

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

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LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Organization of Funds

Basis of Budget

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

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

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

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

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

Funds

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

The various funds are as follows:

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Fund Revenue By Source

| Fund | Property Tax MSTU or Assmt (1) | State & Local Gas Tax (2) | State Revenue Sharing & 1/2 Cent Sales Tax (3) | Local Sales Tax | PST and CST (4) | Fund Balance (5) | Fees & Licenses (6) | Other Revenue (7) | Transfers | Total Budgeted Revenue | Total Budgeted Revenue (Net Transfers) |
|---|--------------------------------------|---------------------------------|---|--------------------|--------------------|------------------------|---------------------------|----------------------|-------------------|------------------------------|---|
| 001 General Fund | 80,225,034 | - | 93,100 | - | - | 531,161 | 992,912 | 6,775,259 | 8,499,274 | 97,116,740 | 88,617,466 |
| 060 Supervisor of Elections | - | - | - | - | - | - | - | - | 5,927,098 | 5,927,098 | - |
| 106 Transportation Trust | - | 11,800,900 | - | - | - | - | 307,250 | 458,680 | 8,140,633 | 20,707,463 | 12,566,830 |
| 110 Fine and Forfeiture | 120,258,813 | - | 13,347 | - | - | - | 546,269 | 877,427 | - | 121,695,856 | 121,695,856 |
| 111 Probation Services | - | - | - | - | - | - | 417,905 | 60,135 | 3,887,826 | 4,365,866 | 478,040 |
| 114 Teen Court | - | - | - | - | - | - | 64,383 | - | - | 64,383 | 64,383 |
| 116 Drug Abuse Trust | - | - | - | - | - | 57,285 | 33,535 | 7,315 | - | 98,135 | 98,135 |
| 117 Judicial Programs | - | - | - | - | - | 173,667 | 114,380 | - | - | 288,047 | 288,047 |
| 120 Building Inspection | - | - | 4,085 | - | - | 1,116,792 | 1,995,578 | 77,235 | - | 3,193,690 | 3,193,690 |
| 121 Dvlpmnt Svcs & Envrmt Mgmt | - | - | - | - | - | - | 1,316,035 | 161,785 | 3,543,490 | 5,021,310 | 1,477,820 |
| 123 Stormwater Utility | 3,577,130 | - | - | - | - | - | - | 146,680 | 3,285,009 | 7,008,819 | 3,723,810 |
| 124 SHIP Trust | - | - | - | - | - | - | - | 819,889 | - | 819,889 | 819,889 |
| 125 Grants | - | - | 410,242 | - | - | - | - | 174,453 | 428,949 | 1,013,644 | 584,695 |
| 126 Non-Countywide Gen Rev | - | - | 24,105,300 | - | 2,446,250 | - | 227,050 | 212,088 | - | 26,990,688 | 26,990,688 |
| 127 Grants - Interest Bearing | - | - | 60,000 | - | - | - | - | - | - | 60,000 | 60,000 |
| 130 9-1-1 Emergency Comm | - | - | 1,279,650 | - | - | - | - | - | 357,128 | 1,636,778 | 1,279,650 |
| 135 Emergency Medical Svcs | 18,074,780 | - | - | - | - | 235,780 | 18,803,114 | 996,276 | - | 38,109,950 | 38,109,950 |
| 137 American Rescue Plan | - | - | - | - | - | - | - | 1,955,725 | - | 1,955,725 | 1,955,725 |
| 140 Municipal Services | - | - | - | - | 10,488,379 | - | - | 244,286 | 500,000 | 11,232,665 | 10,732,665 |
| 145 Fire Rescue Service | - | - | - | - | - | - | 11,881,736 | - | - | 11,881,736 | 11,881,736 |
| 160 Tourism | - | - | - | 8,351,555 | - | 432,535 | - | 443,032 | - | 9,227,122 | 9,227,122 |
| 162 Special Assess. 2/3 Paving | 136,233 | - | - | - | - | - | - | 3,900 | - | 140,133 | 140,133 |
| 164 Special Assess Sewer | 613,616 | - | - | - | - | - | - | - | - | 613,616 | 613,616 |
| 165 Bank of America Building | - | - | - | - | - | 434,397 | 58,859 | 1,090,474 | - | 1,583,730 | 1,583,730 |
| 166 Huntington Oaks Plaza | - | - | - | - | - | - | - | 306,684 | - | 306,684 | 306,684 |
| 222 Bond Series 2014 | - | - | - | - | - | - | - | - | 3,270,583 | 3,270,583 | - |
| 223 Bond Series 2020 Capital Equipment Financing | - | - | - | - | - | - | - | 130,000 | 127,601 | 257,601 | 130,000 |
| 224 Supervisor of Elections Building | - | - | - | - | - | - | - | - | 417,788 | 417,788 | - |
| 225 ESCO Lease | - | - | - | - | - | - | - | - | 1,255,119 | 1,255,119 | - |
| 226 800 MHz Radios | - | - | - | - | - | - | - | - | 511,734 | 511,734 | - |
| 305 Capital Improvements | - | - | - | - | - | - | - | 140,147 | 9,977,112 | 10,117,259 | 140,147 |
| 306 Transportation Capital | - | - | - | - | - | - | - | 33,630 | 1,735,475 | 1,769,105 | 33,630 |
| 330 9-1-1 Capital Projects | - | - | - | - | - | 304,878 | - | 52,250 | - | 357,128 | 357,128 |
| 351 Sales Tax Extension 2020 | - | - | - | 5,961,682 | - | - | - | 32,110 | - | 5,993,792 | 5,993,792 |
| 352 Sales Tax Ext 2020 - JPA | - | - | - | 5,067,336 | - | - | - | 61,750 | - | 5,129,086 | 5,129,086 |
| 401 Solid Waste | 1,585,010 | - | - | - | - | - | 13,799,410 | 503,754 | 3,454,042 | 19,342,216 | 15,888,174 |
| 501 Insurance Service | - | - | - | - | - | - | - | 6,704,553 | 60,000 | 6,764,553 | 6,704,553 |
| 502 Communications Trust | - | - | - | - | - | - | - | 2,058,128 | - | 2,058,128 | 2,058,128 |
| 505 Motor Pool | - | - | - | - | - | - | - | 4,961,995 | - | 4,961,995 | 4,961,995 |
| TOTAL | 224,470,616 | 11,800,900 | 25,965,724 | 19,380,573 | 12,934,629 | 3,286,495 | 50,558,416 | 29,489,640 | 55,378,861 | 433,265,854 | 377,886,993 |

Notes:

The \$377,886,993 total budgeted revenue is net of interfund transfers.

- Property tax from ad-valorem is allocated in Fund 001-General Fund and Fund 110-Fine and Forfeiture, while the EMS MSTU is allocated in Fund 135-Emergency Medical Services and the other non-ad valorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessments Sewer and Fund 401-Solid Waste.
- State Gas Tax is estimated to provide \$4.2 million and Local Gas Taxes are estimated to provide \$7.6 million in funding to Fund 106 Transportation Trust Fund.
- State Revenue Sharing is estimated to provide \$8.3 million and the Half-Cent Sales Tax is estimated to provide \$15.8 million to Fund 126 Non-Countywide General Revenue.
- Public Services Tax (PST) on utilities is estimated to provide \$10.5 million in funding for Fund 140 Municipal Services. Communications Services Tax (CST) is estimated to provide \$2.4 million in funding for Fund 126 Non-Countywide General Revenue.
- Appropriated Fund Balance is in the amount of \$3.3 million for FY 2025.
- Fees and Assessments account for \$49 million of the \$52.5 million in revenue including licenses account for \$3.5 million (\$2 million to Fund 120 Building Inspection, \$1.3 million to Fund 121 Development Services & Environ. Mgmt., and \$0.23 million to Fund 126 Non-Countywide General Revenue). Fees include \$18.8 million for EMS, \$13.8 million for Solid Waste, and \$11.9 million for Fire Services.
- Other Revenue include funding from interest, rents and royalties, fines, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Summary of All Funds

| | | FY 2023 | FY 2024 | FY 2025 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |
|------------------------------------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | Actual | Adopted | Requested | Budget | Planned | Planned | Planned | Planned |
| Millage Rates | | | | | | | | | |
| General Countywide | | 8.3144 | 8.3144 | 8.3144 | 8.3144 | 8.3144 | 8.3144 | 8.3144 | 8.3144 |
| EMS MSTU | | 0.500 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |
| General Fund | 001 | 88,236,764 | 91,386,766 | 100,212,189 | 97,116,740 | 108,146,611 | 113,023,814 | 114,329,446 | 117,013,025 |
| Special Revenue Funds | | | | | | | | | |
| Supervisor of Elections | 060 | 5,074,109 | 7,436,752 | 5,835,213 | 5,927,098 | 6,850,007 | 6,133,467 | 8,248,448 | 6,252,391 |
| Transportation Trust | 106 | 21,811,103 | 18,664,145 | 22,782,701 | 20,707,463 | 23,264,689 | 24,105,484 | 24,012,896 | 24,487,893 |
| Fine and Forfeiture | 110 | 97,185,231 | 110,640,135 | 117,253,098 | 121,695,856 | 129,454,545 | 137,704,480 | 146,735,779 | 156,548,873 |
| Probation Services | 111 | 3,412,762 | 4,133,163 | 4,262,300 | 4,365,866 | 4,473,385 | 4,584,180 | 4,700,333 | 4,819,301 |
| Teen Court | 114 | 65,075 | 64,220 | 106,238 | 64,383 | 65,671 | 67,970 | 70,348 | 71,755 |
| Drug Abuse Trust | 116 | 0 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 |
| Judicial Programs | 117 | 169,202 | 349,505 | 318,815 | 288,047 | 291,466 | 301,313 | 308,379 | 315,769 |
| Building Inspection | 120 | 2,491,861 | 2,908,161 | 3,058,694 | 3,193,690 | 3,289,465 | 3,388,342 | 3,490,234 | 3,596,439 |
| Dvlpmnt Svcs & Environ. Mgmt. | 121 | 3,933,242 | 4,713,265 | 4,880,385 | 5,021,310 | 5,161,978 | 5,308,714 | 5,459,532 | 5,615,848 |
| Stormwater Utility | 123 | 6,368,247 | 6,571,742 | 7,018,595 | 7,008,819 | 7,142,301 | 7,290,217 | 7,453,226 | 7,621,675 |
| SHIP Trust | 124 | 1,018,683 | 1,205,109 | 819,889 | 819,889 | 844,688 | 870,241 | 896,574 | 923,711 |
| Grants | 125 | 3,177,894 | 938,977 | 1,021,347 | 1,013,644 | 1,032,896 | 1,052,797 | 1,073,329 | 1,094,651 |
| Non-Countywide General Revenue | 126 | 36,357,649 | 25,892,830 | 2,661,852 | 26,990,688 | 27,792,486 | 28,618,318 | 29,468,913 | 30,345,008 |
| Grants | 127 | 1,230,786 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 9-1-1 Emergency Communications | 130 | 1,387,441 | 1,529,627 | 1,911,210 | 1,636,778 | 1,657,489 | 1,675,956 | 1,695,954 | 1,716,530 |
| EMS MSTU | 135 | 29,164,478 | 33,122,506 | 36,999,398 | 38,109,950 | 40,113,704 | 41,786,604 | 43,124,597 | 44,620,408 |
| American Rescue Plan (ARPA) | 137 | 13,283,396 | 0 | 0 | 1,955,725 | 0 | 0 | 0 | 0 |
| Municipal Services | 140 | 9,880,591 | 10,127,284 | 10,591,709 | 11,232,665 | 11,355,698 | 11,480,444 | 11,606,934 | 11,735,199 |
| Fire Rescue Services | 145 | 11,442,968 | 11,538,902 | 11,704,748 | 11,881,736 | 12,052,725 | 12,226,279 | 12,402,435 | 12,581,235 |
| Tourism | 160 | 8,659,840 | 8,317,838 | 9,042,473 | 9,227,122 | 9,341,778 | 9,594,025 | 9,852,834 | 9,923,387 |
| Special Assessment Paving | 162 | 97,762 | 140,133 | 142,433 | 140,133 | 72,433 | 72,433 | 60,433 | 55,433 |
| Special Assessment Sewer | 164 | 235,694 | 244,906 | 244,906 | 613,616 | 613,616 | 613,616 | 613,616 | 613,616 |
| County Government Annex | 165 | 837,138 | 1,531,875 | 1,645,105 | 1,583,730 | 1,351,803 | 1,173,271 | 1,174,667 | 1,320,693 |
| Huntington Oaks Plaza | 166 | 285,807 | 442,819 | 383,167 | 306,684 | 298,107 | 301,026 | 274,991 | 277,974 |
| Subtotal | | 257,570,959 | 250,672,029 | 242,842,411 | 273,943,027 | 286,679,065 | 298,507,312 | 312,882,587 | 324,695,925 |
| Debt Service Funds | | | | | | | | | |
| Series 2014 | 222 | 3,271,593 | 3,269,753 | 3,270,583 | 3,270,583 | 0 | 0 | 0 | 0 |
| Bond Series 2020-Capital Equipment | 223 | 257,689 | 257,645 | 257,601 | 257,601 | 71,781 | 0 | 0 | 0 |
| Supervisor of Elections Building | 224 | 419,905 | 418,893 | 417,788 | 417,788 | 421,590 | 420,208 | 418,733 | 417,165 |
| ESCO Lease | 225 | 1,255,647 | 1,258,037 | 1,255,119 | 1,255,119 | 1,256,892 | 1,258,314 | 1,254,427 | 1,255,232 |
| 800 MHz Radios | 226 | 510,687 | 512,862 | 511,734 | 511,734 | 510,542 | 509,286 | 512,965 | 511,515 |
| Subtotal | | 5,715,521 | 5,717,190 | 5,712,825 | 5,712,825 | 2,260,805 | 2,187,808 | 2,186,125 | 2,183,912 |
| Capital Project Funds | | | | | | | | | |
| Capital Improvements | 305 | 12,879,334 | 6,755,581 | 27,931,400 | 10,117,259 | 17,494,255 | 20,755,875 | 18,057,956 | 21,438,990 |
| Transportation Improvements | 306 | 2,995,267 | 1,916,346 | 4,979,963 | 1,769,105 | 3,862,303 | 4,272,355 | 3,708,284 | 3,695,111 |
| Sales Tax | 308 | 137,522 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales Tax - Extension | 309 | 163,635 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9-1-1 Capital Projects | 330 | 169,585 | 122,032 | 477,118 | 357,128 | 360,634 | 361,593 | 342,160 | 322,122 |
| Sales Tax - Extension 2020 | 351 | 2,709,410 | 6,319,305 | 6,938,584 | 5,993,792 | 6,173,285 | 6,358,156 | 6,548,566 | 6,744,683 |
| Sales Tax - Extension 2020 JPA | 352 | 1,227,310 | 5,160,350 | 5,348,445 | 5,129,086 | 5,166,092 | 5,204,195 | 5,243,428 | 5,283,825 |
| Subtotal | | 20,282,063 | 20,273,614 | 45,675,510 | 23,366,370 | 33,056,569 | 36,952,174 | 33,900,394 | 37,484,731 |
| Enterprise Funds | | | | | | | | | |
| Solid Waste | 401 | 15,113,946 | 18,052,445 | 23,077,778 | 19,342,216 | 20,013,268 | 20,876,843 | 21,579,036 | 21,191,239 |
| Subtotal | | 15,113,946 | 18,052,445 | 23,077,778 | 19,342,216 | 20,013,268 | 20,876,843 | 21,579,036 | 21,191,239 |
| Internal Service Funds | | | | | | | | | |
| Insurance Service | 501 | 5,696,095 | 6,069,538 | 6,702,209 | 6,764,553 | 7,523,355 | 8,370,714 | 9,317,396 | 10,375,524 |
| Communications Trust | 502 | 1,545,802 | 1,595,742 | 1,605,314 | 2,058,128 | 2,078,707 | 2,099,491 | 2,120,485 | 2,141,688 |
| Motor Pool | 505 | 4,615,730 | 4,586,100 | 4,632,907 | 4,961,995 | 5,011,614 | 5,061,732 | 5,112,348 | 5,163,471 |
| Subtotal | | 11,857,627 | 12,251,380 | 12,940,430 | 13,784,676 | 14,613,676 | 15,531,937 | 16,550,229 | 17,680,683 |
| TOTAL | | 398,776,880 | 398,353,424 | 430,461,143 | 433,265,854 | 464,769,994 | 487,079,888 | 501,427,817 | 520,249,515 |
| Less Interfund Transfers | | 75,691,667 | 48,900,067 | 55,378,861 | 55,378,861 | 64,722,905 | 68,669,217 | 68,513,777 | 70,913,812 |
| NET TOTAL | | 323,085,213 | 349,453,357 | 375,082,282 | 377,886,993 | 400,047,089 | 418,410,672 | 399,315,019 | 415,151,779 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

General Fund (001)

