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

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

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

www.leoncountyfl.gov

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Introduction

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



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

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

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

Brian Welch, Vice-Chairman, District 4



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

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



Introduction

Bill Proctor, District 1



Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor served as Chairman in 2006, 2015, and 2022. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, education, and economic development. Commissioner Proctor attended FAMU High School from 1st through 12th grade. After earning an undergraduate degree from Howard University School of Communications he furthered his studies and obtained his Juris Doctorate from Howard University School of Law where he also served on the University's Board of Trustees as the graduate student member. Commissioner Proctor furthered his studies at Boston University School of Theology, ITC in Atlanta and Wesley Seminary in Washington, D.C.. Commissioner Proctor has engaged in many diverse activities providing leadership, creativity, and vision for our community. The breadth of his service includes church, community, higher education, federal, state, and local government. He has served on several community advisory boards and has received numerous awards and recognitions for public service. Commissioner Proctor is a much sought-after

speaker, commentator, and writer of political commentaries. He is an Associate Minister at Bethel A.M.E. Church in Tallahassee, Florida where he entered the ministry in 1985. He served as a pastor in the A.M.E. Church for nine years. Currently, he is a Political Science instructor at Florida A&M University. He also serves as the advisor to the College Democrats student organization and mentors numerous students. He is currently serving as interim Pastor of Salem A.M.E. Church, Greensboro, Florida. Commissioner Proctor's professional political career began as a Staff Assistant to United States Senator Bob Graham of Florida. He went on to serve as a Special Assistant to Governor Lawton Chiles before winning a special election to the Leon County Commission. Commissioner Proctor serves District 1 constituents with a "Clear Voice" addressing the needs of the community. Commissioner Proctor has achieved several accomplishments worthy of noting; Widening of Crawfordville Road (US Hwy 319 South) and the widening of Orange Avenue, assisted with the building of the B.L. Perry Branch Public Library and the southside Richardson-Lewis Health Center, chaired the 50th Anniversary of the Tallahassee Bus Boycott in 2006, led the charge to keep the Bond Elementary School in the community at its current site, chaired the Social and Political Action Committee of the Florida Conference of the A.M.E. Church for several years, and represented the county as the chief negotiator of the Fallschase Development Settlement Agreement. Over one billion dollars has been invested in District 1 under Commissioner Proctor's tenure. The Commissioner has continued with each passing year to chronicle seasons of success within District 1.

Christian Caban, District 2



Christian Caban was elected to the Leon County Commission to represent District 2 in 2022. He is passionate about serving the best interests of District 2 and prioritizes public infrastructure, economic development, community safety, youth services and environmental issues. Christian is an entrepreneur and businessman bringing a practical business mindset to his role as commissioner. He has launched and successfully owns multiple hospitality businesses in Leon County. Christian is responsible for the strategic oversight of the businesses he runs. He is respected within the local business community for his hard-earned success as well as his dedication to seeing the greater Tallahassee business community thrive. Christian serves on the board of the Downtown Redevelopment Commission where he plays an active role in advising the Community Redevelopment Agency on revitalization strategies to stimulate the surrounding downtown area. Philanthropically, Christian is passionate about supporting underprivileged youth. He serves as the vice chairman of the board for the Children's Home Society and has founded numerous fundraisers and

community events to benefit the community's at-risk children. A lifelong Floridian, Commissioner Caban was born in Miami and raised in Ocala, FL as one of six children. He attended Florida State University earning a bachelor's degree in chemical science and a minor in entrepreneurship.



Introduction

Rick Minor, District 3



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

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

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

For much of his career, Rick has developed public policy for state and local governments, and he has also spent a great deal of time in the private sector, running the financial operations of a small business, managing accounts, and making payroll for employees. In addition, Rick spent nearly a decade as a business and information technology consultant, working on numerous private and public sector projects throughout the United States as well as in Germany, Hong Kong, Canada, South Africa, and Denmark. Rick majored in Computer Science and graduated with honors while earning a Bachelor of Science degree in Business. He also earned a Master's in Public Administration from Harvard University's Kennedy School of Government. A native Floridian, he is a member of Leadership Tallahassee Class 26 and served as a Knight Creative Communities Institute catalyst who led the development of Tallahassee Music Week in 2015 and 2016. Rick and his wife Jessica are the proud parents of two young daughters, and the four of them often spend their time hiking along Leon County's trails or kayaking on Lake Jackson.

David O'Keefe, District 5



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



Introduction

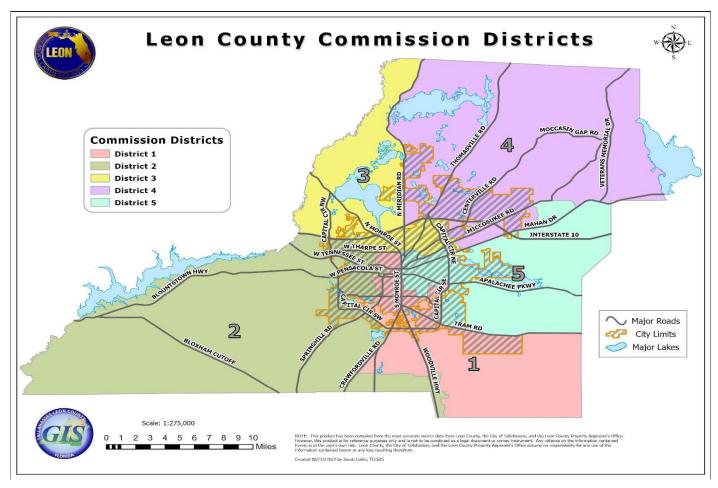
Nick Maddox, At-Large

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

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

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

>>> Introduction



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 301,724 people, with 99,891 living in the unincorporated area of the County and 201,833 living within the city limits.

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

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

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

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

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

>>> Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Leon County, Florida** for its annual budget for the fiscal year beginning **October 1, 2023.** Leon County also received special recognition for the strategic goals and strategies category for demonstrating how the budget is aligned with the overall strategic priorities of the organization.

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

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

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 34th consecutive year.

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» Introduction

PREPARED BY: Leon County Board of County Commissioners

Vincent S. Long County Administrator

Kenneth Morris Assistant County Administrator

Shington Lamy Assistant County Administrator

Nawfal Ezzagaghi Assistant County Administrator

Office of Management & Budget

Roshaunda Bradley Director, Management and Budget

> Brandy Furbee Budget Manager

Eryn Calabro Principal Budget & Grants Coordinator

Michelle Tipton Senior Management & Budget Analyst

Amy McClure Management & Budget Analyst

Demetrius Jones Management & Budget Analyst

> Shawnya Hernandez Management Analyst

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

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

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LEON COUNTY GOVERNMENT **ORGANIZATIONAL** CHART



BOARD OF COUNTY COMMISSIONERS



VINCENT S. LONG County Administrator



CANDICE WILSON Director, Human Resources

CHASITY H. O'STEEN County Attorney



MATHIEU CAVELL Director, Community Relations and Resilience



KEVIN PETERS Director | Emergency Management

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



Manager | Community and Media Relations

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

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



KERRI POST Director | Tourism

- Destination Marketing



SHINGTON LAMY Assistant County Administrator



CHAD ABRAMS Chief

Office of **Public Safety**

- Emergency Medical Services - Consolidated
- Dispatch Agency
- Animal Control
- - Testing



TERESA BROXTON

Director

Office of Intervention

- and Detention **Alternatives**
- Probation - Supervised Pretrial Release
- Drug and Alcohol
- PSCC



PAMELA MONROF

Director

Media

Library Services

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



ABBY SANDERS Director

Human Services and Community **Partnerships**

- Health and Human
- Services - Housing Services - Veterans Services
 - Center - Emergency Assistance for Veterans

- Benefit Counseling



BEN BRADWELL Manager Manager

- Veterans Services Services
 - Down Payment
- Veterans Resource



JELANI MARKS

- Housing
- Affordable Housing
- Assistance - Rehabilitation



KEN MORRIS Assistant County Administrator



ROSHAUNDA BRADIFY

Director

Office of Management and Budget

Development

- Budget

- Grants - Fiscal Planning - Risk Management



MICHELLE TAYLOR Chief Information

- Officer Office of Information
- and Technology
- Management Information Services
- Geographical Information Systems



| Purchasing **Real Estate**

NICKI PADEN

- Assistant to the County Administrator
- Legislative and Strategic Initiatives
- Strategic Planning - Legislative Affairs



NAWFAL R. EZZAGAGHI



BRENT PELL

- Director | Public Works
- Operations
- Mosquito Control - Engineering
- Services - Construction
- Management - Fleet Management
 - Recycling - Parks and
 - Recreation - Facilities

MAGGIE

THERIOT

Office of

Resource

Stewardship

- Sustainability

Director

- Solid Waste - Coop. Extension





- Director Development Support and Environmental
- Mgmt.
- Environ. Svcs. - Dev. Svcs. - Building Plans
- Review and Inspection - Permit/Code

Services

- Planning - Blueprint - Office of Economic
 - Vitality

ARTIE WHITE

Department

of P.L.A.C.E.

(Planning, Land

and Community

Enhancement)

Management

Director

- M\WSRF



Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301 (850) 606-5300 www.leoncountyfl.gov

Commissioners

CAROLYN D. CUMMINGS At-Large Chair

BRIAN WELCH District 4 Vice Chairman

BILL PROCTOR District 1

CHRISTIAN CABAN District 2

RICK MINOR District 3

DAVID T. O'KEEFE District 5

NICK MADDOX At-Large

VINCENT S. LONG County Administrator

CHASITY H. O'STEEN County Attorney

October 1, 2024

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

Honorable Members of the Board of County Commissioners:

I am pleased to formally present the Board with the FY 2024/2025 Adopted Budget. The Adopted Budget of \$377,886,993 represents an 8.1% increase from last fiscal year. The development of the FY 2024/2025 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the thirteenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government.

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

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

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

Even with these challenges, due to the responsible fiscal planning by the County the Adopted Budget continues to maintain essential services and the community's infrastructure, ensures a high performing workforce with fair and equitable practices and invests in making the community stronger by leveraging partnerships and supporting those most in need. The major elements and strategies of the FY 2025 Adopted Budget include:

- No increase in the Countywide property tax rate for the thirteenth consecutive year.
- No increase in the stormwater non-ad valorem assessment.
- No increase in the solid waste non-ad valorem assessment.
- Reduced use of fund balances.
- Maximizes the final year of Federal ARPA funding.
- Continued fiscal constraint in the operating budget with no new general revenue positions for the County.
- Funding for six new planned Emergency Medical Service employees to address increased call volumes.
- Funding for contractual obligations and inflationary cost increases.
- Support for all Constitutional Officer budget requests, including:
 - O Support for the Sheriff's budget, including funding for the pay plan for sworn officers to achieve and maintain recruitment and retention efforts and the addition of one patrol deputy.
- Continued funding for primary healthcare and community health service partners.
- Capital funding to maintain strategic, long-term investments in infrastructure and equipment and enhance the County's resiliency to future storm events.

Even with the continued economic uncertainty, the FY 2024/2025 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities of the County. As such, the FY 2024/2025 budget also reflects the fourth year of the FY 2022 - 2026 Strategic Plan and aligns department and division resources with Plan priorities ranging from: septic to sewer in the Primary Springs Protection Zone, the construction of sidewalks and trails, parks and community center enhancements, supporting affordable housing, and reducing homelessness. Additionally, the Adopted Budget supports Board approved Strategic Initiatives by:

- Establishes line-item funding for emergency homeless shelters
- Implements the Leon County Essential Libraries Initiative
- Increases patient visit reimbursement rates for primary healthcare providers
- Enhances access to delivery of human services in partnership with 2-1-1 Big Bend through the 24-Hour Helpline & Lyft Transportation Program

As in previous years, Leon County's FY 2024/2025 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties,

while the organization continues to strive to set the standard for performance for all local governments to follow.

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

The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget does not include any millage or fee increases.

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

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

In the following pages, you will find budget summary information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the Adopted FY 2024/2025 operating and capital budgets.

Sincerely,

Vincent S. Long

County Administrator

» Reader's Guide

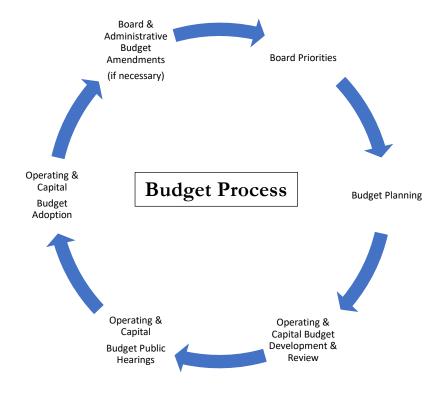


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners.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

OPERATING AND CAPITAL BUDGET PLANNING

Board Priorities

Annually, the Board conducts a retreat facilitated by the County Administrator. The January 22, 2024 Board Retreat provided the opportunity to review progress towards the County's strategic initiatives, bold goals and five year targets, and update the current FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY2022 – FY2026 Strategic Plan on February 8, 2022. More information about the County's Strategic Plan can be found in Section 4.

Budget Planning

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

At the January 23, 2024 Board meeting the Board formally approved a budget calendar. Subsequently, at the February 20, 2024 Board meeting, the Board ratified the actions from the January 2024 Board Retreat and approved the FY2022 – FY2026 Strategic Plan and new strategic initiatives. In March 2024, the Board established the Maximum Discretionary Funding Levels for outside agencies.

OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION

Operating Budget Development and Review

Each department, including the constitutional and the judicial officers are responsible for the development of their respective operating budget requests. The departmental budget requests are submitted to OMB during the month of March. Constitutional officers submit their budgets in May and June as specified by Florida Statute and local requirements. During the months of February through June, all budgetary requests are analyzed, and revenue estimates are updated. Board policy guidance workshops were conducted on April 23, 2024 and June 18, 2024 to enable OMB to complete the proposed budget. While the capital improvement budget is also developed and reviewed during this time, it has a separate process as described in the following section.

» Reader's Guide

Capital Improvement Program

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

Budget Adoption

The County Administrator presented the proposed budget to the Board at the June 18, 2024 meeting. The Board also established the maximum millage rate at the June 18, 2024 meeting. During the month of September, the Board will adopt the budget at the second of the two statutorily required public hearings, which allows for citizen input. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, the Board adopts the final millage rates and budget by resolution.

Budgetary Structure

Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2024/2025 Tentative Budget for Leon County is balanced with the use of a variety of revenue sources and fund balances.

Amendment Request (BAR)

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

>>> Budget Calendar

January 2024				Ja	anu	ary	202	24	
	Activity	Participants	S	M	T	W	T	F	S
Friday, January 12, 2024	Internal Service Requests Matrix Distributed to	Facilities Management Management Information		1	2	3	4	5	6
	Departments/Constitutional/ Judicial Officers	Systems Human Resources Office of Management and	7	8	9	10	11	12	13
	dudicial Officers	Budget (OMB)	14	15	16	17	18	19	20
	2 12 4		21	22	23	24	25	26	27
Monday, January 22, 2024	Board Retreat	Board of County Commissioners (BOCC) Executive Staff	28	29	30	31			
Friday, January 26, 2024	day, January 26, 2024 Departments/Constitutional/ Judicial Officers submit Internal Service Requests Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)			Fe	ebr	uar	v 20	24	
			S	M	T	W	T	F	SA 3
February 2024	l l						1		3
	1		4	5	6	7	8	9	10
Friday, February 2, 2024	New CIP Request forms to Departments	OMB/All Departments	11	12	13	14	15	16	17
Tuesday, February 6, 2024	GovMax Training	OMB OMB/ All Departments	18	19	20	21	22	23	24
Friday, February 9, 2024	GovMax Open to Departments	OMB/ All Departments		26	27	28	29		
Friday, February 16, 2024	Deadline for New Capital Project Requests	OMB/All Departments		March 2024					
Friday, February 23, 2024	Memo to Constitutionals	OMB			/T				C.
	with updated FRS,Health Care and Worker Comp Rates		S	M	1	W	Тн	F	SA 2
March 2024			3	4	5	6	7	8	9
Friday, March 8, 2024	GovMax closes, existing and	OMB/All Departments	10	11	12	13	14	15	16
1 Hday, March 6, 2024	new CIP submissions in	OMB/All Departments	17	18	19	20	21	22	23
	GovMax		24	25	26	27	28	29	30
Tuesday, March 19, 2024	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)	31		Ap	ril 2	2024	1	
April 2024	<u> </u>	<u> </u>	S	M	T	W	T	F	SA
Thursday April 4 2024	Evacutiva Administrativa	County Administrator/	-	1	2	3	4	5	6
Thursday, April 4, 2024 10:00 am - 4:00 pm	Executive Administrative Hearing	County Administrator/ OMB/All Departments	7	8	9	10	11	12	13
	(if necessary)		14	15	16	17	18	19	20
Tuesday, April 23, 2024	Budget Workshop	BOCC/County Administrator/	_ 14	15	10	1/	19	19	20
9:00 am - 3:00 pm		OMB/All Departments	21	22	23	24	25	26	27
			_ 28	29	30				

Fiscal Year 2025

>>> Budget Calendar

May 2024					Ma	ay 2	024	1	
Date	Activity	Participants	S	M	Т	W	Т	F	SA
Wednesday, May 1, 2024	Constitutional Officers	Constitutional Officers				1	2	3	4
	budgets are due		5	6	7	8	9	10	11
			12	13	14	15	16	17	18
			19	20	21	22	23	24	25
June 2024	Г	T		20					23
Saturday, June 1, 2024	day, June 1, 2024 Receive Tentative Certified Property Appraiser Values from Property Appraiser		26	27	28	29	30	31	
					Jun	1e 2	024	1	
Saturday, June 1, 2024	Notice to Property Appraisers regarding	Public Works/OMB/ Property Appraiser	S	M	T	W	T	F	SA
	possible Non-Ad Valorem	Troperty Appraiser							1
	assessments for TRIM Notice	2	3	4	5	6	7	8	
Tuesday, June 18, 2024	Budget Workshop	BOCC/County Administrator/	9	10	11	12	13	14	15
9:00 am - 3:00 pm	9:00 am - 3:00 pm (Including presentation of the Mid-year report) OMB/All Departments		16	17	18	19	20	21	22
			23	24	25	26	27	28	29
July 2024			30	31					
Monday, July 1, 2024	Certified Taxable Values	Property Appraiser	July 2024						
	provided by Property Appraiser			M	T T	W	Т	F	SA
Monday, July 1, 2024	Non-Ad Valorem assessments to be included	BOCC/	S		_				
	on TRIM due to Property	County Administrator/OMB/ Property Appraiser		1	2	3	4	5	6
-	Appraiser		7	8	9	10	11	12	13
Tuesday, July 9, 2024 9:00 am - 3:00 pm	Budget Workshop	BOCC/ County Administrator/OMB/All	14	15	16	17	18	19	20
(If Necessary)		Departments	21	22	23	24	25	26	27
Tuesday, July 9, 2024	Regular Board Meeting Establishment of Maximum	BOCC/ County Administrator/	28	29	30	31			
	Millage Rate	OMB/ Departments/ Citizens		_	ug	ust	202	24	
August 2024		Citizonio			<i>-</i>				
August 2024			S	M	Т	W	T	F	SA
Friday, August 2, 2024	TRIM Maximum Millage Notice due to Property	County Administrator/OMB/ Property Appraiser					1	2	3
	Appraiser and	r roperty Appraiser	4	5	6	7	8	9	10
Thursday, August 22, 2024	Department of Revenue Last day for Property	Property Appraiser	- 11	12	13	14	15	16	17
muroday, naguot 22, 2024	Appraiser to mail TRIM notices	r roporty / ppraisor	18	19	20	21	22	23	24
	Holices		25	26	27	28	29	30	31
			-						

Fiscal Year 2025

>>> Budget Calendar

Septem	ber	20	24
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Date	Activity	Participants		September 2024					
Thursday, September 12, 2024	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser	s	M	T	W	T	F	SA
	Toll add to Tax osillotti		1	2	3	4	5	6	7
Turaday Cantambar 17, 2024	BOCC 1st Public	POODIC :		9	10	11	12	13	14
Tuesday, September 17, 2024	Budget Hearing on Adoption of Tentative	BOCC/County Administrator/OMB/	15	16	17	18	19	20	21
	Millage Rates and Tentative Budgets for	Departments/Citizens	22	23	24	25	26	27	28
	FY 2024/2025		29	30					
Tuesday, September 24, 2024	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2024/2025	BOCC/ County Administrator/OMB/ Departments/Citizens							
Friday, September 27, 2024	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB							
October 2024			October 2024						
Tuesday, October 1, 2024	Beginning of New Fiscal Year	OMB	S	M	T	W	Т	F	SA
Thursday, October 24, 2024	30 day deadline to	OMB			1	2	3	4	5
	publish the adopted budget online			7	8	9	10	11	12
Thursday, October 24, 2024	Final day to submit	County Administrator/OMB	13	14	15	16	17	18	19
	TRIM Compliance Certification to		20	21	22	23	24	25	26
	Department of Revenue								

Fiscal Year 2025 Readers Guide

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» Reader's Guide

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

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

BUDGET MESSAGE

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

LEADS/Strategic Plan

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

BUDGET SUMMARY & ANALYSIS

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

BUDGET BY FUND

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

LEON COUNTY GOVERNMENT

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

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

ELECTED OFFICIALS

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

NON-OPERATING OR OTHER BUDGETS

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

DEBT PROFILE

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

CAPITAL IMPROVEMENT PROGRAM

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

APPENDIX

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

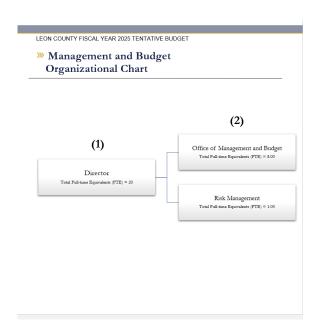
» Reader's Guide

If you have this question	Refer to Tab(s)	Page(s)
What is the total adopted budget?	Administrator's Budget Message Budget Summary & Analysis / Budget Overview Budget by Fund	10 53 148, 149
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	53 97 148
What is the County's budget process timeline?	Reader's Guide	22
How to read budget forms?	Reader's Guide	23
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	53
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	102
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	533
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	80 670
Where are the County's financial policies?	Appendix	681
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	102 556
What are the priorities of Leon County?	LEADS/Strategic Plan	28

» Reader's Guide

HOW TO READ BUDGET FORMS

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



- (1) Department Level Shows the department level and the total number of FTEs within the department. County staff is divided between two service areas: Office of Management and Budget and Risk Management.
- **(2) Division Level** Division shows FTE (Full-Time Equivalent) number of positions within the respected program area.

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

IN COUNTY FISCAL YEAR 2025 TENTATIVE BUDGET

Management and Budget Executive Summary (3)

Office of Management and Budget section of the Leon County FY 2025 Annual Budget is comprised of the Cigement & Budget and Risk Management.

Office of Management & Budget provides financial management and guidance to the Board, County Admin their departments. Risk Management manages the County's activities in an effort to minimize total long-ter isated with accidental losses.

County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Sec of the Leon LEADS Strategic Planning process, the Office of Management and Budget Business Plan commontinued alignment of the Board's strategic priorities and initiatives with the department's actions and perfects. The Business Plan is a road map and a board plan of action for accomplishing the Board's priorities an jauge to assist the department in measuring outcomes of the Strategic Plan.

3HLIGHTS (4)

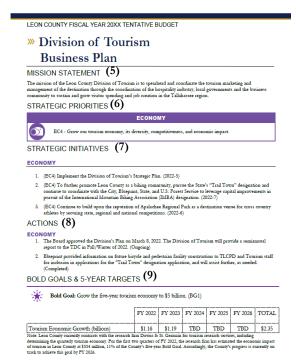
Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program shalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement P Sudget in Brief are available on the County's web page. To advance Strategic Institutive (2022-8), the budget is didnon of a Grants Coordinator to maximize the leveraging of the \$10 trillion federal infrastructure bill in up 1xy projects. In addition to the federal infrastructure bill, this position will be responsible for identifying oth criturities as well as tracking and reporting for essiting federal grants. OMB received the Government Finance (ciation of the U.S. and Canada's Distinguished Budget Award for the 34th consecutive year.

Management continues to strive to protect the County against the financial consequences of accidental losses lishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety an of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working to Departments to identify workplace hazards and develop innovative training programs. Risk Management instanted twenty safety training issessions, including a Defensive Driving course, and conducted monthly site visid a Municipal Safety Excellence Initiative presented a Certificate of Safety Recognition to Leon County Risk igement in recognition of outstanding achievements in Safety Excellence. Additionally, Leon County was nor te 2023 Flonds Municipal Insurance Trust Pattnership Award. National Association of Counties recognized F y Management Enhancements with a 2024 achievement award.

- **(3) Executive Summary -** This section introduces the department, noting each division, and describing the primary purpose of the division in its delivery of services.
- (4) Highlights This section details the specific functions and service areas the division performs, including specific budget strategies or actions that were provided prior to or during the development of the budget.

» Reader's Guide

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



- (5) Mission Statement This section outlines what departments attempt to accomplish and how it plans to move towards achieving the Board's vision.
- **(6) Strategic Priorities -** This section lists the Board's highlevel "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.
- (7) Strategic Initiatives This section contains tactics, projects, programs, or services to address the Board's Strategic Priorities.
- **(8) Actions -** This section lists the broad implementation plan aligned with each strategic initiative.
- **(9) Bold Goals and Five-Year Targets** Where applicable, this section denotes the Department's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

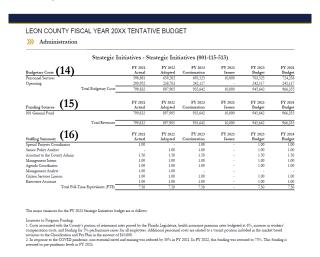
Figure 1.4 - Department Budget Summary- Serves as a summary of the entire Department Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present, and future financial, staffing, and funding information.

>>> Management and Budget						
(10)	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 20
Budgetary Costs	Actual	Adopted		Issues	Budget	Budg
Personnel Services	845,107	1,012,806	1,014,909		1,014,909	1,047,5
Operating	171,939	184,612	195,555	3,033	198,588	202,8
Capital Outlay	6,780	5,000	5,000		5,000	5,0
Grants-in-Aid	63,175	63,175	63,175		63,175	63,1
Total Budgetary Costs	1,087,000	1,265,593	1,278,639	3,033	1,281,672	1,318,5
(11)	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 20
Appropriations	Acrual	Adopted		Issues	Budget	Buds
Office of Management and Budget	860.049	1.032.098	1.030.472	3.033	1.033.505	1.063.4
Risk Management	226,951	233,495	248.167	-	248.167	255.1
Total Budget	1,087,000	1,265,593	1,278,639	3,033	1,281,672	1,318,5
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 20
Funding Sources	Actual	Adopted	Continuation	Issues	Budget	Budg
001 General Fund	860,049	1,032,098	1,030,472	3,033	1,033,505	1,063,4
501 Insurance Service	226,951	233,495	248,167		248,167	255,1
Total Revenues	1,087,000	1,265,593	1,278,639	3,033	1,281,672	1,318,5
(12)	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 20
Staffing Summary (12)	Actual	Adopted	Continuation	Issues	Budget	Buda
Office of Management and Budget	8.00	Adopted 8.00	8.00	Issues	8.00	Duay 8
Purchasing	8.00	8.00	8.00	-	8.00	۰
Real Estate Management	3.00	3.00				
Risk Management	1.00	1.00	1.00	-	1.00	1.
Total Full-Time Equivalents (FTE)	20.00	20.00	9.00		9.00	9
	20.00	20.00	2.00		7.00	
(13)	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 20
OPS Staffing Summary	Actual	Adopted	Continuation	Issues	Budget	Budg
Office of Management and Budget	1.00	1.00	1.00	-	1.00	1.
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00		1.00	1.0

- (10) Budgetary Costs This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, transportation, and grants.
- **(11) Appropriations -** This section represents a specific amount of funds that the Board has authorized.
- (12) Funding Sources This section contains a summary of the revenue sources that provide funding directly to the department.
- (13) Staffing Summary This section serves as a summary of past, present, and future information related to departments.

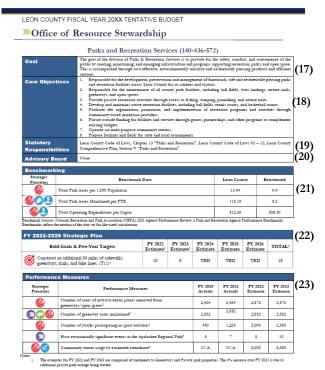
» Reader's Guide

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



- (14) Budgetary Costs This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, and grants.
- (15) Funding Sources This section contains a summary of the revenue sources that provide funding to this division/program.
- (16) Staffing Summary This section serves as a summary of past, present, and future information related to Division/program staffing.

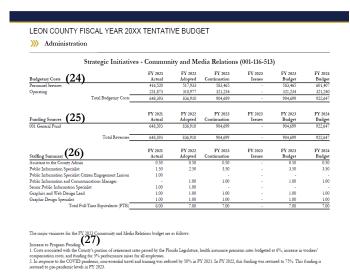
Figure 1.6 - Program Description- Describes the goals, objectives, statutory responsibilities, advisory boards, provides a list of benchmarks for the program, lists performance measures, and provides relevant notes concerning the measures. The data on this form illustrates the Division or program's performance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



- (17) Goals This section states what is to be achieved as a result of the division/program's operation.
- (18) Core Objectives This section describes the activities that will attain the division/program's established goals.
- (19) Statutory Responsibilities This section details the statutory and code references that the division/programs are charged to perform.
- **(20)** Advisory Boards This section lists the advisory boards that the division/programs are charged to staff or support.
- **(21) Benchmarks** Where applicable, this section compares division/program benchmarks against established tracked industry or institutional standards.
- (22) Strategic Plan Bold Goals and Five-Year Targets Where applicable, this section denotes the division's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.
- **(23) Performance Measures -** This section compares the division/program's actual performance with target levels to determine if the division/program is accomplishing its desired outcomes.

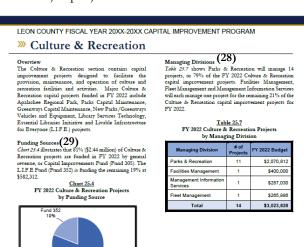
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Figure 1.7 - Program Summary- Serves as a financial summary of the Division's Programs. It presents the budgetary costs, staffing summary and funding sources report, which contains summary of past, present and future financial, staffing, and funding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



- **(24) Budgetary Costs** This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants, and transportation.
- **(25) Funding Sources** This section contains a summary of the revenue sources that provide funding to the program.
- **(26) Staffing Summary** This section serves as a summary of past, present, and future information related to program staffing.
- (27) Notes This section describes increases and/or decreases in funding pertaining to the fiscal year budget.

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



- (28) Managing Departments This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.
- **(29) Funding Sources -** This section contains a summary of the funding sources that support this service type.
- **(30) Operating Impacts** This section describes the operating impacts of the capital project.

Operating Budget Impacts (> V)

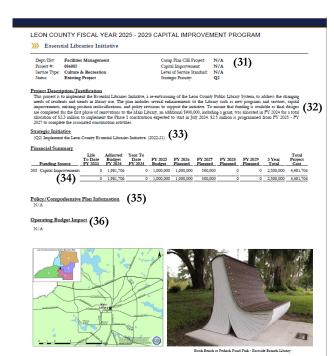
Table 27.8 shows the estimated impacts that some Culture & Recreation projects have on the operating budget. Impacts are shown in the fixed year which they are anticipated to begin as well as the out-years that are affected by additional operating costs. These impacts are only estimates and subject to change.

Table 25.8 Culture & Recreation Operating Budget Impacts.

<u>Table 25.8</u> Culture & Recreation Operating Budget Impacts								
Project	Project#	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate		
Library Services Technology	076011	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		
Total		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		

» Reader's Guide

Figure 1.9 - Capital Project Detail- Provides project identification, description and justification, financial summary, all policy and comprehensive plan information, and any operating budget impacts.



