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# MID-YEAR FINANCIAL REPORT FISCAL YEAR 2019/2020

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**MAJOR REVENUE SUMMARY**

Total FY 2020 budgeted revenues shown below represents approximately 88% of all FY 2020 budgeted County revenues. (1)

Revenue Source	FY20 Budget	FY19 YTD Actuals	FY20 YTD Budget As of May 2020	FY20 YTD Actuals As of May 2020	FY19 Actuals vs. FY20 Actuals	FY20 Budget vs. FY20 Actuals
Ad Valorem Taxes (2)	139,218,926	132,891,329	139,157,642	141,047,687	6.1%	1.4%
Stormwater Fees (3)	3,449,104	3,424,475	3,446,044	3,469,854	1.3%	0.7%
State Revenue Sharing (4)	5,938,450	3,735,585	3,728,675	3,371,101	-9.8%	-9.6%
Local 1/2 Cent Sales Tax (4)	13,235,400	9,016,731	8,879,590	8,357,588	-7.3%	-5.9%
Local Option Sales Tax (4)	4,537,200	2,727,940	2,664,156	2,871,651	5.3%	7.8%
Communication Ser. Tax (5)	2,806,300	1,687,686	1,661,675	1,671,294	-1.0%	0.6%
Public Service Tax (6)	9,157,439	5,261,861	5,759,706	5,612,725	6.7%	-2.6%
State Shared Gas Tax (7)	4,381,975	2,509,388	2,527,184	2,516,192	0.3%	-0.4%
Local Option Gas Tax (7)	8,392,680	5,637,154	5,438,922	5,044,524	-10.5%	-7.3%
Local Option Tourist Tax (8)	5,842,310	4,689,941	3,915,553	3,624,180	-22.7%	-7.4%
Solid Waste Fees (9)	9,128,515	7,187,315	6,506,571	6,814,437	-5.2%	4.7%
Building Permits Fees (10)	1,930,400	1,286,012	1,356,850	1,241,790	-3.4%	-8.5%
Environmental Permit Fees (11)	1,708,955	927,008	1,166,070	944,863	1.9%	-19.0%
Ambulance Fees (12)	10,493,130	7,483,421	7,072,312	7,750,561	3.6%	9.6%
Probation and Pre-Trial Fees (13)	748,470	509,311	542,350	441,807	-13.3%	-18.5%
Court Facilities Fees (14)	595,650	413,135	401,304	395,793	-4.2%	-1.4%
Fire Services Fee (15)	7,976,173	6,203,974	6,462,978	7,188,006	15.9%	11.2%
Interest Income - GF/FF (16)	1,275,050	756,539	956,288	725,630	-4.1%	-24.1%
Interest Income - Other (16)	1,374,025	1,403,045	1,030,519	807,594	-42.4%	-21.6%
<b>TOTAL:</b>	<b>\$ 232,190,152</b>	<b>\$ 197,751,850</b>	<b>\$ 202,674,388</b>	<b>\$ 203,897,278</b>	<b>3.1%</b>	<b>0.6%</b>

**Notes:**

(1) The percentage is based on all County revenues net of transfers and appropriated fund balance.

(2) Ad Valorem revenue is generated from property taxes. The revenue change reflects the increase in property values while leaving the millage rate flat at 8.3144.

(3) In order to ensure Leon County is in compliance with state, federal, and local stormwater permits, this fund is used in support of the administration of the unincorporated areas Stormwater Maintenance, Engineering, Facility Improvements, and Water Quality Monitoring programs.

(4) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world resulting in a projected loss of revenue.

(5) The Communication Service Tax has been in decline, statewide for the past five years due to a gradual decline in cable and landline subscribers, with more emphasis on streaming entertainment and social media platforms. The current fiscal year shows the declining affect on Leon County revenues. In addition, starting in March 2018, Leon County started paying back a monthly adjustment of \$9,159 over a three year period due to an overpayment of local taxes by the state. This will reduce annual payments by \$109,913. The "payback" will continue until March 2021.

(6) Reduced consumption in electric, natural gas, and water utilities reflect a mild winter impacting electric and natural gas consumption.

(7) Beginning in March, residents were advised to stay home and practice social distancing due to COVID-19. The reduction is a result of less cars on the road as people shelter-in-place.

(8) The national, state, and local recommendations for social distancing, cancelation of collegiate athletics, and the cancellation of the community's largest seasonal events (Springtime Tallahassee, Word of South Festival, LeMoyne Chain of Parks Art Festival, and the Leon County Concert Series at the Amphitheater) will result in a sharp and immediate decline in TDT revenues.

(9) Solid waste fees includes the non-ad valorem assessments paid on the property tax bill, the transfer station tipping fees, and other solid waste fees such as the rural waste center or hazardous materials. FY 2021 estimates indicate the revenue will continue increase over the current fiscal year due to a higher amount of waste collected during the fiscal year and an increase in the transfer station tipping fee by from \$38.80 to \$42.20 as approved by the Board at the February 12, 2019 meeting where the tipping fee would be increased on average 5.6% over a six-year period. The largest part of the tipping fee increase, \$2.50, is due to a renegotiated contract for the hauling and disposal of waste from the transfer station.

(10) Building Permit Fees are derived from developers of residential and commercial property with the intention of offsetting the cost of inspections which ensure building code requirements are met.

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

(12) Ambulance fees are estimated to come in 9.6% higher than budgeted due to an increase in patient transports and related billings.

(13) For the first six months of the fiscal year probation/pre-trial fees were on target to meet the budgeted forecast. However, beginning in March when COVID-19 forced temporarily closure of offices, and following reopening guidelines, the current capacity to see clients is limited to 20% which has contributed to lower revenue.

(14) Court Facilities fees continued to decline with the reduced issuance of traffic citations.

(15) The fire services fee was implemented in FY 2010. Revenues shown reflect collections by the City of Tallahassee and non-ad valorem assessments placed on the County tax bill.

(16) In response to the COVID-19 pandemic, the Federal Reserve has reduced interest rates, directly influencing interest earnings on County funds. It is anticipated that the final interest and earning will be 22-24% lower than budgeted.

## Fiscal Year 2020 Mid-Year Financial Report

**PRELIMINARY FY 2021 REVENUE ESTIMATES**

All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (\*)

Revenue Source	FY19 Budget	FY20 Budget	FY21 Prelim. Budget	FY21 to FY20 % Change
<b>General Revenues or Restricted Revenues: Supplemented by General Revenues</b>				
Ad Valorem Taxes (2)	131,272,920	139,218,926	148,422,773	6.6%
State Revenue Sharing Tax (3)	5,649,650	5,938,450	3,023,528	-49.1%
Communication Services Tax	3,268,000	2,806,300	2,719,611	-3.1%
Public Services Tax (9)	9,077,474	9,157,439	8,844,536	-3.4%
Local Government 1/2 Cent Sales Tax (3)	12,749,086	13,235,400	10,698,273	-19.2%
Development Svs. & Environmental Permit Fees (4)	1,540,425	1,708,955	1,415,595	-17.2%
Pre-Trial & Probation Fees (5)	889,260	748,470	677,885	-9.4%
Court Facilities Fees (6)	773,300	595,650	640,300	7.5%
Interest Income - General Fund/Fine & Forfeiture (7)	1,255,000	1,275,050	707,085	-44.5%
Interest Income - Other (7)	1,212,734	1,374,025	1,430,890	4.1%
<b>Subtotal:</b>	<b>\$ 167,687,849</b>	<b>\$ 176,058,665</b>	<b>\$ 178,580,476</b>	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>8,370,816</i>	<i>2,521,811</i>	
<b>Gas Taxes (1)</b>				
State Shared Gas Tax	4,230,255	4,381,975	4,228,590	-3.5%
Local Option Gas Taxes	8,216,930	8,392,680	8,087,491	-3.6%
<b>Subtotal:</b>	<b>\$ 12,447,185</b>	<b>\$ 12,774,655</b>	<b>\$ 12,316,081</b>	<b>-3.7%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>327,470</i>	<i>(458,574)</i>	
<b>Restricted Revenues: No General Revenue Support</b>				
Stormwater Fees	3,374,728	3,449,104	3,505,690	1.6%
Ambulance Fees (12)	10,108,000	10,493,130	10,727,892	2.2%
Building Permit Fees (4)	1,944,935	1,930,400	1,830,840	-5.2%
Local Option Sales Tax Extension	4,325,350	4,537,200	3,492,417	-23.0%
Local Option Tourist Tax (10)	5,690,500	5,842,310	4,386,734	-24.9%
Fire Services Fee (11)	7,903,871	7,976,173	8,492,680	6.5%
Solid Waste Fees (8)	8,901,715	9,128,515	12,325,860	35.0%
<b>Subtotal*:</b>	<b>\$ 42,249,099</b>	<b>\$ 43,356,832</b>	<b>\$ 44,762,113</b>	<b>3.1%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>1,107,733</i>	<i>1,405,281</i>	
<b>TOTAL:</b>	<b>\$ 222,384,133</b>	<b>\$ 232,190,152</b>	<b>\$ 235,658,670</b>	<b>1.5%</b>

**Notes:**

(\*) According to Florida Statutes, all revenues must be budgeted at 95%. Budget estimates are preliminary and may be adjusted if necessary as additional information becomes available prior to the June budget workshop.

(1) The impacts of COVID-19 have caused a decline in the consumption of gasoline and diesel fuel which will reduce revenue for this transportation related tax.

(2) The FY 2021 estimates are based on final valuations released by the Property Appraiser on July 1, 2020.

(3) The COVID-19 pandemic and the sustained global economic disruption surrounding have greatly impacted business and consumer spending. Sales tax collections related to this reduced spending will impact Leon County's budget for state shared sales tax, the 1/2 cent sales tax, and the local 1-cent sales tax.

(4) Development site plans and Environmental Permitting revenues are forecast to decline next fiscal year. Over the past three years this revenue source has increased coming out of the recession. However, the applications for large new developments have declined causing a reduction in permitting revenue.

(5) Probation Fees are forecasted to remain steady in FY 2021 coinciding with the decline in the number of clients, a consistent balance of unpaid fees, and the continued issuance of fee waivers by the court and withheld adjudications.

(6) Court Facilities Fees are forecasted to increase in FY 2021, due to a return of more a more normal rate of issuing traffic citations by the City of Tallahassee over FY 2020.

(7) Based on actions by the Federal Reserve lowering interest rates to near zero, the interest earned on the County portfolio will be significantly reduced.

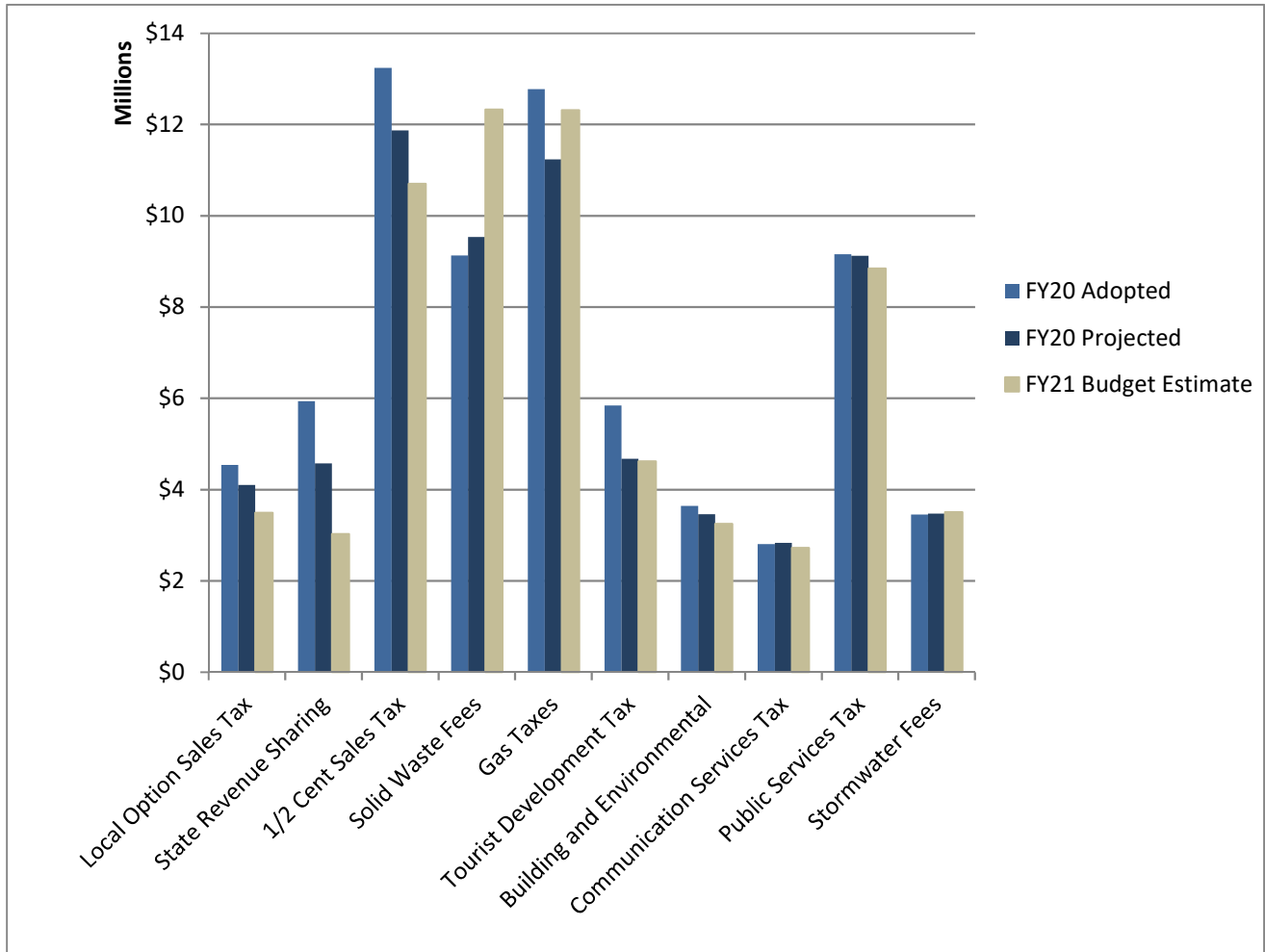
(8) The solid waste fee includes the Non Ad Valorem assessment paid on the property tax bill, the transfer station tipping fees, and other solid waste fees; such as the rural waste centers and hazardous materials. FY 2021 estimates indicate the revenue will continue increase over the current fiscal year due to a higher amount of waste collected during the fiscal year and an increase in the transfer station tipping fee from \$38.80 to \$42.20. The largest part of the tipping fee increase, \$2.50, is due to a renegotiated contract for hauling and disposal, that was as approved by the Board at the February 12, 2019 meeting.

(9) The FY 2021 estimate indicates a mild winter reducing the usage of electric and natural gas consumption thereby slowing the collection estimates.

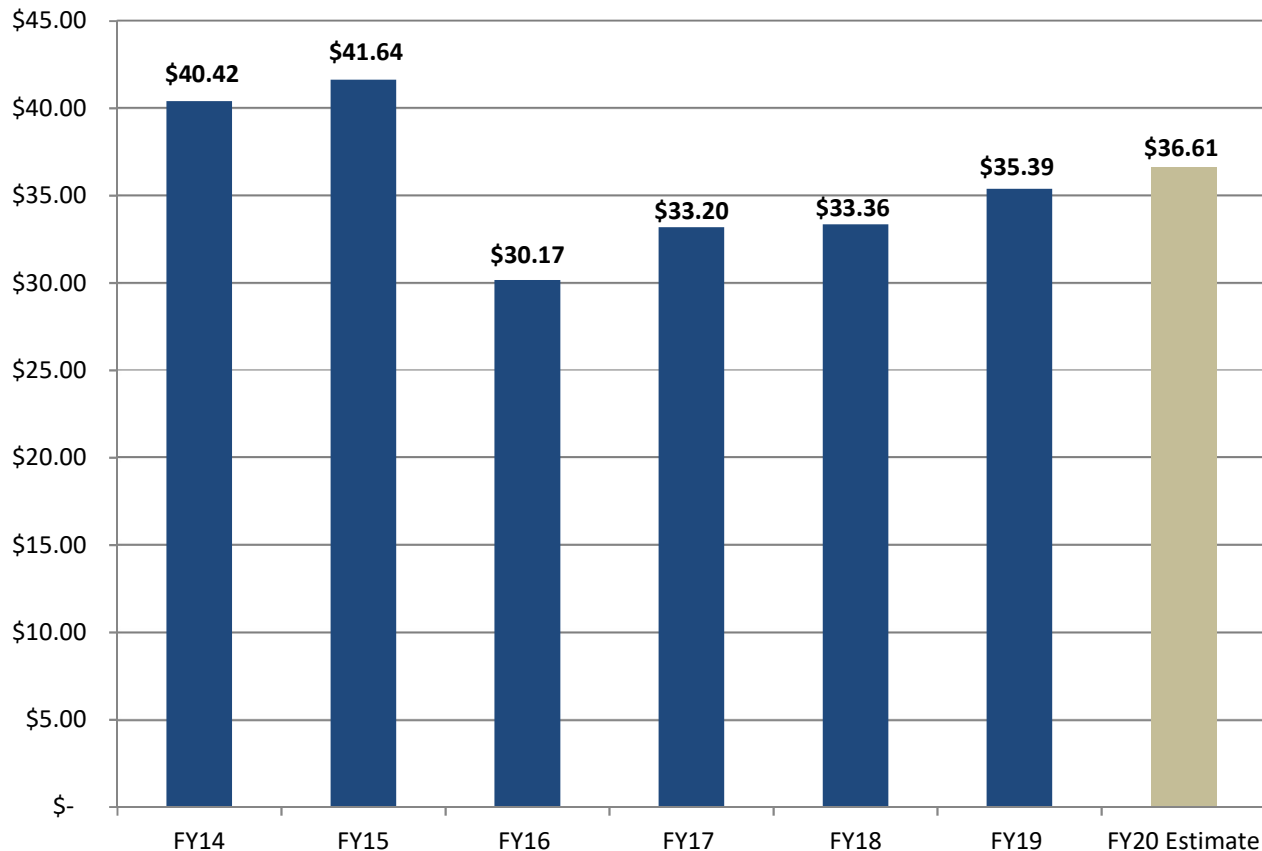
(10) COVID-19 has dramatically changed the collection of Tourist Development Tax due to fewer individuals traveling and staying at lodging facilities. Locally this has led to the cancellation of collegiate athletics and graduation ceremonies, and the community's largest seasonal events (Springtime Tallahassee, Word of South Festival, LeMoyne Chain of Parks Art Festival, and the Leon County Concert Series at the Amphitheater).

(11) The increase is related the growth in new building units. the number property owners in the unincorporated area who are delinquent in paying quarterly bills requiring their assessments and arrearage to be moved to their property tax bills,

(12) Ambulance fees are expected to increase in FY 2021 due to an increase in patient transports and related billings.

**FY 2020 AND FY 2021 REVENUE PROJECTIONS****Adopted Budget FY 2020, Projected Actual Collections FY 2020, and Estimated Budget FY 2021:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2020, and the FY 2021 budget estimates. The chart depicts FY 2021 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

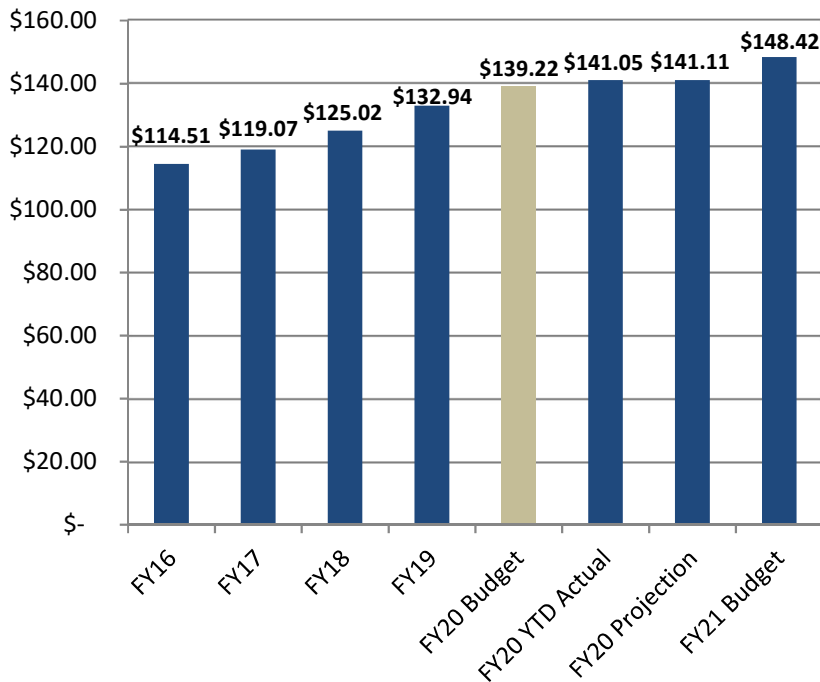
**GENERAL FUND/FINE AND FORFEITURE – FUND BALANCE****General/Fine and Forfeiture Fund Balance (Millions)****General/Fine and Forfeiture Fund Balance:**

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The 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 2018 is \$33.36 million and \$35.39 million for FY 2019, including \$21.79 million in FEMA reimbursements for Hurricanes Irma and Michael. The FY 2020 estimated fund balance includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. This fund balance reflects 23% of FY 2020 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2020 General/Fine and Forfeiture Fund Balance would have to remain between \$22.5 million and \$45.0 million. As depicted, the fund balance is within this range.