Fund Type: General Fund

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|--------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Ad Valorem - General Fund | 311110 | 70,639,328 | 72,773,504 | 84,332,404 | 80,115,784 | 92,001,674 | 96,978,674 | 97,302,896 | 98,431,657 |
| Delinquent Taxes | 311200 | - | 118,750 | 115,000 | 109,250 | 109,250 | 109,250 | 109,250 | 109,250 |
| Delinquent Taxes 2004 | 311204 | 2 | - | - | - | - | - | - | - |
| Delinquent Taxes 2007 | 311207 | 1 | - | - | - | - | - | - | - |
| Delinquent Taxes 2009 | 311209 | 2 | - | - | - | - | - | - | - |
| Delinquent Taxes 2010 | 311210 | 2 | - | - | - | - | - | - | - |
| Delinquent Taxes 2013 | 311213 | 2,212 | - | - | - | - | - | - | - |
| Delinquent Taxes 2014 | 311214 | 565 | - | - | - | - | - | - | - |
| Delinquent Taxes 2015 | 311215 | 105 | - | - | - | - | - | - | - |
| Delinquent Taxes 2016 | 311216 | 113 | - | - | - | - | - | - | - |
| Delinquent Taxes 2017 | 311217 | 5,755 | - | - | - | - | - | - | - |
| Delinquent Taxes 2018 | 311218 | 10,164 | - | - | - | - | - | - | - |
| Delinquent Taxes 2019 | 311219 | 9,499 | - | - | - | - | - | - | - |
| Delinquent Taxes 2020 | 311220 | 15,411 | - | - | - | - | - | - | - |
| Delinquent Taxes 2021 | 311221 | 28,541 | - | - | - | - | - | - | - |
| Tourist Development (4 Cents) | 312100 | 70,659 | 64,563 | 70,327 | 66,811 | 66,811 | 66,811 | 66,811 | 66,811 |
| Tourist Development (1 Cent) | 312110 | 14,465 | 16,141 | 17,582 | 16,703 | 16,703 | 16,703 | 16,703 | 16,703 |
| Process Server Fees | 329300 | 9,400 | 9,500 | 10,000 | 9,500 | 9,500 | 9,500 | 9,500 | 9,500 |
| Hurricane Michael Reimbursement | 332322 | 888,762 | - | - | - | - | - | - | - |
| Federal Payments in Lieu of Taxes | 333000 | 272,990 | 259,540 | 282,900 | 268,755 | 268,755 | 268,755 | 268,755 | 268,755 |
| State Library Aid | 334710 | 107,995 | 95,000 | 98,000 | 93,100 | 94,031 | 94,971 | 95,921 | 96,880 |
| COT Reimbursement for PSC | 337220 | 1,293,736 | 1,036,360 | 1,194,311 | 1,194,311 | 1,194,311 | 1,194,311 | 1,194,311 | 1,194,311 |
| GIS | 337300 | 1,557,087 | 1,595,686 | 1,725,245 | 1,725,245 | 1,759,750 | 1,759,750 | 1,759,750 | 1,759,750 |
| Blueprint 2000 Reimbursement | 337402 | 192,082 | 237,707 | 99,600 | 99,600 | 102,588 | 105,666 | 108,836 | 112,101 |
| Payments In Lieu Of Taxes | 339100 | 22,682 | 22,624 | 25,000 | 23,750 | 23,750 | 23,750 | 23,750 | 23,750 |
| \$2.00 IT Added Court Cost FS 28.24(12) | 341160 | 321,726 | 362,330 | 333,720 | 317,034 | 320,204 | 323,406 | 326,640 | 329,907 |
| Zoning Fees | 341200 | - | 14,250 | 15,000 | 14,250 | 14,250 | 14,250 | 14,250 | 14,250 |
| Medical Examiner Facility Use Fee | 343800 | 298,300 | 218,690 | 242,067 | 229,964 | 236,863 | 243,968 | 251,287 | 258,826 |
| Parking Facilities | 344500 | 120,794 | 118,750 | 121,000 | 114,950 | 114,950 | 114,950 | 114,950 | 114,950 |
| Library Parking | 344510 | 11,601 | 11,875 | 7,400 | 7,030 | 7,171 | 7,242 | 7,315 | 7,388 |
| Library Fees | 347100 | 42,527 | 36,100 | 51,700 | 49,115 | 51,571 | 54,149 | 56,857 | 59,700 |
| Library Printing | 347101 | 18,313 | 16,435 | 19,000 | 18,050 | 18,592 | 19,149 | 19,724 | 20,315 |
| FS 29.0085 Court Facilities | 348930 | 632,970 | 635,835 | 651,000 | 618,450 | 624,635 | 643,374 | 662,675 | 682,555 |
| Civil Fee - Circuit Court | 349200 | 69 | - | - | - | - | - | - | - |
| GAL / Circuit-wide Reimbursement | 349501 | 19,341 | 40,833 | 28,051 | 26,648 | 26,648 | 26,648 | 26,648 | 26,648 |
| Radio Communications Program | 351600 | 208,834 | 177,365 | 210,000 | 199,500 | 201,495 | 203,510 | 205,545 | 207,600 |
| Interest Income - Investment | 361110 | 209,600 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Pool Interest Allocation | 361111 | 2,077,106 | 2,012,100 | 2,132,100 | 2,025,495 | 2,066,005 | 2,107,325 | 2,149,471 | 2,192,461 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» General Fund (001)

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Net Incr(decr) In Fmv Of Investment | 361300 | 900,143 | - | - | - | - | - | - | - |
| Rents And Royalties | 362000 | 4,455 | 4,750 | 5,000 | 4,750 | 4,750 | 4,750 | 4,750 | 4,750 |
| Gain (loss) On Sale Land | 364300 | 11,000 | - | - | - | - | - | - | - |
| Other Scrap Or Surplus | 365900 | 64,121 | 98,800 | 111,800 | 106,210 | 109,396 | 112,678 | 116,059 | 119,540 |
| Refund Of Prior Year Expenses | 369300 | 46,245 | - | - | - | - | - | - | - |
| Lawsuit Settlements | 369350 | 36,897 | - | - | - | - | - | - | - |
| Other Miscellaneous Revenue | 369900 | 174,727 | 130,625 | 137,500 | 130,625 | 130,625 | 130,625 | 130,625 | 130,625 |
| Volunteer Certificate Training Fees | 369930 | 1,200 | 1,425 | 1,500 | 1,425 | 1,425 | 1,425 | 1,425 | 1,425 |
| Transfer From Fund 106 | 381106 | 98,315 | 97,192 | 55,372 | 55,372 | 55,372 | 55,372 | 55,372 | 55,372 |
| Transfer From Fund 126 | 381126 | 7,021,105 | 9,239,679 | 5,802,127 | 5,802,127 | 7,393,679 | 7,210,995 | 8,119,513 | 9,592,388 |
| Transfer From Fund 137 | 381137 | 2,753,754 | - | 1,955,725 | 1,955,725 | - | - | - | - |
| Transfer From Fund 140 | 381140 | 258,585 | 249,966 | 165,458 | 165,458 | 165,458 | 165,458 | 165,458 | 165,458 |
| Transfer From Fund 145 | 381145 | 4,245 | 4,462 | 4,307 | 4,307 | 4,307 | 4,307 | 4,307 | 4,307 |
| Transfer From Fund 160 | 381160 | - | 28,524 | 40,121 | 40,121 | 40,121 | 40,121 | 40,121 | 40,121 |
| Transfer From Fund 162 | 381162 | 96,041 | 135,583 | 135,684 | 135,684 | 71,491 | 71,491 | 59,491 | 54,491 |
| Transfer From Fund 165 | 381165 | 208,237 | 278,446 | 206,644 | 206,644 | 206,644 | 206,644 | 206,644 | 206,644 |
| Transfer from Fund 166 | 381166 | 111,643 | 109,599 | 83,255 | 83,255 | 83,255 | 83,255 | 83,255 | 83,255 |
| Transfer From Fund 401 | 381401 | 68,475 | 62,487 | 50,581 | 50,581 | 50,581 | 50,581 | 50,581 | 50,581 |
| Clerk Excess Fees | 386100 | 64,926 | - | - | - | - | - | - | - |
| Property Appraiser | 386600 | 284,902 | - | - | - | - | - | - | - |
| Tax Collector | 386700 | 935,842 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Supervisor Of Elections | 386800 | 443,516 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | 399900 | - | 571,290 | 531,161 | 531,161 | - | - | - | - |
| Total Revenues | | 92,691,110 | 91,386,766 | 101,567,643 | 97,116,740 | 108,146,611 | 113,023,814 | 114,329,446 | 117,013,025 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| County Commission | 100-511 | 1,856,979 | 1,913,708 | 1,974,909 | 1,991,283 | 2,025,389 | 2,060,913 | 2,097,870 | 2,136,360 |
| Commissioner Office Budget | 101-511 | 12,184 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 102-511 | 12,470 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 103-511 | 12,418 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 104-511 | 10,471 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 105-511 | 9,539 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 106-511 | 8,253 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioner Office Budget | 107-511 | 7,972 | 20,500 | 20,500 | 23,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| Commissioners' Account | 108-511 | 26,807 | 24,895 | 24,895 | 24,530 | 24,530 | 24,530 | 24,530 | 24,530 |
| County Administration | 110-512 | 1,547,384 | 1,938,101 | 1,921,855 | 1,790,765 | 1,841,850 | 1,894,604 | 1,949,095 | 2,005,383 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» General Fund (001)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Volunteer Services | 113-513 | 131,958 | 114,424 | 127,450 | 124,354 | 127,823 | 131,442 | 135,214 | 139,145 |
| Strategic Initiatives | 115-513 | 841,155 | 911,565 | 931,345 | 941,386 | 961,114 | 981,562 | 1,002,749 | 1,024,707 |
| Community and Media Relations | 116-513 | 932,851 | 1,118,092 | 1,259,158 | 1,226,616 | 1,253,054 | 1,284,016 | 1,316,156 | 1,349,518 |
| County Attorney | 120-514 | 1,882,220 | 2,225,469 | 2,288,447 | 2,316,759 | 2,370,278 | 2,425,728 | 2,482,975 | 2,542,169 |
| Office of Sustainability | 127-513 | 156,743 | 350,223 | 359,061 | 322,418 | 349,628 | 332,672 | 360,225 | 343,624 |
| Office of Management & Budget | 130-513 | 860,049 | 1,032,098 | 1,213,733 | 1,045,991 | 1,076,482 | 1,107,959 | 1,140,659 | 1,174,624 |
| Clerk - Finance Administration | 132-586 | 2,357,290 | 2,642,358 | 2,772,545 | 3,037,119 | 3,185,886 | 3,342,092 | 3,506,108 | 3,506,108 |
| Procurement | 140-513 | 530,657 | 590,172 | 597,889 | 588,569 | 605,613 | 623,254 | 641,517 | 660,422 |
| Warehouse | 141-513 | 48,130 | 119,884 | 131,151 | 133,585 | 138,276 | 143,156 | 148,242 | 153,690 |
| Facilities Management | 150-519 | 8,514,510 | 8,799,476 | 9,605,623 | 9,685,965 | 9,912,171 | 10,156,599 | 10,411,232 | 10,656,477 |
| Facilities - Detention Center | 152-519 | 2,725,391 | 2,970,472 | 3,228,642 | 3,240,005 | 3,280,405 | 3,326,285 | 3,380,950 | 3,415,187 |
| Real Estate Management | 156-519 | 502,023 | 532,147 | 571,190 | 575,718 | 585,893 | 596,439 | 607,380 | 618,725 |
| Human Resources | 160-513 | 1,456,982 | 1,721,592 | 1,773,510 | 1,801,238 | 1,847,275 | 1,896,407 | 1,946,342 | 1,995,658 |
| Management | 171-513 | 7,603,429 | 8,981,353 | 10,384,305 | 9,876,991 | 10,420,207 | 10,822,439 | 11,100,992 | 11,341,649 |
| Information Services | | | | | | | | | |
| Health Department | 190-562 | 184,373 | 246,183 | 246,183 | 247,381 | 247,381 | 247,381 | 247,381 | 247,381 |
| Mosquito Control | 216-562 | 546,745 | 837,024 | 908,438 | 871,685 | 885,728 | 900,340 | 915,547 | 931,334 |
| Lib - Policy, Planning, & Operations | 240-571 | 826,713 | 778,926 | 689,652 | 693,379 | 713,035 | 733,464 | 751,213 | 769,379 |
| Library Public Services | 241-571 | 5,341,024 | 6,179,221 | 6,379,934 | 6,464,086 | 6,654,898 | 6,852,764 | 7,057,933 | 7,261,289 |
| Summer Youth Employment | 278-551 | 57,430 | 40,731 | 75,378 | 75,378 | 80,178 | 84,978 | 84,978 | 84,978 |
| Cooperative Extension | 361-537 | 470,914 | 525,175 | 514,799 | 514,163 | 534,573 | 555,800 | 577,874 | 600,831 |
| Medical Examiner | 370-527 | 1,021,825 | 1,022,288 | 1,039,131 | 1,039,131 | 1,056,480 | 1,056,480 | 1,056,480 | 1,056,480 |
| Tubercular Care & Child Protection Exams | 370-562 | 35,750 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Baker Act & Marchman Act | 370-563 | 608,195 | 701,970 | 701,970 | 765,784 | 829,598 | 829,598 | 829,598 | 829,598 |
| Medicaid & Indigent Burials | 370-564 | 3,252,974 | 3,568,688 | 3,702,417 | 4,295,241 | 4,438,421 | 4,515,841 | 4,583,724 | 4,609,832 |
| CHSP & Emergency Assistance | 370-569 | 1,806,731 | 1,944,196 | 1,965,708 | 2,083,575 | 2,094,545 | 2,105,926 | 2,117,728 | 2,129,948 |
| Housing Services | 371-569 | 624,666 | 542,203 | 621,913 | 628,747 | 621,122 | 638,031 | 655,593 | 673,829 |
| Veteran Services | 390-553 | 301,905 | 409,589 | 412,175 | 414,902 | 422,834 | 431,069 | 439,611 | 448,475 |
| Blueprint | 403-515 | 571,112 | 659,526 | 473,224 | 481,438 | 497,547 | 514,253 | 531,584 | 549,558 |
| Public Safety Complex Facilities | 410-529 | 1,625,972 | 1,958,974 | 2,122,221 | 2,127,216 | 2,164,049 | 2,202,009 | 2,239,919 | 2,279,076 |
| Public Safety Complex Technology | 411-529 | 229,296 | 287,412 | 292,973 | 269,105 | 275,138 | 281,415 | 287,941 | 294,732 |
| Geographic Info. Systems | 421-539 | 1,991,961 | 2,377,609 | 2,299,712 | 2,378,500 | 2,435,223 | 2,494,029 | 2,552,959 | 2,614,027 |
| MIS Automation - General Fund | 470-519 | 329,165 | 326,397 | 326,397 | 499,825 | 502,678 | 505,560 | 508,471 | 511,410 |
| General Fund - Risk | 495-519 | 599,171 | 669,254 | 672,203 | 805,109 | 808,127 | 811,176 | 811,176 | 811,176 |
| Indirect Costs - General Fund | 499-519 | (7,788,000) | (8,377,000) | (8,629,000) | (9,624,000) | (9,920,000) | (10,223,000) | (10,538,000) | (10,860,000) |
| Property Appraiser | 512-586 | 5,987,086 | 6,060,004 | 6,359,166 | 6,712,518 | 7,044,112 | 7,392,286 | 7,757,869 | 7,757,869 |
| Tax Collector | 513-586 | 6,830,702 | 6,579,110 | 6,700,692 | 6,886,500 | 7,024,300 | 7,164,700 | 7,308,000 | 7,454,200 |
| Radio Communication Systems (800 MHZ) | 529-519 | 1,703,508 | 1,788,926 | 1,837,898 | 1,991,459 | 2,009,992 | 2,014,686 | 1,866,124 | 1,866,124 |
| Court Administration | 540-601 | 248,684 | 305,598 | 349,076 | 353,833 | 365,566 | 377,778 | 390,490 | 403,729 |
| Court Information Systems | 540-713 | 12,255 | 10,015 | 10,015 | 2,718 | 2,718 | 2,718 | 2,718 | 2,718 |
| Guardian Ad Litem | 547-685 | 11,611 | 20,238 | 20,238 | 20,238 | 20,238 | 20,238 | 20,238 | 20,238 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» General Fund (001)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| GAL Information Systems | 547-713 | 2,630 | 1,775 | 1,775 | 419 | 419 | 419 | 419 | 419 |
| Planning Department | 817-515 | 1,044,158 | 1,098,277 | 967,124 | 967,224 | 986,525 | 1,006,211 | 1,026,291 | 1,026,291 |
| Non-Operating General Fund | 820-519 | 1,606,638 | 1,298,319 | 1,020,541 | 1,087,651 | 1,087,651 | 1,087,651 | 1,087,651 | 1,087,651 |
| Tax Deed Applications | 831-513 | (4,836) | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Line Item - Detention/Correction | 888-523 | 247,759 | 247,759 | 247,759 | 247,759 | 247,759 | 247,759 | 247,759 | 247,759 |
| Line Item - Human Service Agencies | 888-569 | 100,000 | 100,000 | - | - | - | - | - | - |
| COCA Contract | 888-573 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Transfers | 950-581 | 20,191,205 | 17,691,768 | 22,998,754 | 19,351,910 | 28,024,595 | 30,772,664 | 30,405,372 | 31,958,960 |
| Primary Health Care | 971-562 | 1,257,176 | 1,859,082 | 1,852,564 | 1,854,123 | 1,856,990 | 1,859,961 | 1,863,037 | 1,866,226 |
| CRA-Payment | 972-559 | 4,049,907 | 3,053,000 | 3,276,950 | 3,276,950 | 3,518,816 | 3,780,031 | 3,780,031 | 3,780,031 |
| Budgeted Reserves - General Fund | 990-599 | 112,494 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Appropriations | | 88,236,764 | 91,386,766 | 100,212,189 | 97,116,740 | 108,146,611 | 113,023,814 | 114,329,446 | 117,013,025 |
| Revenues Less Appropriations | | 4,454,345 | - | 1,355,454 | - | - | - | - | - |

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2025 property values increased by 10.01%, providing an additional \$18.2 million in property tax revenue. After the COVID pandemic and the strong construction economy, values increased by 9.33% in FY 2023 and 7.87% in FY 2024. The growth in property valuations for FY 2025 is related 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, and a Save-Our-Homes valuation cap of 3% for the third year in a row. Property taxes growth was offset by overall inflationary increases, increases in personnel costs for retirement, healthcare budgeted at 6%, and funding for 5% raises for all employees, including Constitutional Officers; and inflationary costs for contractual services, fuel, and materials and supplies.

In FY 2022, as part of the federal government's economic support to assist state and local governments, Leon County received \$57.02 million in American Rescue Plan Act (ARPA) funding, which encouraged local governments to use a portion on revenue loss recovery. This funding was used to support general government services in FY 2022 and FY 2023, and \$2.15 million was allocated in FY 2024 to support the capital program. The remaining \$1.95 million in ARPA revenue loss funds are allocated in FY 2025 to support general government services.

To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the Board appropriated \$7.7 million in general fund capital reserves in FY 2024. As a result, the total FY 2025 general fund transfer to the capital fund (Fund 305) is \$9.87 million (\$8.8 million coming from the general fund and \$1.1 million from the Municipal Services Fund).

