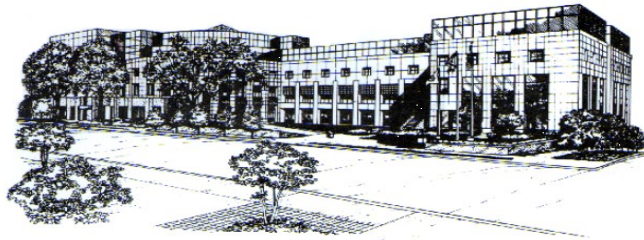


BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

AGENDA PUBLIC HEARING MEETING

**Tuesday, September 20, 2022
6:00 p.m.**

Leon County Courthouse, County Commission Chambers, Fifth Floor
301 South Monroe Street Tallahassee, FL 32301



COUNTY COMMISSIONERS

Bill Proctor, Chairman
District 1

Nick Maddox, Vice Chair
At-Large II

Carolyn D. Cummings
At-Large I

Kristin Dozier
District 5

Vacant
District 2

Rick Minor
District 3

Brian Welch
District 4

Vincent S. Long
County Administrator

Chasity H. O'Steen
County Attorney

The Leon County Commission typically holds regular meetings on the second Tuesday of each month and workshops are held on the fourth Tuesday of the month. Regularly scheduled meetings are held at 3:00 p.m. and workshops are held at 1:00 p.m. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Commission meeting agendas and minutes are available on the County Home Page at: www.leoncountyfl.gov. The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's [Facebook](#) page, [YouTube](#) channel, [Twitter](#) and [web site](#).

Please be advised that if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at this meeting or hearing, such person will need a record of these proceedings, and for this purpose, such person may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The County does not provide or prepare such record (Section 286.0105, Florida Statutes).

In accordance with Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact the ADA Coordinator by written or oral request at least 48 hours prior to the proceeding, at 850-606-5011 or Facilities Management at 850-606-5000, or 7-1-1 (TTY and Voice) via Florida Relay Service. Accommodation Request Forms are available on the website www.leoncountyfl.gov/ADA.

Board of County Commissioners

Leon County, Florida

Agenda

Regular Public Meeting

Tuesday, September 20, 2022, 6:00 p.m.

Leon County Courthouse, Commission Chambers, 5th Floor
301 S. Monroe Street Tallahassee, Florida 32301

The media and the public can access the meeting in real time on Comcast channel 16, the Leon County Florida channel on Roku, the County's [Facebook](#) page, [YouTube](#) channel, [Twitter](#) and County [web site](#).

Citizens wishing to provide input on any item(s) on the published agenda (or a non-agenda subject) for the meeting may share public comment by using one of the following options:

- In-person at the meeting; or
- Register to provide comments using communications media technology during the meeting through the registration form using the following link <https://www2.leoncountyfl.gov/coadmin/agenda/>. Citizens wishing to provide virtual comment must register by 8 p.m. on the day before the meeting to provide County staff sufficient time to provide instructions to citizens for comment during the meeting. Anyone needing assistance with registration may contact County Administration at 850-606-5300.

Please note that Board of County Commissioners Policy 01-05, Article IX., Section E., titled "Addressing the Commission", and Article IX., Section F., entitled "Decorum", shall remain in full force and effect.

INVOCATION & PLEDGE OF ALLEGIANCE

Invocation and Pledge of Allegiance by Chairman Bill Proctor

AWARDS AND PRESENTATIONS

- None

CONSENT

- None

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

1. Second and Final Public Hearing for Adoption of the FY 2022/2023 Final Millage Rates and Final Budgets
(County Administrator/ Financial Stewardship)

COMMENTS/DISCUSSION ITEMS

Items from the County Attorney

Items from the County Administrator

Discussion Items by Commissioners

RECEIPT AND FILE

- none

ADJOURN

*The next regular meeting of the Board of County Commissioners is tentatively scheduled for
Tuesday, October 11, 2022 at 3:00 p.m.*

**All lobbyists appearing before the Board must pay a \$25 annual registration fee.
For registration forms and/or additional information, please contact the Board Secretary
or visit the County Clerk website at www.leoncountyfl.gov**

PUBLIC NOTICE

Leon County Board of County Commissioners 2022 Tentative Meeting Schedule

All Workshops, Meetings, and Public Hearings are subject to change.

Date	Day	Time	Meeting
January 24	Monday	9:00 a.m.	Board Retreat
January 25	Tuesday	3:00 p.m.	Regular Board Meeting
February 8	Tuesday	3:00 p.m.	Regular Board Meeting
February 22	Tuesday	9:00 a.m.	Joint County/City Affordable Housing Workshop
March 8	Tuesday	3:00 p.m.	Regular Board Meeting
March 22	Tuesday	9:00 a.m.	Workshop on Alternatives to Incarceration for the Possession of Small Amounts of Marijuana
		10:30 a.m.	Leon County Detention Facility Population Management Workshop
		1:00 p.m.	Joint County/City Workshop on the 2022 Cycle Comprehensive Plan Amendments
April 12	Tuesday	3:00 p.m.	Regular Board Meeting
April 12	Tuesday	6:00 p.m.	Joint Transmittal Hearing on the 2022 Cycle Comprehensive Plan Amendments
May 10	Tuesday	3:00 p.m.	Regular Board Meeting
June 14	Tuesday	3:00 p.m.	Regular Board Meeting
June 14	Tuesday	6:00 p.m.	Joint Adoption Hearing on 2022 Cycle Comprehensive Plan Amendments
June 21	Tuesday	9:00 a.m.	Budget Workshop
July 12	Tuesday	3:00 p.m.	Regular Board Meeting
September 13	Tuesday	3:00 p.m.	Regular Board Meeting
September 13	Tuesday	6:00 p.m.	First Public Hearing on Tentative Millage Rate and Budgets
September 20	Tuesday	6:00 p.m.	Second Public Hearing on Final Millage Rate and Final Budgets
October 11	Tuesday	3:00 p.m.	Regular Board Meeting
October 25	Tuesday	1:00 p.m.	Workshop on 2023 State & Federal Legislative Priorities
November 22	Tuesday	3:00 p.m.	Installation, Reorganization & Regular Board Meeting
December 13	Tuesday	3:00 p.m.	Regular Board Meeting

Note: All regularly scheduled Board meetings are generally scheduled for the 2nd Tuesday of the month and workshops for the 4th Tuesday. If additional Board meetings are necessary, the meeting would be scheduled on the 4th Tuesday of the month in addition to or in place of a workshop.

PUBLIC NOTICE
Leon County Board of County Commissioners
2022 Tentative Meeting Schedule

Month	Day	Time	Meeting Type
September 2022	Monday 5	Offices Closed	LABOR DAY
	Tuesday 13	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.*	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 21/22*
		6:00 p.m.	First & Only Tax Equity and Fiscal Responsibility Act (TEFRA) public hearing to consider issuance of debt refinancing for Holy Comforter Episcopal School
		6:00 p.m.	First & Only Public Hearing to Consider Resolution Adopting Local Provider Participation Fund Non-Ad Valorem Assessment Roll for Private For-Profit and Not-for-Profit Hospitals in the County that provide inpatient hospital services to Medicaid enrollees
		6:00 p.m. Rescheduled to Oct. 11th	First and Only Public Hearing to Approve Bell's Landscaping and Design Type C Site and Development Plan
	Wednesday 14 – Friday 16		FAC Innovation & Policy Conference Miami-Dade County
	Saturday 17 – Wednesday 21		ICMA Annual Conference Franklin County / Columbus, Ohio
	Tuesday 20	1:00 p.m. cancelled	Workshop TBD County Courthouse, 5th Floor Commission Chambers
	Tuesday 20	6:00 p.m.*	Second & Final Public Hearing on Adoption of Final Millage Rates and Budgets for FY 21/22*
	Tuesday 27	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Thursday 15 Thursday 29	3:00 p.m. 5:00 p.m.	Blueprint Intergovernmental Agency Meeting & 6:00 p.m. Budget Public Hearing City Commission Chambers
	Wednesday 28 – Sunday 2		Congressional Black Caucus Annual Legislative Conference – Washington D.C.
<i>*These public hearing dates may change because of the School Board's scheduling of its budget adoption public hearings</i>			
October 2022	Tuesday 11	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.	First & Only Public Hearing to Consider Ordinance Amending Official Zoning Map to Change Zoning Classification from Residential Acre (RA) Zoning District to Single- and Two-Family Residential (R-3) Zoning District for 32.18 Acres at 3762 Capital Circle NW
		6:00 p.m.	<u>First and Only Public Hearing to Approve Bell's Landscaping and Design Type C Site and Development Plan</u>
		6:00 p.m.	<u>First & Only Public Hearing to Approve Cawthon Multi-Family Type C Site and Development Plan</u>
	Tuesday 18	9:00 a.m.	Capital Region Transportation Planning Agency Workshop/Retreat – City Commission Chambers
	Tuesday 25	1:00 p.m.	Workshop - 2023 State and Federal Legislative Priorities County Courthouse, 5 th Floor Commission Chambers
November 2022	Tuesday 8	Offices Closed	ELECTION DAY
	Friday 11	Offices Closed	VETERAN'S DAY

Month	Day	Time	Meeting Type
November 2022 (cont.)	Tuesday 15	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 22	3:00 p.m.	Installation, Reorganization and Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Thursday 24	Offices Closed	THANKSGIVING DAY
	Friday 25	Offices Closed	FRIDAY AFTER THANKSGIVING DAY
	<i>Wednesday 30 – Friday 2</i>		<i>FAC Legislative Conference Pinellas County</i>
December 2022	Thursday 8	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 13	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Tuesday 20	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Monday 26	Offices Closed	CHRISTMAS OBSERVED

PUBLIC NOTICE

Leon County Board of County Commissioners 2023 Tentative Meeting Schedule

All Workshops, Meetings, and Public Hearings are subject to change.

Date	Day	Time	Meeting
January 23	Monday	9:00 a.m.	Board Retreat
January 24	Tuesday	3:00 p.m.	Regular Board Meeting
February 21	Tuesday	3:00 p.m.	Regular Board Meeting
March 7	Tuesday	1:00 p.m.	Joint County/City Workshop on Comprehensive Plan Amendments
March 21	Tuesday	3:00 p.m.	Regular Board Meeting
April 11	Tuesday	3:00 p.m.	Regular Board Meeting
April 11	Tuesday	6:00 p.m.	Joint Transmittal Hearing on the 2023 Cycle Comprehensive Plan Amendments
April 25	Tuesday	9:00 a.m.	Budget Workshop
May 9	Tuesday	3:00 p.m.	Regular Board Meeting
May 23	Tuesday		Workshop (TBD)
June 13	Tuesday	3:00 p.m.	Regular Board Meeting
June 13	Tuesday	6:00 p.m.	Joint Adoption Hearing on 2023 Cycle Comprehensive Plan Amendments
June 20	Tuesday	9:00 a.m.	Budget Workshop
July 11	Tuesday	9:00 a.m.	Budget Workshop (if necessary)
July 11	Tuesday	3:00 p.m.	Regular Board Meeting
September 12	Tuesday	3:00 p.m.	Regular Board Meeting
September 12	Tuesday	6:00 p.m.	First Public Hearing on Tentative Millage Rate and Budgets
September 26	Tuesday	1:00 p.m.	Workshop (TBD)
September 26	Tuesday	6:00 p.m.	Second Public Hearing on Final Millage Rate and Final Budgets
October 10	Tuesday	3:00 p.m.	Regular Board Meeting
October 24	Tuesday		Workshop (TBD)
November 14	Tuesday	3:00 p.m.	Reorganization & Regular Board Meeting
November 28	Tuesday		Workshop (TBD)
December 12	Tuesday	3:00 p.m.	Regular Board Meeting

Note: All regularly scheduled Board meetings are generally scheduled for the 2nd Tuesday of the month and workshops for the 4th Tuesday. If additional Board meetings are necessary, the meeting would be scheduled on the 4th Tuesday of the month in addition to or in place of a workshop.

PUBLIC NOTICE
Leon County Board of County Commissioners
2023 Tentative Meeting Schedule

Month	Day	Time	Meeting Type
January 2023	Monday 2	Office Closed	NEW YEAR'S DAY OBSERVED
	Tuesday 10	No meeting	BOARD RECESS
	Monday 16	Offices Closed	MARTIN LUTHER KING, JR. DAY
	Tuesday 17 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency City Commission Chambers
	Monday 23	9:00 a.m.	Board Retreat TBD
	Tuesday 24	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	February 2023	Thursday 9 <i>(tentative)</i>	3:00 p.m.
Saturday 11 – Tuesday 14			NACO Legislative Conference Washington, D.C.
Tuesday 21		3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
Tuesday 28 <i>(tentative)</i>		1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
March 2023	Tuesday 7		Florida 2023 Legislative Session Begins
		1:00 p.m.	Joint County/City Workshop on the 2023 Cycle Comprehensive Plan Amendments
	Thursday 9 <i>(tentative)</i>	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 21	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Monday 27 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	TBD		FAC Legislative Day Tallahassee, FL
April 2023	Tuesday 11	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.	Joint County/City Transmittal Hearing on Cycle 2023 Comprehensive Plan Amendments
	Tuesday 18 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 25	9:00 a.m.	Budget Policy Workshop County Courthouse, 5 th Floor Commission Chambers
	Saturday 29 <i>(tentative)</i>		Honor Flight Tallahassee Washington D.C.
	TBD		National Organization of Black County Officials (NOBCO) Annual Economic Development Conference
May 2023	Friday May 5		Florida 2023 Legislative Session Ends
	Tuesday 9	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Tuesday 16 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Thursday 18 <i>(tentative)</i>	1:00 p.m.	Blueprint Intergovernmental Agency Budget Workshop City Commission Chambers

Month	Day	Time	Meeting Type
May 2023 (cont.)	Thursday 18 <i>(tentative)</i>	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Friday 19	Offices Closed	EMANCIPATON DAY observed
	Tuesday 23		Workshop (TBD) County Courthouse, 5 th Floor Commission Chambers
	Monday 29	Offices Closed	MEMORIAL DAY
June 2023	Tuesday 13	3:00 p.m.	Regular Meeting County Courthouse, 5th Floor Commission Chambers
		6:00 p.m.	Joint County/City Adoption Hearing on Cycle 2023 Comprehensive Plan Amendments
	Monday 19 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Tuesday 20	9:00 a.m.	Budget Workshop County Courthouse, 5th Floor Commission Chambers
	<i>Tuesday 27 – Friday 30</i>		<i>FAC Annual Conference & Educational Exposition Orange County; Orlando, FL</i>
July 2023	Tuesday 4	Offices Closed	INDEPENDENCE DAY
	Thursday 6 <i>(tentative)</i>	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Tuesday 11	9:00 a.m.	Budget Workshop (if necessary) County Courthouse, 5th Floor Commission Chambers
		3:00 p.m.	Regular Meeting County Courthouse, 5th Floor Commission Chambers
	<i>Friday 21 - Monday 24</i>		<i>NACo Annual Conference Travis County - Austin, TX</i>
	Tuesday 25	No Meeting	BOARD RECESS
	<i>TBD</i>		<i>National Urban League Annual Conference TBD</i>
August 2023	<i>TBD</i>		<i>Chamber of Commerce Annual Conference Amelia Island, Fernandina Beach, FL</i>
September 2023	Monday 4	Offices Closed	LABOR DAY
	Tuesday 12	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.*	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 23/24*
	Thursday 14 <i>(tentative)</i>	3:00 p.m.	Blueprint Intergovernmental Agency Meeting & 6:00 p.m. Budget Public Hearing City Commission Chambers
	Tuesday 19 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	<i>Wednesday 20 – Thursday 21 (tentative)</i>		<i>FAC Innovation & Policy Conference Seminole County, FL</i>
	Tuesday 26	1:00 p.m.	Workshop TBD County Courthouse, 5 th Floor Commission Chambers
		6:00 p.m.*	Second & Final Public Hearing on Adoption of Final Millage Rates and Budgets for FY 23/24*
	<i>Saturday 30 – Wednesday 4</i>		<i>ICMA Annual Conference Travis County / Austin, TX</i>
	<i>TBD</i>		<i>Congressional Black Caucus Annual Legislative Conference – Washington D.C.</i>

