



LEON COUNTY, FLORIDA



BUDGET IN BRIEF

FISCAL YEAR 2022/2023

PEOPLE FOCUSED. PERFORMANCE DRIVEN.



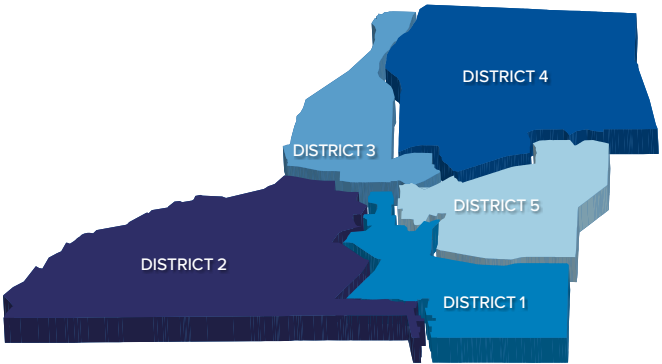


LEON COUNTY



BOARD OF COUNTY COMMISSIONERS

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



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, 2022 and ending September 30, 2023. This document has been designed to communicate the basic budget information for the adopted FY 2023 annual operating and five-year capital improvement plan.

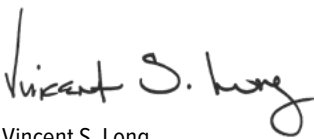
The Adopted Budget of \$317,904,222 represents an 8.1% increase from last fiscal year, which is consistent with the rise of inflation. The development of the FY 2022/2023 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the eleventh 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 2022/2023 budget in an economic environment still recovering from the impacts of COVID 19.

The FY 2022/2023 budget also reflects the first year of the FY 2022 - 2026 Strategic Plan and prioritizes the Plan's Strategic Initiatives, as well as the addition of 5 Year Targets and Bold Goals. As such, the Adopted Budget aligns department and division resources with Plan priorities ranging from: continued funding for sewer projects, the construction of sidewalks and trails, adding a 24/7 ambulance crew to meet demand for service, increasing the number of electric vehicles in the County's fleet, and offering 100% online permitting for licensed contractors, engineers, and architects.

Leon County's FY 2022/2023 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and one of the lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

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

Sincerely,



Vincent S. Long
County Administrator

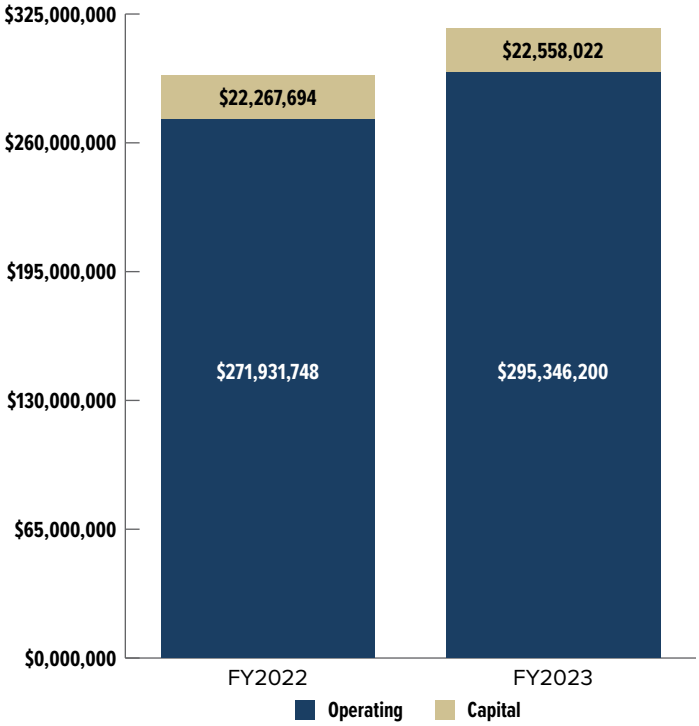
Leon County is approximately 702 square miles. It has a population of approximately 295,921 people, with 97,550 living in the unincorporated area of the County and 198,371 living within the city limits.