Due to the County's use of ARPA funding, increased property tax revenue, and constraining expenditures to the greatest extent possible, the use of general fund balance for FY 2025 is \$531,161, a decrease of \$40,129 from FY 2024. Outyears reflect maintaining the millage rate at the existing 8.3144, and increased property values providing the necessary revenue growth to fund increases in operational expenses.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Supervisor of Elections (060)

Fund Type: General Fund

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Supervisor Of Elections | 341550 | 61,417 | - | - | - | - | - | - | - |
| Transfer From Fund 001 | 381001 | 4,897,490 | 7,436,752 | 5,927,098 | 5,927,098 | 6,850,007 | 6,133,467 | 8,248,448 | 6,252,391 |
| Total Revenues | | 4,958,907 | 7,436,752 | 5,927,098 | 5,927,098 | 6,850,007 | 6,133,467 | 8,248,448 | 6,252,391 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| MIS Automation-SOE | 470-513 | 17,210 | 19,175 | 19,175 | 47,625 | 47,625 | 47,625 | 47,625 | 47,625 |
| Supervisor of Elections - Risk | 495-513 | 29,605 | 32,359 | 32,481 | 42,070 | 42,221 | 42,373 | 42,373 | 42,373 |
| Voter Registration | 520-513 | 3,149,586 | 3,676,596 | 3,699,449 | 3,800,849 | 3,865,019 | 3,980,434 | 4,044,866 | 4,186,497 |
| Elections | 520-586 | 190,874 | - | - | - | - | - | - | - |
| Elections | 521-513 | 1,318,990 | 3,708,622 | 2,084,108 | 2,036,554 | 2,895,142 | 2,063,035 | 4,113,584 | 1,975,896 |
| Elections | 521-586 | 252,642 | - | - | - | - | - | - | - |
| Total Appropriations | | 4,958,907 | 7,436,752 | 5,835,213 | 5,927,098 | 6,850,007 | 6,133,467 | 8,248,448 | 6,252,391 |
| Revenues Less Appropriations | | - | - | 91,885 | - | - | - | - | - |

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary elections cycles and decreases in general election and off year election cycles. The upcoming FY 2025 cycle includes a general election.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Transportation Trust (106)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| County Ninth-Cent Voted Fuel Tax | 312300 | 1,387,836 | 1,421,770 | 1,401,800 | 1,331,710 | 1,365,003 | 1,399,128 | 1,434,106 | 1,469,959 |
| Local Option Gas Tax | 312410 | 3,569,207 | 3,627,860 | 3,694,800 | 3,510,060 | 3,597,812 | 3,687,757 | 3,779,951 | 3,874,449 |
| 2nd Local Option Gas Tax | 312420 | 2,801,380 | 2,871,850 | 2,879,800 | 2,735,810 | 2,804,205 | 2,874,310 | 2,946,168 | 3,019,822 |
| Federal Payments in Lieu of Taxes | 333000 | 49,288 | 46,170 | 49,400 | 46,930 | 46,930 | 46,930 | 46,930 | 46,930 |
| 20% Surplus Gas Tax | 335420 | 593,184 | 580,640 | 653,300 | 620,635 | 636,151 | 652,055 | 668,356 | 685,065 |
| 5th & 6th Cent Gas Tax | 335430 | 2,372,736 | 2,286,650 | 2,394,000 | 2,274,300 | 2,331,158 | 2,389,436 | 2,449,172 | 2,510,402 |
| Gas Tax Pour-Over Trust | 335440 | 1,319,029 | 1,301,500 | 1,392,000 | 1,322,400 | 1,355,460 | 1,389,347 | 1,424,080 | 1,459,682 |
| Other Transportation Service Area App Fees | 335490 | 8,111 | - | 6,300 | 5,985 | 6,045 | 6,106 | 6,166 | 6,228 |
| FDOT NPDES Reimbursement | 343651 | - | 3,149 | 1,000 | 950 | 960 | 969 | 979 | 989 |
| DOT Reimbursement-Landscape | 343901 | - | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| Grading Fee Public Works | 343917 | 55,929 | 71,733 | 70,000 | 70,000 | 70,700 | 71,407 | 72,121 | 72,842 |
| FDOT Street Lighting Reimbursement | 343920 | 64,861 | 62,035 | 70,400 | 66,880 | 68,552 | 70,266 | 72,022 | 73,823 |
| Traffic Signs | 344909 | - | 104,011 | 110,045 | 110,045 | 113,346 | 116,747 | 120,249 | 123,857 |
| Subdivision Fees | 344910 | 2,333 | 466 | 500 | 475 | 475 | 475 | 475 | 475 |
| R-O-W Placement Fees | 344911 | 4,052 | 4,750 | 2,000 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| Pool Interest Allocation | 344913 | 29,665 | 59,755 | 60,000 | 57,000 | 58,140 | 59,303 | 60,489 | 61,699 |
| Net Incr(decr) In Fmv Of Investment | 361111 | 210,879 | 405,555 | 295,000 | 280,250 | 285,855 | 291,572 | 297,404 | 303,352 |
| Equipment Buyback | 361300 | 257,610 | - | - | - | - | - | - | - |
| Other Scrap Or Surplus | 364100 | - | 254,980 | - | - | - | - | - | - |
| Other Miscellaneous Revenue | 365900 | - | 342,380 | 100,526 | 95,500 | 97,410 | 99,358 | 101,345 | 103,372 |
| Transfer From Fund 123 | 369900 | 234 | - | - | - | - | - | - | - |
| Transfer From Fund 126 | 381123 | 1,718,350 | 1,840,440 | 1,724,735 | 1,724,735 | 1,773,580 | 1,817,570 | 1,863,140 | 1,910,225 |
| | 381126 | 4,761,996 | 3,342,451 | 6,415,898 | 6,415,898 | 8,615,007 | 9,094,848 | 8,631,843 | 8,726,822 |
| Total Revenues | | 19,206,679 | 18,664,145 | 21,357,504 | 20,707,463 | 23,264,689 | 24,105,484 | 24,012,896 | 24,487,893 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Support Services | 400-541 | 684,153 | 717,977 | 734,787 | 745,159 | 763,428 | 782,317 | 801,844 | 822,039 |
| Engineering Services | 414-541 | 3,743,286 | 4,728,608 | 4,770,685 | 4,851,809 | 4,983,260 | 5,119,591 | 5,260,968 | 5,407,612 |
| Transportation Maintenance | 431-541 | 4,781,786 | 5,809,387 | 5,894,716 | 5,892,370 | 6,047,948 | 6,159,166 | 6,300,614 | 6,447,285 |
| Right-Of-Way Management | 432-541 | 3,047,768 | 3,937,925 | 4,135,134 | 4,122,238 | 4,210,367 | 4,302,072 | 4,397,466 | 4,496,399 |
| MIS Automation - Transportation Trust | 470-541 | 33,095 | 33,317 | 33,317 | 61,230 | 61,658 | 62,090 | 62,526 | 62,967 |
| Transportation Trust - Risk | 495-541 | 86,722 | 90,723 | 91,480 | 104,810 | 105,656 | 106,510 | 106,510 | 106,510 |
| Indirect Costs - Transportation Trust | 499-541 | 1,816,000 | 2,025,000 | 2,086,000 | 2,329,000 | 2,399,000 | 2,471,000 | 2,545,000 | 2,621,000 |
| Transfers | 950-581 | 7,618,293 | 1,311,208 | 5,026,582 | 2,590,847 | 4,683,372 | 5,092,738 | 4,527,968 | 4,514,081 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»»» Transportation Trust (106)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Budgeted Reserves - Transport. Trust | 990-599 | - | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total Appropriations | | 21,811,103 | 18,664,145 | 22,782,701 | 20,707,463 | 23,264,689 | 24,105,484 | 24,012,896 | 24,487,893 |
| Revenues Less Appropriations | | (2,604,424) | - | (1,425,197) | - | - | - | - | - |

Notes:

Gasoline taxes are estimated to decrease by 2% or \$294,595. 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 tax collections declined by 4%, and this trend is projected to continue in FY 2024 and FY 2025. This is largely due to the volatility in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

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

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

A review of fund reserves in FY 2023 indicated that \$3.9 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program in FY 2024 and FY 2025. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, the remaining \$1.5 million in funding was advanced funded in FY 2024. The transfer to the Transportation Capital Fund increased from \$414,016 in FY 2024 to \$1.7 million in FY 2025 to support other transportation projects, including the sidewalk program.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Fine and Forfeiture (110)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|---------|--------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ad Valorem - | 311120 | 101,194,886 | 109,367,368 | 126,588,224 | 120,258,813 | 127,990,131 | 136,212,639 | 145,216,070 | 155,000,662 |
| Fine/Fore. Fund | | | | | | | | | |
| Child Support | 331240 | 13,095 | 12,730 | 10,300 | 9,785 | 9,880 | 9,975 | 10,070 | 10,165 |
| Enforcement | | | | | | | | | |
| Title IV - Child Support | 331691 | 3,898 | 3,515 | 3,749 | 3,562 | 3,597 | 3,633 | 3,670 | 3,706 |
| Enforcement | | | | | | | | | |
| Sheriff Fees-Warrants, Fingerprints, Records | 341520 | 325,246 | 242,915 | 261,620 | 248,539 | 253,510 | 258,580 | 263,752 | 269,027 |
| Sheriff Wrecker | 341525 | 76,017 | 114,342 | 84,900 | 80,655 | 82,268 | 83,913 | 85,592 | 87,304 |
| Services | | | | | | | | | |
| Room And Board - | 342300 | 242,392 | 264,765 | 228,500 | 217,075 | 221,445 | 225,910 | 230,375 | 235,030 |
| Prisoners | | | | | | | | | |
| Court Fines | 351120 | 30,564 | 35,435 | 34,185 | 32,476 | 32,801 | 33,129 | 33,460 | 33,794 |
| Crime Prevention (fs | 351150 | 46,673 | 66,500 | 50,000 | 47,500 | 48,450 | 48,935 | 49,424 | 49,918 |
| 775.083(2)) | | | | | | | | | |
| Pool Interest Allocation | 361111 | 1,348,585 | 502,075 | 740,800 | 703,760 | 717,835 | 732,192 | 746,836 | 761,772 |
| Net Incr(decr) In Fmv | 361300 | (5,206) | - | - | - | - | - | - | - |
| Of Investment | | | | | | | | | |
| Sheriff F.S. 125.315 | 361330 | 310,430 | 30,490 | 98,622 | 93,691 | 94,628 | 95,574 | 96,530 | 97,495 |
| Refund Of Prior Year | 369300 | 22,420 | - | - | - | - | - | - | - |
| Expenses | | | | | | | | | |
| Other Miscellaneous | 369900 | 18,414 | - | - | - | - | - | - | - |
| Revenue | | | | | | | | | |
| Transfer From Fund | 381125 | 641,354 | - | - | - | - | - | - | - |
| 125 | | | | | | | | | |
| Sheriff Excess Fees | 386400 | 3,061,256 | - | - | - | - | - | - | - |
| Total Revenues | | 107,330,023 | 110,640,135 | 128,100,901 | 121,695,856 | 129,454,545 | 137,704,480 | 146,735,779 | 156,548,873 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| MIS Automation - State | 470-602 | 36,795 | 30,570 | 30,570 | 65,770 | 66,134 | 66,502 | 66,874 | 67,249 |
| Attorney | | | | | | | | | |
| MIS Automation - | 470-603 | 56,990 | 45,081 | 45,081 | 94,530 | 94,530 | 94,530 | 94,530 | 94,530 |
| Public Defender | | | | | | | | | |
| Fine & Forfeiture - Risk | 495-689 | 481,964 | 654,404 | 655,609 | 831,117 | 832,272 | 833,439 | 833,439 | 833,439 |
| Consolidated Dispatch | 507-529 | 3,431,871 | 3,804,347 | 3,984,564 | 3,920,075 | 4,109,303 | 4,109,303 | 4,109,303 | 4,109,303 |
| Agency (CDA) | | | | | | | | | |
| Diversionary Programs | 508-569 | - | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Law Enforcement | 510-586 | 52,405,363 | 59,764,012 | 63,701,395 | 61,261,620 | 65,362,533 | 69,833,090 | 74,747,207 | 80,102,189 |
| Detention | 511-586 | 38,822,023 | 43,836,153 | 46,264,932 | 47,667,536 | 50,684,268 | 53,972,655 | 57,557,347 | 61,465,253 |
| Judicial | 516-586 | - | - | - | 5,382,801 | 5,808,238 | 6,271,590 | 6,776,300 | 7,326,131 |
| State Attorney | 532-602 | 59,243 | 118,600 | 118,600 | 118,600 | 118,600 | 118,600 | 118,600 | 118,600 |
| State Attorney | 532-713 | 13,315 | 11,680 | 11,680 | 1,426 | 1,426 | 1,426 | 1,426 | 1,426 |
| Public Defender | 533-603 | 52,858 | 118,525 | 118,525 | 118,525 | 118,525 | 118,525 | 118,525 | 118,525 |
| Public Defender | 533-713 | 25,120 | 41,600 | 41,600 | 1,667 | 1,667 | 1,667 | 1,667 | 1,667 |
| Clerk - Article V | 537-614 | 479,897 | 486,828 | 511,082 | 498,919 | 523,779 | 549,883 | 577,291 | 577,291 |
| Expenses | | | | | | | | | |
| Legal Aid | 555-715 | 257,500 | 257,500 | 257,500 | 257,500 | 257,500 | 257,500 | 257,500 | 257,500 |
| Juvenile Detention | 620-689 | 1,062,292 | 1,370,835 | 1,411,960 | 1,375,770 | 1,375,770 | 1,375,770 | 1,375,770 | 1,375,770 |
| Payment - State | | | | | | | | | |
| Total Appropriations | | 97,185,231 | 110,640,135 | 117,253,098 | 121,695,856 | 129,454,545 | 137,704,480 | 146,735,779 | 156,548,873 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Fine and Forfeiture (110)

| | | | | | | | | |
|-------------------------------------|------------|---|------------|---|---|---|---|---|
| Revenues Less Appropriations | 10,144,792 | - | 10,847,803 | - | - | - | - | - |
|-------------------------------------|------------|---|------------|---|---|---|---|---|

Notes:

The County maintained the countywide millage rate of 8.3144 for FY 2025. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement, Detention and Judicial budgets. The overall increase to the Sheriff's budget is 10.3% or \$10.7 million. In addition to normal personnel costs and contractual services increases, the budget includes costs to increase the base pay for sworn officers to \$60,000 and the final year of implementation of a new compensation plan. In addition, the budget includes continued funding for two Homeless Outreach Street Team (HOST) deputies to provide law enforcement support in the engagement of unsheltered individuals. These positions were previously supported with American Rescue Plan Act(ARPA) funding.

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Probation Services (111)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Sheriff Fees-Warrants, Fingerprints, Records | 341520 | 1,654 | - | - | - | - | - | - | - |
| County Court | 349120 | 204,827 | 256,500 | 153,000 | 145,350 | 146,804 | 148,272 | 149,754 | 151,252 |
| Probation Fees | 349122 | 85,806 | 96,900 | 61,000 | 57,950 | 59,689 | 61,479 | 63,324 | 65,223 |
| Community Service Fees | 349125 | 875 | 1,140 | 800 | 760 | 836 | 878 | 922 | 966 |
| Probation-no Show Fees | 349130 | 80,866 | 89,775 | 69,500 | 66,025 | 68,006 | 70,046 | 71,447 | 72,875 |
| Pre-trial Fees | 349135 | 14,356 | 19,095 | 4,700 | 4,465 | 4,510 | 4,555 | 4,600 | 4,646 |
| SCRAM Unit User Fees | 349136 | 20,236 | 21,470 | 23,300 | 22,135 | 22,799 | 23,483 | 24,188 | 24,913 |
| GPS | 349140 | 508 | 950 | 600 | 570 | 576 | 581 | 587 | 593 |
| Alternative Community Service Fees | 349147 | 138,810 | 122,550 | 95,000 | 90,250 | 91,153 | 92,064 | 92,985 | 93,915 |
| UA Testing Fees | 349148 | 32,425 | 28,975 | 32,000 | 30,400 | 31,312 | 32,251 | 33,219 | 34,215 |
| Alcohol Testing Fees | 361111 | 20,213 | 31,825 | 63,300 | 60,135 | 61,338 | 62,564 | 63,816 | 65,092 |
| Pool Interest Allocation | 361300 | (17,106) | - | - | - | - | - | - | - |
| Net Incr(decr) In Fmv Of Investment | 381001 | 3,524,377 | 3,463,983 | 3,887,826 | 3,887,826 | 3,986,362 | 4,088,007 | 4,195,491 | 4,305,611 |
| Transfer From Fund 001 | | | | | | | | | |
| Total Revenues | | 4,107,846 | 4,133,163 | 4,391,026 | 4,365,866 | 4,473,385 | 4,584,180 | 4,700,333 | 4,819,301 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| MIS Automation - | 470-523 | 17,090 | 10,279 | 10,279 | 23,670 | 23,763 | 23,856 | 23,951 | 24,046 |
| Probation Services | | | | | | | | | |
| Probation Services - | 495-523 | 23,890 | 24,908 | 25,132 | 29,827 | 30,090 | 30,357 | 30,357 | 30,357 |
| Risk | | | | | | | | | |
| Indirect Costs - | 499-523 | 633,000 | 605,000 | 623,000 | 696,000 | 717,000 | 738,000 | 761,000 | 783,000 |
| Probation Services | | | | | | | | | |
| County Probation | 542-523 | 1,099,854 | 1,411,404 | 1,488,286 | 1,505,464 | 1,550,461 | 1,597,046 | 1,645,524 | 1,695,984 |
| Pretrial Release | 544-523 | 1,453,690 | 1,897,125 | 1,923,937 | 1,916,991 | 1,953,744 | 1,992,029 | 2,031,892 | 2,073,426 |
| Drug & Alcohol | 599-523 | 185,238 | 184,447 | 191,666 | 193,914 | 198,327 | 202,892 | 207,609 | 212,488 |
| Testing | | | | | | | | | |
| Total Appropriations | | 3,412,762 | 4,133,163 | 4,262,300 | 4,365,866 | 4,473,385 | 4,584,180 | 4,700,333 | 4,819,301 |
| Revenues Less Appropriations | | 695,085 | - | 128,726 | - | - | - | - | - |

Notes:

The FY 2025 Probation Services revenues are estimated to decline from FY 2024 due primarily to fee waivers by the courts or the non-payment of fees by those sentenced to the programs offered by Probation and Pretrial Release. In addition, the Courts are now letting Pretrial participants' fees accrue until final adjudication, at which time fees may be waived partially or in their entirety. As a result of these revenue declines, the general revenue subsidy to the fund is increasing from \$3.46 million in FY 2024 to \$3.89 million in FY 2025. The general revenue subsidy is anticipated to increase to \$4.3 million by FY 2029 due to revenues remaining relatively flat and continuing increases in program expenditures.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Teen Court (114)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Mediation Fees | 349310 | 10 | - | - | - | - | - | - | - |
| Teen Court Fees | 351500 | 63,374 | 64,220 | 67,772 | 64,383 | 65,671 | 67,970 | 70,348 | 71,755 |
| Total Revenues | | 63,384 | 64,220 | 67,772 | 64,383 | 65,671 | 67,970 | 70,348 | 71,755 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Teen Court - Risk | 495-662 | 965 | 815 | 819 | 1,678 | 1,687 | 1,696 | 1,696 | 1,696 |
| Indirect Costs - Teen Court | 499-662 | 11,000 | 10,000 | 10,000 | 12,000 | 12,000 | 13,000 | 13,000 | 14,000 |
| Court Administration - Teen Court | 586-662 | 53,110 | 53,405 | 95,419 | 50,705 | 51,984 | 53,274 | 55,652 | 56,059 |
| Total Appropriations | | 65,075 | 64,220 | 106,238 | 64,383 | 65,671 | 67,970 | 70,348 | 71,755 |
| Revenues Less Appropriations | | (1,691) | - | (38,466) | - | - | - | - | - |

Notes:

FY 2025 estimated revenues are anticipated to meet program costs. Outyear revenue projections show a slight increase in the \$3.00 fee revenue collected from traffic citations.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Drug Abuse Trust (116)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| County Alcohol Tf (fs 938.13) | 348125 | 3,222 | 5,898 | 3,500 | 3,325 | 3,325 | 3,420 | 3,515 | 3,515 |
| Felony Drug Intervention | 348241 | 26,881 | 32,015 | 31,800 | 30,210 | 31,721 | 33,307 | 34,972 | 36,720 |
| Pool Interest Allocation | 361111 | 4,392 | 5,130 | 7,700 | 7,315 | 7,461 | 7,611 | 7,763 | 7,918 |
| Appropriated Fund Balance | 399900 | - | 55,092 | 57,285 | 57,285 | 55,628 | 53,797 | 51,885 | - |
| Total Revenues | | 34,495 | 98,135 | 100,285 | 98,135 | 98,135 | 98,135 | 98,135 | 48,153 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Drug Abuse | 800-562 | - | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 |
| Total Appropriations | | - | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 | 98,135 |
| Revenues Less Appropriations | | 34,495 | - | 2,150 | - | - | - | - | (49,982) |