**These public hearing dates may change because of the School Board's scheduling of its budget adoption public hearings*

Month	Day	Time	Meeting Type
October 2023	Tuesday 10	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Tuesday 17 <i>(tentative)</i>	9:00 a.m.	Capital Region Transportation Planning Agency Workshop/Retreat – City Commission Chambers
	Tuesday 24		Workshop (TBD) County Courthouse, 5 th Floor Commission Chambers
November 2023	Tuesday 7 <i>(tentative)</i>	3:00 p.m.	Blueprint Intergovernmental Agency Meeting City Commission Chambers
	Friday 10	Offices Closed	VETERAN’S DAY observed
	Tuesday 14	3:00 p.m.	Reorganization and Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	<i>Wednesday 15 – Friday 17</i>		<i>FAC Legislative Conference Sarasota County – Sarasota, FL</i>
	Tuesday 21 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Thursday 23	Offices Closed	THANKSGIVING DAY
	Friday 24	Offices Closed	FRIDAY AFTER THANKSGIVING DAY
	Tuesday 28		Workshop (TBD) County Courthouse, 5 th Floor Commission Chambers
December 2023	Tuesday 12	3:00 p.m.	Regular Meeting County Courthouse, 5 th Floor Commission Chambers
	Tuesday 19 <i>(tentative)</i>	1:30 p.m.	Capital Region Transportation Planning Agency Meeting City Commission Chambers
	Monday 25	Offices Closed	CHRISTMAS
January 2024	Monday 1	Offices Closed	NEW YEAR’S DAY
	Tuesday 9	No Meeting	BOARD RECESS
	Monday 15		MARTIN LUTHER KING, JR. DAY

Citizen Committees, Boards, and Authorities **Current and Upcoming Vacancies**

leoncountyfl.gov/committees

CURRENT VACANCIES

Advisory Committee for Quality Growth

Board of County Commissioners (1 appointments of nominee)

Affordable Housing Advisory Committee

Board of County Commissioners (1 appointment) from one of the following categories:

- b. A citizen who is actively engaged in the banking or mortgage banking industry in connection with affordable housing.
- c. A citizen who is a representative of those areas of labor actively engaged in home building in connection with affordable housing.
- e. A citizen who is actively engaged as a for-profit provider of affordable housing.
- j. A citizen who represents employers within the jurisdiction.
- k. A citizen who represents essential services personnel, as defined in the local housing assistance plan. (*Essential Service Personnel includes teachers and educators, other school district, community college and university employees, police and fire personnel, health care personnel, skilled building trades personnel and active U.S. Armed Forces service members.*)

Animal Classification Committee

Board of County Commissioners (1 appointment) – Licensed Veterinarian

Board of County Commissioners (1 appointment) – Informed Citizen

Board of Adjustments & Appeals

City of Tallahassee (2 appointments)

CareerSource Capital Region Board

Board of County Commissioners (2 appointments)

Contractors Licensing Board

Commissioner - District II Commissioner (1 appointment)

Joint City/County Bicycling Workgroup

City of Tallahassee (3 appointments)

Tourist Development Council

Board of County Commissioners (1 appointment) - hotelier

Water Resource Committee

Commissioner - District II Commissioner (1 appointment)

UPCOMING VACANCIES

SEPTEMBER 30, 2022

Community Development Block Grant Citizens Advisory Task Force

Board of County Commissioners (3 appointments)

Joint School Coordinating Committee

Board of County Commissioners (1 appointment)

Tallahassee-Leon County Commission on the Status of Women & Girls

Board of County Commissioners (1 appointment- ratification of CSWG appointee)

OCTOBER 31, 2022

Canopy Roads Citizens Committee

Board of County Commissioners (2 appointments)

DECEMBER 31, 2022

Audit Advisory Committee

Board of County Commissioners (2 appointments)

Library Advisory Board

Commissioner - District I: Bill Proctor (1 appointment)

Commissioner - District V: Kristin Dozier (1 appointment)

Commissioner – At-Large II: Nick Maddox (1 appointment)

MARCH 31, 2023

Children’s Services County

Board of County Commissioners (nominations for 2 seats)

APPLICATION DEADLINE January 6, 2023

**Leon County
Board of County Commissioners**


Notes for Agenda Item #1

Leon County Board of County Commissioners

Agenda Item #1

September 20, 2022

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Second and Final Public Hearing for Adoption of the FY 2022/2023 Final Millage Rates and Final Budgets

Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship
Lead Staff/ Project Team:	Roshaunda Bradley, Budget Manager Michelle Tipton, Senior Management & Budget Analyst Miranda Hernandez, Management & Budget Analyst

Statement of Issue:

This item recommends the Board conduct the second of two public hearings required by Florida Statutes for the adoption of the Leon County FY 2022/2023 final millage rates and budgets. Maintaining the same millage rate for the eleventh consecutive year, and the overall 8.1% increase in the budget, reflects the Board policy direction provided throughout the budget development process and the continuous efforts by staff to identify and implement significant cost avoidances and savings.

Fiscal Impact:

This item has a fiscal impact. If adopted, the Leon County FY 2022/2023 final budget is \$317,904,222; this total includes the Emergency Medical Services budget of \$26,852,050.

Staff Recommendation:

- Option #1: Adopt, via Resolution, the final FY 2022/2023 Countywide millage rate of 8.3144 mills (Attachment #1).
- Option #2: Adopt, via Resolution, the final FY 2022/2023 Countywide budget (Attachment #2).
- Option #3: Adopt, via Resolution, the final FY 2022/2023 Emergency Medical Services MSTU millage rate of 0.5000 mills (Attachment #3).
- Option #4: Adopt, via Resolution, the final FY 2022/2023 Emergency Medical Services MSTU budget (Attachment #4).

Report and Discussion

Background:

This item recommends the Board conduct the second of two public hearings required by Florida Statutes for the adoption of the Leon County FY 2022/2023 final millage rates and budgets.

Pursuant to Sections 129.03 and 200.065, Florida Statutes, the County Property Appraiser certified to the County Budget Officer the taxable value against which taxes may be levied in the entire County and in each district in the County in which taxes are authorized by law to be levied by the Board. The certification of property values provided this year were \$21,376,953,368, an increase of \$1.825 billion or 9.33% more than the previous year. In preparing the tentative budgets, this certified figure was used as the basis for estimating the millage rates required to be levied.

At its July 12, 2022 meeting, the Board approved and adopted the 8.3144 Countywide and 0.5000 Emergency Medical Services Municipal Services Taxing Unit (MSTU) millage rates for the purposes of the statutory Truth-in-Millage (TRIM) public notification process. These rates cannot be increased, but only decreased during the public hearing.

On August 4, 2022, Leon County Government advised the County Property Appraiser and the County Tax Collector of its proposed millage rates, rolled-back rates, and the date, time, and place at which a public hearing would be held to consider the tentative millage rates and the tentative budgets in accordance with Sections 129.03 and 200.065, Florida Statutes. Subsequently, the County Property Appraiser used this information in preparing the notice of proposed property taxes pursuant to Section 200.069, Florida Statutes. These notices were then mailed to all respective property owners in Leon County.

On September 13, 2022, in accordance with Section 200.069, Florida Statutes, the Board held a public hearing on the tentative millage rates and tentative budgets. The Board approved tentative millage rates: 8.3144 Countywide and 0.5000 Emergency Medical Services MSTU. These rates cannot be increased, but only decreased during the final public hearing. On Friday, September 16, 2022, the County advertised in a newspaper of general circulation in the County, its intent to adopt final millage rates and budgets for FY 2022/2023 (Attachment #5). A copy of the required advertisement will be provided to the Clerk of Courts and Comptroller at the September 20, 2022, Public Hearing.

Analysis:

In accordance with Sections 129.03 and 200.065, Florida Statutes, after discussion and public comment regarding the final millage rates and budgets, the Board is required to adopt its final millage rates prior to adopting its final budget. The County's tentative aggregate millage rate was set by the Board at its July 12, 2022 meeting and confirmed at the September 13, 2022 public hearing. The rate was set above the rolled-back rate and less than the majority vote maximum millage rate. This allows for the statutory voting threshold of a simple majority vote for adopting the final budget.

The proposed FY 2022/2023 County tentative aggregate millage rate of 8.8144 (Countywide – 8.3144 and EMS - 0.5000) was maintained at the same level as the previous year’s aggregate millage rate. The proposed aggregate millage rate of 8.8144 is 4.86% more than the rolled-back rate of 8.4060 (the rate the County can levy to collect the same property tax revenue as the prior year).

Options #1 through #4 need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rates before addressing the associated budgets.

Options:

1. Adopt, via Resolution, the final FY 2022/2023 Countywide millage rate of 8.3144 mills (Attachment #1).
2. Adopt, via Resolution, the final FY 2022/2023 Countywide budget (Attachment #2).
3. Adopt, via Resolution, the final FY 2022/2023 Emergency Medical Services MSTU millage rate of 0.5000 mills (Attachment #3).
4. Adopt, via Resolution, the final FY 2022/2023 Emergency Medical Services MSTU budget (Attachment #4).
5. Board direction.

Recommendation:

Options #1, #2, #3 and #4

Attachments:

1. Resolution adopting final FY 2022/2023 Countywide millage rate
2. Resolution adopting final FY 2022/2023 Countywide budget
3. Resolution adopting final FY 2022/2023 Emergency Medical Services MSTU millage rate
4. Resolution adopting final FY 2022/2023 Emergency Medical Services MSTU budget
5. Notice of Tax Increase

LEON COUNTY RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2022/2023 COUNTYWIDE MILLAGE RATE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners of Leon County, Florida, on September 20, 2022, adopted Fiscal Year 2022/2023 final Countywide millage rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Leon County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Leon County has been certified by the County Property Appraiser to the Board of County Commissioners of Leon County, Florida as \$21,376,953,368;

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2022/2023 final aggregate millage rate is 8.8144 mills (*8.3144 – Countywide and 0.5000 – Emergency Medical Services MSTU*), which is above the rolled-back rate of 8.4060 by 4.86%.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 20th day of September, 2022.

LEON COUNTY, FLORIDA

By: _____
Bill Proctor, Chair
Board of County Commissioners

ATTESTED BY:
Gwendolyn Marshall Knight, Clerk of Court
& Comptroller, Leon County, Florida

By: _____
APPROVED AS TO FORM:

1 Chasity H. O'Steen, County Attorney
2 Leon County Attorney's Office

3

4

5 By: _____

LEON COUNTY RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2022/2023 COUNTYWIDE BUDGET; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners of Leon County, Florida, on September 20, 2022, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Leon County, Florida, set forth the appropriations and revenue estimate for the final Countywide budget for Fiscal Year 2022/2023, attached hereto as Exhibit A, in the amount of \$317,904,222.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2022/2023 final Countywide budget be adopted by fund as it appears in the attached Exhibit B.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 20th day of September, 2022.

LEON COUNTY, FLORIDA

By: _____
Bill Proctor, Chair
Board of County Commissioners

ATTESTED BY:
Gwendolyn Marshall Knight, Clerk of Court
& Comptroller, Leon County, Florida

By: _____

1 APPROVED AS TO FORM:
2 Chasity H. O'Steen, County Attorney
3 Leon County Attorney's Office
4
5
6 By: _____

EXHIBIT A

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Summary of All Funds

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
General Fund	001	78,154,242	79,086,959	87,565,322	88,206,071	93,855,580	92,804,837	96,816,361	99,736,372
Special Revenue Funds									
Supervisor of Elections	060	5,912,757	4,989,715	4,731,701	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Transportation Trust	106	16,393,037	18,527,260	20,145,471	20,271,162	23,262,180	22,386,601	22,780,421	23,234,612
Fine and Forfeiture	110	96,566,153	92,073,949	100,028,934	100,519,099	106,200,289	112,801,257	119,981,811	127,595,165
Probation Services	111	3,365,382	3,887,452	4,119,013	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
Teen Court	114	84,754	64,209	65,075	65,075	66,310	68,685	71,060	72,485
Drug Abuse Trust	116	-	97,609	93,480	93,480	98,135	98,135	98,135	98,135
Judicial Programs	117	72,255	335,441	357,463	362,844	371,711	380,304	386,142	398,451
Building Inspection	120	2,808,582	2,612,909	2,767,788	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953
Dvlpmt Svcs & Environ. Mgmt.	121	3,610,181	4,056,383	4,377,734	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798
Stormwater Utility	123	4,581,098	5,807,116	6,070,612	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
SHIP Trust	124	329,808	741,540	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Grants	125	15,205,864	870,474	900,442	908,044	924,176	940,917	958,210	974,843
Non-Cntywide Gen. Rev.	126	18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
Grants	127	71,838,039	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications	130	1,984,932	1,252,147	1,296,461	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
American Rescue Plan (ARPA)	137	16,613,981	-	3,071,844	3,071,844	-	-	-	-
Municipal Services	140	9,050,109	9,865,138	10,111,907	10,111,907	10,391,184	10,678,834	10,975,109	11,280,265
Fire Rescue Services	145	12,191,658	10,505,992	10,917,209	10,719,209	10,848,687	11,004,107	11,161,858	11,321,974
Tourism	160	8,583,371	5,354,497	6,882,334	6,900,204	7,125,012	7,104,351	7,240,744	7,434,540
Special Assessment. Paving	162	205,174	100,600	101,000	101,000	93,600	93,500	17,800	17,800
Killearn Lakes Units I and II Sewer	164	230,238	237,500	237,500	237,500	237,500	237,500	237,500	237,500
County Government Annex	165	1,132,977	1,219,502	1,020,340	1,021,234	1,047,411	851,083	871,118	739,863
Huntington Oaks Plaza	166	248,675	290,339	320,435	320,435	299,440	194,085	263,682	270,440
Subtotal		289,214,831	184,637,347	202,953,966	203,610,267	213,162,549	218,242,512	228,639,083	237,902,038
Debt Service Funds									
Series 2014	222	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Bond Series 2020-Capital Equipment	223	240,307	257,731	257,689	257,689	257,645	257,601	71,781	-
Supervisor of Elections Building	224	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
ESCO Lease	225	221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
800 MHz Radios	226	-	-	510,688	510,688	512,862	511,734	510,542	509,286
Subtotal		3,730,104	5,084,340	5,715,522	5,715,522	5,717,190	5,712,825	2,260,805	2,187,808
Capital Project Funds									
Capital Improvements	305	12,473,625	11,088,066	8,644,024	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Transportation Improvements	306	3,427,615	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Sales Tax	308	201,397	-	48,564	48,564	49,050	49,540	50,036	50,536
Sales Tax - Extension	309	983,721	-	-	-	-	-	-	-
ESCO 2020	323	9,020,867	-	-	-	-	-	-	-
Supervisor of Elections Building	324	3,350,950	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	-	31,255	79,226	84,585	64,186	57,851	58,543	59,248
Sales Tax - Extension 2020	351	1,767,007	4,354,800	5,211,700	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Sales Tax - Extension 2020 JPA Agreemen	352	2,858,834	4,879,942	4,913,160	4,913,160	4,944,320	4,976,430	5,009,300	5,043,500
Subtotal		34,084,016	22,810,683	21,739,896	21,745,255	31,220,501	31,142,370	30,249,871	29,247,943
Enterprise Funds									
Solid Waste	401	13,069,114	13,713,834	14,489,669	14,518,113	15,492,784	15,232,179	15,566,868	15,991,835
Subtotal		13,069,114	13,713,834	14,489,669	14,518,113	15,492,784	15,232,179	15,566,868	15,991,835
Internal Service Funds									
Insurance Service	501	4,736,686	4,855,821	5,671,145	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Communications Trust	502	1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Motor Pool	505	2,832,936	2,850,010	3,401,110	3,408,483	3,442,717	3,477,291	3,512,221	3,547,504
Subtotal		8,596,739	9,186,972	10,591,504	10,600,766	10,714,495	10,834,204	10,955,523	11,078,444
TOTAL		426,849,046	314,520,135	343,055,879	344,395,994	370,163,099	373,968,927	384,488,511	396,144,440
Less Interfund Transfers		71,052,849	45,227,143	53,343,822	53,343,822	58,893,529	55,718,914	57,894,987	58,676,198
NET TOTAL		355,796,197	269,292,992	289,712,057	291,052,172	311,269,570	318,250,013	326,593,524	337,468,242

