

LEON COUNTY, FLORIDA



BUDGET IN BRIEF



FISCAL YEAR 2021/2022

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

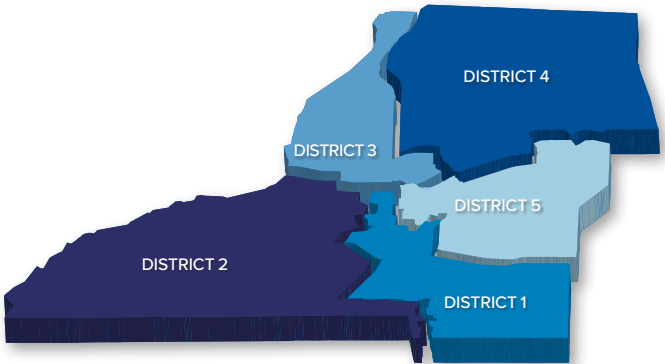


LEON COUNTY



BOARD OF COUNTY COMMISSIONERS

(From left) District 2 Commissioner Jimbo Jackson, At-Large Commissioner Carolyn D. Cummings, District 4 Commissioner Brian Welch, District 1 Commissioner Bill Proctor (Chairman), At-Large Commissioner Nick Maddox (Vice Chairman), District 5 Commissioner Kristin Dozier, District 3 Commissioner Rick Minor



Vision

A community that is safe, healthy and vibrant.

Mission

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



Vincent S. Long
County Administrator



Chasity H. O'Steen
County Attorney

ADMINISTRATOR'S MESSAGE

Fellow Citizens,

On behalf of Leon County, I am proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2021 and ending September 30, 2022. This document has been designed to communicate the basic budget information for the adopted FY 2022 annual operating and five-year capital improvement plan.

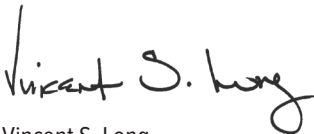
The Adopted Budget of \$294,199,442 represents a 4.86% increase from last fiscal year. The development of the FY 2021/2022 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the tenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government. These practices prepared the County for the development of the FY 2021/2022 budget in an economic environment severely impacted by COVID 19.

The FY 2021/2022 budget also reflects the fifth and final year of the FY 2017-2021 Strategic Plan and prioritizes the Plan's Strategic Initiatives, 5 Year Targets, and "Bold Goals" for our organization. As such, the Adopted Budget aligns department and division resources with Strategic Plan priorities, including continued funding for canopy road and other tree plantings, funding for sewer projects, the construction of sidewalks and trails, and reducing the time frame for approving single-family building permits.

Leon County's FY 2021/2022 Adopted Budget continues to exceed efficiency metrics. Leon County consistently has one of the leanest budgets and lowest number of employees per capita among all comparable counties, demonstrating the County's continuous efforts to set the standard for performance for local governments nationwide.

We sincerely hope that you find this document and the information contained within interesting, informative and useful. To view the entire budget document, please visit www.LeonCountyFL.gov.

Sincerely,



Vincent S. Long
County Administrator

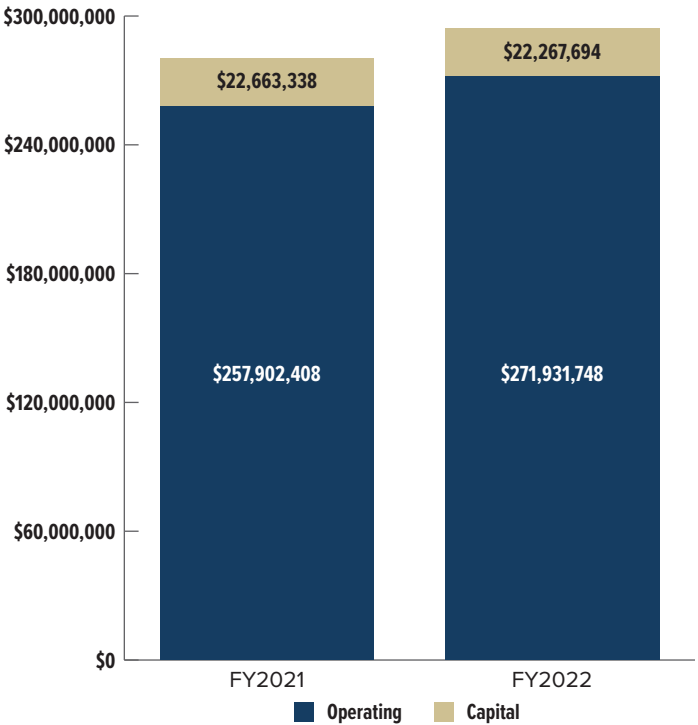
Leon County is approximately 702 square miles. It has a population of approximately 299,484 people, with 100,857 living in the unincorporated area of the County and 198,627 living within Tallahassee city limits.