Notes:

The FY 2025 Drug Court program is experiencing a decline in court costs collected for misdemeanor and felony drug cases. Available Drug Abuse Trust fund balance is used to support the program through FY 2028. FY 2029 reflects a deficit in supporting program expenditures as fund balance will be depleted in FY 2028. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Judicial Programs (117)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---------------------------------------|------------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Court Innovations | 348921 | 37,193 | 42,655 | 30,100 | 28,595 | 28,595 | 28,595 | 28,595 | 28,595 |
| Local Requirement | | | | | | | | | |
| Legal Aid Local Ordinance | 348922 | 37,193 | 42,655 | 30,100 | 28,595 | 28,595 | 28,595 | 28,595 | 28,595 |
| Law Library Local Ordinance | 348923 | 37,193 | 42,655 | 30,100 | 28,595 | 28,595 | 28,595 | 28,595 | 28,595 |
| Juvenile Alternative Local Ordinance | 348924 | 37,193 | 42,655 | 30,100 | 28,595 | 28,595 | 28,595 | 28,595 | 28,595 |
| Leon County Fees | 349510 349600 | 1 13 | - - | - - | - - | - - | - - | - - | - - |
| Pool Interest Allocation | 361111 | 13,585 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | 399900 | - | 178,885 | 173,667 | 173,667 | 177,086 | 186,933 | - | - |
| Total Revenues | | 162,370 | 349,505 | 294,067 | 288,047 | 291,466 | 301,313 | 114,380 | 114,380 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Judicial Programs - Risk | 495-569 | 2,416 | 2,864 | 2,893 | 1,519 | 1,534 | 1,549 | 1,549 | 1,549 |
| Indirect Costs - Judicial Programs | 499-601 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Alternative Juvenile Programs | 509-569 | 74,388 | 59,327 | 59,643 | 61,343 | 63,377 | 65,492 | 67,687 | 69,968 |
| Law Library | 546-714 | - | 52,725 | 52,725 | 28,595 | 28,595 | 28,595 | 28,595 | 28,595 |
| Judicial Programs/Article V | 548-662 | 47,397 | 180,864 | 149,829 | 151,590 | 152,960 | 160,677 | 165,548 | 170,658 |
| Legal Aid - Court | 555-715 | 44,000 | 52,725 | 52,725 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 |
| Total Appropriations | | 169,202 | 349,505 | 318,815 | 288,047 | 291,466 | 301,313 | 308,379 | 315,769 |
| Revenues Less Appropriations | | (6,832) | - | (24,748) | - | - | - | (193,999) | (201,389) |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Building Inspection (120)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Building Permits | 322000 | 1,886,535 | 1,718,550 | 1,986,000 | 1,886,700 | 1,943,301 | 2,001,600 | 2,061,648 | 2,123,497 |
| Manufactured Homes | 322005 | 30,615 | 45,885 | 44,800 | 42,560 | 43,837 | 45,152 | 46,506 | 47,902 |
| Contractor's Licenses | 329140 | 223 | 4,845 | 151 | 143 | 144 | 145 | 147 | 149 |
| Electronic Document Recording Fee | 329290 | 6,388 | 8,170 | 6,500 | 6,175 | 6,237 | 6,299 | 6,362 | 6,426 |
| Notice of Commencement Fee | 329291 | 18,765 | - | - | - | - | - | - | - |
| State Surcharge Retention | 335291 | 3,822 | 9,500 | 4,300 | 4,085 | 4,126 | 4,167 | 4,209 | 4,251 |
| Technology Fee | 341111 | 56,242 | 81,600 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Pool Interest Allocation | 361111 | 86,795 | 102,410 | 81,300 | 77,235 | 78,780 | 80,355 | 81,962 | 83,602 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 107,524 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | 399900 | - | 937,201 | 1,116,792 | 1,116,792 | 1,153,040 | - | - | - |
| Total Revenues | | 2,196,909 | 2,908,161 | 3,299,843 | 3,193,690 | 3,289,465 | 2,197,718 | 2,260,834 | 2,325,827 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Building Inspection Technology | 076055-524 | - | 81,600 | 113,232 | 143,419 | 146,090 | 148,894 | 151,839 | 154,931 |
| Building Plans Review and Inspection | 220-524 | 2,013,602 | 2,352,766 | 2,457,522 | 2,501,011 | 2,577,836 | 2,657,628 | 2,740,473 | 2,826,483 |
| MIS Automation - Building Inspection | 470-524 | 6,465 | 8,060 | 8,060 | 12,040 | 12,140 | 12,241 | 12,343 | 12,446 |
| Building Inspection | 495-524 | 13,794 | 14,735 | 14,880 | 18,220 | 18,399 | 18,579 | 18,579 | 18,579 |
| Indirect Costs - Building Inspections | 499-524 | 458,000 | 451,000 | 465,000 | 519,000 | 535,000 | 551,000 | 567,000 | 584,000 |
| Total Appropriations | | 2,491,861 | 2,908,161 | 3,058,694 | 3,193,690 | 3,289,465 | 3,388,342 | 3,490,234 | 3,596,439 |
| Revenues Less Appropriations | | (294,952) | - | 241,149 | - | - | (1,190,624) | (1,229,400) | (1,270,612) |

Notes:

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

For FY 2025, revenues are estimated to increase slightly from FY 2024 (\$131,000) based on a stabilization of growth in permitting activity following the low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID pandemic on the economy.

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

To ensure Building Inspection continues to provide prompt permitting services, \$1.1 million in fund balance is budgeted in FY 2025. The outyears reflect only nominal increases in revenues and depletion of the Building fund balance in FY 2026. A reduction in services may need to be considered if these revenues do not increase to support these services.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

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

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---------------------------------------|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Licenses And Permits | 322100 | - | 1,140,000 | 1,293,000 | 1,228,350 | 1,265,201 | 1,303,157 | 1,342,251 | 1,382,519 |
| Stormwater - Standard Form | 329100 | 238,972 | - | - | - | - | - | - | - |
| Stormwater - Short Form B-High | 329110 | 5,894 | - | - | - | - | - | - | - |
| Stormwater - Short Form B-Low | 329111 | 33,997 | - | - | - | - | - | - | - |
| Stormwater - Short Form A | 329112 | 223,218 | - | - | - | - | - | - | - |
| New Address Assignments | 329113 | 43,452 | - | - | - | - | - | - | - |
| Tree Permits | 329120 | 3,047 | - | - | - | - | - | - | - |
| Vegetative Management Plans | 329121 | 840 | - | - | - | - | - | - | - |
| Landscape Permit Fees | 329130 | 26,461 | - | - | - | - | - | - | - |
| Amend/Resubmittal/Extensions | 329150 | 16,320 | - | - | - | - | - | - | - |
| General Utility Permit | 329160 | 14,190 | - | - | - | - | - | - | - |
| Operating Permit | 329170 | 41,516 | - | - | - | - | - | - | - |
| Subdivision Exemptions | 329200 | 29,604 | - | - | - | - | - | - | - |
| Certificate Of Concurrence | 329210 | 9,948 | - | - | - | - | - | - | - |
| Project Status | 329240 | 95,475 | - | - | - | - | - | - | - |
| PUV - Permitted Use Verification | 329250 | 23,336 | - | - | - | - | - | - | - |
| Site Plan Review | 329260 | 87,749 | - | - | - | - | - | - | - |
| Other Development Review Fees | 329270 | 31,323 | - | - | - | - | - | - | - |
| Electronic Document Recording Fee | 329290 | 885 | - | - | - | - | - | - | - |
| Code or Lien Cost Recovery Fee | 341300 | 17,280 | 17,744 | 20,400 | 19,380 | 20,543 | 21,775 | 23,082 | 24,467 |
| Driveway Permit Fees | 343930 | 57,570 | 86,934 | 50,500 | 47,975 | 50,374 | 52,892 | 55,537 | 58,314 |
| Environmental Analysis | 343941 | 78,066 | - | - | - | - | - | - | - |
| Boaa Variance Requests | 343950 | 1,200 | - | - | - | - | - | - | - |
| Vacation of Plats | 343952 | 1,200 | - | - | - | - | - | - | - |
| Reinspection Fees | 349100 | 11,657 | - | - | - | - | - | - | - |
| Code Enforcement Board Fines | 354100 | 73,348 | 41,135 | 57,100 | 54,245 | 55,872 | 57,549 | 59,275 | 61,053 |
| Pool Interest Allocation | 361111 | 66,109 | 80,180 | 113,200 | 107,540 | 109,691 | 111,885 | 114,122 | 116,405 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 85,793 | - | - | - | - | - | - | - |
| Other Miscellaneous Revenue | 369900 | 6,042 | - | - | - | - | - | - | - |
| Abandon Property Registration Fee | 369905 | 18,000 | 14,725 | 21,400 | 20,330 | 20,127 | 19,925 | 19,726 | 19,529 |
| Transfer From Fund 126 | 381126 | 2,141,996 | 3,332,547 | 3,543,490 | 3,543,490 | 3,640,170 | 3,741,531 | 3,845,539 | 3,953,561 |
| Total Revenues | | 3,484,488 | 4,713,265 | 5,099,090 | 5,021,310 | 5,161,978 | 5,308,714 | 5,459,532 | 5,615,848 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Environmental Services | 420-537 | 1,404,733 | 1,740,714 | 1,776,143 | 1,806,540 | 1,857,984 | 1,911,098 | 1,966,177 | 2,023,338 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

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

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Development Services | 422-537 | 745,389 | 925,089 | 996,278 | 978,136 | 1,005,180 | 1,033,268 | 1,062,450 | 1,092,768 |
| Code Compliance Services | 423-537 | 535,695 | 547,925 | 608,508 | 613,048 | 627,963 | 643,478 | 659,604 | 676,371 |
| DS Support Services | 424-537 | 509,205 | 661,110 | 636,825 | 646,744 | 666,574 | 687,154 | 708,376 | 730,234 |
| MIS Automation - Growth Management | 470-537 | 28,440 | 22,745 | 22,745 | 39,155 | 39,360 | 39,567 | 39,776 | 39,988 |
| Growth Management - Risk | 495-537 | 19,779 | 21,682 | 21,886 | 24,687 | 24,917 | 25,149 | 25,149 | 25,149 |
| Indirect Costs - Growth Management | 499-537 | 690,000 | 794,000 | 818,000 | 913,000 | 940,000 | 969,000 | 998,000 | 1,028,000 |
| Total Appropriations | | 3,933,242 | 4,713,265 | 4,880,385 | 5,021,310 | 5,161,978 | 5,308,714 | 5,459,532 | 5,615,848 |
| Revenues Less Appropriations | | (448,754) | - | 218,705 | - | - | - | - | - |

Notes:

In FY 2025, permit fee revenue is estimated to increase slightly from FY 2024 reflecting a stabilization of growth in environmental permitting after the low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. Due to the modest growth in revenues, the general revenue subsidy increased by \$210,943 in FY 2025. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to \$3.9 million in FY 2029.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Stormwater Utility (123)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Non Ad-valorem Assessment | 319100 | 3,519,342 | 3,574,290 | 3,765,400 | 3,577,130 | 3,627,210 | 3,677,991 | 3,729,483 | 3,781,695 |
| Delinquent Assessments 2013 | 319213 | 226 | - | - | - | - | - | - | - |
| Delinquent Assessments-2017 | 319217 | 155 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2018 | 319218 | 230 | - | - | - | - | - | - | - |
| Delinquent Assessments | 319219 | 158 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2020 | 319220 | 1,514 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2021 | 319221 | 4,409 | - | - | - | - | - | - | - |
| Pool Interest Allocation | 361111 | 120,062 | 146,870 | 154,400 | 146,680 | 149,614 | 152,606 | 155,658 | 158,771 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 68,694 | - | - | - | - | - | - | - |
| Transfer From Fund 106 | 381106 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Transfer From Fund 126 | 381126 | 1,706,698 | 2,050,582 | 2,485,009 | 2,485,009 | 2,565,477 | 2,659,620 | 2,768,085 | 2,881,209 |
| Total Revenues | | 6,221,488 | 6,571,742 | 7,204,809 | 7,008,819 | 7,142,301 | 7,290,217 | 7,453,226 | 7,621,675 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Stormwater Maintenance | 433-538 | 3,240,481 | 4,219,546 | 4,673,555 | 4,712,678 | 4,783,090 | 4,871,790 | 4,974,229 | 5,080,593 |
| MIS Automation - Stormwater | 470-538 | 70 | 75 | 75 | 185 | 185 | 185 | 185 | 185 |
| Stormwater Utility - Risk | 495-538 | 23,774 | 24,913 | 25,162 | 22,453 | 22,678 | 22,904 | 22,904 | 22,904 |
| Indirect Costs - Stormwater Utility | 499-538 | 369,000 | 412,000 | 424,000 | 474,000 | 488,000 | 503,000 | 518,000 | 533,000 |
| Tax Collector | 513-586 | 70,360 | 74,768 | 74,768 | 74,768 | 74,768 | 74,768 | 74,768 | 74,768 |
| Transfers | 950-581 | 2,664,562 | 1,840,440 | 1,821,035 | 1,724,735 | 1,773,580 | 1,817,570 | 1,863,140 | 1,910,225 |
| Total Appropriations | | 6,368,247 | 6,571,742 | 7,018,595 | 7,008,819 | 7,142,301 | 7,290,217 | 7,453,226 | 7,621,675 |
| Revenues Less Appropriations | | (146,759) | - | 186,214 | - | - | - | - | - |

Notes:

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

The increase in general revenue support in FY 2025 is related to no growth in the non-ad valorem fee due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include inflationary costs associated with fuel and vehicle repair costs. As presented to the Board at the June 20, 2023 and April 23, 2024 Budget Workshops, to ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a stormwater fee study is intended to be conducted in FY 2027 and considered as part of the FY 2028 budget process.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» SHIP Trust (124)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| SHIP - Doc Stamp Revenue | 345100 | 845,713 | 1,135,109 | 759,021 | 759,021 | 781,792 | 805,245 | 829,403 | 854,285 |
| SHIP Loan Repayment | 345150 | 109,759 | 70,000 | 60,868 | 60,868 | 62,896 | 64,996 | 67,171 | 69,426 |
| Pool Interest Allocation | 361111 | 63,211 | - | - | - | - | - | - | - |
| Total Revenues | | 1,018,683 | 1,205,109 | 819,889 | 819,889 | 844,688 | 870,241 | 896,574 | 923,711 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| SHIP 2020-2023 | 932056-554 | 63,850 | - | - | - | - | - | - | - |
| SHIP 2021-2024 | 932058-554 | 431,760 | - | - | - | - | - | - | - |
| SHIP 2022-2025 | 932059-554 | 523,073 | - | - | - | - | - | - | - |
| SHIP 2023-2026 | 932080-554 | - | 1,205,109 | - | - | - | - | - | - |
| SHIP 2024-2027 | 932081-554 | - | - | 819,889 | 819,889 | 844,688 | 870,241 | 896,574 | 923,711 |
| Total Appropriations | | 1,018,683 | 1,205,109 | 819,889 | 819,889 | 844,688 | 870,241 | 896,574 | 923,711 |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$759,021 for local housing programs to Leon County during the FY 2024 legislative session, a reduction from the \$1.1 million in FY 2024.

