,000	623,000
114 Family Law Legal Services	12,000	11,000	10,000	-	10,000	10,000
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,000
120 Building Inspection	415,000	458,000	451,000	-	451,000	465,000
121 Development Support & Environmental Mana	600,000	690,000	794,000	-	794,000	818,000
123 Stormwater Utility	471,000	369,000	412,000	-	412,000	424,000
130 9-1-1 Emergency Communications	79,000	91,000	105,000	-	105,000	108,000
135 Emergency Medical Services MSTU	1,447,000	1,664,000	1,719,000	-	1,719,000	1,771,000
140 Municipal Service	878,000	998,000	1,131,000	-	1,131,000	1,165,000
145 Fire Services Fee	36,000	41,000	47,000	-	47,000	48,000
160 Tourism	238,000	274,000	283,000	-	283,000	291,000
165 County Government Annex	24,000	24,000	24,000	-	24,000	25,000
166 Huntington Oaks Plaza	10,000	12,000	50,000	-	50,000	52,000
401 Solid Waste	611,000	670,000	668,000	-	668,000	688,000
501 Insurance Service	34,000	36,000	52,000	-	52,000	54,000
Total Revenues	-	-	-	-	-	-

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Risk Allocations Summary

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

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	1,375,026	1,509,839	1,791,481	-	1,791,481	1,798,766
Total Budgetary Costs	1,375,026	1,509,839	1,791,481	-	1,791,481	1,798,766

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Building Inspection (120-495-524)	13,156	13,794	14,735	-	14,735	14,880
County Government Annex - Risk (165-495-519)	36,349	41,702	54,218	-	54,218	54,223
EMS - Risk (135-495-526)	76,376	88,926	93,906	-	93,906	94,755
Fine & Forfeiture - Risk (110-495-689)	430,793	481,964	654,404	-	654,404	655,609
Fleet Maintenance - Risk (505-495-591)	9,655	10,549	10,202	-	10,202	10,248
General Fund - Risk (001-495-519)	549,473	599,171	669,254	-	669,254	672,203
Grants - Risk (125-495-595)	5,343	2,222	2,328	-	2,328	2,352
Growth Management - Risk (121-495-537)	19,099	19,779	21,682	-	21,682	21,886
Huntington Oaks - Risk (166-495-519)	11,396	13,093	13,083	-	13,083	13,083
Insurance Service - Risk (501-495-596)	536	556	582	-	582	587
Judicial Programs - Risk (117-495-569)	2,331	2,416	2,864	-	2,864	2,893
Municipal Services - Risk (140-495-572)	36,457	39,585	47,731	-	47,731	47,964
Probation Services - Risk (111-495-523)	22,931	23,890	24,908	-	24,908	25,132
Solid Waste - Risk (401-495-534)	21,434	23,606	24,904	-	24,904	25,068
Stormwater Utility - Risk (123-495-538)	22,941	23,774	24,913	-	24,913	25,162
Supervisor of Elections - Risk (060-495-513)	26,819	29,605	32,359	-	32,359	32,481
Teen Court - Risk (114-495-662)	900	965	815	-	815	819
Tourism - Risk (160-495-552)	6,432	6,666	6,922	-	6,922	6,993
Transportation Trust - Risk (106-495-541)	82,275	86,722	90,723	-	90,723	91,480
VFD Fire Services - Risk (145-495-552)	330	854	948	-	948	948
Total Budget	1,375,026	1,509,839	1,791,481	-	1,791,481	1,798,766

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	549,473	599,171	669,254	-	669,254	672,203
060 Supervisor of Elections	26,819	29,605	32,359	-	32,359	32,481
106 Transportation Trust	82,275	86,722	90,723	-	90,723	91,480
110 Fine and Forfeiture	430,793	481,964	654,404	-	654,404	655,609
111 Probation Services	22,931	23,890	24,908	-	24,908	25,132
114 Family Law Legal Services	900	965	815	-	815	819
117 Judicial Programs	2,331	2,416	2,864	-	2,864	2,893
120 Building Inspection	13,156	13,794	14,735	-	14,735	14,880
121 Development Support & Environmental Mana	19,099	19,779	21,682	-	21,682	21,886
123 Stormwater Utility	22,941	23,774	24,913	-	24,913	25,162
125 Grants	5,343	2,222	2,328	-	2,328	2,352
135 Emergency Medical Services MSTU	76,376	88,926	93,906	-	93,906	94,755
140 Municipal Service	36,457	39,585	47,731	-	47,731	47,964
145 Fire Services Fee	330	854	948	-	948	948
160 Tourism	6,432	6,666	6,922	-	6,922	6,993
165 County Government Annex	36,349	41,702	54,218	-	54,218	54,223
166 Huntington Oaks Plaza	11,396	13,093	13,083	-	13,083	13,083
401 Solid Waste	21,434	23,606	24,904	-	24,904	25,068
501 Insurance Service	536	556	582	-	582	587
505 Motor Pool	9,655	10,549	10,202	-	10,202	10,248
Total Revenues	1,375,026	1,509,839	1,791,481	-	1,791,481	1,798,766