## AD VALOREM TAXES

### Fiscal Year Actuals & Projects (Millions)



### Background:

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

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

### Trend:

In January 2008 a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These restrictions limit the future growth in ad valorem taxes. Due to an increase in property values, with the millage rate remaining 8.3144, the FY 2021 projected actual Ad Valorem Taxes will increase from FY 2020.

Fiscal Year 2021 Ad Valorem taxes projection reflects a 6.7% increase in Ad Valorem revenue collections over the FY 2020 budgeted amount. Final property valuations were provided by the Property Appraiser's Office on July 1, 2020. These valuations were used in developing materials for the July budget workshop.

FY19 Budget: \$131,272,920

FY19 Actual: \$132,939,650

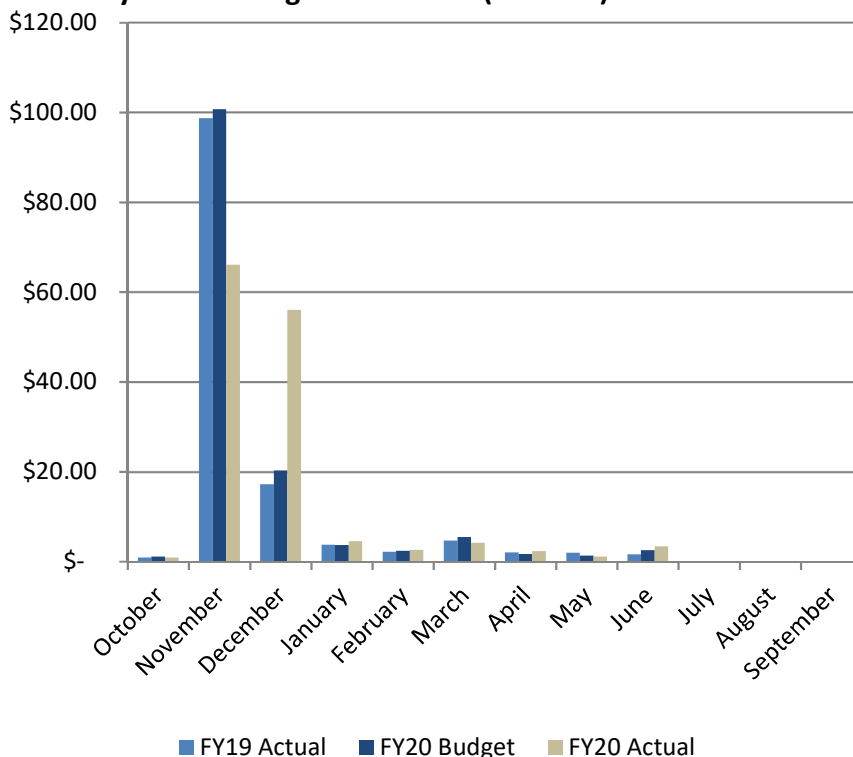
FY20 Budget: \$139,218,926

FY20 YTD Actual: \$141,047,687

FY20 Projection: \$141,110,835

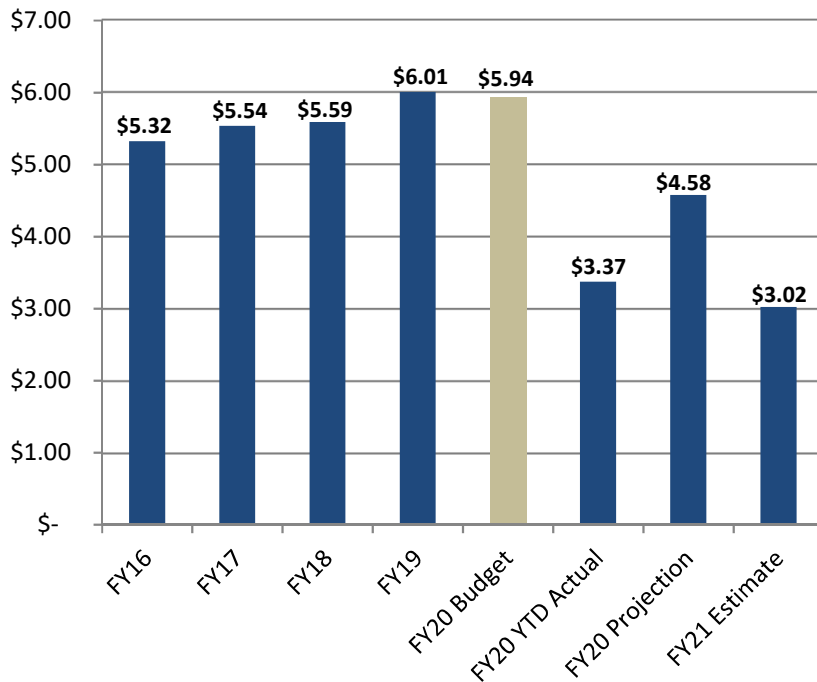
FY21 Preliminary Budget: \$148,422,773

### Monthly Totals: Budget vs. Actuals (Millions)



### STATE REVENUE SHARINGS TAX

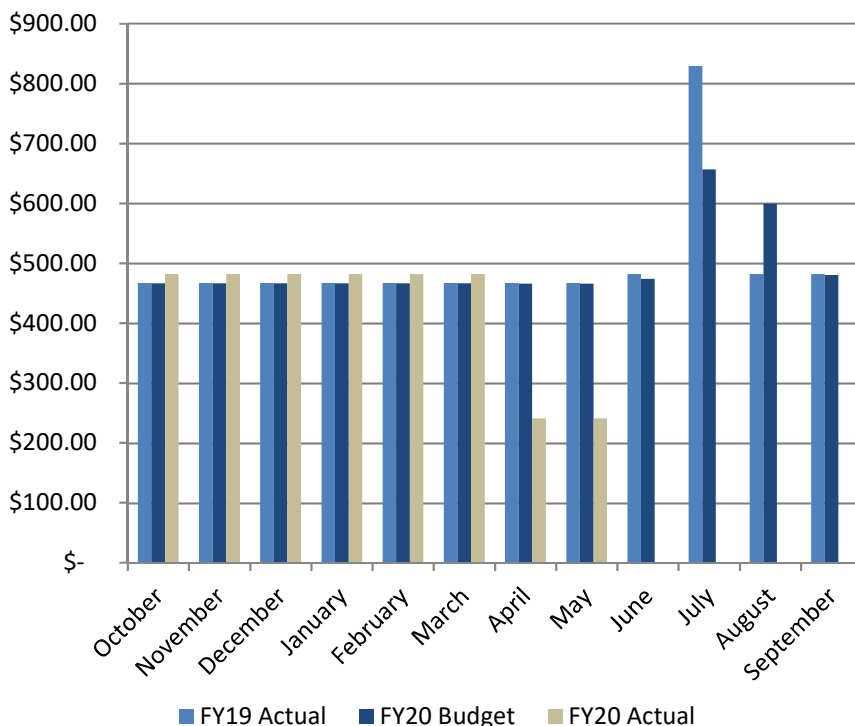
#### Fiscal Year Actuals & Projections (Millions)



#### Background:

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

#### Monthly Totals: Budget vs. Actuals (Thousands)



#### Trend:

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. COVID-19 has dramatically affected statewide consumer spending, which has significantly reduced statewide sales tax collections. For state revenue sharing Leon County is projected to receive 23% less than budgeted for FY 2020, with an additional 49% decrease from the FY 2020 budget in FY 2021.

FY19 Budget: \$5,649,650

FY19 Actual: \$6,009,505

FY20 Budget: \$5,938,450

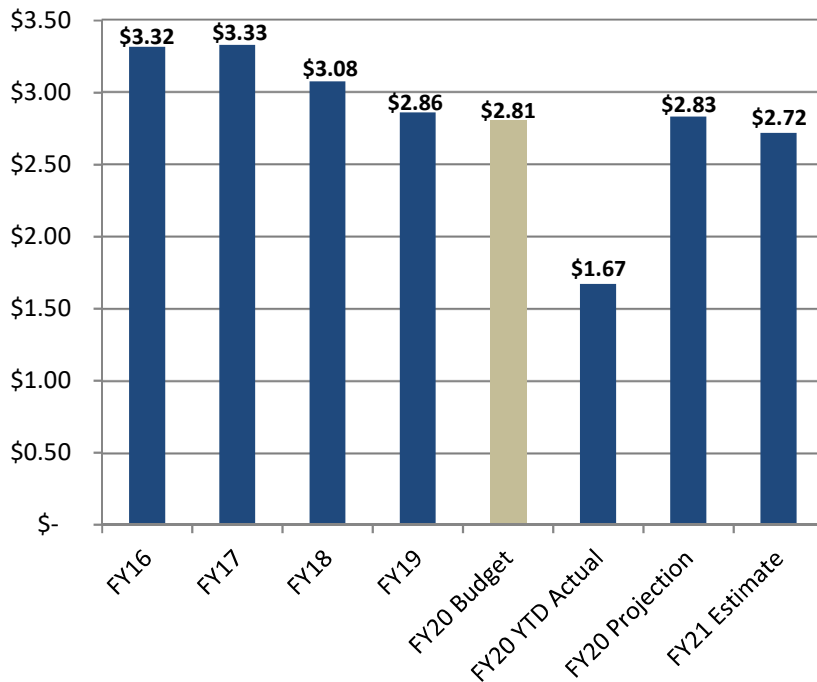
FY20 YTD Actual: \$3,371,101

FY20 Projection: \$4,575,192

FY21 Estimated Budget: \$3,023,528

### COMMUNICATION SERVICES TAX

#### Fiscal Year Actuals & Projections (Millions)



#### Background:

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

#### Trend:

Statewide, the CST has been in decline the past five years. Initially, Leon County was not following the trend; however, in FY 2015, proceeds began declining. FY 2019 revenues came in lower than budgeted and FY 2020 revenues are in line with the budgeted amount. The budget for FY 2021 is 3% lower than the FY 2020 budget.

Part of this decline is due to the Florida Department of Revenue notifying the County's Office of Financial Stewardship of an adjustment in the amount of \$329,729 due to the erroneous overpayment of local taxes. This adjustment will be deducted from future monthly distributions effective March 2018. This adjustment will be spread over 36 months and will average a monthly deduction of \$9,159 until March 2021.

FY19 Budget: \$3,268,000

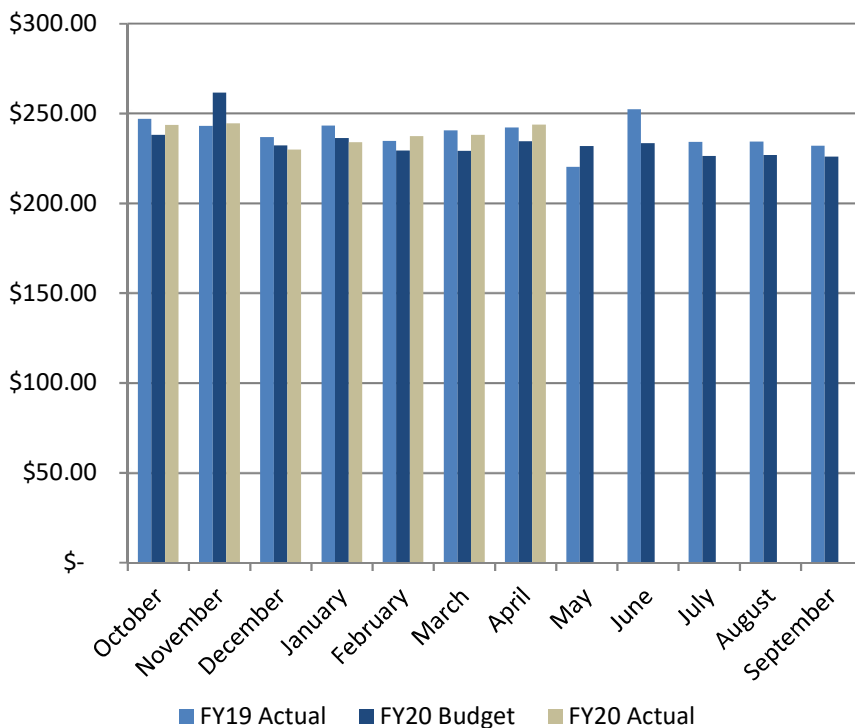
FY19 Actual: \$2,860,983

FY20 Budget: \$2,806,300

FY20 YTD Actual: \$1,671,294

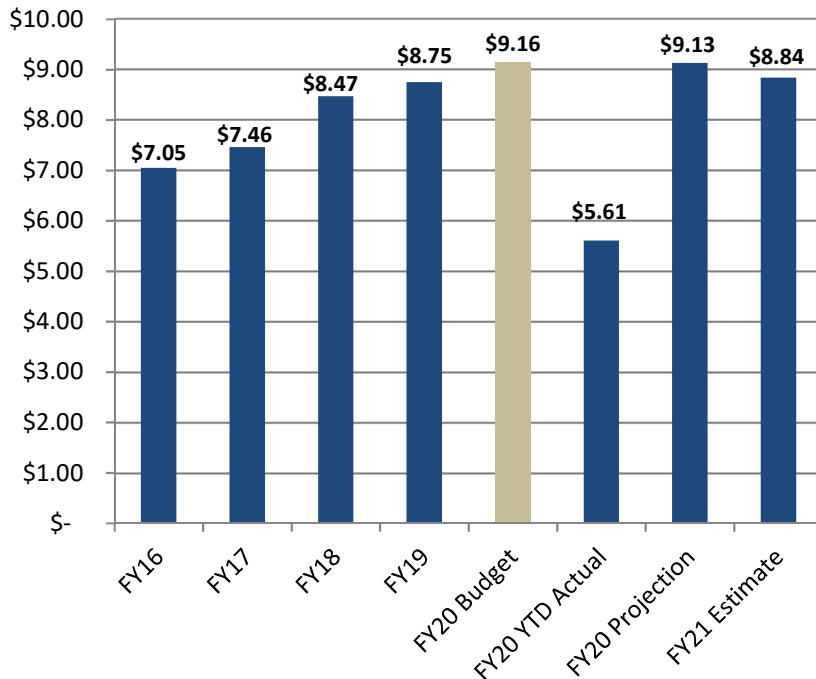
FY20 Projection: \$2,832,404

#### Monthly Totals: Budget vs. Actuals (Thousands)



## PUBLIC SERVICES TAX

### Fiscal Year Actuals & Projections (Millions)



#### Background:

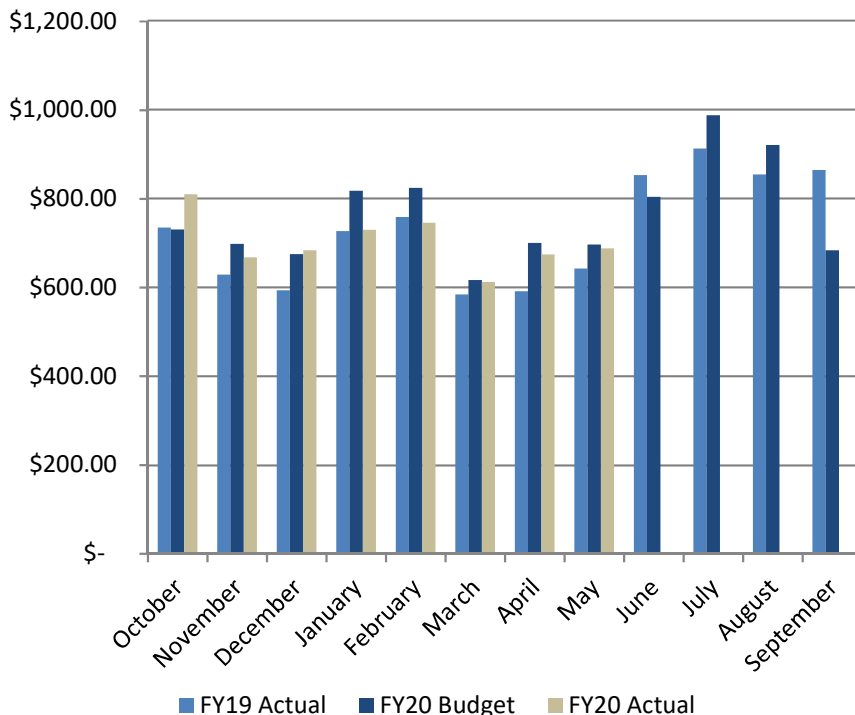
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

#### Trend:

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

FY 2020 revenues are projecting to increase by 4% over FY 2019 revenues but just shy of the FY 2020 budget. The FY 2021 estimate indicates a 3% reduction due to milder winters generating lower utility bills. In addition, this revenue is somewhat affected by the COVID-19 stay-at-home orders and reduced economic activity with businesses consuming less utilities.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY19 Budget: \$9,077,474

FY19 Actual: \$8,747,780

FY20 Budget: \$9,157,439

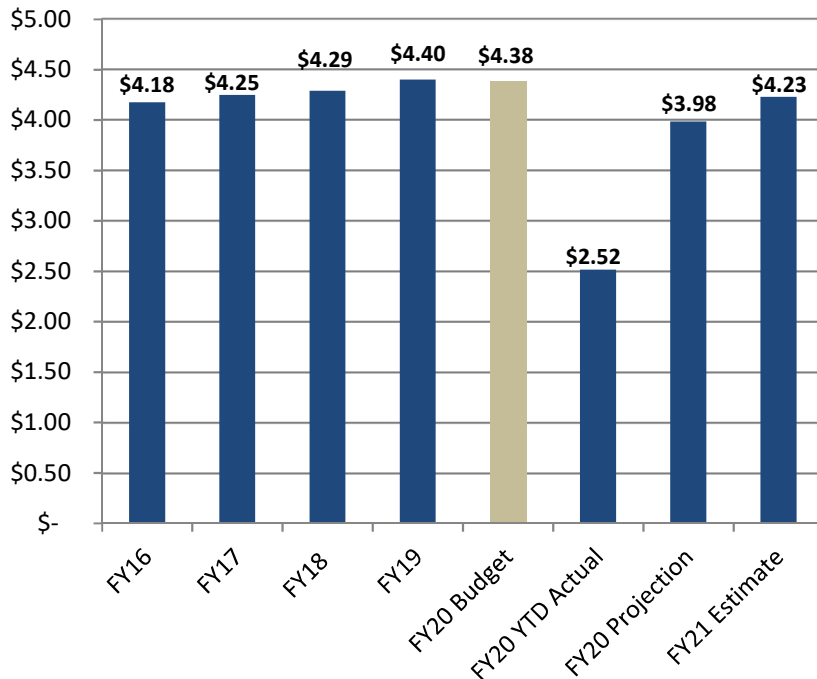
FY20 YTD Actual: \$5,612,725

FY20 Projection: \$9,131,439

FY21 Estimated Budget: \$8,844,794

## STATE SHARED GAS TAX

### Fiscal Year Actuals & Projections (Millions)



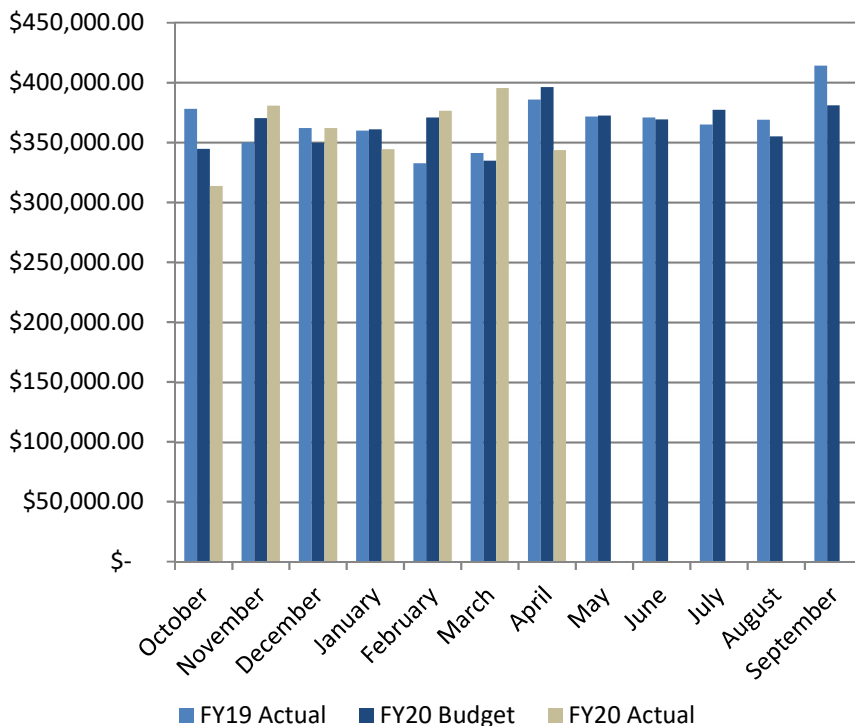
#### Background:

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

#### Trend:

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. COVID-19 has changed statewide fuel consumption since people are forgoing non-essential travel. The FY 2020 projections for this consumption-based tax are 9% lower than budgeted. The FY 2021 estimated budget projects a 4% decrease over the FY 2020 budget.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY19 Budget: \$4,230,255