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

The Board of County Commissioners, whose function is to manage the affairs of the county, 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 its directives and policies, 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 2023 BUDGET SUMMARY

The total budget for FY 2023 is \$317,904,222 or an 8.1% increase over last fiscal year. The **operating budget** of \$295,346,200 represents an increase of 8.6% from last year's adopted budget. The **capital budget** of \$22,558,022 represents an increase of 1.3% from last year's adopted budget.

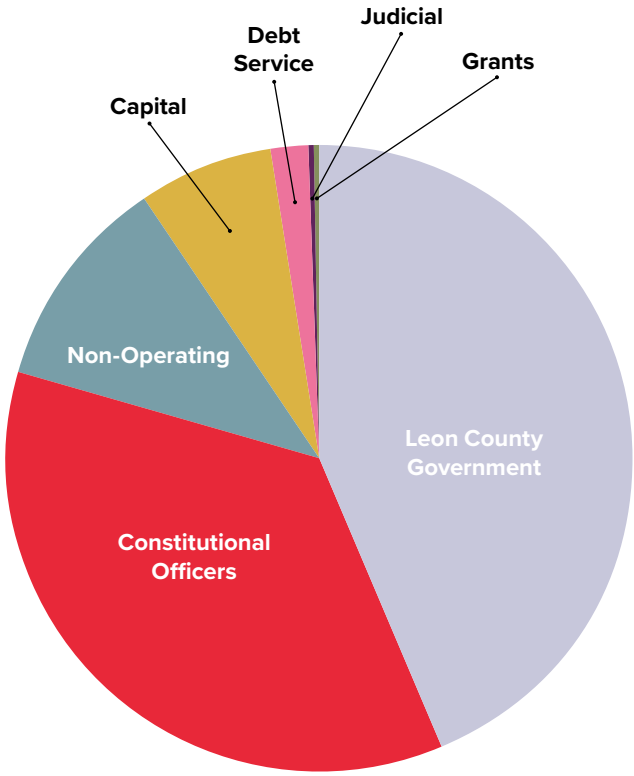


- No increases in the Countywide or EMS property tax rates, or the stormwater, solid waste, and fire non-ad valorem assessments
- In support of Board approved Strategic Initiatives:
 - Establishes a dedicated four-person litter debris removal crew.
 - To address food insecurity, provides funding to leverage partnerships with Second Harvest by increasing access to mobile food and creates a new County position focused on working closely with local non-profits to further engage and educate targeted neighborhoods.
 - Provides \$1.0 million in capital funding to support the Essential Libraries Initiative.
 - Establishes a dedicated Grants Coordinator to maximize the leveraging of the \$1.0 trillion federal infrastructure bill.
- Adds a new 24/7 EMS crew to address increased demand for calls for service.
- New costs savings and avoidances of \$3.39 million.
- Support for all Constitutional Officer budget requests.
- Implementing a new pay plan for the Sheriff, increasing starting pay for sworn staff to \$50,000.
- Implementing \$15 per hour minimum wage for all employees.

DID YOU KNOW?

Among comparable counties, Leon County residents pay the lowest amount (\$919 per person) to operate their local county government.

FY 2023 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$139,461,846	43.9%	847.75
Constitutional Officers	\$114,007,206	35.8%	988
Non-Operating	\$34,641,110	10.9%	4.5
Capital	\$22,558,022	7.1%	N/A
Debt Service	\$5,715,522	1.8%	N/A
Judicial	\$1,273,359	0.4%	9.5
Grants	\$247,156	0.1%	0.0
Total FY 2023 Budget	\$317,904,222	100.0%	1,849.75

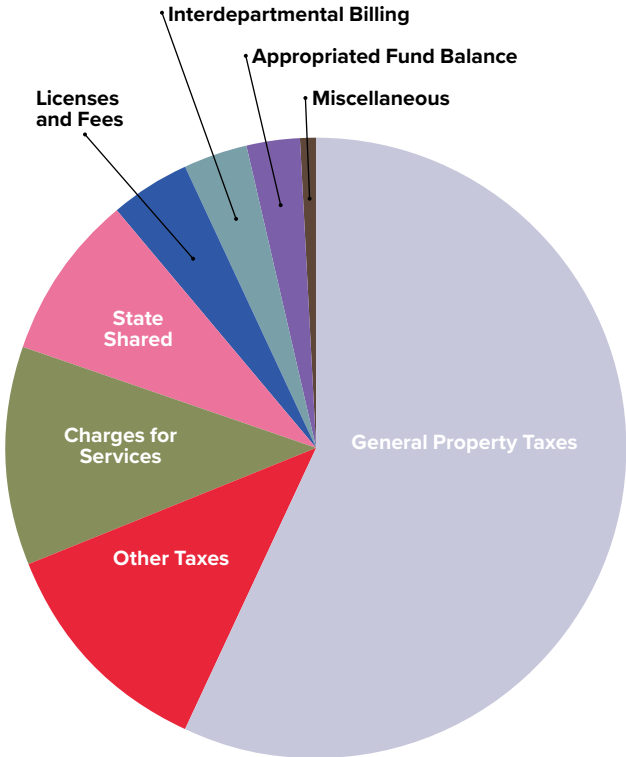
DID YOU KNOW?