In support of the Board's strategic initiative to address heir property issues in Leon County, a portion of FY 2025 SHIP funding (\$50,000) will be utilized to provide title clearing services to income-eligible heirs through a partnership with a qualified legal aid agency.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Grants (125)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---------------------------------------|--------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| CARE Act Funding - HHS | 331109 | 192,398 | - | - | - | - | - | - | - |
| EMPG Federal Grant | 331271 | 88,646 | 89,532 | 84,453 | 84,453 | 84,453 | 84,453 | 84,453 | 84,453 |
| Law Enforcement Block Grant | 331280 | - | 38,356 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| USEPA Clean Water Campaign | 331351 | 7,498 | - | - | - | - | - | - | - |
| LATCF Treasury Funds | 331505 | 76,632 | - | - | - | - | - | - | - |
| FCC Emergency Connectivity Grant | 331711 | 78,633 | - | - | - | - | - | - | - |
| EMPA State Grant | 334271 | 105,806 | 105,806 | 105,806 | 105,806 | 105,806 | 105,806 | 105,806 | 105,806 |
| EM-SHSGP Federal Grant | 334272 | 17,195 | - | - | - | - | - | - | - |
| Waste Tire Grant | 334324 | 19,738 | - | - | - | - | - | - | - |
| Woodville Sewer Grant | 334354 | 71,458 | - | - | - | - | - | - | - |
| Belair-Annawood Septic to Sewer Grant | 334356 | 343,315 | - | - | - | - | - | - | - |
| FDEP - Willkinson Woods Sewer Project | 334368 | 420,850 | - | - | - | - | - | - | - |
| Dep Storage Tank Program | 334392 | 119,012 | 151,000 | 136,800 | 136,800 | 139,536 | 142,327 | 145,173 | 148,077 |
| Mosquito Control | 334610 | 23,069 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 |
| Boating Improvement | 334792 | 123,905 | - | - | - | - | - | - | - |
| City Start Grant | 336314 | 41,879 | - | - | - | - | - | - | - |
| Blueprint 2000 Reimbursement | 337402 | 279,410 | - | - | - | - | - | - | - |
| BP 2000 Magnolia Dr Multiuse Trail | 337406 | 124,778 | - | - | - | - | - | - | - |
| HFA Emergency Repairs | 337502 | 68,650 | 50,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| BP 2000 St. Marks Greenway | 337702 | 47,678 | - | - | - | - | - | - | - |
| Library of Things | 337712 | 10,214 | - | - | - | - | - | - | - |
| Friends Of The Library | 337714 | 7,775 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| BP Comp Wastewater Treatment | 343918 | 99,314 | - | - | - | - | - | - | - |
| FHFC Hurricane Housing | 345130 | 12,937 | - | - | - | - | - | - | - |
| Slosberg \$3 Driver Education | 348531 | 71,252 | 80,000 | 79,610 | 79,610 | 81,225 | 82,840 | 84,455 | 86,165 |
| Contributions And Donations | 366000 | 29,167 | - | - | - | - | - | - | - |
| Florida Health Literacy | 366201 | 4,762 | - | - | - | - | - | - | - |
| Big Bend Healthcare Coalition | 366311 | 29,596 | - | - | - | - | - | - | - |
| Other Miscellaneous Revenue | 369900 | 12,548 | - | - | - | - | - | - | - |
| Library E-Rate Program | 369910 | 585 | - | - | - | - | - | - | - |
| Transfer From Fund 126 | 381126 | 331,108 | 371,257 | 428,949 | 428,949 | 443,850 | 459,345 | 475,416 | 492,124 |
| Total Revenues | | 2,859,808 | 938,977 | 1,013,644 | 1,013,644 | 1,032,896 | 1,052,797 | 1,073,329 | 1,094,651 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Grants (125)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| St. Marks Headwaters Greenways | 047001-572 | 47,678 | - | - | - | - | - | - | - |
| Springhill Road Bridge Rehabilitation | 051008-541 | 279,410 | - | - | - | - | - | - | - |
| Magnolia Drive Multi- Use Trail | 055010-541 | 124,778 | - | - | - | - | - | - | - |
| Woodville Sewer Project | 062003-535 | 71,458 | - | - | - | - | - | - | - |
| BP Comprehensive Wastewater Treatment Project | 062006-535 | 99,314 | - | - | - | - | - | - | - |
| Belair-Annawood Septic to Sewer | 062007-535 | 343,315 | - | - | - | - | - | - | - |
| Mosquito Control Grant | 214-562 | 23,069 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 | 38,026 |
| Grants - Risk | 495-595 | 2,222 | 2,328 | 2,352 | 4,088 | 4,128 | 4,168 | 4,168 | 4,168 |
| Emergency Management | 864-525 | 149,414 | 121,221 | 121,438 | 120,463 | 120,527 | 120,592 | 120,659 | 120,725 |
| DEP Storage Tank | 866-524 | 205,943 | 230,344 | 249,214 | 254,053 | 261,806 | 269,832 | 278,144 | 286,749 |
| Library E-Rate Program | 912013-571 | 585 | - | - | - | - | - | - | - |
| FCC Emergency | 912014-571 | 78,633 | - | - | - | - | - | - | - |
| Connectivity Grant | 913023-571 | 28,725 | - | - | - | - | - | - | - |
| Patron Donations- Library | 913024-571 | 442 | - | - | - | - | - | - | - |
| Capeloute Donation | 913045-571 | 7,775 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Contract 2005 | 913075-571 | 10,214 | - | - | - | - | - | - | - |
| Library of Things | 913201-571 | 289 | - | - | - | - | - | - | - |
| Florida Health Literacy Grant | 913202-571 | 4,469 | - | - | - | - | - | - | - |
| Florida Health Literacy | 914025-525 | 41,879 | - | - | - | - | - | - | - |
| City Start Grant | 915013-529 | 83,800 | 80,000 | 79,610 | 79,610 | 81,225 | 82,840 | 84,455 | 86,165 |
| Slosberg Drivers Education Grant | 917023-525 | 76,632 | - | - | - | - | - | - | - |
| LATCF Treasury Funds | 921043-572 | 123,905 | - | - | - | - | - | - | - |
| Boating Improvement | 922048-562 | 19,738 | - | - | - | - | - | - | - |
| Waste Tire Grant FY23 | 927018-535 | 7,498 | - | - | - | - | - | - | - |
| USEPA Clean Water Campaign | 927128-535 | 315,000 | - | - | - | - | - | - | - |
| FDEP Springs Restoration | 927130-535 | 67,500 | - | - | - | - | - | - | - |
| FDEP Springs Restoration Incentive Project | 932019-554 | 68,650 | 50,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| HFA Emergency Repairs Program | 932057-554 | 12,937 | - | - | - | - | - | - | - |
| Florida Hurricane Housing Grant | 944010-601 | - | - | 17,922 | - | - | - | - | - |
| Veteran's Court | 950-581 | 641,354 | - | - | - | - | - | - | - |
| Transfers | 952016-525 | 17,195 | - | - | - | - | - | - | - |
| EM-SHSGP Federal Grant | 952023-525 | 88,669 | - | - | - | - | - | - | - |
| EMPG Federal Grant | 952024-525 | 105,806 | - | - | - | - | - | - | - |
| EMPA State Grant | 952030-525 | - | 161,980 | - | - | - | - | - | - |
| EMPA State Grant | 952031-525 | - | 111,722 | - | - | - | - | - | - |
| EMPG Federal Grant | 952032-525 | - | - | 167,296 | 170,056 | 175,767 | 181,694 | 187,842 | 194,222 |
| EMPA State Grant | 952033-525 | - | - | 115,489 | 117,348 | 121,417 | 125,645 | 130,035 | 134,596 |
| EMPG Federal Grant | 961082-526 | 2,986 | - | - | - | - | - | - | - |
| EMS BBHCC FY23 MCE | | | | | | | | | |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Grants (125)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| EMS BBHCC FY23 Ventilator | 961083-526 | 19,140 | - | - | - | - | - | - | - |
| EMS BBHCC FY23 Patient Vital Machine | 961084-526 | 7,469 | - | - | - | - | - | - | - |
| FDLE JAG FY22-23 | 982067-521 | - | 38,356 | - | - | - | - | - | - |
| FDLE JAG FY23-24 | 982068-521 | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Grant Match Funds | 991-595 | - | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Total Appropriations | | 3,177,894 | 938,977 | 1,021,347 | 1,013,644 | 1,032,896 | 1,052,797 | 1,073,329 | 1,094,651 |
| Revenues Less Appropriations | | (318,085) | - | (7,703) | - | - | - | - | - |

Notes:

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

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Countywide General Revenue (126)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|--------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Local Communication Svcs Tax | 315000 | 2,743,296 | 2,812,950 | 2,575,000 | 2,446,250 | 2,519,638 | 2,595,227 | 2,673,083 | 2,753,276 |
| State Revenue Sharing | 335120 | 8,838,597 | 7,011,000 | 8,777,000 | 8,338,150 | 8,588,295 | 8,845,943 | 9,111,322 | 9,384,661 |
| Insurance Agents County | 335130 | 101,712 | 70,015 | 82,200 | 78,090 | 78,871 | 79,660 | 80,456 | 81,261 |
| Mobile Home Licenses | 335140 | 26,115 | 22,002 | 30,100 | 28,595 | 29,453 | 30,336 | 31,247 | 32,184 |
| Alcoholic Beverage Licenses | 335150 | 119,003 | 112,575 | 126,700 | 120,365 | 123,976 | 127,695 | 131,526 | 135,472 |
| Racing Tax F.S. 212.20 (6) | 335160 | 223,250 | 212,088 | 223,251 | 212,088 | 212,088 | 212,088 | 212,088 | 212,088 |
| Local 1/2 Cent Sales Tax | 335180 | 15,740,767 | 15,652,200 | 16,597,000 | 15,767,150 | 16,240,165 | 16,727,369 | 17,229,191 | 17,746,066 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 404,350 | - | - | - | - | - | - | - |
| Total Revenues | | 28,197,088 | 25,892,830 | 28,411,251 | 26,990,688 | 27,792,486 | 28,618,318 | 29,468,913 | 30,345,008 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Transfers | 950-581 | 36,357,649 | 25,892,830 | 26,661,852 | 26,990,688 | 27,792,486 | 28,618,318 | 29,468,913 | 30,345,008 |
| Total Appropriations | | 36,357,649 | 25,892,830 | 26,661,852 | 26,990,688 | 27,792,486 | 28,618,318 | 29,468,913 | 30,345,008 |
| Revenues Less Appropriations | | (8,160,561) | - | 1,749,399 | - | - | - | - | - |

Notes:

The State Shared and 1/2 Cent Sales Tax revenues have rebounded over the past three years from the precipitous decline in FY 2020 and are estimated to generate an additional \$1.4 million from the FY 2024 budget.

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

The Communication Services Tax (CST) has been in decline statewide the past five years due to a decline in cable services as consumers "cord cut" in favor of streaming, and certain demographics and small businesses abandoning telephone landlines. FY 2025 revenues estimate an decrease of \$366,700 from FY 2024.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Grants - Interest Bearing (127)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| US Treasury - Emergency Rental Assistance | 331612 | 904,560 | - | - | - | - | - | - | - |
| US Treasury - Emergency Rental Assistance | 331613 | 99,907 | - | - | - | - | - | - | - |
| DOH-Emergency Medical Services | 334201 | 50,784 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| DOH-State EMS Matching Grant | 334202 | 67,346 | - | - | - | - | - | - | - |
| Tree Bank Donations | 337410 | 6,138 | - | - | - | - | - | - | - |
| Friends Endowment | 337716 | 82,145 | - | - | - | - | - | - | - |
| Van Brunt Library Trust | 337725 | 29,169 | - | - | - | - | - | - | - |
| Parks And Recreation | 347200 | 21,664 | - | - | - | - | - | - | - |
| Pool Interest Allocation | 361111 | (30,485) | - | - | - | - | - | - | - |
| Total Revenues | | 1,231,227 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Friends Endowment 2005 | 913115-571 | 82,145 | - | - | - | - | - | - | - |
| Van Brunt Library Trust | 913200-571 | 29,168 | - | - | - | - | - | - | - |
| Tree Bank | 921053-541 | 6,138 | - | - | - | - | - | - | - |
| Miccosukee Community Center | 921126-572 | 7,695 | - | - | - | - | - | - | - |
| Woodville Community Center | 921136-572 | 5,403 | - | - | - | - | - | - | - |
| Ft. Braden Community Center | 921146-572 | 918 | - | - | - | - | - | - | - |
| Lake Jackson Community Center | 921166-572 | 7,648 | - | - | - | - | - | - | - |
| US Treasury - Emergency Rental Assistance | 932078-554 | (30,927) | - | - | - | - | - | - | - |
| US Treasury - Emergency Rental Assistance | 932079-554 | 1,004,468 | - | - | - | - | - | - | - |
| EMS/DOH - EMS Equipment | 961068-526 | 50,784 | - | - | - | - | - | - | - |
| EMS/DOH - EMS Equipment | 961069-526 | 46,500 | - | - | - | - | - | - | - |
| EMS/DOH - EMS Equipment | 961070-526 | 20,846 | - | - | - | - | - | - | - |
| EMS/DOH - EMS Equipment | 961071-526 | - | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Total Appropriations | | 1,230,786 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Revenues Less Appropriations | | 441 | - | - | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» 9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| State Revenue Sharing | 335220 | 216,600 | 258,000 | 232,000 | 220,400 | 227,012 | 233,822 | 240,837 | 248,062 |
| Enhanced 911 Fee | | | | | | | | | |
| State Revenue Sharing | 335221 | 1,083,813 | 1,148,930 | 1,115,000 | 1,059,250 | 1,069,843 | 1,080,541 | 1,112,957 | 1,146,346 |
| Enhanced 911 DMS | | | | | | | | | |
| Pool Interest Allocation | 361111 | - | 665 | - | - | - | - | - | - |
| Other Miscellaneous | 369900 | 1,200 | - | - | - | - | - | - | - |
| Revenue | | | | | | | | | |
| Transfer From Fund | 381330 | 169,585 | 122,032 | 357,128 | 357,128 | 360,634 | 361,593 | 342,160 | 322,122 |
| 330 | | | | | | | | | |
| Total Revenues | | 1,471,198 | 1,529,627 | 1,704,128 | 1,636,778 | 1,657,489 | 1,675,956 | 1,695,954 | 1,716,530 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Enhanced E-911- | 180-525 | 1,250,709 | 1,378,732 | 1,757,286 | 1,437,540 | 1,453,729 | 1,468,668 | 1,484,168 | 1,500,242 |
| Administration | | | | | | | | | |
| MIS Automation | 470-525 | 42,955 | 42,985 | 42,985 | 74,830 | 75,318 | 75,811 | 76,309 | 76,811 |
| Insurance for E-911 | 495-525 | 2,777 | 2,910 | 2,939 | 3,408 | 3,442 | 3,477 | 3,477 | 3,477 |
| Indirect Costs - | 499-525 | 91,000 | 105,000 | 108,000 | 121,000 | 125,000 | 128,000 | 132,000 | 136,000 |
| Emergency 911 | | | | | | | | | |
| Total Appropriations | | 1,387,441 | 1,529,627 | 1,911,210 | 1,636,778 | 1,657,489 | 1,675,956 | 1,695,954 | 1,716,530 |
| Revenues Less Appropriations | | 83,758 | - | (207,082) | - | - | - | - | - |

Notes:

For FY 2025, revenue for this fund is projected to decrease slightly. This trend is anticipated to continue in outyears as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| MSTU Ad Valorem | 311130 | 10,276,485 | 16,430,008 | 19,026,084 | 18,074,780 | 19,844,349 | 21,035,010 | 21,876,410 | 22,860,848 |
| Delinquent Taxes 2004 | 311204 | - | - | - | - | - | - | - | - |
| Delinquent Taxes 2007 | 311207 | - | - | - | - | - | - | - | - |
| Delinquent Taxes 2009 | 311209 | - | - | - | - | - | - | - | - |
| Delinquent Taxes 2010 | 311210 | - | - | - | - | - | - | - | - |
| Delinquent Taxes 2013 | 311213 | 133 | - | - | - | - | - | - | - |
| Delinquent Taxes 2014 | 311214 | 34 | - | - | - | - | - | - | - |
| Delinquent Taxes 2015 | 311215 | 6 | - | - | - | - | - | - | - |
| Delinquent Taxes 2016 | 311216 | 7 | - | - | - | - | - | - | - |
| Delinquent Taxes 2017 | 311217 | 346 | - | - | - | - | - | - | - |
| Delinquent Taxes 2018 | 311218 | 611 | - | - | - | - | - | - | - |
| Delinquent Taxes 2019 | 311219 | 571 | - | - | - | - | - | - | - |
| Delinquent Taxes 2020 | 311220 | 927 | - | - | - | - | - | - | - |
| Delinquent Taxes 2021 | 311221 | 1,716 | - | - | - | - | - | - | - |
| Ambulance Fees | 342600 | 13,498,106 | 12,837,161 | 15,605,000 | 14,824,750 | 15,269,493 | 15,727,577 | 16,199,405 | 16,685,387 |
| Medicaid - Ambulance Fees | 342601 | 182,978 | 200,070 | 210,600 | 200,070 | 200,070 | 200,070 | 200,070 | 200,070 |
| Special Events | 342604 | 323,578 | 309,301 | 425,100 | 403,845 | 415,960 | 428,439 | 441,292 | 454,531 |
| Patient Transports | 342605 | 12,578 | 16,747 | 8,000 | 7,600 | 7,828 | 8,063 | 8,305 | 8,554 |
| Medicaid - Fee for Service | 342607 | 3,267,227 | 2,842,000 | 3,770,694 | 3,770,694 | 3,770,694 | 3,770,694 | 3,770,694 | 3,770,694 |
| Pool Interest Allocation | 361111 | 349,923 | 270,560 | 539,835 | 512,843 | 523,100 | 533,562 | 544,233 | 555,118 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 41,554 | - | - | - | - | - | - | - |
| Other Scrap Or Surplus | 365900 | - | 44,650 | 50,526 | 48,000 | 48,960 | 49,939 | 50,938 | 51,956 |
| Other Miscellaneous Revenue | 369900 | 14,300 | 33,250 | 33,251 | 31,588 | 33,250 | 33,250 | 33,250 | 33,250 |
| Transfer From Fund 001 | 381001 | 1,788,751 | - | - | - | - | - | - | - |
| Transfer From Fund 126 | 381126 | 2,423,468 | - | - | - | - | - | - | - |
| Transfer From Fund 140 | 381140 | 200,000 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | 399900 | - | 138,759 | 235,780 | 235,780 | - | - | - | - |
| Total Revenues | | 32,383,299 | 33,122,506 | 39,904,870 | 38,109,950 | 40,113,704 | 41,786,604 | 43,124,597 | 44,620,408 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Emergency Medical Services Vehicle & Equipment Replacement | 026014-526 | 1,203,900 | 2,095,000 | 3,165,000 | 4,272,209 | 4,371,000 | 4,810,000 | 4,975,000 | 5,130,125 |
| New Emergency Medical Services Vehicle & Equipment | 026021-526 | 46,153 | 400,000 | - | - | 410,000 | - | 420,000 | - |
| Emergency Medical Services Technology | 076058-526 | 50,224 | 25,000 | 150,000 | 200,500 | 250,000 | 250,000 | 250,000 | 250,000 |
| Emergency Medical Services | 185-526 | 25,918,409 | 27,012,324 | 29,342,244 | 29,329,750 | 30,387,996 | 30,922,633 | 31,427,658 | 32,013,995 |
| MIS Automation - EMS Fund | 470-526 | 20,755 | 31,225 | 31,225 | 63,525 | 64,042 | 64,564 | 65,092 | 65,625 |
| EMS - Risk | 495-526 | 88,926 | 93,906 | 94,755 | 125,026 | 126,155 | 127,295 | 127,295 | 127,295 |
| Indirect Costs - EMS | 499-526 | 1,664,000 | 1,719,000 | 1,771,000 | 1,977,000 | 2,036,000 | 2,097,000 | 2,160,000 | 2,225,000 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Emergency Medical Services MSTU (135)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Tax Collector | 513-586 | 172,111 | 329,100 | 335,700 | 364,400 | 371,600 | 379,100 | 386,700 | 394,400 |
| Budgeted Reserves - EMS Fund | 990-599 | - | 1,416,951 | 2,109,474 | 1,777,540 | 2,096,911 | 3,136,012 | 3,312,852 | 4,413,968 |
| Total Appropriations | | 29,164,478 | 33,122,506 | 36,999,398 | 38,109,950 | 40,113,704 | 41,786,604 | 43,124,597 | 44,620,408 |
| Revenues Less Appropriations | | 3,218,821 | - | 2,905,472 | - | - | - | - | - |

Notes:

Property valuations for the EMS MSTU increased 10.01% for the FY 2025 budget. During the FY 2024 budget process, the Board approved the planned millage rate increase from 0.50 to 0.75 to eliminate the general revenue subsidy to the EMS fund. Additionally, the 0.75 millage rate provides for reserves to support future increased staffing and equipment requirements for the program over the next five years. In addition to the increase in property values, the growth in EMS revenues also reflects an increase in ambulance fees and Medicaid reimbursements from the State.