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

The Board of County Commissioners, which is the legislative body of Leon County Government, is made up of seven members: five elected to serve specific districts and two elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out the directives and policies established by the Board, as well as the management and supervision of all functions and personnel. The County Attorney, also appointed by the Board, is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards in all legal matters relating to their official responsibilities.

FY 2022 BUDGET SUMMARY

The total budget for FY 2021 is \$294,199,442 or a 4.86% increase over last fiscal year. The **operating budget** of \$271,931,748 represents an increase of 5.44% from last year's adopted budget. The **capital budget** of \$22,267,694 represents a decrease of 1.75% from last year's adopted budget.



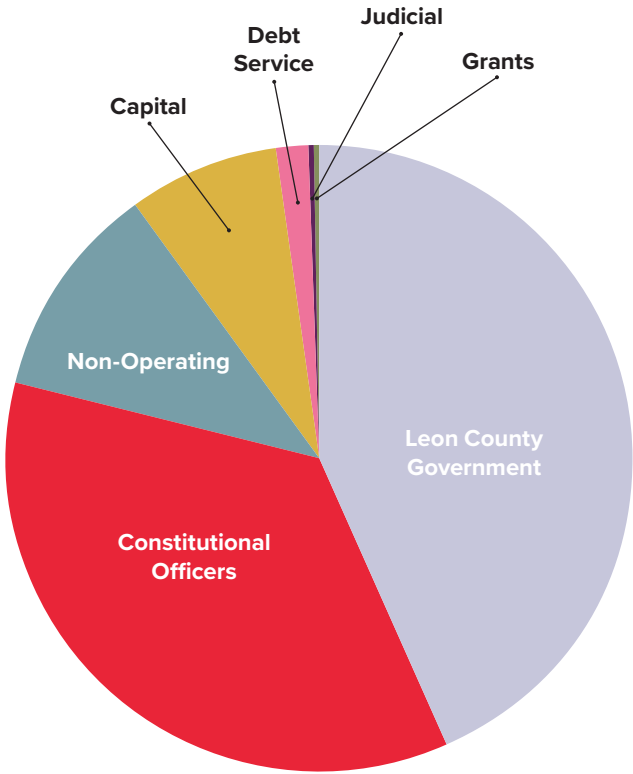
FY 2022 Budget Highlights:

- No increase in the Countywide or EMS property tax rate, or the stormwater, solid waste, and fire non-ad valorem assessments;
- No net increase in general revenue positions being added to Leon County Government;
- No layoffs or furloughs of existing employees;
- New costs savings and avoidances of \$13.375 million;
- Reduced use of General Fund balance by \$1.0 million from \$1.8 million in FY 2021 to \$800,000 in FY 2022, thereby reducing the use of one-time revenues for recurring expenses;
- Support for all Constitutional Officer budget requests;
- The use of \$6.4 million in ARPA revenue loss replacement funding to augment the FY 2022 budget by:
 - Providing \$2.8 million to fund the operating budget, thereby reducing the reliance on fund balance and rebuilding reserves.
 - Using \$3.6 million to ensure adequate funding of the existing capital maintenance program, including initial funding for the capital components of the Essential Library Initiative.
 - Offsetting additional costs related to restoring the hiring freeze, support for EMS and Solid Waste, and increased payments for Fire Services.