FY19 Actual: \$4,399,605

FY20 Budget: \$4,381,975

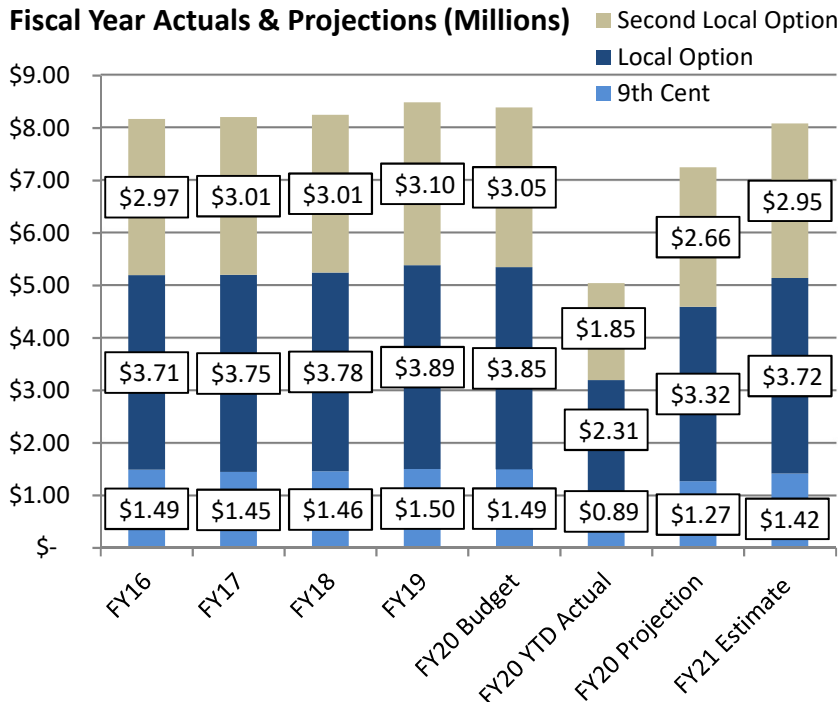
FY20 YTD Actual: \$2,516,193

FY20 Projection: \$3,984,499

FY21 Estimated Budget: \$4,228,590

## LOCAL OPTION GAS TAX

### Fiscal Year Actuals & Projections (Millions)



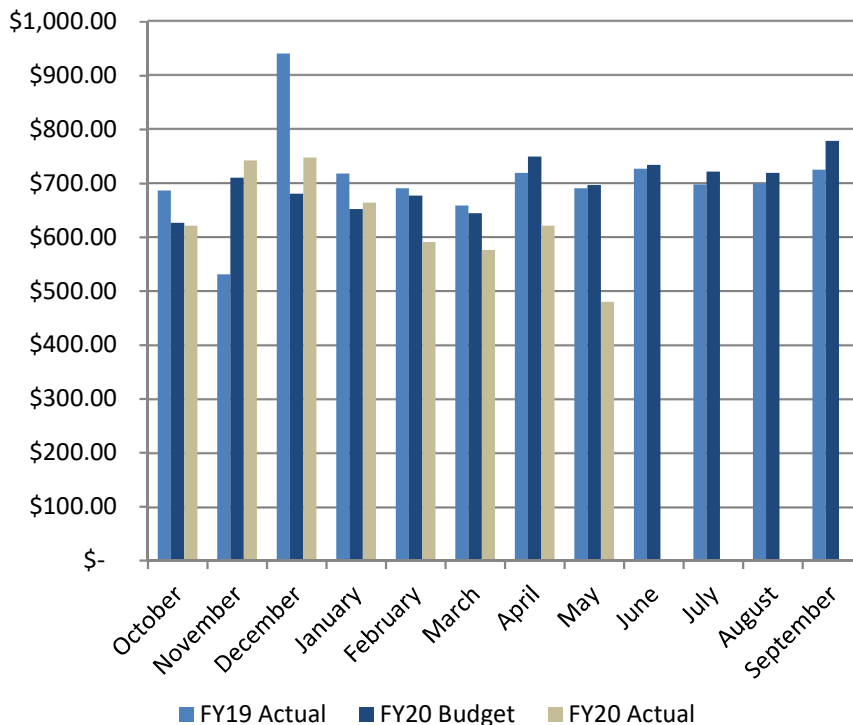
#### Background:

**9<sup>th</sup> Cent Gas Tax:** This tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY02, the County began to levy the amount locally on all fuel consumption.

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

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

### Monthly Totals: Budget vs. Actuals (Thousands)



NOTE: The amounts shown are the County's share only.

#### Trend:

Due to the COVID-19 pandemic, more people are working from home, resulting in less vehicle activity and fuel consumption, which contributes to the reduction in anticipated revenue in the Local Option Gas Tax. The FY 2020 projections for this consumption-based tax are 14% lower than budgeted. The FY 2021 estimated budget projects a 4% decrease over the FY 2020 budget.

FY19 Budget: \$8,216,930

FY19 Actual: \$8,487,650

FY20 Budget: \$8,392,680

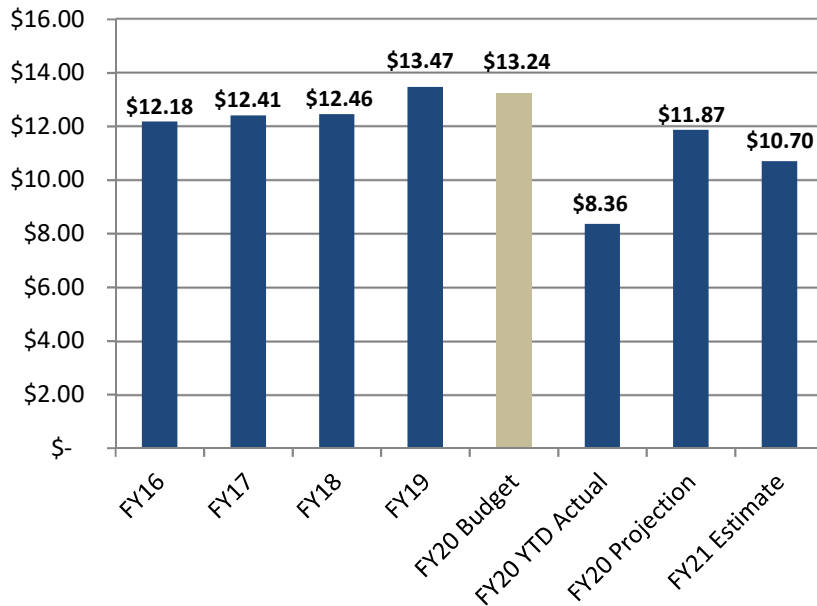
FY20 YTD Actual: \$5,044,524

FY20 Projection: \$7,252,454

FY21 Estimated Budget: \$8,087,491

## LOCAL GOVERNMENT HALF CENT SALES TAX

### Fiscal Year Actuals & Projections (Millions)



#### Background:

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

The amounts shown are the County's share only.

#### Trend:

COVID-19 has dramatically changed the local economy and will significantly reduce County revenues in several areas, including the Local Government Half-Cent Sales Tax. This state shared revenue is reflective of local consumer spending in Leon County, which was reduced due to the impacts of COVID-19. Projected collections for FY 2020 anticipate a 10% decrease over the budgeted amount. The FY 2021 preliminary budget shows a 19% decrease over the FY 2020 budget.

FY19 Budget: \$12,749,086

FY19 Actual: \$13,474,983

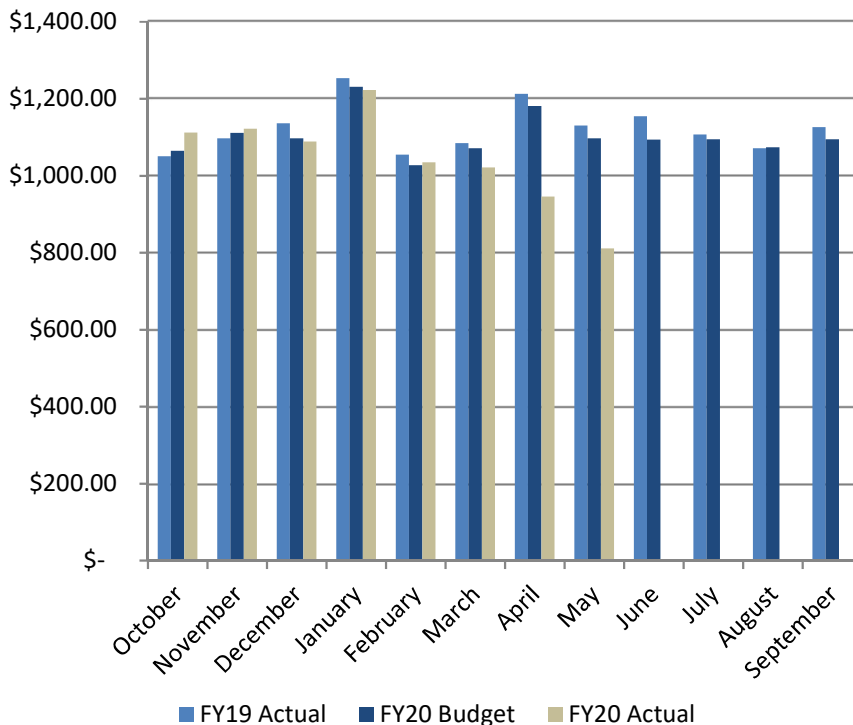
FY20 Budget: \$13,235,400

FY20 YTD Actual: \$8,357,588

FY20 Projection: \$11,868,144

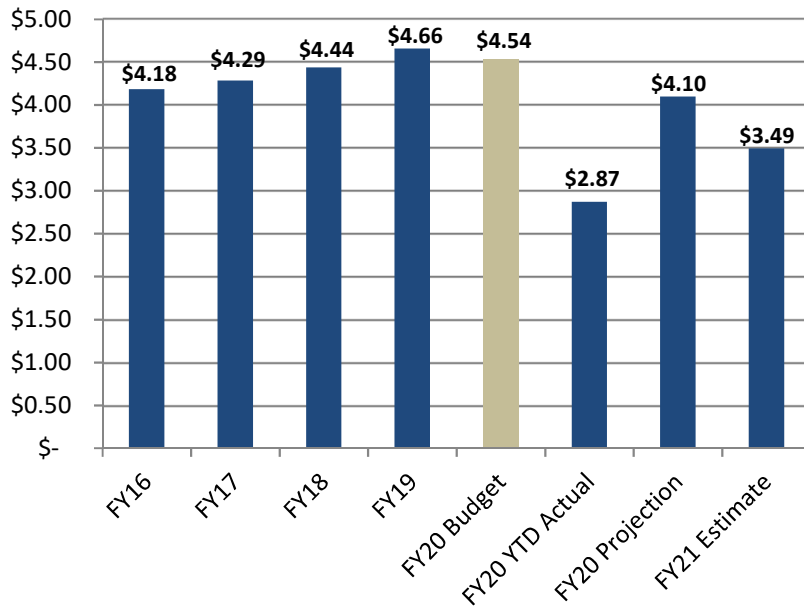
FY21 Estimated Budget: \$10,698,273

### Monthly Totals: Budget vs. Actuals (Thousands)



## LOCAL OPTION SALES TAX

### Fiscal Year Actuals & Projections (Millions)



#### Background:

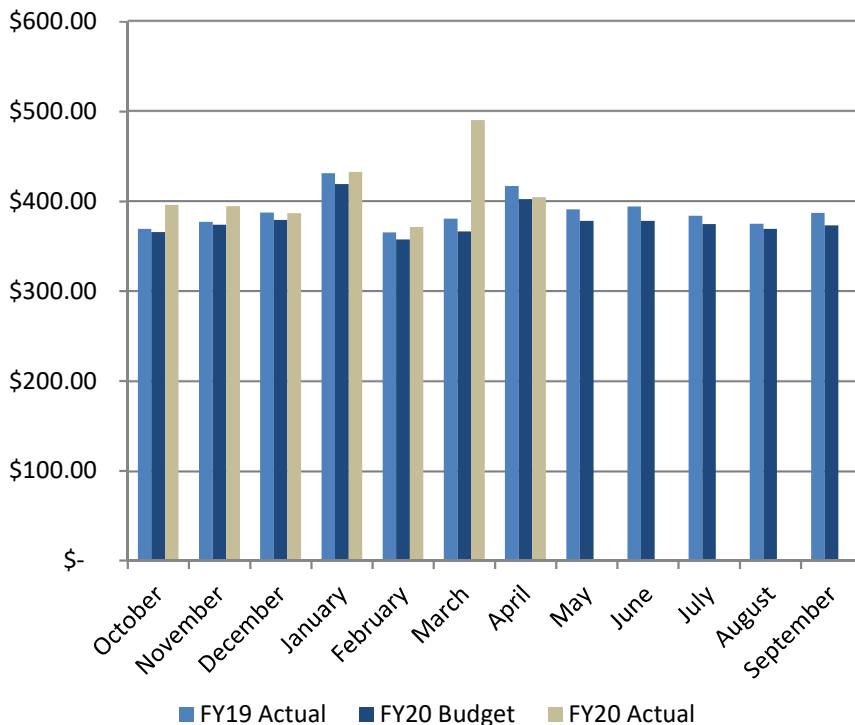
The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. In a November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The amounts shown are the County's share only.

#### Trend:

COVID-19 has dramatically changed the local economy and will significantly reduce County revenues in several areas, including the Local Option Sales Tax. Locally economic spending has slowed on taxable goods reducing sales tax collections. Anticipated collections are 10% less than the budgeted amount. FY 2021 estimated budget is 23% less than the FY 2020 budget.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY19 Budget: \$4,325,350

FY19 Actual: \$4,658,912

FY20 Budget: \$4,537,200

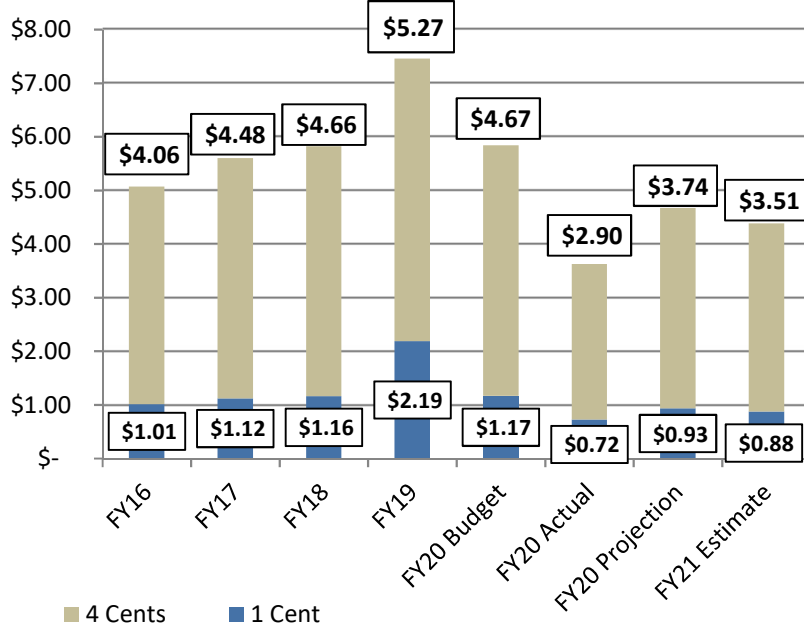
FY20 YTD Actual: \$2,871,651

FY20 Projection: \$4,096,754

FY21 Estimated Budget: \$3,492,417

## LOCAL OPTION TOURIST DEVELOPMENT TAX

### Fiscal Year Actuals & Projections (Millions)



#### Background:

The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than 6-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). On March 19, 2009, the Board approved to increase total taxes levied on rentals and leases of less than 6-month duration by 1%. The total taxes levied are now 5%. The additional 1% became effective on May 1, 2009 and is used for marketing as specified in the TDC Strategic Plan.

#### Trend:

COVID-19 has dramatically changed the local economy and will significantly reduce County revenues in several areas, and no revenue has been impacted more than the Tourist Development Tax. The national, state, and local recommendations for social distancing, cancellation of collegiate athletics, and the cancellation of the community's largest seasonal events (Springtime Tallahassee, Word of South Festival, LeMoyne Chain of Parks Art Festival, and the Leon County Concert Series at the Amphitheater) is anticipated to result in a 33% decline in TDT revenues over FY 2019 collections. Following suit in FY 2021, projections indicate decline by 25% over the FY 2020 budget.

FY19 Budget: \$5,690,500

FY19 Actual: \$7,020,237

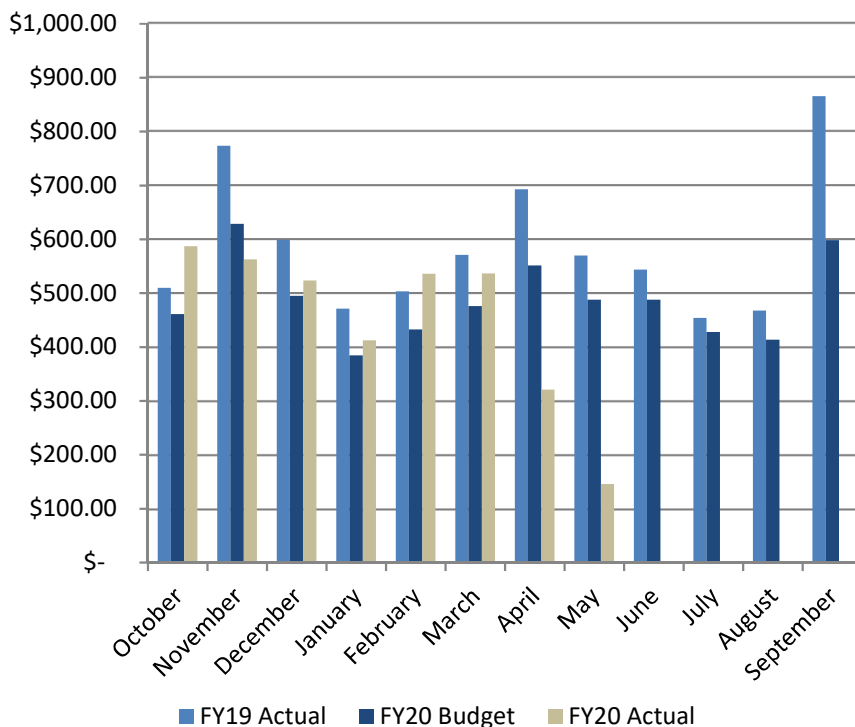
FY20 Budget: \$5,842,310

FY20 YTD Actual: \$3,624,180

FY20 Projection: \$4,671,689

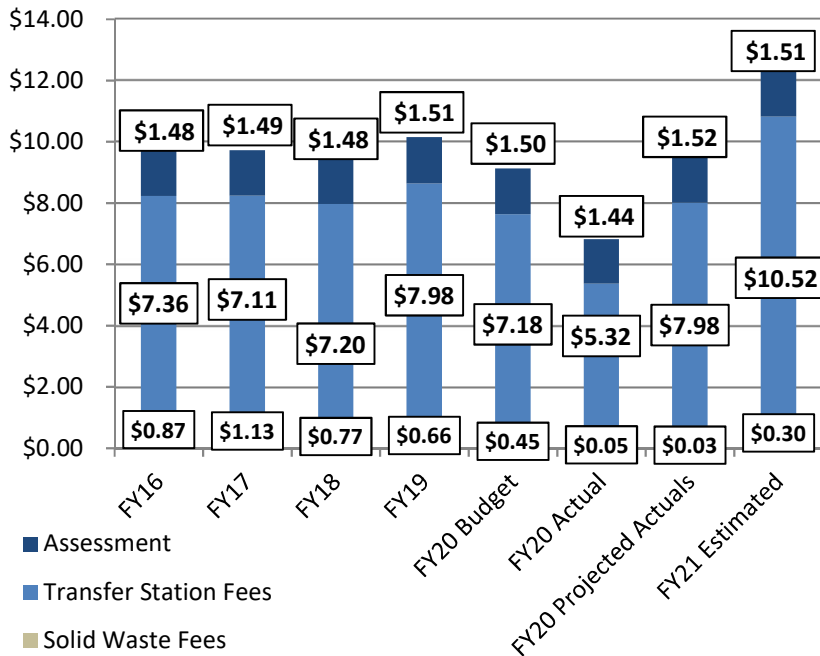
FY21 Estimated Budget: \$4,386,734

### Monthly Totals: Budget vs. Actuals (Thousands)



## SOLID WASTE FEES

### Fiscal Year Actuals & Projections (Millions)



### Background:

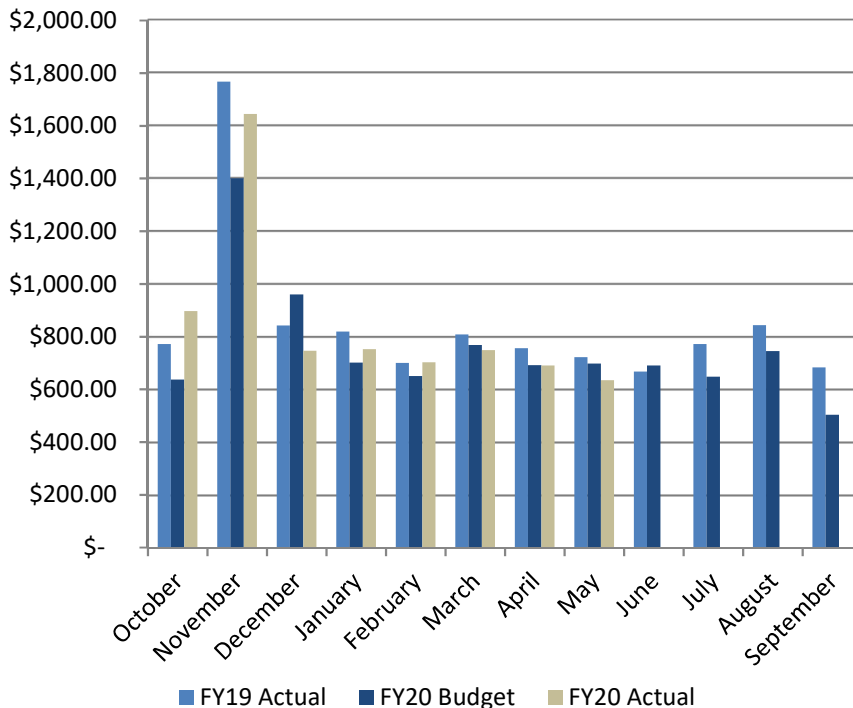
Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

In October 2008, the County entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility is no longer accepting Class II waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures were adjusted to reflect the change in operations at the facility.