- (31) Project Identification This section provides the project's managing department/division, project number, service type, project status, comprehensive plan elements, service standard, and what Strategic Priority(s) the project works toward. The Board's Strategic Priorities are further explained in the LEADS/Strategic Plan section.
- (32) Project Description/Justification This section describes the project and provides a brief justification for its overall purpose.
- (33) Strategic Initiative This section notes if the project works toward fulfilling one or more of the Board's Strategic Initiatives. The Board's Strategic Initiatives are further explained in the LEADS/ Strategic Plan section.
- **(34) Financial Summary** This section contains a summary of the funding sources for the project. In addition, this section summarizes the past, present, and future expenditure information for the project.
- (35) Policy/Comprehensive Plan Information This section outlines all major policies, Inter-local Agreements, Florida Statutes, and comprehensive plan amendments that pertain to the project.
- **(36) Operating Budget Impact** This section contains all the financial impacts on the operating budget. The impacts are listed by fiscal year.

LEON COUNTY FY2022-2026





LEON COUNTY BOARD OF COUNTY COMMISSIONERS



(From left) At-Large Commissioner Nick Maddox, District 3 Commissioner Rick Minor,
District 5 Commissioner David T. O'Keefe, At-Large Commissioner Carolyn D. Cummings (Chair),
District 4 Commissioner Brian Welch (Vice Chairman), District 2 Commissioner Christian Caban,
and District 1 Commissioner Bill Proctor.

VISION

A community that is safe, healthy and vibrant.

MISSION

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

OUR VALUE PROPOSITION

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

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

MESSAGE FROM THE COUNTY ADMINISTRATOR



VINCENT S. LONG. County Administrator

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

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

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

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

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

LEON COUNTY CORE PRACTICES

- ▶ Delivering the "Wow" factor in Customer Service.
- Connecting with Citizens.
- Demonstrating Highest Standards of Public Service.
- Accepting Accountability.

- Exhibiting Respect.
- ► Employing Team Approach.
- Exercising Responsible Stewardship of the Community's Resources.
- ▶ Living our "People Focused, Performance Driven" Culture.



FY2022-2026 STRATEGIC PLAN

VISION

A community that is safe, healthy and vibrant.

MISSION

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

CORE VALUES

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

STRATEGIC PRIORITIES

Economy

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

Environment

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

Quality of Life

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

Governance

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

STRATEGIC INITIATIVES

BOLD GOALS AND TARGETS

Vision

A community that is safe, healthy and vibrant.

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

Mission

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

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

Core **Values**

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

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

Strategic Priorities

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

Strategic Initiatives

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

Bold Goals and **Targets**

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

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

ECONOMY

PRIORITY

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



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



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



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



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

BOLD GOAL

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

48% \$2.4 billion





5-YEAR TARGETS

>	Attract 100 State, Regional or National
	Championships Across All Sports

▶ Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures

- Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development **Initiatives**
- ▶ Increase the Number of Certified MWSBEs by 30%

PROGRESS TO DATE

32% (32 Championships)

58% (288 new entrepreneurial ventures co-created)

67% (Connected 4,700 students)

48% (Certified 82 new MWSBEs)



.......





ENVIRONMENT

PRIORITY

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



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



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



Promote orderly growth and sustainable practices. (EN3)



Reduce our carbon footprint. (EN4)

BOLD GOAL

Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone (BG2)

59%

293 septic upgrades and/or conversions completed or in progress to date





5-YEAR TARGETS

	PROGRESS TO DATE
Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	60% (Reduced GHG emissions by 15%)
Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kWs)
Divert 3 Million Pounds of Household Hazardous Waste from Landfill	49% (Diverted 1.47 million pounds of waste)
Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	225% (13 electric vehicles)





QUALITY OF LIFE

PRIORITY

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



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



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



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



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

BOLD GOAL

Support Community
Partners to Place
225 Residents
Experiencing Chronic
Homelessness
in Permanent
Supportive Housing

68%

(BG3)

153 placements



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



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



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



5-YEAR TARGETS

Secure More Than \$150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families

- Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents
- Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes
- ► Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater

PROGRESS TO DATE

44% (Secured \$66.3 million)

28% (Supported 252 community events)

29% (Constructed nearly 26 miles)

49% (Supported 22 performances)





GOVERNANCE

PRIORITY

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



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



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



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



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



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

BOLD GOAL

Implement 600
Citizen Ideas,
Improvements,
Solutions and
Opportunities for
Co-Creation (BG4)

35%

208 citizen ideas





5-YEAR TARGETS

>	Connect 50,000 Volunteers with Service
	Opportunities Communitywide

- Reach 100,000 More Citizens Across All County Platforms and Programming
- Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects
- Communicate More Than 2 Million Disaster
 Preparedness Messages to Create Resilient
 Households, Businesses and Nonprofits

PROGRESS TO DATE

32% (Connected 16,000 volunteers)

49% (Reached 49,000 more citizens)

100%*
(on track to complete this target by FY 2024)

70% (Communicated 1.4 million messages)





STRATEGIC INITIATIVES - ECONOMY



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

- (EC2, EC3) Collaborate with regional workforce and talent partners to connect companies and education institutions with training programs to inform, support, and recruit entrylevel technology talent. (2022-9)
- (EC1, EC4) Support the completion of the Fairgrounds Master Plan by Blueprint and, upon completion, effectuate the next steps for the redevelopment of the North Florida Fairgrounds. (2022-10)
- (EC4) To celebrate Leon County/Tallahassee bicentennial in 2024, the County will implement the Leon County Bicentennial organizational management plan and facilitate the Bicentennial Steering Committee to lead the community planning efforts with government agencies, businesses, organizations, and citizens. (2023-44)
- (EC1, EC4) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)
- (EC2) Partner with the City of Tallahassee, Capital City Chamber of Commerce, and local stakeholders to spur economic growth and financial security in the neighborhoods that have historically experienced poverty and racial inequity through initiatives including Bank On Tallahassee. (2023-46)
- "> (EC1) Engage local, regional, state, and federal partners to encourage the restoration of passenger rail service along the Gulf Coast by leveraging federal dollars under the Infrastructure Investment and Jobs Act. (2023-47)
- (EC1) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project. (2023-48)
- (EC2, EC3) Collaborate with regional partners in the building and technical trades to increase entry-level apprenticeship opportunities. Target specifically training on-the-job upon hiring positions. (2023-49)
- » (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)
- (EC4) As part of the Bicentennial year and beyond, expand outreach and promotion of the County's new Visitor Information Center at the Historic Amtrak Station. (2024-68)
- (EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)

STRATEGIC INITIATIVES - ENVIRONMENT







- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades. (2022-11, rev. 2023)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
- (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)
- (EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
- (EN1) Ensure County's water quality and stormwater regulations, programs and projects are evaluated and implemented holistically to advance the County's adopted strategic priority: to protect the quality and supply of our water. (2022-16)
- (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)
- (EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)
- (EN1) Implement the comprehensive Action Plan for Lake Munson to support the long-term water quality of the lake and surrounding water bodies. (2023-51)
- (EN4) Expand the Biochar Pilot Program at the Leon County Solid Waste Management Facility into a full-scale, sustainable, and carbon reducing processing facility for the community's yard waste. (2024-70)

STRATEGIC INITIATIVES - QUALITY OF LIFE



- (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- " (Q5) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2022-26)
- (Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the

- Sheriff's Anatomy of a Homicide Project report. (2022-28)
- (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security. (2022-31)
- (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
- (Q4) Continue to explore policies such as inclusionary housing and mixed housing developments to increase the stock of affordable housing throughout Leon County.(2023-52)
- (Q5) Building on the Citizens North Monroe Task Force Final Report, host an intensive, multi-day design charrette to work with the community to identify and evaluate a variety of land use/planning strategies and other proposals for the continued improvement of the North Monroe Corridor area. (2023-53)
- (Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-54)
- (Q4) Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for



- diagnostic and ancillary costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and families.(2023-55)
- » (Q4) Enhance the partnership with Capital Area Healthy Start Coalition, Inc. to implement its Service Delivery Plan to improve women and children's health and health care access in Leon County. (2023-56)
- (Q5) Develop an interactive community web-based tool that documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. (2023-57)
- (Q4) Partner with the Children's Services Council to address Black maternal and children's health through the coordination of data sharing, collaboration with partners on available community resources, and opportunities to maximize investment in outreach and awareness to improve health outcomes. (2023-58)
- » (Q1) Design and construct the new Northeast Park. (2023-59)
- » (Q4, Q5) Work with the City of Tallahassee, Big Bend Continuum of Care, and street outreach teams to develop corridor plans for North Monroe, Downtown, and Pensacola Street/Highway 20 for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2023-60, rev. 2024)
- » (Q4) Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and lowincome families.(2023-61)

- (Q4) Leverage federal funding and new proposed State Housing Initiative Partnership (SHIP) legislation, in partnership with local service providers and stakeholders, to increase the number of rental units for individuals and families exiting homelessness.(2023-62, rev. 2024)
- (Q4) Continue to identify opportunities to increase the number of mental health beds in the community by working with mental health treatment providers and academic institutions in the community.(2023-63)
- (Q4) Work with the City of Tallahassee, FSU Askew School, and human service agencies to utilize and refine the Community Human Services Partnership (CHSP) Outcome Measures to ensure that the CHSP continues to address the highest human service needs in the community. (2023-64)
- » (Q4) Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts.(2024-71)
- » (Q4) Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County.(2024-72)
- (Q6) In commemoration of the tenth flight of Honor Flight Tallahassee, expand opportunities to promote the event and engage even more volunteers and veterans both on the flight and at the Welcome Home celebration.(2024-73)
- » (Q3) In collaboration with law enforcement agencies, identify and implement solutions to immediately combat crime and nuisance activity in the Pensacola Street and Highway 20 corridor.(2024-74)
- » (Q5) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs.(2024-75)
- » (Q4) Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with heir property issues and estate planning needs that will preserve affordable housing for low-income families.(2024-76)

STRATEGIC INITIATIVES - GOVERNANCE

- (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- (G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I²) Program. (2022-39)
- (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
- (G5) Engage an industry expert to identify jail population management strategies to proactively mitigate the need for additional infrastructure at the Leon County Detention Center and evaluate long term space needs of the facility. (2023-65)
- (G3) Develop a touch-screen kiosk at the County Courthouse showcasing "200 Years of Representation and Progress" highlighting current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. (2023-66)
- (G4) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and



retention efforts. (2023-67)

- (G3) Upgrade the Citizens Connect mobile application to ensure the best user experience and technical reliability for the next 10 years of readiness.(2024-77)
- (G5) Begin implementing next generation 9-1-1 technology and infrastructure so as to ensure regional connectivity, call taker functionality, and the most resilient infrastructure during future disasters.(2024-78)
- (G3) Launch a digital public noticing portal for use by Leon County Government, the City of Tallahassee, and other local governments that aims to enhance transparency, accessibility, and engagement in civic matters by providing a centralized platform for public announcements.(2024-79)
- (G3) Launch a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County services and information.(2024-80)
- (G3, Q3) Increase awareness and education on Human Trafficking by posting signage at County campgrounds. (2024-81)
- (G1) Expand the County's existing Build Your Bucket training to include year-round neighborhood-level emergency preparedness workshops to increase awareness and resilience.(2024-82)
- (G3) Host community outreach events on the Vision 2025 Comprehensive Plan Land Use and Mobility Elements Update to share information and solicit input from citizens, advocacy groups, and neighborhood representatives. (2024-83)
- (G5) Evaluate future opportunities to acquire eligible, nonconservation, federal lands for the provision of affordable housing and public services. (2024-84)
- (G4) Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers.(2024-85)

FY2022-2026 STRATEGIC PLAN

BOLD GOALS & TARGETS

PRIORITY AREAS	BOLD GOAL	PROGRESS TO DATE	5-YEAR TARGETS	% ATTAINED
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \			» Attract 100 State, Regional or National Championships Across All Sports	32% (32 Championships)
(MOI	Grow the Five- Year Tourism	48% (\$2.4 billion)	» Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	58% (288 new entrepreneurial ventures co-created)
ECONOMY	Economy to \$5 Billion		» Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	67% (Connected 4,700 students)
			» Increase the Number of Certified MWSBEs by 30%	48% (Certified 82 new MWSBEs)
LN:	Upgrade or	E09/	» Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	60% (Reduced GHG emissions by 15%)
NME	Eliminate 500 Septic	59% 293 septic upgrades and/or	» Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kWs)
ENVIRONMENT	Tanks in the Primary Springs Protection Zone	conversions completed or in progress to date	» Divert 3 Million Pounds of Household Hazardous Waste from Landfill	49% (Diverted 1.47 million pounds of waste)
E	Protection Zone		» Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	225% (13 electric vehicles)
	Support Community		Secure More Than \$150 Million in Federal, State and Local Benefits for Leon County Veterans and Their Families	44% (Secured \$66.3 million)
UALITY OF LIFE	Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent	68% (153 placements)	Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	28% (Supported 252 community events)
QUALIT OF LIF			Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	29% (Constructed nearly 26 miles)
	Supportive Housing		» Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	49% (Supported 22 performances)
CE	Implement 600		Connect 50,000 Volunteers with Service Opportunities Communitywide	32% (Connected 16,000 volunteers)
GOVERNANCE	Citizen Ideas, Improvements,	35%	» Reach 100,000 More Citizens Across All County Platforms and Programming	49% (Reached 49,000 more citizens)
VER	Solutions and Opportunities for Co-Creation	(208 Citizen Ideas)	» Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	100%* (on track to complete this target by FY 2024)
00	ioi co-creation		» Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	70% (Communicated 1.4 million messages)



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

To serve on a Citizen Committee, call (850) 606-5300 or visit

LeonCountyFL.gov/Committees

To provide feedback or make a service request, call (850) 606-5300 or visit

LeonCountyFL.gov/CitizensConnect



» Reporting Results: Target and Bold Goal Tracking

With the formal adoption of the FY 2022 – FY 2026 Strategic Plan, the Board approved 43 Strategic Initiatives. More recently, at the January 22, 2024 Board Retreat, an additional 18 Strategic Initiatives were adopted by the Board for a current total of 85 Strategic Initiatives.

In support of Board approved Strategic Initiatives, the FY 2025 Budget:

- Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- Implement the Leon County Essential Libraries Initiative. (2022-21)
- Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- Support efforts to host the 2026 World Athletic Cross-Country Championship at Apalachee Regional Park. (2022-6)
- Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for diagnostic and ancillary
 costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and
 families. (2023-55)

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

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

NOTE: Bold Goal & Target figures for FY 2024 and FY 2025 are estimates. Actuals for FY 2024 will be reported at the Annual Board Retreat in January 2025.

ECONOMY

	Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Grow the five-year tourism economy to \$5 billion. (BG1) ¹	\$1.15 billion	\$1.25 billion	\$1.29 billion	\$1.31 billion	TBD	\$5.00 billion
	Attract 100 state, regional, or national championships across all sports. (T1) ²	16	16	20	16	TBD	68
	Grow the job market by 10,000 new jobs (T2) ³	7,100	5,895	1,300	1,900	TBD	16,195
	Co-create 500 entrepreneur ventures. (T2) ³	208	80	100	480	TBD	868
Targets	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3) ⁴	3,781	919	1,761	3,276	TBD	9,737
	Increase the number of certified MWSBE's by $30\% (T4)^5$	6%	8%	10%	10%	TBD	34%

- 1. Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the annual tourism economy. In FY 2022, Downs & St. Germain estimated the total economic impact of tourism in Leon County at \$1.15 billion. In FY 2023 Downs & St. Germain estimated the total economic impact of tourism in Leon County at \$1.25 billion. For the first two quarters of FY 2024, Downs & St. Germain has estimated the economic impact of tourism in Leon County at \$671 million, which brings the total tourism economy over the last two and a half years to \$3.07 billion, 61% of the County's five-year Bold Goal.
- 2. The Division of Tourism's continued success with sporting event bidding, leveraging community assets related to sports tourism, and strengthening partnerships with local universities, clubs and community organizations, drives the County's progress in securing and

>>> Reporting Results: Target and Bold Goal Tracking

hosting youth and adult sport competitions. In FY 2022, 16 championship sporting events were held in Leon County, with an additional 16 events held in FY 2023. Since the start of FY 2024, 18 championship sporting events have been held bringing the total to 50 championships since the start of the County's five-year plan, 50% of the County's five-year Target. Events hosted in FY 2024 include all nine divisions of the Florida High School Football Association State Championships, the Southwestern Athletic Conference and Atlantic Coast Conference Cross Country Conference Championships, Amateur Athletic Union National Cross-Country Championships, and USA Track and Field Cross Country Championships, among others.

- As of the completion of FY 2023, local employment grew by 12,995 jobs with the addition of 288 new entrepreneurial ventures being co-created locally, 129% and 58%, respectively, of the County's five-year Target. An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing, and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis.
- Since the start of FY 2022, over 5,500 students have been connected to skilled job opportunities, 79% of the County's five-year Target. This progress was achieved largely in part to the County's addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the Spring, was a one-time event which accounted for 73% of the student connections achieved in FY 2022. The Leon Works Expo has since been hosted annually in-person each Spring at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty Counties. Additional initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division. The County is anticipated to reach the remainder of this five-year Target through the continuation of the Leon Works Expo, Junior Apprenticeship Program, and the EMT to Paramedic Trainee Program in the upcoming years.
- While there has been a decrease in the total number of MWSBE recertifications, the OEV MWSBE Division continues its efforts to grow the number of new certified MWSBEs in Leon County. Since the start of FY 2022, OEV has achieved 97 new MWSBE certifications, 56% of the County's five-year Target.

ENVIRONMENT

	Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2) ¹	195	98	220	181	TBD	694
	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5) ²	5%	10%	2%	4%	TBD	21%
TT.	Double solar power generation at County facilities. (T6) ³	50 kWs	0 kWs	25 kWs	25 kWs	TBD	125 kWs
Targets	Divert 3 million pounds of household hazardous waste from the landfill. (T7) ⁴	794,836	679,375	700,000	680,000	TBD	2,854,211
	Increase the number of fully electric vehicles in the County's fleet by 500%. (T8) ⁵	0%	225%	92%	100%	TBD	417%

- Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. During the FY 2022-2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated as part of Phase 1A and 1B of the Woodville Septic to Sewer Project and continuation of the Advanced Septic System Pilot Program. Since the start of FY 2022, the County has 350 septic upgrades and/or conversions completed or in progress, 70% of the County's five-year Target. This includes the septic to sewer conversions supported through the Woodville Phase 1A Septic to Sewer Project, as well as system upgrades supported through the Advanced Septic System Pilot Program.
- In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. As of the conclusion of FY 2023, the County has achieved a 15% GHG reduction (or 60% of the five-year Target). Prior to the start of FY 2022, the County had solar arrays installed at five County facilities, providing a total solar power generation capacity of 135.7 kWs (Kilowatts). Under the new five-year plan, the County is seeking to double the amount of solar power generated at County facilities. In FY 2022, the County increased its solar power generation by 50 kWs, 37% of the five-year target, through the installation of solar panels at the County's Public Works Fleet Division. While the County anticipated achieving an additional 25 kWs increase in solar power generation in FY 2023, the availability of vendors within the region to install and maintain commercial solar has been limited. The County has continued taking proactive steps to build local capacity both for installation and ongoing maintenance of solar arrays. In addition, staff is exploring opportunities for solar installation beyond traditional roof or ground mounted installation options, such as floating solar arrays, which may offer the potential to expand the County's investments in solar.

Reporting Results: Target and Bold Goal Tracking

- 3. Annually, Leon County's Household Hazardous Waste Division processes a million pounds of waste including chemicals, batteries, paint, and small electronics. Over the next five years, the Division will work to maintain this recycling rate and divert a total of 3 million pounds of waste from the landfill. In FY 2022, the County enhanced services for its Household Hazardous Waste (HHW) program with the creation of a new centrally located drop off site at the Public Works complex at the corner of Blair Stone and Miccosukee Roads. In addition, at the new centrally located drop off site, the County now offers drop off seven-days a week, a vast service enhancement from the prior once a month offering. As a result of these enhancements, the County continues to experience a steady increase in hazardous waste material collected. Since the start of FY 2022, the County has diverted a total of 1.78 million pounds of waste, 59% of the five-year Target.
- 4. Leon County's Integrated Sustainability Action Plan (ISAP) establishes a goal to convert 30% of the light duty vehicles in the County's fleet to fully electric by FY 2030. To stay on track to accomplish this goal, the County will need to increase the number of fully electric vehicles in its fleet by 500%, for a total of 25 vehicles by FY 2026. It should be noted that due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the arrival of electric vehicles ordered by the County have been significantly delayed. Notwithstanding this, since the start of FY 2022, the County has achieved 45% of the County's five-year Bold Goal by increasing the County's electric vehicle fleet by 225% for a total of 13 electric vehicles by the end of FY 2024. The FY 2025 budget includes the purchase of an additional six EVs as numerous light-duty fleet will be eligible for replacement, which will bring the County to a total of 19 electric vehicles, or 76% of the County's five-year Target next year.

QUALITY OF LIFE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3) ¹	23	130	25	25	TBD	203
Targets	Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9) ²	\$32,481,000	\$33,800,000	\$35,000,000	\$40,042,000	TBD	\$141,323,000
	Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10) ³	135	117	170	168	TBD	590
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11) ⁴	7.88	18.08	32.18	24.27	TBD	82.41
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12) ⁵	23,449	25,221	40,000	25,978	TBD	114,648

- 1. To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, made a historic \$6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). In FY 2022 and FY 2023, a total of 153 permanent supportive housing placements were made. Since the start of FY 2024, an additional nine permanent supportive housing placements have been made for a total 162 placements made to date, or 72% of the County's five-year Bold Goal.
- 2. The Department of Veterans Affairs (VA) for Leon County annually calculates and publishes the amount of Veterans Compensation & Pension and Medical Care Expenditures which indicate the number of unique clients served by the County's Division of Veterans Services each year. For FY 2022, \$32.4 million in benefits were secured for Leon County veterans and their families. For FY 2023, \$33.8 million in benefits were secured. For FY 2024, the County's Division of Veteran Services estimates \$35 million in benefits will be secured, for a total of \$101.2 million in secured benefits or 67% of the County's five-year Target.
- 3. In FY 2022, the County hosted 135 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. In FY 2023, the County hosted an additional 117 events. Within the first half of FY 2024, the County hosted an additional 152 events bringing the total to 404 events hosted, 40% of the County's five-year Target.
- 4. Since the start of FY 2022, the County has enhanced the community's local recreational offerings with the construction of over 30 miles of sidewalks, greenways, trails, and bike lanes, 33% of the County's five-year Target. This progress has been achieved through the continued implementation of the dedicated County Sidewalk Program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include Magnolia Drive, the Ft. Braden History Trail, Pedrick Pond Playground Sidewalk, and Apalachee Regional Park Hiking/Biking Trails.
- 5. In FY 2022, nearly 23,500 residents and visitors attended County-Supported Performances at the Amphitheater in Cascades Park across 11 County-supported performances. In FY 2023, an additional 11 County-supported performances were hosted with over 25,000 residents and visitors in attendance. Since the start of FY 2024, an additional eight County-supported performances hosted over 15,000 residents and visitors. These performances include the first ever 2-day Gospel Music Jubilee Festival, Gipsy Kings, Revivalists, The Flaming Lips, Melissa Etheridge, and more. To date, the County has achieved 63% of the County's five-year Target.



>>> Reporting Results: Target and Bold Goal Tracking

GOVERNANCE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)¹	138	70	120	110	TBD	438
	Connect 50,000 volunteers with service opportunities communitywide. (T13) ²	7,460	8,600	10,200	8,750	TBD	35,010
	Reach 100,000 more citizens across all County platforms and programming. (T14) ³	25,999	22,976	21,000	27,500	TBD	97,475
Targets	Offer 100% online permitting for licensed contractors, engineers, and architects. (T15) ⁴	25%	0%	100%	100%	TBD	100%
	Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16) ⁵	613,000	260,000	300,000	310,000	TBD	1,483,000

- Since the start of FY 2022, staff has implemented 240 citizen ideas, improvements, solutions and opportunities for co-creation, 40% of the County's Bold Goal. Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. The County's LEADS Listening Sessions are held every other year with the 2024 LEADS Listening Sessions scheduled to take place in the Fall of 2024. Going forward, implemented recommendations will be captured through ongoing tracking of this Bold Goal which is presented to the Board as part of the mid-year and end-year Strategic Plan updates. Additionally, the County will continue its progress through all methods of citizen engagement (i.e., Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach the goal of 600 citizen ideas implemented by FY 2026.
- Since the start of FY 2022, the County has made over 17,000 volunteer connections, 34% of the five-year target. The County is continuing its progress by connecting citizens with internal volunteer opportunities with the County libraries, internships, and special events, and other opportunities with community service partners to reach the five-year Target of 50,000 volunteer connections.
- Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by over 60,500 citizens, 60% of the County's five-year Target. Within the first two quarters of FY 2024, the County has reached 11,539 citizens through subscription platforms and programming attendance. So far, the County has reached over 7,500 citizens in programs at the libraries, with Citizen Engagement Series, Created Equal, and more, as well as 4,039 social media, bulletin and email subscribers.
- In recent years, the County has reduced average permitting times in large part due to the launch of new permitting software which allows licensed contractors, engineers, and architects to complete most of the permitting process online. However, several steps of the process are still paper based including most applications and associated support materials. Since the start of FY 2022, the County's transition to a 100% online permitting process has been underway with the first of three transition components completed in June 2022. In April 2024, the County launched the system software to implement 100% online permitting. An update on the program will be provided at the Board Retreat.
- Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 2.8 million times, 140% of the County's five-year Target. This number reflects the County's increased level of communication associated with the COVID-19 pandemic, such as promotion of the Leon CARES and COVID-19 Vaccine campaigns, as well the County's preparation and response efforts related to Hurricane Ian (September 2022) and Hurricane Idalia (August 2023). At the January 2024 Retreat, the Board approved increasing the five-year Target to communicate more than 2 million disaster preparedness messages (from previously 1.4 million); however, this increase did not account for any future incidents that may take place and the associated increase in disaster preparedness messaging/impressions. Most recently, the County led an increased level of communication in response to the squall line of storms in January 2024, the Bicentennial Storm in April 2024, and the severe tornadoes that hit the community on May 10, 2024. Recognizing that the County has reached its increased five-year Target as a result of various emergency events that have taken place since January 2024, staff will assess potential adjustments to this five-year Target and provide recommendations at the Board's January 2025.

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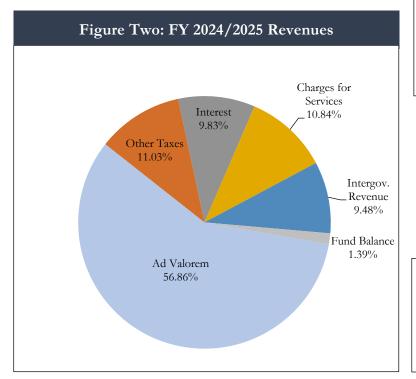
The total FY 2025 budget is \$377,886,993, an 8.14% increase over last fiscal year. The **operating budget** of \$349,085,474 represents an increase of 7.47% from last year's adopted budget. The **capital budget** of \$28,801,519 represents a 17% increase from last year.

Funding

The FY 2025 budget was developed with a continued focus on annual budget constraint and continuous year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidance. The FY 2025 budget reflects a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services.

The FY 2025 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide property tax rate, or increases to the stormwater and solid waste non-ad valorem assessments;
- Funding for six new planned EMS positions to maintain service levels
- A reduced use of fund balances;
- Restoring reserves;
- Maintaining strategic, long term investments in infrastructure; and
- New costs savings and avoidances of \$12 million.



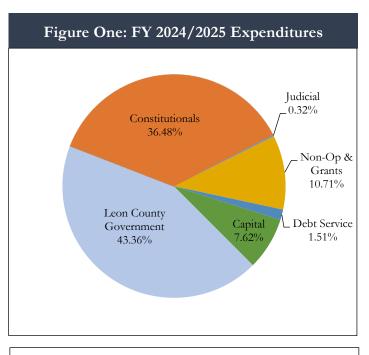


Figure One depicts the budget as it is reflected by governmental category. The FY 2024/2025 budget shows the Leon County Government and the Constitutional Officers make up 80% of the total budget.

Florida Statutes require all local government budgets to be balanced. Leon County's FY 2025 budget of \$377,886,993 is balanced with the use of a variety of revenue sources including: property taxes, fees, gas taxes and fund balances. As depicted in Figure 2, slightly more than half of Leon County's revenue is derived from property taxes.

Figure Two displays the major classifications of revenue sources used in support of the FY 2025 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

»Budget Overview

The following is an overview of the County's FY 2025 Adopted Budget that includes policy guidance and budget balancing strategies.

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

Through this multiyear process, the County has made strategic investments to address our most pressing issues of the day, as well as addressing our long-term goals for the community. We have done so by keeping taxes and fees as low as possible to keep the community affordable, while demonstrating agility and stability to handle numerous significant unforeseen issues including the Great Recession, the pandemic, and more frequent and hazardous severe weather associated with our changing climate. These unforeseen challenges are further complicated by recurring threats from the Legislature to impose unfunded mandates, reduce the tax base of local governments, and restrict the Board's Home Rule authority to realize additional revenues.

The FY 2025 budget is constrained by modest property tax and general revenue growth, continued inflation, and an extremely competitive job market. The following budget highlights reflect a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services:

- No increase in the Countywide millage rate for the 13th consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Six new planned EMS positions to address increased call volumes;
- Reduced use of fund balances;
- Maximizing the last year of Federal and American Rescue Plan Act (ARPA) funding;
- Restoring reserves;
- Maintaining strategic, long-term investments in infrastructure; and
- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

Inflationary Impacts

Inflationary pressures significantly impact the county budget, particularly in FY 2025. As inflation drives up the costs of goods and services, the county faces increased expenditures for basic operations and public services. This includes higher prices for fuel, utilities, construction materials, and equipment, all of which are essential for maintaining infrastructure, public safety, and other county services.

One major contributor is the sharp increase in the prices of raw materials such as steel, lumber, and concrete. From 2019 to 2021 the price of lumber alone skyrocketed by nearly 300%, peaking in mid-2021 due to supply chain disruptions and increased demand from the housing market. Similarly, steel and concrete prices saw a dramatic rise. These inflationary pressures have continued with material costs remaining high into 2024. Additionally, energy prices have soared, impacting the production and transportation of these materials. This inflationary pressure affects the affordability of projects and, at times, delays in ongoing projects.

Labor shortages are another critical factor fueling the rise in construction costs. The construction industry has long faced challenges in attracting and retaining skilled workers, and this issue was intensified during and after the pandemic. Although the sector is recovering, it is still facing a shortfall of workers. This shortage drives wages higher as companies compete for a limited pool of workers.

In the Associated General Contractors of Americas (AGC) 2024 construction outlook survey, 39% of construction firms in Florida indicated that it will continue to be difficult to hire enough workers to meet project demands. Additionally, the top

»Budget Overview

three concerns identified in the survey were all labor related: 74% of respondents indicated rising direct labor costs and insufficient worker supply as the top two concerns, followed by worker quality in third (68%). Regarding pay, 56% indicated that they increased pay rates more in 2023 than in 2022, and 41% introduced or increased incentives to maintain and attract workers.

In addition to inflationary pressures, over the past two fiscal years the County also had to address the impacts of an extremely competitive job market where local unemployment averaged 3%. To remain an employer of choice, the FY 2023 Budget included funding to implement the findings of a compensation study for County employees and support for the Sheriff's pay plan. Furthermore, to assist existing employees with the impacts of inflation, the Board provided 5% across the Board pay increases for all employees.