EXHIBIT B

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Ad Valorem - General Fund	311110	63,146,164	63,487,744	73,221,271	69,560,207	74,023,140	76,385,323	78,615,684	80,883,193
Delinquent Taxes	311200	-	125,000	135,000	128,250	129,533	130,828	132,136	133,457
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	-	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	1	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	1	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	1	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	1,802	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	4,386	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	2,486	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	(2,630)	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	8,049	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	31,701	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	126,005	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	42,486	40,598	55,061	52,308	53,354	54,421	55,510	56,620
Tourist Development (1 Cent)	312110	10,616	10,150	13,765	13,077	13,338	13,605	13,877	14,155
Process Server Fees	329300	10,050	-	10,000	9,500	9,500	9,500	9,500	9,500
Federal Payments in Lieu of Taxes	333000	250,652	230,185	269,900	256,405	264,100	272,080	280,155	288,610
State Library Aid	334710	108,601	95,358	100,000	95,000	95,000	95,000	95,000	95,000
COT Reimbursement for PSC	337220	1,025,300	1,003,504	1,017,630	1,017,630	1,027,806	1,038,084	1,048,465	1,058,950
GIS	337300	1,534,857	1,571,443	1,648,857	1,648,857	1,681,834	1,715,471	1,749,780	1,784,776
CRIPA	337401	23,093	-	-	-	-	-	-	-
Reimbursement Blueprint 2000	337402	214,483	228,798	221,984	221,984	228,644	235,503	242,568	249,845
Reimbursement Payments In Lieu Of Taxes	339100	59,441	-	29,720	28,234	28,234	28,234	28,234	28,234
\$2.00 IT Added Court Cost FS 28.24(12)	341160	567,788	444,505	539,300	512,335	522,595	533,045	543,685	554,515
Zoning Fees	341200	8,950	14,250	15,000	14,250	14,250	14,250	14,250	14,250
Medical Examiner Facility Use Fee	343800	203,200	171,000	192,751	183,113	184,944	186,793	188,661	190,548
Parking Facilities	344500	128,484	135,000	135,000	128,250	128,250	128,250	128,250	128,250
Library Parking	344510	32	30,000	25,000	23,750	24,463	25,196	25,952	26,731
Library Fees	347100	5,815	28,500	31,500	29,925	31,421	32,992	34,642	36,374
Library Printing	347101	17,229	11,400	14,800	14,060	14,201	14,343	14,486	14,631
FS 29.0085 Court Facilities	348930	547,965	515,850	591,000	561,450	589,000	618,450	649,800	682,100
Civil Fee - Circuit Court	349200	727	-	-	-	-	-	-	-
GAL / Circuit-wide Reimbursement	349501	57,036	44,518	37,417	35,546	36,258	36,983	37,722	38,477
Radio Communications Program	351600	157,269	214,999	175,900	167,105	168,776	170,464	172,168	173,890
Interest Income - Investment	361110	37,395	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Pool Interest Allocation	361111	440,194	392,825	1,045,918	993,622	980,571	990,376	1,000,280	1,010,283

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»»» General Fund (001)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Net Incr(decr) In Fmv Of Investment	361300	(87,924)	-	-	-	-	-	-	-
Rents And Royalties	362000	121	5,000	5,263	5,000	5,000	5,000	5,000	5,000
Gain (loss) On Sale Land	364300	132,044	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	54,548	85,500	124,000	117,800	121,723	125,654	128,268	132,193
Refund Of Prior Year Expenses	369300	1,403,631	-	-	-	-	-	-	-
Lawsuit Settlements	369350	185,000	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	105,936	115,000	145,012	137,761	115,000	115,000	115,000	115,000
Volunteer Certificate Training Fees	369930	-	1,378	1,451	1,378	1,378	1,378	1,378	1,378
Transfer From Fund 106	381106	104,395	102,430	98,315	98,315	101,264	104,302	107,431	110,654
Transfer From Fund 126	381126	4,047,066	5,183,922	7,021,105	7,021,105	7,112,476	7,709,066	10,477,620	10,984,379
Transfer From Fund 137	381137	7,753,548	-	2,753,754	2,753,754	-	-	-	-
Transfer From Fund 140	381140	119,695	202,360	258,585	258,585	266,343	274,333	282,563	291,040
Transfer From Fund 145	381145	2,670	2,840	4,245	4,245	4,372	4,504	4,639	4,778
Transfer From Fund 162	381162	108,270	95,400	96,041	96,041	89,050	89,051	16,858	16,858
Transfer From Fund 165	381165	283,040	255,550	208,237	208,237	215,684	-	-	-
Transfer from Fund 166	381166	123,460	114,630	111,643	111,643	114,980	54,428	121,975	125,634
Transfer From Fund 240	381221	3	-	-	-	-	-	-	-
Transfer From Fund 401	381401	65,670	97,640	68,475	68,475	70,529	72,645	74,824	77,069
Pensacola Care Lease	383001	1,615,857	-	-	-	-	-	-	-
Clerk Excess Fees	386100	262,198	-	-	-	-	-	-	-
Property Appraiser	386600	60,860	-	-	-	-	-	-	-
Tax Collector	386700	711,396	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Supervisor Of Elections	386800	328,363	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	800,000	1,228,874	1,228,874	-	-	-	-
ARP Appropriated Fund Balance	399902	-	2,829,682	-	-	2,153,001	-	-	-
Total Revenues		86,149,477	79,086,959	92,051,772	88,206,071	91,020,012	91,684,552	96,816,361	99,736,372
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
County Commission	100-511	1,824,282	1,823,736	1,780,636	1,793,079	1,825,326	1,858,923	1,893,933	1,930,425
Commissioner Office Budget	101-511	12,196	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	102-511	303	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	103-511	7,588	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	104-511	9,902	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	105-511	7,991	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	106-511	8,688	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	107-511	6,109	12,500	12,500	12,500	12,500	12,500	12,500	12,500

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»»» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Commissioners' Account	108-511	19,476	24,915	24,915	24,915	24,915	24,915	24,915	24,915
County Administration	110-512	1,291,145	1,279,626	1,357,261	1,379,506	1,418,402	1,458,577	1,500,082	1,542,970
Volunteer Services	113-513	163,904	203,081	204,489	206,970	212,697	218,652	224,844	231,281
PLACE - Economic Development	114-512	141,508	-	-	-	-	-	-	-
Strategic Initiatives	115-513	799,832	897,905	936,248	945,642	966,355	987,868	1,010,216	1,033,433
Community and Media Relations	116-513	648,393	836,910	896,505	904,699	922,647	941,283	960,640	980,745
County Attorney	120-514	1,690,980	2,078,549	2,152,721	2,179,488	2,229,213	2,280,529	2,333,469	2,388,271
Office of Sustainability	127-513	254,303	320,289	355,068	357,714	342,421	367,282	352,309	377,504
Office of Management & Budget	130-513	759,327	861,900	968,461	980,687	1,006,515	1,033,312	1,061,119	1,089,855
Clerk - Finance Administration	132-586	1,942,339	2,112,646	2,270,612	2,305,664	2,374,834	2,446,079	2,519,462	2,595,046
Procurement	140-513	449,687	529,204	548,190	555,298	568,650	582,473	596,770	611,574
Warehouse	141-513	92,956	116,453	119,833	121,494	125,718	130,123	134,707	139,485
Facilities Management	150-519	7,780,648	7,841,877	8,019,381	8,059,011	8,282,276	8,473,336	8,672,488	8,884,847
Facilities - Detention Center	152-519	2,362,969	2,274,798	2,528,462	2,537,321	2,565,088	2,595,158	2,626,322	2,662,529
Real Estate Management	156-519	381,913	398,896	508,959	513,347	522,634	532,265	542,267	552,643
Human Resources	160-513	1,474,746	1,576,424	1,564,345	1,583,513	1,622,553	1,663,036	1,705,013	1,748,547
Management	171-513	7,173,655	7,561,649	8,144,351	8,214,524	8,406,902	8,648,083	8,908,570	9,192,698
Information Services									
Health Department	190-562	237,376	237,345	253,709	253,709	253,709	253,709	253,709	253,709
Mosquito Control	216-562	435,818	804,995	851,907	856,500	869,102	882,207	895,845	910,037
Lib - Policy, Planning, & Operations	240-571	735,857	1,068,067	957,530	965,666	984,059	1,003,162	1,023,021	1,043,661
Library Public Services	241-571	5,103,056	5,211,377	5,691,435	5,753,153	5,902,633	6,058,168	6,219,991	6,388,385
Summer Youth	278-551	195	40,731	40,731	40,731	40,731	40,731	40,731	40,731
Employment									
Cooperative Extension	361-537	392,179	448,037	478,515	478,515	497,488	517,220	537,739	559,080
Medical Examiner	370-527	750,897	732,555	1,005,935	1,005,935	1,022,288	1,039,131	1,056,480	1,056,480
Tubercular Care & Child Protection Exams	370-562	43,760	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Baker Act & Marchman Act	370-563	638,156	638,156	638,156	638,156	638,156	638,156	638,156	638,156
Medicaid & Indigent Burials	370-564	3,423,427	3,250,753	3,179,281	3,179,281	3,272,127	3,367,759	3,466,260	3,567,716
CHSP & Emergency Assistance	370-569	1,660,012	1,632,445	1,882,185	1,884,720	1,738,419	1,744,233	1,750,272	1,756,550
Housing Services	371-569	655,673	626,259	686,792	694,834	712,849	731,574	751,026	771,235
Veteran Services	390-553	263,623	358,291	384,635	387,955	395,013	402,333	409,931	417,821
Blueprint	403-515	564,641	587,316	621,402	631,566	652,406	674,021	696,435	719,682
Public Safety Complex Facilities	410-529	1,428,563	1,740,286	1,792,658	1,796,065	1,829,804	1,861,010	1,893,166	1,926,307
Public Safety Complex Technology	411-529	193,427	266,535	274,366	276,655	282,088	287,735	293,613	299,729
Geographic Info. Systems	421-539	1,938,394	2,110,729	2,252,606	2,278,123	2,364,501	2,419,513	2,476,565	2,535,738
MIS Automation - General Fund	470-519	305,320	325,200	329,165	329,165	329,165	329,165	329,165	329,165
General Fund - Risk	495-519	542,580	547,335	599,171	599,171	601,790	604,435	607,106	609,804
Indirect Costs - General Fund	499-519	(7,108,316)	(7,562,000)	(7,788,000)	(7,788,000)	(8,027,000)	(8,273,000)	(8,525,000)	(8,790,000)
Property Appraiser	512-586	5,223,248	5,350,215	5,944,050	5,980,519	6,219,375	6,467,774	6,726,099	6,994,744
Tax Collector	513-586	5,351,414	5,612,706	6,055,006	6,059,912	6,179,110	6,300,692	6,424,706	6,551,200
Radio Communication Systems (800 MHZ)	529-519	1,663,353	1,776,591	1,681,599	1,681,599	1,725,258	1,770,092	1,770,092	1,770,092

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Court Administration	540-601	243,901	209,448	289,430	292,638	300,355	308,385	316,743	325,438
Court Information Systems	540-713	12,160	13,420	12,255	12,255	12,255	12,255	12,255	12,255
Guardian Ad Litem	547-685	11,737	20,238	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information Systems	547-713	2,904	2,635	2,630	2,630	2,630	2,630	2,630	2,630
Planning Department	817-515	819,486	1,097,848	1,044,341	1,046,675	1,069,083	1,092,004	1,115,448	1,120,232
Non-Operating General Fund	820-519	3,511,700	1,320,897	1,439,739	1,499,739	1,291,167	1,018,208	969,082	969,082
Tax Deed Applications	831-513	(3,827)	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	160,000	100,000	100,000	100,000	100,000	-	-	-
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	13,536,803	13,650,618	17,793,866	17,916,504	21,044,508	20,373,141	23,848,155	24,967,978
Primary Health Care	971-562	1,467,431	1,836,838	1,832,540	1,833,820	1,837,124	1,840,568	1,844,155	1,847,895
CRA-Payment	972-559	3,377,143	3,511,976	4,056,752	4,054,510	2,662,175	2,875,149	3,105,161	3,353,574
Budgeted Reserves - General Fund	990-599	869,556	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		78,154,242	79,086,959	87,565,322	88,206,071	91,020,012	91,684,552	96,816,361	99,736,372
Revenues Less Appropriations		7,995,234	-	4,486,451	-	-	-	-	-

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2023 property values increased by 9.33%, providing an additional \$14.41 million in property tax revenue. The property tax growth rate increased from the previous year's growth rate of 4.05%. The higher growth in property valuations is related to a recovering economy for commercial property, new building construction, and a Save-Our-Homes valuation cap of 3% compared to 1.4% last year. Property taxes growth was offset by overall inflationary increases, increases in personnel costs for retirement, health care budgeted at 6.0%, and funding for 5% raises for all employees, including Constitutional Officers; inflationary costs for contractual services, fuel, and materials and supplies; and increased support for Emergency Medical Services (EMS) to avoid an increase to the EMS MSTU millage rate, which was maintained at 0.5 mills (see fund 135).

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. For FY 2023, the Leon County revenue loss is calculated at \$8.91 million. Of the \$8.91 million, \$2.8 million of the ARPA funding is used to support general government services.

In addition, \$6.16 million in ARPA loss revenue recovery funding was allocated in FY 2023 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in planned ARPA funding was appropriated in FY 2022. As a result, the total general fund transfer to the capital fund (Fund 305) is \$8.18 million (\$7.15 million coming from the general fund and \$1.03 million from the Municipal Services Fund). This is an increase from the \$5.0 million general revenue transferred in FY 2022. If ARPA funds were not available some capital projects would have been reduced and/or eliminated.

Due to the use of ARPA funding, increased property tax revenue and constraining expenditures to the greatest extent possible, the use of general fund balance for FY 2023 is \$1.23 million, an increase of \$428,874 from FY 2022 but less than the \$1.76 million originally planned in conjunction with the adoption of the FY 2022 budget. General fund balance use for FY 2024 is projected to be zero due to the anticipated availability of \$2.15 million in additional ARPA revenue loss recovery funds. 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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Supervisor Of Elections	341550	17,334	-	-	-	-	-	-	-
Transfer From Fund 001	381001	4,458,035	4,989,715	4,775,790	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Total Revenues		4,475,369	4,989,715	4,775,790	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
MIS Automation-SOE	470-513	27,755	17,235	17,210	17,210	17,210	17,210	17,210	17,210
Supervisor of Elections - Risk	495-513	16,677	26,819	29,605	29,605	29,716	29,828	29,942	30,056
Voter Registration	520-513	2,863,430	2,904,913	3,154,817	3,189,866	3,154,117	3,267,067	3,304,447	3,430,580
Elections	520-586	318,511	-	-	-	-	-	-	-
Elections	521-513	1,239,145	2,040,748	1,530,069	1,539,109	3,717,920	1,607,639	2,573,379	1,815,883
Elections	521-586	9,851	-	-	-	-	-	-	-
Total Appropriations		4,475,369	4,989,715	4,731,701	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Revenues Less Appropriations		-	-	44,089	-	-	-	-	-

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. While FY 2023 includes a general election cycle, due to the Florida Legislature enacting new voting requirements for absentee ballots and other voting measures, the decline in the Supervisor of Elections budget was less than originally forecasted.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Supervisor of Elections Grant Fund (061)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
COVID 19 - Center For Tech & Civic Life	366126	1,437,386	-	-	-	-	-	-	-
Total Revenues		1,437,386	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
COVID 19 - Center For Tech & Civic Life	953024-513	1,437,388	-	-	-	-	-	-	-
Total Appropriations		1,437,388	-	-	-	-	-	-	-
Revenues Less Appropriations		(2)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
County Ninth-Cent Voted Fuel Tax	312300	1,355,773	1,239,370	1,457,700	1,384,815	1,415,310	1,446,470	1,478,295	1,510,785
Local Option Gas Tax	312410	3,561,074	3,283,105	3,801,200	3,611,140	3,690,585	3,771,778	3,854,757	3,939,562
2nd Local Option Gas Tax	312420	2,760,179	2,590,840	2,986,700	2,837,365	2,899,780	2,963,525	3,028,695	3,095,385
Federal Payments in Lieu of Taxes	333000	43,460	31,445	42,100	39,995	40,395	40,799	41,207	41,619
20% Surplus Gas Tax	335420	547,127	533,140	600,400	570,380	582,920	595,745	608,855	622,250
5th & 6th Cent Gas Tax	335430	2,287,359	2,109,000	2,259,000	2,146,050	2,193,550	2,242,000	2,291,400	2,341,750
Gas Tax Pour-Over Trust	335440	1,291,837	1,215,050	1,362,000	1,293,900	1,322,400	1,350,900	1,381,300	1,411,700
Other Transportation Service Area App Fees	335490	22,822	-	-	-	-	-	-	-
FDOT NPDES Reimbursement	343651	3,664	2,242	3,080	2,926	2,955	2,983	3,016	3,045
DOT Reimbursement-Landscape	343901	72,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Grading Fee Public Works	343917	71,733	71,733	71,733	71,733	71,733	71,733	71,733	71,733
FDOT Street Lighting Reimbursement	343920	78,540	50,065	74,600	70,870	72,485	74,100	75,730	77,396
Traffic Signs	344909	66,172	66,172	103,726	103,726	106,840	110,045	113,345	116,745
Subdivision Fees	344910	970	342	360	342	342	342	342	342
R-O-W Placement Fees	344911	6,593	8,550	5,500	5,225	5,320	5,415	5,510	5,700
Signal Maintenance - State Reimb	344913	62,720	62,320	66,100	62,795	63,460	64,030	64,695	65,360
Pool Interest Allocation	344914	175,318	179,344	-	-	-	-	-	-
Interest Income - Other	361111	45,770	28,690	153,031	145,379	146,832	148,301	149,784	151,281
Net Incr(decr) In Fmv Of Investment	361120	(9)	-	-	-	-	-	-	-
Other Scrap Or Surplus	361300	(41,382)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	365900	-	213,750	166,500	158,175	159,757	161,354	162,968	164,598
Transfer From Fund 123	369900	57	-	-	-	-	-	-	-
Transfer From Fund 126	381123	1,628,430	1,650,050	1,718,350	1,718,350	1,760,370	1,803,970	1,849,220	1,899,975
Appropriated Fund Balance	381126	3,823,611	5,156,052	4,761,996	4,761,996	6,237,216	6,313,148	7,563,569	7,679,386
	399900	-	-	1,250,000	1,250,000	-	-	-	-
Total Revenues		17,863,819	18,527,260	20,920,076	20,271,162	20,808,250	21,202,638	22,780,421	23,234,612
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Support Services	400-541	626,894	648,504	673,495	682,539	698,922	715,859	733,373	751,486
Engineering Services	414-541	3,752,748	4,375,628	4,494,741	4,547,954	4,613,211	4,732,873	4,857,078	4,986,061
Transportation Maintenance	431-541	3,537,516	5,128,878	5,419,825	5,458,545	5,573,375	5,684,428	5,829,892	5,930,792
Right-Of-Way Management	432-541	2,255,578	3,263,395	3,870,056	3,894,770	4,220,944	4,306,919	4,392,111	4,480,999
MIS Automation - Transportation Trust	470-541	21,390	23,980	33,095	33,095	33,095	33,095	33,095	33,095
Transportation Trust - Risk	495-541	73,817	82,275	86,722	86,722	87,439	88,162	88,893	89,632

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Indirect Costs - Transportation Trust	499-541	1,824,000	2,076,000	1,816,000	1,816,000	1,870,000	1,927,000	1,984,000	2,044,000
Transfers	950-581	4,301,095	2,918,600	3,741,537	3,741,537	3,701,264	3,704,302	4,851,979	4,908,547
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriations		16,393,037	18,527,260	20,145,471	20,271,162	20,808,250	21,202,638	22,780,421	23,234,612
Revenues Less Appropriations		1,470,782	-	774,605	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 8.3% or \$901,699. This is largely due to gas tax collections starting to approach pre-COVID levels as the economy rebounds. The October 2022 State of Florida gas tax holiday will not affect county collections as the State is supplementing this holiday with other State revenues. Additionally, \$1.25 million in fund balance is appropriated to support the continuation of sidewalk and roadway stormwater improvements.