### Trend:

Between FY 2017- 2019, Leon County experienced three years of back-to-back hurricanes, Michael, Irma and Hermine, causing an increase in refuse to the transfer station.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY 2020 revenue estimates project a 14% increase over the budgeted amount. FY 2021 budget indicates an increase of 35% in revenue collections over the FY 2020 budget. This increase is due the tipping fee moving from \$38.80 to \$42.15 per ton, as approved by the Board at the February 12, 2019 meeting, while maintaining the lowest fee in the region. Also, Rural Waste Service Center fees were eliminated in FY 2020, resulting in a modest reduction from prior years in Solid Waste Fees. As felt across the nation, the cost of recycling is outpacing the revenues it previously generated. Leon County is working with a consultant and the City to find the lowest cost sustainable solution to maintain recycling efforts.

FY19 Budget: \$8,901,715

FY19 Actual: \$10,152,586

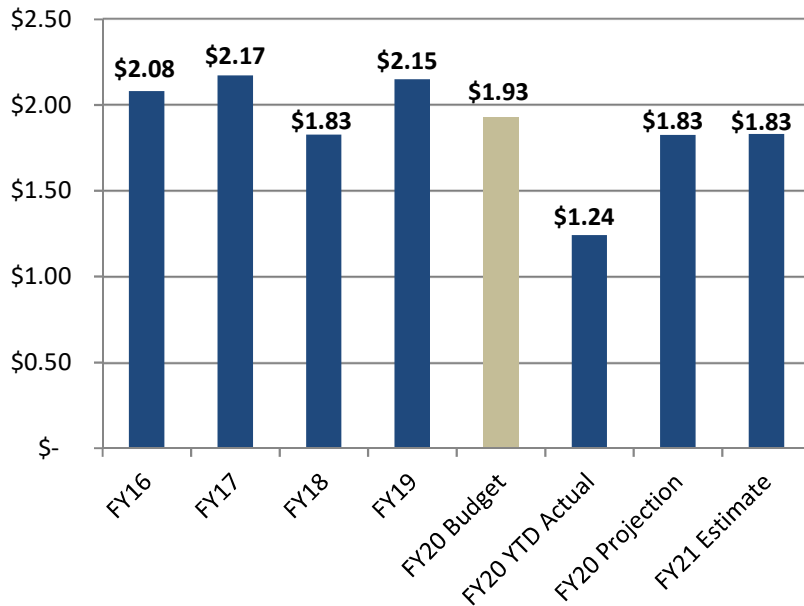
FY20 Budget: \$9,128,515

FY20 YTD Actual: \$6,814,437

FY20 Projection: \$9,530,345

## BUILDING PERMIT FEES

### Fiscal Year Actuals & Projections (Millions)



#### Background:

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. As a result of a fee study, the Board adopted the first revised fee study in more than ten years. The fee increase was implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

#### Trend:

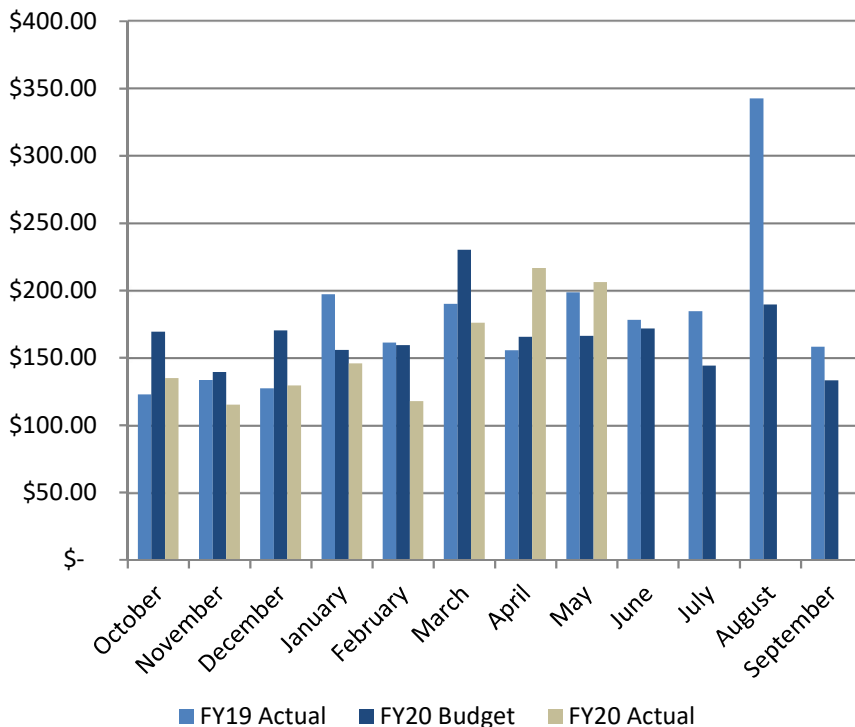
Estimates for FY 2020 indicate a 14% decline in revenues from FY 2019 showing a moderation in building permitting activity from the previous year. As noted in the chart the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. The FY 2021 projected budget reflects a continued level trend in permitting activity.

FY19 Budget: \$1,944,935  
FY19 Actual: \$2,149,251

FY20 Budget: \$1,930,400  
FY20 YTD Actual: \$1,241,790  
FY20 Projection: \$1,825,126

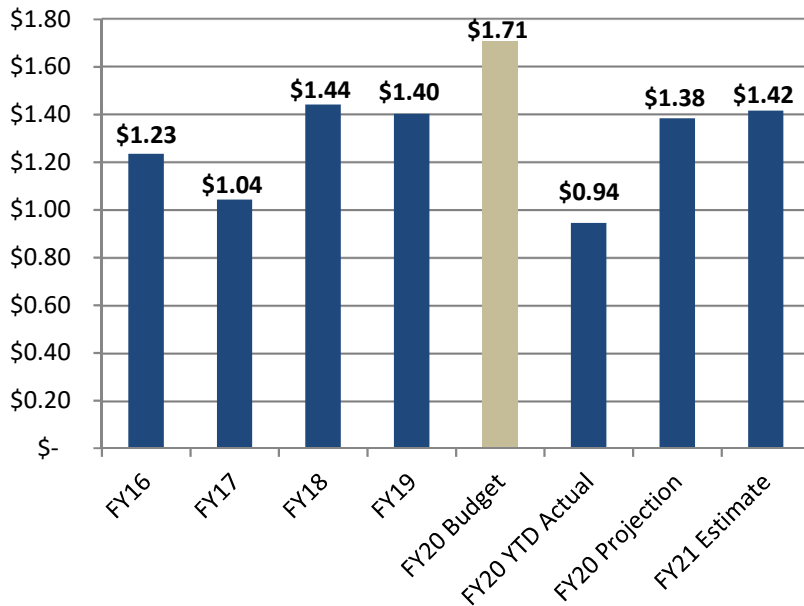
FY21 Estimated Budget: \$1,830,840

### Monthly Totals: Budget vs. Actuals (Thousands)



## DEVELOPMENT & ENVIRONMENTAL PERMIT FEES

### Fiscal Year Actuals & Projections (Millions)



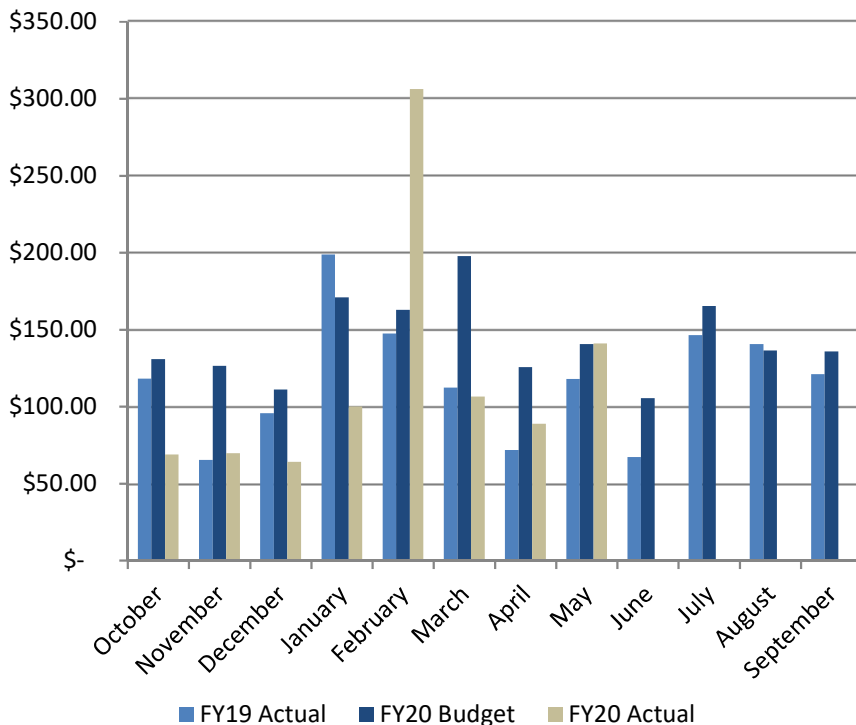
#### Background:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fee study, the Board adopted a revised fee resolution effective October 1, 2006. On March 11, 2008 the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately, and the overall fee increase was effective as of October 1, 2008.

#### Trend:

Development and Permit fees have leveled out after the recession. The FY 2020 projection is comparable to FY 2019 but will fall short of the FY 2020 budget. The FY 2021 projected budget reflects a level trend in permitting activity. The major increase in February revenue is related to a development application within the Fallschase residential housing development.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY19 Budget: \$1,540,425

FY19 Actual: \$1,402,199

FY20 Budget: \$1,708,955

FY20 YTD Actual: \$944,863

FY20 Projection: \$1,383,810

FY21 Estimated Budget: \$1,415,595

## AMBULANCE FEES

### Fiscal Year Actuals & Projections (Millions)



#### Background:

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

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

#### Trend:

In FY 2008, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. In order to more accurately estimate revenues, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018 the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018.

Actual revenues for FY 2020 are projected to increase by 6% over the budgeted amount due to contract collections from Capital Regional Medical Center (CRMC) and the collection of outstanding billings from the previous rates. The increases in February, March and April collections reflect the additional transport billing for CRMC. Revenue is anticipated to increase 9% in FY 2021 over FY 2020 projection due to the addition of CRMC transports.

FY19 Budget: \$10,108,000

FY19 Actual: \$11,295,452

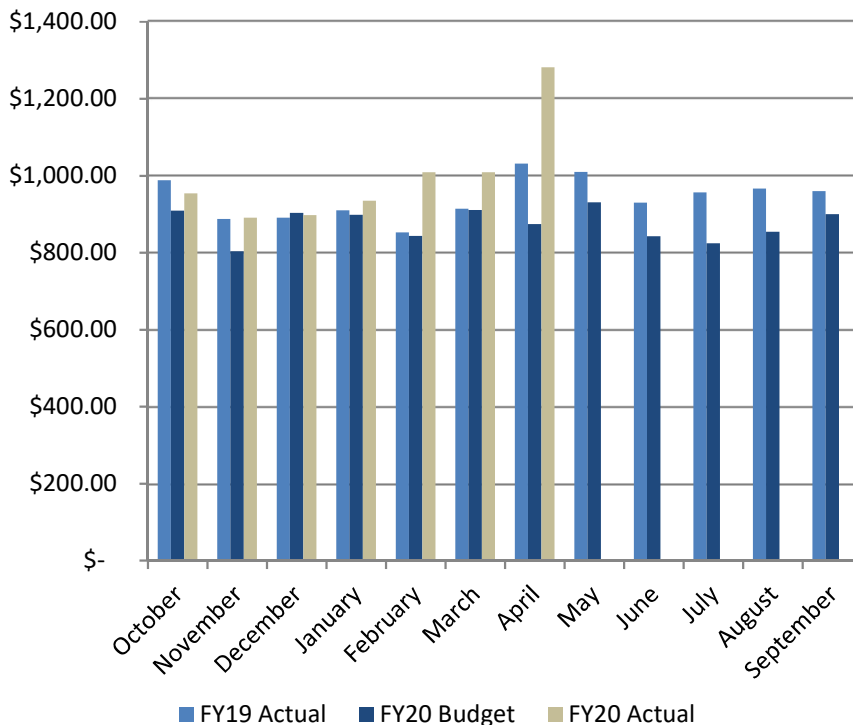
FY20 Budget: \$10,493,130

FY20 YTD Actual: \$6,975,902

FY20 Projection: \$11,173,756

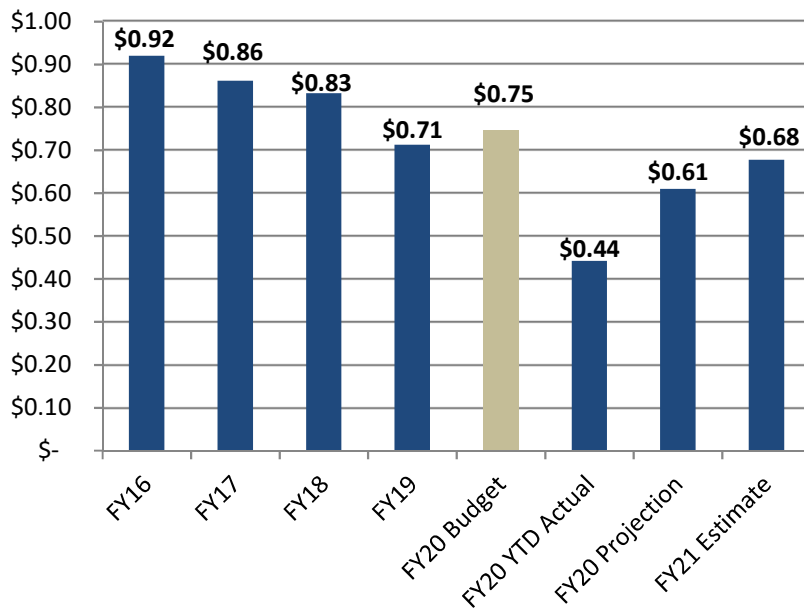
FY21 Estimated Budget: \$12,152,892

### Monthly Totals: Budget vs. Actuals (Thousands)



## PRE-TRIAL & PROBATION FEES

### Fiscal Year Actuals & Projections (Millions)



#### Background:

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

#### Trend:

Revenues collected through Probation and Pre-Trial fees have steadily declined since FY 2015. This can be attributed to a decline in Probation and Pre-Trial caseloads, early termination of sentences and a decrease in court ordered GPS (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees.

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees due to temporary office closures, which required clients to mail in payments. Offices have reopened in a limited capacity, seeing only 20% of clients. FY 2020 projected revenue is expected to be 18% lower than the budget as the amount of fees that go uncollected remains consistent. The FY 2021 estimated budget projects a revenue decrease of 9% over FY 2020. The spikes in February and April (FY 2019) coincide with the Sheriff's contribution to GPS tracking.

FY19 Budget: \$889,260

FY19 Actual: \$713,001

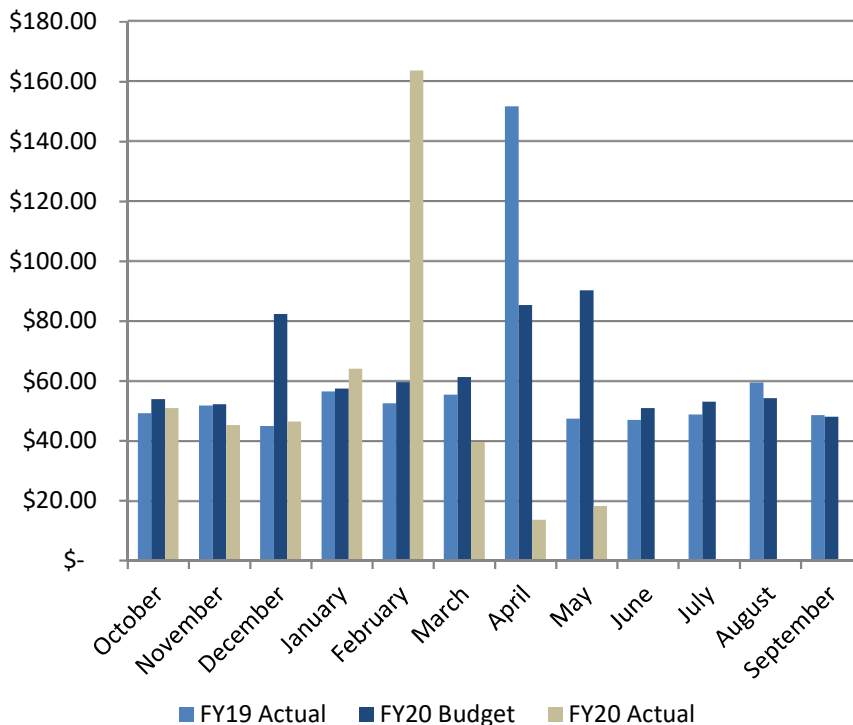
FY20 Budget: \$748,470

FY20 YTD Actual: \$441,807

FY20 Projection: \$610,082

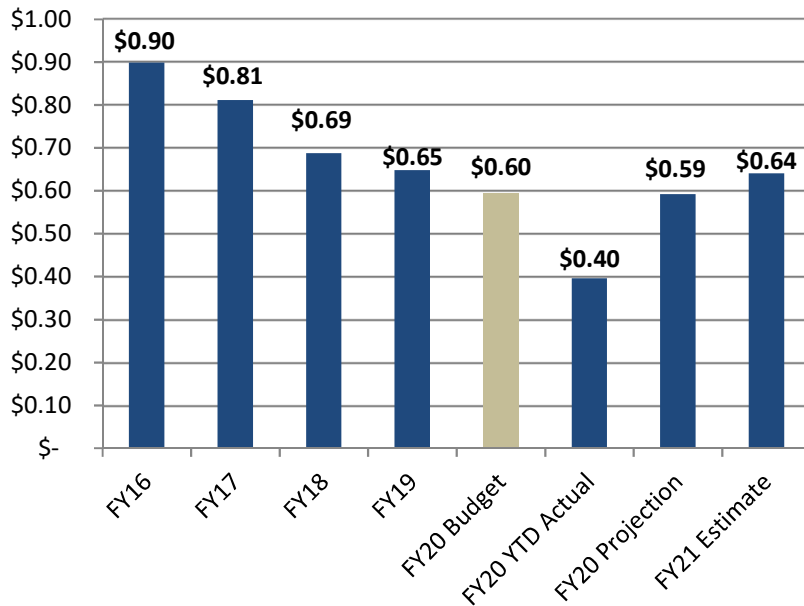
FY21 Estimated Budget: \$677,885

### Monthly Totals: Budget vs. Actuals (Thousands)



## COURT FACILITIES FEES

### Fiscal Year Actuals & Projections (Millions)



#### Background:

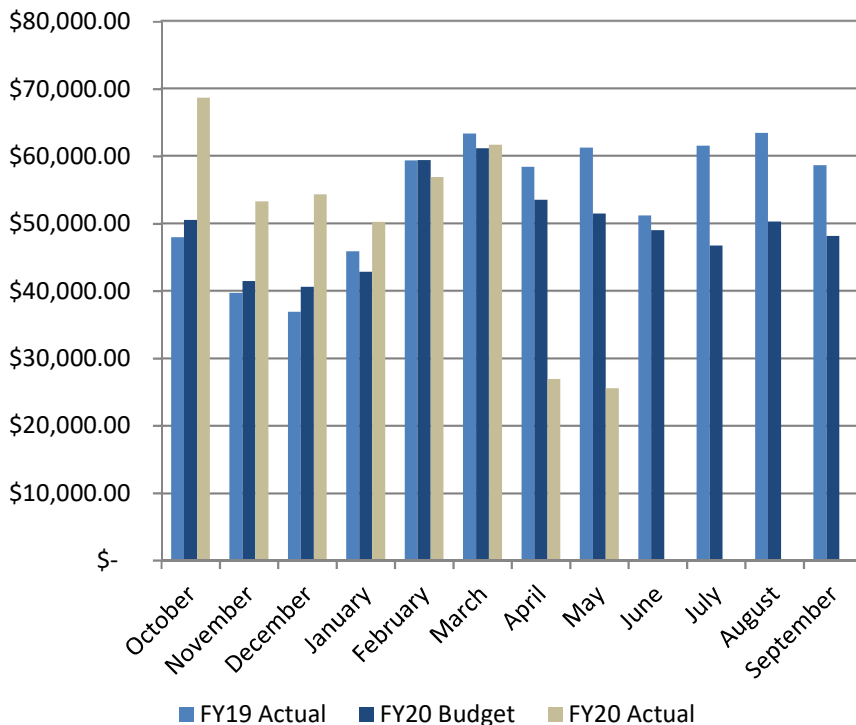
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY17 the County collected \$1.2 million in these fees but expended more than \$9.4 million on behalf of the State Court system.