Initial FY 2025 Policy Guidance

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

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 22, 2024 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 19, 2024 meeting, including:

- Maintaining the Community Human Services Partnership funding level at \$1.445 million.
- Allocating \$834,000 in one-time funding from the American Rescue Plan Act for homelessness for the FY 2025 and FY 2026 funding cycle (\$417,500 each year).
- Providing \$74,500 for special events funding.
- Providing \$820,434 in outside agency funding, including 2-1-1 Big Bend to advance strategic initiative 2024-71

The Board provided additional guidance at the April 23, 2024 workshop, including:

- Approving an increase in the dental reimbursement rate of the CareNet Provider Reimbursement Pool from \$125 to \$175 per visit beginning in FY 2025 to include diagnostic and ancillary costs such as laboratory and X-ray services and to advance strategic initiative 2022-24.
- Approving an increase in the mental health reimbursement rate of the CareNet Provider Reimbursement Pool from \$80 to \$210 per visit for mental health professionals (e.g., psychiatrists, psychologists, psychotherapists, etc.) beginning in FY 2025 to align with Medicaid rates for reimbursement and to advance strategic initiative 2022-24.
- Adopting the revised Leon County Personnel Policies and Procedures, Section VII, Subsection 7.20 Parental Leave, to provide eight weeks of paid leave at 100% of the employee's rate of pay following the birth or adoption of a child, effective upon approval.
- Adopting revised Policy No. 01-03, "Volunteer Fire Department Annual Budget Allocation" to provide additional apparatus-maintenance funding, effective October 1, 2024.

Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year, not only during the formal budget process. Through specific and targeted practices, such as LEADs listening sessions, the Employee Innovation Awards Program - I2 (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. For FY 2024, the total new cost savings and avoidances are \$12.2. Current year examples of savings include:

• Sheriff Space Leasing: Due to the implementation of new reentry and crime prevention programs, LCSO required additional space to ensure these programs and other law enforcement functions are adequately served in a location

»Budget Overview

near LCSO's primary location on Municipal Way. County staff in coordination with LCSO identified office space within proximity to LCSO's Municipal Way location that is anticipated to meet their space needs over the next five years and prevent the County from having to construct new office space for LCSO. Net the cost of the five-year lease term, the County avoided approximately \$11.3 million in costs that would have been required to construct a like sized facility.

- Building Automation Savings: Facilities Management oversees routine maintenance and repair of nearly two million square feet of County buildings which includes Heating, Ventilation, and Air Conditioning (HVAC) systems. Through diligent efforts to negotiate with the vendor to get the service costs down, Facilities Management identified areas of preventative maintenance and certain repairs that could be performed in house. This resulted in a significant costs savings, reducing the annual services quote from \$357,000 per year to \$225,000 per year for a total three-year contract savings of \$396,000.
- Street Lighting Design Savings: In 2023, the Board expanded the Street Lighting Program to include school bus stops.
 Street lighting design had traditionally been handled by the respective electric service providers in charge of the installation. However, due to staff turnover within the City's Electric Department, the County was asked to produce the street lighting design to ensure street lighting installations were not delayed. After evaluating the options, the County's Engineering Services Division completed the design for 18 intersections and 15 school bus stops in-house, avoiding approximately \$120,000 in consultant fees.
- ExaGrid Data Backup Hardware: Due to the use of a cooperative purchasing agreement, the Office of Information Technology (OIT) was able to purchase two ExaGrid data backup hardware devices for the County's growing technology data retention needs to ensure data is properly secured, backed-up, and maintained. If the County were to independently seek bids for the hardware devices, the cost was anticipated to be \$137,000 per unit or \$274,000. By utilizing a cooperative agreement, the purchase of the two data backup hardware devices was \$160,000 for the two devices resulting in \$114,000 in savings to the County.
- Mobile Device Buyback Program: In an effort to streamline the process for disposal of retired County mobile devices, OIT researched companies to identify a program for disposal that included a potential buyback program for the retired devices. A vendor was identified that would purchase the old mobile devices as well as destroy them when applicable. Through this outside vendor, the program has resulted in \$13,000 in buyback revenue for the County. This program has a varied annual cost avoidance based on buyback revenue generated as the County retires and replaces mobile devices.
- Fair Labor Standards Act's Overtime Rule Changes: The US Department of Labor (DOL) released updates to the Fair Labor Standards Act's (FLSA) overtime pay requirements to increase the minimum salary thresholds. The FLSA salary threshold is being increased from \$35,568 to \$43,888 on July 1, 2024, and then to \$58,656 on January 1, 2025. Workers making less than the FLSA salary thresholds will now need to be paid overtime when they work more than 40 hours a week. To be exempt from overtime pay, employees must be paid a salary of at least the threshold amount and meet certain duties tests provided by the DOL. An analysis conducted by OMB and Human Resources determined that the impacted employees rarely work overtime so the fiscal impact will be minimal, therefore an increase in salaries would not be necessary, avoiding \$335,000 in additional personnel costs.

Including the above, since 2013 the County has saved or avoided costs totaling more than \$76 million. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

Adopted FY 2025 Budget

The County continues to approach its annual budget process by identifying opportunities to constrain budgetary growth, while ensuring the County's limited resources continue to be aligned with the highest priorities of the Board. As presented, the FY 2025 Adopted budget totals \$377,886,993 which is an 8.14% increase from the FY 2024 budget. The following section provides an overview of the tentatively balanced budget.

»Budget Overview

Normal expense growth includes Leon County Government and Constitutional Officers personnel costs (e.g., retirement, health insurance), contractual increases, mandatory state payments, and materials and supplies. To offset these increases, the County relies on average revenue growth in property, state shared and local sales taxes, fees, and gas taxes. This revenue growth allows Leon County government to avoid increasing millage rates or fees to maintain adequate service levels. When revenue growth does not align with expense growth, this strategy is not attainable. Likewise, in years with above normal revenue growth it is essential to constrain recurring operating expenditure increases to limit budget holes in future years. Utilizing the revenue growth to replenish the capital improvement program is a more sustainable approach. Federal assistance provided through ARPA was used to offset the revenue loss associated with COVID in balancing the FY 2021 - FY 2024 budgets. This federal assistance helped mitigate the need to consider other options including the use of fund balance, increasing millage rates or fees, or reducing/eliminating programs and services during the COVID economic recovery.

In addition, anticipated expenditure increases related to mandatory state payments (e.g., Medicaid, the Department of Juvenile Justice), interlocal agreements and contracts are included in this analysis. OMB correspondingly analyzed revenue models including sales and gas tax activity. Furthermore, given the volatile nature of the post-pandemic economic recovery, current geopolitics and continued future economic uncertainty regarding inflation, the analysis presumes a conservative revenue forecast that contemplates moderate economic growth through FY 2025. This conservative forecast is in keeping with the Fed signaling that it may still lower interest rates later this year, however this strategy will likely take longer than anticipated for the Fed to gain confidence that the economy is on a sustainable path toward normal inflation levels.

The following Table details the forecasts for major general revenue and expenditure changes for the entire budget from FY 2024 to FY 2025. A brief description and explanation of the changes in each revenue and expenditure category follows the table.

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»Budget Overview

Table #1: Adopted FY 2025 Changes in Revenues and Expenditures Over FY 2024

Adopted Changes in Revenues	Change from Fiscal Year 2024
Property Taxes with current millage rate (8.3144 mills)	\$18,233,726
EMS Fees/Medicaid Reimbursement	\$3,003,368
1/2 Cent Sales, State Revenue Sharing, CST, PST	\$2,097,276
American Rescue Plan Act (ARPA) Fund Balance	\$1,955,725
EMS Municipal Service Tax Unit (0.75 mills)	\$1,644,772
Departmental Internal Billing (Insurance, Fleet, and Communications)	\$1,517,254
Interest Earnings	\$515,492
Tourism Revenue	\$457,623
Solid Waste Revenues (includes proposed increase for hauling contract)	\$405,166
Other Non-General Revenue (e.g., Courts, SHIP, E-911)	\$155,481
Building Inspection and Permitting Fees	\$131,113
DSEM Fees	\$69,742
Fund Balances	(\$130,916)
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	(\$194,232)
Gas Taxes	(\$294,595)
Rental Income (Lake Jackson Town Center and Leon Government Annex)	(\$521,717)
Other General Revenue	(\$611,642)
Total Change in Revenue	\$28,433,636
Adopted Changes in Expenditures	, ,
Sheriff Personnel and Operating Expenses, HOST Deputies	\$10,711,792
Capital Projects	\$4,184,030
County Government Personnel Costs	\$3,297,284
Contractual Obligations, Repairs and Maintenance, Utilities, other Operating	\$2,744,055
Solid Waste Hauling Expenses (Including Hauling Contract)	\$1,695,064
Other Constitutional Offices	\$1,410,002
EMS Personnel and Operating Costs	\$1,352,510
City Interlocal Agreements (Parks, Animal Control, Planning, ALS, Fire,	\$1,339,104
Sewer)	, , , , , , , , , , , , , , , , , , , ,
Workers Compensation/Insurance	\$1,233,959
Medicaid	\$684,453
Division of Tourism	\$612,024
Fuel and Vehicle Repair	\$583,783
Community Redevelopment Area (CRA) Payment	\$223,950
Discretionary Funding, Human Services Expense	\$201,443
Statutorily Required Baker/Marchman Act Payment	\$63,814
SHIP	(\$355,816)
Supervisor of Elections Election Cycle Reduction	(\$1,547,815)
Total Change in Expenses	\$28,433,636
Budget Shortfall	\$0

»Budget Overview

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

Adopted Estimated Changes in Revenues

As reflected in Table #1, the following section provides a summary of the projected changes to general revenues between the FY 2024 and FY 2025 budgets.

<u>Property Taxes (\$18.2 million)</u>: Property tax collections are calculated based on the countywide millage rate multiplied by the taxable value of all property in Leon County. Taxable values are established by the Property Appraiser and the millage rate is established by the Board. Last year, taxable property values increased 7.87%. Final values provided by the Property Appraiser on July 1, 2024 reflect an increase in countywide valuation of 10.01%. Maintaining the current 8.3144 millage rate will result in an additional \$18.2 million in property tax revenues over FY 2024.

The Save-Our-Homes cap limits the increase of homestead residential property values to the change in CPI or 3%, whichever is lower. In January 2024, the CPI change resulted in homesteaded property reaching the 3% cap for valuations used for the FY 2025 budget. Without the cap, the annual CPI adjustment would be 3.4%.

Discussions with the Property Appraiser's Office indicate the increase in property values can be attributed to a few factors including, but not limited to, increases in the number of non-homestead properties being added to the tax roll, growth in residential and commercial development from the previous year (as properties are assessed annually on January 1st), and the taxable values catching up to the market this year after two years of double-digit increases in the market values of property. This is a result of market values returning to modest growth rates which allows for the recapturing of taxable values that have been suppressed by the constitutional limits in annual growth.

<u>EMS Fees/Medicaid Reimbursement (\$3.03 million)</u>: Growth in EMS transport revenues are directly related to continued projected growth in patient transports. In addition, Medicaid fees, which are the direct result of a distribution formula established by the federal government are also projected to increase.

State Shared Revenue, ½ cent Sales Tax, Communications Services Tax (CST) and Public Service Tax (PST) (\$2.1 million): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. Sales tax related revenues have rebounded over the past three years from the precipitous decline in FY 2020. Nominal growth is projected for the CST and PST.

American Rescue Plan Act Revenue Replacement (ARPA) (§1.95 million): The FY 2025 budget includes the remaining \$1.95 million in projected ARPA revenue loss funds to support general government services. The Federal Government requires all ARPA funds to be obligated by December 31, 2024 and expended by December 31, 2026. If the recipient does not obligate funds by December 31, 2024, the unobligated funds must be returned to the federal government. Under revised U.S. Treasury guidance for ARPA funds to be properly obligated, recipients must create a contract, subaward, or similar transaction requiring payment. However, if used for revenue replacement to fund general government services, as proposed for FY 2025, there is more flexibility and the contract/subaward rule does not apply. This strategy will ensure the County is in compliance with all federal guidelines and not risk having to return any funds to the federal government.

<u>EMS Municipal Services Tax Unit (MSTU) (\$1.6 million):</u> The MSTU revenue reflects the increase in property values and anticipates no change to the 0.75 millage rate.

<u>Departmental Billings (Insurance, Fleet and Communications (\$1.5 million):</u> This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel, and maintenance for the fleet, and to fund the phone system. The majority of the increase is associated with growth in insurance premium costs consistent with the overall insurance market and internal phone system charges.

<u>Interest Earnings (\$515,492)</u>: As the Federal Reserve has aggressively increased interest rates to fight high inflation, interest and investment earnings are estimated to increase by \$515,492. This forecast is based on projected interest earnings provided by the County's contracted investment advisor.

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<u>Tourism Revenue (\$457,623)</u>: 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.

Solid Waste Fees (\$405,166): Most of this increase is related to the projected increase in the hauling rate of \$3.75/ton in FY 2025. The tip fee at the Transfer Station is adjusted annually to recover most of these costs for waste processed at the facility. As approved by the Board during the FY 2024 budget development process, Waste Management's hauling rate was increased to \$18.80 in FY 2024 and \$22.55 in FY 2025.

Other Non-General Revenue (\$155,481): This summary reflects other dedicated revenues such as: State Housing Initiative Partnership (SHIP) funding, Court programs, state E-911 revenue, fire services fees, special assessments related to paving or sewer assessments.

<u>Building Permitting and Inspection Fees (\$131,113):</u> As part of the post-COVID economic recovery, revenue from permitting fees increased as builders took advantage of low interest rates and consumer demand increased for housing. 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.

<u>DSEM Fees (\$69,742)</u>: As part of the post-COVID economic recovery, development services and environmental permitting fees increased as development permitting increased including the new Amazon facility. The pace of the permitting activity has returned to more sustained levels, resulting in the collection of fewer development and permitting fees.

<u>Fund Balances (-\$130,916)</u>: The FY 2025 Budget reduces the amount of appropriated fund balance by \$130,916. This is due to a reduction in general fund balance and special revenue fund balances. A section describing fund balance use in the FY 2025 Budget is provided later in this overview.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) (-\$194,232): Like the ½ cent and state shared sales tax revenue, this local sales tax has benefited from the economic rebound and increased consumer spending over the past few years. The slight reduction in FY 2025 revenue reflects consumer spending returning to more normal levels. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, sidewalks, intersection improvements, and the LIFE infrastructure projects.

Gas Taxes (-\$294,595): Gasoline taxes are estimated to decrease by 2.0%. In FY 2022, as the economy rebounded from the effects of COVID and travel dramatically increased, gas tax collections increased over 8%. Prior to COVID, gas taxes, which are consumption based (taxes are per gallon, not a percentage of cost), were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. In FY 2023, gas taxes collections declined by 4%, and this trend is projected to continue in FY 2024 and FY 2025. This is largely due to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric cars and trucks. While owners of electric vehicles use the road network, they do not pay gas taxes which support the maintenance of the local transportation system.

<u>Rental Income (-\$521,717):</u> The decrease is related to a decline in leasing activity at the Leon County Government Annex and the Lake Jackson Town Center. The County has been actively marketing vacant spaces and anticipates executing a multiyear lease with a State agency for vacant office space at the Annex.

Other General Revenues (-\$611,642): These decreases are primarily related to a decline in miscellaneous revenues for equipment buyback sales, court fees, warrants, prisoner room and board, surplus auction sales and camping fees. These revenues can fluctuate based on differing levels of activity year over year.

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Adopted Estimated Changes in Expenses

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

<u>Sheriff Personnel and Operating Expenses (\$10.7 million)</u>: Historically, the Sheriff's budget has trended consistent with property tax growth. The estimated growth in the Sheriff's budget is slightly higher (10.3%) than the projected property tax growth rate (10.01%). The increase is largely associated with the costs to increase the base pay for sworn officers to \$60,000 and the final implementation of the officer step plan.

Additionally, as requested by the Sheriff, the budget includes a separate appropriation in the amount of \$431,680 for continued funding for the two Sheriff's Homeless Outreach Street Team (HOST) deputies. In December 2021, the County allocated \$491,000 in ARPA funds for two HOST deputies to provide law enforcement support in the engagement of unsheltered individuals and families. The ARPA funding supported the positions in FY 2022, FY 2023, and FY 2024. Since ARPA funding is no longer available, continued funding to support the two deputies will be provided through general revenue. To further support this initiative, the Sheriff converted an existing vacant position to a HOST deputy bringing the total to three. The budget also includes the addition of one patrol deputy for western Leon County including the Apalachicola National Forest.

<u>Capital Projects (\$4.2 million)</u>: The overall capital budget for FY 2025 is \$28.8 million, an increase of \$4.2 million from the FY 2024 budget of \$24.6 million. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: replacement of Public Works heavy duty vehicles and equipment; stormwater infrastructure improvements; Public Safety Complex facility maintenance; statutory technology requirements for the courts, and intersection and safety improvements. As discussed in greater detail in the capital section of this overview, \$9.21 million in dedicated general revenue and transportation fund balances was appropriated in FY 2024.

<u>Leon County Employee General Revenue Related Expenses (\$3.3 million)</u>: The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include performance raises, health insurance, retirement contributions and workers' compensation. The budget contemplates 5% raises for all employees. Also included are health care costs estimated to increase by 6%.

<u>Contractual Obligations, Repairs and Maintenance, Utilities (\$2.7 million)</u>: All projected increases are associated with contractual and inflationary adjustments and include:

- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Banner Document Management, GovMax budgeting software and network security applications.
- Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, and building and grounds maintenance services.
- Utilities costs are projected to increase due to CPI adjustments for City of Tallahassee rates.
- Workers' compensation and insurance premiums.
- Parks and Recreation mowing, trail, playground, and ballfield maintenance.
- Public Works stormwater maintenance.
- Contractual increases associated with the maintenance of the E-911 system, and the County's phone and internet networks.
- Replacement of the 800MHz Radio Communications virtual prime site, which is the redundancy server for all the 800 MHz radios used by public safety agencies including the Leon County Sheriff's Office and Leon County Emergency Medical Services.
- Other miscellaneous increases related to rentals and leases, operating supplies, etc.

<u>Solid Waste Services and Hauling Contract: (\$1.7 million):</u> This increase is directly related to the projected cost increase for the waste hauling contract and the inflationary costs of yard debris processing and operating the transfer station. These increases are covered by an annual adjustment to solid waste fees and an increased general revenue transfer in the amount of \$751,000.

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As detailed later in the overview, to eliminate this general revenue subsidy and correspondingly increase the solid waste assessment to an appropriate level, a fee study will be conducted in FY 2025 with the results being available for consideration as part of the FY 2026 budget process.

Other Constitutional Officers (\$1.4 million): Other Constitutional Officer increases include:

- The Clerk of the Courts and Comptroller: The Clerk's budget increased by \$406,852. The increase is associated with cost-of-living adjustments, increased retirement rates, and other operating costs to support increased demands related to the Clerk's Finance duties to the County. The County's funding level for Clerk services is based on a cost allocation study conducted prior to the execution of the 2004 Interlocal Agreement. An updated cost allocation review is planned for FY 2025 and any proposed changes will be presented to the Board next fiscal year.
- Tax Collector's Office: Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the estimated 10.01% increase in property values, this budget will increase by \$350,636.
- Property Appraiser: This budget is submitted directly to the Department of Revenue for approval on June 1. The \$652,514 increase is associated with personnel increases related to 5% salary increases, increases in healthcare rates, the replacement of an unrepairable vehicle, and other inflationary contractual costs.

EMS New Crew and Operating Costs (\$1.3 million): To maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2025 budget includes the addition of six full-time EMS positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies. Additionally, the planned increase in the EMS millage rate in FY 2024 provides for reserves to support future increased staffing and equipment requirements for the program over the next four years.

<u>Interlocal Agreements (\$1.3 million)</u>: Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Parks and Recreation, ALS, Planning and Animal Control.

<u>Workers' Compensation/Insurance (\$1.23 million)</u>: 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 2025. This reduction is offset by an increase in the workers compensation budget for the Sheriff. In addition, anticipated increases in insurance premium coverages for property and general liability, which are competitively procured annually by the County's insurance broker, are included.

<u>Medicaid (\$684,453)</u>: The County is required by Section 409.915, Florida Statutes, to contribute to the State's share of matching funds for the Medicaid Program. The annual contribution is increasing by \$684,453.

<u>Division of Tourism (\$612,024)</u>: This increase aligns with the additional revenue previously described and provides more funds for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources for the Division of Tourism marketing efforts and costs associated with the continuation of the Leon County/Tallahassee Bicentennial Celebration in early FY 2025 and the 2026 World Athletics Cross Country Championship at Apalachee Regional Park.

<u>Fuel and Vehicle Repair Costs (\$583,783)</u>: This cost increase is associated with the inflationary growth in the cost of parts to maintain the County fleet and a modest increase in the overall projected cost of fuel.

Community Redevelopment Agency (CRA) (\$223,950): The increase in FY 2025 is attributed to projected increases in the Frenchtown CRA payment and the County's Tax Increment Finance payment for the Capital Cascades properties. The County will receive final values from the Property Appraiser on July 1st which may adjust next year's required payment. Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA terminated in FY 2023.

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<u>Discretionary Funding and Human Services Expenses – (\$201,443):</u> Increases related to human services include:

- As approved by the Board at the March 19, 2024 meeting, \$112,500 to support the 2-1-1 Big Bend 24-hour Helpline and Lyft Transportation Program, and \$5,000 for the Shoes4Schools event.
- \$42,100 associated with the revised fee schedule for the Leon County Indigent Cremation and Burial Program to compensate contracted funeral homes for increased transportation and storage costs.
- The Housing Finance Authority (HFA) allocated an additional \$25,000 for housing rehabilitation projects.
- \$16,843 associated with facility operating expenses (security, utilities, custodial, etc.) for the Medial Examiner.

Baker Marchman Act (\$63,814): Leon County allocates annual funding to Apalachee Center, Inc. (Apalachee) for the provision of mental health care services for residents who meet the Baker Act and Marchman Act criteria. The Florida Mental Health Act, also known as the Baker Act under Chapter 394, Florida Statutes, provides an individual with emergency services and temporary detention for mental health evaluation and treatment, either on a voluntary or involuntary basis. The Florida Department of Children and Families has identified Apalachee as the District's public receiving facility for individuals experiencing a mental health and/or substance abuse crisis. The District includes the counties of Leon, Gadsden, Wakulla, Jefferson, Franklin, Liberty, Madison and Taylor. Annually, each county contracts with Apalachee to pay the state-mandated costs. In FY 2024, due to increased costs to operate the Baker/Marchman Act program and statutory requirements for local governments to pay for a portion of these costs, Apalachee requested the County provide an additional \$191,442 in funding phased in over a three-year period with an increase of \$63,814 per year. The FY 2025 increase represents the second year of the County's increased funding commitment.

<u>State Housing Initiatives Partnership (SHIP) (\$355,816):</u> The SHIP program reduced the allocation for local housing programs to Leon County during the 2024 legislative session.

<u>Supervisor of Elections (SOE) Presidential Preference Election Cycle (-\$1.5 million)</u>: The SOE's budget varies year to year depending on the election cycle. The budget increases for the presidential preference primary (held in FY 2024) and decreases in general election and off year election cycles.

Adopted Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The FY 2025 Adopted Budget continues to build upon this effort, by annually reviewing positions to ensure the organization is optimizing personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures Departments could make before adding positions.

New Positions

Except for EMS public safety positions, no new general revenue supported positions are recommended for FY 2025. To assist with ever increasing call volume, six new EMS positions (half a crew) are recommended to fill the current ambulance schedule. Funding for these six new positions has a budget impact of \$625,914. Four additional positions and an ambulance are planned for FY 2026 to complete the addition of a full crew and ambulance.

Due to Leon County's low unemployment rate of 3.3%, the local job market is highly competitive, and there are currently many vacant positions throughout the organization. Instead of recommending creating new positions, Leon County Government will continue to focus on filling these vacant positions to maintain service delivery. Positions that cannot be filled will be considered for realignment within the organization to meet increased service demands in specific program areas.

Other Pay Adjustments

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

- A 5% raise for all Board and Constitutional employees.
- Increase in parental leave benefits to 8 weeks at 100% pay.

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Fund Balances

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

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

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

General Fund

Due to increased property values and the County's intentional conservative approach of constraining expenditures to the greatest extent possible, general revenue fund balance for FY 2025 is \$531,161, a slight reduction from the \$571,290 in FY 2024. Comparatively, Leon County used \$5 million in fund balance in FY 2013 to support the budget and manage the impacts of the Great Recession.

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

Increasing the use of the general fund balance annually is an unsustainable practice. If the use of fund balance grew by only \$2 million each year (e.g., \$2.8 million FY 2025, \$4.8 million FY 2026, \$6.8 million, etc.), it would only take four or five years to deplete the entire fund balance. This occurs because the use rate would be much higher than the replenishment rate. This practice would further diminish the County's ability to provide fund balances for future capital projects or to maintain the catastrophe reserves which were used in three consecutive years to fund the debris removal related to Hurricanes Hermine, Irma, Michael, and most recently for Hurricane Idalia, the May 10th tornadoes, and Topical Storm Debby.

Building Inspection Fund

Building Inspection is entirely funded by permitting and inspection fees and does not receive any general revenue support. To ensure Building Inspection continues to provide prompt permitting services, when revenues decline available fund balances are used to support funding these services. The FY 2025 budget includes the use of \$937,201 in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing. In addition, higher interest rates are beginning to suppress home sales and related permitting activity. Building fund balances are available due to increased revenues generated during the recent robust construction market. If this trend continues, expenditures for these services may need to be reduced in outyears.

Other Fund Balances

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

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

Tourism Fund Balance

As the Division of Tourism continues to implement the 2024 Bicentennial and plan for the 2026 World Cross Country Championships, additional funding is included in the FY 2025 budget for the related marketing and promotion of these events. To cover these one-time expenses, \$411,280 in available fund balance is appropriated in the FY 2025 budget. Fund balances are available due to the rapid and steady increase in Leon County tourism post COVID, the hosting of additional events such as the Florida High School Athletic Association 2023 Football Championship games and the increase in overnight room inventory due to new hotel construction.

Capital Program

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

To maintain this capital program, which is largely focused on maintaining the existing County infrastructure, a consistent amount of recurring general revenue is required to fund these projects. From FY 2020 – FY 2024, the recurring general revenue support for the capital program has ranged from \$5.0 million - \$8.2 million. Over the past four fiscal years, Leon County has used \$14 million in one-time ARPA funds to support the County general capital program and \$17.4 million to fund sewer projects in the Primary Springs Protection Zone. The use of these funds allowed for a reduced level of recurring general revenue funds to support the capital program.

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

As part of the FY 2024 budget process, the Board approved the use of \$15.68 million in available fund balances that were above policy minimums to support the capital program for FY 2024 and FY 2025. Specifically, \$10.86 million was available in non-countywide general revenue and \$946,212 from the stormwater fund. Also, \$3.88 million in transportation reserves was available to support the transportation capital program. This appropriation of reserves for one-time capital expenses and using \$2.1 million in ARPA revenue replacement funds offset the need to increase the general revenue transfer to the capital program in FY 2024. Even with this use of one-time fund balance to support capital, outyears contemplated an average of \$16.6 million in general revenue support to adequately fund the general capital program.

During the FY 2024 budget process, the Board advanced a portion of the fund sweep reserves for several projects due to manufacturers taking limited orders caused by supply chain issues. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the Board continue this practice to advance certain capital projects in FY 2024 related to the Detention Center, vehicle replacement, stormwater infrastructure and park facility improvements. By appropriating funds in FY 2024, it mitigated an unnecessarily large percentage increase when comparing the FY 2024 budget to the FY 2025 budget.

The five-year (FY 2025 – FY 2029) capital program continues to focus on the long-term maintenance of the County's extensive existing and aging infrastructure, some of which includes over 2 million square feet of facilities, hundreds of miles of roads, and thousands of acres of parks, greenways, and trails. The following includes highlights of this recommended funding for FY 2025.

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Projects to Enhance the County's Resiliency to Future Storm Events

From the landfall of Hurricane Idalia in the Big Bend of North Florida in August 2023 to the Bicentennial Storm in April 2024 followed by the three tornadoes that touched down in Leon County on May 10, 2024, these severe weather events have intensified the County's urgency to enhance disaster response capabilities and resilience. The Spring 2024 storms resulted in historic rainfall amounts with rates that overwhelmed drainage systems and caused significant flooding, hundreds of destroyed and majorly damaged structures, and the removal of 1,500 trees from roads, rights-of-ways, and County property. Additionally, the 2024 Hurricane Season is predicted to be above normal, with a forecasting range of 17 to 25 total named storms. Of those, eight to 13 are forecast to become hurricanes, including four to seven major hurricanes. Before, during, and in response to these emergency events, the Emergency Operations Center at the Public Safety Complex serves as the central command and control facility for the effective coordination of disaster management functions. Public Works is at the forefront of the County's resiliency efforts, including storm preparation and response, as it is responsible for operating sandbag locations, mobilizing equipment and resources to trouble areas, and clearing roadways for the safe passage of vehicles. The following projects in the adopted budget are essential to maintaining the County's core infrastructure and ensuring the County continues to have adequate resources available to respond to any level of disaster.

Stormwater Infrastructure Projects: These projects are to provide water quality and flood mitigation benefits. Projects include the replacement of stormwater structures, including cross drains to ensure that water flows properly, which improves overall drainage and reduces the risk of standing water especially during large rain events. As part of the stormwater requirements for the County's Non-Point Discharge Elimination System (NPDES) Permit, an inventory and inspection of the major stormwater systems in unincorporated Leon County was conducted to proactively prioritize and schedule the replacement of more than 1,000 major culverts. FY 2025 funding will support culvert replacements on W. Joe Thomas Road at Harvey Creek, Sandstone Ranch Subdivision, and the reconstruction of the View Point Pond drainage system.

Public Works Heavy-Duty Vehicle and Equipment Replacement: During the Bicentennial Storm in April 2024, the Public Works department repaired 11 private roads requiring 79 truckloads of gravel and other materials. In one example, Public Works repaired a significant washout on Sir Richard Road within nine hours, utilizing 36 loads of gravel and a 40-foot culvert to stabilize the roadway. This quick action restored essential access for residents and emergency vehicles, demonstrating effective emergency infrastructure repair capabilities. This project ensures Public Works continues to have adequate heavy-duty vehicles and equipment resources available for response and recovery activities. Examples of equipment to be replaced in FY 2025 include three aging dump trucks, equipment to assist with road clearing and debris removal efforts including a Skid Steer (which has zero turn capability for more compact areas), a chipper which is staged to assist with the breakdown of storm debris onsite before taking to disposal site, a loader, and a backhoe. Additionally, improvements will be made to Public Works' mobile work order system to ensure it integrates with other County systems, including GIS. This is essential in tracking resources during storm events for FEMA reimbursement.

<u>Public Safety Complex (PSC)</u>: The PSC opened in 2013 and serves as the central location for coordination of immediate response and recovery activities in the County. Funding provided in FY 2025 will ensure mechanical systems and technology continue to meet operating performance standards. Examples of projects include: updates to the fuel system controls required for the building's generators; replacement of the interior lighting control systems; replacement of the data center row units; and improvements to the sound system in the Emergency Operations Center.

Other capital project highlights include:

Essential Library Initiative: An additional \$1,000,000 is allocated in FY 2025 to begin improvements for the second phase of renovations to the Main Library. To complete construction related to the initiative an additional \$1.5 million is programmed from FY 2026 – FY 2027.

<u>Transportation</u>: The transportation capital program continues to focus on repaving, sidewalks, and intersection and safety improvements.

Emergency Medical Services Ambulances: To ensure the ambulance fleet is properly refreshed, ambulances with significant mileage are completely replaced and some are refurbished with new chassis. For FY 2025, five ambulances are scheduled for

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purchase and three are recommended for new chassis with a remounted "box." The total cost for vehicle and equipment replacement for EMS is \$4.27 million.

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

Multiyear Fiscal Planning

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

Recent economic conditions including the recovery from the pandemic, the response and recovery costs associated with severe weather impacts to our community, and the ongoing threat of significant cost shifts by the Florida Legislature have reinforced the limitations of the County's existing revenue diversification. Currently, the County provides general revenue support to several programs, such as Solid Waste and Stormwater, that with the appropriate level of fees or assessments would be self-supporting. This approach is consistent with the County's "Fiscal Guiding Principles" and fiscal policies that state fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise. As was the case with Fire and EMS, the existing fees and assessments for Solid Waste and Stormwater have been deliberately suppressed for many years to provide millions in relief to taxpayers.