DID YOU KNOW?

Leon County Residents pay among the lowest in the state, \$861 per person, to fund their local county government.

FY 2022 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$128,138,429	43.5%	822.15
Constitutional Officers	\$104,641,446	35.6%	987
Non-Operating	\$32,663,483	11.1%	4.5
Capital	\$22,267,694	7.6%	N/A
Debt Service	\$5,084,340	1.7%	N/A
Judicial	\$1,162,240	0.4%	8.5
Grants	\$241,810	0.1%	0.0
Total FY 2022 Budget	\$294,199,442	100.0%	1,822.15

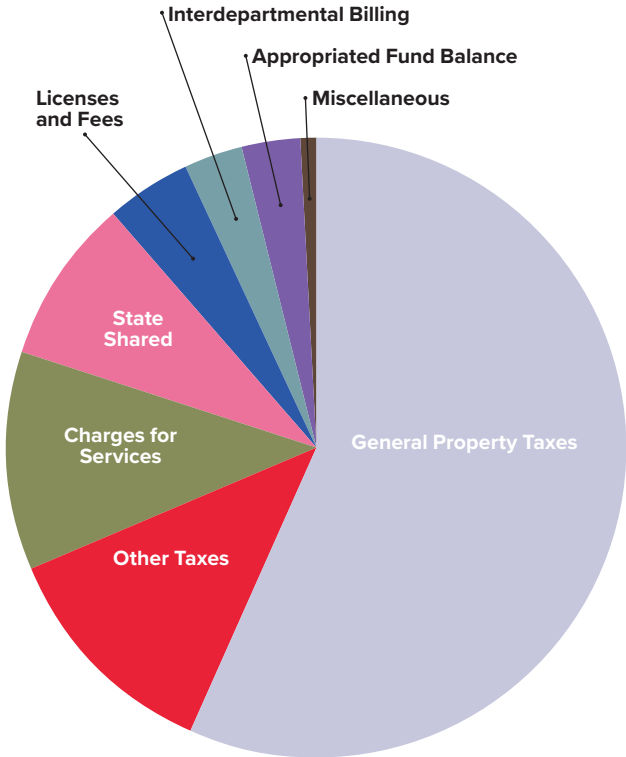
DID YOU KNOW?

For FY 2022, Leon County will maintain a millage rate of 8.3144 for the 10th consecutive year.

FY 2022 REVENUES BY SOURCE

Source	FY 2020 Actual	FY 2021 Adopted	FY 2022 Budget
General Property Taxes	\$149,829,466	\$157,473,918	\$163,848,397
Other Taxes	\$34,368,800	\$33,609,625	\$34,780,013
Charges for Services	\$32,464,721	\$33,787,519	\$32,549,660
State Shared Revenue	\$25,752,155	\$20,283,287	\$24,679,763
Licenses and Fees	\$11,655,473	\$11,629,390	\$12,615,698
Interdepartmental Billing	\$6,580,099	\$8,481,920	\$9,120,972
Appropriated Fund Balance	\$0	\$5,777,902	\$8,362,268
Local Government Payments	\$3,974,688	\$3,853,841	\$3,581,224
Miscellaneous	\$2,563,339	\$2,680,277	\$2,284,508
Interest and Investments	\$4,006,347	\$1,858,618	\$1,243,342
Fines and Forfeitures	\$325,760	\$408,249	\$425,413
Federal Shared Revenue	\$2,825,567	\$421,200	\$408,184
Excess Fees	\$996,890	\$300,000	\$300,000
TOTALS	\$275,343,304	\$280,565,746	\$294,199,442

*This figure represents the revenues by source for the FY 2022 Budget.