Most of the increase in expenditures is related to the planned replacement of aging ambulances in the EMS fleet. In addition, 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 positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

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

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 1,112,025 | - | - | - | - | - | - | - |
| ARP Appropriated | 399902 | - | - | 1,955,725 | 1,955,725 | - | - | - | - |
| Fund Balance | | | | | | | | | |
| Total Revenues | | 1,112,025 | - | 1,955,725 | 1,955,725 | - | - | - | - |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Woodville Sewer | 062003-535 | 1,419,896 | - | - | - | - | - | - | - |
| Project-ARPA | | | | | | | | | |
| Belair Annawood Septic | 062007-535 | 865,963 | - | - | - | - | - | - | - |
| to Sewer-ARPA | | | | | | | | | |
| NE Lake Munson | 062008-535 | 4,171,598 | - | - | - | - | - | - | - |
| Sewer-ARPA | | | | | | | | | |
| Transfers | 950-581 | 3,071,844 | - | - | 1,955,725 | - | - | - | - |
| American Rescue Plan | 952021-525 | 3,754,096 | - | - | - | - | - | - | - |
| Act | | | | | | | | | |
| Total Appropriations | | 13,283,396 | - | - | 1,955,725 | - | - | - | - |
| Revenues Less Appropriations | | (12,171,371) | - | 1,955,725 | - | - | - | - | - |

Notes:

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

The expenditure plan also allocated \$25 million of the ARPA funding as revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. These funds were used to support general government services and the capital program in FY 2022, FY 2023, and FY 2024. For FY 2025, the remaining \$1.95 million was transferred to the General Fund (Fund 001) to also support general government services.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Municipal Services (140)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Public Service Tax - Electric | 314100 | 8,195,358 | 7,338,750 | 8,845,999 | 8,403,699 | 8,487,736 | 8,572,613 | 8,658,340 | 8,744,923 |
| Public Service Tax - Water | 314300 | 1,445,678 | 1,501,000 | 1,424,360 | 1,353,142 | 1,366,673 | 1,380,340 | 1,394,144 | 1,408,085 |
| Public Service Tax - Gas | 314400 | 688,660 | 652,545 | 797,189 | 757,330 | 780,049 | 803,451 | 827,554 | 852,381 |
| Public Service Tax - Fuel Oil | 314700 | 156 | 2,708 | 2,851 | 2,708 | 2,708 | 2,708 | 2,708 | 2,708 |
| Public Service Tax - 2% Discount | 314999 | (30,143) | (28,500) | (30,000) | (28,500) | (28,500) | (28,500) | (28,500) | (28,500) |
| DOT-Reimbursement Route 27 | 343913 | 2,870 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 | 5,741 |
| Parks And Recreation | 347200 | 22 | - | - | - | - | - | - | - |
| Coe's Landing Park | 347201 | 107,932 | 107,920 | 106,600 | 101,270 | 101,270 | 101,270 | 101,270 | 101,270 |
| Animal Control | 351310 | 305 | - | - | - | - | - | - | - |
| Education | | | | | | | | | |
| Pool Interest Allocation | 361111 | 26,538 | 47,120 | 144,500 | 137,275 | 140,021 | 142,821 | 145,677 | 148,591 |
| Net Incr(decr) In Fmv Of Investment | 361300 | (19,151) | - | - | - | - | - | - | - |
| Contributions And Donations | 366000 | 9,520 | - | - | - | - | - | - | - |
| Other Miscellaneous Revenue | 369900 | 203 | - | - | - | - | - | - | - |
| Transfer From Fund 352 | 381352 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Revenues | | 10,927,947 | 10,127,284 | 11,797,240 | 11,232,665 | 11,355,698 | 11,480,444 | 11,606,934 | 11,735,199 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Animal Control | 201-562 | 1,958,154 | 2,033,099 | 2,097,013 | 2,215,935 | 2,282,324 | 2,351,274 | 2,422,888 | 2,442,205 |
| Parks and Recreation Services | 436-572 | 3,711,357 | 4,322,072 | 4,584,183 | 4,634,690 | 4,728,518 | 4,825,835 | 4,926,728 | 5,031,389 |
| MIS Automation - Animal Control | 470-562 | 3,935 | 3,809 | 3,809 | 8,685 | 8,702 | 8,719 | 8,736 | 8,753 |
| MIS Automation - Parks and Recreation | 470-572 | 19,365 | 20,582 | 20,582 | 10,090 | 10,165 | 10,241 | 10,317 | 10,395 |
| Municipal Services - Risk | 495-572 | 39,585 | 47,731 | 47,964 | 61,508 | 61,794 | 62,084 | 62,084 | 62,084 |
| Indirect Costs - Municipal Services (Animal Control) | 499-562 | 252,000 | 273,000 | 281,000 | 314,000 | 323,000 | 333,000 | 343,000 | 353,000 |
| Indirect Costs - Municipal Services (Parks & Recreation) | 499-572 | 746,000 | 858,000 | 884,000 | 987,000 | 1,017,000 | 1,047,000 | 1,079,000 | 1,111,000 |
| Payment to City- Parks & Recreation | 838-572 | 1,634,919 | 1,704,403 | 1,776,840 | 1,776,840 | 1,852,356 | 1,852,356 | 1,852,356 | 1,852,356 |
| Transfers | 950-581 | 1,515,276 | 864,588 | 896,318 | 1,223,917 | 1,071,839 | 989,935 | 901,825 | 864,017 |
| Total Appropriations | | 9,880,591 | 10,127,284 | 10,591,709 | 11,232,665 | 11,355,698 | 11,480,444 | 11,606,934 | 11,735,199 |
| Revenues Less Appropriations | | 1,047,357 | - | 1,205,531 | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

Notes:

For FY 2025, Public Services Tax (PST) revenues are projected to increase by approximately 11%, which can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. With more residents at home using utilities, the PST was not affected by COVID stay-at-home orders like other sources of revenue such as gas taxes and tourism taxes. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was increased by \$443,837 from the previous fiscal year (\$614,622 in FY 2024 to \$1.06 million in FY 2025). This is part of the total \$9.87 million general revenue transfer to the capital fund. The remaining transfer is from the General Fund.

The \$500,000 transfer of revenue from the Sales Tax Extension Joint Project Agreement Fund (Fund 352) assists in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars. This is a level transfer that will occur until 2039.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Fire Rescue Services (145)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Fire Service Fee - City Billing | 325201 | 6,310,115 | 7,366,468 | 8,097,999 | 7,693,099 | 7,808,496 | 7,925,623 | 8,044,507 | 8,165,175 |
| Fire Service Fee | 325202 | 3,007,310 | 3,689,955 | 3,901,219 | 3,706,158 | 3,761,750 | 3,818,177 | 3,875,449 | 3,933,581 |
| Delinquent Fees | 325203 | 9,648 | - | - | - | - | - | - | - |
| City VFD Payment | 337407 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 |
| Pool Interest Allocation | 361111 | 65,152 | - | - | - | - | - | - | - |
| Net Incr(decr) In Fmv Of Investment | 361300 | 185,129 | - | - | - | - | - | - | - |
| Transfer From Fund 126 | 381126 | 1,600,000 | - | - | - | - | - | - | - |
| Total Revenues | | 11,659,833 | 11,538,902 | 12,481,697 | 11,881,736 | 12,052,725 | 12,226,279 | 12,402,435 | 12,581,235 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| VFD Fire Services - Risk | 495-552 | 854 | 948 | 948 | 1,275 | 1,275 | 1,275 | 1,275 | 1,275 |
| Indirect Costs - Fire Services | 499-522 | 41,000 | 47,000 | 48,000 | 54,000 | 56,000 | 57,000 | 59,000 | 61,000 |
| Tax Collector | 513-586 | 60,191 | 74,116 | 75,049 | 75,049 | 75,049 | 75,049 | 75,049 | 75,049 |
| Fire Services Payment | 838-522 | 10,808,369 | 10,871,797 | 11,035,576 | 11,204,626 | 11,373,615 | 11,546,169 | 11,720,325 | 11,897,125 |
| Volunteer Fire Department | 843-522 | 478,510 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 | 482,479 |
| Transfers | 950-581 | 54,045 | 62,562 | 62,696 | 64,307 | 64,307 | 64,307 | 64,307 | 64,307 |
| Total Appropriations | | 11,442,968 | 11,538,902 | 11,704,748 | 11,881,736 | 12,052,725 | 12,226,279 | 12,402,435 | 12,581,235 |
| Revenues Less Appropriations | | 216,864 | - | 776,949 | - | - | - | - | - |

Notes:

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

In FY 2024, a new fire services fee was implemented to adequately fund the County's share of the Fire Department. Increasing the fire services fee eliminated the general revenue subsidy that was provided to assist funding these services in FY 2022 and FY 2023.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»»» Tourism (160)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---------------------------------------|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Tourist Development (4 Cents) | 312100 | 6,605,651 | 6,456,029 | 7,032,500 | 6,680,875 | 6,881,301 | 7,087,740 | 7,300,372 | 7,519,384 |
| Tourist Development (1 Cent) | 312110 | 1,651,407 | 1,614,468 | 1,758,611 | 1,670,680 | 1,720,800 | 1,772,424 | 1,825,597 | 1,880,364 |
| Pool Interest Allocation | 361111 | 223,771 | 178,790 | 225,800 | 214,510 | 218,800 | 223,176 | 227,640 | 232,193 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 247,471 | - | - | - | - | - | - | - |
| Tax Collector F.S. 125.315 | 361320 | 20,082 | - | - | - | - | - | - | - |
| Merchandise Sales | 365000 | 13,724 | 6,007 | 42,919 | 40,773 | 40,980 | 41,192 | 41,408 | 41,628 |
| Special Event Grant Reimbursements | 366500 | - | 12,500 | 152,500 | 152,500 | 152,500 | 152,500 | 152,500 | 152,500 |
| Other Miscellaneous Revenue | 369900 | 122,725 | 33,450 | 37,104 | 35,249 | 35,574 | 35,905 | 36,244 | 36,588 |
| Appropriated Fund Balance | 399900 | - | 16,594 | 432,535 | 432,535 | 291,823 | 281,088 | 269,073 | 60,730 |
| Total Revenues | | 8,884,831 | 8,317,838 | 9,681,969 | 9,227,122 | 9,341,778 | 9,594,025 | 9,852,834 | 9,923,387 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Tourism Development Building | 086065-552 | 2,122,362 | - | - | - | - | - | - | - |
| Administration | 301-552 | 584,020 | 761,562 | 794,251 | 798,765 | 816,379 | 831,982 | 848,166 | 864,969 |
| Advertising | 302-552 | 1,077,853 | 1,750,000 | 1,600,000 | 1,600,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Marketing | 303-552 | 2,400,868 | 3,165,211 | 3,865,941 | 3,879,929 | 3,813,300 | 3,820,476 | 3,853,819 | 3,888,453 |
| Special Projects | 304-552 | 533,565 | 700,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| MIS Automation - Tourism | 470-552 | 8,935 | 8,151 | 8,151 | 18,235 | 18,347 | 18,461 | 18,575 | 18,691 |
| Tourism - Risk | 495-552 | 6,666 | 6,922 | 6,993 | 14,996 | 15,150 | 15,302 | 15,302 | 15,302 |
| Indirect Costs - Tourism | 499-552 | 274,000 | 283,000 | 291,000 | 325,000 | 341,000 | 358,000 | 376,000 | 395,000 |
| Council on Culture & Arts (COCA) | 888-573 | 1,651,571 | 1,614,468 | 1,646,757 | 1,646,757 | 1,679,693 | 1,713,286 | 1,747,552 | 1,747,552 |
| Transfers | 950-581 | - | 28,524 | 29,380 | 143,440 | 40,121 | 40,121 | 40,121 | 40,121 |
| Budgeted Reserves - Tourism | 990-599 | - | - | - | - | 317,788 | 496,397 | 653,299 | 653,299 |
| Total Appropriations | | 8,659,840 | 8,317,838 | 9,042,473 | 9,227,122 | 9,341,778 | 9,594,025 | 9,852,834 | 9,923,387 |
| Revenues Less Appropriations | | 224,991 | - | 639,496 | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

Notes:

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

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

Expenditure increases reflect more funds for the COCA cultural grant programs, as well as additional resources for the Division of Tourism marketing efforts and costs associated with the continuation of the Leon County/Tallahassee Bicentennial Celebration in FY 2025 and the 2026 World Athletics Cross Country Championship at Apalachee Regional Park.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | - | 500 | 526 | 500 | 500 | 500 | 500 | 500 |
| Other Interest Earnings | 361390 | 8,787 | 5,700 | 3,579 | 3,400 | 1,000 | 600 | 200 | - |
| Special Assessments | 363000 | 129,446 | 133,933 | 143,403 | 136,233 | 70,933 | 71,333 | 59,733 | 54,933 |
| Total Revenues | | 138,233 | 140,133 | 147,508 | 140,133 | 72,433 | 72,433 | 60,433 | 55,433 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Tax Collector | 513-586 | 1,721 | 4,550 | 4,449 | 4,449 | 942 | 942 | 942 | 942 |
| Transfers | 950-581 | 96,041 | 135,583 | 137,984 | 135,684 | 71,491 | 71,491 | 59,491 | 54,491 |
| Total Appropriations | | 97,762 | 140,133 | 142,433 | 140,133 | 72,433 | 72,433 | 60,433 | 55,433 |
| Revenues Less Appropriations | | 40,471 | - | 5,075 | - | - | - | - | - |

Notes:

This fund will continue to see a decline in revenue as special assessments are paid in full and the lack of new assessments being levied due to a decline in projects.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Special Assessment - Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with the special assessment levied on property owners to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system. These assessments are collected and remitted to the City of Tallahassee in accordance with interlocal agreements with the City of Tallahassee. Areas include Killearn Lakes Units I and II completed in October 2006 and each parcel within Units I and II is levied at \$444.12. Annawood subdivision was completed in 2022 and is levied on eight units.

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 6,135 | - | - | - | - | - | - | - |
| Special Assessment - Killearn Lakes Sewer | 363230 | 228,483 | 237,500 | 637,663 | 605,780 | 605,780 | 605,780 | 605,780 | 605,780 |
| Special Assessment - Annawood Sewer | 363231 | 7,211 | 7,406 | 8,248 | 7,836 | 7,836 | 7,836 | 7,836 | 7,836 |
| Total Revenues | | 241,829 | 244,906 | 645,912 | 613,616 | 613,616 | 613,616 | 613,616 | 613,616 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Tax Collector | 513-586 | 4,704 | 5,000 | 5,000 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Payment to City - Sewer Services | 838-535 | 230,990 | 239,906 | 239,906 | 601,502 | 601,502 | 601,502 | 601,502 | 601,502 |
| Total Appropriations | | 235,694 | 244,906 | 244,906 | 613,616 | 613,616 | 613,616 | 613,616 | 613,616 |
| Revenues Less Appropriations | | 6,135 | - | 401,006 | - | - | - | - | - |

Notes:

The increase in FY 2025 revenue for this fund is due to the City of Tallahassee adjusting rates for the Killearn Lakes Sewer special assessment to fully recover the cost of service.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» County Government Annex (165)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Parking Facilities | 344500 | 85,850 | 82,650 | 61,957 | 58,859 | 48,838 | 49,319 | 41,163 | 32,804 |
| Pool Interest Allocation | 361111 | 46,844 | 78,375 | 76,500 | 72,675 | 74,129 | 75,611 | 77,123 | 78,666 |
| Interest Income - Other | 361120 | 109,383 | - | - | - | - | - | - | - |
| Net Incr(decr) In Fmv Of Investment | 361300 | 41,723 | - | - | - | - | - | - | - |
| Rents And Royalties | 362000 | 1,159,933 | 1,370,850 | 1,071,367 | 1,017,799 | 468,640 | 442,427 | 406,703 | 366,439 |
| Appropriated Fund Balance | 399900 | - | - | 434,397 | 434,397 | 760,196 | 605,914 | 649,678 | - |
| Total Revenues | | 1,443,733 | 1,531,875 | 1,644,221 | 1,583,730 | 1,351,803 | 1,173,271 | 1,174,667 | 477,909 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| County Government Annex | 086025-519 | 97,734 | 565,737 | 651,195 | 651,195 | 401,511 | 206,557 | 188,905 | 315,294 |
| County Government Annex | 154-519 | 465,465 | 609,474 | 627,888 | 629,093 | 645,843 | 662,257 | 680,305 | 698,942 |
| County Government Annex - Risk | 495-519 | 41,702 | 54,218 | 54,223 | 72,798 | 72,805 | 72,813 | 72,813 | 72,813 |
| Indirect Costs - County Government Annex | 499-519 | 24,000 | 24,000 | 25,000 | 24,000 | 25,000 | 25,000 | 26,000 | 27,000 |
| Transfers | 950-581 | 208,237 | 278,446 | 286,799 | 206,644 | 206,644 | 206,644 | 206,644 | 206,644 |
| Total Appropriations | | 837,138 | 1,531,875 | 1,645,105 | 1,583,730 | 1,351,803 | 1,173,271 | 1,174,667 | 1,320,693 |
| Revenues Less Appropriations | | 606,595 | - | (884) | - | - | - | - | (842,784) |

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades, and safety improvements at the Leon County Government Annex. Specific project details are in the Capital Improvements Project Section. In addition, FY 2025 and outyear transfers reflect utility payments to the General Fund (001).