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

As presented during the FY 2024 budget process last year, the Solid Waste residential non-ad valorem assessment of \$40 per year has remained unchanged since 1994, or almost 30 years. This fee is intended to pay for the cost of disposing of solid waste brought to the transfer station. This fee no longer pays the full cost of providing this service. In addition, the County does not charge residents to use the rural waste service centers. To offset these costs, the County provides millions in annual general revenue to the Solid Waste fund. An increase to the non-ad valorem assessment could eliminate this general revenue support. Based on the Board's previous direction to eliminate this general revenue subsidy and correspondingly increase the assessment to an appropriate level, the Solid Waste assessment study is currently underway with the results being available for consideration as part of the FY 2026 budget process.

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

Leon County has deliberately demonstrated continuous fiscal constraint by mitigating any tax and fee increases until such time as all other approaches have been exhausted. This includes maintaining a budget per capita at one of the lowest rates of any County in Florida, judiciously adding only the most critical positions to the budget, leveraging millions in state and federal grants, and paying down outstanding debt while taking advantage of historically low interest rates when they were available.

»Budget Overview

With a reasoned and deliberate approach to increasing the Solid Waste and Stormwater assessments over a period of several years, the County will be better positioned to remain a fiscally viable organization into the foreseeable future.

Conclusion

Due to a long history of rigorous fiscal planning, Leon County has been able to continue to provide high quality essential services, while perennially being one of the most efficient and affordable county governments in Florida. By reducing spending at the beginning of the pandemic, constraining budget growth in previous budgets, and the targeted and intentional use of Federal ARPA funding, the FY 2025 budget is balanced with no millage or fee increases; the reduced use of general revenue fund balance; restoring reserves; maintaining high quality service delivery; maintaining strategic, long-term investments in infrastructure while ensuring our community remains resilient to more frequent and volatile severe weather events; ensuring a high performing workforce with fair pay and equitable practices; and continuing to invest in making the community stronger by leveraging partnerships and supporting those most in need.

The sudden and persistent rise in inflation has added additional stresses on the economy, including local government. Through best fiscal practices, the County's strong financial foundation was established over many previous budget cycles by using budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During previous recessions and downturns in the economy, the County maintained fees and passed on significant property tax savings to citizens. Similarly, the FY 2025 Adopted Budget does not include any millage rate or fee increases.

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

Even with the continued economic uncertainty, due to this long-term fiscal planning, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, the FY 2025 budget will continue to strive to best position the organization and provide the Board of County Commissioners with the maximum fiscal options and flexibility to continue to meet the current and foreseeable (and unforeseeable) challenges and opportunities facing our organization and community.

>>> Budget Overview Highlights

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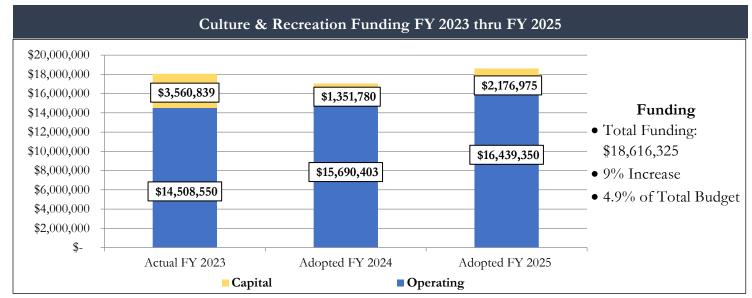
»Budget Overview Highlights

Culture & Recreation

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

County Fact: Leon County Parks and Recreation maintains 24 boat landings on five lakes across Leon County.





FY 2025 Culture & Recreation Highlights

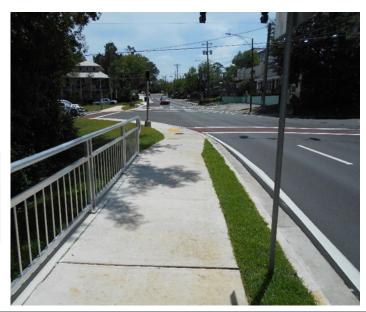
- To ensure projects are not delayed in FY 2025 due to national supply shortages with materials and supplies, \$980,000 was advanced funded in FY 2024 for Parks and Greenways Capital Maintenance.
- \$1,000,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- \$483,626 for playground equipment replacements.
- \$150,000 for continued improvements to the Apalachee Regional Park.
- \$415,030 in capital funding for Library technology, including public computers, security cameras and radio frequency identification (RFID) equipment leases.

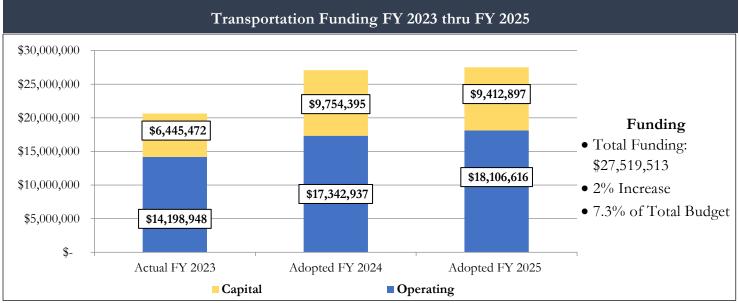
>>> Budget Overview Highlights

Transportation

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

County Fact: Operations maintains 668 miles of county roadways, which is equivalent to traveling from Tallahassee to Hilton Head Island, South Carolina, and back.





FY 2025 Transportation Highlights

- \$5.5 million for resurfacing portions of the County's arterial/collector and local roads system.
- \$250,000 for Intersection and Safety Improvements.
- \$2.6 million for the Sidewalk Program in the unincorporated areas of the county.
- \$175,000 in Livable Instructure for Everyone (L.I.F.E.) funding to support Neighborhood Enhancements and Transportation Safety, \$125,000 for the County's Street Lighting Program, and \$100,000 for Rural Road Safety Stabilization in the unincorporated area.
- \$646,000 for Public Works vehicle and equipment replacements was advanced funded in FY 2024 due to national supply chain difficulties.

»Budget Overview Highlights

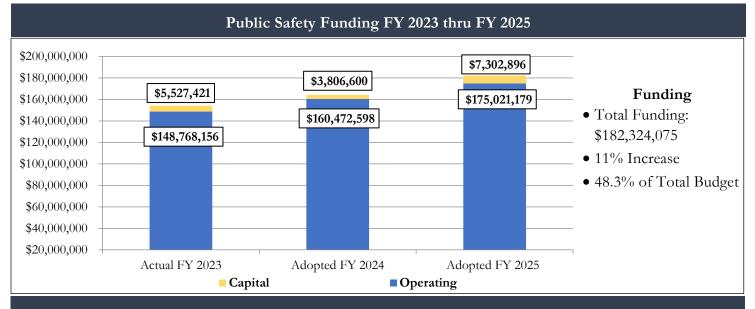
Public Safety

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

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

County Fact: Leon County EMS was awarded 2023 EMS Provider of the Year by the Florida Department of Health, recognizing LCEMS high-quality care and leadership role in the Florida EMS system and community.





FY 2025 Public Safety Highlights

- 66% of the total FY 2025 Public Safety budget is allocated in support of Leon County Sheriff operations, including \$61.3 million for Sheriff Law Enforcement, \$47.7 million for Detention/Corrections and \$5.4 million for Judicial. The budget includes a new compensation plan for sworn officers, which includes increasing sworn officer base pay to \$60,000.
- \$2 million for Emergency Management and Enhanced E-911 services.
- \$3.8 million in capital funding was advanced funded in FY 2024 to ensure projects at the Sheriff facilities are not delayed in FY 2025 due to supply chain issues with vehicles and construction facilities.
- \$38.1 million for Emergency Medical Services, including funding for six new positions, and the replacement of aging ambulances to ensure adequate resources are available to meet increased demands.

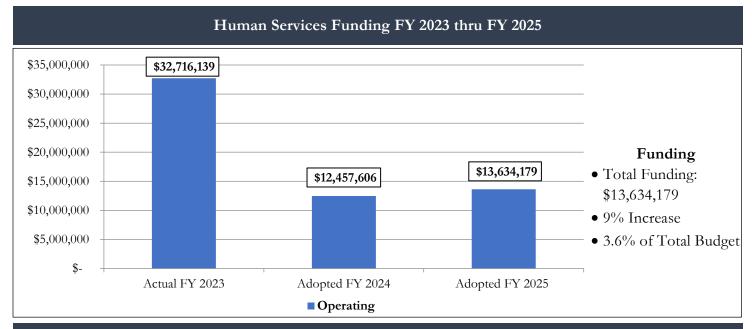
»Budget Overview Highlights

Human Services

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

County Fact: Leon County, in partnership with the City of Tallahassee, provides nearly \$5.6 million to support 50 agencies that provide a total of 82 human services programs through the Community Human Services Partnership (CHSP).





FY 2025 Human Services Highlights

- \$2 million to Community Human Services Partnership (CHSP) agencies to address the highest human service needs in the community.
- \$1,854,123 in continued support of Primary Health Care.
- \$4.14 million for the continued support of Medicaid.
- \$759,021 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- \$537,500 in Federal funding was leveraged for emergency homeless shelters in support of ongoing efforts to reduce homelessness in our community.
- \$247,381 in support of the Health Department.
- \$112,500 in support for the 2-1-1 Big Bend (Lyft & Hotline) to advance Strategic Initiative 2024-71.

»Budget Overview Highlights

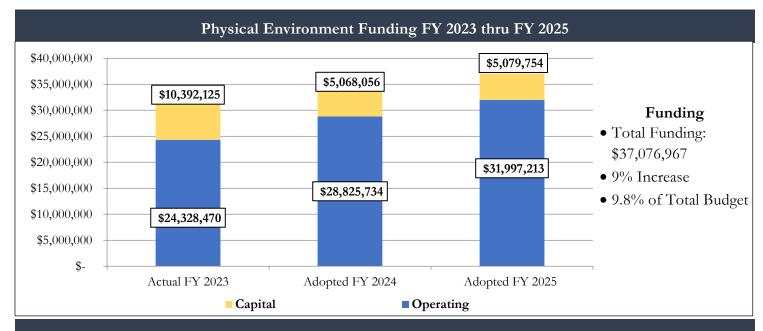
Physical Environment

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

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

County Fact: Development Support and Environmental Services performed 26,000 building, electrical, plumbing and mechanical inspections, completing the associated plan reviews and issued approximately 5,500 building permits.





FY 2025 Physical Environment Highlights

- \$602,500 for Transfer Station Heavy Equipment Replacement and Improvements.
- \$800,000 for Stormwater preventative maintenance and infrastructure and \$204,000 for Stormwater Vehicle and Equipment replacements which were advanced funded in FY 2024 to ensure projects are not delayed in FY 2025 due to national supply chain difficulties.
- \$514,163 for continued funding for Cooperative Extension.
- \$504,823 for Stormwater Pond Repairs.
- \$298,500 for the Geographic Information Systems (GIS) Basemap Update.

»Budget Overview Highlights

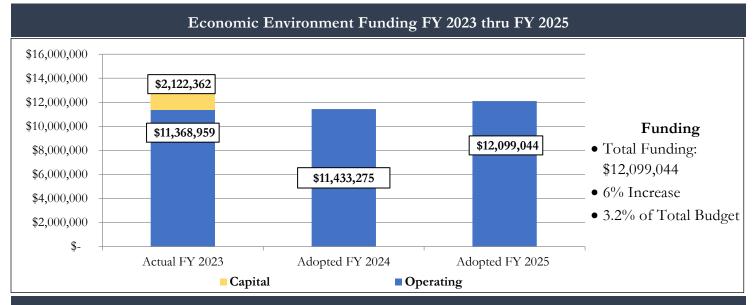
Economic Environment

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

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

County Fact: Veteran Services completed 5,688 benefit counseling contacts for veterans and their dependents.





FY 2025 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be \$1.67 million per penny in FY 2025, a 3.4% increase from FY 2024.
- \$759,021 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing, of which \$50,000 will be used to provide legal assistance and consultation to residents with heir property and estate planning needs.
- \$612,024 increase in Tourism funding to provide more funds for the COCA cultural grant programs, as well as additional resources to support the continuation of the Bicentennial Celebration.
- \$103,319 in Tourism funding was provided for improvements at the Apalachee Regional Park in preparation for the 2026 World Athletics Cross Country Championship.
- \$414,902 for continued funding for the Veteran's program.

»Budget Overview Highlights

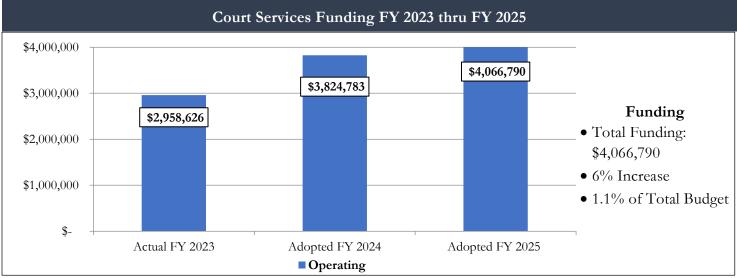
Court Related Services

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

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

County Fact: Supervised pretrial release diverted an estimated 367,555 inmate days from the Leon County Detention Facility, resulting in a cost savings of more than \$29 million.





FY 2025 Court Services Highlights

- \$1,375,770 in funding for the state Juvenile Justice detention payment.
- \$403,641 for technology for the State Attorney and Public Defender.
- \$396,305 for courtroom technology and \$35,000 for Courthouse security.
- \$75,000 for courtroom minor renovations.
- \$350,000 for the initial planning for the Justice Information System (JIS) Upgrade.
- Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- The actuals and budgets do not reflect all costs related to Article V, which was \$10.8 million in FY 2023. Costs related to facilities, communications, and information technology are budgeted separately in Facilities Management and the Office of Information Technology's operating and capital budgets.

»Budget Overview Highlights

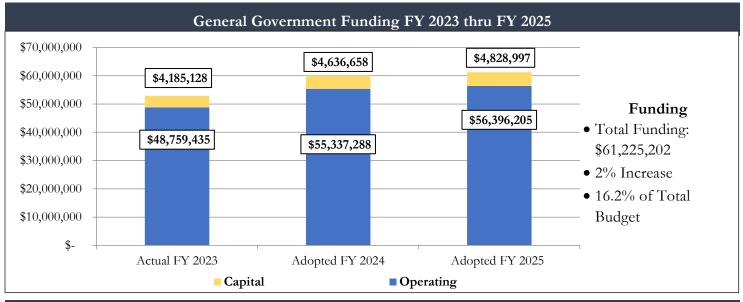
General Government

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

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

County Fact: Facilities Management provides repair & maintenance and minor renovations for the County's 155 buildings, including heating & air conditioning, electrical, plumbing, interior & exterior finishing, and repair work.





FY 2025 General Government Highlights

- \$20,003,914 in support of Constitutional Officers including: Property Appraiser (\$6,712,518); Tax Collector (\$7,453,993); and the Supervisor of Elections (\$5,837,403).
- To ensure projects are not delayed in FY 2025 due to national supply shortages with vehicles and construction materials, \$670,192 for general vehicle and equipment replacements, and \$1.9 million for building mechanical repairs and replacements, roofing repairs and replacements, and general maintenance and renovations was advanced funded in FY 2024.
- \$100,000 in building infrastructure improvements.
- \$1 million for compute infrastructure such as the digital phone system, network infrastructure and Security.

»Budget Overview Highlights

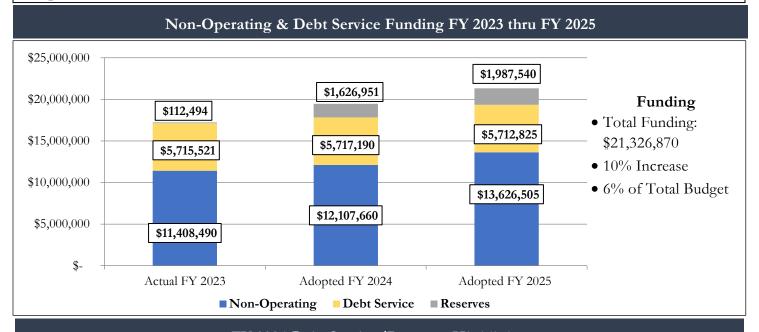
Other Expenses & Debt Service

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

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



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



FY 2025 Debt Service/Reserves Highlights

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

In FY 2025, Leon County budgeted \$5,712,825 for debt service. The increase in non-operating expenditures is primarily attributed to inflationary growth in the cost of fuel and parts to maintain the County's fleet and workers compensation claims for the Leon County Sheriff's Department. The County budgeted \$210,000 for reserves in FY 2025 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs. The remaining reserves (\$1.7 million) are associated with the planned increase in the EMS millage rate, which provides for reserves to support future increased staffing and equipment requirements for the Emergency Medical Services program.

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

The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2025 average taxable value¹ (\$165,921) of an average assessed² home (\$215,921) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2025 Ad Valorem Tax Bill \$1,504	FY 2025 Monthly Cost	FY 2025 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	418.87	34.90	27.85%
Sheriff - Corrections	299.60	24.96	19.93%
Emergency Medical Services	124.44	10.36	8.28%
Facilities Management	84.18	7.02	5.60%
Health & Human Services	68.91	5.74	4.58%
Capital Improvement	55.41	4.62	3.68%
Management Information Services	52.46	4.37	3.49%
Library Services	44.99	3.75	2.99%
Tax Collector	43.28	3.61	2.88%
Property Appraiser	42.19	3.52	2.81%
Administrative Services ³	40.05	3.34	2.66%
Supervisor of Elections	37.25	3.10	2.48%
Other Non-Operating/Communications	36.10	3.01	2.40%
Other Criminal Justice (Probation, DJJ, Diversion)	35.27	2.94	2.34%
Community Redevelopment - Payment	20.60	1.72	1.37%
Clerk of Circuit Court	13.71	1.14	0.91%
Board of County Commissioners	13.70	1.14	0.91%
Veterans, Volunteer, Planning, Economic Development	13.44	1.12	0.89%
800 MHz Radio Communication System	12.52	1.04	0.83%
Geographic Information Systems	11.49	0.96	0.76%
Risk Allocations	10.28	0.86	0.68%
Court Administration and Other Court Programs ⁴	8.63	0.72	0.57%
Mosquito Control	5.48	0.46	0.36%
Sustainability/Cooperative Extension	5.26	0.44	0.35%
Office of Management and Budget	4.63	0.39	0.31%
Budgeted Reserves	1.26	0.10	0.09%
Total	\$ 1,504.00	\$ 125.33	100.00%

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

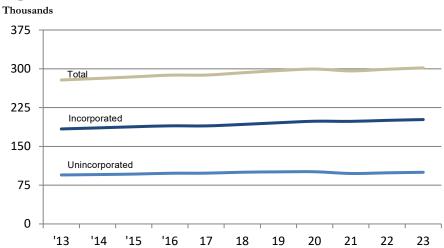
^{2.} The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2025 is 3.0%.

^{3.} Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, Human Resources, Purchasing and Real Estate Management.

^{4.} Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

»Community Economic Profile

Population

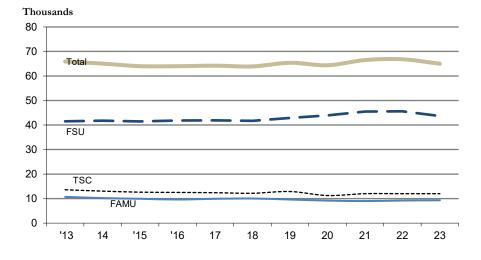


According to the 2023 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 301,724 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 3.26% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (3.26%) since the 2020 Census. Jefferson (6.88%), Wakulla (6.87%), and Gadsden (-1.31%).

Source: 2023 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Higher Education Enrollment



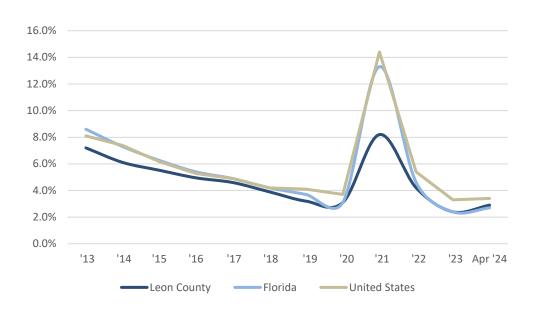
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee State College (TSC). Total enrollment for Fall 2023 was 64,966, a decrease of 1,846 students from Fall 2022.

Fall 2023 shows a decrease in enrollment for FSU and slight increase for FAMU of -4.16% and 0.54%, respectively.

Source: 2023 Education Higher Education Intuitions Enrollment from Tallahassee/Leon County Office of Economic Vitality

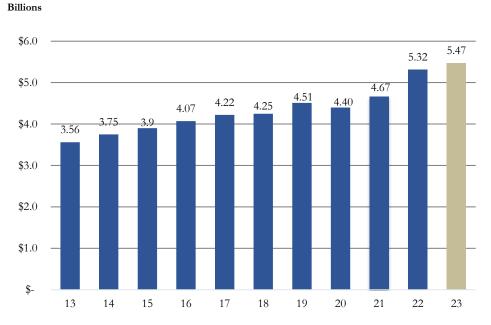
»Community Economic Profile

Unemployment Statistics



Source: 2023 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Taxable Sales



Source: 2023 Office of Economic Vitality, Statistical data, Taxable Sales

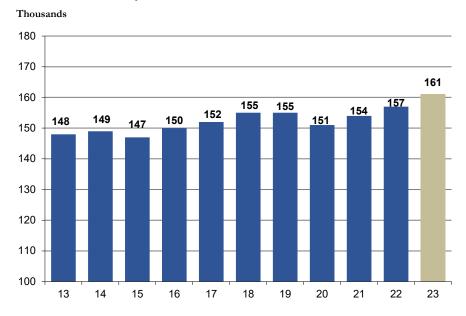
Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate had been declining since 2012, when the rate was 8.60%. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, individuals across the world. Area Unemployment Statistics data shows that FY 2020 unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 3.1% in April 2024, slightly above the State rate of 2.9%, and 0.7 points below the US unemployment rate of 3.6%.

Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2023, taxable sales increased by 2.71% to \$5.47 billion, a reflection of the continued recovery from the COVID-19 recession.

»Community Economic Profile

Total Leon County Labor Force



Source: 2023 Office of Economic Vitality, Workforce and Income, Labor Force

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

The County labor force remained relatively level from 2013 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which was a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 2.62% in 2023. Labor force increase can be attributed to population growth.

MSA Employment by Industry – 2013 vs. 2023

Industry	Employees 2013	% Employment	Employees 2023	% Employment	% Change
Government	61,100	42%	61,300	31%	0%
Education and Health Services	19,800	14%	26,900	14%	36%
Leisure and Hospitality	13,900	10%	20,700	11%	49%
Professional and Business Services	17,100	13%	27,100	14%	46%
Retail Trade, Transportation, and Utilities	20,800	13%	26,500	14%	27%
Other Services	8,900	6%	6,400	3%	-28%
Financial Activities	7,400	5%	9,200	5%	24%
Construction	6,100	54	9,600	5%	57%
Manufacturing	4,100	2%	4,200	2%	40%
Information	3,000	2%	4,200	2%	24%
Total	163,000	100%	196,100	100%	20%

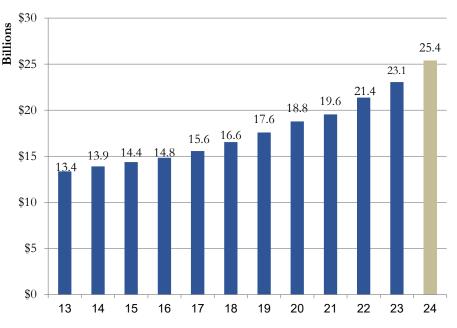
Source: 2023 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

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

The largest increase over the past decade (in terms of percentage) has been in Construction while Other Services has seen the largest decrease. The strain of COVID-19 on the healthcare industry has contributed to the significant increase in Health Services.

»Community Economic Profile

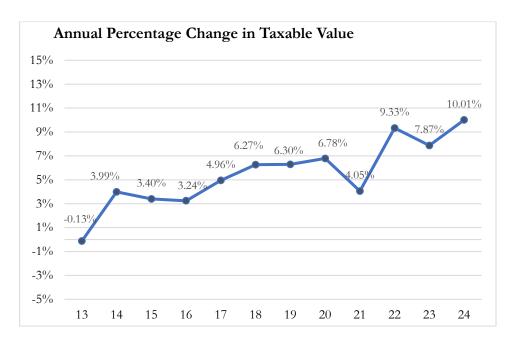
Taxable Value



The 2013 valuations remained flat. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27%. At the end of the height of the economic rebound FY 22 values increased by 9.33%. Valuations provided on July 1, 2024 show an 10.01% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2023 valuations are used to develop the FY 2024/2025 budget).

Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2024)



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

Fiscal year 2013 show the end of the

In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.40% in 2015 and 3.24% in 2016. However, taxable value saw a steady increase from 2017 to 2020. The Final July 1 Property Appraiser property values show a 9.33% increase for 2022. Final numbers for 2023 show an increase of 7.87%. Final 2024 Valuations show a 10.01% increase.

Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2024)

» Community Economic Profile

Principal Taxpayers

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

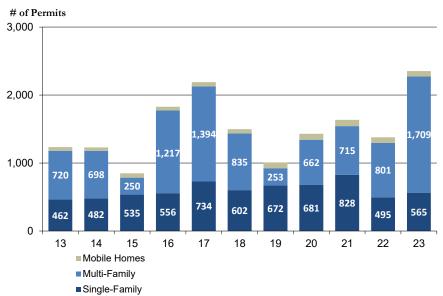
	2023	
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$173,517,121	\$3,327,419
Capital Regional Medical Center	\$115,953,272	\$2,156,670
Presbyterian Retirement Communities Inc	\$105,149,479	\$1,210,601
Talquin Electric Cooperative Inc.	\$89,405,072	\$1,336,903
510 West Virginia Street, LLC	\$82,136,335	\$1,586,969
Florida Power & Light Company	\$76,830,785	\$1,460,682
District Joint Venture, LLC	\$76,443,464	\$1,475,081
Comcast	\$58,970,304	\$1,087,610
Tallahassee Westcott LLC	\$56,280,385	\$1,088,997
Grove Park Apartments LLC	\$55,941,575	\$1,082,442
Total	\$831,657,575	\$15,813,374

Notes:

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

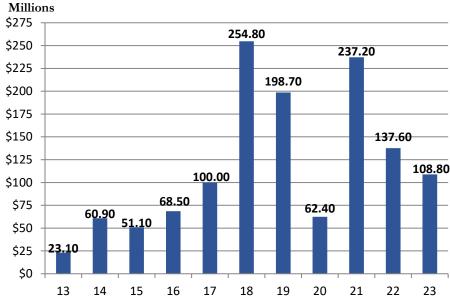
»Community Economic Profile

Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2023 Statistical Digest.

Value of Commercial Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2023 Statistical Digest.

Since 2013, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multifamily permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater.

The effects of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. The significant decline in single-family permits in 2022 is attributed to the stabilization of growth in permitting activity following the low interest rate environment enacted to combat the impacts of COVID on the economy.

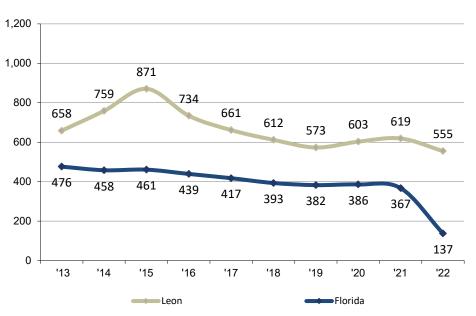
The major increase in 2023 is in multifamily homes which is attributed to the demand drivers change, major homebuilders pivoting their focus to purpose-building. Due to increased home prices, higher lending rates, preference for renter flexibility, and new housing standards, this product type has emerged in popularity.

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

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The value of permits issued in 2018 was 155% higher than in 2017. This was the first time the value of commercial permitting reached \$254 million. The value of commercial permits issued for new construction in 2021 totaled \$237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent-up demand. The 2023 value commercial permits issued for new construction totaled \$108.8 million.

»Community Economic Profile

Violent Crime Rate



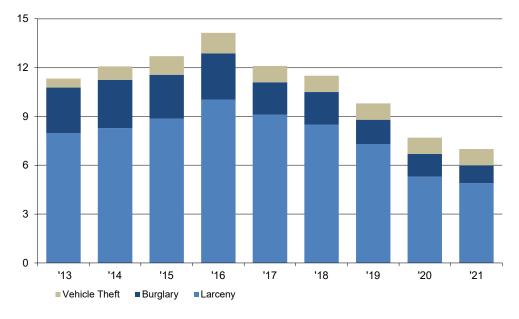
Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved to the 3rd lowest in the state in per capita crime rate. The state Violent Crime Index saw a decrease of 5% in 2022.

*2023 numbers are unavailable

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

Crimes Against Property in Leon County

Thousands



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

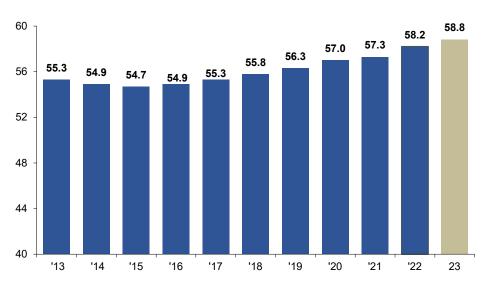
*2022 and 2023 numbers are unavailable.