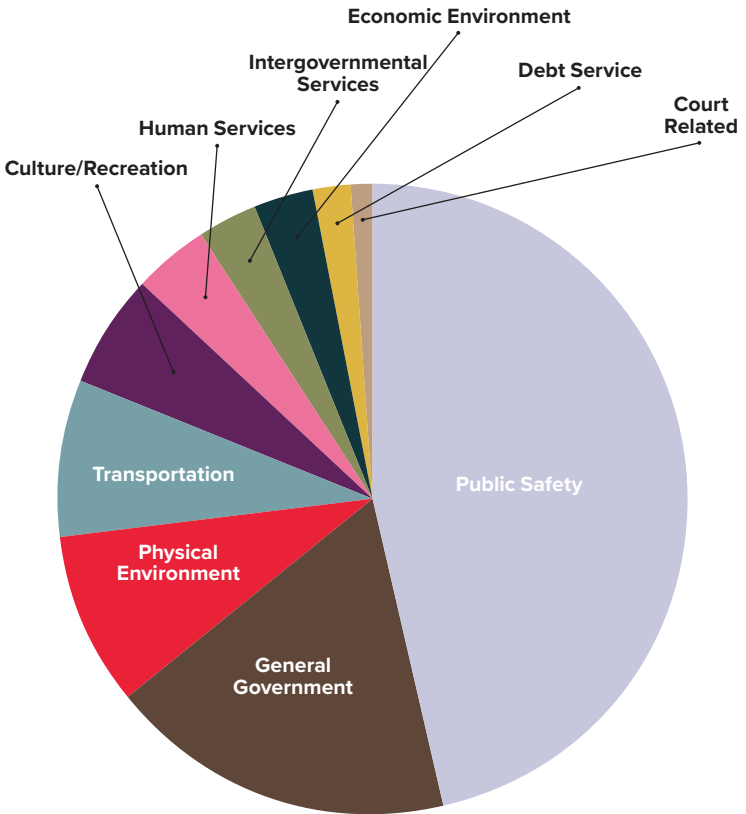
DID YOU KNOW?

Leon County received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the 31st year in a row.

FY 2022 EXPENDITURES BY FUNCTION

Function	FY 2020 Actual	FY 2021 Adopted	FY 2022 Budget
Public Safety	\$130,084,235	\$130,382,609	\$137,994,733
General Government	\$45,754,206	\$49,698,110	\$51,566,629
Physical Environment	\$34,176,653	\$30,207,902	\$26,405,471
Transportation	\$21,447,223	\$20,367,666	\$23,613,080
Culture/Recreation	\$16,437,772	\$14,535,232	\$16,340,914
Human Services	\$10,804,106	\$11,755,733	\$11,556,994
Intergovernmental Services	\$9,695,778	\$9,383,012	\$9,401,678
Economic Environment	\$7,491,273	\$7,640,774	\$8,903,368
Debt Service	\$7,577,482	\$3,529,937	\$5,084,340
Court Related	\$3,159,282	\$3,064,771	\$3,332,235
TOTALS	\$286,628,012	\$280,565,746	\$294,199,442

*This figure represents the expenditures by function for the FY 2022 Budget.



DID YOU KNOW?

Leon County contributed \$1,323,768 to help fund more than 7,500 visits for primary care, dental care and mental health services for uninsured and low-income residents at Neighborhood Medical Center, Bond Community Health Center and Apalachee Center.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

Average Value Single Family Home in Leon County

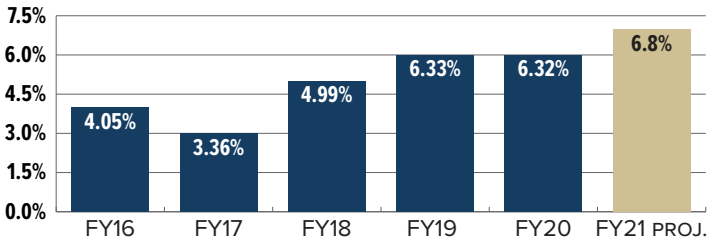
The following table shows the monthly costs for County Government services paid for with property tax, or “ad valorem,” revenue. The example depicts the FY 2022 average taxable value¹ (\$133,931) of an average assessed² home (\$183,931) with a \$50,000 homestead exemption as specified in the January 2008 voter-approved property tax reform referendum.