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Huntington Oaks Plaza (166)

Fund Type: Special Revenue

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 12,748 | 7,505 | 17,100 | 16,245 | 16,570 | 16,901 | 17,239 | 17,584 |
| Interest Income - Other | 361120 | 3,308 | - | - | - | - | - | - | - |
| Rents And Royalties | 362000 | 424,898 | 435,314 | 305,725 | 290,439 | 193,897 | 179,513 | 154,795 | 154,795 |
| Total Revenues | | 440,954 | 442,819 | 322,825 | 306,684 | 210,467 | 196,414 | 172,034 | 172,379 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Huntington Oaks Plaza Bldg Improvement | 083002-519 | 73,783 | 158,570 | 91,813 | 42,454 | 30,000 | 30,000 | - | - |
| Huntington Oaks Plaza Operating | 155-519 | 75,288 | 111,567 | 113,384 | 113,384 | 115,261 | 117,180 | 119,145 | 121,128 |
| Huntington Oaks - Risk | 495-519 | 13,093 | 13,083 | 13,083 | 17,591 | 17,591 | 17,591 | 17,591 | 17,591 |
| Indirect Costs - | 499-519 | 12,000 | 50,000 | 52,000 | 50,000 | 52,000 | 53,000 | 55,000 | 56,000 |
| Huntington Oaks Plaza Transfers | 950-581 | 111,643 | 109,599 | 112,887 | 83,255 | 83,255 | 83,255 | 83,255 | 83,255 |
| Total Appropriations | | 285,807 | 442,819 | 383,167 | 306,684 | 298,107 | 301,026 | 274,991 | 277,974 |
| Revenues Less Appropriations | | 155,147 | - | (60,342) | - | (87,640) | (104,612) | (102,957) | (105,595) |

Notes:

FY 2025 reflects a decline in leasing activity at the Huntington Oaks Plaza. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

The decline in outyear lease revenue is due to programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. If lease activity does not increase, expenditure reductions and/or general revenue support may be needed starting in FY 2026.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» 2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Transfer From Fund 126 | 381126 | 3,271,593 | 3,269,753 | 3,270,583 | 3,270,583 | - | - | - | - |
| Total Revenues | | 3,271,593 | 3,269,753 | 3,270,583 | 3,270,583 | - | - | - | - |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| 2014 Debt Series | 979-582 | 3,271,593 | 3,269,753 | 3,270,583 | 3,270,583 | - | - | - | - |
| Total Appropriations | | 3,271,593 | 3,269,753 | 3,270,583 | 3,270,583 | - | - | - | - |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

At the April 26, 2017 workshop, the Board approved the refinancing of a FY 2014 bank loan which saved \$489,075 over the life of the loan. This loan will reach its maturity in FY 2025.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

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

Fund Type: Debt Service

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| COT Capital | 337304 | 130,000 | 130,000 | 130,000 | 130,000 | 35,890 | - | - | - |
| Reimbursement | | | | | | | | | |
| Transfer From Fund | 381126 | 127,689 | 127,645 | 127,601 | 127,601 | 35,891 | - | - | - |
| 126 | | | | | | | | | |
| Total Revenues | | 257,689 | 257,645 | 257,601 | 257,601 | 71,781 | - | - | - |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Bond Series 2020 | 979-582 | 257,689 | 257,645 | 257,601 | 257,601 | 71,781 | - | - | - |
| Total Appropriations | | 257,689 | 257,645 | 257,601 | 257,601 | 71,781 | - | - | - |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Supervisor of Elections Building (224)

Fund Type: Debt Service

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Transfer From Fund 126 | 381126 | 419,905 | 418,893 | 417,788 | 417,788 | 421,590 | 420,208 | 418,733 | 417,165 |
| Total Revenues | | 419,905 | 418,893 | 417,788 | 417,788 | 421,590 | 420,208 | 418,733 | 417,165 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Bond Series 2021 | 979-582 | 419,905 | 418,893 | 417,788 | 417,788 | 421,590 | 420,208 | 418,733 | 417,165 |
| Total Appropriations | | 419,905 | 418,893 | 417,788 | 417,788 | 421,590 | 420,208 | 418,733 | 417,165 |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» ESCO Lease (225)

Fund Type: Debt Service

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Transfer From Fund 001 | 381001 | 680,226 | 700,633 | 721,652 | 721,652 | 743,302 | 765,601 | 788,569 | 812,226 |
| Transfer From Fund 126 | 381126 | 575,421 | 557,404 | 533,467 | 533,467 | 513,590 | 492,713 | 465,858 | 443,006 |
| Total Revenues | | 1,255,647 | 1,258,037 | 1,255,119 | 1,255,119 | 1,256,892 | 1,258,314 | 1,254,427 | 1,255,232 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| ESCO Lease | 977-582 | 1,255,647 | 1,258,037 | 1,255,119 | 1,255,119 | 1,256,892 | 1,258,314 | 1,254,427 | 1,255,232 |
| Total Appropriations | | 1,255,647 | 1,258,037 | 1,255,119 | 1,255,119 | 1,256,892 | 1,258,314 | 1,254,427 | 1,255,232 |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

The ESCO Lease Fund was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2025 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» 800 MHz Radios (226)

Fund Type: Debt Service

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Transfer From Fund 126 | 381126 | 510,687 | 512,862 | 511,734 | 511,734 | 510,542 | 509,286 | 512,965 | 511,515 |
| Total Revenues | | 510,687 | 512,862 | 511,734 | 511,734 | 510,542 | 509,286 | 512,965 | 511,515 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| 800 MHz Radios | 949-582 | 510,687 | 512,862 | 511,734 | 511,734 | 510,542 | 509,286 | 512,965 | 511,515 |
| Total Appropriations | | 510,687 | 512,862 | 511,734 | 511,734 | 510,542 | 509,286 | 512,965 | 511,515 |
| Revenues Less Appropriations | | - | - | - | - | - | - | - | - |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Capital Improvements (305)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Supervisor of Elections Building | 337305 | 1,376,196 | - | - | - | - | - | - | - |
| Pool Interest Allocation | 361111 | 669,608 | 50,559 | 147,523 | 140,147 | 142,950 | 145,809 | 148,725 | 151,699 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 604,260 | - | - | - | - | - | - | - |
| Gain (loss) On Sale Land | 364300 | 1,500,000 | - | - | - | - | - | - | - |
| Contributions And Donations | 366000 | 20,000 | - | - | - | - | - | - | - |
| Transfer From Fund 001 | 381001 | 9,300,361 | 6,090,400 | 8,815,334 | 8,815,334 | 16,444,924 | 19,785,589 | 17,172,864 | 20,588,732 |
| Transfer From Fund 123 | 381123 | 946,212 | - | - | - | - | - | - | - |
| Transfer From Fund 126 | 381126 | 10,856,896 | - | - | - | - | - | - | - |
| Transfer From Fund 137 | 381137 | 318,090 | - | - | - | - | - | - | - |
| Transfer From Fund 140 | 381140 | 1,056,691 | 614,622 | 1,058,459 | 1,058,459 | 906,381 | 824,477 | 736,367 | 698,559 |
| Transfer From Fund 160 | 381160 | - | - | 103,319 | 103,319 | - | - | - | - |
| Total Revenues | | 26,648,314 | 6,755,581 | 10,124,635 | 10,117,259 | 17,494,255 | 20,755,875 | 18,057,956 | 21,438,990 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Non Departmental | 000-000 | 259,931 | - | - | - | - | - | - | - |
| General Vehicle & Equipment Replacement | 026003-519 | 398,778 | - | 598,000 | - | 875,000 | 901,250 | 928,288 | 917,679 |
| Stormwater Vehicle & Equipment Replacement | 026004-538 | 637,674 | - | 1,024,520 | 222,000 | 550,000 | 885,000 | 973,500 | 875,850 |
| Fleet Management Shop Equipment | 026010-519 | - | 18,700 | 45,000 | 45,000 | 37,000 | - | - | - |
| General Government New Vehicle Requests | 026018-519 | 9,999 | - | - | - | - | - | - | - |
| Northeast Community Park | 044001-572 | 1,500,000 | - | - | - | - | - | - | - |
| Apalachee Regional Park | 045001-572 | 76,056 | - | 100,000 | 150,000 | 300,000 | 300,000 | 500,000 | 500,000 |
| Parks Capital Maintenance | 046001-572 | 562,872 | - | 1,270,000 | - | 650,000 | 650,000 | 650,000 | 650,000 |
| Playground Equipment Replacement | 046006-572 | 478,605 | - | - | - | - | - | - | - |
| New Vehicles and Equipment for Parks/Greenways | 046007-572 | 33,319 | - | - | 53,319 | - | - | - | - |
| Greenways Capital Maintenance | 046009-572 | 158,857 | - | 600,000 | - | 340,750 | 341,537 | 342,364 | 343,232 |
| Dog Parks - Unincorporated Area | 046013-572 | - | - | 75,000 | - | - | 75,000 | - | - |
| Boat Landing Improvements and Renovations | 047002-572 | 206,011 | - | - | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Capital Improvements (305)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| N. Florida Fairgrounds Milling and Resurfacing | 051009-541 | - | - | 220,000 | - | - | 220,000 | - | - |
| Stormwater and Transportation Improvements | 056010-541 | 5,080 | - | - | - | - | - | - | - |
| 2/3rds Tower Oaks Private Road Paving | 057917-541 | 3,186 | - | - | - | - | - | - | - |
| Woodville Sewer Project | 062003-535 | 33,517 | - | - | - | - | - | - | - |
| Belair-Annawood Septic to Sewer | 062007-535 | 61,126 | - | - | - | - | - | - | - |
| Stormwater Pond Repairs | 066026-538 | 82,506 | 100,000 | 400,000 | 504,823 | 100,000 | 100,000 | 100,000 | 100,000 |
| Stormwater Infrastructure Preventative Maintenance | 067006-538 | 7,953 | - | - | - | - | - | - | - |
| Antlers Subdivision Pond Dam Repair | 067007-538 | - | - | 150,000 | - | - | - | - | - |
| Leon County Basin Management Plan Updates | 067009-538 | - | - | - | - | 250,000 | 750,000 | 750,000 | 750,000 |
| Financial Hardware and Software | 076001-519 | 31,258 | 284,570 | 1,048,157 | 278,157 | 220,762 | 163,335 | 768,959 | 571,027 |
| Supervisor of Elections Technology | 076005-519 | 57,952 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| County Compute Infrastructure | 076008-519 | (275,252) | 705,000 | 750,000 | 700,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Geographic Information Systems | 076009-539 | 340,440 | 349,000 | 409,000 | 409,000 | 435,000 | 500,500 | 506,550 | 73,205 |
| Library Services Technology | 076011-571 | 266,551 | 325,030 | 530,030 | 415,030 | 385,030 | 260,030 | 260,030 | 260,030 |
| Permit & Enforcement Tracking System | 076015-537 | 300,655 | 324,300 | 295,890 | 242,471 | 255,505 | 266,775 | 267,014 | 280,365 |
| Technology In Chambers | 076022-519 | 23,604 | 50,000 | 66,000 | 25,000 | 41,480 | 41,974 | 42,484 | 43,008 |
| Courtroom Technology User Computer Upgrades | 076023-519 | 106,648 | 233,781 | 240,575 | 396,305 | 270,575 | 235,575 | 140,000 | 140,000 |
| Mobile Devices | 076024-519 | 42,344 | 350,000 | 450,000 | 224,270 | 250,000 | 450,000 | 450,000 | 450,000 |
| State Attorney Technology | 076042-519 | 3,178 | - | 91,883 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Public Defender Technology | 076047-519 | 130,476 | 166,200 | 323,795 | 272,141 | 279,724 | 287,567 | 295,677 | 212,723 |
| Geographic Information Systems | 076051-519 | 102,129 | 125,500 | 138,500 | 131,500 | 111,500 | 111,500 | 111,500 | 111,500 |
| Incremental Basemap Update | 076060-539 | 298,500 | 298,500 | 298,500 | 298,500 | 298,500 | 298,500 | 298,500 | 298,500 |
| Records Management E-Filing System for Court Documents | 076061-519 | 95,756 | 160,000 | 203,550 | 150,000 | 157,500 | 165,375 | 173,644 | 182,326 |
| Justice Information System (JIS) Upgrade | 076063-519 | 68,539 | - | 125,000 | - | 100,000 | 100,000 | 100,000 | 100,000 |
| Large Application Upgrades | 076065-519 | (7,350) | 250,000 | 1,000,000 | 350,000 | 350,000 | 500,000 | 1,000,000 | 1,000,000 |
| Public Safety Complex Technology | 076066-519 | 31,588 | 110,000 | 715,000 | 337,500 | 234,900 | 203,322 | 209,422 | 215,704 |
| Courtroom Minor Renovations | 076069-529 | - | 450,000 | 600,000 | 100,000 | 100,000 | 500,000 | 600,000 | 600,000 |
| Architectural & Engineering Services | 086007-519 | 12,579 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | 086011-519 | 53,818 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Capital Improvements (305)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Courthouse Security | 086016-519 | 27,677 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Common Area Furnishings | 086017-519 | 38,302 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| Courthouse Renovations | 086027-519 | 147,060 | 90,000 | 165,000 | 40,000 | 165,000 | 40,000 | 40,000 | 40,000 |
| Sheriff Facilities Capital Maintenance | 086031-523 | 3,996,874 | - | 6,900,000 | 1,806,768 | 4,788,393 | 5,115,085 | 3,384,024 | 6,235,841 |
| Building Roofing Repairs and Replacements | 086076-519 | 671,228 | - | 525,000 | 100,000 | 755,000 | 370,000 | 350,000 | 400,000 |
| Building Mechanical Repairs and Replacements | 086077-519 | 617,395 | - | 1,525,000 | - | 794,000 | 1,771,000 | 845,000 | 830,000 |
| Building Infrastructure Improvements | 086078-519 | 744,490 | 785,000 | 1,595,000 | - | 717,800 | 1,400,000 | 1,250,000 | 1,465,000 |
| Building General Maintenance and Renovations | 086079-519 | 207,153 | - | 2,200,000 | 657,475 | 786,386 | 900,000 | 745,000 | 1,295,000 |
| Solar Arrays on County Buildings | 086081-519 | - | 50,000 | 80,000 | 80,000 | 80,000 | 50,000 | 50,000 | 50,000 |
| Essential Libraries Initiative | 086085-571 | - | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 | 500,000 | - | - |
| Serenity Cemetery Expansion | 091002-519 | - | - | - | - | - | 190,000 | - | 190,000 |
| Public Safety Complex | 096016-529 | 230,271 | 755,000 | 1,850,000 | 780,000 | 780,000 | 700,000 | 1,110,000 | 1,510,000 |
| Voting Equipment Replacement | 096028-513 | - | - | 48,000 | 48,000 | 334,450 | 712,550 | 116,000 | 48,000 |
| Total Appropriations | | 12,879,334 | 6,755,581 | 27,931,400 | 10,117,259 | 17,494,255 | 20,755,875 | 18,057,956 | 21,438,990 |
| Revenues Less Appropriations | | 13,768,980 | - | (17,806,765) | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

Notes:

The FY 2025 – FY 2029 Capital Improvement Plan is primarily focused on maintaining the County's infrastructure of buildings, roads, stormwater system, parks, information technology and fleet. In FY 2021, as part of the budget balancing strategies implemented in response to revenue losses associated with the COVID-19 pandemic, capital improvement projects were reduced or deferred. This allowed for the reduction in the general revenue transfer to the Capital Improvement Fund (305) from \$7.3 million in FY 2020 to \$5.0 million in FY 2021 and FY 2022; however, the FY 2023 and FY 2024 transfers increased to \$8.18 million and \$6.71 million, respectively.

The FY 2025 general capital improvement program is \$10.1 million. In FY 2021, Leon County received \$57.02 million in American Rescue Plan Act (ARPA) funding which allowed for local governments to use a portion on revenue loss recovery. \$3.6 million of this funding was allocated to the Capital Fund for FY 2022, \$6.16 million in FY 2023, and another \$2.15 million for FY 2024.

A review of fund reserves in FY 2023 indicated that the County had \$11.8 million in available general revenue fund balances above the policy minimums that were available to support the capital program for FY 2024 and FY 2025. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the remaining \$7.7 million in fund balances were appropriated in FY 2024. This funding will support projects associated with the purchase of County vehicles and heavy equipment, facility improvements, Sheriff Facilities improvements, and park facility improvements.

For FY 2025, additional funding is for IT infrastructure, improvements to critical facilities including the Public Safety Complex, and the Essential Libraries Strategic Initiative. The Essential Library Initiative is a process of re-envisioning the Leon County Public Library System to address the changing needs of residents and trends in library use. These funds are for space improvements to the Main Library.

Outyear expenditure projections reflect overall inflation and the rising costs of construction materials and supplies. Due in part to these inflationary pressures, the general revenue transfer is projected to increase to \$19 million by FY 2027.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Transportation Improvements (306)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 313,015 | 52,440 | 35,400 | 33,630 | 34,303 | 34,989 | 35,688 | 36,402 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 273,951 | - | - | - | - | - | - | - |
| Transfer From Fund 106 | 381106 | 6,719,978 | 414,016 | 1,735,475 | 1,735,475 | 3,828,000 | 4,237,366 | 3,672,596 | 3,658,709 |
| Appropriated Fund Balance | 399900 | - | 1,449,890 | - | - | - | - | - | - |
| Total Revenues | | 7,306,944 | 1,916,346 | 1,770,875 | 1,769,105 | 3,862,303 | 4,272,355 | 3,708,284 | 3,695,111 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Public Works Vehicle & Equipment Replacement | 026005-541 | 794,593 | - | 1,663,000 | 230,000 | 850,000 | 900,000 | 950,000 | 1,000,000 |
| Arterial & Collector Roads Pavement Markings | 026015-541 | 31,242 | 135,200 | 135,200 | 71,200 | 135,200 | 135,200 | 135,200 | 135,200 |
| New Public Works Vehicles & Equipment | 026022-541 | 31,509 | - | - | - | - | - | - | - |
| Baum Road Drainage Improvement | 054011-541 | 18,609 | - | - | - | - | - | - | - |
| Community Safety & Mobility | 056005-541 | - | - | - | - | 425,000 | 900,000 | 250,000 | 150,000 |
| Stormwater and Transportation Improvements | 056010-541 | 795,868 | - | - | - | - | - | - | - |
| Public Works Design and Engineering Services | 056011-541 | 109,225 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Sidewalk Program | 056013-541 | 1,037,068 | 1,449,890 | 1,481,763 | 1,367,905 | 1,402,103 | 1,437,155 | 1,473,084 | 1,509,911 |
| Intersection & Safety Improvements | 057001-541 | 18,936 | - | - | - | - | - | - | - |
| Maylor Road Stormwater Improvements | 065005-538 | 42,337 | - | - | - | - | - | - | - |
| Stormwater Infrastructure Preventative Maintenance | 067006-538 | 115,881 | 231,256 | 1,600,000 | - | 950,000 | 800,000 | 800,000 | 800,000 |
| Total Appropriations | | 2,995,267 | 1,916,346 | 4,979,963 | 1,769,105 | 3,862,303 | 4,272,355 | 3,708,284 | 3,695,111 |
| Revenues Less Appropriations | | 4,311,677 | - | (3,209,088) | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

Notes:

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

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

A review of fund reserves in FY 2023 indicated that \$3.9 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program in FY 2024 and FY 2025. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, the remaining \$1.5 million in funding was advanced funded in FY 2024. The transfer to the Transportation Capital Fund increased from \$414,016 in FY 2024 to \$1.7 million in FY 2025 to support other transportation projects, including the sidewalk program.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Sales Tax (308)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 108,934 | - | - | - | - | - | - | - |
| Net Incr(decr) In Fmv Of Investment | 361300 | 123,930 | - | - | - | - | - | - | - |
| Total Revenues | | 232,864 | - | - | - | - | - | - | - |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Intersection & Safety Improvements | 057001-541 | 137,522 | - | - | - | - | - | - | - |
| Total Appropriations | | 137,522 | - | - | - | - | - | - | - |
| Revenues Less Appropriations | | 95,341 | - | - | - | - | - | - | - |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Sales Tax - Extension (309)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| BP2000 JPA Revenue | 343916 | 6,917 | - | - | - | - | - | - | - |
| Pool Interest Allocation | 361111 | 42,026 | - | - | - | - | - | - | - |
| Net Incr(decr) In Fmv Of Investment | 361300 | 51,255 | - | - | - | - | - | - | - |
| Total Revenues | | 100,198 | - | - | - | - | - | - | - |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Fred George Park | 043007-572 | 66,753 | - | - | - | - | - | - | - |
| Community Safety & Mobility | 056005-541 | 85,358 | - | - | - | - | - | - | - |
| Lexington Pond Retrofit | 063005-538 | 6,917 | - | - | - | - | - | - | - |
| Killearn Acres Flood Mitigation | 064001-538 | 4,607 | - | - | - | - | - | - | - |
| Total Appropriations | | 163,635 | - | - | - | - | - | - | - |
| Revenues Less Appropriations | | (63,437) | - | - | - | - | - | - | - |

Notes:

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» 9-1-1 Capital Projects (330)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 116,113 | 52,250 | 55,000 | 52,250 | 53,295 | 54,361 | 55,448 | 56,557 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 132,774 | - | - | - | - | - | - | - |
| Appropriated Fund Balance | 399900 | - | 69,782 | 304,878 | 304,878 | 307,339 | 307,232 | 286,712 | 265,565 |
| Total Revenues | | 248,887 | 122,032 | 359,878 | 357,128 | 360,634 | 361,593 | 342,160 | 322,122 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Transfers | 950-581 | 169,585 | 122,032 | 477,118 | 357,128 | 360,634 | 361,593 | 342,160 | 322,122 |
| Total Appropriations | | 169,585 | 122,032 | 477,118 | 357,128 | 360,634 | 361,593 | 342,160 | 322,122 |
| Revenues Less Appropriations | | 79,302 | - | (117,240) | - | - | - | - | - |

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2025 and outyear transfers reflect support for maintenance of equipment for the E-911 System. Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year-end to the capital fund for future expenditure on capital upgrades.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| 1 Cent Sales Tax | 312600 | 6,093,067 | 6,124,650 | 6,275,455 | 5,961,682 | 6,140,533 | 6,324,749 | 6,514,491 | 6,709,926 |
| Pool Interest Allocation | 361111 | 245,998 | 194,655 | 33,800 | 32,110 | 32,752 | 33,407 | 34,075 | 34,757 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 187,873 | - | - | - | - | - | - | - |
| Total Revenues | | 6,526,938 | 6,319,305 | 6,309,255 | 5,993,792 | 6,173,285 | 6,358,156 | 6,548,566 | 6,744,683 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Open Graded Cold Mix Main/Resurfacing | 026006-541 | 16,433 | 159,968 | 215,605 | 215,605 | 215,605 | 215,605 | 215,605 | 215,605 |
| DOT Old Bainbridge Road @ CC NW | 053011-541 | - | - | 431,086 | - | - | - | - | - |
| Arterial/Collect/Local Road Resurfacing | 056001-541 | 2,692,977 | 5,959,337 | 6,041,893 | 5,528,187 | 5,707,680 | 5,892,551 | 6,082,961 | 6,279,078 |
| Intersection and Safety Improvement | 057001-541 | - | 200,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Appropriations | | 2,709,410 | 6,319,305 | 6,938,584 | 5,993,792 | 6,173,285 | 6,358,156 | 6,548,566 | 6,744,683 |
| Revenues Less Appropriations | | 3,817,529 | - | (629,329) | - | - | - | - | - |

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The FY 2025 revenue estimates reflect slower economic growth as consumer spending returns to more normal levels.