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

»Community Economic Profile

Homestead Parcels



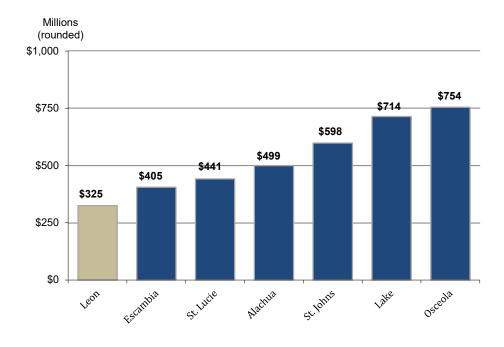


Source: Property Appraiser, Official Tax Roll Certification

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

»Comparative Data – Like-Sized Counties

Total Net Budget (FY24)

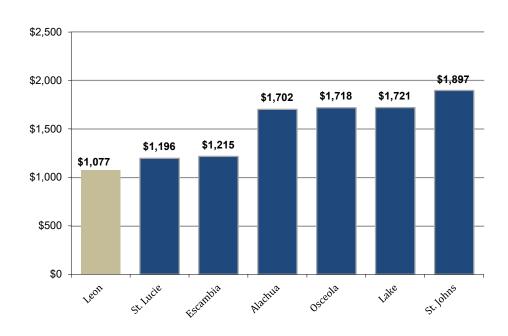


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$325 million. Escambia County's net budget is 25% higher than Leon County's.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY24)

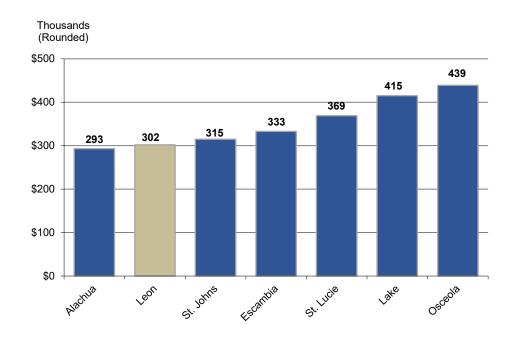


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 11% higher than Leon County's (St. Lucie County). St. Johns County spends 76% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2024 & FY 2024 Leon County Office of Management and Budget Survey

»Comparative Data – Like-Sized Counties

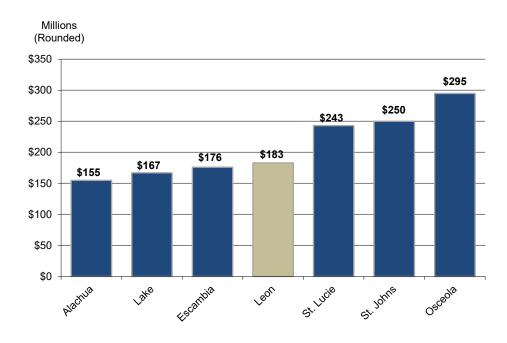
Countywide Population (2023)



Leon County Office of Economic Vitality estimated Leon County 2023 population at 301,724 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 5/1/2024

Anticipated Ad Valorem Tax Collections (FY24)

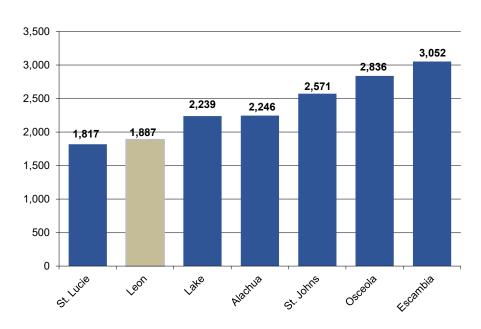


Among the like-sized counties, Leon County collects \$183 million in ad valorem taxes. Leon County collects \$27 million less than the mean collection (\$210 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2023 Taxable Value by County

»Comparative Data – Like-Sized Counties

Total Number of County Employees (FY24)

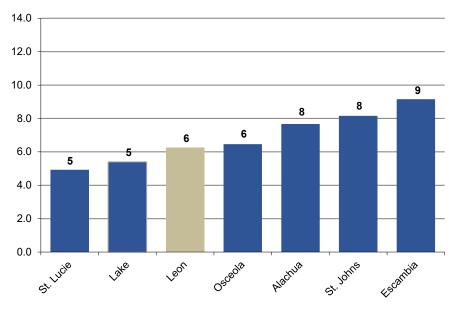


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY24)



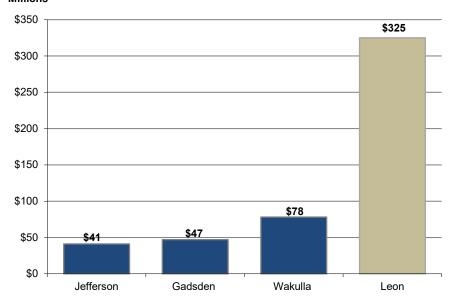
Leon County is second lowest just above Lake and St. Lucie Counties with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2024 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2023 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

»Comparative Data – Surrounding Counties

Total Net Budget (FY24) Millions

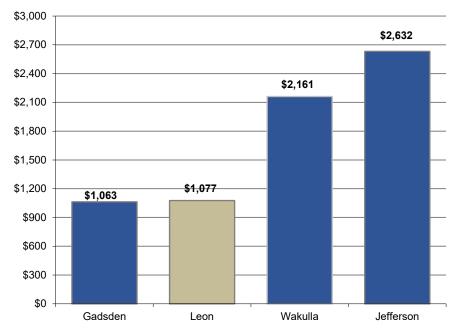


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$325 million. Jefferson County has the lowest with a net budget of \$41 million.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

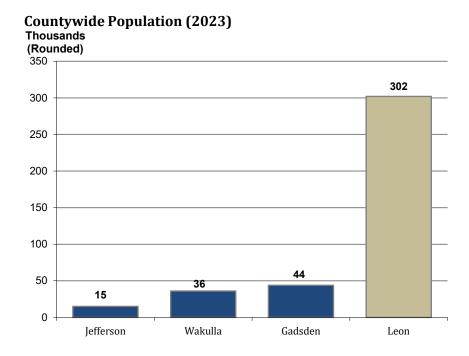
Net Budget Per Countywide Resident (FY24)



Leon County is the second lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 144% more per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2024 Leon County Office of Management and Budget Survey

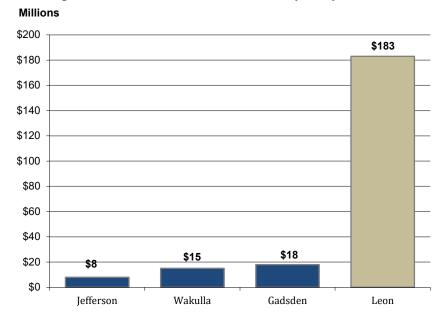
»Comparative Data – Surrounding Counties



The University of Florida Bureau of Economic and Business Research estimated the 2023 Leon County population at 301,724. Leon County has 257,303 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 7.12% compared to Gadsden (1.36%), Leon (3.26%), and Jefferson (6.15%).

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

Anticipated Ad Valorem Tax Collections (FY24)

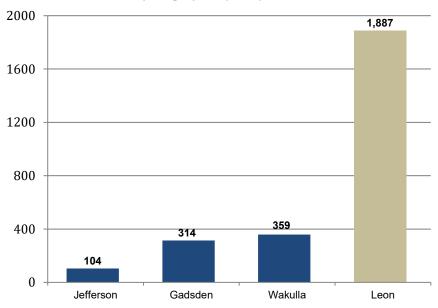


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2023 Taxable Value by County

»Comparative Data – Surrounding Counties

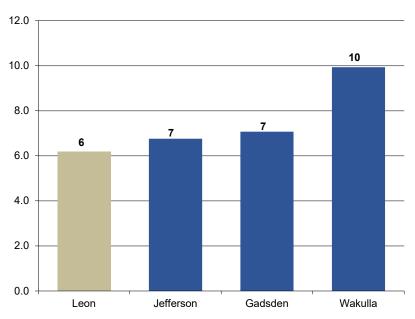
Total Number of County Employees (FY24)



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

Source: FY 2024 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY24)



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

Source: University of Florida, Bureau of Economic and Business Research & FY 2024 Leon County Office of Management and Budget Survey

»Comparative Data – All Counties

Net Budget per Countywide Resident

	Net Budget	Staff Per
County	Per Capita	1,000
Putnam	\$554	9.91
Lee	\$873	6.71
Orange	\$950	13.19
Hamilton	\$1,054	13.39
Gadsden	\$1,063	7.07
Leon	\$1,077	6.25
Levy	\$1,188	17.11
St. Lucie	\$1,196	4.93
Glades	\$1,203	11.04
Flagler	\$1,211	3.15
Escambia	\$1,215	9.15
Baker	\$1,225	11.47
Seminole	\$1,238	6.59
Santa Rosa	\$1,240	5.87
Bradford	\$1,297	10.30
Highlands	\$1,324	9.76
Union	\$1,327	8.43
Madison	\$1,338	14.76
Pinellas	\$1,416	5.42
Citrus	\$1,430	7.91
Holmes	\$1,481	7.79
Brevard	\$1,485	11.13
Polk	\$1,520	6.02
Calhoun	\$1,585	10.28
Columbia	\$1,590	9.54
Marion	\$1,615	7.78
Clay	\$1,632	7.83
Okaloosa	\$1,651	7.68
Alachua	\$1,702	7.67
Osceola	\$1,718	6.46
Lake	\$1,721	5.40
Sumter	\$1,835	5.24
St Johns	\$1,897	8.15

	Net Budget	Staff Per
County	Per Capita	1,000
Pasco	\$1,951	15.54
Nassau	\$1,975	9.98
Volusia	\$2,046	4.17
Charlotte	\$2,057	12.60
Duval	\$2,070	7.48
Hendry	\$2,124	14.84
Wakulla	\$2,161	9.93
Dixie	\$2,165	20.09
Lafayette	\$2,165	9.29
Hardee	\$2,188	14.41
Palm Beach	\$2,199	8.07
Taylor	\$2,200	9.55
Indian River	\$2,226	9.76
Desoto	\$2,270	10.89
Hillsborough	\$2,365	10.89
Jackson	\$2,403	7.96
Okeechobee	\$2,530	11.82
Jefferson	\$2,632	6.75
Miami-Dade	\$2,653	11.13
Monroe	\$2,718	7.37
Martin	\$2,721	11.69
Bay	\$2,751	7.44
Broward	\$2,793	6.66
Sarasota	\$2,937	8.37
Gulf	\$3,042	14.55
Manatee	\$3,116	9.14
Gilchrist	\$3,168	15.51
Collier	\$3,494	16.23
Suwannee	\$3,604	10.69
Franklin	\$3,670	19.97
Walton	\$3,708	17.07
Hernando	\$3,757	4.13
Washington	\$5,397	9.26
Liberty	\$6,525	14.30

Notes

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

»Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff per 1,000
Franklin	4%	\$3,670	19.97
Walton	8%	\$3,708	17.07
Collier	9%	\$3,494	16.23
Jefferson	12%	\$2,632	6.75
Martin	12%	\$2,721	11.69
Palm Beach	13%	\$2,199	8.07
Manatee	13%	\$3,116	9.14
Miami-Dade	13%	\$2,653	11.13
Monroe	13%	\$2,718	7.37
Sarasota	13%	\$2,937	8.37
Lee	14%	\$873	6.71
Indian River	15%	\$2,226	9.76
St Johns	15%	\$1,897	8.15
Broward	15%	\$2,793	6.66
Seminole	16%	\$1,238	6.59
Sumter	16%	\$1,835	5.24
Osceola	17%	\$1,718	6.46
Nassau	18%	\$1,975	9.98
Hardee	18%	\$2,188	14.41
Bay	18%	\$2,751	7.44
Pinellas	18%	\$1,416	5.42
Charlotte	18%	\$2,057	12.60
Okaloosa	18%	\$1,651	7.68
Orange	19%	\$950	13.19
Flagler	20%	\$1,211	3.15
Hamilton	20%	\$1,054	13.39
Polk	20%	\$1,520	6.02
Hillsborough	20%	\$2,365	10.89
St. Lucie	20%	\$1,196	4.93
Lake	20%	\$1,721	5.40
Pasco	20%	\$1,951	15.54
Taylor	21%	\$2,200	9.55
Gulf	21%	\$3,042	14.55

	%	Net Budget	Staff Per
County	Exempt	Per Capita	1,000
Volusia	22%	\$2,046	4.17
Suwannee	22%	\$3,604	10.69
Marion	23%	\$1,615	7.78
Putnam	23%	\$554	9.91
Madison	24%	\$1,338	14.76
Citrus	24%	\$1,430	7.91
Duval	24%	\$2,070	7.48
Santa Rosa	24%	\$1,240	5.87
Desoto	25%	\$2,270	10.89
Clay	25%	\$1,632	7.83
Gilchrist	25%	\$3,168	15.51
Highlands	26%	\$1,324	9.76
Hernando	27%	\$3,757	4.13
Levy	27%	\$1,188	17.11
Bradford	27%	\$1,297	10.30
Escambia	27%	\$1,215	9.15
Brevard	29%	\$1,485	11.13
Columbia	29%	\$1,590	9.54
Washington	29%	\$5,397	9.26
Okeechobee	31%	\$2,530	11.82
Gadsden	32%	\$1,063	7.07
Dixie	32%	\$2,165	20.09
Leon	33%	\$1,077	6.25
Jackson	33%	\$2,403	7.96
Baker	33%	\$1,225	11.47
Hendry	33%	\$2,124	14.84
Wakulla	34%	\$2,161	9.93
Lafayette	36%	\$2,165	9.29
Alachua	36%	\$1,702	7.67
Holmes	38%	\$1,481	7.79
Calhoun	40%	\$1,585	10.28
Union	43%	\$1,327	8.43
Glades	52%	\$1,203	11.04
Liberty	55%	\$6,525	14.30

Note

The following counties were non-responsive to survey requests: Duval, Glades, Jefferson, Monroe, Okeechobee, and Suwannee

»Comparative Data – All Counties

Total County Employees per 1,000 Residents

	Staff	Total	
	Per	FTE	
County	1,000	Positions	Population
Flagler	3.15	412	130,756
Hernando	4.13	844	204,265
Volusia	4.17	2,432	583,505
St. Lucie	4.93	1,817	368,628
Sumter	5.24	814	155,318
Lake	5.40	2,239	414,749
Pinellas	5.42	5,285	974,689
Santa Rosa	5.87	1,190	202,772
Polk	6.02	4,800	797,616
Leon	6.25	1,887	301,724
Osceola	6.46	2,836	439,225
Seminole	6.59	3,209	486,839
Broward	6.66	13,147	1,973,579
Lee	6.71	5,371	800,989
Jefferson	6.75	104	15,402
Gadsden	7.07	314	44,421
Monroe	7.34	620	84,511
Bay	7.44	1,395	187,545
Duval	7.48	7,868	1,051,278
Alachua	7.67	2,246	293,040
Okaloosa	7.68	1,684	219,260
Marion	7.78	3,144	403,966
Holmes	7.79	155	19,910
Clay	7.83	1,809	231,042
Citrus	7.91	1,284	162,240
Jackson	7.96	390	48,982
Palm Beach	8.07	12,367	1,532,718
St Johns	8.15	2,571	315,317
Sarasota	8.37	3,885	464,223
Union	8.43	136	16,137
Manatee	9.14	4,017	439,566
Escambia	9.15	3,052	333,452
Washington	9.26	236	25,497

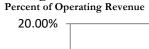
	Staff	Total	
	Per	FTE	
County	1,000	Positions	Population
Lafayette	9.29	75	8,074
Columbia	9.54	689	72,191
Taylor	9.55	207	21,686
Indian River	9.76	1,637	167,781
Highlands	9.76	1,019	104,385
Putnam	9.91	752	75,906
Wakulla	9.93	359	36,168
Nassau	9.98	1,006	100,763
Calhoun	10.28	142	13,816
Bradford	10.30	282	27,389
Suwannee	10.69	486	45,448
Desoto	10.89	381	34,974
Hillsborough	10.89	16,794	1,541,531
Glades	11.04	139	12,591
Miami-Dade	11.13	30,807	2,768,954
Brevard	11.13	7,133	640,773
Baker	11.47	325	28,339
Martin	11.69	1,904	162,847
Okeechobee	11.82	468	39,591
Charlotte	12.60	2,571	204,126
Orange	13.19	19,695	1,492,951
Hamilton	13.39	183	13,671
Liberty	14.30	114	7,977
Hardee	14.41	370	25,645
Gulf	14.55	238	16,323
Madison	14.76	276	18,698
Hendry	14.84	607	40,895
Gilchrist	15.51	297	19,123
Pasco	15.54	9,488	610,743
Collier	16.23	6,484	399,480
Walton	17.07	1,423	83,342
Levy	17.11	775	45,283
Franklin	19.97	259	12,971
Dixie	20.09	347	17,271

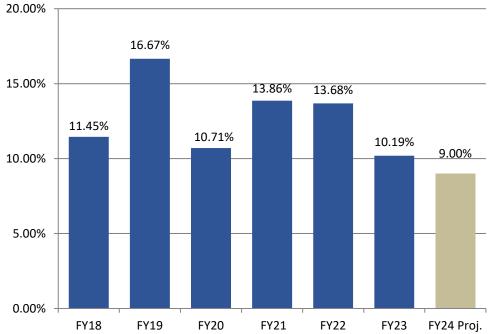
Note:

The following counties were non-responsive to survey requests, Duval, Glades, Jefferson, Monroe, Okeechobee, and Suwannee.

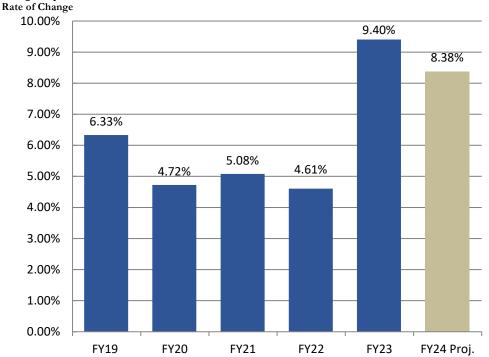
»Financial Indicators

Intergovernmental Revenue





Property Tax Revenue



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

Grants are not generally included in intergovernmental projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2018 and 2019 respectively. COVIDand FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. Intergovernmental revenue is expected to account for 9.00% of operating revenues in FY 2024.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2024 Budget Summary

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

The Board maintained the 8.3144 millage rate through FY However, property tax revenue increased by 8.38% or \$7,775,693 in FY 2024.

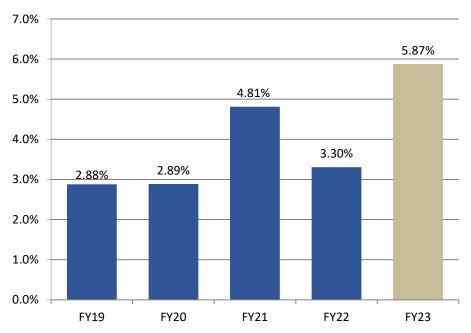
Formula: Current Year minus Prior Year divided by Prior Year.

Source: The 2023 Revised Recapitulation of the Ad Valorem Assessment Roll, 2023 Certification of Final Taxable Value and Statistical Digest.

»Financial Indicators

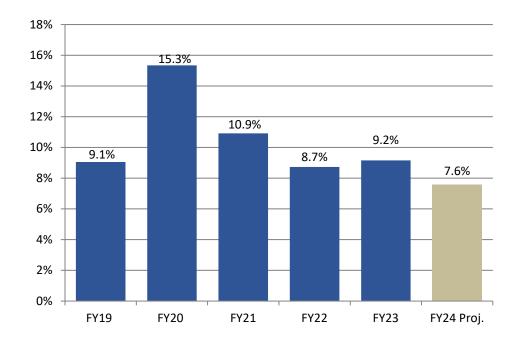
Revenue Projections

Budgeted v. Actual Revenues



Capital Outlay

Percentage of Total Expenditures



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

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

FY 2021 and FY 2023 show increases in building permitting for new construction development.

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

Source: FY 2023 Revenue Summary Report and FY 2024 Budget Summary.

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

The FY 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and \$4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center.

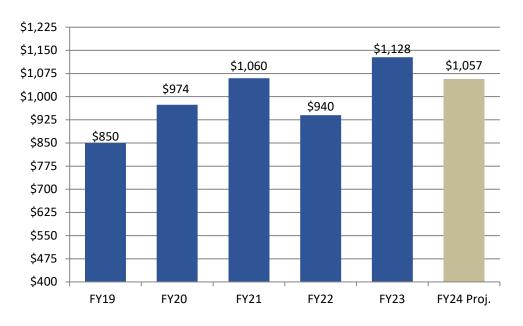
The FY 2023 increase is related to expenditures for the Annawood Woodville, and N.E. Lake Munson sewer projects, in addition to building improvements at the historic Amtrak building for the Tourism Division.

The FY 2024 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

Formula: Capital Outlay Divided by Total Operating Expenditures.

»Financial Indicators

Revenue Per Capita



Expenditures Per Capita



Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses. As Leon County's population grows, so too does the revenue.

FY 2020 increased due to the County receiving \$51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits.

FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury, \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 projection is reflective of additional revenues associated with the EMS MSTU and increases of the fire services fee.

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

Source: FY 2023 Revenue Summary Report and the FY 2024 Budget Summary.

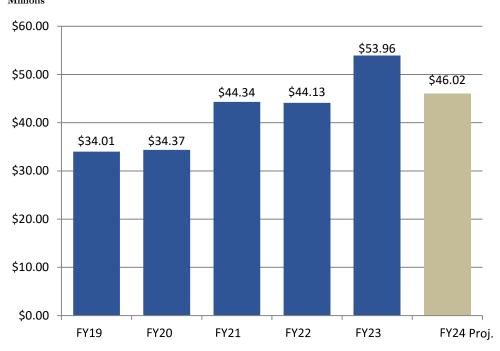
Analysis: Changes in reflect expenditures changes expenditures relative to changes in population. FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury, \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 projection is reflective of inflationary increases on the budget related to contractual services, materials, and supplies.

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

Source: FY 2023 Expenditure Summary Report, Office of Economic Vitally, and FY 2024 TRIM Ad and the FY 2024 Budget Summary.

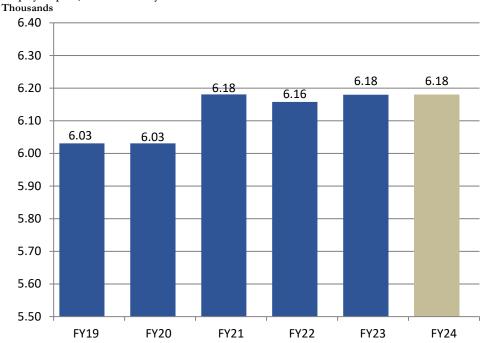
»Financial Indicators

General/Fine & Forfeiture Fund Balance Millions



Employees Per Capita

Employees per 1,000 Leon County Residents



Analysis: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 is \$44.34 million and the year ending fund balance for FY 2022 is \$43.98 million. The increase in FY 2021 reflects a \$5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support government services. An additional \$2.1 million of ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2024 fund balance of \$46.02 million reflects 14% of FY 2024 operating expenditures.

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

Source: Summary of Fund Balance and Retained Earnings, FY 2023 Annual Performance & Financial Report.

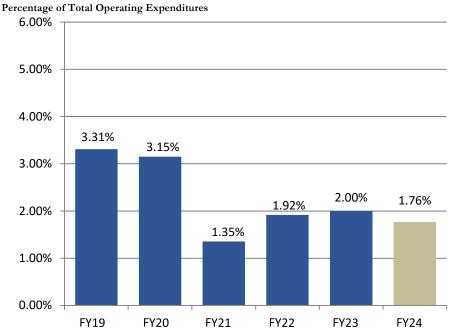
Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the employees includes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

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

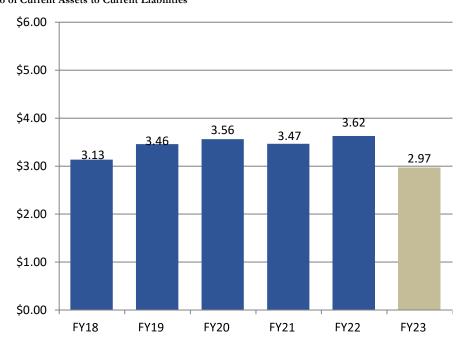
Source: FY23-24 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

»Financial Indicators





Liquidity
Ratio of Current Assets to Current Liabilities



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

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2023 Expenditure Summary and the FY 2024 Budget Summary.

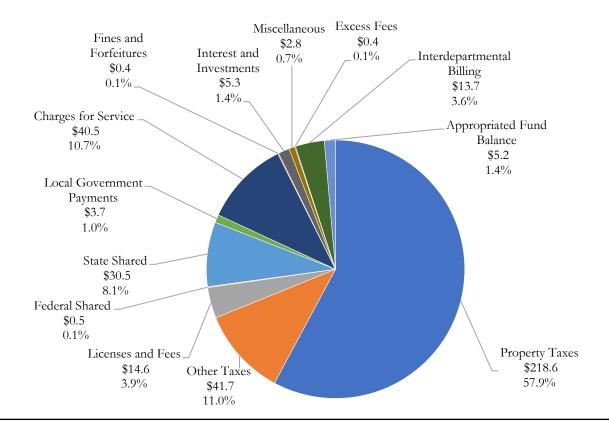
Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its shortterm debt obligations. The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. FY 2019 increase is due to FEMA reimbursement for Hurricanes Hermine, Irma, and Michael. FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic. The decline in the level in FY 2023 can be attributed to increased liabilities associated inflationary cost increases for the landfill closure project.

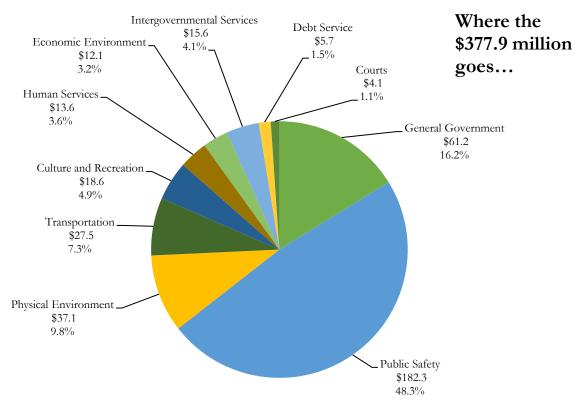
Formula: Cash and short-term investments divided by Current Liabilities

Source: FY 2023 Comprehensive Annual Financial Report

» Revenue & Expenditure Illustrations

Where the \$377.9 million comes from...





>>> Total Revenue By Source

	FY 2023	<u>%</u>	FY 2024	<u>%</u>	FY 2025	<u>%</u>
	Actual	<u>70</u>	Adopted	<u>70</u>	Budget	<u>70</u>
Property Taxes						
Ad Valorem - General Fund	70,639,328		72,773,504		80,115,784	
Ad Valorem - Fine/Forfeiture Fund	101,194,886		109,367,368		120,258,813	
MSTU Ad Valorem	10,276,485		16,430,008		18,074,780	
Delinquent Taxes	76,722		118,750		109,250	
Subtotal	182,187,421	48.8%	198,689,630	56.9%	218,558,627	57.9%
Other Taxes	0 242 101		0 151 201		9 425 060	
Local Option Tourist Development Tax	8,342,181		8,151,201		8,435,069	
Local Option Gas Tax	7,758,422		7,921,480		7,577,580	
Sales Tax Extension	7,311,681		7,348,250		7,154,018	
Franchise Fee	306,899		424,672		407,473	
Public Service Taxes	10,299,709		9,466,503		10,488,379	
Local Communication Services Tax	2,743,296		2,812,950		2,446,250	
Non Ad Valorem Assessments	5,100,316		5,131,986		5,162,140	
Delinquent Assessments	10,881	11 00/	0	11 00/	0	11 00/
Subtotal Licenses and Fees	41,873,383	11.2%	41,257,042	11.8%	41,670,909	11.0%
Building Permits	1,886,535		1,718,550		1,886,700	
Fire Services Fees	9,317,425		11,056,423		11,399,257	
DSEM Fees	25,253,153		1,208,400		1,286,728	
Subtotal	36,457,112	9.8%	13,983,373	4.0%	14,572,685	3.9%
Federal Shared	30,437,112	7.070	13,703,373	7.070	14,572,005	3.770
Federal Grants	3,931,801		144,133		147,800	
Federal Payments in Lieu of Taxes	322,278		305,710		315,685	
Subtotal	4,254,080	1.1%	449,843	0.1%	463,485	0.1%
State Shared						
State Grants	1,470,474		449,832		433,732	
State Revenue Sharing	8,838,597		7,011,000		8,338,150	
Local 1/2 Cent Sales Tax	15,740,767		15,652,200		15,767,150	
Other State Revenues	1,774,315		1,833,110		1,722,873	
State Shared Gas & Transportation Tax	4,293,060		4,168,790		4,223,320	
Subtotal	32,117,212	8.6%	29,114,932	8.3%	30,485,225	8.1%
Local Government Payments	5,710,219	1.5%	3,569,856	1.0%	3,745,385	1.0%
Charges for Service						
General Government	859,582		833,181		739,858	
Public Safety	17,526,858		16,470,044		19,424,034	
Tipping Fees	11,189,015		12,854,260		13,358,687	
Other Physical	4,541,227		4,392,532		4,365,760	
Transportation	254,296		382,257		350,259	
Economic Environment	968,408		1,205,109		819,889	
Cultural and Recreational	190,458		160,455		168,435	
Other Charges for Services	1,492,896		1,602,556		1,290,528	
Subtotal	37,022,739	9.9%	37,900,394	10.8%	40,517,450	10.7%
Fines and Forfeitures	423,099	0.1%	384,655	0.1%	398,104	0.1%
Interest and Investments Miscellaneous	12,814,376 4,357,361	3.4% 1.2%	4,753,994 3,355,965	1.4%	5,330,388 2,809,081	1.4% 0.7%
Excess Fees	4,357,301	1.4/0	3,333,903	1.070	2,009,001	0.770
Clerk of Court	64,926		0		0	
Sheriff's Office	3,061,256		0		0	
Property Appraiser	284,902		0		0	
Tax Collector	935,842		400,000		400,000	
Supervisor of Elections	443,516		0		0	
Subtotal	4,790,441	1.3%	400,000	0.1%	400,000	0.1%
Interdepartmental Billing	11,511,552	3.1%	12,176,180	3.5%	13,693,434	3.6%
Appropriated Fund Balance	0	0.0%	3,417,493	1.0%	5,242,220	1.4%
TOTAL	373,518,994	100%	349,453,357	100%	377,886,993	100%
101111	010,010,777	100/0	0 17, 100,001	100/0	3.1,000,773	100/0

>>> Total Expenditures by Function

_		FY 2023		FY 2024		FY 2025	
		Actual	%	Adopted	0/0	Budget	9/6
General Government						g	
Legislative		1,957,093		2,082,103		2,180,313	
Executive		1,547,384		1,938,101		1,790,765	
Property Appraiser		2,357,290		2,642,358		3,037,119	
Tax Collector		7,171,418		7,103,357		7,453,993	
Clerk - Finance Administration		5,987,086		6,060,004		6,712,518	
Financial & Administrative		13,004,799		15,801,804		17,067,733	
Legal Counsel		1,882,220		2,225,469		2,316,759	
Comprehensive Planning		1,615,269		1,757,803		1,448,662	
Other General Governmental Service		12,509,910		12,977,729		13,379,937	
Supervisor of Elections	0.11	4,912,092	45.00/	7,385,218	45.40/	5,837,403	46.007
Public Safety	Subtotal	52,944,563	15.2%	59,973,946	17.1%	61,225,202	16.2%
•		EQ 40E 272		E0 002 240		(((04 424	
Law Enforcement		52,405,363		59,802,368		66,694,421	
Fire Control		11,328,733		11,402,224		11,742,380	
Detention And/or Correction		46,479,417		48,217,075		54,087,929	
Protective Inspections		2,697,804		3,138,505		3,447,743	
Emergency & Disaster Relief		5,621,132		1,924,550		2,044,645	
Ambulance & Rescue		29,140,093		31,436,455		36,028,010	
Medical Examiner		1,021,825		1,022,288		1,039,131	
Other Public Safety		5,601,210		7,335,733		7,239,816	
	Subtotal	154,295,577	44.4%	164,279,198	47.0%	182,324,075	48.3%
Physical Environment							
Garbage/Solid Waste Control		15,013,842		17,953,245		19,254,922	
Sewer/Wastewater Services		7,839,841		239,906		601,502	
Conservation & Resource Management		4,704,811		5,562,740		5,777,944	
Flood Control		4,531,199		7,112,790		8,356,599	
Other Physical Environment	C1-4-4-1	2,630,901	10.00/	3,025,109	0.70/	3,086,000	0.00/
Transportation	Subtotal	34,720,595 20,644,420	10.0% 5.9%	33,893,790 27,097,332	9.7% 7.8%	37,076,967 27,519,513	9.8% 7.3%
Economic Enviroment		20,044,420	3.970	21,091,332	7.070	27,317,313	7.5/0
Economic Environment (Summer Youth)		57,430		40,731		75,378	
Industry Development		7,008,269		6,674,846		7,436,925	
Veteran Services		301,905		409,589		414,902	
Housing & Urban Development		2,073,811		1,255,109		894,889	
Other Economic Environment		4,049,907		3,053,000		3,276,950	
	Subtotal	13,491,321	3.9%	11,433,275	3.3%	12,099,044	3.2%
Human Services		32,716,139	9.4%	12,457,606	3.7%	13,634,179	3.6%
Culture and Recreation							
Libraries		6,676,735		7,798,177		8,587,495	
Parks & Recreation		9,591,083		7,479,538		8,232,073	
Cultural Services		1,801,571		1,764,468		1,796,757	
Data Comita	Subtotal	18,069,389	5.2%	17,042,183	4.9%	18,616,325	4.9%
Debt Service Intergovernmental Services & Reserves		5,715,521	1.7%	5,717,190	1.6%	5,712,825	1.5%
o .		1 5 4 5 9 0 2		1 505 742		2.059.129	
Intragovernmental Services		1,545,802		1,595,742		2,058,128	
Motor Pool		4,612,880		4,583,215		4,955,935	
Grants Program		2,222		92,328		94,088	
Insurance Program		5,468,939		5,835,818		6,516,382	
Budgeted Contingency		112,494		1,626,951		1,987,540	
	Subtotal	11,742,337	3.4%	13,734,054	3.9%	15,612,073	4.1%
Court Related							
Court Administration		249,684		306,598		354,833	
State Attorney		96,038		149,170		184,370	
Public Defender		109,848		163,606		213,055	
Clerk of Circuit Court		479,897		486,828		498,919	
Article V Expenses		53,320		65,070		6,230	
Guardian Ad Litem		11,611		20,238		20,238	
Other Court Related Programs		1,958,228		2,633,273		2,789,145	
	Subtotal	2,958,626	0.9%	3,824,783	1.0%	4,066,790	1.1%
Totals							
Totals	Totals	347,298,487	100%	349,453,357	100%	377,886,993	100%