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

#### Trend:

Collection fees were increasing in the first half of the year due to the issuance of more traffic citations. The stay at home order and shift to telecommuting due to COVID-19 has impacted the number of cars on the road, which impact the number of traffic ticket violations that are recorded. The FY 2020 projections are indicating a 1% decrease from the budgeted amount. FY 2021 estimates are 7% higher than the FY 2020 budget due to the initial trend of increased citations continuing.

### Monthly Totals: Budget vs. Actuals (Thousands)



FY19 Budget: \$773,300  
FY19 Actual: \$648,100

FY20 Budget: \$595,650  
FY20 YTD Actual: \$395,793  
FY20 Projection: \$591,769

FY21 Estimated Budget: \$640,300

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

Fund	Org	Description	FY20 Adj. Budget	FY20 Expenditures	FY20 Budget \$ Balance	FY20 Budget % Bal. Remaining
<b><u>Board of County Commissioners</u></b>						
<b><u>County Commission</u></b>						
001	100	County Commission	1,767,755	1,012,737	755,018	42.71%
001	101	District 1 <sup>1</sup>	10,247	2,384	7,863	76.74%
001	102	District 2	12,500	534	11,966	95.73%
001	103	District 3	12,500	3,425	9,075	72.60%
001	104	District 4	12,500	2,925	9,575	76.60%
001	105	District 5	12,500	2,270	10,230	81.84%
001	106	At Large District 6	12,500	2,117	10,383	83.07%
001	107	At Large District 7	12,500	5,682	6,818	54.54%
001	108	Commissioners Account	25,175	7,735	17,440	69.28%
<b>Subtotal:</b>			<b>1,878,177</b>	<b>1,039,808</b>	<b>838,369</b>	<b>44.64%</b>
<b><u>County Administration</u></b>						
<b><u>Country Administration</u></b>						
001	110	Country Administration	1,199,472	711,513	487,959	40.68%
<b><u>Strategic Initiatives</u></b>						
001	115	Strategic Initiatives	831,822	452,562	379,261	45.59%
001	116	Community and Media Relations	779,612	330,387	449,225	57.62%
<b><u>Emergency Management</u></b>						
125	864	Emergency Management <sup>4</sup>	121,221	27,520	93,701	77.30%
125	952008	Emergency Management Base Grant - State <sup>2</sup>	130,319	75,317	55,002	42.21%
125	952009	Emergency Management Base Grant - Federal <sup>2</sup>	94,674	52,095	42,579	44.97%
130	180	Enhanced 911	1,992,326	819,528	1,172,798	58.87%
<b><u>Human Resources</u></b>						
001	160	Human Resources	1,509,093	759,861	749,232	49.65%
<b><u>Volunteer Services</u></b>						
001	113	Volunteer Center	216,339	107,398	108,941	50.36%
<b>Subtotal:</b>			<b>6,874,878</b>	<b>3,336,182</b>	<b>3,538,696</b>	<b>51.47%</b>
<b><u>Office of Information Technology</u></b>						
001	171	Management Information Systems	6,929,949	4,369,563	2,560,386	36.95%
001	411	Public Safety Complex Technology	268,924	89,965	178,959	66.55%
001	421	Geographic Information Services	2,103,224	1,240,514	862,710	41.02%
<b>Subtotal:</b>			<b>9,302,097</b>	<b>5,700,043</b>	<b>3,602,054</b>	<b>38.72%</b>
<b><u>County Attorney</u></b>						
001	120	County Attorney	2,196,437	1,280,454	915,983	41.70%
<b>Subtotal:</b>			<b>2,196,437</b>	<b>1,280,454</b>	<b>915,983</b>	<b>41.70%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

Fund	Org	Description	FY20 Adj. Budget	FY20 Expenditures	FY20 Budget \$ Balance	FY20 Budget % Bal. Remaining
<b><u>Department of Public Works</u></b>						
		<b><u>Support Services</u></b>				
106	400	Support Services	605,428	270,967	334,461	55.24%
		<b><u>Operations</u></b>				
106	431	Transportation	4,775,717	2,083,925	2,691,792	56.36%
106	432	Right-of-Way	2,972,786	1,099,966	1,872,820	63.00%
123	433	Stormwater Maintenance	3,373,311	1,645,653	1,727,658	51.22%
001	216	Mosquito Control	851,209	349,127	502,082	58.98%
125	214	Mosquito Control Grant <sup>2</sup>	40,663	3,183	37,480	92.17%
		<b><u>Engineering Services</u></b>				
106	414	Engineering Services	3,976,392	1,971,877	2,004,515	50.41%
		<b><u>Fleet Maintenance</u></b>				
505	425	Fleet Maintenance	2,891,643	1,246,027	1,645,616	56.91%
		<b>Subtotal:</b>	<b>19,487,149</b>	<b>8,670,725</b>	<b>10,816,424</b>	<b>55.51%</b>
<b><u>Department of Development Support &amp; Env. Mgt</u></b>						
		<b><u>Building Inspection</u></b>				
120	220	Building Inspection	2,009,134	1,039,446	969,688	48.26%
		<b><u>Environmental Compliance</u></b>				
121	420	Environmental Compliance	1,626,593	899,296	727,297	44.71%
		<b><u>Development Services</u></b>				
121	422	Development Services	866,527	429,897	436,630	50.39%
		<b><u>Code Compliance Services</u></b>				
121	423	Permit Compliance	559,532	289,704	269,828	48.22%
		<b><u>Support Services</u></b>				
121	424	Support Services	376,579	169,438	207,141	55.01%
		<b><u>Customer Engagement Services</u></b>				
121	426		212,075	120,863	91,212	43.01%
		<b><u>DEP Storage Tank<sup>2</sup></u></b>				
125	866	DEP Storage Tank	181,240	96,250	84,990	46.89%
		<b>Subtotal:</b>	<b>5,831,680</b>	<b>3,044,893</b>	<b>2,786,787</b>	<b>47.79%</b>
<b><u>Department of PLACE</u></b>						
		<b><u>Planning Department</u></b>				
001	817	Planning Department	1,355,789	606,337	749,452	55.28%
		<b>Subtotal:</b>	<b>1,355,789</b>	<b>606,337</b>	<b>749,452</b>	<b>55.28%</b>
<b><u>Office of Financial Stewardship</u></b>						
		<b><u>Office of Management and Budget</u></b>				
001	130	Office of Management and Budget	818,657	458,275	360,382	44.02%
		<b><u>Purchasing</u></b>				
001	140	Procurement	504,240	275,439	228,801	45.38%
001	141	Warehouse	117,491	67,516	49,975	42.54%
		<b><u>Real Estate Management</u></b>				
001	156	Real Estate Management	362,551	187,185	175,366	48.37%
		<b><u>Risk Management</u></b>				
501	132	Risk Management	206,993	138,607	68,386	33.04%
501	821	Workers Compensation Management / Insurance	4,138,278	3,337,110	801,168	19.36%
		<b>Subtotal:</b>	<b>6,148,210</b>	<b>4,464,132</b>	<b>1,684,078</b>	<b>27.39%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY20</u> <u>Adj. Budget</u>	<u>FY20</u> <u>Expenditures</u>	<u>FY20 Budget</u> <u>\$ Balance</u>	<u>FY20 Budget</u> <u>% Bal. Remaining</u>
<b><u>Office of Tourism Development</u></b>						
160	301	Administration	608,237	305,249	302,988	49.81%
160	302	Advertising	1,843,473	487,865	1,355,608	73.54%
160	303	Marketing	2,161,611	1,125,796	1,035,815	47.92%
160	304	Special Projects	782,000	190,231	591,769	75.67%
160	305	Cultural, Visual Arts, & Heritage (CRA)	5,107,770	0	5,107,770	100.00%
<b>Subtotal:</b>			<b>10,503,091</b>	<b>2,109,141</b>	<b>8,393,950</b>	<b>79.92%</b>
<b><u>Office of Public Safety</u></b>						
<b><u>Emergency Medical Services</u></b>						
135	185	Emergency Medical Services	18,654,728	10,436,170	8,218,558	44.06%
<b><u>Animal Services</u></b>						
140	201	Animal Services	1,850,104	1,140,853	709,251	38.34%
<b>Subtotal:</b>			<b>20,504,832</b>	<b>11,577,023</b>	<b>8,927,809</b>	<b>43.54%</b>
<b><u>Office of Library Services</u></b>						
<b><u>Library Services</u></b>						
001	240	Policy, Planning & OPS	909,660	335,784	573,876	63.09%
001	241	Public Library Services	4,661,631	2,376,194	2,285,437	49.03%
001	242	Collection Services	1,643,829	678,605	965,224	58.72%
<b>Subtotal:</b>			<b>7,215,120</b>	<b>3,390,583</b>	<b>3,824,538</b>	<b>53.01%</b>
<b><u>Office of Intervention &amp; Detention Alternatives</u></b>						
<b><u>County Probation</u></b>						
111	542	County Probation Division	1,243,195	633,393	609,802	49.05%
<b><u>Supervised Pretrial Release</u></b>						
111	544	Pretrial Release	1,400,119	790,589	609,530	43.53%
<b><u>Drug &amp; Alcohol Testing</u></b>						
111	599	Drug and Alcohol Testing	170,349	96,020	74,329	43.63%
<b><u>FDLE JAG Grant Pretrial<sup>2</sup></u></b>						
125	982062	FDLE JAG Grant Pretrial FY17	22,204	0	22,204	100.00%
125	982063	FDLE JAG Pre-Trial FY18	40,000	0	40,000	100.00%
<b>Subtotal:</b>			<b>2,875,867</b>	<b>1,520,002</b>	<b>1,315,865</b>	<b>47.15%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

Fund	Org	Description	FY20 Adj. Budget	FY20 Expenditures	FY20 Budget \$ Balance	FY20 Budget % Bal. Remaining
<b><u>Office of Human Services &amp; Community Partnerships</u></b>						
		<b><u>Veteran Services</u></b>				
001	390	Veteran Services	365,098	186,303	178,795	48.97%
		<b><u>Health &amp; Human Services</u></b>				
001	370	Social Service Programs	6,075,793	3,218,628	2,857,165	47.03%
		<b><u>Health Department</u></b>				
001	190	Health Department	237,345	156,173	81,173	34.20%
		<b><u>Primary Health Care</u></b>				
001	971	Primary Health Care	1,828,022	945,268	882,755	48.29%
		<b><u>Housing Services</u></b>				
001	371	Housing Services	660,596	326,097	334,499	50.64%
125	932019	HFA Emergency Repairs Program	50,595	17,411	33,184	65.59%
		<b><u>SHIP 2014-2018<sup>2</sup></u></b>				
124	932052	SHIP 2017-2018	131,000	116,176	14,824	11.32%
124	932053	SHIP 2018-2021 Funding	55,858	29,536	26,322	47.12%
124	932054	SHIP 2019-2022 Funding	256,145	101,370	154,775	60.42%
124	932055	SHIP Hurricane Housing Recovery	351,000	27,273	323,727	92.23%
		<b>Subtotal:</b>	<b>10,011,452</b>	<b>5,124,234</b>	<b>4,887,218</b>	<b>48.82%</b>
<b><u>Office of Resource Stewardship</u></b>						
		<b><u>Office of Sustainability</u></b>				
001	127	Office of Sustainability	337,550	143,506	194,044	57.49%
		<b><u>Facilities Management</u></b>				
001	150	Facilities Management	7,996,441	3,963,041	4,033,400	50.44%
		<b><u>Public Safety Complex</u></b>				
001	410	Public Safety Complex	1,655,952	600,948	1,055,004	63.71%
		<b><u>County Government Annex</u></b>				
165	154	Bank of America	512,463	203,699	308,764	60.25%
		<b><u>Huntington Oaks Plaza Operating</u></b>				
166	155	Huntington Oaks Plaza Operating	86,535	62,187	24,348	28.14%
		<b><u>Cooperative Extension</u></b>				
001	361	Extension Education	429,723	288,308	141,415	32.91%
		<b><u>Parks &amp; Recreation</u></b>				
140	436	Parks & Recreation	3,131,822	1,516,241	1,615,581	51.59%
		<b><u>Solid Waste</u></b>				
401	416	Yard Waste	388,181	116,814	271,367	69.91%
401	437	Rural Waste Collection Centers	680,923	328,827	352,096	51.71%
401	441	Transfer Station Operations	8,315,757	4,151,309	4,164,448	50.08%
401	442	Landfill (Solid Waste Management Facility)	454,849	229,847	225,002	49.47%
401	443	Hazardous Waste	722,619	398,760	323,859	44.82%
		<b>Subtotal:</b>	<b>24,712,815</b>	<b>12,003,488</b>	<b>12,709,327</b>	<b>51.43%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

Fund	Org	Description	FY20	FY20	FY20 Budget	FY20 Budget
			Adj. Budget	Expenditures	\$ Balance	% Bal. Remaining
<b><u>Constitutional Officers</u><sup>3</sup></b>						
<b><u>Clerk of the Circuit Court</u></b>						
001	132	Clerk Finance	1,845,539	1,076,732	768,807	41.66%
110	537	Circuit Court Fees	420,865	245,338	175,527	41.71%
<b><u>Property Appraiser</u></b>						
001	512	Property Appraiser	5,059,837	3,788,906	1,270,931	25.12%
<b><u>Sheriff</u></b>						
110	510	Law Enforcement	41,333,102	30,999,827	10,333,275	25.00%
110	511	Corrections	38,408,071	28,806,053	9,602,018	25.00%
<b><u>Tax Collector</u></b>						
001	513	General Fund Property Tax Commissions	5,077,511	4,852,682	224,829	4.43%
123	513	Stormwater Utility Non Ad-Valorem	71,850	64,327	7,523	10.47%
135	513	Emergency Medical Services MSTU	162,395	162,395	0	0.00%
145	513	Fire Service Fee	50,590	43,745	6,845	13.53%
162	513	Special Assessment Paving	5,500	1,775	3,725	67.74%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,453	547	10.95%
401	513	Landfill Non-Ad Valorem	33,598	27,721	5,877	17.49%
<b><u>Supervisor of Elections</u></b>						
060	520	Voter Registration	3,017,619	1,788,634	1,228,985	40.73%
060	521	Elections	2,613,968	1,138,545	1,475,423	56.44%
<b>Subtotal:</b>			<b>98,105,445</b>	<b>73,001,133</b>	<b>25,104,312</b>	<b>25.59%</b>
<b><u>Judicial Officers</u></b>						
<b><u>Court Administration</u></b>						
001	540	Court Administration	218,424	117,921	100,503	46.01%
001	547	Guardian Ad Litem	23,425	9,551	13,874	59.23%
110	532	State Attorney	132,120	22,782	109,338	82.76%
110	533	Public Defender	134,980	21,006	113,974	84.44%
110	555	Legal Aid	259,914	257,500	2,414	0.93%
114	586	Teen Court	71,099	61,633	9,466	13.31%
117	509	Alternative Juvenile Program	64,352	46,603	17,749	27.58%
117	546	Law Library	51,490	0	51,490	100.00%
117	548	Judicial/Article V Local Requirements	187,560	41,226	146,334	78.02%
117	555	Legal Aid	51,490	44,000	7,490	14.55%
<b>Subtotal:</b>			<b>1,194,854</b>	<b>622,223</b>	<b>572,631</b>	<b>47.92%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/6/2020

Fund	Org	Description	FY20 Adj. Budget	FY20 Expenditures	FY20 Budget \$ Balance	FY20 Budget % Bal. Remaining
<b>Non-Operating</b>						
<b>Line Item Funding</b>						
001	888	Line Item Funding	524,644	520,908	3,736	0.71%
160	888	Council on Culture and Arts Regranting	1,485,462	994,236	491,226	33.07%
<b>City of Tallahassee</b>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,443,005	721,503	721,502	50.00%
145	838	City Payment, Tallahassee (Fire Fees)	7,852,738	2,068,633	5,784,105	73.66%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
<b>Other Non-Operating</b>						
001	114	Office of Economic Vitality	343,796	117,287	226,509	65.88%
001	278	Summer Youth Employment	40,666	0	40,666	100.00%
001	403	Blueprint 2000 <sup>4</sup>	436,719	292,207	144,512	33.09%
001	820	Insurance Audit, and Other Expenses	1,087,251	606,679	480,572	44.20%
001	831	Tax Deed Applications	45,000	0	45,000	100.00%
001	972	CRA-TIF Payment	2,733,540	2,722,423	11,117	0.41%
110	507	Consolidated Dispatch Agency (CDA)	2,896,461	2,201,521	694,940	23.99%
110	508	Diversionsary Program	100,000	36,915	63,085	63.09%
110	620	Juvenile Detention Payment - State	1,567,768	914,531	653,237	41.67%
116	800	Drug Abuse	80,750	0	80,750	100.00%
131	529	800 MHZ System Maintenance	1,641,820	1,059,532	582,288	35.47%
145	843	Volunteer Fire Department	553,629	258,579	295,050	53.29%
502	900	Communications Control	1,357,168	625,534	731,634	53.91%
<b>Interdepartmental Billing</b>						
		Countywide Automation	138,509	0	138,509	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,093,801	0	1,093,801	100.00%
		<b>Subtotal:</b>	<b>25,655,227</b>	<b>13,140,487</b>	<b>12,514,740</b>	<b>48.78%</b>
<b>Total Operating</b>			<b>226,722,974</b>	<b>136,944,267</b>	<b>89,778,707</b>	<b>39.60%</b>
<b>Total Non-Operating</b>			<b>25,655,227</b>	<b>13,140,487</b>	<b>12,514,740</b>	<b>48.78%</b>
<b>Total CIP</b>			<b>82,362,957</b>	<b>11,985,484</b>	<b>70,377,473</b>	<b>85.45%</b>
<b>Operating Grants</b>			<b>1,474,919</b>	<b>546,132</b>	<b>928,787</b>	<b>62.97%</b>
<b>Non Operating Grants<sup>5</sup></b>			<b>24,090,986</b>	<b>1,285,975</b>	<b>22,805,011</b>	<b>94.66%</b>
<b>Total Debt Service</b>			<b>7,569,535</b>	<b>220,968</b>	<b>7,348,567</b>	<b>97.08%</b>
<b>Total Reserves</b>			<b>3,590,744</b>	<b>95,515</b>	<b>3,495,229</b>	<b>97.34%</b>
<b>TOTAL NET EXPENDITURES:</b>			<b>371,467,342</b>	<b>164,218,828</b>	<b>207,248,514</b>	<b>55.79%</b>

#### Notes:

1. Commission District 1 budget was increased in FY 2019 to cover additional travel expenses. This increase was offset by an equal budget reduction in FY 2020.
2. Operating Grants include Mosquito Control, DEP Storage Tank, FDLE JAG Pretrial, SHIP, Emergency Management and Elections.
3. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statute.
4. The Blueprint budget was established to fund the salary and benefits for an employee who opted to be on the County's payroll. Total expenses for the position are reimbursed.
5. For accounting purposes this amount includes funding isolated in specific budgets received from other governmental entities such as the Florida Department of Environmental Protection (sewer grants), the Department of Transportation (Old Bainbridge Road safety improvements) and Blueprint 2000 (St. Marks Headwaters Greenway). See the grant section of the report for more detail. This does not include hurricane reimbursements as reflected in the Grants Summary Report Section due to expenses related to Hurricanes Michael, Hermine or Irma occurring in a prior fiscal year.