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 electric vehicles. While gas taxes are just approaching pre-COVID collections they are only expected to increase moderately in outyears. This is largely due to the volatility in the market for crude oil, which has caused gasoline and diesel fuel prices to spike, and the shift in consumers driving more fuel-efficient or electric vehicles.

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

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

For FY 2023, the transfer to the Transportation Capital fund increased from \$2.01 million in FY 2022 to \$2.8 million for the FY 2023 Tentative Budget. Additionally, in support of Strategic Initiative #2022-19, a four person Litter Crew was added to enhance roadside litter debris removal.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Ad Valorem - Fine/Fore. Fund	311120	86,170,853	90,948,385	104,515,271	99,289,507	104,957,557	111,544,409	118,710,534	126,309,336
Child Support Enforcement	331240	2,165	13,110	17,500	16,625	16,815	16,910	17,100	17,290
Title IV - Child Support Enforcement	331691	7,496	3,654	3,643	3,461	3,461	3,461	3,461	3,461
Sheriff Fees-Warrants, Fingerprints, Records	341520	195,205	291,270	345,000	327,750	331,847	335,995	340,195	344,447
Sheriff Fee-Public Records	341521	-	10,000	-	-	-	-	-	-
Sheriff Wrecker Services	341525	40,693	55,290	52,700	50,065	51,585	53,105	54,720	56,335
Room And Board - Prisoners	342300	186,147	329,935	350,000	332,500	335,825	339,183	342,575	346,001
Court Fines	351120	34,714	37,145	39,700	37,715	38,095	38,475	38,855	39,235
Crime Prevention (fs 775.083(2))	351150	79,578	78,850	72,000	68,400	68,400	69,350	70,300	71,250
Pool Interest Allocation	361111	178,815	256,310	381,971	362,872	366,500	370,165	373,867	377,606
Net Incr(decr) In Fmv Of Investment	361300	(12,948)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	213	50,000	31,794	30,204	30,204	30,204	30,204	30,204
Sheriff Excess Fees	386400	1,566,277	-	-	-	-	-	-	-
Total Revenues		88,449,208	92,073,949	105,809,578	100,519,099	106,200,289	112,801,257	119,981,811	127,595,165
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
MIS Automation - State Attorney	470-602	31,900	36,610	36,795	36,795	36,795	36,795	36,795	36,795
MIS Automation - Public Defender	470-603	50,960	56,465	56,990	56,990	56,990	56,990	56,990	56,990
Fine & Forfeiture - Risk	495-689	248,127	430,793	481,964	481,964	483,095	484,237	485,392	486,557
Consolidated Dispatch Agency (CDA)	507-529	3,165,150	3,348,695	3,432,711	3,432,711	3,604,347	3,784,564	3,973,792	3,973,792
Diversionary Programs	508-569	940	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Law Enforcement	510-586	46,153,263	49,723,670	52,868,493	53,161,661	56,408,893	60,202,444	64,335,834	68,839,821
Corrections	511-586	35,714,784	36,159,343	40,709,669	40,905,113	43,116,763	45,691,890	48,496,310	51,550,678
State Attorney	532-602	95,330	118,600	118,600	118,600	118,600	118,600	118,600	118,600
State Attorney	532-713	12,350	13,335	13,315	13,315	13,315	13,315	13,315	13,315
Public Defender	533-603	132,211	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	23,220	25,120	25,120	25,120	25,120	25,120	25,120	25,120
Clerk - Article V Expenses	537-614	395,514	395,384	478,344	479,897	489,511	499,317	509,319	519,523
Legal Aid	555-715	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Juvenile Detention Payment - State	620-689	1,176,678	1,289,909	1,330,908	1,330,908	1,370,835	1,411,960	1,454,319	1,497,949
Transfers	950-586	9,108,226	-	-	-	-	-	-	-
Total Appropriations		96,566,153	92,073,949	100,028,934	100,519,099	106,200,289	112,801,257	119,981,811	127,595,165
Revenues Less Appropriations		(8,116,945)	-	5,780,644	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

The County maintained the county-wide millage rate of 8.3144 for FY 2023. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement and Detention budgets. The overall increase to the Sheriff's budget is 9.5% or \$8.18 million. In addition to normal personnel costs increases, the budget includes the implementation of a new compensation plan to be completed over the next two fiscal years. The pay plan will accomplish competitive pay adjustments between Detention and Law Enforcement as well as increase the starting pay for sworn staff to \$50,000. The Sheriff's contractual services increased over \$1.8 million largely due to the increased cost of providing inmate medical, dental, and mental health services.

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

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Probation Services (111)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Sheriff GPS Program	337281	100,000	100,000	-	-	-	-	-	-
Sheriff Fees-Warrants, Fingerprints, Records	341520	1,121	-	-	-	-	-	-	-
County Court Probation Fees	349120	150,583	161,500	221,000	209,950	213,099	216,296	219,540	222,833
Community Service Fees	349122	61,469	50,350	66,000	62,700	63,327	63,960	64,600	65,246
Probation-no Show Fees	349125	135	4,750	1,100	1,045	1,097	1,152	1,210	1,270
Pre-trial Fees	349130	143,009	102,695	115,600	109,820	113,115	116,508	120,003	123,603
SCRAM Unit User Fees	349135	46,992	28,500	32,800	31,160	31,472	31,786	32,104	32,425
GPS	349136	10,153	17,100	29,700	28,215	28,497	28,782	29,070	29,361
Alternative Community Service Fees	349140	300	14,250	1,000	950	960	969	979	989
UA Testing Fees	349147	136,365	133,000	146,000	138,700	140,087	141,488	142,903	144,332
Alcohol Testing Fees	349148	29,394	28,500	42,900	40,755	42,793	44,932	47,179	49,538
Pool Interest Allocation	361111	3,076	-	12,100	11,495	11,610	11,726	11,843	11,962
Transfer From Fund 001	381001	2,539,191	3,246,807	3,524,377	3,524,377	3,624,912	3,729,852	3,838,332	3,950,513
Total Revenues		3,221,788	3,887,452	4,192,577	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
MIS Automation - Probation Services	470-523	15,090	16,950	17,090	17,090	17,090	17,090	17,090	17,090
Probation Services - Risk	495-523	25,076	22,931	23,890	23,890	24,103	24,318	24,536	24,756
Indirect Costs - Probation Services	499-523	412,316	630,000	633,000	633,000	652,000	672,000	692,000	712,000
County Probation	542-523	1,178,853	1,322,305	1,381,862	1,401,066	1,445,596	1,491,902	1,540,051	1,590,127
Pretrial Release	544-523	1,649,100	1,712,644	1,868,610	1,887,069	1,930,674	1,976,031	2,023,217	2,072,309
Drug & Alcohol Testing	599-523	84,947	182,622	194,561	197,052	201,506	206,110	210,869	215,790
Total Appropriations		3,365,382	3,887,452	4,119,013	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
Revenues Less Appropriations		(143,594)	-	73,564	-	-	-	-	-

Notes:

The FY 2023 Probation Services revenues are estimated to be slightly higher than FY 2022 due to the courts resuming normal sentencing after the COVID pandemic, however the fund continues to see a greater reliance on general revenue to support the required services. For FY 2023, the budget includes a \$3.52 million general revenue subsidy to the fund. The general revenue subsidy is anticipated to increase to \$3.9 million by FY 2027 due to revenues remaining relatively flat and continuing increases in program expenditures.

The increase in FY 2023 expenditures is due in part to the addition of two Probation/Pretrial Officers to assist with the increased number of clients assigned by the Courts to the Supervised Pretrial Release Program, approved by the Board at the March 2022 Leon County Detention Facility Population Management Workshop.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Prisoner Petition Assessment	349160	164	-	-	-	-	-	-	-
Mediation Fees	349310	113	-	-	-	-	-	-	-
Teen Court Fees	351500	56,710	64,209	68,500	65,075	66,310	68,685	71,060	72,485
Total Revenues		56,987	64,209	68,500	65,075	66,310	68,685	71,060	72,485
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Teen Court - Risk	495-662	1,333	900	965	965	971	978	984	991
Indirect Costs - Teen Court	499-662	10,000	12,000	11,000	11,000	11,000	12,000	12,000	12,000
Court Administration - Teen Court	586-662	73,421	51,309	53,110	53,110	54,339	55,707	58,076	59,494
Total Appropriations		84,754	64,209	65,075	65,075	66,310	68,685	71,060	72,485
Revenues Less Appropriations		(27,767)	-	3,425	-	-	-	-	-

Notes:

FY 2023 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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
County Alcohol Tf (fs 938.13)	348125	6,036	5,035	6,300	5,985	6,080	6,270	6,365	6,460
Felony Drug Intervention	348241	28,692	92,099	29,600	28,120	29,545	31,065	32,585	34,200
Pool Interest Allocation	361111	1,035	475	1,611	1,530	1,545	1,560	1,576	1,592
Appropriated Fund Balance	399900	-	-	57,845	57,845	60,965	-	-	-
Total Revenues		35,763	97,609	95,356	93,480	98,135	38,895	40,526	42,252
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Drug Abuse	800-562	-	89,015	93,480	93,480	98,135	98,135	98,135	98,135
Budgeted Reserves - Drug Court	990-599	-	8,594	-	-	-	-	-	-
Total Appropriations		-	97,609	93,480	93,480	98,135	98,135	98,135	98,135
Revenues Less Appropriations		35,763	-	1,876	-	-	(59,240)	(57,609)	(55,883)

Notes:

The FY 2023 Drug Court revenues are estimated to be lower than FY 2022 but consistent with revenue trends for court related programs since the COVID pandemic. Available Drug Abuse Trust fund balance is used to support the program in FY 2023 and FY 2024. The outyears reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2024. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Judicial Programs (117)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Court Innovations	348921	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Local Requirement									
Legal Aid Local Ordinance	348922	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Law Library Local Ordinance	348923	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Juvenile Alternative Local Ordinance	348924	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Leon County Fees	349510 349600	9 146	-	-	-	-	-	-	-
Pool Interest Allocation	361111	4,255	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	102,881	139,024	139,024	143,331	147,364	148,642	-
Total Revenues		226,478	335,441	374,624	362,844	371,711	380,304	386,142	242,440
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Judicial Programs - Risk	495-569	1,641	2,331	2,416	2,416	2,440	2,465	2,489	2,514
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	30,758	53,066	54,900	56,461	58,323	60,252	62,258	64,344
Law Library	546-714	-	51,680	52,440	52,440	52,725	52,725	52,725	52,725
Judicial Programs/Article V	548-662	(5,113)	175,684	194,267	198,087	204,498	211,137	214,945	225,143
Legal Aid - Court	555-715	43,969	51,680	52,440	52,440	52,725	52,725	52,725	52,725
Total Appropriations		72,255	335,441	357,463	362,844	371,711	380,304	386,142	398,451
Revenues Less Appropriations		154,223	-	17,161	-	-	-	-	(156,011)

Notes:

Increased expenditures allocated to 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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Building Permits	322000	2,672,637	2,234,400	2,216,000	2,105,200	2,168,850	2,233,450	2,300,900	2,369,300
Manufactured Homes	322005	46,972	57,665	49,800	47,310	49,685	52,155	54,720	57,475
Contractor's Licenses	329140	4,911	6,270	5,000	4,750	4,845	4,845	4,940	4,940
Site Plan Review	329260	-	9,025	-	-	-	-	-	-
Electronic Document Recording Fee	329290	8,235	9,025	8,500	8,075	8,170	8,265	8,360	8,455
State Surcharge	335291	8,055	6,935	8,500	8,075	8,170	8,265	8,360	8,455
Retention									
Technology Fee	341111	-	-	80,000	80,000	81,600	83,232	84,897	86,595
Pool Interest Allocation	361111	16,369	-	76,011	72,210	72,932	73,661	74,398	75,141
Net Incr(decr) In Fmv Of Investment	361300	(22,534)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	289,589	470,642	470,642	482,722	496,388	509,627	525,592
Total Revenues		2,734,645	2,612,909	2,914,453	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Building Inspection Technology	076055-524	-	-	80,000	80,000	81,600	83,232	84,897	86,595
Building Plans Review and Inspection	220-524	1,842,510	2,142,963	2,209,529	2,238,003	2,302,979	2,370,497	2,440,634	2,513,548
MIS Automation - Building Inspection	470-524	3,710	4,290	6,465	6,465	6,465	6,465	6,465	6,465
Building Inspection	495-524	11,362	13,156	13,794	13,794	13,930	14,067	14,206	14,345
Indirect Costs - Building Inspections	499-524	480,000	415,000	458,000	458,000	472,000	486,000	500,000	515,000
Transfers	950-581	471,000	37,500	-	-	-	-	-	-
Total Appropriations		2,808,582	2,612,909	2,767,788	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953
Revenues Less Appropriations		(73,937)	-	146,665	-	-	-	-	-

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 2023, revenues reflect a 3% decrease from FY 2022 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-19 pandemic on the economy. To ensure Building Inspection continues to provide prompt permitting services, \$470,642 in fund balance is budgeted in FY 2023. Outyears reflect a slight increase in use of fund balance as permitting levels are ebbing to a more consistent level.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

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

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Building Permits	322000	(241)	-	-	-	-	-	-	-
Licenses And Permits	322100	-	1,675,800	1,667,579	1,584,200	1,627,900	1,673,500	1,720,050	1,767,550
Stormwater - Standard Form	329100	967,677	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	40,597	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	24,412	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	409,080	-	-	-	-	-	-	-
New Address Assignments	329113	107,976	-	-	-	-	-	-	-
Tree Permits	329120	4,301	-	-	-	-	-	-	-
Vegetative Management Plans	329121	1,080	-	-	-	-	-	-	-
Landscape Permit Fees	329130	98,060	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	6,793	-	-	-	-	-	-	-
General Utility Permit	329160	42,570	-	-	-	-	-	-	-
Operating Permit	329170	60,264	-	-	-	-	-	-	-
Communications Tower Bonds	329171	5,342	-	-	-	-	-	-	-
Subdivision Exemptions	329200	36,163	-	-	-	-	-	-	-
Certificate Of Concurrence	329210	57,816	-	-	-	-	-	-	-
Project Status	329240	149,720	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	28,056	-	-	-	-	-	-	-
Site Plan Review	329260	177,629	-	-	-	-	-	-	-
Other Development Review Fees	329270	50,678	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	1,335	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	16,044	10,165	18,200	17,290	18,335	19,475	20,615	21,850
Driveway Permit Fees	343930	91,635	91,105	88,800	84,360	88,540	93,005	97,660	102,505
Environmental Analysis	343941	85,963	-	-	-	-	-	-	-
Boaa Variance Requests	343950	1,500	-	-	-	-	-	-	-
Reinspection Fees	349100	14,436	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	33,926	30,210	40,800	38,760	39,995	41,135	42,370	43,700
Pool Interest Allocation	361111	15,813	17,005	48,020	45,619	46,075	46,536	47,001	47,471
Net Incr(decr) In Fmv Of Investment	361300	6,252	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	10,085	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	15,900	16,150	14,100	13,395	13,205	13,110	12,920	12,825
Transfer From Fund 126	381126	2,756,464	2,215,948	2,141,996	2,141,996	2,215,525	2,790,468	2,869,279	2,951,897
Appropriated Fund Balance	399900	-	-	500,000	500,000	500,000	-	-	-
Total Revenues		5,317,324	4,056,383	4,519,495	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