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	5,572,285	5,415,000	5,783,236	-	5,783,236	5,836,695
Capital Outlay	41,112	-	-	-	-	-
Total Budgetary Costs	5,613,397	5,415,000	5,783,236	-	5,783,236	5,836,695
Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
501 Insurance Service	5,613,397	5,415,000	5,783,236	-	5,783,236	5,836,695
Total Revenues	5,613,397	5,415,000	5,783,236	-	5,783,236	5,836,695

The major variances for the FY 2024 budget are as follows:

Increases to Program Funding:

1. Payments from Constitutionals increased by \$368,236 to properly fund the County's liability for the self insurance of workers' compensation claims. These costs include Leon County Government and all the Constitutional offices. Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation costs for Leon County Government in FY 2024. This reduction is offset by an increase in the workers compensation budget for the Sheriff.

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Communications Summary

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	3,032,348	3,807,263	3,972,734	-	3,972,734	4,031,278
Capital Outlay	239,095	-	-	-	-	-
Total Budgetary Costs	3,271,444	3,807,263	3,972,734	-	3,972,734	4,031,278

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Communications Trust (502-900-590)	1,279,118	1,519,249	1,595,742	-	1,595,742	1,605,314
MIS Automation - Animal Control (140-470-562)	3,860	3,935	3,809	-	3,809	3,809
MIS Automation - Building Inspection (120-470-524)	4,290	6,465	8,060	-	8,060	8,060
MIS Automation - EMS Fund (135-470-526)	20,640	20,755	31,225	-	31,225	31,225
MIS Automation - General Fund (001-470-519)	325,200	329,165	326,397	-	326,397	326,397
MIS Automation - Growth Management (121-470-537)	20,265	28,440	22,745	-	22,745	22,745
MIS Automation - Motor Pool Fund (505-470-519)	2,350	2,850	2,885	-	2,885	2,885
MIS Automation - Parks and Recreation (140-470-572)	19,130	19,365	20,582	-	20,582	20,582
MIS Automation - Probation Services (111-470-523)	16,950	17,090	10,279	-	10,279	10,279
MIS Automation - Public Defender (110-470-603)	56,465	56,990	45,081	-	45,081	45,081
MIS Automation - Solid Waste Fund (401-470-534)	28,370	25,050	25,490	-	25,490	25,490
MIS Automation - State Attorney (110-470-602)	36,610	36,795	30,570	-	30,570	30,570
MIS Automation - Stormwater (123-470-538)	70	70	75	-	75	75
MIS Automation - Tourism (160-470-552)	8,560	8,935	8,151	-	8,151	8,151
MIS Automation - Transportation Trust (106-470-541)	23,980	33,095	33,317	-	33,317	33,317
MIS Automation-Risk Fund (501-470-513)	205	205	225	-	225	225
MIS Automation-SOE (060-470-513)	17,235	17,210	19,175	-	19,175	19,175
Radio Communication Systems (800 MHZ) (001-529-519)	1,408,146	1,681,599	1,788,926	-	1,788,926	1,837,898
Total Budget	3,271,444	3,807,263	3,972,734	-	3,972,734	4,031,278