**Fiscal Year 2020 Mid-Year Financial Report**

**SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)**

<u>Org</u>	<u>Fund Title</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Est. Bal. (A)</u>	<u>FY20 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<b><u>General &amp; Fine and Forfeiture Funds *</u></b>						
001	General Fund (C)	32,445,384	33,714,518	<b>34,078,922</b>	73,390,946	N/A
110	Fine and Forfeiture Fund	915,127	1,674,303	<b>2,533,026</b>	85,577,353	N/A
	<b>Subtotal:</b>	<b>33,360,511</b>	<b>35,388,821</b>	<b>36,611,948</b>	<b>158,968,299</b>	<b>23%</b>

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

<b><u>Special Revenue Funds</u></b>						
106	County Transportation Trust Fund	3,436,069	4,693,953	<b>3,619,495</b>	17,869,143	20%
111	Probation Services Fund (D)	874,277	620,252	<b>342,454</b>	3,464,492	10%
114	Teen Court Fund	18	2,533	<b>0</b>	80,749	0%
116	Drug Abuse Trust Fund	7,702	32,410	<b>12,436</b>	89,040	14%
117	Judicial Programs Fund	407,010	415,478	<b>479,920</b>	357,134	134%
120	Building Inspection Fund (E)	2,160,638	2,226,315	<b>1,835,424</b>	3,043,841	60%
121	Development Support Fund	423,280	471,115	<b>505,282</b>	4,260,891	12%
123	Stormwater Utility Fund (F)	744,307	759,757	<b>1,337,922</b>	5,434,302	25%
124	Ship Trust Fund	55,894	23,654	<b>128,183</b>	757,911	17%
125	Grants	342,607	13,390	<b>24,426</b>	23,706,474	0%
126	Non-Countywide General Revenue Fund (G)	716,771	1,382,791	<b>455,460</b>	22,386,805	2%
127	Grants (H)	168,682	225,197	<b>168,195</b>	1,210,327	14%
130	911 Emergency Communications Fund	321,061	660,126	<b>135,352</b>	2,062,555	7%
131	Radio Communications Systems Fund	61,679	13,459	<b>64,506</b>	1,646,820	4%
135	Emergency Medical Services Fund	5,736,672	6,191,492	<b>4,424,239</b>	22,390,769	20%
140	Municipal Service Fund (I)	188,891	195,167	<b>356,016</b>	9,909,119	4%
145	Fire Services Fund	1,752,346	2,008,116	<b>1,386,016</b>	8,656,688	16%
160	Tourist Development Fund (1st-5th Cents) (J)	1,689,363	4,600,874	<b>3,308,241</b>	9,873,175	34%
160	Tourist Develop. Cultural, Visual Arts, Heritage (J)	5,163,084	5,163,084	<b>5,231,656</b>	5,163,084	101%
162	Special Assessment Paving Fund	19,680	98,662	<b>108,836</b>	128,440	85%
164	Killearn Lakes Units I and II Sewer Fund	10,891	15,640	<b>19,516</b>	237,500	8%
165	Bank of America Building Op. Fund	1,072,732	1,390,294	<b>961,124</b>	3,084,028	31%
166	Huntington Oaks Plaza Fund	239,641	311,752	<b>70,345</b>	381,991	18%
	<b>Subtotal:</b>	<b>25,593,295</b>	<b>31,515,509</b>	<b>24,975,047</b>	<b>146,195,277</b>	<b>17%</b>

<b><u>Debt Service Funds</u></b>						
211	Debt Service - Series 2003 A&B	4,968	4,034	<b>4,034</b>	7,076,873	N/A
222	Debt Service - Series 2014	47,751	6,720	<b>6,720</b>	492,662	N/A
	<b>Subtotal:</b>	<b>53,068</b>	<b>10,757</b>	<b>10,754</b>	<b>7,569,535</b>	<b>N/A</b>

**SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)**

<u>Org</u>	<u>Fund Title</u>	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Est. Bal. (A)</u>	<u>FY20 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<b><u>Capital Projects Funds</u></b>						
305	Capital Improvements Fund (K)	27,784,961	22,815,413	2,008,266	34,615,715	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2021 budget unless otherwise noted.
306	Gas Tax Transportation Fund	9,525,315	10,207,930	456,317	12,574,593	
308	Local Option Sales Tax Fund (L)	4,649,190	4,773,066	138,440	4,640,628	
309	Local Option Sales Tax Extension Fund	3,870,183	4,401,599	358,087	11,676,203	
330	911 Capital Projects Fund	4,057,216	4,243,342	3,959,777	294,530	
351	Sales Tax Extension 2020	0	0	360,243	3,402,900	
352	Sales Tax Extension 2020 JPA Agreement	0	0	1,272,205	3,586,830	
	<b>Subtotal:</b>	<b>50,218,423</b>	<b>46,441,350</b>	<b>6,920,888</b>	<b>70,791,399</b>	
<b><u>Enterprise Funds</u></b>						
401	Solid Waste Fund (M)	13,547,600	-3,843,515	-4,232,543	20,501,445	
	<b>Subtotal:</b>	<b>13,547,600</b>	<b>-3,843,515</b>	<b>-4,232,543</b>	<b>20,501,445</b>	
<b><u>Internal Service Funds</u></b>						
501	Insurance Service Fund (N)	1,317,179	909,282	404,560	3,373,865	
502	Communications Trust Fund (O)	489,620	342,526	13,957	1,253,622	
505	Motor Pool Fund	139,534	256,977	210,157	2,729,428	
	<b>Subtotal:</b>	<b>1,946,333</b>	<b>1,508,786</b>	<b>628,674</b>	<b>7,356,915</b>	
<b>TOTAL:</b>		<b>124,719,230</b>	<b>111,021,708</b>	<b>64,914,768</b>	<b>411,382,870</b>	

Notes:

A. Balances are estimated as year ending for FY 2020.

B. FY 2020 percentage estimates are only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances.

C. The estimated FY 2020 Fund Balance contemplates additional reimbursements from FEMA and the State of Florida associated with debris clean up costs from Hurricane Michael (2018) and Hurricane Irma (2017).

D. The decrease in the Probation Services Fund due to the planned use of accumulated fund balance to support program services due to a decline in fee revenue.

E. The decrease in the Building Inspection Fund is due to the appropriation of fund balance to cover the costs associated with the permit management system.

Fund balances peaked as permitting activity accelerated coming out of the recession.

F. Stormwater Utility Fund increase is due to a grant reimbursement from the State.

G. This fund is used to account for non countywide general revenue sources. Non countywide general revenue includes Communication Services Tax, State Shared and 1/2 cent sales tax. Funds are not expended directly from the fund, but are transferred to funds that provide non countywide services, and to the general fund as required by Florida Statute. The 1/2 cent sales tax is trending downward at a 13% projected reduction below FY 2019 due to reduced consumer confidence and spending related to COVID-19 and the uncertainty of the timing of the economic recovery.

H. This fund is used to separate grants that are interest bearing grants.

I. The fund balance was drawn down to support the 15% discounted fire service fee in the unincorporated area for FY 2016 and FY 2017. The fund is beginning to accumulate fund balance again from collections of the Public Service Tax.

J. The Tourist Development Tax is reflected in two separate fund balances. Currently five cents supports the Tourist Development Division marketing promotion, and Cultural regrating activities. The fund balance previously established by the one cent for the performing arts center is now dedicated for expenditures on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting. The FY 2019 year ending fund balance includes the proceeds from the sale of the former TDC building at 106 E. Jefferson Street. These proceeds are earmarked to remodel the historic train station where TDC will be relocated. The reduction in the FY 2020 fund balance is due to funds being transferred to the Apalachee Regional Park project for the completion of the cross country track amenities.

K. Fund balance reflects remaining balance from FY 2020 planned capital budget reductions for appropriation as capital reserves in the FY 2021 to reduce the general revenue transfer to capital.

L. Reflects the remaining fund balance from the previous sales tax.

M. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance will be reflected if the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

N. The decrease in fund balance is related to higher than anticipated workers compensations claims in FY 2020.

O. The decrease reflects the use of accumulated fund balance in FY 2020 to reduce communications costs.

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	15	15.0%	15,388,019	3,517,973	1,211,877	7.9%	10,658,169
General Government	26	14.3%	14,648,929	1,971,031	2,474,067	16.9%	10,203,831
Health and Safety	9	7.8%	7,946,164	1,527,079	2,359,812	29.7%	4,059,273
Physical Environment	30	30.6%	31,317,981	4,147,891	3,491,591	11.1%	23,678,500
Transportation	22	32.3%	33,085,273	5,466,953	3,367,827	10.2%	24,250,493
<b>TOTAL</b>	<b>102</b>	<b>100%</b>	<b>\$102,386,366</b>	<b>\$16,630,927</b>	<b>\$12,905,174</b>	<b>12.6%</b>	<b>\$72,850,266</b>

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2019 - May 8, 2020. Totals includes capital projects supported by grant funding. Total countywide grants are reflected in the Grants Program Summary.

CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
045001	Apalachee Regional Park	3,867,771	2,761,610	291,167	7.5%	814,994
047002	Boat Landing Improvements and Renovations	244,548	36,582	20,365	8.3%	187,601
046014	Chaires Park	800,000	-	-	0.0%	800,000
046013	Dog Parks-Unincorporated Area	123,727	10,147	103,826	83.9%	9,754
043007	Fred George Park	484,350	-	-	0.0%	484,350
046009	Greenways Capital Maintenance**	665,657	117,900	139,886	21.0%	407,871
043001	J.Lee Vause Park Improvements**	440,774	9,400	-	0.0%	431,374
045004	J.R. Alford Greenway	110,000	-	110,000	100.0%	-
076011	Library Services Technology	137,015	118,022	18,533	13.5%	460
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	125,000	2,346	56,284	45.0%	66,370
046007	New Parks/Greenways Vehicle and Equipment**	122,809	-	-	0.0%	122,809
043008	Okeeheepkee Prairie Park	181,152	179,999	1,153	0.6%	-
046001	Parks Capital Maintenance	2,478,512	61,098	352,427	14.2%	2,064,987
046006	Playground Equipment Replacement**	175,000	-	40,026	22.9%	134,974
047001	St. Marks Headwaters Greenway * **	5,431,704	220,869	78,210	1.4%	5,132,625
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$15,388,019</b>	<b>\$3,517,973</b>	<b>\$1,211,877</b>	<b>7.9%</b>	<b>\$10,658,169</b>

GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	84,546	54,093	30,453	36.0%	-
086076	Building Roofing Repairs & Maintenance	997,328	208,780	136,521	13.7%	652,027
086077	Building Mechanical Repairs & Maintenance**	1,684,029	14,169	103,974	6.2%	1,565,886
086078	Building Infrastructure Improvements**	2,117,605	344,431	463,738	21.9%	1,309,436
086079	Building General Maintenance & Renovations**	1,815,334	444,005	322,452	17.8%	1,048,877
086017	Common Area Furnishings**	33,750	4,440	19,261	57.1%	10,049
086027	Courthouse Renovations**	870,557	119,924	143,083	16.4%	607,550
086016	Courthouse Security	35,000	-	35,000	100.0%	0
086007	Courtroom Minor Renovations	125,092	10,130	101,315	81.0%	13,647
076023	Courtroom Technology	310,697	92,091	28,170	9.1%	190,436
076063	E-Filing System for Court Documents	247,333	-	-	0.0%	247,333
076008	File Server Maintenance**	738,315	192,261	436,743	59.2%	109,311
076001	Financial Hardware and Software	90,582	4,875	30,041	33.2%	55,666
026010	Fleet Management Shop Equipment	12,170	-	3,910	32.1%	8,260
026003	General Vehicle and Equipment Replacement **	472,649	142,035	74,889	15.8%	255,725
083002	Lake Jackson Town Center - Huntington Oaks	275,000	7,259	102,632	37.3%	165,109
086025	Leon County Government Annex Renovations (BOA Building)	1,267,277	316,361	214,669	16.9%	736,247
091004	L.I.F.E. Miccosukee Sense of Place	255,580	-	-	0.0%	255,580
026018	New General Vehicle & Equipment **	52,000	-	-	0.0%	52,000
076051	Public Defender Technology	87,798	-	22,749	25.9%	65,049
086081	Solar Arrays on County Buildings	50,000	-	-	0.0%	50,000
076047	State Attorney Technology (MIS)	141,841	10,720	55,214	38.9%	75,907
076005	Supervisor of Elections Technology	131,084	-	74,712	57.0%	56,372
086065	Tourist Development Building	2,413,519	-	250	0.0%	2,413,269
076024	User Computer Upgrades**	314,843	4,259	55,114	17.5%	255,470
076042	Work Order Management	25,000	1,198	19,177	76.7%	4,625
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$14,648,929</b>	<b>\$1,971,031</b>	<b>\$2,474,067</b>	<b>16.9%</b>	<b>\$10,203,831</b>

\* Indicates project includes grant funds that are listed in the Grants section of the report.

\*\* Indicates project reductions to generate fund balance to support the FY 2021 Capital Improvement Plan.

## HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076058	Emergency Medical Services Technology	40,748	14,595	22,377	54.9%	3,776
026014	EMS Vehicle and Equipment Replacement	1,974,610	1,107,485	822,419	41.6%	44,706
086031	Jail Complex Maintenance	4,815,652	324,592	1,029,144	21.4%	3,461,916
086067	Medical Examiner Facility	170,364	44,922	125,442	73.6%	-
026021	New EMS Vehicles & Equipment	89,058	-	85,582	96.1%	3,476
096016	Public Safety Complex	390,701	-	38,672	9.9%	352,029
023023	Sheriff Office Helicopter	260,000	-	229,080	88.1%	30,920
086080	Sheriff Training Facility	78,145	27,630	2,721	3.5%	47,794
096002	Volunteer Fire Department	126,886	7,855	4,375	3.4%	114,656
<b>TOTAL HEALTH AND SAFETY</b>		<b>7,946,164</b>	<b>1,527,079</b>	<b>2,359,812</b>	<b>29.7%</b>	<b>\$4,059,273</b>

## PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements**	209,730	18,784	8,778	4.2%	182,168
062007	Belair-Annawood Septic to Sewer *	2,760,812	27,307	82,244	3.0%	2,651,261
062006	Comprehensive Wastewater Treatment Project *	500,000	-	-	0.0%	500,000
063010	Faulk Drive Pond Sediment Removal	27,550	-	17,977	65.3%	9,573
927128	FDEP Springs Restoration Project *	1,484,497	15,690	4,275	0.3%	1,464,532
063005	Fords Arm - Lexington Pond Retrofit	4,130,968	2,941,528	1,189,440	28.8%	-
076009	Graphic Information Systems	188,280	-	81,000	43.0%	107,280
076060	GIS Incremental Basemap Update	298,500	163,314	135,186	45.3%	-
036019	Household Hazardous Waste Improvements	71,883	-	-	0.0%	71,883
064001	Killearn Acres Flood Mitigation	497,677	36,600	-	0.0%	461,077
062001	Lake Munson Restoration	64,400	-	56,000	87.0%	8,400
036043	Landfill Closure	7,975,248	-	42,646	0.5%	7,932,602
036002	Landfill Improvements	117,159	-	62,558	53.4%	54,601
062004	Longwood Outfall Retrofit	223,345	-	-	0.0%	223,345
063011	Longview Drive Sinkhole Detention**	500,000	59,958	237,042	47.4%	203,000
062008	NE Lake Munson Septic to Sewer *	5,038,950	295,505	167,514	3.3%	4,575,931
045007	Pedrick Pond Stormwater Improvement	30,902	-	-	0.0%	30,902
076015	Permit and Enforcement Tracking System	702,996	192,393	195,724	27.8%	314,879
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	3,500	-	2,132	60.9%	1,368
927129	Small Community Wastewater Treatment Project *	500,000	-	-	0.0%	500,000
036003	Solid Waste Heavy Equipment/Vehicle Replacement	45,286	-	-	0.0%	45,286
067006	Stormwater Infrastructure Preventive Maintenance**	1,426,465	61,026	229,832	16.1%	1,135,607
066026	Stormwater Pond Repairs**	144,659	4,608	16,654	11.5%	123,397
026004	Stormwater Vehicle and Equipment Replacement **	362,947	147,800	9,580	2.6%	205,567
066004	Total Maximum Daily Load - TMDL Compliance**	241,183	-	-	0.0%	241,183
036010	Transfer Station Heavy Equipment Replacement	144,293	-	144,293	100.0%	-
036023	Transfer Station Improvements	874,935	27,452	13,889	1.6%	833,594
062005	Westside Stormwater - Gum Road Area**	242,642	2,503	19,167	7.9%	220,972
061003	Woodside Heights DEP	319,065	-	233,425	73.2%	85,640
062003	Woodville Sewer Project *	2,190,109	153,422	542,235	24.8%	1,494,452
<b>TOTAL PHYSICAL ENVIRONMENT</b>		<b>\$31,317,981</b>	<b>\$4,147,891</b>	<b>\$3,491,591</b>	<b>11.1%</b>	<b>\$23,678,500</b>

\* Indicates project includes grant funds that are listed in the Grants section of the report.

\*\* Indicates project reductions to generate fund balance to support the FY 2021 Capital Improvement Plan.

## TRANSPORTATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
026015	Arterial/Collector Roads Pavement Markings**	135,200	-	-	0.0%	135,200
056001	Arterial/Collector Resurfacing	4,011,190	192,387	1,983,019	49.4%	1,835,784
056005	Community Safety and Mobility	1,251,951	164,386	9,914	0.8%	1,077,651
057001	Intersection and Safety Improvements	4,686,478	78,881	34,813	0.7%	4,572,784
091003	L.I.F.E. Rural Rd Safety Stabilization	175,000	-	-	0.0%	175,000
091005	L.I.F.E. Street Lighting	125,000	-	-	0.0%	125,000
055010	Magnolia Drive Multi-Use Trail *	5,216,800	73,228	20,744	0.4%	5,122,828
065005	Maylor Road Stormwater Improvements**	481,250	286,667	40,142	8.3%	154,441
053007	Old Bainbridge Road Safety Improvements *	424,568	-	2,445	0.6%	422,123
053008	DOT Old Bainbridge Road Knots Lane *	141,780	141,740	-	0.0%	40
053009	DOT Old Bainbridge Road Monroe *	518,746	476,234	-	0.0%	42,512
053010	DOT Old Bainbridge Road I-10 to CC NW *	74,974	-	-	0.0%	74,974
026006	Open Graded Cold Mix-OGCM Stabilization**	1,212,630	57	612,573	50.5%	600,000
056011	Public Works Design and Engineering Services	174,086	44,631	32,505	18.7%	96,950
026005	Public Works Vehicle and Equipment Replacement	607,475	473,952	15,300	2.5%	189,102
056013	Sidewalk Program	4,646,766	601,301	482,300	10.4%	3,563,165
052004	Smith Creek Bike Lanes Phase I *	1,108,000	62,026	45,967	4.1%	1,000,007
052005	Smith Creek Bike Lanes Phase II *	977,901	94,947	37,251	3.8%	845,703
051008	Springhill Road Bridge Rehabilitation	350,500	-	-	0.0%	350,500
057013	Street Lights/Unincorporated Area**	242,669	49,341	-	0.0%	193,328
057917	Tower Oaks 2/3 Program	532,278	22,539	4,088	0.8%	505,651
056010	Transportation and Stormwater Improvements	5,990,031	2,704,636	46,766	0.8%	3,238,629
<b>TOTAL TRANSPORTATION</b>		<b>\$33,085,273</b>	<b>\$5,466,953</b>	<b>\$3,367,827</b>	<b>10.2%</b>	<b>\$24,250,493</b>

\* Indicates project includes grant funds that are listed in the Grants section of the report.

\*\* Indicates project reductions to generate fund balance to support the FY 2021 Capital Improvement Plan.

**GRANTS PROGRAM SUMMARY**

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately \$56.8 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

Most grants are accepted by the County and placed within one of three funds, SHIP Grants (Fund 124), Reimbursement Grants (Fund 125) and Interest Bearing Grants (Fund 127). While placed in a Grants Fund, a program budget can be a federal or state authorization, a contractual arrangement between two governing bodies, a contract between the County and a non-governmental entity, a method to keep a specific revenue source separate from operating budgets, or a pure grant award.

Some programs are anticipated as part of the regular budget process: Mosquito Control, the Underground Storage Tank Program, the FDLE Justice Assistance Grant (JAG), the Department of Health Emergency Medical Grant, and the Emergency Management Base Grants. These grant funds are administered within various County department operating budgets, and are reported in the expenditure section of the annual report.

Additionally, there is reflected grant activity associated with substantial reimbursements related to Hurricanes Hermine, Irma and Michael. Total debris removal and emergency preparedness costs are FEMA eligible and will exceed \$33.7 million, as referenced in the chart below.

The Grants Program is cooperatively monitored by department program managers, the Office of Management and Budget (OMB), and the Clerk's Finance Division. OMB monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with OMB often pursue grants independently and administer grants throughout the year. OMB and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

To ensure the County maximizes grant leveraging opportunities, the Office of Management and Budget (OMB) coordinates with department liaisons and actively seeks grant funding opportunities throughout the fiscal year. These efforts include contacting and communicating with previous funders for any new or forthcoming grant opportunities. Through timely submittals of reporting and invoices as well as satisfactory compliance with grant closeouts as well as on-site and desk monitoring by the granting agencies, Leon County has proactively positioned itself as a responsive and accountable funding partner. Because of this accountability, agencies often contact Leon County when grant funds become available. In addition, the County's partnership with Patton Boggs also garners access to recently announced federal funding opportunities and OMB routinely monitors the federal Grants.gov portal for granting opportunities. The County aggressively seeks state and federal grant funding to support County projects and initiatives and has achieved considerable success in leveraging County dollars. The total County grant leverage ratio, year-to-date, is \$5.67 to \$1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be \$15.77 to \$1.