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

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Environmental Services	420-537	1,372,656	1,533,139	1,665,234	1,687,051	1,733,664	1,782,034	1,832,226	1,884,332
Development Services	422-537	667,547	755,902	866,766	877,839	902,156	927,414	953,644	980,899
Code Compliance Services	423-537	463,024	533,698	529,280	535,573	549,068	563,086	577,630	592,731
DS Support Services	424-537	369,647	594,280	578,235	586,938	605,283	624,104	643,616	663,866
Customer Engagement Services	426-537	101,772	-	-	-	-	-	-	-
MIS Automation - Growth Management	470-537	18,845	20,265	28,440	28,440	28,440	28,440	28,440	28,440
Growth Management - Risk	495-537	16,689	19,099	19,779	19,779	19,964	20,151	20,339	20,530
Indirect Costs - Growth Management	499-537	600,000	600,000	690,000	690,000	711,000	732,000	754,000	777,000
Total Appropriations		3,610,181	4,056,383	4,377,734	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798
Revenues Less Appropriations		1,707,143	-	141,761	-	-	-	-	-

Notes:

In FY 2023, permit fee revenue is estimated to decrease over FY 2022 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. Rather than transferring additional general revenue to support DSEM, \$500,000 in fund balance is used to meet service demands. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to \$2.9 million in FY 2027.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Stormwater Utility (123)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Non Ad-valorem Assessment	319100	3,524,865	3,500,045	3,714,700	3,528,965	3,578,365	3,628,430	3,679,255	3,730,745
Delinquent Assessments 2013	319213	162	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	350	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	447	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	794	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	1,832	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	3,135	-	-	-	-	-	-	-
Delinquent Assessments	319219	5,380	-	-	-	-	-	-	-
Pool Interest Allocation	361111	26,090	33,345	68,111	64,705	65,352	66,005	66,665	67,332
Net Incr(decr) In Fmv Of Investment	361300	(13,581)	-	-	-	-	-	-	-
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	1,143,068	1,473,726	1,706,698	1,706,698	1,789,314	1,918,408	1,995,702	2,096,396
Total Revenues		5,492,542	5,807,116	6,289,509	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Stormwater Maintenance	433-538	2,322,137	3,589,761	3,885,390	3,915,146	3,993,811	4,118,783	4,190,070	4,279,921
MIS Automation - Stormwater	470-538	80	70	70	70	70	70	70	70
Stormwater Utility - Risk	495-538	19,736	22,941	23,774	23,774	24,012	24,252	24,494	24,739
Indirect Costs - Stormwater Utility	499-538	540,000	471,000	369,000	369,000	380,000	391,000	403,000	415,000
Tax Collector	513-586	70,715	73,294	74,028	74,028	74,768	74,768	74,768	74,768
Transfers	950-581	1,628,430	1,650,050	1,718,350	1,718,350	1,760,370	1,803,970	1,849,220	1,899,975
Total Appropriations		4,581,098	5,807,116	6,070,612	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
Revenues Less Appropriations		911,444	-	218,897	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

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

The increase in general revenue support in FY 2023 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 road materials and supplies, and personnel costs related to positions included in the market based revisions to the Classification and Pay Plan.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SHIP - Doc Stamp Revenue	345100	278,912	671,540	936,449	936,449	936,449	936,449	936,449	936,449
SHIP Loan Repayment	345150	48,736	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Pool Interest Allocation	361111	2,158	-	-	-	-	-	-	-
Total Revenues		329,807	741,540	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SHIP 2018-2021	932053-554	19,220	-	-	-	-	-	-	-
SHIP 2019-2022	932054-554	56,621	-	-	-	-	-	-	-
SHIP Hurricane Housing Recovery	932055-554	203,966	-	-	-	-	-	-	-
SHIP 2020-2023	932056-554	50,000	-	-	-	-	-	-	-
SHIP 2021-2024	932058-554	-	741,540	-	-	-	-	-	-
SHIP 2022-2025	932059-554	-	-	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Total Appropriations		329,808	741,540	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Revenues Less Appropriations		(1)	-	10,980	-	-	-	-	-

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$936,449 for local housing programs to Leon County during the FY 2022 legislative session. The increase in SHIP funding is expected to remain consistent in outyears due to major changes in statutory minimums awarded to jurisdictions.

The FY 2023 budget includes the addition of an Affordable Housing Coordinator position to provide necessary support for the two new program categories (Homeowner and Renter Development) added to the Leon County Housing Assistance Plan (LHAP) in FY 2022, and to ensure audit compliance with the State programs.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
CARE Act Funding - HHS	331109	10,371	-	-	-	-	-	-	-
EMPG Base Grant-Federal	331271	90,529	91,434	91,300	91,300	91,702	92,105	92,510	92,917
Law Enforcement Block Grant	331280	76,712	38,356	38,356	38,356	38,356	38,356	38,356	38,356
USEPA Clean Water Campaign	331351	13,750	-	-	-	-	-	-	-
DOT Old Bainbridge Road Monroe	331416	7,834	-	-	-	-	-	-	-
DOT Old Bainbridge Road 1-10 to CC NW	331417	74,974	-	-	-	-	-	-	-
DOT Old Bainbridge CCNW	331418	34,481	-	-	-	-	-	-	-
FHFC CARES	331503	11,000,000	-	-	-	-	-	-	-
CDC Mosquito Control Hurricane Relief	331611	15,000	-	-	-	-	-	-	-
Big Read Grant	331728	12,029	-	-	-	-	-	-	-
DCF Drug Court	334240	20,277	-	-	-	-	-	-	-
EMPA Base Grant-State	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
EM-SHSGP Federal Grant	334272	40,447	-	-	-	-	-	-	-
Waste Tire Grant	334324	31,843	-	-	-	-	-	-	-
Woodville Sewer Grant	334354	2,495	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer Grant	334356	1,087,966	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer Grant	334357	110,280	-	-	-	-	-	-	-
Woodside Heights DEP	334358	(19,260)	-	-	-	-	-	-	-
FDEP - Wilkinson Woods Sewer Project	334368	466,286	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	153,605	147,284	154,648	154,648	156,968	159,322	161,760	164,186
FDOT Smith Creek Bike Lanes Grant	334401	73,631	-	-	-	-	-	-	-
Smith Creek Bikes Lanes Phase II	334402	78,060	-	-	-	-	-	-	-
Mosquito Control	334610	-	32,468	38,026	38,026	38,026	38,026	38,026	38,026
Boating Improvement	334792	2,630	-	-	-	-	-	-	-
Mobile Home Licenses	335140	12	-	-	-	-	-	-	-
COT Reimb Magnolia Dr Trail	337405	374,944	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337406	441,679	-	-	-	-	-	-	-
HFA Emergency Repairs	337502	492,046	50,000	50,000	50,000	50,000	50,000	50,000	50,000
BP 2000 St. Marks Greenway	337702	16,584	-	-	-	-	-	-	-
Friends Of The Library	337714	2,341	15,000	15,000	15,000	15,000	15,000	15,000	15,000
LCRDA Innovation Park Trail	337730	85,089	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Grants (125)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
DOT-Reimbursement Route 27	343913	1,435	-	-	-	-	-	-	-
BP Comp Wastewater Treatment	343918	35,579	-	-	-	-	-	-	-
FHFC Hurricane Housing	345130	79,046	-	-	-	-	-	-	-
Slosberg \$3 Driver Education	348531	105,480	78,454	83,800	83,800	84,600	85,500	86,300	87,200
Net Incr(decr) In Fmv Of Investment	361300	8,724	-	-	-	-	-	-	-
Capacity Fee	363244	400	-	-	-	-	-	-	-
Florida Health Literacy Community Foundation of N Florida	366201	2,105	-	-	-	-	-	-	-
	366310	275	-	-	-	-	-	-	-
Big Bend Healthcare Coalition	366311	6,150	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	17	-	-	-	-	-	-	-
Transfer From Fund 126	381126	283,935	311,672	331,108	331,108	343,718	356,802	370,452	383,352
Total Revenues		15,425,583	870,474	908,044	908,044	924,176	940,917	958,210	974,843
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Innovation Park Trail	042006-572	8,180	-	-	-	-	-	-	-
St. Marks Headwaters Greenways	047001-572	16,584	-	-	-	-	-	-	-
Smith Creek Bike Lanes	052004-541	73,631	-	-	-	-	-	-	-
Smith Creek Bike Lane Phase II	052005-541	78,060	-	-	-	-	-	-	-
DOT Old Bainbridge Road N. Monroe to the Gadsden County	053009-541	7,834	-	-	-	-	-	-	-
DOT Old Bainbridge Rd I-10 to Cap. Circle NW Improve.	053010-541	74,974	-	-	-	-	-	-	-
DOT Old Bainbridge Rd @ CC NW	053011-541	34,481	-	-	-	-	-	-	-
Magnolia Drive Multi- Use Trail	055010-541	816,622	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	400	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	2,495	-	-	-	-	-	-	-
BP Comprehensive Wastewater Treatment Project	062006-535	35,579	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	1,087,966	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	110,280	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	-	32,468	38,026	38,026	38,026	38,026	38,026	38,026
Grants - Risk	495-595	1,844	2,143	2,222	2,222	2,244	2,267	2,289	2,312
Emergency Management	864-525	98,547	121,221	121,221	121,221	121,221	121,284	121,319	121,354
DEP Storage Tank	866-524	185,251	200,680	211,903	215,421	221,544	227,861	234,390	241,126
Big Read Nat'l Endowment Arts	912027-571	319	-	-	-	-	-	-	-
Big Read Nat'l Endowment Arts	912028-571	11,710	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Friends Literacy Contract 2005	913045-571	2,341	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Florida Health Literacy Grant	913201-571	2,105	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	105,497	78,454	79,631	83,800	80,825	82,037	83,268	83,268
Community Foundation of N Florida	915058-519	275	-	-	-	-	-	-	-
Boating Improvement	921043-572	2,630	-	-	-	-	-	-	-
Waste Tire Grant	922045-534	25,000	-	-	-	-	-	-	-
Waste Tire Grant FY21	922046-534	6,843	-	-	-	-	-	-	-
CDC Mosquito Control Hurricane Relief	924020-562	15,001	-	-	-	-	-	-	-
USEPA Clean Water Campaign	927018-535	13,750	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	466,286	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	59,791	50,000	50,000	50,000	50,000	50,000	50,000	50,000
FHFC CARES	932020-525	395,446	-	-	-	-	-	-	-
FHFC CARES	932020-559	11,036,807	-	-	-	-	-	-	-
Florida Hurricane Housing Grant	932057-554	79,045	-	-	-	-	-	-	-
DCF Drug Court Grant	943085-622	20,277	-	-	-	-	-	-	-
EM - SHSGP Federal Grant	952010-525	40,447	-	-	-	-	-	-	-
EMPG Federal Grant	952011-525	90,529	-	-	-	-	-	-	-
EMPA Base Grant-State	952012-525	105,806	-	-	-	-	-	-	-
EMPG Federal Grant	952019-525	-	98,855	-	-	-	-	-	-
EMPA Base Grant-State	952020-525	-	143,297	-	-	-	-	-	-
EMPG Federal Grant	952023-525	-	-	103,747	105,390	109,050	112,852	116,803	120,906
EMPA Base Grant-State	952024-525	-	-	150,336	152,777	157,910	163,234	168,759	174,495
EMS COVID 19 Response	961063-526	10,371	-	-	-	-	-	-	-
Big Bend Healthcare Coalition	961081-526	6,150	-	-	-	-	-	-	-
FDLE JAG Pre-Trial FY 18-19	982063-521	38,356	-	-	-	-	-	-	-
FDLE JAG Pre-Trial FY19-20	982064-521	38,356	-	-	-	-	-	-	-
FDLE JAG Pretrial FY20-21	982065-521	-	38,356	-	-	-	-	-	-
FDLE JAG Pretrial FY21-22	982066-521	-	-	38,356	38,356	38,356	38,356	38,356	38,356
Grant Match Funds	991-595	-	90,000	90,000	85,831	90,000	90,000	90,000	90,000
Total Appropriations		15,205,864	870,474	900,442	908,044	924,176	940,917	958,210	974,843
Revenues Less Appropriations		219,719	-	7,602	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

Grant program expenditures for Emergency Management and the Storage Tank Program are greater than the grant allocations, which require 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 2023 TENTATIVE BUDGET

»» Non-Countywide General Revenue (126)

Fund Type: Special Revenue

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

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Local Communication Svcs Tax	315000	2,626,789	2,565,000	2,736,000	2,599,200	2,573,208	2,521,744	2,471,309	2,421,883
State Revenue Sharing	335120	6,564,802	5,776,445	6,791,000	6,451,450	6,709,508	6,977,888	7,257,004	7,547,284
Insurance Agents County	335130	99,316	68,780	72,400	68,780	69,468	70,162	70,864	71,573
Mobile Home Licenses	335140	26,783	27,598	25,291	24,026	24,746	25,489	26,253	27,041
Alcoholic Beverage Licenses	335150	202,376	109,250	128,800	122,360	126,031	129,812	133,706	137,717
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	13,980,522	12,928,414	15,583,000	14,803,850	15,247,966	15,705,404	16,176,567	16,661,864
Net Incr(decr) In Fmv Of Investment	361300	11,649	-	-	-	-	-	-	-
Total Revenues		23,735,486	21,687,575	25,559,741	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027		
Transfers	950-581	18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
Total Appropriations		18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
Revenues Less Appropriations		5,529,680	-	1,277,987	-	-	-	-	-

Notes:

The State Shared and 1/2 Cent Sales Tax revenues have rebounded from the precipitous decline in FY 2020 and are estimated to generate an additional \$2.54 million from the FY 2022 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 Statewide (CST) has been in decline the past five years due to a decline in cable services as consumers “cord cut” in favor of streaming, and certain demographics and small businesses abandoning telephone landlines; however, FY 2023 revenues are expected to remain relatively level, increasing by a modest \$30,000.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
US Treasury - Emergency Rental Assistance	331612	17,135,825	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	90,008	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	63,736	-	-	-	-	-	-	-
Tree Bank Donations	337410	11,612	-	-	-	-	-	-	-
Friends Endowment	337716	41,795	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	(1,460)	-	-	-	-	-	-	-
Parks And Recreation	347200	15,034	-	-	-	-	-	-	-
Pool Interest Allocation	361111	71,111	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(9,637)	-	-	-	-	-	-	-
Sidewalk Fees	363243	350,028	-	-	-	-	-	-	-
Transfer From Fund 135	381135	11,789	-	-	-	-	-	-	-
Total Revenues		17,779,841	60,000	60,000	60,000	60,000	60,000	60,000	60,000

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Sidewalk Program District 3	003000-541	370,370	-	-	-	-	-	-	-
Friends Endowment 2005	913115-571	44,998	-	-	-	-	-	-	-
Tree Bank Miccosukee	921053-541	11,612	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	2,688	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	2,688	-	-	-	-	-	-	-
Woodville Community Center	921136-572	2,688	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	2,688	-	-	-	-	-	-	-
Bradfordville Community Center	921156-572	1,594	-	-	-	-	-	-	-
Lake Jackson Community Center	921166-572	2,688	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	932078-554	8,889,430	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	932079-554	8,290,976	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961045-526	91,532	-	-	-	-	-	-	-
EMS Grant CPR Training	961062-526	24,834	-	-	-	-	-	-	-
EMS Grant CPR Training	961064-526	20,881	-	-	-	-	-	-	-
EMS Traffic Light Exemption	961065-526	29,450	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961066-526	-	60,000	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Grants - Interest Bearing (127)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
EMS/DOH - EMS Equipment	961068-526	-	-	60,000	60,000	60,000	60,000	60,000	60,000
Total Appropriations		17,789,118	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		(9,277)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
State Revenue Sharing Enhanced 911 Fee	335220	273,607	334,332	275,400	261,630	269,479	277,563	285,890	294,467
State Revenue Sharing Enhanced 911 DMS	335221	1,074,516	917,815	1,005,900	955,605	984,273	1,013,801	1,044,215	1,075,541
Pool Interest Allocation	361111	154	-	-	-	-	-	-	-
Transfer From Fund 330	381330	-	-	84,585	84,585	64,186	43,225	20,688	6,033
Total Revenues		1,348,277	1,252,147	1,365,885	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Enhanced E-911- Administration	180-525	1,897,462	1,143,488	1,159,729	1,165,088	1,178,178	1,191,801	1,205,977	1,228,196
MIS Automation	470-525	24,470	26,980	42,955	42,955	42,955	42,955	42,955	42,955
Insurance for E-911	495-525	-	2,679	2,777	2,777	2,805	2,833	2,861	2,890
Indirect Costs - Emergency 911	499-525	63,000	79,000	91,000	91,000	94,000	97,000	99,000	102,000
Total Appropriations		1,984,932	1,252,147	1,296,461	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
Revenues Less Appropriations		(636,655)	-	69,424	-	-	-	-	-

Notes:

For FY 2023, revenue for this fund is projected to increase slightly. This trend is anticipated to continue in outyears until a base level of landlines is reached as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Radio Communication Systems (131)

Fund Type: Special Revenue

In accordance with F.S. 318.21(10) \$12.50 from each moving traffic violation shall be distributed and paid monthly via the Clerk of Court's fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system.