>>> Total Operating and Capital Expenditures by Function

			FY 2023				FY 2024		FY 2025				
		Operating	Actual Capital	Total	%	Operating	Adopted <u>Capital</u>	Total	%	Operating	Budget <u>Capital</u>	Total	<u>%</u>
General Government Services		-	-			-	-			-	_		
Legislative		1,957,093	-	1,957,093		2,082,103	-	2,082,103		2,180,313	-	2,180,313	
Executive		1,547,384	-	1,547,384		1,938,101	-	1,938,101		1,790,765	-	1,790,765	
Property Appraiser		2,357,290	-	2,357,290		2,642,358	-	2,642,358		3,037,119	-	3,037,119	
Tax Collector		7,171,418	-	7,171,418		7,103,357	-	7,103,357		7,453,993	-	7,453,993	
Clerk - Finance Administration		5,987,086	-	5,987,086		6,060,004	-	6,060,004		6,712,518	-	6,712,518	
Financial & Administrative		13,004,799	-	13,004,799		15,801,804	-	15,801,804		17,019,733	48,000	17,067,733	
Legal Counsel		1,882,220	-	1,882,220		2,225,469	-	2,225,469		2,316,759	-	2,316,759	
Comprehensive Planning		1,615,269	-	1,615,269		1,757,803	-	1,757,803		1,448,662	-	1,448,662	
Other General Governmental Service		8,324,782	4,185,128	12,509,910		8,341,071	4,636,658	12,977,729		8,598,940	4,780,997	13,379,937	
Supervisor of Elections	11	4,912,092	-	4,912,092	15.00/	7,385,218	4 (2) (70	7,385,218	17 10/	5,837,403	4 000 007	5,837,403	16 20/
Public Safety	ubtotal	48,759,435	4,185,128	52,944,563	15.2%	55,337,288	4,636,658	59,973,946	17.1%	56,396,205	4,828,997	61,225,202	10.270
Law Enforcement		52,405,363	-	52,405,363		59,802,368	-	59,802,368		66,694,421	-	66,694,421	
Fire Control		11,328,733	-	11,328,733		11,402,224	-	11,402,224		11,742,380	-	11,742,380	
Detention and/or Correction		42,482,544	3,996,874	46,479,417		48,217,075	-	48,217,075		52,281,161	1,806,768	54,087,929	
Protective Inspections		2,697,804	-	2,697,804		3,056,905	81,600	3,138,505		3,304,324	143,419	3,447,743	
Emergency & Disaster Relief		5,621,132	-	5,621,132		1,924,550	-	1,924,550		2,044,645	-	2,044,645	
Ambulance & Rescue		27,839,816	1,300,277	29,140,093		28,916,455	2,520,000	31,436,455		31,555,301	4,472,709	36,028,010	
Medical Examiner		1,021,825	, , , , , , , , , , , , , , , , , , ,	1,021,825		1,022,288	-	1,022,288		1,039,131	-	1,039,131	
Other Public Safety		5,370,939	230,271	5,601,210		6,130,733	1,205,000	7,335,733		6,359,816	880,000	7,239,816	
	ubtotal	148,768,156	5,527,421	154,295,577	44.4%	160,472,598	3,806,600	164,279,198	47.0%	175,021,179	7,302,896	182,324,075	48.3%
Physical Environment												10.481655	_
Garbage/Solid Waste Control		14,060,540	953,303	15,013,842		16,313,245	1,640,000	17,953,245		18,272,422	982,500	19,254,922	
Sewer/Wastewater Services		238,488	7,601,353	7,839,841		239,906		239,906		601,502	-	601,502	
Conservation & Resource Management		4,404,156	300,655	4,704,811		5,238,440	324,300	5,562,740		5,535,473	242,471	5,777,944	
Flood Control		3,633,325	897,874	4,531,199		4,656,534	2,456,256	7,112,790		5,209,316	3,147,283	8,356,599	
Other Physical Environment		1,991,961	638,940	2,630,901		2,377,609	647,500	3,025,109		2,378,500	707,500	3,086,000	
Transportation St	ubtotal	24,328,470	10,392,125	34,720,595	10.0%	28,825,734	5,068,056	33,893,790	9.7%	31,997,213	5,079,754	37,076,967	9.8%
Road & Street Facilities		14,198,948	6,445,472	20,644,420		17,342,937	9,754,395	27,097,332		18,106,616	9,412,897	27,519,513	
	ubtotal	14,198,948	6,445,472	20,644,420	5.9%	17,342,937	9,754,395	27,097,332	7.8%	18,106,616	9,412,897	27,519,513	7.3%
Economic Environment		, ,		, ,			,			•		•	
Economic Environment (Summer Your	th)	57,430	-	57,430		40,731	-	40,731		75,378	-	75,378	
Industry Development		4,885,907	2,122,362	7,008,269		6,674,846	-	6,674,846		7,436,925	-	7,436,925	
Community Redevelopment/Housing		6,425,623	-	6,425,623		4,717,698	-	4,717,698		4,586,741	-	4,586,741	
	ubtotal	11,368,959	2,122,362	13,491,321	3.9%	11,433,275	-	11,433,275	3.3%	12,099,044	-	12,099,044	3.2%
Human Services	11	20 517 120		20 517 120	0.40/	12 457 (0)		12 455 (0)	2.70/	12 (24 150		12 (24 170	2 (0/
Culture and Recreation	ubtotal	32,716,139	-	32,716,139	9.4%	12,457,606		12,457,606	3.7%	13,634,179		13,634,179	3.6%
Libraries		6,410,184	266,551	6,676,735		6,973,147	825,030	7,798,177		7,172,465	1,415,030	8,587,495	
Parks & Recreation		6,296,795	3,294,288	9,591,083		6,952,788	526,750	7,479,538		7,470,128	761,945	8,232,073	
Cultural Services		1,801,571	3,294,200	1,801,571		1,764,468	320,730	1,764,468		1,796,757	701,943	1,796,757	
	ubtotal	14,508,550	3,560,839	18,069,389	5.2%	15,690,403	1,351,780	17,042,183	4.9%	16,439,350	2,176,975	18,616,325	4.9%
Debt Service	abtotai	14,500,550	3,500,057	10,007,507	3.270	13,070,403	1,551,700	17,042,103	4.270	10,437,330	2,170,773	10,010,323	4.270
Redemption Of Long Term Debt		5,715,521	_	5,715,521		5,717,190	-	5,717,190		5,712,825	-	5,712,825	
	ubtotal	5,715,521	-	5,715,521	1.7%	5,717,190	-	5,717,190	1.6%	5,712,825	-	5,712,825	1.5%
Intergovernmental Services & Reservices	ves												
Intragovernmental Services		1,545,802	-	1,545,802		1,595,742	-	1,595,742		2,058,128	-	2,058,128	
Motor Pool		4,612,880	-	4,612,880		4,583,215	-	4,583,215		4,955,935	-	4,955,935	
Grants Program		2,222	-	2,222		92,328	-	92,328		94,088	-	94,088	
Insurance Program		5,468,939	-	5,468,939		5,835,818	-	5,835,818		6,516,382	-	6,516,382	
Budgeted Contingency		112,494	-	112,494		1,626,951	-	1,626,951		1,987,540	-	1,987,540	
Sı	ubtotal	11,742,337	-	11,742,337	3.4%	13,734,054	-	13,734,054	3.9%	15,612,073	-	15,612,073	4.1%
Court Related													
Court Administration		249,684	-	249,684		306,598	-	306,598		354,833	-	354,833	
State Attorney		96,038	-	96,038		149,170	-	149,170		184,370	-	184,370	
Public Defender		109,848	-	109,848		163,606	-	163,606		213,055	-	213,055	
Clerk of Circuit Court		479,897	-	479,897		486,828	-	486,828		498,919	-	498,919	
Article V Expenses		53,320	-	53,320		65,070	-	65,070		6,230	-	6,230	
Guardian Ad Litem		11,611	-	11,611		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs		1,958,228	-	1,958,228		2,633,273	-	2,633,273		2,789,145	-	2,789,145	
Sı	ubtotal	2,958,626		2,958,626	0.9%	3,824,783		3,824,783	1.0%	4,066,790	-	4,066,790	1.1%
Totals													
	Totals	315,065,139	32,233,348	347,298,487	100%	324,835,868	24,617,489	349,453,357	100%	349,085,474	28,801,519	377,886,993	100%

» Programs by Function and Funding Source

General Government

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

Public Safety

General Fund: Medical Examiner, Public Safety Complex

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

Physical Environment

General Fund: Cooperative Extension, GIS

Special Revenue: Permit Services, Development Services, Environmental Services, Stormwater Maintenance, CIPs -

Stormwater, Sewer, and Vehicles

Enterprise: Solid Waste, CIPs – Solid Waste and Vehicles

Transportation

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

Economic Environment

General Fund: Community Redevelopment Agency, Summer Youth Employment, Veteran Services **Special Revenue:** Tourism, State Housing Initiatives Partnership Program (S.H.I.P)

Human Services

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

indigent burials, mousing services

Special Revenue: Diversionary Programs, Animal Control

Culture and Recreation

General Fund: Library Services, COCA

Special Revenue: Parks and Recreation, CIPs – Parks

Debt Service

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

Intergovernmental Services

Internal Services: Communications Trust, Fleet Maintenance, Insurance Budgeted Reserves (included in various funds under each funding source type)

Court-Related

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

» Department Funding Source Guide

Department	Funding Source			
County Commission	001 - General Fund*			
	001 - General Fund*			
Administration	125 - Grants			
	130 - 911 Emergency Communications Trust			
Office of Information Technology	001 - General Fund*			
Office of Information Technology	130 - 911 Emergency Communications Trust			
County Attorney	001 - General Fund*			
	001 - General Fund*			
	106 - Transportation Trust*			
Public Works	123 - Stormwater Utility*			
	125 - Grants			
	505 - Motor Pool			
	120 - Building Inspection Fund			
Development Support & Environmental Management	121 - DSEM Fund*			
(DSEM)	125 - Grants			
Planning, Land Management & Community Enhancement (PLACE)	001 - General Fund*			
Managamant 9- Dudagt	001 - General Fund*			
Management & Budget	501 - Insurance Service Fund			
Division of Tourism	160 - Tourism Fund			
Duklia Cafata	135 - Emergency Medical Services MSTU			
Public Safety	140 - Municipal Service Fund			
Library Services	001 - General Fund*			
	001 - General Fund*			
I de la Companya de l	110 - Fine and Forfeiture Fund			
Intervention & Detention Alternatives	111 - Probation Services Fund			
	125 - Grants			
H 0 1 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	001 - General Fund*			
Human Services & Community Partnerships (HSCP)	124 - SHIP Trust Fund			
	001 - General Fund*			
	140 - Municipal Service Fund			
Resource Stewardship	165 - County Government Annex Building			
·	166 - Huntington Oaks Operations			
	401 - Solid Waste Fee*			
	101 0014 11 4000 1 00			

^{*} Supported by a transfer from Fund 126 - Non-Countywide General Revenue

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

»Department Funding Source Guide

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

^{*} Supported by a transfer from Fund 126 - Non-Countywide General Revenue

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

»Department Funding Source Guide

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

^{*} Supported by a transfer from Fund 126 - Non-Countywide General Revenue

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

»Department Funding Source Guide

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

^{*} Supported by a transfer from Fund 126 - Non-Countywide General Revenue

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

>>> Expenditures By Department and Division

Board	of	County	Commission	ıers
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		FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
1)	County Commission	1,957,093	2,082,103	2,180,313	4.7%	2,214,419	2,249,943	2,286,900	2,325,390
		1,957,093	2,082,103	2,180,313	4.7%	2,214,419	2,249,943	2,286,900	2,325,390

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

	Administration								
		FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
2)	County Administration	1,547,384	1,938,101	1,790,765	-7.6%	1,841,850	1,894,604	1,949,095	2,005,383
3)	Emergency Management	1,657,525	1,819,550	1,923,645	5.7%	1,950,200	1,975,887	2,002,490	2,030,073
4)	Human Resources	1,456,982	1,721,592	1,801,238	4.6%	1,847,275	1,896,407	1,946,342	1,995,658
5)	Purchasing	578,787	710,056	722,154	1.7%	743,889	766,410	789,759	814,112
6)	Real Estate Management	497,187	577,147	620,718	7.5%	630,893	641,439	652,380	663,725
7)	Strategic Initiatives/CMR	1,774,006	2,029,657	2,168,002	6.8%	2,214,168	2,265,578	2,318,905	2,374,225
8)	Volunteer Services	131,958	114,424	124,354	8.7%	127,823	131,442	135,214	139,145

Decrease reflects reduced personnel costs due to the elimination of the Deputy County Administrator position offset by costs as noted below.

8,910,527

- 3) Increase reflects costs as noted below and inflationary costs related to maintenance of the E-911 system.
- 4) *See personnel note below.
- 5) *See personnel note below.
- Increase reflects costs as noted below and other operating costs related to commission fees for the leasing of County properties.
- 7) Increase reflects costs as noted below and the reclassification of a Public Information Specialist to a Community Engagement Coordinator. Other increases are related to the purchase of equipment to enhance communication with residents.
- 8) Increase reflects costs as noted below and additional operating costs to support the Volunteer Firetruck Round-up event.

7,643,828

County Attorney's Office

9,150,876

9,356,098

9,571,767

9,794,185

10,022,321

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
9)	County Attorney	1,882,220	2,225,469	2,316,759	4.1%	2,370,278	2,425,728	2,482,975	2,542,169
	_	1,882,220	2,225,469	2,316,759	4.1%	2,370,278	2,425,728	2,482,975	2,542,169

9) *See personnel note below.

Department of Public Works

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
10)	Engineering Services	3,743,286	4,728,608	4,851,809	2.6%	4,983,260	5,119,591	5,260,968	5,407,612
11)	Fleet Management	4,602,331	4,573,013	4,942,998	8.1%	4,992,533	5,042,565	5,093,152	5,144,244
12)	Operations	11,639,849	14,841,908	15,636,997	5.4%	15,965,159	16,271,394	16,625,882	16,993,637
13)	PW Support Services	684,153	717,977	745,159	3.8%	763,428	782,317	801,844	822,039
	_	20,669,620	24,861,506	26,176,963	5.3%	26,704,380	27,215,867	27,781,846	28,367,532

- 10) *See personnel note below.
- 11) Increase reflects costs as noted below and the realignment of a Materials Management Specialist from Stormwater Maintenance to improve organizational efficiencies. Additional increases are associated with enhancements to the Fleet vehicle inspection software as well as inflationary costs associated with the purchase of fuel.
- 12) Increase reflects costs as noted below, in addition to contractual costs for vegetation control, vehicle fuel, and vehicle coverage associated with insurance rates.
- *See personnel note below.

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

Expenditures By Department and Division

Department of Develo	pment Support &	z Environmental M	Lanagement

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
14)	Building Plans Review & Inspection	2,013,602	2,352,766	2,501,011	6.3%	2,577,836	2,657,628	2,740,473	2,826,483
15)	Code Compliance Services	535,695	547,925	613,048	11.9%	627,963	643,478	659,604	676,371
16)	Development Services	745,389	925,089	978,136	5.7%	1,005,180	1,033,268	1,062,450	1,092,768
17)	DS Support Services	509,205	661,110	646,744	-2.2%	666,574	687,154	708,376	730,234
18)	Environmental Services	1,610,676	1,971,058	2,060,593	4.5%	2,119,790	2,180,930	2,244,321	2,310,087
		5,414,567	6,457,948	6,799,532	5.3%	6,997,343	7,202,458	7,415,224	7,635,943

14) - 18) Increases reflects costs as noted below in addition to inflationary costs associated with fuel and oil, and training to maintain employee licenses and certifications.

Depar	tment of PL	ACE				
FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
Adopted	Adopted	Change	Projected	Projected	Projected	Projected

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
19)	Planning Department	1,044,158	1,098,277	967,224	-11.9%	986,525	1,006,211	1,026,291	1,026,291
		1,044,158	1,098,277	967,224	-11.9%	986,525	1,006,211	1,026,291	1,026,291

19) Decrease associated with the County's share of the joint City/County Planning Department due to new employees opting for City benefits.

Management and Budget

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
20)	Office of Management and Budget	860,049	1,032,098	1,045,991	1.3%	1,076,482	1,107,959	1,140,659	1,174,624
21)	Risk Management	226,951	233,495	247,616	6.0%	254,353	259,661	264,942	269,887
		1,087,000	1,265,593	1,293,607	2.2%	1,330,835	1,367,620	1,405,601	1,444,511

20)-21) Increase reflects costs as noted below in addition to increases in contractual costs associated with the County's budgeting software.

Division of Tourism

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
22)	Division of Tourism	6,397,877	8,141,241	8,875,451	9.0%	8,759,372	8,815,744	8,899,537	8,950,974
		6,397,877	8,141,241	8,875,451	9.0%	8,759,372	8,815,744	8,899,537	8,950,974

22) Increase reflects costs associated with Strategic Initiative #2023-44 to celebrate the Leon County/Tallahassee Bicentennial including promotional activities; planning efforts in support of Strategic Initiative #2022-6 to host the 2026 World Athletics Cross Country Championship at Apalachee Regional Park; funding for special events, including sports and legacy events; and funding for Local Arts Agency funding (COCA).

Office of Information and Technology

		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
23)	Geographic Information Systems	1,991,961	2,377,609	2,378,500	0.0%	2,435,223	2,494,029	2,552,959	2,614,027
24)	Management Information Services	7,832,726	9,268,765	10,146,096	9.5%	10,695,345	11,103,854	11,388,933	11,636,381
		9,824,687	11,646,374	12,524,596	7.5%	13,130,568	13,597,883	13,941,892	14,250,408

Decrease reflects personnel costs associated with the realignment of a Network Systems Analyst I position to MIS offset by costs as noted below. 23)

24) Increase reflects costs as noted below and personnel costs associated with the realignment of a Network Systems Analyst II position from GIS to MIS and inflationary increases associated with contractual services for workplace applications, financial management software, system backup, email archiving, and cybersecurity incident response

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

Expenditures By Department and Division

Office of Library Services									
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
25)	Library Services	6,167,737	6,958,147	7,157,465	2.9%	7,367,933	7,586,228	7,809,146	8,030,668
	•	6,167,737	6,958,147	7,157,465	2.9%	7,367,933	7,586,228	7,809,146	8,030,668

25) Increase reflects costs as noted below and inflationary costs associated with subscriptions and processing fees.

	Office of Public Safety									
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029	
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected	
26)	Animal Control	1,958,154	2,033,099	2,215,935	9.0%	2,282,324	2,351,274	2,422,888	2,442,205	
27)	Emergency Medical Services	25,918,409	27,012,324	29,329,750	8.6%	30,387,996	30,922,633	31,427,658	32,013,995	
		27,876,563	29,045,423	31,545,685	8.6%	32,670,320	33,273,907	33,850,546	34,456,200	

- 26) Increase related to funding the County's 50% share of operating and capital expenses for the Animal Shelter as specified in the interlocal agreement with the City.
- 27) Increase reflects the addition of six positions to maintain current service levels and response times. Other increases are associated with the Advanced Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; and costs associated with the County's sponsorship with Tallahassee State College to offer children safety workbooks for Annual TSC Heroes in Public Safety Event.

Office of Intervention & Detention Alternatives									
		FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
28)	County Probation	1,347,613	1,759,163	1,853,223	5.3%	1,898,220	1,944,805	1,993,283	2,043,743
29)	Drug & Alcohol Testing	185,238	184,447	193,914	5.1%	198,327	202,892	207,609	212,488
30)	Supervised Pretrial Release	1,453,690	1,897,125	1,916,991	1.0%	1,953,744	1,992,029	2,031,892	2,073,426
		2,986,541	3,840,735	3,964,128	3.2%	4,050,291	4,139,726	4,232,784	4,329,657

28) -30) *See personnel note below.

Office of Human Services & Community Partnerships									
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
31)	Housing Services	1,643,349	1,747,312	1,448,636	-17.1%	1,465,810	1,508,272	1,552,167	1,597,540
32)	Human Services	8,167,024	9,392,407	10,335,235	10.0%	10,573,415	10,665,187	10,747,948	10,789,465
33)	Veteran Services	301,905	409,589	414,902	1.3%	422,834	431,069	439,611	448,475
		10,112,277	11,549,308	12,198,773	5.6%	12,462,059	12,604,528	12,739,726	12,835,480

- 31) Decrease reflects a reduction in funding allocated by the state in FY 2025 for the State Housing Initiative Program (SHIP) grant.
- 32) Increase reflects costs associated with the state mandated Medicaid payment and increased funding for the Indigent Cremation and Burial Program to address inflationary costs for transportation and storage of deceased bodies; Medical Examiner contractual payments; Baker Act & Marchman Act to cover the County's required share for mental health services for Leon County residents; and funding to support the 2-1-1 Big Bend 24-Hour Helpline and Lyft Transportation Program.
- 33) Increase reflects costs as noted below and travel costs associated with the annual Honor Flight.

^{*}Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, increase in workers' compensation costs, and funding for 5% raises for all employees.

>>> Expenditures By Department and Division

Office of Resource Stewardship

		FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
34)	Cooperative Extension	470,914	525,175	514,163	-2.1%	534,573	555,800	577,874	600,831
35)	Facilities Management	13,406,627	14,449,963	15,795,663	9.3%	16,117,729	16,464,330	16,831,551	17,170,810
36)	Office of Sustainability	156,743	350,223	322,418	-7.9%	349,628	332,672	360,225	343,624
37)	Parks and Recreation	3,711,357	4,322,072	4,634,690	7.2%	4,728,518	4,825,835	4,926,728	5,031,389
38)	Solid Waste	13,341,884	15,594,851	17,435,719	11.8%	17,780,785	18,134,871	18,497,797	18,626,230
		31,087,526	35,242,284	38,702,653	9.8%	39,511,233	40,313,508	41,194,175	41,772,884

- 34) Decrease related to personnel and operating costs associated with the University of Florida Institute of Food and Agricultural Sciences contract.
- 35) Increase reflects costs as noted below as well as inflationary adjustments for utilities and contractual services for security, custodial, HVAC, elevators, and building and grounds maintenance services, offset by operational savings associated with the ESCO energy savings project.
- 36) Decrease reflects costs associated with the realignment of the Public Information Specialist to Community and Media Relations to improve organizational efficiencies.
- 37) Increase reflects costs as noted below and inflationary operating costs related to mowing and contracted labor.
- 38) Increase related to the hauling costs of transferring waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund. Other costs are associated with contractual costs for yard debris processing.

	Constitutional											
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029			
		Actual Adopted		Adopted	Change	Projected	Projected	Projected	Projected			
39)	Clerk of the Circuit Court	2,837,187	3,129,186	3,536,038	13.0%	3,709,665	3,891,975	4,083,399	4,083,399			
40)	Property Appraiser	5,987,086	6,060,004	6,712,518	10.8%	7,044,112	7,392,286	7,757,869	7,757,869			
41)	Sheriff	91,227,386	103,600,165	114,311,957	10.3%	121,855,039	130,077,335	139,080,854	148,893,573			
42)	Supervisor of Elections	4,912,092	7,385,218	5,837,403	-21.0%	6,760,161	6,043,469	8,158,450	6,162,393			
43)	Tax Collector	7,171,418	7,103,357	7,453,993	4.9%	7,595,486	7,743,386	7,894,286	8,048,186			
		112,135,170	127,277,930	137,851,909	8.3%	146,964,463	155,148,451	166,974,858	174,945,420			

- 39) Increase associated with the County share of the Clerk's Finance Department, which includes cost-of-living adjustments, increased retirement rates as well as increased demands related to the Clerk's Finance duties to the County.
- 40) Increase reflects costs as noted below and inflationary cost associated with contracts and the replacement of an unrepairable vehicle to support operations.
- 41) In addition to normal personnel costs increases, in support of Strategic Initiative #2023-24, the budget reflects increasing the base pay of sworn officers to \$60,000 and the final implementation of the officer step plan. Additional costs are associated with continued funding for the Homeless Outreach Street Team (HOST) deputies. Other operating increases are associated with contractual and communication services, insurance, repairs and maintenance and fuel.
- 42) The SOE's budget varies year to year depending on the election cycle. The budget increases for the presidential preference primary (held in FY 2024) and decreases in general election and off year election cycles.
- 43) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 10.01%. Increases also include commission payments for the solid waste, fire, and stormwater special assessments.

	Judicial											
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029			
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
44)	Court Administration	260,939	315,613	356,551	13.0%	368,284	380,496	393,208	406,447			
45)	Guardian Ad Litem	14,241	22,013	20,657	-6.2%	20,657	20,657	20,657	20,657			
46)	Other Court-Related Programs	476,396	656,546	593,733	-9.6%	598,416	609,538	618,982	626,779			
47)	Public Defender	77,978	160,125	120,192	-24.9%	120,192	120,192	120,192	120,192			
48)	State Attorney	72,558	130,280	120,026	-7.9%	120,026	120,026	120,026	120,026			
		902,111	1,284,577	1,211,159	-5.7%	1,227,575	1,250,909	1,273,065	1,294,101			

- 44) Increase reflects costs as noted below and costs increases for supplies to support court programs.
- 45) Decrease is due to the allocation of the phone system and other communications charges that are adjusted annually.
- 46) Decrease reflect personnel cost savings due to staff turnover.
- 47) Decrease is due to the allocation of the phone system and other communications charges that are adjusted annually.
- 48) Decrease is due to the allocation of the phone system and other communications charges that are adjusted annually.

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

>>> Expenditures By Department and Division

	Non-Operating												
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029				
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected				
49)	Budgeted Reserves	112,494	1,626,951	1,987,540	22.2%	2,624,699	3,842,409	4,176,151	5,277,267				
50)	Communications	3,855,724	3,972,734	5,035,622	26.8%	5,079,789	5,110,373	4,987,961	5,014,374				
51)	Consolidated Dispatch Agency (CDA)	3,431,871	3,804,347	3,920,075	3.0%	4,109,303	4,109,303	4,109,303	4,109,303				
52)	Fire Control	11,286,879	11,354,276	11,687,105	2.9%	11,856,094	12,028,302	12,202,368	12,379,135				
53)	Line Item Funding	100,000	100,000	0	-100.0%	0	0	0	0				
54)	Other Non-Operating	9,213,287	8,554,855	8,863,664	3.6%	9,201,955	9,484,676	9,502,007	9,519,981				
55)	Risk Allocations	1,509,839	1,791,481	2,226,238	24.3%	2,234,231	2,242,300	2,242,307	2,242,314				
56)	Risk Financing & Workers Comp	5,432,383	5,783,236	6,455,701	11.6%	7,205,759	8,046,149	8,985,633	10,036,842				
		34,942,477	36,987,880	40,175,945	8.6%	42,311,830	44,863,512	46,205,730	48,579,216				

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- 49) Reflects increase in Emergency Medical Services reserves. The increase in the EMS millage rate provides for reserves to support future increased staffing and equipment requirements for the program over the next four years. Other increases are reflected in the general fund.
- 50) Reflects annual adjustments in department billings for phone and internet charges.

58)

- 51) Increased costs for the CDA are related to the County's 33% cost share of the agency and are associated with personnel costs and equipment replacements. The City funds the remaining 67% share of the CDA.
- 52) These funds are used to fund fire rescue services in the County. All payments collected from this assessment are remitted to the City to fund fire rescue services in the unincorporated area of the County. Increase reflects additional properties being assessed via special assessment on the tax bill.
- 53) Reflects a decrease due to the final payment of a five-year agreement with the Kearney Center being made in FY 2024 to assist with capital debt service of the homeless shelter facility.
- 54) Reflects a increase in Community Redevelopment Agency (CRA) payments due to projected increases in the value for the Frenchtown District, offset by savings associated with the completion of contractual payments for the Real Time Crime Center; the State Juvenile Justice Payment; and funding for the Shoes4School event.
- 55) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.
- Aggressive safety and risk programs resulted in savings in Leon County workers' compensation costs for FY 2025. These savings are offset by a increase in workers' compensation claims for the Sheriff and projected increases in insurance premium coverages for property and general liability.

57)	Debt Service											
	Department / Division	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected			
	Debt Service	5,715,521	5,717,190	5,712,825	-0.1%	2,260,805	2,187,808	2,186,125	2,183,912			
	-	5,715,521	5,717,190	5,712,825	-0.1%	2,260,805	2,187,808	2,186,125	2,183,912			

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

Capital Improvement Program											
	FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029			
Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
Engineering Services	18,053,510	12,134,083	13,183,320	8.6%	18,041,446	19,792,011	17,337,379	20,676,805			
Facilities Management	4,990,035	3,069,307	3,516,124	14.6%	5,674,697	6,132,557	4,743,905	6,070,294			
Fleet Management	3,400,906	3,603,700	5,405,028	50.0%	7,878,000	8,936,250	9,581,788	8,717,154			
Grants Public Works	0	0	0	0.0%	0	0	0	0			
Management Information Services	1,667,239	4,338,481	4,796,793	0.0%	4,696,016	5,670,897	6,216,619	5,466,319			
Miscellaneous	-16,163	0	0	0.0%	0	0	0	0			
Parks & Recreation	3,260,969	526,750	708,626	34.5%	1,848,572	1,993,512	2,048,482	1,925,082			
Public Works - Operations	130,181	395,168	791,628	100.3%	450,805	450,805	450,805	450,805			
Solid Waste	708,322	550,000	400,000	-27.3%	500,000	330,000	750,000	750,000			
	32,194,998	24,617,489	28,801,519	17.0%	39,089,536	43,306,032	41,128,978	44,056,459			

At the June 18, 2024 workshop, the Board advanced funded \$9.2 million in dedicated general revenue and transportation fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and park facilities continue and vehicle purchases are not delayed. The advance funding of these projects will result in an increase of 17% in the overall capital program from FY 2024. The FY 2025 Capital Program also includes continued funding for Arterial/Collector/Local Road resurfacing to maintain County roads and the Sidewalk Program; EMS vehicles, including the replacement of five ambulances and refurbishing of three; Building infrastructure improvements; County Compute Infrastructure; and the Essential Libraries Initiative.

>>> Expenditures By Department and Division

	Grants Administration											
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029			
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
59)	Grants EMS	80,380	60,000	60,000	0.0%	60,000	60,000	60,000	60,000			
60)	Grants Housing	81,587	50,000	75,000	50.0%	75,000	75,000	75,000	75,000			
	Grants Human Services	118,511	0	0	0.0%	-	-	-	-			
61)	Grants IDA	83,800	80,000	79,610	-0.5%	81,225	82,840	84,455	86,165			
62)	Grants Library	242,447	15,000	15,000	0.0%	15,000	15,000	15,000	15,000			
63)	Grants LLEBG	0	38,356	50,000	30.4%	50,000	50,000	50,000	50,000			
	Grants Parks	151,706	0	0	0.0%	-	-	-	-			
	Grants Public Works	7,498	0	0	0.0%	-	-	-	-			
	Grants-Recycling	19,738	0	0	0.0%	-	-	-	-			
	Grants-Elections	115,202	0	0	0.0%	-	-	-	-			
	Grants-Federal Stimulus	4,727,637	0	0	0.0%	-	-	-	-			
		5,628,506	243,356	279,610	14.9%	281,225	282,840	284,455	286,165			

- 59) Reflects funds for grants received from the Florida Department of Health in support of Emergency Medical Services.
- 60) Reflects \$25,000 increase in funding for emergency housing repair assistance from the Housing Finance Authority.
- 61) Reflects a decline in traffic fines collected for driver's education for the Slosberg Drivers' Education Fund. These funds are paid to the Leon County School Board for the driver's education program.
- 62) Reflects expenditures associated with the receipt of donations from the Friends of the Library.
- 63) Reflects anticipated Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG).