Services	FY 2022 Ad Valorem Tax Bill \$1,180	FY 2022 Monthly Cost	FY 2022 % of Ad Valorem Taxes
Sheriff - Law Enforcement	325.56	27.13	27.59%
Sheriff - Corrections	236.75	19.73	20.06%
Emergency Medical Services	74.43	6.20	6.31%
Facilities Management	69.70	5.81	5.91%
Health & Human Services	58.95	4.91	5.00%
Library Services	41.11	3.43	3.48%
Management Information Services	36.85	3.07	3.12%
Tax Collector	36.75	3.06	3.11%
Property Appraiser	35.03	2.92	2.97%
Other Non-Operating/Communications	33.58	2.80	2.85%
Supervisor of Elections	32.67	2.72	2.77%
Other Criminal Justice (Probation, DJJ, Diversion)	31.98	2.67	2.71%
Administrative Services ³	23.79	1.98	2.02%
Capital Improvement	23.63	1.97	2.00%
Community Redevelopment - Payment	22.99	1.92	1.95%
Veterans, Volunteer, Planning, Economic Development	15.69	1.31	1.33%
Board of County Commissioners	12.68	1.06	1.07%
Geographic Information Systems	11.78	0.98	1.00%
800 MHz Radio Communication System	11.63	0.97	0.99%
Clerk of Circuit Court	9.40	0.78	0.80%
Financial Stewardship ⁴	8.69	0.72	0.74%
Court Admin. & Other Court Programs ⁵	7.69	0.64	0.65%
Risk Allocations	6.40	0.53	0.54%
Mosquito Control	5.27	0.44	0.45%
Sustainability/Cooperative Extension	5.03	0.42	0.43%
Budgeted Reserves	1.31	0.11	0.11%
Line Item Agency Funding	0.65	0.05	0.06%
TOTALS	\$1,180.00	\$98.33	100.00%

1. The Taxable Value is the value against which the millage rate is multiplied to calculate property taxes (Assessed Value less \$50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for 2021 is 1.4%.
3. Administrative Services include: County Administration, the County Attorney’s Office, Strategic Initiatives, Community and Media Relations, and Human Resources.
4. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.
5. Other Court Programs include: State Attorney, Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

FINANCIAL INDICATORS

Property Tax Revenues (Rate of Change)

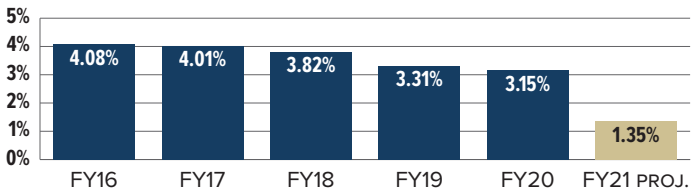


The Board maintained the 8.3144 millage rate through FY 2021. However, property tax revenue increased by 6.8% or \$9.2 million in FY 2021.

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

Source: The 2020 Revised Recapitulation of the Ad Valorem Assessment Roll, 2020 Certification of Final Taxable Value and Statistical Digest.

Debt Service (Percentage of Total Operating Expenditures)

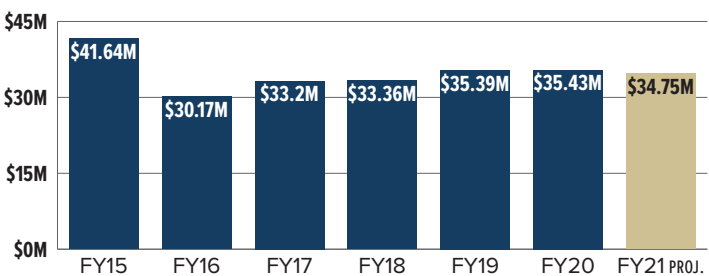


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County’s financial obligations. Leon County’s debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County’s debt service has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020, accounting for the reduced debt service in FY 2021.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2020 Expenditure Summary and the FY 2020 Budget Summary.