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Radio Communications Program	351600	14,213	-	-	-	-	-	-	-
Pool Interest Allocation	361111	881	-	-	-	-	-	-	-
Total Revenues		15,094	-	-	-	-	-	-	-
Revenues Less Appropriations		15,094	-	-	-	-	-	-	-

Notes:

In FY 2021, due to the significant decline in revenue and the increasing general revenue subsidy, the budget for the Radio Communications was consolidated in General Fund (001) in organization 529.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
American Rescue Plan Act	331504	28,512,431	-	-	-	-	-	-	-
Pool Interest Allocation	361111	85,294	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	32,390	-	-	-	-	-	-	-
ARP Appropriated Fund Balance	399902	-	-	3,071,844	3,071,844	-	-	-	-
Total Revenues		28,630,115	-	3,071,844	3,071,844	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfers	950-581	-	-	3,071,844	3,071,844	-	-	-	-
Transfers	950-586	16,253,548	-	-	-	-	-	-	-
American Rescue Plan Act	952021-525	360,433	-	-	-	-	-	-	-
Total Appropriations		16,613,981	-	3,071,844	3,071,844	-	-	-	-
Revenues Less Appropriations		12,016,134	-	-	-	-	-	-	-

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 waste water projects.

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

For FY 2023, Leon County revenue loss is calculated at \$8.91 million. Of the \$8.91 million, \$2.8 million was transferred to the General Fund (Fund 001) to support general government services.

In addition, \$6.16 million in ARPA loss revenue recovery was allocated in FY 2023 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in ARPA funding was appropriated in FY 2022 and the remaining \$318,090 was transferred to the Capital Improvement Fund (Fund 305).

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Service Tax - Electric	314100	7,392,974	7,528,592	7,907,881	7,512,487	7,731,112	7,956,295	8,188,234	8,427,131
Public Service Tax - Water	314300	1,108,683	1,159,950	1,239,042	1,177,090	1,211,353	1,246,643	1,282,993	1,320,432
Public Service Tax - Gas	314400	736,520	607,632	812,389	771,770	794,473	817,857	841,943	866,751
Public Service Tax - Fuel Oil	314700	3,258	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Public Service Tax - 2% Discount	314999	(26,882)	(28,500)	(28,500)	(27,075)	(27,075)	(27,075)	(27,075)	(27,075)
DOT-Reimbursement Route 27	343913	5,728	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	(288)	7,600	30,000	28,500	28,500	28,500	28,500	28,500
Coe's Landing Park	347201	104,513	70,490	120,000	114,000	117,420	120,943	124,571	128,308
Animal Control Education	351310	343	-	-	-	-	-	-	-
Pool Interest Allocation	361111	4,067	10,925	28,091	26,686	26,952	27,222	27,494	27,769
Contributions And Donations	366000	11,456	-	-	-	-	-	-	-
Infant Mortality Workshop	366600	1,250	-	-	-	-	-	-	-
Lawsuit Settlements	369350	2,628	-	-	-	-	-	-	-
Transfer From Fund 352	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues		9,844,250	9,865,138	10,617,495	10,111,907	10,391,184	10,678,834	10,975,109	11,280,265
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Animal Control	201-562	1,699,630	1,870,463	1,957,823	1,965,482	2,028,301	2,092,975	2,113,422	2,134,631
Parks and Recreation Services	436-572	3,027,407	3,696,120	3,929,078	3,959,814	4,185,922	4,284,190	4,386,139	4,491,965
MIS Automation - Animal Control	470-562	3,745	3,860	3,935	3,935	3,935	3,935	3,935	3,935
MIS Automation - Parks and Recreation	470-572	18,285	19,130	19,365	19,365	19,365	19,365	19,365	19,365
Municipal Services - Risk	495-572	35,345	36,457	39,585	39,585	39,791	39,998	40,208	40,420
Indirect Costs - Municipal Services (Animal Control)	499-562	183,000	229,000	252,000	252,000	260,000	267,000	275,000	284,000
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	636,000	649,000	746,000	746,000	768,000	791,000	815,000	840,000
Payment to City- Parks & Recreation	838-572	1,504,333	1,568,268	1,634,919	1,634,919	1,704,403	1,776,840	1,852,356	1,852,356
Transfers	950-581	1,942,364	1,792,840	1,529,202	1,490,807	1,381,467	1,403,531	1,469,684	1,613,593
Total Appropriations		9,050,109	9,865,138	10,111,907	10,111,907	10,391,184	10,678,834	10,975,109	11,280,265
Revenues Less Appropriations		794,141	-	505,588	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

For FY 2023, Public Services Tax (PST) revenues are projected to increase by \$167,000 or 1.8%. With more residents at home using utilities, the PST was not affected by COVID stay-at-home orders like other sources of revenue such as gas taxes and tourism taxes. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was reduced by \$358,258 from the previous fiscal year (\$1.39 million in FY 2022 to \$1.03 million in FY 2023). This is part of the total \$8.18 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 2023 TENTATIVE 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. This included adding another fire fighter at unincorporated area fire stations. The funding is derived from a fire service fee levied on single family, commercial and governmental properties in the unincorporated area of the County. Homes are charged a flat rate, and commercial and governmental properties pay per square foot. Square footage associated with the worship area of a church is excluded from the fee. In addition, the County provides support to the Volunteer Fire Departments.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fire Service Fee	325201	8,554,915	5,713,553	5,906,686	5,611,352	7,295,522	7,404,955	7,516,030	7,628,770
Fire Service Fee	325202	2,858,672	2,909,960	3,184,608	3,025,378	3,070,686	3,116,673	3,163,349	3,210,725
Delinquent Fees	325203	17,024	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	34,297	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(37,641)	-	-	-	-	-	-	-
Transfer From Fund 126	381126	-	1,400,000	1,600,000	1,600,000	-	-	-	-
Total Revenues		11,909,746	10,505,992	11,173,774	10,719,209	10,848,687	11,004,107	11,161,858	11,321,974
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Volunteer Fire Departments	096002-522	287,646	-	-	-	-	-	-	-
VFD Fire Services - Risk	495-552	-	330	854	854	854	854	854	854
Indirect Costs - Fire Services	499-522	33,000	36,000	41,000	41,000	42,000	43,000	45,000	46,000
Tax Collector	513-586	57,486	60,288	61,197	61,197	62,116	63,049	63,049	63,049
Fire Services Payment	838-522	11,401,458	9,875,155	10,079,634	10,079,634	10,206,568	10,359,420	10,514,528	10,672,992
Volunteer Fire Department	843-522	363,298	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	48,770	51,740	54,045	54,045	54,670	55,305	55,948	56,600
Total Appropriations		12,191,658	10,505,992	10,719,209	10,719,209	10,848,687	11,004,107	11,161,858	11,321,974
Revenues Less Appropriations		(281,912)	-	454,565	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

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. At the May 12, 2015 meeting, the Board approved implementing the current fire service fee rates as recommended in an updated rate study.

As part of the adopted FY 2020 long-term fiscal plan, rather than increasing fire service rescue fees, debt service savings were planned to pay for the increased cost of fire rescue services. Due to the budgetary impacts of COVID, the City and County deferred a fire rescue service fee study and increasing fees in FY 2021.

As part of the FY 2022 budget process, the Board authorized the County Administrator to negotiate an amendment to the County/City Fire Services Interlocal Agreement. The amendment authorized increased payments to the City for fire services in FY 2022 and FY 2023. The increased payments are funded from general revenue debt service savings: \$1.4 million in FY 2022 and \$1.6 million in FY 2023. This approach allows fire service rescue fees charged to unincorporated residents to remain unchanged. In addition, the Amended Interlocal Agreement requires a new joint fire rescue services fee study in FY 2023. The new rate study is underway and will be presented to the Board for consideration early in the FY 2024 budget development process.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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). The Tourist Development Council administers the expenditure of these revenues, as limited by law, to 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Tourist Development (4 Cents)	312100	4,115,160	4,060,129	5,505,720	5,230,434	5,388,011	5,549,273	5,716,065	5,887,464
Tourist Development (1 Cent)	312110	1,033,223	1,014,572	1,376,431	1,307,609	1,333,411	1,360,134	1,387,779	1,415,424
Pool Interest Allocation	361111	78,550	56,973	59,740	56,753	57,321	57,894	58,473	59,057
Net Incr(decr) In Fmv Of Investment	361300	(132,811)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	649	-	-	-	-	-	-	-
Merchandise Sales	365000	1,122	5,730	6,032	5,730	5,902	6,079	6,262	6,450
Special Event Grant	366500	10,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Reimbursements									
Other Contributions	366930	750	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	224,262	31,936	35,298	33,533	33,533	33,533	33,533	33,533
Transfer From Fund 137	381137	1,850,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	172,657	253,645	253,645	294,334	84,938	26,132	20,112
Total Revenues		7,180,906	5,354,497	7,249,365	6,900,204	7,125,012	7,104,351	7,240,744	7,434,540
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Tourism Development Building	086065-552	78,152	-	-	-	-	-	-	-
Administration	301-552	509,668	572,741	664,659	671,166	685,819	700,945	716,567	730,285
Advertising	302-552	792,063	965,865	1,270,000	1,270,000	1,370,000	1,220,000	1,220,000	1,220,000
Marketing	303-552	1,894,423	1,809,232	2,650,465	2,661,828	2,731,846	2,804,992	2,882,766	3,019,130
Special Projects	304-552	320,819	600,000	700,000	700,000	700,000	700,000	700,000	700,000
1 Cent Expenses	305-552	3,250,000	-	-	-	-	-	-	-
MIS Automation - Tourism	470-552	7,965	8,560	8,935	8,935	9,203	9,480	9,764	9,764
Tourism - Risk	495-552	5,485	6,432	6,666	6,666	6,733	6,800	6,868	6,937
Indirect Costs - Tourism Development	499-552	276,000	238,000	274,000	274,000	288,000	302,000	317,000	333,000
Council on Culture & Arts (COCA)	888-573	1,008,796	903,667	1,307,609	1,307,609	1,333,411	1,360,134	1,387,779	1,415,424
Transfers	950-581	440,000	250,000	-	-	-	-	-	-
Total Appropriations		8,583,371	5,354,497	6,882,334	6,900,204	7,125,012	7,104,351	7,240,744	7,434,540
Revenues Less Appropriations		(1,402,466)	-	367,031	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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.

Based on current activity the TDT forecast shows TDT revenue increasing by 48% in FY 2022. This increase will moderate in FY 2023 as tourism travel returns to normal levels of activity. This increase in revenue allows for a limited use of fund balance for one-time expenses related to marketing, planning, and hosting the Leon County/Tallahassee bicentennial celebration in FY 2024.

Other expenditure increases reflect a restoration of many of the COVID related budget reductions made in FY 2020 and FY 2021, including: advertising and marketing; more funding for the COCA cultural grant programs; and grants for Signature and Legacy Events. The FY 2023 budget also includes the addition of a Events & Grants Manager position to provide coordination and management of sponsorship opportunities, and a Graphics Web Design Lead position to ensure relevant and timely content for the Tourism website and social media applications.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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's 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	13	200	526	500	500	500	500	500
Other Interest Earnings	361390	13,741	11,800	9,579	9,100	6,200	3,600	1,000	600
Special Assessments	363000	91,597	88,600	96,211	91,400	86,900	89,400	16,300	16,700
Total Revenues		105,351	100,600	106,316	101,000	93,600	93,500	17,800	17,800
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Tax Collector	513-586	1,904	5,200	4,959	4,959	4,550	4,449	942	942
Transfers	950-581	203,270	95,400	96,041	96,041	89,050	89,051	16,858	16,858
Total Appropriations		205,174	100,600	101,000	101,000	93,600	93,500	17,800	17,800
Revenues Less Appropriations		(99,823)	-	5,316	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»»» Special Assessment - Killearn Lakes Units I and II 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 in Killearn Lakes Units I and II to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system completed in October 2006. The assessment is collected and remitted to the City of Tallahassee in accordance with an interlocal agreement with the City of Tallahassee. The charge levied to each parcel within Units I and II is \$179.43.

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	2,178	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	230,239	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Total Revenues		232,417	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Tax Collector	513-586	4,562	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Services Killearn Lakes Units I and II	838-535	225,676	232,500	232,500	232,500	232,500	232,500	232,500	232,500
Total Appropriations		230,238	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Revenues Less Appropriations		2,178	-	12,500	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 will be used to facilitate 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 necessities required in the upkeep, maintenance, and management of the facility.

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Parking Facilities	344500	100,733	205,833	185,823	176,532	176,532	176,532	76,734	76,734
Pool Interest Allocation	361111	12,329	9,500	24,891	23,646	23,882	24,121	24,362	24,606
Net Incr(decr) In Fmv Of Investment	361300	3,840	-	-	-	-	-	-	-
Rents And Royalties	362000	1,605,255	1,004,169	685,707	651,422	718,758	334,657	334,657	334,657
Appropriated Fund Balance	399900	-	-	169,634	169,634	128,239	-	-	-
Total Revenues		1,722,157	1,219,502	1,066,055	1,021,234	1,047,411	535,310	435,753	435,997
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
County Government Annex	086025-519	308,341	250,000	150,000	150,000	150,000	150,000	150,000	-
County Government Annex	154-519	477,988	626,229	596,401	597,295	615,019	634,370	653,399	671,138
County Government Annex - Risk	495-519	39,608	36,349	41,702	41,702	41,708	41,713	41,719	41,725
Indirect Costs - County Government Annex	499-519	24,000	24,000	24,000	24,000	25,000	25,000	26,000	27,000
Transfers	950-581	283,040	255,550	208,237	208,237	215,684	-	-	-
Budgeted Reserves - BOA Building (Operating)	990-599	-	27,374	-	-	-	-	-	-
Total Appropriations		1,132,977	1,219,502	1,020,340	1,021,234	1,047,411	851,083	871,118	739,863
Revenues Less Appropriations		589,180	-	45,715	-	-	(315,773)	(435,365)	(303,866)

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades and safety improvements at the Leon County Courthouse Annex. Specific project details are located in the Capital Improvements Project Section. In addition, FY 2023 and outyear transfers reflect utility payments to the General Fund (001).

The decline in lease revenue is due to the programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. FY 2023 and FY 2024 reflect the use of accumulated fund balance to support expenditures. The fund balance is projected to be depleted in FY 2024. If lease activity does not increase expenditure reductions and/or general revenue support may be needed starting in FY 2025.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	2,653	-	-	-	-	-	-	-
Rents And Royalties	362000	239,744	290,339	337,300	320,435	299,440	194,085	109,915	66,690
Total Revenues		242,397	290,339	337,300	320,435	299,440	194,085	109,915	66,690
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Huntington Oaks Plaza Bldg Improvement	083002-519	67,868	-	77,000	77,000	47,800	-	-	-
Huntington Oaks Plaza Operating	155-519	34,891	105,852	106,699	106,699	111,567	113,564	115,614	117,713
Huntington Oaks - Risk	495-519	12,456	11,396	13,093	13,093	13,093	13,093	13,093	13,093
Indirect Costs - Huntington Oaks Plaza	499-519	10,000	10,000	12,000	12,000	12,000	13,000	13,000	14,000
Transfers	950-581	123,460	114,630	111,643	111,643	114,980	54,428	121,975	125,634
Budgeted Reserves - Huntington Oaks	990-599	-	48,461	-	-	-	-	-	-
Total Appropriations		248,675	290,339	320,435	320,435	299,440	194,085	263,682	270,440
Revenues Less Appropriations		(6,278)	-	16,865	-	-	-	(153,767)	(203,750)

Notes:

FY 2023 through FY 2025 reflects a steady level of anticipated rents. 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 2023 TENTATIVE 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. The remaining taxable portion of this bond is accounted for in Fund 220.