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

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Sales Tax - Extension 2020 JPA Agreement (352)

Fund Type: Capital Projects

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| LIFE Revenue | 312601 | 1,218,613 | 1,223,600 | 1,255,091 | 1,192,336 | 1,228,107 | 1,264,950 | 1,302,898 | 1,341,985 |
| BP2000 JPA Revenue | 343916 | 3,875,000 | 3,875,000 | 3,875,000 | 3,875,000 | 3,875,000 | 3,875,000 | 3,875,000 | 3,875,000 |
| Pool Interest Allocation | 361111 | 151,226 | 61,750 | 65,000 | 61,750 | 62,985 | 64,245 | 65,530 | 66,840 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 160,734 | - | - | - | - | - | - | - |
| Total Revenues | | 5,405,574 | 5,160,350 | 5,195,091 | 5,129,086 | 5,166,092 | 5,204,195 | 5,243,428 | 5,283,825 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Sidewalk Program | 056013-541 | 95,859 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| NE Lake Munson Septic to Sewer | 062008-535 | 114,317 | - | - | - | - | - | - | - |
| BluePrint 2020 Water Quality and Stormwater | 067003-538 | - | 2,125,000 | 2,125,000 | 2,125,000 | 2,125,000 | 2,125,000 | 2,125,000 | 2,125,000 |
| L.I.F.E. Rural Road Safety Stabilization | 091003-541 | 111,419 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| L.I.F.E. Miccosukee Sense of Place | 091004-519 | 185,179 | 258,600 | - | - | - | - | - | - |
| L.I.F.E. Street Lighting | 091005-541 | 56,401 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| L.I.F.E. Neighborhood Enhancements & Transportation Safety | 091006-541 | - | 275,000 | 275,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| L.I.F.E. Boat Landing Enhancements & Upgrades | 091007-572 | 74,456 | 185,000 | 185,000 | 75,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| L.I.F.E. Stormwater and Flood Relief | 091009-538 | - | - | 295,460 | 295,460 | 333,270 | 302,220 | 412,310 | 576,975 |
| L.I.F.E. Recreational Amenities | 091010-572 | 89,680 | 341,750 | 492,985 | 483,626 | 472,822 | 541,975 | 471,118 | 346,850 |
| Transfers | 950-581 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Appropriations | | 1,227,310 | 5,160,350 | 5,348,445 | 5,129,086 | 5,166,092 | 5,204,195 | 5,243,428 | 5,283,825 |
| Revenues Less Appropriations | | 4,178,264 | - | (153,354) | - | - | - | - | - |

Notes:

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

For FY 2025, Sales Tax Extension revenue estimates reflect slower economic growth as consumer spending returns to more normal levels. The Blueprint JPA revenue is consistent in FY 2025 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2025 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Street Lighting, Neighborhood Enhancements and Transportation Safety, Boat Landing, Stormwater and Flood Relief, and Recreational Amenities). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Solid Waste (401)

Fund Type: Enterprise

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|--------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Solid Waste | 313700 | 306,899 | 424,672 | 428,919 | 407,473 | 419,697 | 432,288 | 445,257 | 458,614 |
| Waste Disposal Special Assessment | 319150 | 1,580,974 | 1,557,696 | 1,668,432 | 1,585,010 | 1,632,560 | 1,681,537 | 1,731,983 | 1,783,943 |
| Delinquent Assessments 2013 | 319213 | 106 | - | - | - | - | - | - | - |
| Delinquent Assessments-2017 | 319217 | 73 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2018 | 319218 | 136 | - | - | - | - | - | - | - |
| Delinquent Assessments | 319219 | 74 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2020 | 319220 | 1,093 | - | - | - | - | - | - | - |
| Delinquent Assessments - 2021 | 319221 | 2,706 | - | - | - | - | - | - | - |
| Operating Income - Class I | 343410 | (9,180) | - | - | - | - | - | - | - |
| Transfer Station Receipts | 343411 | 9,677,450 | 11,012,471 | 12,420,747 | 11,799,710 | 12,153,701 | 12,518,312 | 12,893,861 | 13,280,677 |
| Marpan Administrative Fee | 343412 | - | 950 | 1,000 | 950 | 950 | 950 | 950 | 950 |
| Marpan Class III Residuals | 343413 | 1,319,361 | 1,638,970 | 1,319,754 | 1,253,766 | 1,291,379 | 1,330,120 | 1,370,024 | 1,411,125 |
| Operating Income - Tires | 343415 | 39,131 | 69,236 | 71,924 | 68,328 | 70,378 | 72,489 | 74,664 | 76,904 |
| Operating Income - Electronics | 343416 | - | 475 | 500 | 475 | 475 | 475 | 475 | 475 |
| Operating Income - Yard Trash Clean | 343417 | 190,420 | 50,102 | 144,000 | 136,800 | 140,904 | 145,131 | 149,485 | 153,970 |
| Operating Income - Yard Trash | 343418 | 46,468 | 32,300 | 38,651 | 36,718 | 37,819 | 38,954 | 40,122 | 41,326 |
| Operating Income - Landfill Yard Trash Bagged | 343420 | 95 | 356 | 414 | 393 | 405 | 417 | 430 | 443 |
| Resource Recovery (metals, etc) | 343451 | (137,499) | - | - | - | - | - | - | - |
| Hazardous Waste | 343453 | 62,768 | 49,400 | 64,786 | 61,547 | 63,393 | 65,295 | 67,254 | 69,271 |
| Recycling Promotional Services | 343461 | - | 33,250 | 35,000 | 33,250 | 34,248 | 35,275 | 36,333 | 37,423 |
| Interest Income - Investment | 361110 | 67,585 | - | - | - | - | - | - | - |
| Pool Interest Allocation | 361111 | 71,931 | 319,390 | 441,800 | 419,710 | 428,104 | 436,666 | 445,400 | 454,308 |
| Net Incr(decr) In Fmv Of Investment | 361300 | 31,541 | - | - | - | - | - | - | - |
| Rents And Royalties | 362000 | 5,447 | 19,000 | 24,678 | 23,444 | 24,147 | 24,872 | 25,618 | 26,387 |
| Equipment Buyback | 364100 | - | 147,250 | - | - | - | - | - | - |
| Other Scrap Or Surplus | 365900 | - | 27,170 | 63,789 | 60,600 | 62,418 | 64,290 | 66,219 | 68,205 |
| Transfer From Fund 126 | 381126 | 3,032,555 | 2,669,757 | 3,454,042 | 3,454,042 | 3,652,690 | 4,029,772 | 4,230,961 | 3,327,218 |
| Total Revenues | | 16,290,135 | 18,052,445 | 20,178,436 | 19,342,216 | 20,013,268 | 20,876,843 | 21,579,036 | 21,191,239 |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Solid Waste (401)

| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|------------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Solid Waste Facility Heavy Equip. & Vehicle Replacement | 036003-534 | - | 5,000 | 294,000 | 256,000 | 350,000 | 110,000 | 85,000 | 93,500 |
| Transfer Station Heavy Equip Replacement | 036010-534 | 2,991 | 775,000 | 205,000 | 252,500 | 200,000 | 1,115,000 | 850,000 | 500,000 |
| HHW Collection Center | 036019-534 | - | - | 50,000 | 50,000 | 150,000 | 80,000 | 500,000 | 500,000 |
| Transfer Station Improvements | 036023-534 | 505,750 | 550,000 | 350,000 | 350,000 | 350,000 | 250,000 | 250,000 | 250,000 |
| Rural/Hazardous Waste Vehicle and Equipment Replacement | 036033-534 | 209,421 | 240,000 | 110,000 | 14,000 | 175,000 | 145,000 | 400,000 | 200,000 |
| Hazardous Waste Vehicle and Equipment Replacement | 036042-534 | 32,569 | 70,000 | 70,000 | 60,000 | 60,000 | 70,000 | - | - |
| Capital Landfill Closure Yard Waste | 036043-534 | 202,571 | - | 5,000,000 | - | - | - | - | - |
| Rural Waste Service Centers | 416-534 | 320,930 | 348,098 | 417,968 | 484,040 | 499,422 | 515,536 | 532,167 | 549,584 |
| Transfer Station Operations | 437-534 | 854,995 | 829,282 | 929,362 | 941,800 | 962,947 | 984,824 | 1,007,433 | 1,030,527 |
| Solid Waste Management Facility | 441-534 | 10,923,504 | 12,933,636 | 13,215,712 | 14,373,332 | 14,638,308 | 14,909,296 | 15,186,233 | 15,227,371 |
| Hazardous Waste | 442-534 | 515,922 | 599,782 | 682,203 | 710,483 | 723,679 | 737,399 | 751,659 | 766,483 |
| MIS Automation - Solid Waste Fund | 443-534 | 726,533 | 884,053 | 913,900 | 926,064 | 956,429 | 987,816 | 1,020,305 | 1,052,265 |
| Solid Waste - Risk | 470-534 | 25,050 | 25,490 | 25,490 | 34,855 | 35,117 | 35,381 | 35,648 | 35,918 |
| Indirect Costs - Solid Waste | 495-534 | 23,606 | 24,904 | 25,068 | 33,848 | 34,072 | 34,297 | 34,297 | 34,297 |
| Tax Collector | 499-534 | 670,000 | 668,000 | 688,000 | 768,000 | 791,000 | 815,000 | 839,000 | 864,000 |
| Transfers | 513-586 | 31,629 | 36,713 | 36,713 | 36,713 | 36,713 | 36,713 | 36,713 | 36,713 |
| | 950-581 | 68,475 | 62,487 | 64,362 | 50,581 | 50,581 | 50,581 | 50,581 | 50,581 |
| Total Appropriations | | 15,113,946 | 18,052,445 | 23,077,778 | 19,342,216 | 20,013,268 | 20,876,843 | 21,579,036 | 21,191,239 |
| Revenues Less Appropriations | | 1,176,189 | - | (2,899,342) | - | - | - | - | - |

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

Notes:

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

The plan allowed for the elimination of the rural waste center collection fees and avoided the need to raise the non-ad valorem assessment. For FY 2021, the plan called for the reallocation of \$1.11 million in debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. This general revenue transfer has increased to \$1.81 million and \$2.7 million in FY 2023 and FY 2024 respectively.

For FY 2025, the general revenue transfer increased to \$3.5 million and continues to support recycling, and the rural waste collection centers. The increase in revenue and expenditures for the Transfer Station is related to a contractual increase in hauling and disposal rates associated with transferring waste from the transfer station to the regional landfill in Jackson County. FY 2025 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements, Hazardous Waste Collection and Transfer Station Improvements.

As presented to the Board at the June 20, 2023 and June 18, 2024 Budget Workshops, the \$40 non-ad valorem assessment no longer pays the full cost of disposing of solid waste or operating the rural waste service centers. To ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a solid waste fee study will be conducted in FY 2025 and considered as part of the FY 2026 budget process.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Insurance Service (501)

Fund Type: Internal Services

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 307,666 | 17,100 | 32,886 | 31,242 | 31,867 | 32,504 | 33,154 | 33,817 |
| Refund Of Prior Year Expenses | 369300 | 116,989 | - | - | - | - | - | - | - |
| Transfer From Fund 145 | 381145 | 49,800 | 58,100 | 60,000 | 60,000 | 69,000 | 79,350 | 91,253 | 104,941 |
| Vehicle Insurance | 396100 | 477,847 | 561,009 | 735,832 | 735,832 | 846,206 | 973,137 | 1,119,108 | 1,286,974 |
| General Liability | 396200 | 676,567 | 724,764 | 802,385 | 802,385 | 922,743 | 1,061,154 | 1,220,327 | 1,403,376 |
| Aviation Insurance | 396300 | 84,614 | 85,000 | 98,700 | 98,700 | 113,505 | 130,531 | 150,111 | 172,628 |
| Property Insurance | 396400 | 945,885 | 1,061,494 | 1,427,260 | 1,427,260 | 1,569,986 | 1,726,985 | 1,899,684 | 2,089,653 |
| Workers Compensation Insurance | 396600 | 3,237,913 | 3,562,071 | 3,609,134 | 3,609,134 | 3,970,048 | 4,367,053 | 4,803,759 | 5,284,135 |
| Total Revenues | | 5,897,281 | 6,069,538 | 6,766,197 | 6,764,553 | 7,523,355 | 8,370,714 | 9,317,396 | 10,375,524 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Risk Management | 132-513 | 226,951 | 233,495 | 248,213 | 247,616 | 254,353 | 259,661 | 264,942 | 269,887 |
| MIS Automation-Risk Fund | 470-513 | 205 | 225 | 225 | 555 | 555 | 555 | 555 | 555 |
| Insurance Service - Risk | 495-596 | 556 | 582 | 587 | 681 | 688 | 695 | 702 | 709 |
| Indirect Costs - Insurance Service | 499-596 | 36,000 | 52,000 | 54,000 | 60,000 | 62,000 | 63,654 | 65,564 | 67,531 |
| Workers' Comp Risk Management | 821-596 | 5,432,383 | 5,783,236 | 6,399,184 | 6,455,701 | 7,205,759 | 8,046,149 | 8,985,633 | 10,036,842 |
| Total Appropriations | | 5,696,095 | 6,069,538 | 6,702,209 | 6,764,553 | 7,523,355 | 8,370,714 | 9,317,396 | 10,375,524 |
| Revenues Less Appropriations | | 201,186 | - | 63,988 | - | - | - | - | - |

Notes:

The FY 2025 insurance budget reflects an increase to properly fund the County's insurance premium coverages for property and general liability. Leon County continues to have an aggressive safety and risk avoidance program, which has resulted in reduced workers compensation costs for Leon County Government in FY 2025. This reduction is offset by an increase in workers compensation claims for the Sheriff.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Communications Trust (502)

Fund Type: Internal Services

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|---|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Departmental Billings | 394000 | 770,627 | 977,040 | 1,089,395 | 1,089,395 | 1,100,287 | 1,111,287 | 1,122,399 | 1,133,620 |
| Departmental Billings - MIS Automation | 394200 | 553,194 | 618,702 | 968,733 | 968,733 | 978,420 | 988,204 | 998,086 | 1,008,068 |
| Total Revenues | | 1,323,821 | 1,595,742 | 2,058,128 | 2,058,128 | 2,078,707 | 2,099,491 | 2,120,485 | 2,141,688 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Communications Trust | 900-590 | 1,545,802 | 1,595,742 | 1,605,314 | 2,058,128 | 2,078,707 | 2,099,491 | 2,120,485 | 2,141,688 |
| Total Appropriations | | 1,545,802 | 1,595,742 | 1,605,314 | 2,058,128 | 2,078,707 | 2,099,491 | 2,120,485 | 2,141,688 |
| Revenues Less Appropriations | | (221,981) | - | 452,814 | - | - | - | - | - |

Notes:

The FY 2025 communications budget reflects inflationary increases in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Motor Pool (505)

Fund Type: Internal Services

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

| Revenue Sources | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
|--|---------|-------------------|--------------------|----------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Pool Interest Allocation | 361111 | 16,309 | - | - | - | - | - | - | - |
| Other Scrap Or Surplus | 365900 | 2,131 | - | - | - | - | - | - | - |
| Lawsuit Settlements | 369350 | 20,174 | - | - | - | - | - | - | - |
| Departmental Billings - Fleet | 394100 | 1,955,346 | 1,769,220 | 2,040,195 | 2,040,195 | 2,060,596 | 2,081,203 | 2,102,015 | 2,123,035 |
| Gas And Oil Sales | 395100 | 2,809,374 | 2,816,880 | 2,921,800 | 2,921,800 | 2,951,018 | 2,980,529 | 3,010,333 | 3,040,436 |
| Workers Compensation Insurance | 396600 | 184 | - | - | - | - | - | - | - |
| Total Revenues | | 4,803,519 | 4,586,100 | 4,961,995 | 4,961,995 | 5,011,614 | 5,061,732 | 5,112,348 | 5,163,471 |
| Appropriations by Department/Division | Acct # | Actual FY 2023 | Adopted FY 2024 | Requested FY 2025 | Budget FY 2025 | Planned FY 2026 | Planned FY 2027 | Planned FY 2028 | Planned FY 2029 |
| Fleet Maintenance | 425-591 | 4,602,331 | 4,573,013 | 4,619,774 | 4,942,998 | 4,992,533 | 5,042,565 | 5,093,152 | 5,144,244 |
| MIS Automation - Motor Pool Fund | 470-519 | 2,850 | 2,885 | 2,885 | 6,060 | 6,089 | 6,119 | 6,148 | 6,179 |
| Fleet Maintenance - Risk | 495-591 | 10,549 | 10,202 | 10,248 | 12,937 | 12,992 | 13,048 | 13,048 | 13,048 |
| Total Appropriations | | 4,615,730 | 4,586,100 | 4,632,907 | 4,961,995 | 5,011,614 | 5,061,732 | 5,112,348 | 5,163,471 |
| Revenues Less Appropriations | | 187,788 | - | 329,088 | - | - | - | - | - |

Notes:

The FY 2025 increase in this fund reflects the inflationary growth in the costs of parts to maintain the County fleet and a modest increase in the overall projected cost of fuel.