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	1,733,346	2,010,764	2,115,323	-	2,115,323	2,164,295
060 Supervisor of Elections	17,235	17,210	19,175	-	19,175	19,175
106 Transportation Trust	23,980	33,095	33,317	-	33,317	33,317
110 Fine and Forfeiture	93,075	93,785	75,651	-	75,651	75,651
111 Probation Services	16,950	17,090	10,279	-	10,279	10,279
120 Building Inspection	4,290	6,465	8,060	-	8,060	8,060
121 Development Support & Environmental Mana	20,265	28,440	22,745	-	22,745	22,745
123 Stormwater Utility	70	70	75	-	75	75
135 Emergency Medical Services MSTU	20,640	20,755	31,225	-	31,225	31,225
140 Municipal Service	22,990	23,300	24,391	-	24,391	24,391
160 Tourism	8,560	8,935	8,151	-	8,151	8,151
401 Solid Waste	28,370	25,050	25,490	-	25,490	25,490
501 Insurance Service	205	205	225	-	225	225
502 Communications Trust	1,279,118	1,519,249	1,595,742	-	1,595,742	1,605,314
505 Motor Pool	2,350	2,850	2,885	-	2,885	2,885
Total Revenues	3,271,444	3,807,263	3,972,734	-	3,972,734	4,031,278

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

Budgeted Reserves Summary

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Grants-in-Aid	64,465	-	-	-	-	-
Budgeted Reserves	-	210,000	1,626,951	-	1,626,951	2,319,474
Total Budgetary Costs	64,465	210,000	1,626,951	-	1,626,951	2,319,474

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Budgeted Reserves - EMS Fund (135-990-599)	-	-	1,416,951	-	1,416,951	2,109,474
Budgeted Reserves - General Fund (001-990-599)	64,465	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
Total Budget	64,465	210,000	1,626,951	-	1,626,951	2,319,474

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	64,465	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
135 Emergency Medical Services MSTU	-	-	1,416,951	-	1,416,951	2,109,474
Total Revenues	64,465	210,000	1,626,951	-	1,626,951	2,319,474

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

 Budgeted Reserves

Organizational Code / Account	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Projected
001-990-599 Budgeted Reserves - General Fund				
586002 Catastrophe Reserves	64,465	-	-	-
59900 Budgeted Contingency	-	200,000	200,000	200,000
001-990-599 Totals	64,465	200,000	200,000	200,000
106-990-599 Budgeted Reserves - Transport. Trust				
59900 Budgeted Contingency	-	10,000	10,000	10,000
106-990-599 Totals	-	10,000	10,000	10,000
135-990-599 Budgeted Reserves - EMS Fund				
59902 Reserve For Future Projects	-	-	1,416,951	2,514,474
135-990-599 Totals	-	-	1,416,951	2,514,474
Budgeted Reserves Totals	64,465	210,000	1,626,951	2,724,474

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

Other Non-Operating Summary

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

Non-Operating Expenditures - General Fund

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

Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. The County's Summer Youth Training Program is administered through CareerSource Capital Region's (CSCR) Dynamic Futures Program, which is federally funded. Approximately 40 of the County's 63 Summer Youth positions are funded by CSCR. For FY 2024, \$40,731 is allocated for the program.

Real Time Crime Center Project

This funding is for the development of a joint and centralized criminal intelligence information sharing center in partnership with the County, City of Tallahassee, and Florida State University. The estimated cost for the renovation and associated expenses to develop the RTCC is \$2.5 million and will be split evenly between the three entities over three years for a total of approximately \$277,777 per year. The final payment is included in the FY 2024 budget.

Other Non-Operating Expenses

Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA is reduced starting in FY 2024, resulting in \$1.0 million in savings from FY 2023. A portion of these cost savings are offset by the normal projected increases in the Frenchtown CRA payment.

State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Historically, costs for this program have steadily increased. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. FY 2024 payments increased in the amount of \$39,927.

Drug Abuse Trust

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

800 MHZ System Maintenance

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

Sewer Assessments

This expenditure is a payment to the City of Tallahassee for the maintenance of a sewer system in Killearn Lakes Units I and II, and Belair/Annwood subdivisions. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the City.

Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2024, this funding amount remains level.

Blueprint

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

Payment to the City of Tallahassee for Parks & Recreation

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2024, this payment will increase \$69,484 based on the inter-local agreement.