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfer From Fund 126	381126	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Total Revenues		3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
2014 Debt Series	979-582	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Total Appropriations		3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

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

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
COT Capital Reimbursement	337304	130,000	130,000	130,000	130,000	130,000	130,000	35,890	-
Transfer From Fund 126	381126	131,757	127,731	127,689	127,689	127,645	127,601	35,891	-
Total Revenues		261,757	257,731	257,689	257,689	257,645	257,601	71,781	-
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Bond Series 2020	000-000	(21,450)	-	-	-	-	-	-	-
Bond Series 2020	979-582	261,757	257,731	257,689	257,689	257,645	257,601	71,781	-
Total Appropriations		240,307	257,731	257,689	257,689	257,645	257,601	71,781	-
Revenues Less Appropriations		21,449	-	-	-	-	-	-	-

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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfer From Fund 126	381126	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
Total Revenues		-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Bond Series 2021	979-582	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
Total Appropriations		-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfer From Fund 001	381001	-	660,414	680,226	680,226	700,633	721,652	743,302	765,601
Transfer From Fund 126	381126	200,167	542,050	575,421	575,421	557,404	533,467	513,590	492,713
Debt Proceeds	384100	21,450	-	-	-	-	-	-	-
Total Revenues		221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
ESCO Lease	000-000	21,450	-	-	-	-	-	-	-
ESCO Lease	977-582	200,167	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Total Appropriations		221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The ESCO Lease fund (225) was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2023 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfer From Fund 126	381126	-	-	510,688	510,688	512,862	511,734	510,542	509,286
Total Revenues		-	-	510,688	510,688	512,862	511,734	510,542	509,286
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
800 MHz Radios	949-582	-	-		510,688	512,862	511,734	510,542	509,286
Total Appropriations		-	-		510,688	512,862	511,734	510,542	509,286
Revenues Less Appropriations		-	-	510,688	-	-	-	-	-

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 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	226,447	75,566	154,055	146,352	147,701	149,063	150,439	151,829
Net Incr(decr) In Fmv Of Investment	361300	(332,215)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	4,632,218	3,609,520	7,147,360	7,147,360	8,000,000	9,000,000	11,341,543	12,958,135
Transfer From Fund 120	381120	471,000	37,500	-	-	-	-	-	-
Transfer From Fund 137	381137	3,950,000	-	318,090	318,090	-	-	-	-
Transfer From Fund 140	381140	1,622,669	1,390,480	1,032,222	1,032,222	915,124	929,198	987,121	1,122,553
Transfer From Fund 160	381160	440,000	250,000	-	-	-	-	-	-
Transfer From Fund 162	381162	95,000	-	-	-	-	-	-	-
Transfer From Fund 352	381352	2,125,000	2,125,000	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	6,478,481	6,467,855	3,015,308	-
ARP Appropriated Fund Balance	399902	-	3,600,000	-	-	-	-	-	-
Total Revenues		13,230,119	11,088,066	8,651,727	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
General Vehicle & Equipment Replacement	026003-519	49,448	562,000	-	-	1,021,000	1,040,000	1,054,000	1,008,000
Stormwater Vehicle & Equipment Replacement	026004-538	144,148	468,000	-	-	925,000	1,174,000	1,200,000	1,050,000
Fleet Management Shop Equipment	026010-519	-	36,500	46,000	46,000	18,700	46,500	38,700	-
General Government New Vehicle Requests	026018-519	16,160	155,999	37,500	-	-	-	-	-
Apalachee Regional Park	045001-572	2,312,597	250,000	100,000	100,000	500,000	500,000	500,000	-
Parks Capital Maintenance	046001-572	176,999	350,000	425,000	425,000	635,000	840,000	755,000	265,000
Playground Equipment Replacement	046006-572	-	190,000	611,000	611,000	250,000	200,000	250,000	220,000
New Vehicles and Equipment for Parks/Greenways	046007-572	15,815	265,986	-	-	55,000	-	-	-
Greenways Capital Maintenance	046009-572	762,628	250,000	300,000	300,000	300,000	650,000	300,000	300,000
Dog Parks - Unincorporated Area	046013-572	-	-	-	-	-	50,000	-	-
Chaires Park	046014-572	1,883,210	-	-	-	-	-	-	-
Boat Landing Improvements and Renovations	047002-572	3,455	448,500	-	-	-	-	-	-
N. Florida Fairgrounds Milling and Resurfacing	051009-541	-	-	-	-	220,000	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Stormwater and Transportation Improvements	056010-541	11,637	-	-	-	-	-	-	-
2/3rds Tower Oaks Private Road Paving	057917-541	1,812	-	-	-	-	-	-	-
Lake Henrietta Renovation	061001-538	-	240,000	400,000	400,000	-	-	-	-
Woodville Sewer Project	062003-535	199,995	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	932,568	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	1,500	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	-	-	-	-	200,000	600,000	-	-
Stormwater Pond Repairs	066026-538	68,216	200,000	460,000	460,000	400,000	100,000	100,000	100,000
Stormwater Infrastructure Preventative Maintenance	067006-538	24,012	-	-	-	-	-	-	-
Financial Hardware and Software	076001-519	46,568	25,000	64,000	64,000	44,570	45,157	45,762	46,385
Supervisor of Elections Technology	076005-519	90,504	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	414,184	550,000	550,000	550,000	550,000	550,000	550,000	250,000
Geographic Information Systems	076009-539	288,920	337,000	337,000	337,000	356,000	356,000	350,000	350,000
Library Services Technology	076011-571	150,000	287,030	318,030	318,030	350,030	255,030	95,000	85,000
Permit & Enforcement Tracking System	076015-537	257,480	50,000	336,000	336,000	281,800	295,890	310,685	325,669
Technology In Chambers	076022-519	-	-	122,400	122,400	122,760	123,131	123,513	123,906
Courtroom Technology	076023-519	124,821	-	131,320	131,320	131,320	131,320	131,320	131,320
User Computer Upgrades	076024-519	81,492	160,000	100,000	100,000	300,000	600,000	600,000	600,000
Mobile Devices	076042-519	41,573	30,450	90,914	90,914	91,391	91,883	92,389	92,911
State Attorney Technology	076047-519	122,002	158,215	138,860	138,860	138,715	138,715	138,715	138,715
Public Defender Technology	076051-519	69,487	110,500	95,500	95,500	95,500	95,500	95,500	95,500
Geographic Information Systems Incremental Basemap Update	076060-539	344,000	298,500	298,500	298,500	298,500	298,500	298,500	298,500
Records Management	076061-519	-	-	205,000	205,000	135,000	137,550	140,177	142,882
E-Filing System for Court Documents	076063-519	7,314	-	125,000	125,000	125,000	125,000	125,000	125,000
Justice Information System (JIS) Upgrade	076065-519	-	50,000	50,000	50,000	1,000,000	1,000,000	1,000,000	1,000,000
Large Application Upgrades	076066-519	-	100,000	50,000	50,000	110,000	115,000	120,000	125,000
Remote Server Center (RSC) Improvements	076067-519	-	140,000	25,750	25,750	26,253	27,318	-	-
Pavement Management System	076068-541	-	28,000	-	-	-	-	-	-
Courtroom Minor Renovations	086007-519	7,393	60,000	60,000	60,000	60,000	60,000	60,000	60,000

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Architectural & Engineering Services	086011-519	33,034	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Courthouse Security	086016-519	22,223	80,000	35,000	35,000	35,000	35,000	35,000	35,000
Common Area Furnishings	086017-519	8,528	30,000	55,000	55,000	55,000	55,000	55,000	55,000
Courthouse Renovations	086027-519	67,622	108,000	130,000	130,000	40,000	40,000	40,000	40,000
Sheriff Facilities Capital Maintenance	086031-523	2,675,074	2,092,000	-	-	3,216,950	3,420,460	2,659,964	1,819,464
Medical Examiner Facility	086067-527	-	-	60,000	60,000	-	-	-	-
Building Roofing Repairs and Replacements	086076-519	284,359	568,386	997,190	997,190	86,817	565,362	100,000	100,000
Building Mechanical Repairs and Replacements	086077-519	316,134	693,000	536,000	536,000	741,000	791,000	741,000	1,015,932
Building Infrastructure Improvements	086078-519	134,321	530,000	438,060	438,060	900,000	547,800	1,537,800	1,703,333
Building General Maintenance and Renovations	086079-519	212,002	475,000	425,000	425,000	745,000	645,000	1,091,386	1,770,000
Sheriff Training Facility	086080-523	422	-	-	-	-	-	-	-
Solar Arrays on County Buildings	086081-519	69,968	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Essential Libraries Initiative	086085-571	-	400,000	-	-	300,000	300,000	300,000	300,000
Serenity Cemetery Expansion	091002-519	-	-	-	-	190,000	190,000	-	-
Public Safety Complex	096016-529	-	150,000	330,000	330,000	330,000	150,000	300,000	300,000
Voting Equipment Replacement	096028-513	-	-	-	37,500	-	-	-	-
Total Appropriations		12,473,625	11,088,066	8,644,024	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Revenues Less Appropriations		756,494	-	7,703	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

The FY 2023 – FY 2027 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. The general revenue transfer in FY 2023 increased to \$8.18 million. Outyears reflect revenues returning to normal growth and the general revenue transfer increasing to \$13 million by FY 2027.

The FY 2023 general capital improvement program is \$8.64 million. In FY 2021 Leon County received \$57.02 million in America Recovery Plan Act (ARPA) funding which allowed for local governments to use of a portion on revenue loss recovery. \$3.6 million of this funding was allocated to the Capital Fund for FY 2022 and another \$6.16 million in FY 2023. Without the ARPA funding, reductions to the capital program would have occurred.

To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in ARPA funding was appropriated in FY 2022. This funding will support the purchase of County vehicles and heavy equipment (\$1.22 million), Sheriff Facilities improvements (\$3.62 million), and the Essential Libraries Strategic Initiative (\$1.0 million). 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.

For FY 2023, funding of \$2.4 million is allocated for building infrastructure, roofs, and maintenance repairs and \$1.12 million for parks capital maintenance and improvements. Additionally, the County was approved for a federal FY 2022 appropriation of \$1.6 million for the Lake Henrietta stormwater improvement project. The FY 2023 budget includes \$400,000 for the County's local match.

Fiscal Years FY 2024 - 2026 shows the appropriation of reserves to assist in balancing the budget for each year. These fund balances are in anticipation of moving available general revenue reserves to capital to fund one-time capital projects. A plan for the use of these reserves will be presented as part of the FY 2024 budget process.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	85,742	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(122,153)	-	-	-	-	-	-	-
Transfer From Fund 106	381106	3,396,700	2,016,170	2,843,222	2,843,222	2,800,000	2,800,000	3,944,548	3,997,893
Transfer From Fund 137	381137	2,700,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	440,450	-	-	2,453,930	1,183,963	-	-
Total Revenues		6,060,289	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Public Works Vehicle & Equipment Replacement	026005-541	43,283	601,000	-	-	1,723,000	1,467,000	1,295,000	1,415,000
Arterial & Collector Roads Pavement Markings	026015-541	-	160,200	135,200	135,200	135,200	135,200	135,200	135,200
New Public Works Vehicles & Equipment	026022-541	-	-	101,340	101,340	62,840	-	-	-
Baum Road Drainage Improvement	054011-541	25,046	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	-	-	50,000	-	100,000	-
Stormwater and Transportation Improvements	056010-541	2,634,086	-	-	-	-	-	-	-
Public Works Design and Engineering Services	056011-541	24,976	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	191,679	1,295,420	1,418,682	1,418,682	1,449,890	1,481,763	1,514,348	1,547,693
Intersection & Safety Improvements	057001-541	6,800	-	-	-	-	-	-	-
Maylor Road Stormwater Improvements	065005-538	501,745	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	-	300,000	1,088,000	1,088,000	1,733,000	800,000	800,000	800,000
Total Appropriations		3,427,615	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Revenues Less Appropriations		2,632,674	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

Notes:

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

In FY 2021, Leon County received \$57.02 million in America Recovery 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.

Due to national supply shortages, during the FY 2023 budget process the Board appropriated \$1.08 million in Transportation Capital fund balance in FY 2022 for Public Works vehicle and equipment replacements.

For FY 2023, the transfer to the Transportation Capital increased by \$827,052 to support critical stormwater preventative maintenance projects.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	40,588	-	51,120	48,564	49,050	49,540	50,036	50,536
Net Incr(decr) In Fmv Of Investment	361300	(60,339)	-	-	-	-	-	-	-
Total Revenues		(19,751)	-	51,120	48,564	49,050	49,540	50,036	50,536
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Intersection & Safety Improvements	057001-541	134,727	-	-	-	-	-	-	-
Sheriff Facilities Capital Maintenance	086031-523	66,670	-	48,564	48,564	49,050	49,540	50,036	50,536
Total Appropriations		201,397	-	48,564	48,564	49,050	49,540	50,036	50,536
Revenues Less Appropriations		(221,148)	-	2,556	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. In 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 affect 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 to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection. The project is proceeding with design and right of way acquisition.

Additionally, current interest accrued in the fund is being allocated to support critical maintenance needs at the Sheriff Facilities.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
BP2000 JPA Revenue	343916	387,746	-	-	-	-	-	-	-
Pool Interest Allocation	361111	18,603	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	4,444	-	-	-	-	-	-	-
Total Revenues		410,793	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Fred George Park	043007-572	2,496	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	71,384	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	99,296	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	421,844	-	-	-	-	-	-	-
Lexington Pond Retrofit	063005-538	385,801	-	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001-538	2,900	-	-	-	-	-	-	-
Total Appropriations		983,721	-	-	-	-	-	-	-
Revenues Less Appropriations		(572,927)	-	-	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. In 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 2023 TENTATIVE BUDGET

»» 9-1-1 Capital Projects (330)

Fund Type: Capital Projects

The 9-1-1 Capital Projects Fund was established to support of 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	40,466	31,255	53,831	51,139	51,650	52,166	52,688	53,215
Net Incr(decr) In Fmv Of Investment	361300	(58,599)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	33,446	33,446	12,536	5,685	5,855	6,033
Total Revenues		(18,133)	31,255	87,277	84,585	64,186	57,851	58,543	59,248
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfers	950-581	-	-	79,226	84,585	64,186	43,225	20,688	6,033
911 Capital Projects	990-599	-	31,255	-	-	-	14,626	37,855	53,215
Total Appropriations		-	31,255	79,226	84,585	64,186	57,851	58,543	59,248
Revenues Less Appropriations		(18,133)	-	8,051	-	-	-	-	-

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2023 and outyear transfers reflect support for operating expenses 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 2023 TENTATIVE BUDGET

» Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

On November of 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
1 Cent Sales Tax	312600	5,072,567	4,354,800	5,464,000	5,190,800	5,346,600	5,507,150	5,671,500	5,842,500
Pool Interest Allocation	361111	32,681	-	22,000	20,900	21,109	21,320	21,533	21,749
Net Incr(decr) In Fmv Of Investment	361300	(15,919)	-	-	-	-	-	-	-
Total Revenues		5,089,330	4,354,800	5,486,000	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Open Graded Cold Mix Main/Resurfacing	026006-541	64,671	75,000	161,632	161,632	159,968	215,605	215,605	215,605
DOT Old Bainbridge Road @ CC NW	053011-541	-	-	701,500	701,500	-	-	-	-
Arterial/Collect/Local Road Resurfacing	056001-541	1,702,336	4,279,800	4,348,568	4,348,568	5,007,741	5,062,865	5,227,428	5,398,644
Intersection and Safety Improvement	057001-541	-	-	-	-	200,000	250,000	250,000	250,000
Total Appropriations		1,767,007	4,354,800	5,211,700	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Revenues Less Appropriations		3,322,323	-	274,300	-	-	-	-	-

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 2023 revenue estimates reflect sales tax collections growing from FY 2021 and FY 2022 as the economy continues to rebound and consumer spending increases. Outyear projections reflect slower economic growth as consumer spending returns to more normal levels.