For FY 2023, Leon County will maintain a millage rate of 8.3144 for the 11th consecutive year.

FY 2023 REVENUES BY SOURCE

Source	FY 2021 Actual	FY 2022 Adopted	FY 2023 Budget
General Property Taxes	\$158,478,690	\$163,848,397	\$179,132,017
Other Taxes	\$36,226,427	\$34,780,013	\$38,079,925
Charges for Services	\$32,521,413	\$32,549,660	\$33,806,510
State Shared	\$29,018,793	\$24,679,763	\$27,371,674
Licenses and Fees	\$13,889,809	\$12,615,698	\$12,395,765
Interdepartmental Billing	\$7,024,769	\$9,120,972	\$10,523,500
Appropriated Fund Balance	\$0	\$8,362,268	\$7,346,139
Local Government Payments	\$5,034,281	\$3,581,224	\$3,594,184
Miscellaneous	\$22,169,887	\$2,284,508	\$1,971,374
Interest and Investments	\$531,540	\$1,243,342	\$2,559,937
Fines and Forfeitures	\$376,753	\$425,413	\$377,055
Federal Shared	\$71,806,372	\$408,184	\$446,142
Excess Fees	\$2,929,094	\$300,000	\$300,000
TOTALS	\$380,007,826	\$294,199,442	\$317,904,222

*This figure represents the revenues by source for the FY 2023 Budget.



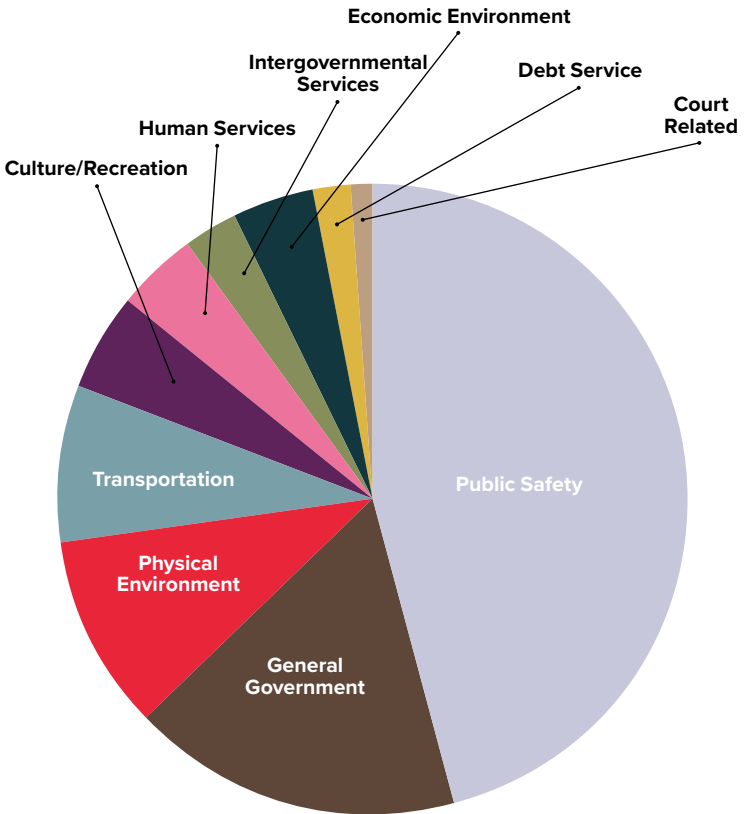
DID YOU KNOW?