	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Budgetary Costs						
Personnel Services	656,699	717,122	745,082	-	745,082	765,803

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Personnel Services	656,699	717,122	745,082	-	745,082	765,803
Operating	5,807,987	7,226,655	6,129,531	-	6,129,531	6,148,141
Grants-in-Aid	1,371,347	1,660,408	1,655,241	25,000	1,680,241	1,721,366
Total Budgetary Costs	7,836,033	9,604,185	8,529,854	25,000	8,554,854	8,635,310

Appropriations	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Blueprint (001-403-515)	626,623	631,566	659,526	-	659,526	680,247
CRA-Payment (001-972-559)	3,501,409	4,054,510	3,053,000	-	3,053,000	3,276,950
Drug Abuse (116-800-562)	-	93,480	98,135	-	98,135	98,135
Grant Match Funds (125-991-595)	-	85,831	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,153,716	1,330,908	1,370,835	-	1,370,835	1,411,960
Non-Operating General Fund (001-820-519)	800,640	1,499,740	1,273,318	25,000	1,298,318	1,020,541
Payment to City - Sewer Services (164-838-535)	223,669	232,500	239,906	-	239,906	239,906
Payment to City- Parks & Recreation (140-838-572)	1,568,268	1,634,919	1,704,403	-	1,704,403	1,776,840
PLACE - Economic Development (001-114-512)	(68,368)	-	-	-	-	-
Summer Youth Employment (001-278-551)	30,076	40,731	40,731	-	40,731	40,731
Total Budget	7,836,033	9,604,185	8,529,854	25,000	8,554,854	8,635,310

Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	4,890,380	6,226,547	5,026,575	25,000	5,051,575	5,018,469
110 Fine and Forfeiture	1,153,716	1,330,908	1,370,835	-	1,370,835	1,411,960
116 Drug Abuse Trust	-	93,480	98,135	-	98,135	98,135
125 Grants	-	85,831	90,000	-	90,000	90,000
140 Municipal Service	1,568,268	1,634,919	1,704,403	-	1,704,403	1,776,840
164 Special Assessment - Sewer	223,669	232,500	239,906	-	239,906	239,906
Total Revenues	7,836,033	9,604,185	8,529,854	25,000	8,554,854	8,635,310

Staffing Summary	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Blueprint	4.50	4.50	5.50	-	5.50	5.50
Total Full-Time Equivalents (FTE)	4.50	4.50	5.50	-	5.50	5.50

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Personnel Services	626,623	631,566	659,526	-	659,526	680,247
Total Budgetary Costs	626,623	631,566	659,526	-	659,526	680,247
Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	626,623	631,566	659,526	-	659,526	680,247
Total Revenues	626,623	631,566	659,526	-	659,526	680,247
Staffing Summary	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Deputy Director - Business Vitality & Intelligence	-	-	1.00	-	1.00	1.00
Director of Office Economic Vitality	1.00	1.00	-	-	-	-
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Director of PLACE	0.50	0.50	0.50	-	0.50	0.50
MWBE Coordinator	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00	1.00	1.00	-	1.00	1.00
Business Outreach&Marktg Coord	-	-	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.50	4.50	5.50	-	5.50	5.50

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

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

The major variances for the FY 2024 Blueprint budget are as follows:

Increases to Program Funding:

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

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	738,310	1,352,740	1,178,818	-	1,178,818	901,041
Grants-in-Aid	62,330	97,000	44,500	25,000	69,500	69,500
Total Budgetary Costs	800,640	1,499,740	1,273,318	25,000	1,298,318	1,020,541
Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	800,640	1,499,740	1,273,318	25,000	1,298,318	1,020,541
Total Revenues	800,640	1,499,740	1,273,318	25,000	1,298,318	1,020,541

The major variances for the FY 2024 budget are as follows:

Increases to Program Funding:

1. As approved by the Board at the March 21, 2023, the budget includes \$25,000 in Special Event Funding in support of Frenchtown Rising Events.

Decreases to Program Funding:

1. Reduced operating cost in the amount of \$200,000 for one time funding of consultant services to identify additional strategies to further mitigate the need for additional infrastructure, to evaluate future space needs that may be necessary for the Leon County Detention Facility.

LEON COUNTY FISCAL YEAR 2024 ADOPTED BUDGET

»» Non-Operating

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

Budgetary Costs	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
Operating	3,501,409	4,054,510	3,053,000	-	3,053,000	3,276,950
Total Budgetary Costs	3,501,409	4,054,510	3,053,000	-	3,053,000	3,276,950
Funding Sources	FY 2022 Actual	FY 2023 Adopted	FY 2024 Continuation	FY 2024 Issues	FY 2024 Budget	FY 2025 Budget
001 General Fund	3,501,409	4,054,510	3,053,000	-	3,053,000	3,276,950
Total Revenues	3,501,409	4,054,510	3,053,000	-	3,053,000	3,276,950

Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA is reduced starting in FY 2024, resulting in \$1.0 million in savings from FY 2023. A portion of these cost savings are offset by the normal projected increases in the Frenchtown CRA payment.