<b>Budget by Administering Department</b>				
<b>Department</b>	<b>% of Total Grants</b>	<b>FY20 Budget</b>	<b>FY20 Expended</b>	<b>Balance</b>
Administration	3.29%	840,944	202,510	638,434
Dev. Support & Environmental Management	0.71%	181,240	96,250	84,990
Emergency Medical Services	1.66%	424,839	26,940	397,899
Library Services	2.05%	523,644	20,274	503,370
Human Services and Community Partnerships	3.30%	844,598	291,766	552,832
Resource Stewardship	22.28%	5,695,831	78,792	5,617,039
Public Works	65.20%	16,669,682	994,373	15,675,309
Intervention & Detention Alternatives	0.71%	182,145	84,835	97,310
Constitutional	0.25%	62,982	36,366	26,616
Judicial	0.20%	50,000	0	50,000
Miscellaneous	0.35%	90,000	0	90,000
<b>SUBTOTAL:</b>	<b>100%</b>	<b>25,565,905</b>	<b>1,832,106</b>	<b>23,733,799</b>
Minus Operating (e.g. Mosquito Control)		<b>1,474,919</b>	<b>546,131</b>	<b>928,788</b>
<b>TOTAL</b>		<b>24,090,986</b>	<b>1,285,975</b>	<b>22,805,011</b>

<b>Hurricane Reimbursement Funding</b>	<b>Anticipated Reimbursement</b>	<b>Amount Received</b>	<b>Balance Due</b>
Hurricane Hermine	10,286,533	9,993,897	292,636
Hurricane Irma	1,292,266	1,292,266	-
Hurricane Michael *	22,212,105	20,437,882	1,774,223
<b>TOTAL</b>	<b>33,790,904</b>	<b>31,724,045</b>	<b>2,066,859</b>

\*Expenses reflected in reserves section of expense report.

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
<b>Administration</b>					
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as future building improvements for the amphitheater	431,346	47,577	89.0%
952007	EM-SHSGP Federal Grant		22,744	-	100.0%
952008	EMPA Base Grant	Funding for Emergency Management Preparedness & Assistance	130,319	75,317	42.2%
952009	EMPG Base Grant	and Emergency Management Performance Grant Program	94,674	52,095	45.0%
952010	EM-SHSGP Federal Grant		40,640	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,221	27,520	77.3%
<b>Subtotal:</b>			<b>840,944</b>	<b>202,510</b>	<b>75.9%</b>
<b>Development Support &amp; Environment Management</b>					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	181,240	96,250	46.9%
<b>Subtotal:</b>			<b>181,240</b>	<b>96,250</b>	<b>46.9%</b>
<b>Public Services</b>					
<b>Emergency Medical Services</b>					
961045	EMS Equipment	EMS equipment	96,468	-	100.0%
961061 *	DOH-EMS Match M7019	Funding from Florida Department of Health for the purchase of monitoring software	87,892	26,940	69.3%
961062 *	DOH-EMS Match M7018	Funding from the Florida Department of Health for CPR training to the public	47,404	-	100.0%
961063	CARES Act - EMS Covid-19 Response Funding	Funding from the Department of Health and Humans Services for response to Covid-19 in Leon County	193,075	-	100.0%
<b>Subtotal:</b>			<b>424,839</b>	<b>26,940</b>	<b>93.7%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
<b>Library Services</b>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	17,560	-	100.0%
912027	NEA Big Read 2020	Funding from The Big Read through the National Endowment for the Arts	13,243	2,006	84.9%
912028	NEA Big Read 2021	Funding from The Big Read through the National Endowment for the Arts	11,710	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	120,415	162	99.9%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	681	134	80.3%
913045	Friends-Literacy	Annual donation in support of basic literacy	70,467	2,394	96.6%
913115 *	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	215,095	15,579	92.8%
913200 *	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	74,473	-	100.0%
<b>Subtotal:</b>			<b>523,644</b>	<b>20,274</b>	<b>96.1%</b>

### Human Services and Community Partnerships

#### Housing

932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	50,595	17,411	65.6%
932052	2017/2018 SHIP Funding (SHIP 2017-2020)	Affordable housing (operating)	131,000	116,176	11.3%
932053	SHIP 2018-2021 Funding	Affordable housing (operating)	55,858	29,536	47.1%
932054	SHIP 2019-2022 Funding	Affordable housing (operating)	256,145	101,370	60.4%
932055	SHIP 2020-2023 Funding	Affordable housing (operating)	351,000	27,273	92.2%
<b>Subtotal:</b>			<b>844,598</b>	<b>291,766</b>	<b>65.5%</b>

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
<b>Resource Stewardship</b>					
<b>Parks and Recreation</b>					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	5,351,126	78,210	98.5%
914015	TITLE III Federal Forestry	Funds search, rescue and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	-	100.0%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	189,067	-	100.0%
921064	Amtrak Community Room	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	1,730	-	100.0%
921116 *	Miccosukee Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	13,712	-	100.0%
921126 *	Chaires Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	31,160	582	98.1%
921136 *	Woodville Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	44,856	-	100.0%
921146 *	Fort Braden Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	25,418	-	100.0%
921156 *	Bradfordville Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	11,398	-	100.0%
921166*	Lake Jackson Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	13,715	-	100.0%

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
<b>Facilities Management</b>					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	275	-	100.0%
<b>Subtotal:</b>			<b>5,695,831</b>	<b>78,792</b>	<b>98.6%</b>
<b>Public Works</b>					
214	Mosquito Control	Mosquito control activities (operating)	40,663	3,183	92.2%
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	711,116	40,060	94.4%
918001	Southwood Payment - Woodville Highway	Proportional share	50,178	-	100.0%
921053 *	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	74,706	15,698	79.0%
922045	Waste Tire Grant-DEP	Funds from the Florida Department of Environmental Protection for costs related to the transportation and processing/disposal costs for waste tires collected during county Waste Tire Amnesty events.	25,000	-	100.0%
001000*	Side Walks District 1	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	13,898	-	100.0%
002000 *	Side Walks District 2	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	24,587	-	100.0%
003000 *	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	370,478	-	100.0%
004000 *	Side Walks District 4	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	54,701	-	100.0%
005000 *	Side Walks District 5	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,636	-	100.0%
052004	Smith Creek Bike Lanes	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	1,108,000	45,967	95.9%
052005	Smith Creek Bike Lanes Phase II	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	977,901	37,251	96.2%
053007	Old Bainbridge RD Safety Improvements	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane and North Monroe to Gadsden County line	2,568	2,445	4.8%
053008	Old Bainbridge Road Improvement at Knots Lane	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane	141,780	-	100.0%

# Leon County Government

## Fiscal Year 2020 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
053009	Old Bainbridge Road Improvement N. Monroe to Gadsden Line	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at North Monroe to Gadsden County line	518,746	-	100.0%
053010	Old Bainbridge Road Improvement I-10 to CC NW	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at I-10 to Capital Circle NW	74,974	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	5,216,800	20,743	99.6%
057001	Intersection and Safety Improvements	Capacity Fee for intersection improvements	13,121	400	97.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	691,579	541,601	21.7%
062006	BP Comp Wastewater Treatment Project	Funding is for the Comprehensive Wastewater Treatment Facilities Plan project reimbursed through Blueprint 2000	500,000	-	100.0%
062007	Belair-Annawood Septic to Sewer Grant	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	1,166,488	23,286	98.0%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	2,288,950	165,914	92.8%
926105	Robinson Rd Flood Relief	Legislative Appropriation	12,905	-	100.0%
927018	USEPA Clean Water campaign	Florida Department of Environmental Protection pass through grant for the United State Environmental Protection Agency (USEPA) "Water & You, Clean Water Campaign" project.	99,215	928	99.1%
927128	FDEP Springs Restoration	Funds from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	1,484,497	4,275	99.7%
927129	Small Community Wastewater Treatment Grant	Funds From the Florida Department of Environmental Protection for a Wastewater Treatment Feasibility Analysis for the Upper Wakulla River Basin Management Action Plan Focus Area	500,000	92,622	81.5%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	49,056	-	100.0%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	348,654	-	100.0%
009011	Significant Benefit District 3	Fee paid by developers to County for road and safety improvements	2,415	-	100.0%
009012	Significant Benefit District 4	Fee paid by developers to County for road and safety improvements	98,070	-	100.0%
<b>Subtotal:</b>			<b>16,669,682</b>	<b>994,373</b>	<b>94.0%</b>

**Leon County Government**

**Fiscal Year 2020 Mid-Year Financial Report**

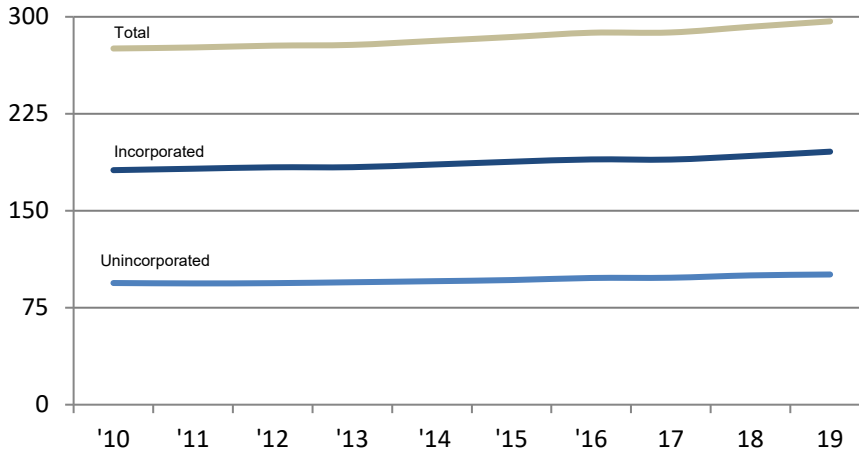
**Grants Program Summary**

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY20 Budget	Spent	% Unspent
<b><u>Intervention and Detention Alternatives</u></b>					
<b>Supervised Pre-trial Release</b>					
982062	<a href="#">FDLE JAG Grant Pretrial FY17</a>	Funding for positions in drug/alcohol testing programs (operating)	22,204	-	100.0%
982063	<a href="#">FDLE JAG Grant Pretrial FY18</a>	Funding for positions in drug/alcohol testing programs (operating)	40,000	-	100.0%
915013	<a href="#">Slosberg-Driver's Education</a>	A program that funds organizations providing driver education	119,941	84,835	29.3%
<b>Subtotal:</b>			<b>182,145</b>	<b>84,835</b>	<b>53.4%</b>
<b><u>Constitutional</u></b>					
953021	<a href="#">2019 Federal Elections Grant</a>	State of Florida Division of Elections funding to improve the administration of Federal elections including voter education.	34,611	34,856	-0.7%
953022	<a href="#">Elections Security Grant</a>	State of Florida Division of Elections funding designed to provide funding to enhance elections security for the 2020 Presidential Election.	28,371	1,510	94.7%
<b>Subtotal:</b>			<b>62,982</b>	<b>36,366</b>	<b>42.3%</b>
<b><u>Judicial</u></b>					
943085	<a href="#">DCF - Drug Testing</a>	Testing and treatment cost relating to Adult Drug Court	50,000	-	100.0%
<b>Subtotal:</b>			<b>50,000</b>	<b>-</b>	<b>100.0%</b>
<b><u>Miscellaneous</u></b>					
991	<a href="#">Grant Match Funding</a>	Funding set aside to meet grant matching requirements	90,000	-	100.0%
<b>Subtotal:</b>			<b>90,000</b>	<b>-</b>	<b>100.0%</b>
<b>Grants Subtotal</b>			<b>25,565,905</b>	<b>1,832,106</b>	<b>23,733,799</b>
<b>Less Operating Grants</b>			<b>1,474,919</b>	<b>546,131</b>	<b>928,788</b>
<b>TOTAL</b>			<b>24,090,986</b>	<b>1,285,975</b>	<b>94.7%</b>

## Population

Thousands



Sources:

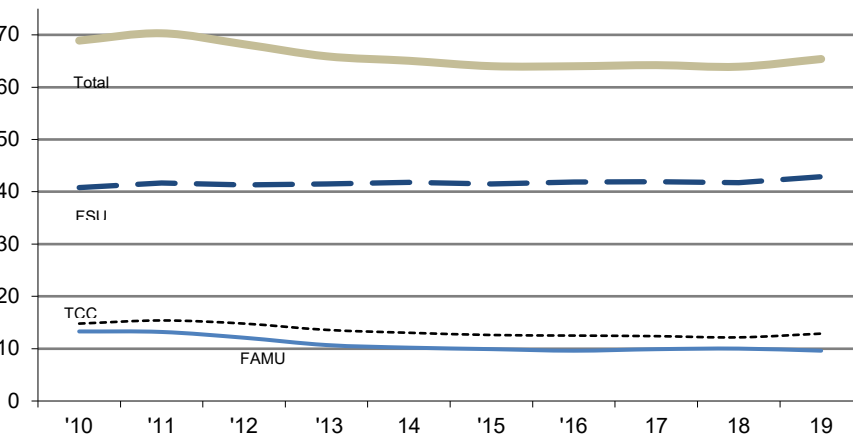
- 2019 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2019 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 296,499 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 1.43% from 2018. According to 2019 estimates, the total population has seen a 7.63% increase since the 2010 Census.

Leon County had the highest growth rate of neighboring counties at (7.63%) since the 2010 Census. Wakulla (9.63%), Gadsden (-1.57%) and Jefferson (-3.49%).

## Higher Education Enrollment

Thousands

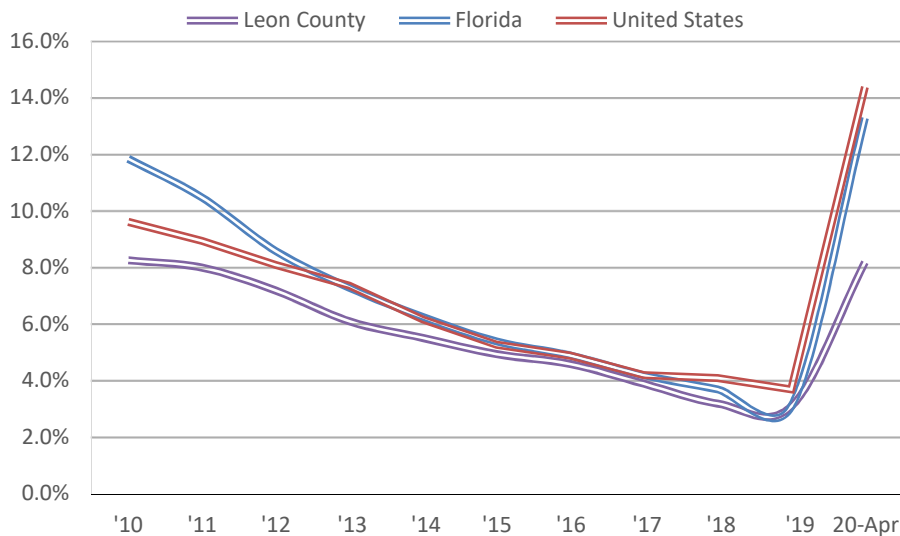


Source: - 2019 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2019 was 65,383, a increase of 1,471 students from Fall 2018.

Fall 2019 enrollment shows an increase of 2.78% for FSU, TCC shows an increase in enrollment for Fall 2019 of 5.81%. while FAMU has seen a decrease of -3.94% for Fall 2019.

## Unemployment Statistics



\*Source: 2020 Office of Economic Vitality, Workforce and Income Unemployment Rate Annual Average

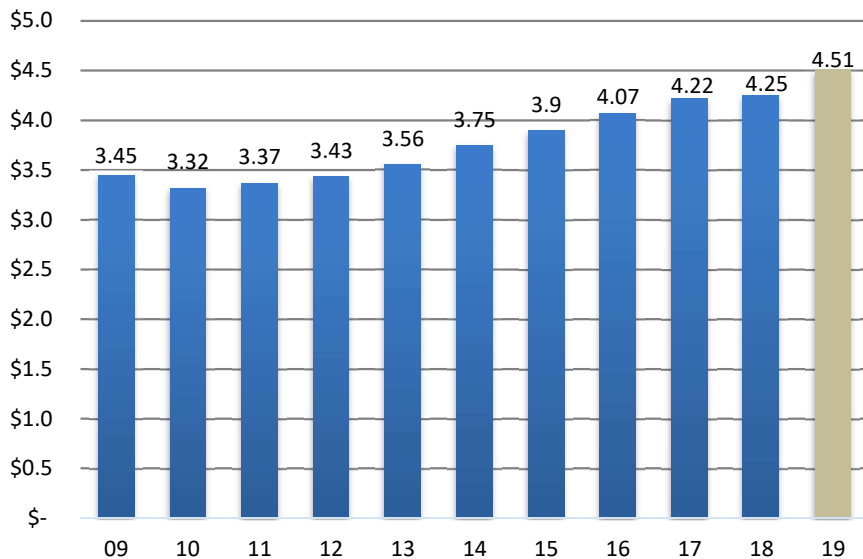
Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. The unemployment rate decreased in 2005 and 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2010, the state of Florida's unemployment rate peaked at 11.86%.

Florida's unemployment rate has been declining since 2011, when the rate was 10.49%. However, due to COVID-19 Local Area Unemployment Statistics data shows MSA employment fell 15.4% compared to April 2019, while the State dropped 17.9%. Preliminary unemployment rate for MSA was 8.1% in April, which was 5.2 points below the State rate of 13.3%, and 6.3 points below US unemployment rate of 14.4%.

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. COVID-19 has dramatically changed the local economy and has significantly increased unemployment rates. However, while unemployment has increased, Leon County's unemployment is less than the State and Country.

## Taxable Sales

Billions

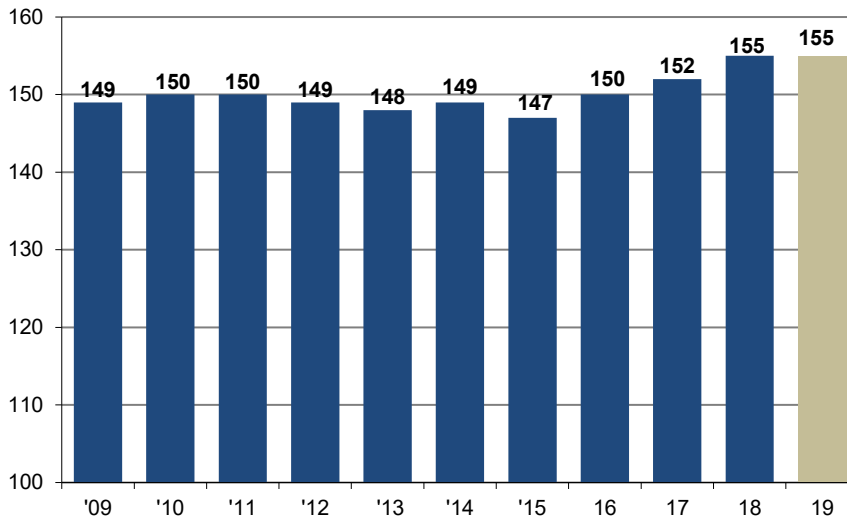


Source: Source: 2019 Office of Economic Vitality, Statistical data, Taxable Sales

Taxable sales data is popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. 2008 marked the beginning of an economic downturn. In 2009, taxable sales decreased 13.91% from the 2008 figure, a substantial drop. In 2010, taxable sales further decreased by 3.75%. In 2011, however, taxable sales increased by roughly \$51 million, or approximately 1.5%, and continued improving with a \$60.3 million increase in 2012. Through 2019 this trend is consistent, and the trend shows it took ten years to return to pre-recession taxable sales levels. In 2019, taxable sales continued to increase by 6.18% or \$263,073,716 million. However, beginning in March 2020 taxable sales declined due to COVID-19's impact on consumer confidence likely reversing the upward trend in 2020.

## Total County Labor Force

Thousands



Source: 2019 Office of Economic Vitality, Workforce and Income, Labor Force

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

From 2004 to 2010, Leon County's labor force increased at an average of 1.41% annually. This growing trend slowed in 2010 and actually saw a decrease in 2012 and 2015. The total county labor force for 2019 was 155,493, which is an increase of .54% from 2018. This continues the approximate 2% growth trend started in 2016 from 2015.

## Employment by Industry – 2009 vs. 2019

Industry	Employees 2009	% Employment	Employees 2019	% Employment	% Change
Government	49,004	35%	61,069	33%	25%
Education and Health Services	17,569	13%	24,131	13%	37%
Leisure and Hospitality	14,622	11%	20,186	11%	38%
Professional and Business Services	16,085	12%	22,675	12%	41%
Trade, Transportation, and Utilities	18,506	13%	24,422	13%	32%
Other Services	5,807	4%	7,816	4%	35%
Financial Activities	6,639	5%	8,250	5%	24%
Construction	5,339	4%	8,349	5%	56%
Manufacturing	1,964	1%	3,312	2%	69%
Information	3,098	2%	2,850	2%	-8%
<b>Total</b>	<b>138,633</b>	<b>100%</b>	<b>183,060</b>	<b>100%</b>	<b>32%</b>

Source: 2019 Office of Economic Vitality, Workforce and Income, Labor Force

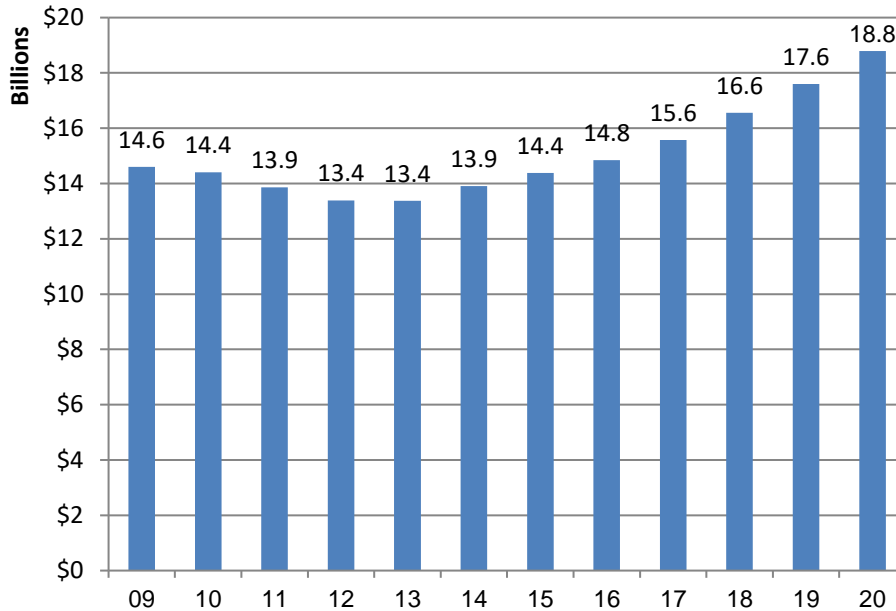
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Retail Trade, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee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

The percentage of employment in Government has increased since 2009, along with Professional and Business Services, Education and Health Services, and Leisure and Hospitality, which reflects a somewhat more diverse economy. Trade, Transportation, and Utilities have also increased over the ten-year period, while Construction and Manufacturing, showed a slight but steady increase over the same period. Information Services has continued to show decreases.