General/Fine and Forfeiture Fund Balance



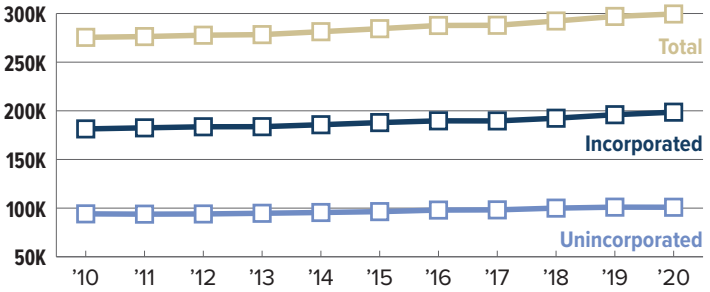
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The decrease from FY 2015 – FY 2016 is due to the mid-year appropriation of \$9.6 million to fund one-time capital projects. The audited year-ending fund balance for FY 2019 is \$35.39 million and the unaudited year-ending fund balance for FY 2020 is \$35.43 million, which includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. The FY 2021 estimated fund balance is \$34.75 million and reflects 21% of FY 2021 operating expenditures. The reduction in fund balance is due to expenditures related to COVID emergency measures. Reimbursement of these expenses is being pursued through FEMA.

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

Source: Summary of Fund Balance and Retained Earnings, FY 2020 Annual Performance & Financial Report.

COMMUNITY ECONOMIC PROFILE

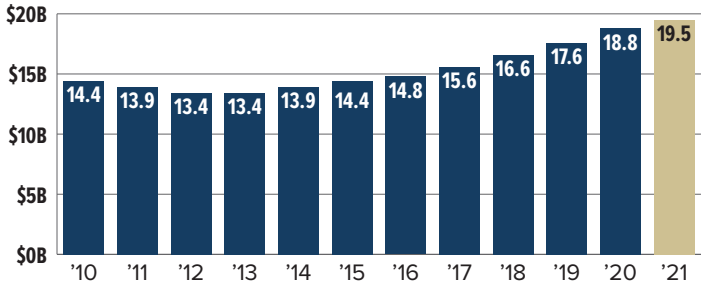
Population



According to the 2020 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 299,484; 66% of the population lives within the City of Tallahassee incorporated area and 34% live in the unincorporated area. Total county population estimates grew by 1.01% from 2019. The total population has seen an 8.71% increase since the 2010 Census.

Leon County had the highest growth rate of neighboring counties at 8.71% since the 2010 Census. Wakulla (10.41%), Gadsden (-0.35%) and Jefferson (-2.49%).

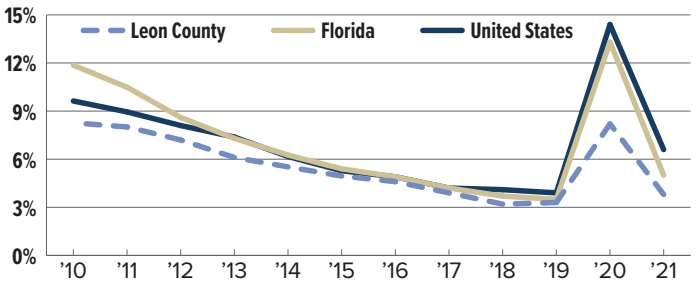
Taxable Values



From 2010 to 2013, property valuations decreased by \$1.0 billion, or 6.9%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onward. In FY 2018, property values increased by 6.27% from 2017 and 6.30% in FY 2019. Final values provided by the Property Appraiser for July 1, 2021 increased by 4.05%.

Valuations from the prior year ending December 31 are used to develop the next year's budget (e.g. 2020 valuations are used to develop the FY 2021/2022 budget).