Leon County received the Government Finance Officers Association’s Distinguished Budget Presentation Award for the 32nd year in a row.

FY 2023 EXPENDITURES BY FUNCTION

Function	FY 2021 Actual	FY 2022 Adopted	FY 2023 Budget
Public Safety	\$150,630,705	\$138,054,733	\$147,551,126
General Government	\$52,860,593	\$51,506,629	\$54,249,638
Physical Environment	\$35,941,023	\$26,405,471	\$31,470,280
Transportation	\$19,078,002	\$23,613,080	\$24,961,547
Culture/Recreation	\$17,741,836	\$16,340,914	\$16,530,141
Human Services	\$13,537,177	\$11,556,994	\$12,002,820
Intergovernmental Services	\$9,274,263	\$9,401,678	\$10,674,491
Economic Environment	\$71,206,769	\$8,903,368	\$11,132,240
Debt Service	\$3,730,105	\$5,084,340	\$5,715,522
Court Related	\$2,819,101	\$3,332,235	\$3,616,417
TOTALS	\$376,819,574	\$294,199,442	\$317,904,222

*This figure represents the expenditures by function for the FY 2023 Budget.



DID YOU KNOW?

Leon County contributed \$1,323,768 to help fund more than 6,800 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

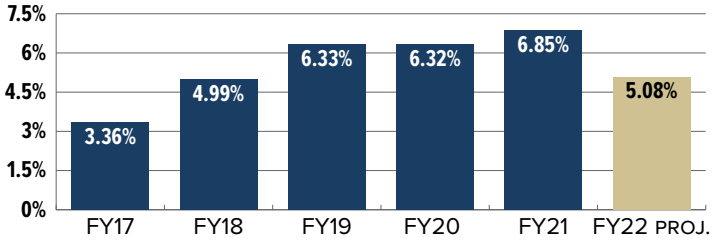
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2023 average taxable value¹ (\$144,249) of an average assessed² home (\$194,249) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2023 Ad Valorem Tax Bill \$1,180	FY 2023 Monthly Cost	FY 2023 % of Ad Valorem Taxes
Sheriff - Law Enforcement	341.90	28.49	26.90%
Sheriff - Corrections	260.86	21.74	20.52%
Emergency Medical Services	83.56	6.96	6.57%
Facilities Management	70.24	5.85	5.53%
Health & Human Services	61.13	5.09	4.81%
Capital Improvement	45.80	3.82	3.60%
Library Services	43.05	3.59	3.39%
Management Information Services	41.14	3.43	3.24%
Tax Collector	38.83	3.24	3.06%
Property Appraiser	38.32	3.19	3.02%
Other Non-Operating/Communications	34.58	2.88	2.72%
Other Criminal Justice (Probation, DJJ, Diversion)	33.34	2.78	2.62%
Supervisor of Elections	30.60	2.55	2.41%
Community Redevelopment - Payment	25.98	2.17	2.04%
Administrative Services ³	20.32	1.69	1.60%
Veterans, Volunteer, Planning, Economic Development	15.53	1.29	1.22%
Geographic Information Systems	12.68	1.06	1.00%
Board of County Commissioners	12.21	1.02	0.96%
Clerk of Circuit Court	10.98	0.92	0.86%
Financial Stewardship ⁴	10.89	0.91	0.86%
800 MHz Radio Communication System	10.78	0.90	0.85%
Court Admin. and Other Court Programs ⁵	8.59	0.72	0.68%
Risk Allocations	6.93	0.58	0.55%
Mosquito Control	5.49	0.46	0.43%
Sustainability/Cooperative Extension	5.36	0.45	0.42%
Budgeted Reserves	1.28	0.11	0.10%
Line Item Agency Funding	0.64	0.05	0.05%
TOTALS	\$1,271.00	\$105.92	100.00%

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less \$50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2022 is 3.0%.
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: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

FINANCIAL INDICATORS

Property Tax Revenues (Rate of Change)

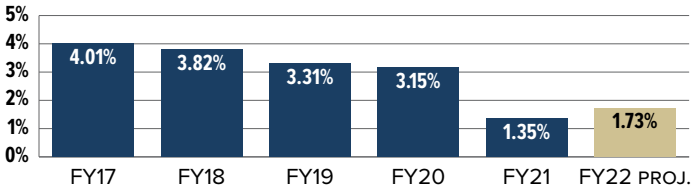


The Board maintained the 8.3144 millage rate through FY 2022. However, property tax revenue increased by 5.08% or \$5.1 million in FY 2022.