	Transfers											
		FY 2023	FY 2024	FY 2025	Adopted	FY 2026	FY 2027	FY 2028	FY 2029			
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
64)	Transfers	75,691,677	48,900,067	55,378,861	13.2%	64,722,905	68,669,217	68,513,777	70,913,812			
		75,691,677	48,900,067	55,378,861	13.2%	64,722,905	68,669,217	68,513,777	70,913,812			

A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The increases for FY 2025 are attributed to increases in transfers from general revenue funds to support Pretrial/Probation operations, increases to the hauling and disposal contract for the Solid Waste Transfer Station, and to support revenue declines in the Development and Environmental Services Fund due to the slowdown of the post-COVID rebound of permitting activity, and Stormwater. These increases are offset by a reduction to the Supervisor of Elections as this budget reduces in general election and off-year election cycles.

	Summary Totals											
	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	Adopted Change	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected				
Leon County Government	134,151,694	153,324,935	163,854,026	6.9%	167,911,655	171,371,119	174,860,829	177,990,429				
Constitutional Officers	112,135,170	127,277,930	137,851,909	8.3%	146,964,463	155,148,451	166,974,858	174,945,420				
Judicial	902,111	1,284,577	1,211,159	-5.7%	1,227,575	1,250,909	1,273,065	1,294,101				
Non-Operating	34,942,477	36,987,880	40,175,945	8.6%	42,311,830	44,863,512	46,205,730	48,579,216				
Capital	32,194,998	24,617,489	28,801,519	17.0%	39,089,536	43,306,032	41,128,978	44,056,459				
Debt Service	5,715,521	5,717,190	5,712,825	-0.1%	2,260,805	2,187,808	2,186,125	2,183,912				
Grants	5,628,506	243,356	279,610	14.9%	281,225	282,840	284,455	286,165				
Total Budget Net Transfers	325,670,478	349,453,357	377,886,993	8.1%	400,047,090	418,410,672	432,914,039	449,335,702				
Total Operating Budget	293,475,479	324,835,868	349,085,474	7.5%	360,957,554	375,104,640	391,785,061	405,279,243				
Total Capital Budget	32,194,998	24,617,489	28,801,519	17.0%	39,089,536	43,306,032	41,128,978	44,056,459				
Total County Budget	401,362,155	398,353,424	433,265,854	8.8%	464,769,995	487,079,889	501,427,816	520,249,515				
Total County Minus Transfers	325,670,478	349,453,357	377,886,993	8.1%	400,047,090	418,410,672	432,914,039	449,335,703				

>>> Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category		FY23	FY24	%	FY25	%	Reference
Emperioritate community by curregory		Adopted	Adopted	Change	Budget	Change	Reference
MANDATORY							
Constitutional Officers							
Supervisor of Elections		4,728,975	7 205 210		5,837,403		FS 129.202, FS 97-107
Supervisor of Elections		4,720,973	7,385,218		3,037,403		FL Constitution: Article VIII Section 1(d), FS
Tax Collector		6,445,377	7 102 257		7 452 002		N 67
Tax Collector		0,445,5//	7,103,357		7,453,993		192.091(2), FS 197
							FL Const: Article VIII Section 1(d), FS
Property Appraiser		5,980,519	6,060,004		6,712,518		192.091(1), FS 193.023, FS 193-194, 196, 200
							FL Constitution: Article VIII Section 1(d), FS
Sheriff		94,066,774	103,600,165		114,311,957		30.49 and 30.50
		, ,	, ,		, ,		FL Constitution: Article VIII Section 1(d), FL
Clerk of Court		2,785,561	3,129,186		3,536,038		Constitution: Article V Section 16
				-		0.4407	Constitution. Afficie v Section 10
	subtotal	114,007,206	127,277,930	11.64%	137,851,909	8.31%	
Judiciary (Article V)							
State Attorney		131,915	130,280		120,026		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender		143,645	160,125		120,192		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem		22,868	22,013		20,657		FS 29.008, FS 39.8296
Court Administration		256,864	265,060		301,248		FL Constitution: Article V, FS 29.008
Legal Aid		309,940	310,225		301,500		FS 939.185(2)
Legal Mid	. 1 1			2 (00/		2.710/	13 737.103(2)
OI :	subtotal	865,232	887,703	2.60%	863,623	-2.71%	
<u>Charter</u>							TT 0
							FL Constitution: Article VIII Section 1(e),
County Commission		1,905,494	2,082,103		2,180,313		FS 125.01, Leon County Charter
							Leon County Charter, LCL: Ch 2-Article X
County Attorney		2,179,488	2,225,469		2,316,759		Section 2-503, FS 127.01
							Leon County Charter, LCL: Ch 2-Article X
County Administrator's Office		1,379,506	1,938,101		1,790,765		Section 2-501, F.S. 125.7
,	1 1			4.4.2007		0.600/	Section 2-301, 1.3. 123.7
_	subtotal	5,464,488	6,245,673	14.30%	6,287,837	0.68%	
<u>Payments</u>							
CRA-Payment		4,054,510	3,053,000		3,276,950		FS 163.506
Debt Service		5,715,522	5,717,190		5,712,825		FS 130
Medical Examiner		1,005,935	1,022,288		1,039,131		FS 406.08
Tubercular Care & Child Protection Exams		50,000	50,000		50,000		FS 392.68
Baker and Marchman Act		638,156	701,970		765,784		FS 394.76(3)b
Medicaid & Indigent Burial		3,179,281	3,568,688		4,295,241		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications		45,000	45,000		45,000		FS 197.502
Juvenile Detention Payment		1,330,908	1,370,835	_	1,375,770		FS 985.686
	subtotal	16,019,312	15,528,971	-3.06%	16,560,701	6.64%	
Transportation/Stormwater		- , ,-	-,,-		.,,.		
Public Works Support Services		682,539	717,977		745,159		
							FS 316.006(3)
Engineering Services		4,547,954	4,728,608		4,851,809		()
Transportation Maintenance		5,458,545	5,809,387		5,892,370		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance		3,894,770	3,937,925		4,122,238		FS 337.401
Stormwater Maintenance							LCL: Ch 10-Article VII Div. 1 & 2, FS
Stormwater Maintenance		3,915,146	4,219,546	_	4,712,678		403.0893
	subtotal	18,498,954	19,413,443	4.94%	20,324,254	4.69%	
		.,,,,,,,,,	.,,		.,. = .,=. 1		
Development Support & Environmental Mana	gement						
Development Services (not including Bldg Dept)		077.020	005 000		070 131		LCL: Chapter 10, FS 163.3180, FS 163.3202
Development octvices (not including blug Dept)		877,839	925,089		978,136		1 , ,
							County Charter, LCL: Ch 10-Article IV Sec. 10,
Environmental Compliance		1,687,051	1,740,714		1,806,540		FS 380.021
Development and Environmental - Support Service	s T	586,938	661,110		646,744		Supports functions of Fund 121
	subtotal	3,151,828	3,326,913	5.56%	3,431,420	3.14%	· ·
Other							
Veterans Services		298,055	319,689		325,002		FS 292.11
					,		
Planning		1,046,675	1,098,277		967,224		FS 163.3174, FS 163.3167(2)
Courthouse Annex		597,295	609,474		629,093		FL Constitution: Article V, FS 29.008
Property/Liability Insurance		1,509,839	1,791,481		2,226,238		
	subtotal	3,451,864	3,818,921	10.63%	4,147,557	8.61%	
Solid Waste		5,151,001	-,0.0,721	- 5.05/0	.,,557	0.01/0	
Transfer Station		10,248,230	12,933,636		14,373,332		FS 403.706 and Interlocal Agreement
		, ,	, ,		, ,		9
Solid Waste Management Facility		562,741	599,782		710,483		FS 403.706 and Interlocal Agreement
Hazardous Waste		848,607	884,053		926,064		FS 403.7225, FS 403.704
	subtotal	11,659,578	14,417,471	23.65%	16,009,879	11.04%	
TOTAL MANDATORY	İ	173,118,462	190,917,025	10.28%	205,477,180	7.63%	
TOTAL MANDATORI		1/3,110,404	190,917,045	10.40/0	403,7//,100	7.03/0	

>>> Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Е	Expenditure Summary by Category		FY23 Adopted	FY24 Adopted	% Change	FY25 Budget	% Change	Reference
NON-MAN	NDATORY							
Jail Detention	n/Mental Health Coordination		48,029	50,553		55,303		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Rele	ease		1,887,069	1,897,125		1,916,991		Provided alternative to incarceration
Code Enforc	cement		535,573	547,925		613,048		Numerous Leon County Code of Laws
Community:	and Media Relations		904,699	1,118,092		1,226,616		FS 125.001
Volunteer Se	araticae		206,970	114,424		124,354		FS 125.9503, County Emergency Management
Parks and Re			3,959,814	4,322,072		4,634,690		Plan
Cooperative			478,515	525,175		514,163		FS 1004.37
Mosquito Co			856,500	837,024		871,685		FS 388.161-162
Library	лио		6,718,819	6,958,147		7,157,465		15 300.101 102
Housing Serv	vices		694,834	542,203		628,747		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Depar			253,709	246,183		247,381		FS 154.01
Animal Cont		П	1,965,482	2,033,099		2,215,935		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation Probation			1,401,066	1,411,404		1,505,464		Provides an alternative to the County Jail
	Service Centers		783,563	829,282		941,800		1 Tovides air accimave to the sounty jun
Yard Waste			343,776	348,098		484,040		
Primary Heal	lth Care		1,833,820	1,859,082		1,854,123		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sus			357,714	350,223		322,418		,
Strategic Initi	•		945,642	911,565		941,386		
	latives		513,347	532,147		575,718		
Real Estate		, , ,			2.020/		F 400/	
	A /D	subtotal	24,688,941	25,433,823	3.02%	26,831,327	5.49%	
Fire Departm	Agreements/Payments nent - City Payment		10,079,634	10,871,797		11,204,626		FS 125.01(1)d and Interlocal Agreement Interlocal Agreement with City of
City Payment	t - Parks Rec/Animal Shelter		1,634,919	1,704,403		1,776,840		Tallahassee
		subtotal	11,714,553	12,576,200	7.36%	12,981,466	3.22%	
Council on C	Outside Agency Funding Culture & Arts (COCA)		1,457,609	1,764,468		1,796,757		Ordinance 2006-34
	e/Juvenile Assessment Center		222,759	222,759		222,759		Ordinance 2006-34
	olence Coordinating Council		25,000	25,000		25,000		3344444
	nelter Relocation		100,000	100,000		-		
riomeiess sn	iener Reiocation		·		17.00%		-3.21%	
	Miscellaneous	subtotal	1,805,368	2,112,227	17.0070	2,044,516	-3.2170	
Human Servi			1,884,720	1,944,196		2,083,575		County Policy No. 01-04
Military Gran			33,000	33,000		33,000		County Policy No. 03-18
	ath Employment		40,731	40,731		75,378		County Folicy 140, 65 To
	re Department		482,479	482,479		482,479		
Diversionary			100,000	100,000		100,000		
Blueprint 200			631,566	659,526		481,438		
Diuepinit 200	00				2.769/		-0.12%	
	Event Spercerships	subtotal	3,172,496	3,259,932	2.76%	3,255,870	-0.12%	
Community 1	Event Sponsorships Events		37,000	69,500		74,500		
,	la Homeless Veterans Stand Down		10,000	10,000		10,000		
Honor Flight			20,000	20,000		20,000		Ordinance 2006-34
Operation Th			21,900	21,900		21,900		Ordinance 2006-34
			·	5,000		5,000		Ordinance 2006-34
•	v Parade		5.000					
Veterans Day	y Parade	subtotal	5,000 93,900	126,400	34.61%	131,400	3.96%	

>>> Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY23 Adopted	FY24 Adopted	% Change	FY25 Budget	% Change	Reference
SUPPORT FUNCTIONS	•			•		
Office of Management & Budget/Risk Management	1,201,960	1,265,593		1,293,607		FS 129
Facilities Management	12,392,397	13,728,922		15,053,186		FS 29.008 Maintains County Facilities
Human Resources	1,583,513	1,721,592		1,801,238		Implement Federal and State legislation regarding employment practices
Management Information Services	8,491,179	9,268,765	_	10,146,096		FS 29.008 Maintains all County information systems - emails, hardware, software, etc. FS 274.03, FS 287, LCL: Chapter 2-Article IX
Purchasing	676,792	710,056		722,154		Section 2.401
Geographic Information Systems	2,278,123	2,377,609		2,378,500		Interlocal Agreement with the City of Tallahassee Interlocal Agreement with the City of
Consolidated Dispatch Agency (CDA)	3,432,711	3,804,347		3,920,075		Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,462,739	1,228,818		1,013,151		·
TOTAL SUPPORT FUNCTIONS	31,519,414	34,105,702	8.21%	36,328,007	6.52%	
RESERVES						
Budgeted Contingency; all funds	210,000	1,626,951		1,987,540		
TOTAL BUDGETED RESERVES	210,000	1,626,951	674.74%	1,987,540	22.16%	
TOTAL GENERAL REVENUE SUPPORTED	246,323,134	270,158,260	9.68%	289,037,306	6.99%	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	2,238,003	2,352,766		2,501,011		Numerous FS cites - see division page
Fleet Management	3,395,084	4,573,013		4,942,998		
Risk Management - Workers Comp	5,415,000	5,783,236		6,455,701		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	2,125,664	2,183,808		3,044,163		
Teen Court	53,110	53,405		50,705		FS 938.19, Ordinance 9-18, LCL: Ch 7- Article 2 Section 7-28
Drug Abuse Trust Fund	93,480	98,135		98,135		Article 2 Section 7-20
Judicial Programs	306,988	292,916		241,528		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	1,592,883	1,806,835		1,481,578		
Emergency Management Grant Match	121,221	121,221		120,463		
Emergency Management Grants	258,167	273,702		287,404		
9-1-1 Funding	1,210,820	1,424,627		1,515,778		FS 365.171
Emergency Medical Services (EMS)	24,691,801	27,012,324		29,329,750		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism	5,302,994	6,376,773		7,078,694		Landa al Assessa de la Crest
Sewer Special Assessments	232,500	239,906		601,502		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,681,599	1,788,926		1,991,459		
Huntington Oaks Plaza	106,699	111,567		113,384		
Drug & Alcohol Testing	197,052	184,447		193,914		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	49,023,065	54,677,607	11.53%	60,048,167	9.82%	
TOTAL OPERATING BUDGET	295,346,199	324,835,867	9.98%	349,085,473	7.47%	
TOTAL CAPITAL BUDGET (excluding reserves)	22,558,022	24,617,489	9.13%	28,801,519	17.00%	
TOTAL CAPITAL RESERVES	-	-	0.00%	-	0.00%	
GRAND TOTAL	317,904,222	349,453,357	9.92%	377,886,993	8.14%	

^{1.} Definitions of categories:

- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there may be certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.

- Non-Mandatory: Expenditures that are not required.

Support Empirions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can

be performed at a lower level of service.

- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.

- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

^{2.} References - Citations in Florida Statutes or local ordinance that govern the service. References in categories other than mandatory govern the administration of the activity and do not specify that the service is required.

» Major Revenues

(FY 2025 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

AD VALOREM PROPERTY TAXES (\$200.37)

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

LOCAL OPTION GAS TAX (\$6.25)

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

9TH CENT GAS TAX (\$1.33)

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

STATE SHARED GAS TAX (\$4.21)

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

ENVIRONMENTAL PERMITS (\$1.37)

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

BUILDING PERMITS (\$2.00)

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

LOCAL OPTION SALES TAX (\$7.15)

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

LOCAL GOVERNMENT 1/2 CENT SALES TAX (\$15.77)

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

PUBLIC SERVICE TAX (\$10.49)

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

LOCAL COMMUNICATIONS SERVICES TAX (\$2.45)

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

STATE REVENUE SHARING TAX (\$8.34)

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

LOCAL OPTION TOURIST TAX (\$8.35)

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

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$32.90)

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

PROBATION FEES (\$0.42)

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

SOLID WASTE FEES (\$13.85)

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

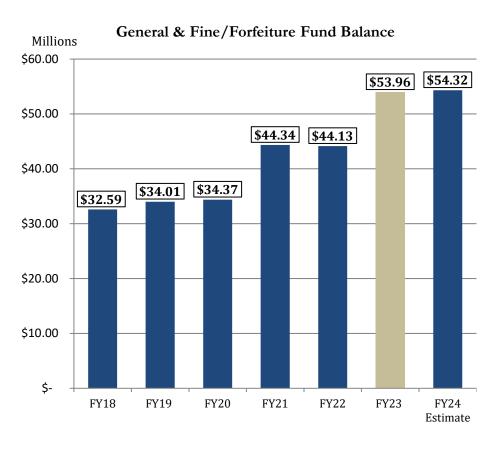
FIRE SERVICES FEE (\$11.40)

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

COURT FACILITIES FEE (\$0.62)

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

Major Revenues



Ad Valorem Property Taxes: Actuals and Projections Millions 250.00 \$200.37 200.00 182.14 185.74 171.83 149.32 156.20 141.25 150.00 100.00 50.00 FY20 FY21 FY22 FY23 FY24 FY24 FY25 Budget Projected Budget

General Fund - Fund Balance

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was \$44.34 million and the year ending fund balance for FY 2022 was \$44.13 million. The increase in FY 2021 reflects the remaining \$5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The year ending fund balance for FY 2023 was \$53.96 million. FY 2024 estimated fund balance of \$54.32 million, reflects 27% of FY 2024 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2024 General/Fine and Forfeiture Fund Balance would have to remain between \$30.3 million and \$60.6 million. As depicted, the fund balance is within this range.

Ad Valorem Property Taxes

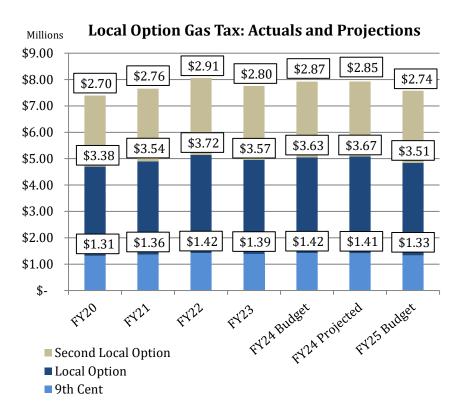
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

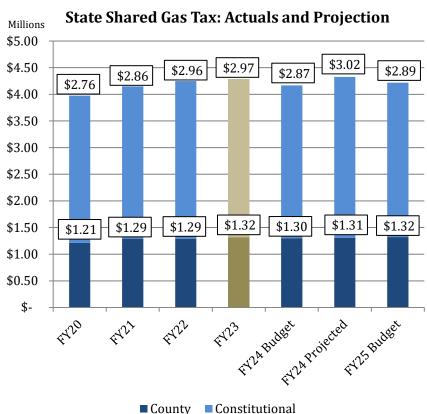
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

In January 2008, a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These exemptions limit the future growth in ad valorem taxes for homesteaded property to 3.0% for FY 2025.

The Fiscal Year 2025 Ad Valorem taxes projection reflects a 10.01% increase in Ad Valorem revenue collections compared to the 7.87% growth experienced in FY 2024. The growth is due to the continuance of a recovering economy for commercial property and new building construction which have contributed to the increase in property value growth. Final property valuations were provided by the Property Appraiser's Office on July 1, 2024.

Major Revenues





Local Option Gas Tax:

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

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

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

The amounts shown are the County's share only.

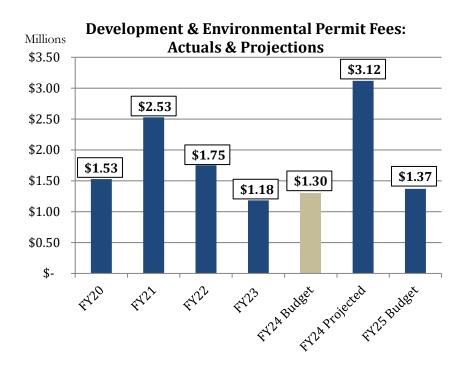
The FY 2024 projections for this consumption-based tax is consistent with the FY 2024 budget. The FY 2025 budget projects a 4.3% decrease from the FY 2024 budget, due primarily to the continued fluctuations in the market for crude oil and the shift in customers driving more fuel-efficient or electric vehicles.

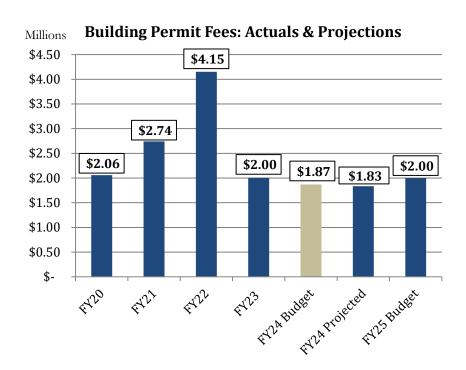
State Shared Gas Tax:

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

The FY 2024 projections for this consumption-based tax are 3.8% higher than budgeted. The FY 2025 budget projects an 2.5% decrease over the FY 2024 projection, due primarily to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

» Major Revenues





Environmental Permit Fees:

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

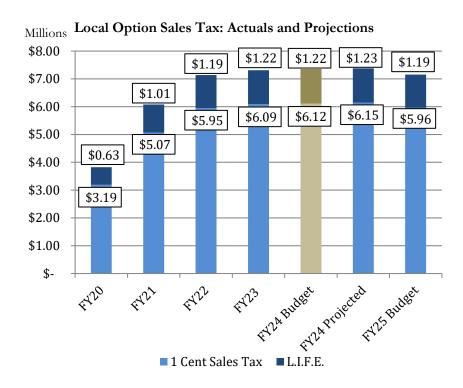
FY 2024 Environmental Permit Fees are anticipated to come in substantially higher than budgeted, reflecting an increase in environmental permitting activity. FY 2025 budget reflects an 5.4% increase over the FY 2024 budgeted amount, as slight growth in permitting activity is expected. The major increase in FY 2021 is related to a permitting application for the Amazon Fulfillment Center. The spike in FY 2024 is related to a land use violation on the southeast area of Leon County.

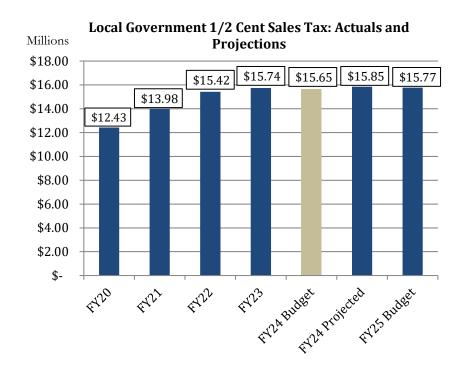
Building Permit Fees:

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

As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2024 indicate an 8.4% decrease in revenues collected in FY 2023 due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, permitting activity is still being impacted by the reduction in mortgage lending rates because of interest rates increasing to fight high inflation The FY 2025 budget reflects an 7% increase over the FY 2024 budgeted amount due to residential and upcoming commercial development projects which impacts permitting activity.

» Major Revenues





Local Option Sales Tax:

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

L.I.F.E:

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

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

The Local Option 1-Cent Sales Tax is projected to generate 1.0% more than FY 2023 due to higher consumer spending. The FY 2025 budget reflects slower economic growth as consumer spending is expected to return to more normal levels.

Local Government ½ Cent Sales Tax:

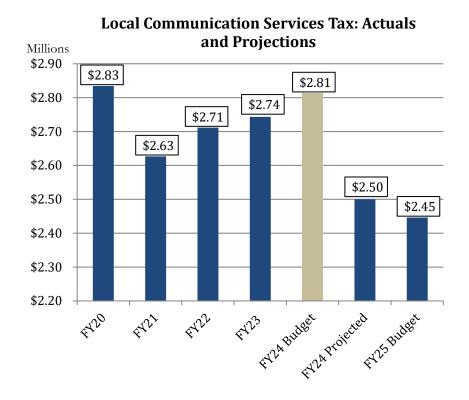
The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County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

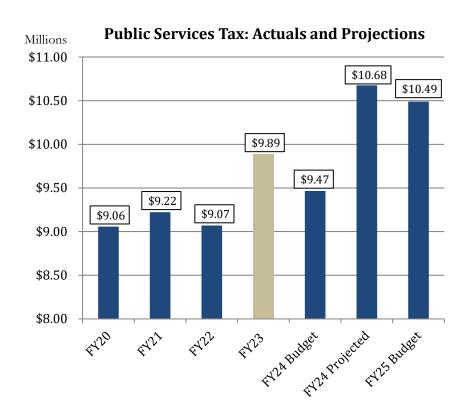
Effective July 1, 2021, internet sales retailers and marketplace providers with no physical presence in Florida were required to collect the Florida sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of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

The amounts shown are the County's share only.

Leon County is projected to receive 1.3% more than budgeted for FY 2024 due to increased consumer spending. The FY 2025 budget shows a modest increase over the FY 2024 budget.

Major Revenues





Communication Services Tax:

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

Statewide, the CST has declined in comparison to FY 2020. Part of this decline was due to the Florida Department of Revenue notifying the County's Office of Financial Stewardship of an adjustment in the amount of \$329,729 due to the erroneous overpayment of local taxes. This adjustment was deducted from monthly distributions, in the amount of \$9,159, effective March 2018 through March 2021.

FY 2024 revenues are anticipated to come in 11.1% lower than the FY 2024 budgeted amount, and the FY 2025 budget is in line with the projected collections for both Leon County as well as the State of Florida. The decrease is due to a continued decline in cable services in favor of streaming and the abandoning of telephone landlines.

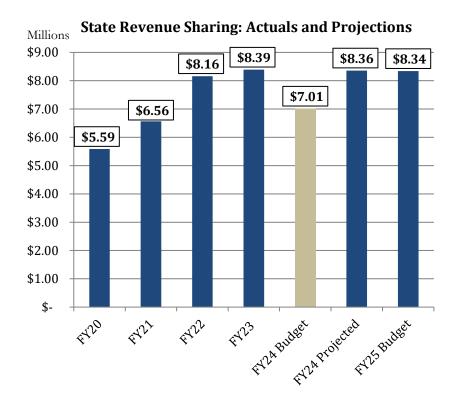
Public Services Tax:

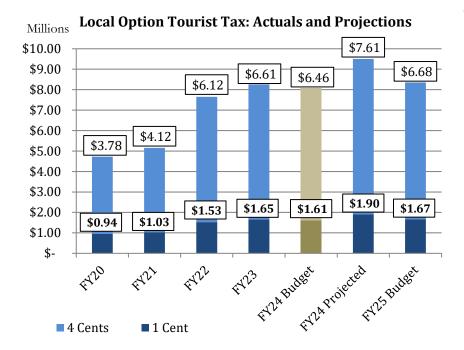
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

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

The FY 2024 revenue projection shows an 8.0% increase over collections in FY 2023 and a 12.8% increase over the FY 2024 budget. The increase can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. The FY 2025 budget is in line with FY 2024 projections.

» Major Revenues





State Revenue Sharing:

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

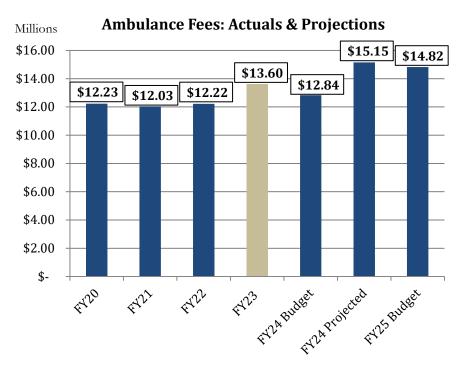
For state revenue sharing, Leon County is projected to receive 19.2.% more than budgeted for FY 2024 due to increased consumer spending. The FY 2023 increase in is due to the annual true-up. The State forecasts the annual contribution for each county based on the previous year's collections plus anticipated growth. At the end of the State's fiscal year, the revenues are "trued-up" based on actual collections and allocated to counties using the distribution formula. The FY 2025 budget is consistent with the FY 2024 projections as consumer spending is anticipated to stabilize in response to the Federal Reserve raising interest rates to constrain inflation.

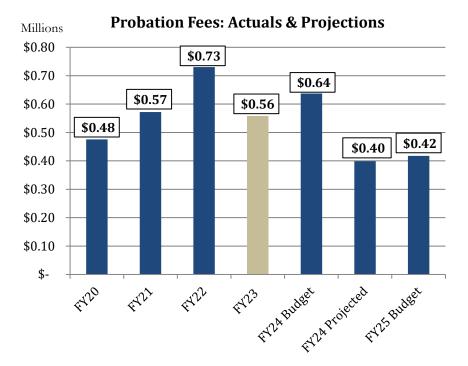
Local Option Tourist Tax:

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

The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates are reflected in FY 2020 and 2021 collections. FY 2022 and FY 2023 reflect a return to pre-covid collections. The FY 2024 projected collection shows a 17.8% increase over the budgeted amount due to an increased inventory of hotel rooms, and increased rates. Additionally, the County hosted the 2023 Florida High School Athletic Association Football Championship games at FAMU's Bragg Memorial Stadium which also contributed to increased collections. FY 2025 anticipates collections to decrease as the tourism industry fluctuates from year to year.

» Major Revenues





Ambulance Fees:

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

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

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

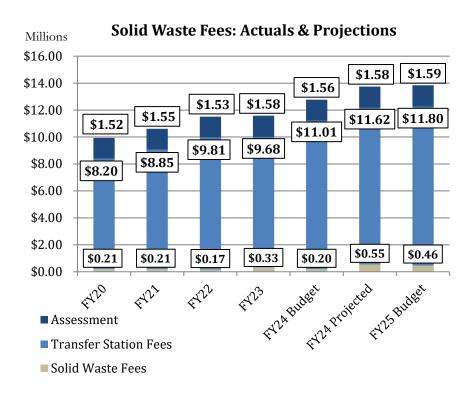
Actual revenues for FY 2024 are projected to increase by 18% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

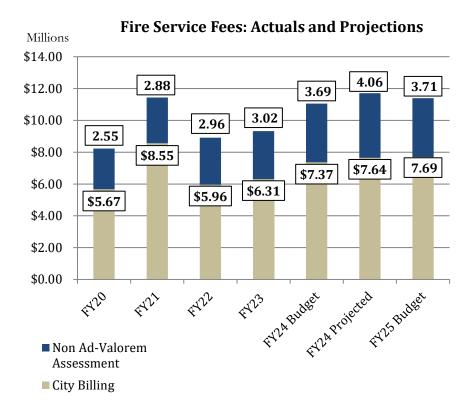
Probation Fees:

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

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees in FY 2020 and FY 2021, as fees collected declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2024 projected and FY 2025 budgeted revenues are expected to be significantly lower than the FY 2024 budget, due to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces fee collections further.

» Major Revenues





Solid Waste Fees:

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

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

FY 2024 revenue estimates project an increase of 7.7% over the budgeted amount due to a rise in material brought to the Transfer Station. The FY 2025 budget reflects an 8.0% increase over the FY 2024 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

Fire Service Fees:

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

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

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

Major Revenues

Court Facilities Fees: Actuals & Projections



Court Facilities Fees:

Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2023 the County collected \$632,970 in these fees but expended more than \$10.86 million on behalf of the State Court system in compliance with Article V requirements.

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

Court facility fees are generated through traffic ticket violations, which were impacted by the stay-at-home order and shift to telecommuting due to COVID-19 as reflected in FY 2020 and FY 2021. FY 2022 and 2023 reflect a return to pre-covid levels. The FY 2024 projections indicate an 8.8% decrease from the budgeted amount and the FY 2025 budget is 2.7% lower than the prior year budget due to the fluctuation of ticket violations.