Unemployment Statistics

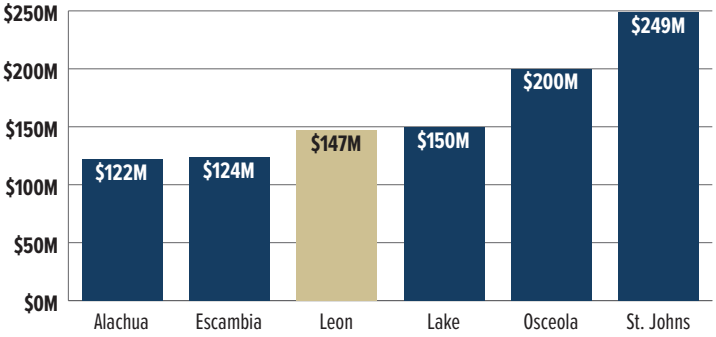


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. In the immediate aftermath of the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Florida's unemployment rate has been declining since that time. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 Tallahassee/Leon County MSA unemployment rates increased to 14.4% compared to April 2019, while the State unemployment rate increased to 13.3%. Preliminary unemployment rate for Tallahassee/Leon County MSA was 3.8% in April 2021, which was 1.2 points below the State rate of 5.0%, and 2.8 points below the US unemployment rate of 6.6%. Overall, the 2021 early trend is showing a return to 2019 numbers.

HOW WE COMPARE

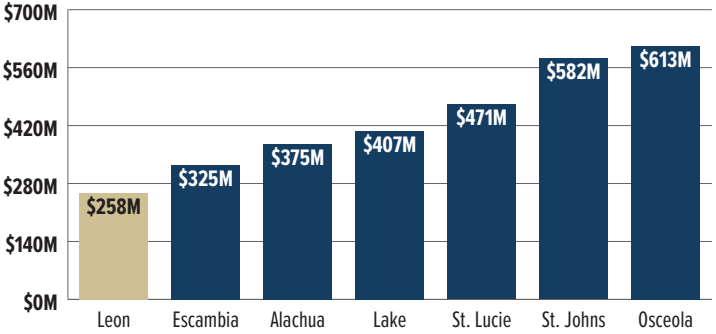
Anticipated Ad Valorem Tax Collections (FY 2021)



Leon County has budgeted \$147 million in ad valorem revenue for FY2021, which is \$18 million less than the mean collection (\$165 million) of like-sized Florida counties. Ad valorem taxes account for 50% of the County’s operating revenue.

Source: Florida Department of Revenue 2021 Taxable Value by County

Total Net Budget (FY 2021)

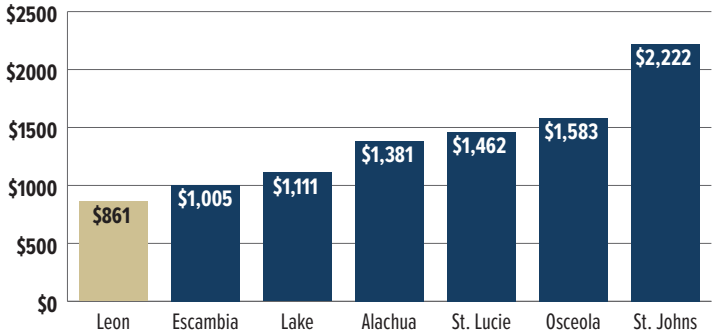


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$258 million. Escambia County’s net budget, the next closest like-sized county, is 26% higher than Leon County’s.

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

Source: FY 2021 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY 2021)



Leon County spends the fewest dollars per county resident of all like-sized counties. The next closest County’s net budget per capita is 17% higher than Leon County’s (Escambia County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2021 & FY 2021 Leon County Office of Management and Budget Survey



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Office of Financial Stewardship
Office of Management & Budget
301 South Monroe Street, Suite 202
Tallahassee, Florida 32301
Phone: (850) 606-5100
Scott Ross, Director
RossS@LeonCountyFL.gov

Detailed information on the FY 2022 Budget is available on the Leon County website at:
www.LeonCountyFL.gov/OMB