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

Source: The 2021 Revised Recapitulation of the Ad Valorem Assessment Roll, 2021 Certification of Final Taxable Value and Statistical Digest.

Debt Service (Percentage of Total Operating Expenditures)

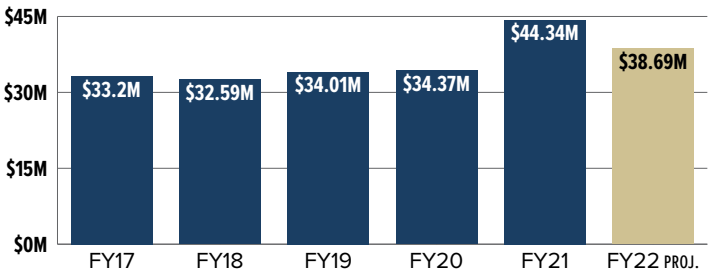


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. The FY 2022 debt level is extremely low for our county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2021 Expenditure Summary and the FY 2022 Budget Summary.

General/Fine and Forfeiture Fund Balance



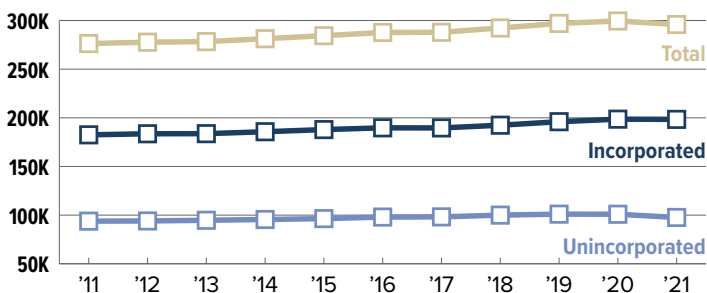
Analysis: Positive fund balances can be thought of as reserves. The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The audited year ending fund balance for FY 2020 is \$34.37 million, which includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. The unaudited year for FY 2021 fund balance is \$44.34 and reflects 21% of FY 2021 operating expenditures. The increase in FY 2021 reflects a \$7.75 million transfer in American Rescue Plan Act (ARPA) funding, which a portion was used as revenue loss recovery to balance the budget to support general government services.

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

Source: Summary of Fund Balance and Retained Earnings, FY 2021 Annual Performance & Financial Report.

COMMUNITY ECONOMIC PROFILE

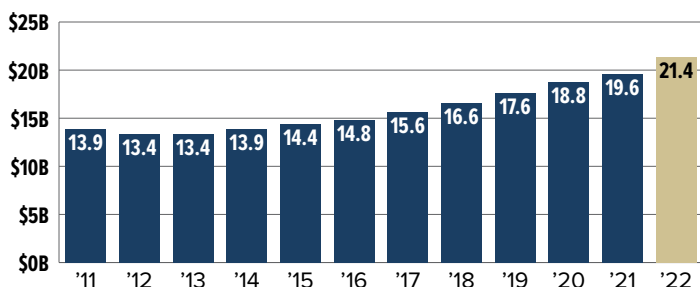
Population



According to the 2021 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 295,921 where 66% represents the incorporated area and 34% represents the unincorporated area. The total county population estimates grew by 1.27% from the 2020 census.

Leon County had the second highest growth rate of neighboring counties at (1.27%) since the 2020 Census. Wakulla (1.62%), Gadsden (-0.02%) and Jefferson (0.55%).

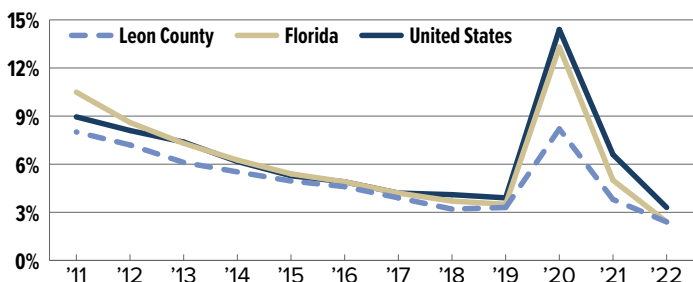
Taxable Values



From 2011 to 2013, valuations decreased by \$0.5 billion, or 4%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27% from 2017 and 6.30% in FY 2019. Final values provided by the Property Appraiser for July 1, 2021 increased by 4.05%. Final numbers for FY 2022 show an increase of 9.33%.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2021 valuations are used to develop the FY 2022/2023 budget).