>>> Recommended Position Changes

Positions Additions and Deletions					
Leon County Government	FTE	Impact	Judicial and Constitutionals	FTE	Impact
Office of Public Safety 1			Constitutionals		
Emergency Medical Services					
Paramedic	3.00 \$	338,163			
Emergency Medical Technician	3.00 \$	287,751		0.00	\$ -
Total EMS	6.00 \$	634,352	Total Constitutionals	0.00	\$ -
			Total County, Judicial and		
Total Leon County Government	6.00 \$	634,352	Constitutionals	6.00	\$ 634,352

Notes:

^{1.} EMS will have an addition of six positions added to maintain current service levels and ensure adequate resources are available for the increased demand for services.

>>> Authorized Position Summary

		Board	d of Count	ty Com	mission	ers			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Administration

Authorized Positions	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
County Administration	5.00	7.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Strategic Initiatives	14.50	15.50	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Human Resources	12.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
Emergency Management	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Real Estate	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Volunteer Services	2.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	51.50	53.50	53.00	0.00	53.00	53.00	53.00	53.00	53.00

Office of Information and Technology

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Management Information Services	43.34	43.34	43.34	0.00	43.34	43.34	43.34	43.34	43.34
Geographic Information Systems	14.66	14.66	14.66	0.00	14.66	14.66	14.66	14.66	14.66
	58.00	58.00	58.00	0.00	58.00	58.00	58.00	58.00	58.00

County Attorney's Office

Authorized Positions	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Adopted	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	
County Attorney	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00	
•	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00	

Department of Public Works

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	141.00	141.00	140.00	0.00	140.00	140.00	140.00	140.00	140.00
Engineering Services	37.00	37.00	37.00	0.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	8.00	8.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
	190.00	190.00	190.00	0.00	190.00	190.00	190.00	190.00	190.00

Department of Development Support & Environmental Management

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
DS Support Services	5.65	5.65	5.15	0.00	5.15	5.15	5.15	5.15	5.15
Code Compliance Services	5.35	5.35	5.50	0.00	5.50	5.50	5.50	5.50	5.50
Building Plans Review & Inspection	26.10	26.10	26.45	0.00	26.45	26.45	26.45	26.45	26.45
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
_	62.00	62.00	62.00	0.00	62.00	62.00	62.00	62.00	62.00

Department of PLACE

4 1 · 1 · 1 · 1 · 1	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Planning Department	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50
•	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50

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

>>> Authorized Position Summary

>>> Authorized Positi	on Sumn	nary							
		Office	of Manag	ement	and Buc	lget			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Office of Management and Budget	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Risk Management	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	9.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
			Division	of Tou	rism				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Tourism	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
			office of Li	•					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Library Services	85.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70
	85.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70
			Office of I	Public S	Safety				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Emergency Medical Services	161.40	172.60	185.20	6.00	191.20	191.20	191.20	191.20	191.20
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	168.40	179.60	192.20	6.00	198.20	198.20	198.20	198.20	198.20
	Offic	ce of Int	ervention	& Dete	ntion Al	ternative	s		
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
County Probation	16.00	16.00	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Supervised Pretrial Release	16.00	16.00	15.50	0.00	15.50	15.50	15.50	15.50	15.50
Drug & Alcohol Testing	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	34.00	34.00	33.50	0.00	33.50	33.50	33.50	33.50	33.50
	Office o	f Huma	n Services	& Con	nmunity	Partners	hips		
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Human Services	3.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Veteran Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Housing Services	7.00 13.00	6.00 13.00	5.00 12.00	1.00 1.00	6.00 13.00	6.00 13.00	6.00 13.00	6.00 13.00	13.00
	13.00	13.00	12.00	1.00	13.00	13.00	13.00	13.00	13.00
		Offic	ce of Reso	urce St	ewardsh	ip			
	FY 2023	FY 2024	FY 2025	FY 2025		FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Office of Sustainability Parks and Recreation	2.50	2.50	2.50	0.00	2.50	2.50	2.50	2.50	2.50
Facilities Management	33.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	35.00
Solid Waste	49.00 29.15	49.00 29.15	49.00 29.15	0.00	49.00 29.15	49.00 29.15	49.00 29.15	49.00 29.15	49.00 29.15
The state of the s	113.65	115.65	115.65	0.00	115.65	115.65	115.65	115.65	115.65
County Total	847.75	858.95	869.55	7.00	876.55	876.55	876.55	876.55	876.55

Authorized Position Summary

			Const	itution	al				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Clerk of the Circuit Court	170.00	171.00	171.00	0.00	171.00	171.00	171.00	171.00	171.00
Property Appraiser	52.00	52.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00
Sheriff	682.00	682.00	724.50	0.00	724.50	724.50	724.50	724.50	724.50
Supervisor of Elections	22.00	22.00	22.00	0.00	22.00	22.00	22.00	22.00	22.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	1,012.00	1,013.00	1,055.50	0.00	1,055.50	1,055.50	1,055.50	1,055.50	1,055.50
			Juo	dicial					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Court Administration	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Other Court-Related Programs	5.50	5.50	5.50	0.00	5.50	5.50	5.50	5.50	5.50
	9.50	9.50	9.50	0.00	9.50	9.50	9.50	9.50	9.50
			Non-C) peratin	ng				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Other Non-Operating ²	4.50	5.50	4.50	0.00	4.50	4.50	4.50	4.50	4.50
			_						
			Sun	nmary					
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Total Full-Time Equivalents (FTE)	1,873.75	1,886.95	1,939.05	7.00	1,946.05	1,946.05	1,946.05	1,946.05	1,946.05

^{2.} The Deputy Director-Business Vitality & Intelligence, MWBE Coordinator, Business Development Manager, and Business Outreach & Marketing Coordinator positions are part of the Office of Economic Vitality (OEV), which is jointly funded by the County and the City. OEV positions contribute to the County's share of funding for OEV, as specified in the interlocal agreement. The County shares the funding of MWSBE, with the City, County and Blueprint providing 1/3 of the funding for this program.

>>> Authorized OPS Position Summary

		$\mathbf{D}_{\mathbf{c}}$	epartment	of Publ	ic Works	}			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
perations	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Depar	tment of	Develo	pment Sup	port &	Environ	mental M	anageme	ent	
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
evelopment Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
•	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
		Office	e of Manag	gement	and Bud	get			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Office of Management and Budget	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
•	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
			Division	of Tou	rism				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
ourism	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
		(Office of L	ibrary S	ervices				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
ibrary Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
			Office of	Public S	Safety				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
mergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
		Offi	ice of Reso	ource St	ewardshi	ip			
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
ffice of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
olid Waste	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2.00	2.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
			Cons	titution	al				
	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
upervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

>>> Fund Balance

	_	FY22	FY23		FY24 Estimate		
Org Fund Title	_	<u>Actual</u>	Actual	Rev	Exp.	Year End	% Change(+/-)
General & Fine and Forfeiture Funds * (A)							
001 General Fund		42,594,224	46,945,573	139,468,324	98,887,573	40,580,752	-13.56%
110 Fine and Forfeiture Fund		1,539,341	7,012,686	119,769,814	114,328,069	5,441,745	-22.40%
	Subtotal:	44,133,565	53,958,259	259,238,138	213,215,642	46,022,497	-14.71%

^{*} The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.

Special Revenue Funds	Specia	l Revenue	<u>Funds</u>
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	Special Revenue Funds						
106	County Transportation Trust Fund (B)	7,859,548	5,312,957	23,455,389	16,286,472	7,168,917	34.93%
111	Probation Services Fund (C)	404,347	1,112,740	5,033,263	3,535,575	1,497,688	34.59%
114	Teen Court Fund	0	0	55,001	55,001	0	0.00%
116	Drug Abuse Trust Fund	162,149	198,328	241,609	24,534	217,075	9.45%
117	Judicial Programs Fund	534,407	531,202	670,413	138,822	531,591	0.07%
120	Building Inspection Fund (D)	3,222,537	2,951,680	4,861,534	2,760,297	2,101,237	-28.81%
121	Development Support Fund (D)	2,464,269	2,028,784	6,956,407	4,087,991	2,868,416	41.39%
123	Stormwater Utility Fund (E)	2,057,324	1,920,204	8,368,900	5,331,633	3,037,267	58.17%
124	SHIP Trust Fund	0	0	1,982,526	1,982,526	0	0.00%
125	Grants	0	0	60,653,327	55,977,066	4,676,261	N/A
126	Non-Countywide General Revenue Fund (F)	10,440,917	2,280,356	29,234,183	25,892,830	3,341,353	46.53%
127	Grants (G)	199,010	188,260	2,639,428	2,252,291	387,137	105.64%
130	911 Emergency Communications Fund	0	0	1,706,087	1,227,866	478,222	N/A
135	Emergency Medical Services Fund	6,995,592	10,185,066	46,783,782	36,354,619	10,429,163	2.40%
137	American Recovery Plan Act (ARPA) Fund (G)	4,771,743	3,367,584	16,099,167	14,143,442	1,955,725	-41.92%
140	Municipal Service Fund (H)	294,479	1,345,969	12,889,090	9,275,420	3,613,671	168.48%
145	Fire Services Fund (I)	1,047,909	1,307,636	12,916,248	11,456,375	1,459,873	11.64%
160	Tourism Fund (1st-5th Cents) (J)	5,600,950	5,882,297	15,747,112	10,005,299	5,741,813	-2.39%
160	Tourism Cultural, Visual Arts, Heritage (J)	2,049,072	2,049,072	2,049,072	2,049,072	0	-100.00%
162	Special Assessment Paving Fund	627	0	139,883	139,883	0	0.00%
164	Special Assessment Sewer Fund	24,452	32,208	277,114	244,906	32,208	0.00%
165	Bank of America Building Operating Fund (K)	1,831,533	2,460,166	4,160,177	2,080,333	2,079,845	-15.46%
166	Huntington Oaks Plaza Fund	412,039	555,986	933,109	471,914	461,195	-17.05%
	Subtotal:	50,372,905	43,710,497	257,852,821	205,774,165	52,078,656	19%
205	Capital Projects Funds	22 052 045	27.007.502	45 202 707	45 222 404	70.102	00.020/
	Capital Improvements Fund (L)	23,952,945	37,986,592	45,302,797	45,232,604	70,193	-99.82%
	Gas Tax Transportation Fund (M)	10,684,363	15,088,950	16,227,941	16,109,353	118,588	-99.21%
	Local Option Sales Tax Fund (N)	3,953,544	4,079,332	4,138,730	3,879,955	258,775	-93.66%
	Local Option Sales Tax Extension Fund (O)	1,622,076	1,568,821	1,726,498	1,476,508	249,990	-84.07%
	Supervisor of Elections Building	557,685	62,114	62,114	62,114	0	-100.00%
	911 Capital Projects Fund	4,129,496	4,326,242	4,428,415	122,032	4,306,383	-0.46%
	Sales Tax Extension 2020 (P)	8,533,150	12,443,098	18,909,909	17,912,501	997,408	-91.98%
352	Sales Tax Extension 2020 JPA Agreement (P)	5,174,099	9,389,597	14,620,348	11,836,452	2,783,896	-70.35%
	Subto	otal: 58,607,357	84,944,745	105,416,752	96,631,519	8,785,233	-89.66%
	Enterprise Funds			45.440.57			27/1
401	Solid Waste Fund (Q)	64,546	-3,251,042	15,319,565	26,676,086	-11,356,521	N/A

Subtotal:

64,546

-3,251,042

15,319,565

26,676,086

-11,356,521

N/A

>>> Fund Balance

	_	FY22	FY23	FY24 Estimate			
Org Fund Title		Actual	Actual	Rev	Exp.	Year End	<u>% Change(+/-)</u>
Internal Service Funds							
501 Insurance Service Fund		1,494,691	1,692,926	7,782,880	6,122,514	1,660,366	N/A
502 Communications Trust Fund		382,121	160,140	1,755,882	1,709,702	46,180	N/A
505 Motor Pool Fund		411,798	590,560	5,176,660	4,321,317	855,342	N/A
	Subtotal:	2,288,610	2,443,626	14,715,421	12,153,533	2,561,888	4.84%
	TOTAL:	155,466,983	181,806,086	652,542,697	554,450,946	98,091,752	-46.05%

Notes:

Balances are estimated as year ending for FY 2024 and may be changed pending final audit adjustments.

- A. The FY 2024 budget includes the use of \$571,290 in General Fund Balance to balance the budget. The fund balance also reflects the appropriation of \$12.34 million in catastrophe reserve funding for unforeseen events such as hurricanes. This includes the \$8.3 million mid-year appropriation to the Cat Fund to cover upfront costs for the May 10th tornadoes (\$7.8 million) and to replenish the fund for the 2024 Hurricane Season (\$500,000).
- B. The County Transportation Trust fund continues to grow as gas prices have moderated, resulting in increased travel and greater fuel consumption, and a related increase in revenue. This decrease in FY 2023 is directly related to the mid-year appropriation of \$3.88 million to support the transportation capital program. This, combined with budget under expenditures due to vacancies in a tight labor market, have increased fund balance.
- C. The increase in the Probation Fund is due primarily to fluctuations in personnel and operating costs due to employee turnover.
- D. The Building Inspection Fund and Development and Environmental Services Fund varies from year-to-year depending on the number and size of permitted buildings. The decline in the Building Inspection Fund is due to a stabilization of growth in permitting activity, following the rapid increase post-COVID, in addition to the Federal Reserve increasing interest rates to counter high inflation. These increased rates then slowed building construction loans and mortgages which in turn results in building permitting activity subsiding. The Development and Environmental Services Fund, however, is seeing a increase due to a land use violation in the Southeast area of the County.
- E. The decrease in the FY 2023 Stormwater Utility Fund reflects the use of \$946,212 in available fund reserves to support the County's capital program as part of a fund sweep approved during the FY 2024 budget process. The estimated increase in FY 2024 is due primarily to the under-expenditure of personnel and operating budgets due to staff vacancies.
- F. This fund is used to account for non-countywide general revenue sources. Non-countywide general revenue includes Communication Services Tax, State Shared and 1/2 Cent Sales Tax. Funds are not expended directly from the fund but are transferred to funds that provide non countywide services, and to the general fund as required by Florida Statute. The decrease in FY 2023 is directly related to the mid-year appropriation of \$10.86 million in fund reserves as part of the fund sweep approved during the FY 2024 budget process to support the County's capital program for the next two to three years, reducing the fund by almost 80%. In FY 2024, 1/2 cent sales tax is 0.7% higher than the previous year and the State Revenue Sharing is 0.4% lower, reflective of a leveling out of consumer spending after the substantial increases post-COVID.
- G. This fund is used to separate grants that are interest bearing grants. \$2.15 million in ARPA funding was allocated in FY 2024 to support the capital program, and the remaining \$1.95 million is appropriated in the FY 2025 Budget to support general government services.
- H. The increase in fund balance for the Municipal Services Fund is due to the receipt of additional revenue related to an increase in utility rates and the under expenditure of budget related to position vacancies during the year. Additionally, \$500,000 was transferred from Fund 352 to assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.
- I. The increase Fire Services fund balance is due to additional housing and commercial properties finishing construction.
- J. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency. As reflected in the FY 2024 estimated balance, the Board allocated the remaining \$2 million in one-cent fund balance for three grant proposals supporting approved programs. FY 2022 year-ending balance reflects the appropriation of \$885,000 of fund balance to support building improvements related to the renovation of the Historic Train Station which now houses the Tourism Division. The FY 2023 balance reflects the use of \$291,318 in available fund balance to support the 2024 Bicentennial Celebration and the 2026 World Cross Country Championships. FY 2024 collections reflect increased revenue due to inventory of hotel rooms, increased hotel room rates, and hosting the 2023 Florida High School Athletic Association Football Championship games at FAMU's Bragg Stadium.
- K. FY 2024 fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance for Capital Improvements for building renovations, landscaping, and tenant improvements.
- L. The Capital Projects balances are accumulated for purposes of funding projects that are often multi-year in nature. Balances reflected are often programmed as part of the five-year plan. The FY 2024 fund balance reflects the \$7.7 million mid-year appropriation of available fund balance sweep reserves from the Capital Improvement Fund to support building improvements and vehicle and equipment replacements.
- M.The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity. The FY 2024 fund balance reflects the \$1.51 million mid-year appropriation from the County Transportation Trust fund to support the transportation capital program, and \$270,124 towards a grant match for the Miccosukee Bridge replacement project.
- N. This fund is still open due to the accumulated funds in the intersection and safety improvement project to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection. The project is proceeding with design and right of way acquisition. Additionally, current interest accrued in the fund was allocated in FY 2024 to support critical maintenance needs at the Sheriff Facilities.

>>> Fund Balance

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

P. The Sales Tax Extension projects in FY 2024 included 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 & Neighborhood Enhancements, Boat Landing, and Stormwater and Flood Relief). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

Q. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2024 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

>>> Fund Balance

		FY24 Yr Ending	FY25 Adopted	Policy (A) Minimum	Policy (A) Maximum	Budgeted For	and Balance An Emergency Contingency	Available for Future
Fund	Fund Title	Est. Bal. (B)	Budget	15% Budget	30% Budget	Spending	& Cash Flow	Allocation
	General & Fine and Forfeiture Funds							
001	General Fund	40,580,752	97,116,740	14,567,511	29,135,022	531,161	40,049,591	
110	Fine and Forfeiture Fund	5,441,745	121,695,856	18,254,378	36,508,757	0	, ,	
	Subtotal:	46,022,497	218,812,596	32,821,889	65,643,779	531,161		0
	Special Revenue Funds (C)		, ,		, ,	•	, ,	
106	County Transportation Trust Fund	7,168,917	20,707,463	3,106,119	6,212,239	0	6,212,239	956,678
111	Probation Services Fund	1,497,688	4,365,866	654,880	1,309,760	0	1,309,760	187,928
114	Teen Court Fund	0	64,383	9,657	19,315	0	0	0
116	Drug Abuse Trust Fund	217,075	98,135	14,720	29,441	57,285		130,350
117	Judicial Programs Fund	531,591	288,047	43,207	86,414	173,667	86,414	271,510
120	Building Inspection Fund	2,101,237	3,193,690	479,054	958,107	1,116,792		26,338
121	Development Support & Environ. Mgmt.	2,868,416	5,021,310	753,197	1,506,393	0	, ,	1,362,023
123	Stormwater Utility Fund	3,037,267	7,008,819	1,051,323	2,102,646	0		934,621
124	Ship Trust Fund	0	819,889	122,983	245,967	0		0
125	Grants	4,676,261	1,013,644	152,047	304,093	0	,	4,372,168
126	Non-Countywide General Revenue Fund	3,341,353	26,990,688	4,048,603	8,097,206	0	, ,	N/A
127	Grants	387,137	60,000	9,000	18,000	0		369,137
130 135	911 Emergency Communications Fund Emergency Medical Services Fund	478,222 10,429,163	1,636,778 38,109,950	245,517	491,033 11,432,985	-		0
137	American Rescue Plan Act (ARPA)	1,955,725	1,955,725	5,716,493 293,359	586,718	235,780 1,955,725		0
140	Municipal Service Fund	3,613,671	11,232,665	1,684,900	3,369,800	1,755,725		243,871
145	Fire Services Fund	1,459,873	11,881,736	1,782,260	3,564,521	0		243,071
160	Tourism Fund (1st-5th Cents)	5,741,813	9,227,122	1,384,068	2,768,137	432,535		2,541,142
160	Tourism: Cultural, Visual Arts, Heritage	0,7,71,010	0	0	2,700,127	0		
162	Special Assessment Paving Fund	0	140,133	21,020	42,040	0		n/a
164	Killearn Lakes Units I & II Sewer	32,208	613,616	92,042	184,085	0		0
165	County Government Annex Operating Fund	2,079,845	1,583,730	237,560	475,119	0	475,119	1,604,726
166	Huntington Oaks Plaza Fund	461,195	306,684	46,003	92,005	0	92,005	369,189
	Subtotal:	52,078,656	146,320,073	21,948,011	43,896,022	3,971,784	34,737,191	13,369,681
	<u>Debt Service Funds</u>							
222	Debt Service - Series 2014	0		Debt Service:		0		n/a
223	Capital Equipment Financing	0	Th - C			0		n/a
224	Supervisor of Elections Building	0	•	ansfers the nece vice payments or	· ·	0		n/a
225	ESCO Lease	0		ances will be us		0		n/a
226	800 MHz Radios	0		ebt service requi		0		n/a
	Subtotal:	0	ruture de	ot service requi	rements.	0	0	0
	Capital Projects Funds (D)							
305	Capital Improvements Fund	70,193	C	Capital Projects	:	0	n/a	70,193
306	Gas Tax Transportation Fund	118,588	Actual project b	palances will be	carried forward	0		118,588
308	Local Option Sales Tax Fund	258,775	into the new fis-	cal year. Capital	projects do not	0	n/a	258,775
309	Local Option Sales Tax Extension Fund	249,990	require reserve	s for cash flow a	is all funding is			
330	911 Capital Projects Fund	4,306,383	accumulated p	rior to a project	commencing.	304,878	n/a	0
351	351 Sales Tax Extension 2020	997,408	Excess funds is	n specific capita	l project funds	0	n/a	997,408
352	352 Sales Tax Ext 2020 - JPA	2,783,896		or future capital		0	n/a	2,783,896
			Many of the f	unds have speci	fic constraints			
			based on th	e revenue sourc	e (i.e. 9-1-1			
				funding, etc.).				
	Subtotal:	8,785,233				304,878	0	447,556
	Enterprise Funds (D)							
401	Solid Waste Fund (E)	-11,356,521	19,342,216	2,901,332	5,802,665	0	0	0
	Subtotal:	-11,356,521	19,342,216	2,901,332	5,802,665	0	0	0
	Internal Service Funds (D)							
501	Insurance Service Fund	1,660,366	6,764,553	1,014,683	2,029,366	0		0
502	Communications Trust Fund	46,180	2,058,128	308,719	617,438	0		0
505	Motor Pool Fund	855,342	4,961,995	744,299	1,488,599	0		0
<u> </u>	Subtotal:		13,784,676	2,067,701	4,135,403	4 907 922		12 917 226
I	TOTAL:	98,091,752	398,259,561	59,738,934	119,477,868	4,807,823	81,935,072	13,817,236

The following is the relevant sections of Leon County Policy No. 07-02 "Reserves", the entire policy is contained in the Appendix Section of the budget document:

1. Emergency Reserves

- a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
- b. The reserve for contingency is separate from the reserve for cash balances.
- c. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

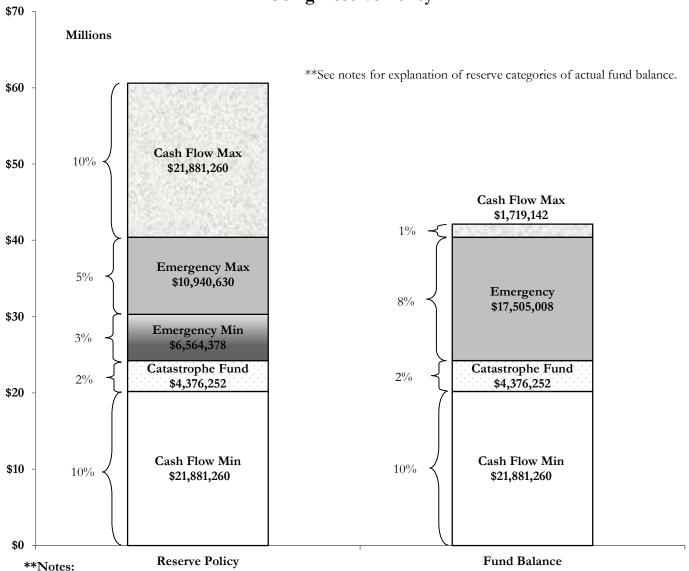
- a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
- b. The unappropriated fund balance shall be no less than ten (10%) and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures.
- c. The reserve for cash balance shall be separate from the emergency reserves.
- d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.
- 3. Utilization of Fund Balance
- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
- b. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

Notes:

- A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2025 Budget.
- B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2025 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserves, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (i.e. 9-1-1, Transportation, Growth Management). Net the FY 2024 budgeted revenues and expenditures, the sum of the "Emegency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2025 estimated year ending fund balance.
- C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Building Inspection fund for the operation of the Building Plans Review and Inspection Division).
- D. Capital Projects, Enterprise and Internal Service Funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.
- E. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2024 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

>>> Fund Balance

General Fund / Fine and Forfeiture Reserve Illustration Using Reserve Policy *



¹⁾ The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.

²⁾ Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding policy maximum is \$65.6 million.

³⁾ The Policy column shows the catastrophe reserve and the emergency reserve minimums and maximums of 2% and 8%, respectively.

⁴⁾ The ending FY 2024 fund balance is estimated at \$46.0 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2025 fund balance of \$45.5 million. The beginning fund balance contemplates the budgeting of \$531,161 in fund balance as approved by the Board.

⁵⁾ Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

^{*} Based on estimated beginning FY 2025 Fund Balance

>>> Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY24/25 Principal Payment	FY24/25 Interest Payment	Remaining Principal	Final Maturity Date
Series 2017	In FY 2017, the bank loan obtained to refund the non- taxable portion of Bond Series 2005 was refinanced.	The pledged revenues for these bonds include guaranteed entitlement revenue, Local Government Half Cent Sales Tax, State Revenue Sharing, Race Track funds and other non-ad valorem revenue sources.	\$15,851,000	\$3,203,000	\$67,583	\$3,203,000	\$67,583	\$0	2025
Series 2020	The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		\$1,298,120	\$324,967	\$4,415	\$253,858	\$3,743	\$71,109	2026
Series 2021	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for \$5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		\$5,400,000	\$4,475,000	\$556,018	\$335,000	\$82,788	\$4,140,000	2036
ESCO Lease	Through this program the County financed \$16.5M to pay for energy savings projects. All \$16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and \$650,000 in general revenue annually.		\$16,500,000	\$13,580,000	\$1,484,523	\$1,025,000	\$230,119	\$12,555,000	2036
Series 226	The Bond Series 226 is for the replacement of the County's 800 MHz radios. This is due to very favorable interest terms in the market and proposed financing that defers the first-year payment until FY 2023, and the planned use of EMS and Volunteer Fire special revenue fund balances.		\$3,400,000	\$2,460,000	\$96,041	\$480,000	\$31,734	\$1,980,000	2029
TOTAL	Salarees.		\$42,449,120	\$24,042,967	\$2,208,579	\$5,296,858	\$415,967	\$18,746,109	<u> </u>

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.

Fiscal Year 2025 Debt Service

^{2.} City provided half of the annual payment of debt service to the County through an Interlocal Agreement.

>>> Summary of Transfers

Governmental accounting requires certain funds (self-balancing sets of accounts) to be created. Each fund has a discrete purpose. However, often, there is a need for one fund to support a portion of another fund's activities. To accomplish this, monies are moved between funds through a process called "interfund transfers". The following provides a brief description of each transfer occurring in the budget.

General Fund

General Fund (001) from Transportation Trust Fund (106) \$55,372: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) from Non-Countywide General Revenue (126) \$5,802,127: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement property tax collections.

General Fund (001) from American Rescue Plan (137) \$1,955,725: As part of the approved ARPA Expenditure Plan, funds are transferred to support general government services.

General Fund (001) from Municipal Services (140) \$165,458: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) from Fire Rescue Services (145) \$4,307: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) from Tourism Fund (160) \$40,121: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) from County Accepted Roadways and Drainage Systems Program (162) \$135,684: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) from County Government Annex (165) \$206,644: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) from Huntington Oaks Plaza (166) \$83,255: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) from Solid Waste (401) \$50,581: This transfer provides funds for the utility consolidation effort as well as the Waste Pro Recycling Education Fund.

Supervisor of Elections (060) from General Fund (001) \$5,927,098: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

>>> Summary of Transfers

Special Revenue Funds

Transportation Trust Fund (106) from Stormwater Utility Fund (123) \$1,724,735: The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost provided to the stormwater utility.

Transportation Trust Fund (106) from Non-Countywide General Revenue (126) \$6,415,898 Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) from General Fund (001) \$3,887,826: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Development Services & Environmental Management (121) from Non-Countywide General Revenue (126) \$3,543,490: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference.

Stormwater Utility (123) from Transportation Trust (106) \$800,000: The stormwater operations function provides roadside swale maintenance on behalf of the transportation network.

Stormwater Utility (123) from Non-Countywide General Revenue (126) \$2,485,009: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non ad valorem assessment. This transfer will offset the discount provided to veterans and low-income seniors and properties receiving stormwater credit discounts.

Grants (125) from Non-Countywide General Revenue (126) \$428,949: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) **from** 9-1-1 Capital Projects Fund (330) **\$357,128**: The transfer provides the necessary revenue to support the E9-1-1 System.

Municipal Services (140) from 2020 Sales Tax Extension JPA (352) \$500,000: This transfer provides L.I.F.E funding to support maintenance at park facilities constructed from past and future local sales tax proceeds.

>>> Summary of Transfers

Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid "splitting revenues" across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

Capital Projects Funds

Capital Improvements (305) from General Fund (001) **\$8,815,334**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) from Municipal Services (140) \$1,058,459: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Capital Improvements (305) from Tourism Fund (160) \$103,319: This transfer will fund improvements at Apalachee Regional Park.

Gas Tax Transportation (306) from Transportation Trust (106) \$1,735,475: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

Enterprise Funds

Solid Waste (401) from Non-Countywide General Revenue (126) \$3,454,042: The transfer is necessary to support the operation of the rural waste collection centers and increase in yard debris recycling.

Internal Services Funds

Insurance Services (501) from Fire Services (145) **\$60,000**: The transfer is to cover insurance expense associated with the Volunteer Fire Departments.

>>> Schedule of Transfers

Fund	#Transfer To	Fund #	Transfer From		Transfer Amount
Gene	ral Funds				
001	General Fund	106	Transportation Trust Fund		55,372
001	General Fund	126	Non-Countywide General Revenue		5,802,127
001	General Fund	137	American Rescue Plan		1,955,725
001	General Fund	140	Municipal Services		165,458
001	General Fund	145	Fire Rescue Services		4,307
001	General Fund	160	Tourism Fund		40,121
001	General Fund	162	Co. Accepted Roadways & Drainage		135,684
001	General Fund	165	County Government Annex		206,644
001	General Fund	166	Huntington Oaks Plaza		83,255
001	General Fund	401	Solid Waste		50,581
060	Supervisor Of Elections	001	General Fund		5,927,098
	•			Subtotal	14,426,372
Speci	al Revenue Funds				
106	Transportation Trust	123	Stormwater Utility		1,724,735
106	Transportation Trust	126	Non-Countywide General Revenue		6,415,898
111	Probation Services	001	General Fund		3,887,826
121	Dvpmt. Srvcs. & Environ. Mgmt.	126	Non-Countywide General Revenue		3,543,490
123	Stormwater Utility	106	Transportation Trust		800,000
123	Stormwater Utility	126	Non-Countywide General Revenue		2,485,009
125	Grants	126	Non-Countywide General Revenue		428,949
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects		357,128
140	Muncipal Services	352	2020 Sales Tax Extension		500,000
	•			Subtotal	20,143,035
Debt	Service Funds				
222	Debt Series 2017	126	Non-Countywide General Revenue		3,270,583
223	2020 Bond Series	126	Non-Countywide General Revenue		127,601
224	Supervisor of Elections Building	126	Non-Countywide General Revenue		417,788
225	ESCO Lease	001	General Fund		721,652
225	ESCO Lease	126	Non-Countywide General Revenue		533,467
226	800 MHz Radios	126	Non-Countywide General Revenue		511,734
				Subtotal	5,582,825
Capit	al Projects Funds				
305	Capital Improvements	001	General Fund		8,815,334
305	Capital Improvements	140	Municipal Services		1,058,459
305	Capital Improvements	160	Tourism Fund		103,319
306	Gas Tax Transportation	106	Transportation Trust		1,735,475
				Subtotal	11,712,587
	rprise Funds	101	N. 6		A 151 A 15
401	Solid Waste	126	Non-Countywide General Revenue	0.1	3,454,042
T				Subtotal	3,454,042
501	rance Service Insurance Servive	145	Fire Rescue Services		60,000
				Subtotal	60,000
			TOTAL	Castotal	\$55,378,861