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

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
LIFE Revenue	312601	1,006,564	1,004,942	1,092,800	1,038,160	1,069,320	1,101,430	1,134,300	1,168,500
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	3,071	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(21,565)	-	-	-	-	-	-	-
Total Revenues		4,863,070	4,879,942	4,967,800	4,913,160	4,944,320	4,976,430	5,009,300	5,043,500
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Sidewalk Program	056013-541	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
BluePrint 2020 Water Quality and Stormwater	067003-538	-	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
L.I.F.E. Rural Road Safety Stabilization	091003-541	91,331	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L.I.F.E. Miccosukee Sense of Place	091004-519	37,678	197,630	338,053	338,053	259,320	361,061	349,300	383,500
L.I.F.E. Street Lighting	091005-541	64,553	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Fire Safety Infrastructure	091006-529	-	-	-	-	-	-	125,000	125,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	40,272	80,000	185,000	185,000	185,000	185,000	185,000	185,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	-	290,107	290,107	275,000	205,369	125,000	125,000
L.I.F.E. Recreational Amenities	091010-572	-	502,312	-	-	125,000	125,000	125,000	125,000
Transfers	950-581	2,625,000	2,625,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Appropriations		2,858,834	4,879,942	4,913,160	4,913,160	4,944,320	4,976,430	5,009,300	5,043,500
Revenues Less Appropriations		2,004,236	-	54,640	-	-	-	-	-

Notes:

In 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 2023, Sales Tax Extension revenue estimates show a rebound from the reduction in FY 2021 and FY 2022 due to the impacts the COVID pandemic had on consumer spending. As consumer spending returns to more normal levels, outyear projections reflect slower economic growth. The Blueprint JPA revenue is consistent in FY 2023 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2023 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Miccosukee Sense of Place, Street Lighting, Boat Landing, and Stormwater and Flood Relief). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Solid Waste	313700	332,130	302,673	334,500	317,775	333,664	350,347	367,864	386,257
Waste Disposal Special Assessment	319150	1,550,463	1,536,150	1,611,892	1,531,297	1,607,862	1,688,255	1,772,668	1,861,302
Delinquent Assessments 2013	319213	127	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	275	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	350	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	575	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	1,336	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	2,096	-	-	-	-	-	-	-
Delinquent Assessments	319219	3,124	7,257	-	-	-	-	-	-
Operating Income - Class I	343410	8,057	-	-	-	-	-	-	-
Transfer Station Receipts	343411	8,848,854	8,444,461	9,480,972	9,006,923	9,277,131	9,555,445	9,842,108	10,137,372
Marpan Administrative Fee	343412	-	10,439	1,000	950	979	1,008	1,038	1,069
Marpan Class III Residuals	343413	1,203,087	1,222,079	1,343,500	1,276,325	1,314,615	1,354,053	1,394,675	1,436,515
Operating Income - Tires	343415	34,534	55,211	79,500	75,525	77,035	78,576	80,148	81,751
Operating Income - Electronics	343416	-	4,000	2,000	1,900	1,920	1,938	1,958	1,978
Operating Income - Yard Trash Clean	343417	82,571	150,686	78,151	74,243	75,727	77,242	78,787	80,362
Operating Income - Yard Trash	343418	34,521	41,989	57,000	54,150	55,774	57,448	59,171	60,946
Operating Income - Landfill Yard Trash Bagged	343420	881	227	451	428	440	454	467	481
Resource Recovery (metals, etc)	343451	(354,246)	-	-	-	-	-	-	-
Hazardous Waste	343453	53,306	49,776	52,300	49,685	51,176	52,711	54,292	55,921
Recycling Promotional Services	343461	3,925	31,858	33,535	31,858	31,858	31,858	31,858	31,858
Interest Income - Investment	361110	25,301	-	-	-	-	-	-	-
Pool Interest Allocation	361111	44,244	60,743	144,320	137,104	138,475	139,860	141,258	142,671
Net Incr(decr) In Fmv Of Investment	361300	(31,095)	-	-	-	-	-	-	-
Rents And Royalties	362000	49,565	12,381	13,000	12,350	12,535	12,723	12,914	13,108
Equipment Buyback	364100	-	110,200	110,000	104,500	105,545	106,600	107,666	107,666
Gain (Loss) On Sale Of Equipment	364600	(119,477)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	21,375	31,100	29,545	29,840	30,139	30,440	30,745
Transfer From Fund 001	381001	1,114,743	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Solid Waste (401)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfer From Fund 126	381126	2,551,558	1,652,329	1,813,555	1,813,555	2,378,209	1,693,522	1,589,556	1,561,833
Total Revenues		15,440,807	13,713,834	15,186,774	14,518,113	15,492,785	15,232,179	15,566,868	15,991,835
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Landfill Improvements	036002-534	28,175	-	-	-	300,000	-	-	-
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	-	-	42,500	42,500	155,000	275,000	270,000	421,000
Transfer Station Heavy Equip Replacement	036010-534	432,705	165,000	500,000	500,000	620,000	205,000	460,000	400,000
HHW Collection Center	036019-534	3,617	-	-	-	-	-	150,000	80,000
Transfer Station Improvements	036023-534	555,486	427,511	150,852	150,852	150,852	150,852	150,852	150,852
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	-	-	214,000	214,000	270,000	305,000	15,000	110,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	-	34,500	-	-	60,000	70,000	-	-
Capital Landfill Closure	036043-534	8,500	-	-	-	-	-	-	-
Yard Waste	416-534	223,494	236,150	342,532	343,776	348,570	353,516	357,079	367,016
Rural Waste Service Centers	437-534	651,181	757,217	774,832	783,563	802,308	821,730	841,840	862,679
Transfer Station Operations	441-534	9,195,654	9,901,735	10,235,179	10,248,230	10,497,186	10,706,019	10,919,618	11,138,110
Solid Waste Management Facility	442-534	500,554	573,699	560,006	562,741	572,671	582,955	593,609	604,647
Hazardous Waste	443-534	748,098	823,934	845,924	848,607	870,149	892,790	916,221	940,482
MIS Automation - Solid Waste Fund	470-534	27,770	28,370	25,050	25,050	25,050	25,050	25,050	25,050
Solid Waste - Risk	495-534	20,057	21,434	23,606	23,606	23,757	23,909	24,062	24,217
Indirect Costs - Solid Waste	499-534	577,000	611,000	670,000	670,000	690,000	711,000	732,000	754,000
Tax Collector	513-586	31,153	35,644	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	65,670	97,640	68,475	68,475	70,529	72,645	74,824	77,069
Total Appropriations		13,069,114	13,713,834	14,489,669	14,518,113	15,492,785	15,232,179	15,566,868	15,991,835
Revenues Less Appropriations		2,371,693	-	697,105	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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.

The plan allowed for the elimination of the rural waste center collection fees and avoids 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. For FY 2023, the general revenue transfer increased from \$1.65 million in FY 2022 to \$1.81 million and continues to support recycling, and the rural waste collection centers.

FY 2023 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements and Transfer Station Improvements.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	61,168	17,100	28,912	27,466	23,040	23,048	23,073	23,098
Net Incr(decr) In Fmv Of Investment	361300	(94,675)	-	-	-	-	-	-	-
Transfer From Fund 145	381145	46,100	48,900	49,800	49,800	50,298	50,801	51,309	51,822
Vehicle Insurance	396100	366,355	431,092	475,117	475,117	479,869	484,667	489,514	494,409
General Liability	396200	555,428	640,295	672,313	672,313	679,036	685,826	692,684	699,611
Aviation Insurance	396300	-	68,100	86,100	86,100	86,961	87,831	88,709	89,596
Property Insurance	396400	698,054	730,203	839,415	839,415	847,809	856,287	864,850	873,499
Workers Compensation Insurance	396600	2,266,084	2,920,131	3,522,823	3,522,823	3,558,089	3,593,708	3,629,687	3,666,025
Total Revenues		3,898,514	4,855,821	5,674,480	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Risk Management	132-513	191,316	200,566	219,384	221,273	225,335	229,549	233,926	238,469
MIS Automation-Risk Fund	470-513	245	205	205	205	205	205	205	205
Enterprise Fund Fixed Asset Allocation	494-596	467,693	-	-	-	-	-	-	-
Insurance Service - Risk	495-596	-	536	556	556	562	567	573	579
Indirect Costs - Insurance Service	499-596	31,000	34,000	36,000	36,000	37,000	38,000	39,000	41,000
Workers' Comp Risk Management	821-596	4,046,432	4,617,064	5,415,000	5,415,000	5,462,000	5,513,847	5,566,122	5,617,807
Budgeted Reserves - Insurance Service	990-599	-	3,450	-	-	-	-	-	-
Total Appropriations		4,736,686	4,855,821	5,671,145	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Revenues Less Appropriations		(838,172)	-	3,335	-	-	-	-	-

Notes:

The FY 2023 insurance budget reflects an increase to properly fund the County's liability for self-insurance for workers' compensation claims.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	3	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	10,441	-	-	-	-	-	-	-
Departmental Billings	394000	1,155,791	920,306	921,197	921,197	942,643	964,672	987,303	1,010,545
Departmental Billings - MIS Automation	394200	-	560,835	598,052	598,052	604,033	610,073	616,173	622,335
Total Revenues		1,166,235	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Communications Trust	900-590	1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Total Appropriations		1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Revenues Less Appropriations		139,117	-	-	-	-	-	-	-

Notes:

The FY 2023 communications budget reflects an increase in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Departmental Billings - Fleet	394100	952,172	1,427,670	1,631,408	1,631,408	1,647,871	1,664,497	1,681,299	1,698,273
Gas And Oil Sales	395100	1,030,885	1,422,340	1,777,075	1,777,075	1,794,846	1,812,794	1,830,922	1,849,231
Total Revenues		1,983,057	2,850,010	3,408,483	3,408,483	3,442,717	3,477,291	3,512,221	3,547,504
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fleet Maintenance	425-591	2,821,192	2,838,005	3,387,711	3,395,084	3,429,268	3,463,792	3,498,671	3,533,902
MIS Automation - Motor Pool Fund	470-519	2,315	2,350	2,850	2,850	2,850	2,850	2,850	2,850
Fleet Maintenance - Risk	495-591	9,429	9,655	10,549	10,549	10,599	10,649	10,700	10,752
Total Appropriations		2,832,936	2,850,010	3,401,110	3,408,483	3,442,717	3,477,291	3,512,221	3,547,504
Revenues Less Appropriations		(849,879)	-	7,373	-	-	-	-	-

Notes:

The FY 2023 increase in this fund reflects the rising costs of diesel and unleaded fuel, and fleet repair and maintenance costs. Higher fuel costs are associated with the volatility in the crude oil market.

LEON COUNTY RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2022/2023 EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT MILLAGE RATE; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, on September 20, 2022, adopted Fiscal Year 2022/2023 final Emergency Medical Services Municipal Service Taxing Unit millage rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Leon County has been certified by the County Property Appraiser to the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida as \$21,376,953,368.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2022/2023 final aggregate millage rate is 8.8144 mills (*0.5000 mills – Emergency Medical Services MSTU and 8.3144 mills – Countywide*), which is above the rolled-back rate of 8.4060 by 4.86%.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 20th day of September, 2022.

LEON COUNTY, FLORIDA

By: _____

Bill Proctor, Chair
Board of County Commissioners

1 ATTESTED BY:
2 Gwendolyn Marshall Knight, Clerk of Court
3 & Comptroller, Leon County, Florida
4

5
6 By: _____
7

8
9 APPROVED AS TO FORM:
10 Chasity H. O'Steen, County Attorney
11 Leon County Attorney's Office
12

13
14 By: _____

LEON COUNTY RESOLUTION NO.

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, ADOPTING THE FINAL FY 2022/2023 EMERGENCY MEDICAL SERVICES MUNICIPAL SERVICE TAXING UNIT BUDGET; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Taxing Unit of Leon County, Florida, on September 20, 2022, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, set forth the appropriations and revenue estimate for the final Emergency Medical Services Municipal Service Taxing Unit budget for Fiscal Year 2022/2023, attached hereto as Exhibit A, in the amount of \$26,852,050.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

The Fiscal Year 2022/2023 final Emergency Medical Services Municipal Service Taxing Unit (Fund 135) budget be adopted by fund as it appears in the attached Exhibit A.

DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon County, Florida, this 20th day of September, 2022.

LEON COUNTY, FLORIDA

By: _____

Bill Proctor, Chair
Board of County Commissioners

ATTESTED BY:
Gwendolyn Marshall Knight, Clerk of Court
& Comptroller, Leon County, Florida

By: _____

1 APPROVED AS TO FORM:
2 Chasity H. O'Steen, County Attorney
3 Leon County Attorney's Office

4
5
6 By: _____

EXHIBIT A

LEON COUNTY FISCAL YEAR 2023 TENTATIVE 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
MSTU Ad Valorem	311130	8,979,532	9,287,268	10,688,477	10,154,053	10,763,296	11,301,461	11,866,534	12,459,861
Delinquent Taxes 2010	311210	-	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	-	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	108	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	264	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	149	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	(158)	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	484	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	1,910	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	7,580	-	-	-	-	-	-	-
Ambulance Fees	342600	11,428,756	11,213,037	12,310,000	11,694,500	12,045,335	12,406,695	12,778,896	13,162,263
Medicaid - Ambulance Fees	342601	205,846	200,000	210,526	200,000	200,000	200,000	200,000	200,000
Special Events	342604	332,694	183,730	325,811	309,520	318,805	328,369	338,220	348,367
Patient Transports	342605	20,432	-	20,000	19,000	19,000	19,000	19,000	19,000
Medicaid - Fee for Service	342607	2,019,896	2,427,614	2,092,000	2,092,000	2,154,760	2,219,403	2,285,985	2,354,564
Pool Interest Allocation	361111	73,346	90,630	193,780	184,091	185,932	187,791	189,669	191,566
Net Incr(decr) In Fmv Of Investment	361300	(41,471)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	114	33,000	6,000	5,700	5,814	5,930	6,049	6,170
Other Miscellaneous Revenue	369900	26,650	-	35,000	33,250	33,250	33,250	33,250	33,250
Transfer From Fund 001	381001	792,616	1,144,162	1,788,751	1,788,751	1,800,000	2,000,000	2,000,000	2,000,000
Transfer From Fund 140	381140	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Appropriated Fund Balance	399900	-	127,009	171,185	171,185	1,939,099	1,343,866	832,264	258,391
Total Revenues		24,048,750	24,906,450	28,041,530	26,852,050	29,665,291	30,245,765	30,749,867	31,233,432
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	1,208,829	1,180,000	53,000	53,000	2,190,000	2,285,000	2,285,000	2,270,000
New Emergency Medical Services Vehicle & Equipment	026021-526	-	-	55,000	55,000	-	-	-	-
Emergency Medical Services Technology	076058-526	31,477	25,000	75,000	75,000	55,000	55,000	55,000	30,000
Emergency Medical Services	185-526	17,772,399	21,995,039	24,512,278	24,691,801	25,388,171	25,817,686	26,263,738	26,727,159
MIS Automation - EMS Fund	470-526	17,375	20,640	20,755	20,755	20,755	20,755	20,755	20,755
EMS - Risk	495-526	67,722	76,376	88,926	88,926	89,725	90,532	91,346	92,169
Indirect Costs - EMS	499-526	1,408,000	1,447,000	1,664,000	1,664,000	1,714,000	1,765,000	1,818,000	1,873,000
Tax Collector	513-586	158,870	162,395	203,401	203,568	207,640	211,792	216,028	220,349
Transfers	950-581	11,789	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2023 TENTATIVE BUDGET

»» Emergency Medical Services MSTU (135)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfers	950-586	1,804,575	-	-	-	-	-	-	-
Total Appropriations		22,481,037	24,906,450	26,672,360	26,852,050	29,665,291	30,245,765	30,749,867	31,233,432
Revenues Less Appropriations		1,567,713	-	1,369,170	-	-	-	-	-

Notes:

Property valuations increased 9.33% for the FY 2023 budget. During the FY 2020 budget process, the Board adopted a multi-year fiscal plan that allocated \$4.1 million in debt services savings to avoid future tax and fee increases. The plan for the EMS Fund included a general fund transfer of \$2.0 million a year beginning in FY 2021. However, the fund did not need the entire \$2.0 million transfer due to increased property values.

To balance the fund, \$1.79 million in general revenue was transferred to the EMS fund and \$171,185 in EMS fund balance is appropriated. This appropriation of fund balance still leaves the remaining reserves within the reserve policy limits. However, beginning in FY 2024 the projected fund balance use could fall below the reserve policy minimum without changes to other revenue sources. As discussed with the Board during the FY 2023 Budget Workshop, as expenditures are projected to continue to increase faster than revenue growth, funding options to address a long-term EMS fiscal plan will be presented during the FY 2024 budget process.

To maintain current service levels and ensure adequate resources are available for increased demand, the FY 2023 budget includes the addition of one new full-time (24/7) crew for EMS. Additionally, to ensure adequate staffing for all shifts, the budget includes continued funding (\$370,000) for the extra shift incentive and special day stipend pay during critical staffing periods.

Also, eight ambulances are scheduled for purchase in FY 2023, seven planned replacements and an additional ambulance for the new crew. Due to the current one-year lag time in receiving new ambulances, \$2.64 million in EMS fund balance was appropriated in FY 2022 to ensure the County receives the ambulances in FY 2023.

NOTICE OF PROPOSED TAX INCREASE

The Leon County Board of County Commissioners has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$	<u>172,340,418</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$	<u>486,257</u>
C. Actual property tax levy.....	\$	<u>171,854,161</u>

This year's proposed tax levy... .. \$ 188,425,018

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Tuesday, September 20, 2022
6:00 p.m.
at
Leon County Courthouse
301 South Monroe Street, 5th Floor
Tallahassee, Florida**

Leon County will also be broadcasting the public hearing on Comcast channel 16 and the Leon County Florida channel on Roku. This hearing may also be attended through electronic media by using the following links:

- Facebook - <https://www.facebook.com/LeonCountyFL>
- Youtube - <https://www.youtube.com/user/LeonCountyFL>
- Twitter - <https://twitter.com/LeonCounty>
- Leon County Government - www.LeonCountyFL.gov

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.