Unemployment Statistics

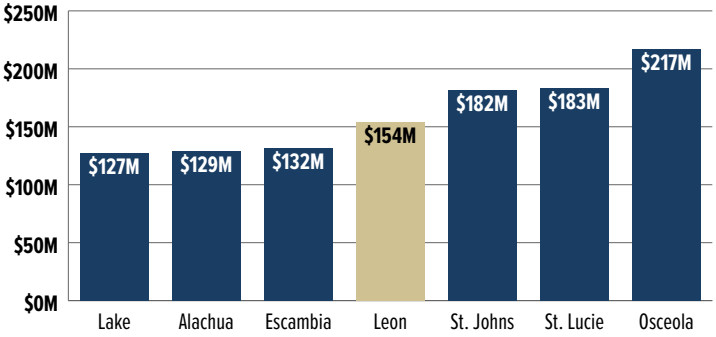


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Recession in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate has been declining since 2011, when the rate was 10.49%. 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 MSA unemployment rates increased to 14.4% compared to April 2019, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 2.4% in April 2022, which is equal to the State rate of 2.4%, and 0.9 points below US unemployment rate of 3.3%. Overall, the 2022 trend is showing a return to 2019 numbers.

HOW WE COMPARE

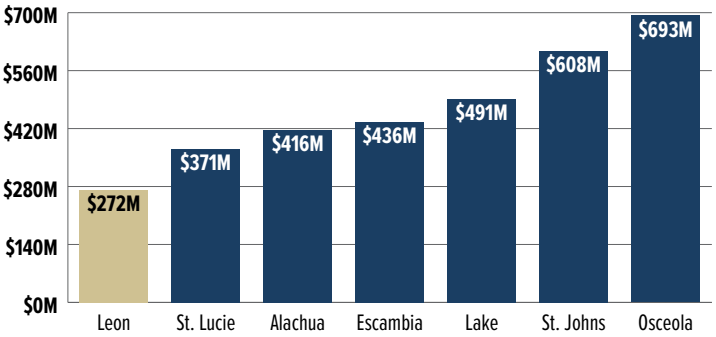
Anticipated Ad Valorem Tax Collections (FY 2022)



Leon County has budgeted \$154 million in ad valorem revenue for FY22, which is \$6 million less than the mean collection (\$160 million) of like-sized Florida Counties. Ad valorem taxes account for 50% of the County’s operating revenue.

Source: Florida Department of Revenue 2022 Taxable Value by County

Total Net Budget (FY 2022)

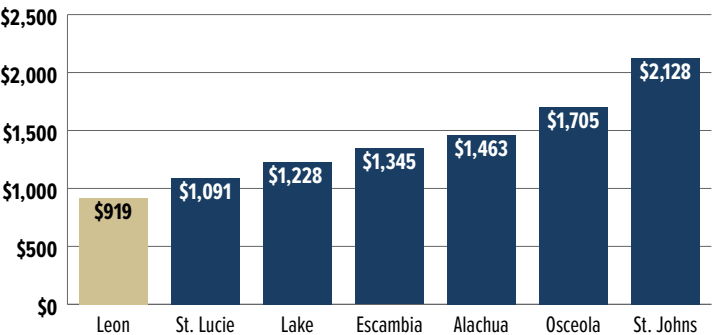


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$272 million. St. Lucie County’s net budget is 81% higher than Leon County’s.

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

Source: FY 2022 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY 2022)



Leon County spends the least dollars per county resident of all like-sized counties. The next closest County’s net budget per capita is 19% higher than Leon County’s (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2022 & FY 2022 Leon County Office of Management and Budget Survey



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PERFORMANCE DRIVEN.

**Office of Financial Stewardship
Office of Management & Budget**

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Scott Ross, Director

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Detailed information on the FY 2023 Budget
is available on the Leon County website at:

www.LeonCountyFL.gov/OMB