The largest increase over the past decade (in terms of percentage) has been in Manufacturing, Professional/Business Services and Health Services, while Information has seen the largest decrease.

Total employment in these major industries for 2019 is an increase of nearly 32% compared to 2009.

## Taxable Value

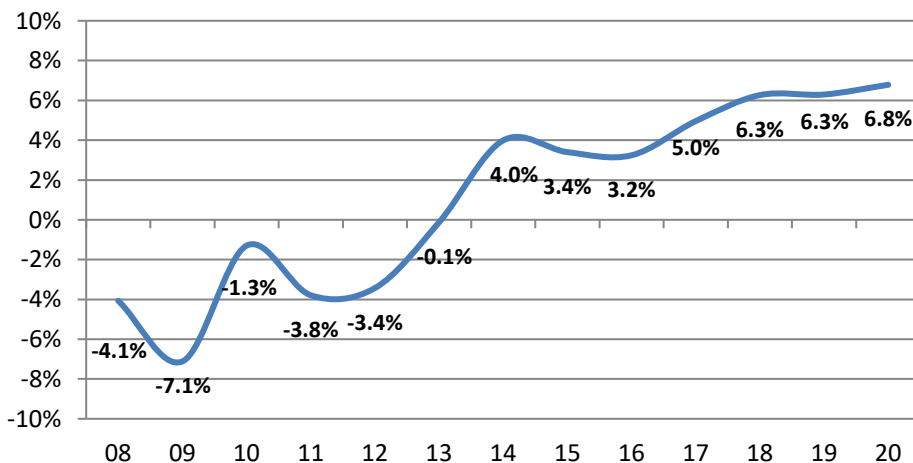


Taxable values increased rapidly from 1998 to 2007 (average annual increase of 9.3%); however, due to property tax reform in 2007, the value of taxable properties fell to \$15.7 billion in 2008. From 2009 to 2012, valuations decreased by \$1.2 billion, or 8.3%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2013 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, 2020 increased by 6.78%.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2019 valuations are used to develop the FY 2020/2021 budget).

Source: Certification of Final Taxable Value, Forms DR-403v 2019 figures based on DR-420 Taxable Values provided by Leon County Property Appraiser (July 1, 2020)

## Annual Percentage Change in Taxable Value



From 2007 Leon County saw six consecutive years of property tax decreases, caused by the recession and a collapse of the housing market.

In 2014, taxable value finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values decreased 3.4% in 2015 and 3.2% in 2016. Taxable value increased 5.0% in 2017 and 6.3% in 2018 and 2019. Final July 1 valuations showed values continued to increase in FY 2020.

Source: Certification of Final Taxable Value, Forms DR-403v 2019 figures based on estimated Taxable Values provided by Leon County Property Appraiser (July 1, 2020)

**Principal Taxpayers**

<b>2018</b>			<b>2019</b>		
<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>	<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>
Smith Interest General Partnership	\$149,365,462	\$2,818,015	Smith Interest General Partnership	\$158,795,886	\$2,966,025
Embarq Florida Inc./ Centurylink	\$90,341,344	\$1,710,238	Capital Regional Medical Center	\$77,445,670	\$1,466,343
Capital Regional Medical Center	\$74,440,284	\$1,420,290	Embarq Florida Inc./ Centurylink	\$77,750,439	\$1,460,502
Florida Gas Transmission Company, LLC	\$81,170,427	\$1,242,368	Florida Gas Transmission Company, LLC	\$77,990,112	\$1,179,937
District Joint Venture, LLC	\$61,822,934	\$1,192,639	District Joint Venture, LLC	\$57,733,813	\$1,103,530
DRA CRT Tallahassee Center, LLC	\$55,859,622	\$1,077,599	Comcast Cablevision	\$52,400,438	\$958,548
Wal-Mart Stores, Inc.	\$51,734,062	\$960,147	Wal-Mart Stores, Inc.	\$51,505,524	\$947,184
Comcast Cablevision	\$51,244,016	\$945,623	DRA CRT Tallahassee Center, LLC	\$48,941,154	\$935,466
Talquin Electric Cooperative	\$59,173,835	\$901,788	Woodlands of Tallahassee, LLC	\$48,407,213	\$925,260
Woodlands of Tallahassee, LLC	\$45,517,836	\$878,094	Talquin Electric Cooperative	\$59,437,606	\$894,725
<b>Total</b>	<b>\$720,699,822</b>	<b>\$13,146,801</b>		<b>\$710,407,855</b>	<b>\$12,837,520</b>

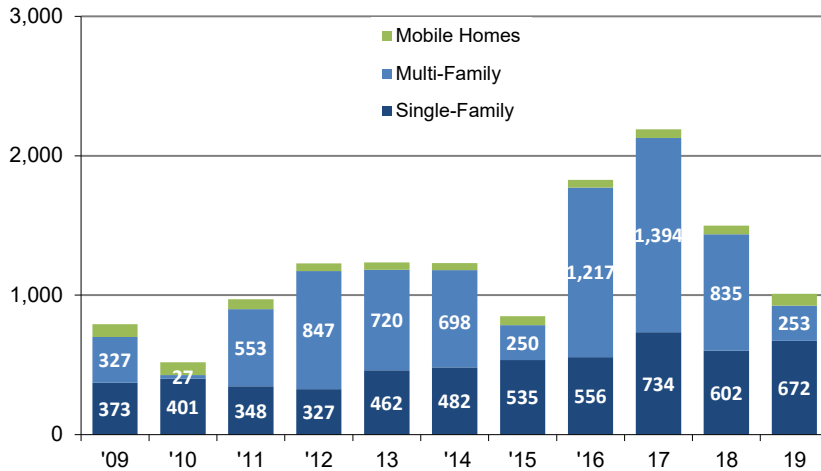
**Notes:**

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

(1) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

## Residential Building Permits

# of Permits



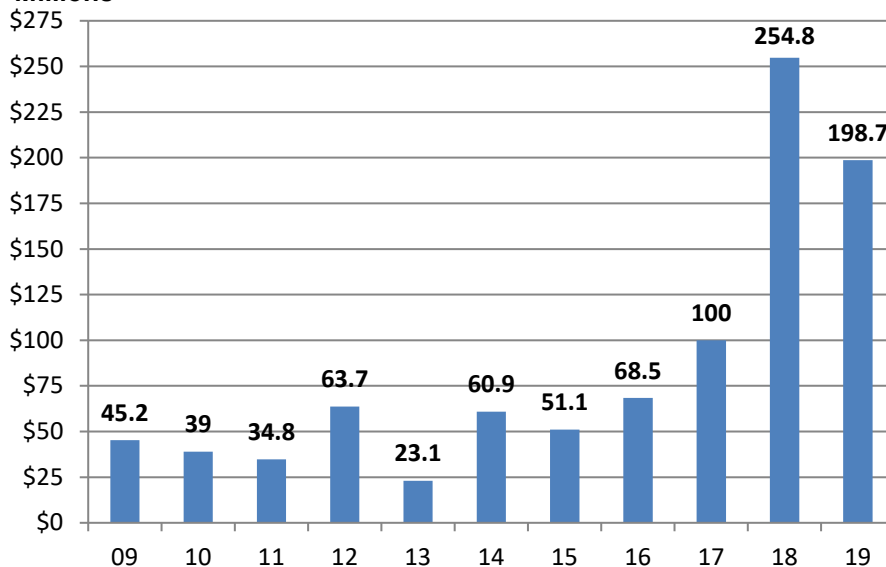
Source: Tallahassee-Leon County Office of Economic Vitality, 2019 Statistical Digest.

2009 begins the housing crisis, with a dramatic decrease in overall permits. By 2010, total Residential Building Permits had decreased by 85% from peak 2005 levels. An increase in 2013 Single-Family permits over 2012 numbers compensated for the decrease in Multi-Family permits. Single-Family permits have remained steady while Multi-Family permits have seen declining numbers from 2017 to 2019.

Residential building permits in 2017 reached the highest annual total since 2007 due to new construction permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. Single-family residential permitting increased in 2019 due to the increase in detached housing market demand. Multi-family permits are attributed to Arbor Trace at Canopy and Arbor Landing at Lake Jackson but declined after a three-year expansion of apartment construction.

## Value of Commercial Permits

Millions

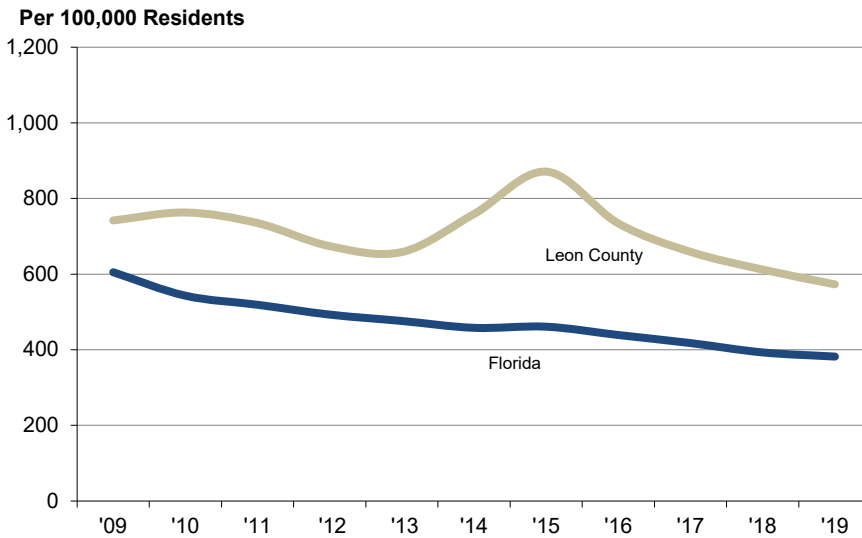


Source: Tallahassee-Leon County Office of Economic Vitality, 2019 Statistical Digest.

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

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The Spike in 2012 was followed by a significant reduction the following year. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2018 is 155% higher than in 2017 and 135% higher than in 2008. This is the first time the value of commercial permitting has reached \$254 million. The increase in value is mostly attributable to the Washington Square Project, which accounts for 37% of total annual commercial permit value. The value of commercial permits issued for new construction in 2019 totaled \$198.7 million. Adjusted for inflation, total commercial permit value in the past five years was \$673 million, while total inflation-adjusted commercial permit value in the prior ten years totaled \$640 million.

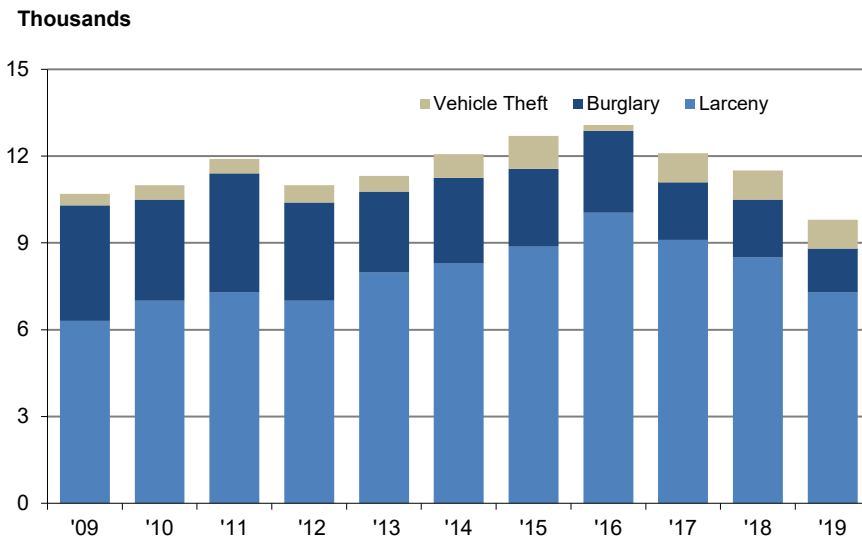
## Violent Crime Rate



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

Violent Crime consists of murder, sex offenses, robbery and aggravated assault. The 2018 rates saw a 7.1% decrease from the 2017 index. The 2019 figure stands at 573 Violent Crimes per 100,000 residents, a 6.4% decrease from FY 2018. For comparison purposes, the state index of 382 saw a decrease of 2.80%. Leon County's rate has declined to the lowest rate recorded since 1993.

## Crimes Against Property in Leon County

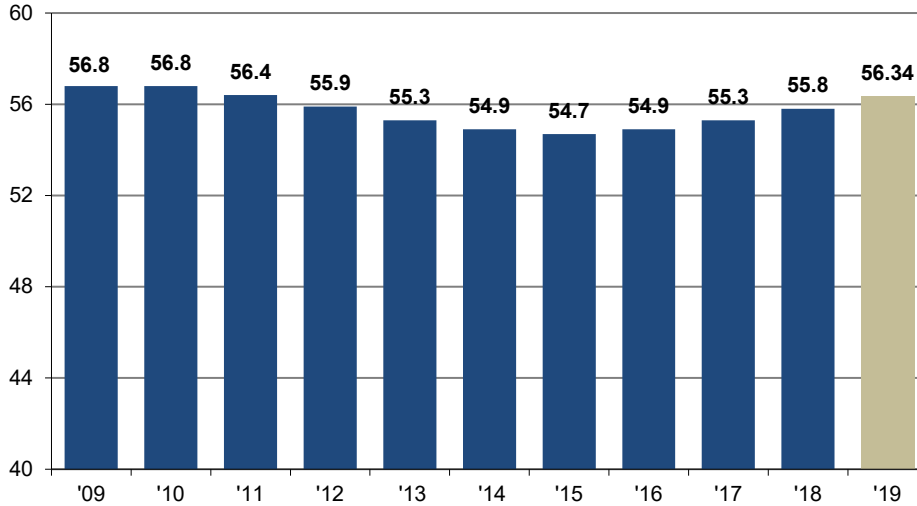


Source: Florida Department of Law Enforcement. Crime in Florida, Florida uniform crime report, 1995-2016. FDLE. Florida Statistical Analysis Center.

Over a ten-year period, property crimes have average 11,619 per year or an average. Since 2016 Leon County seen a decrease in property crimes and a 14.86% decrease in Property Crime Index between 2018 and 2019.

## Homestead Parcels

Hundreds

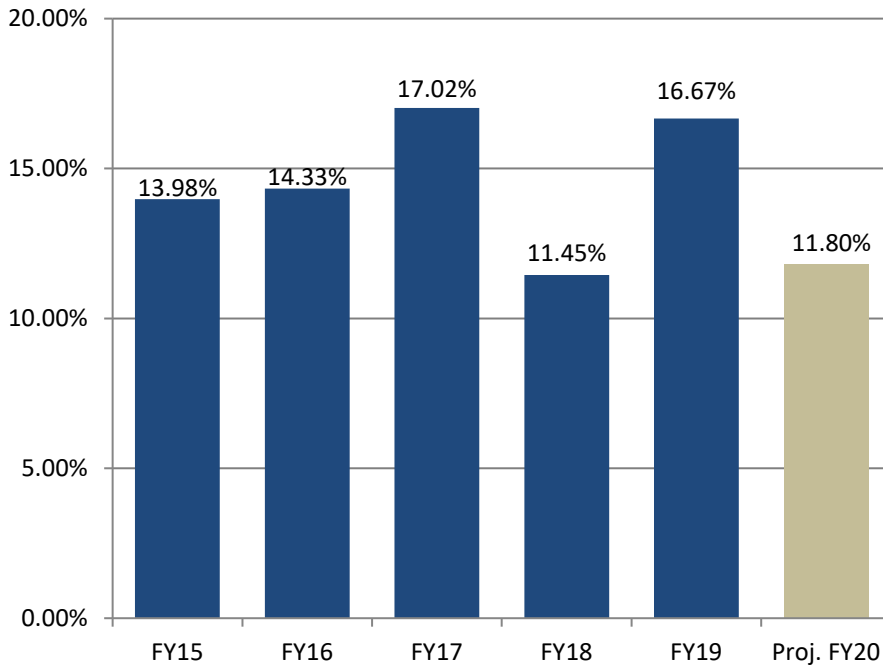


Source: Property Appraiser, Official Tax Roll Certification

Homestead parcels showed consistent growth between 2002 and 2010, with parcels peaking at 56,829. Beginning with the recession, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are approximately at the same level as prior to the "Great Recession".

## Intergovernmental Revenue

Percent of Operating Revenue



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

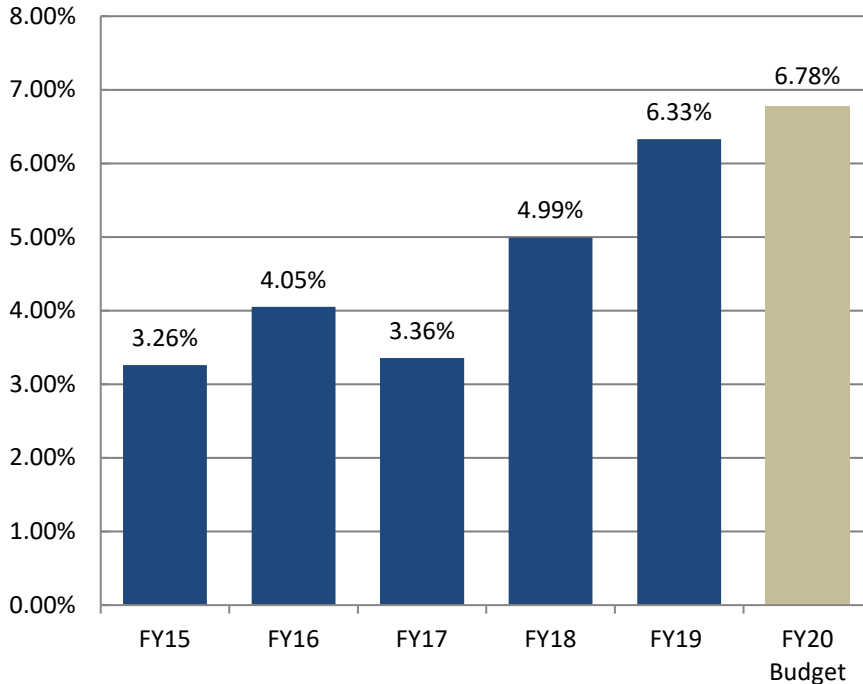
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2017 and 2019 respectively. Intergovernmental revenue is expected to account for 11.80% of operating revenues in FY 2020.

**Formula:** Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2019 Budget Summary

## Property Tax Revenue

Rate of Change



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

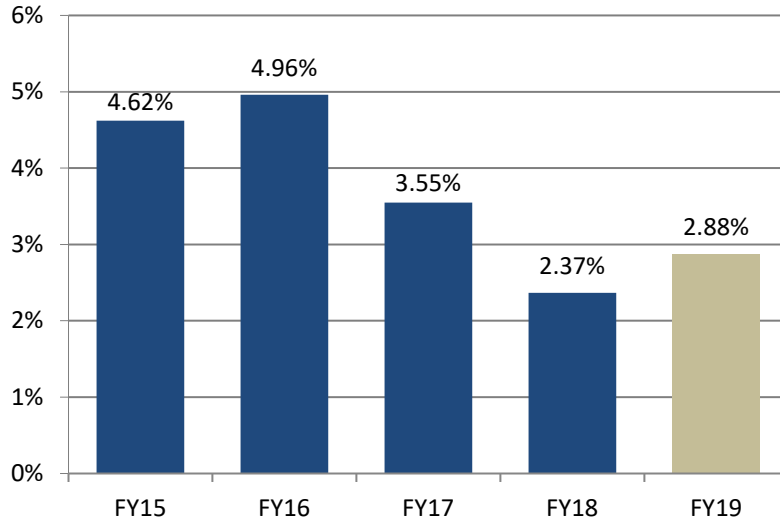
The Board maintained the 8.3144 millage rate through FY20. However, property tax revenue increased by 6.31% or \$6.279,277 million in FY20 due to an increase in property values.

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

Source: 2019 Certification of Final Taxable Value and Statistical Digest.

## Revenue Projections

Budgeted v. Actual Revenues



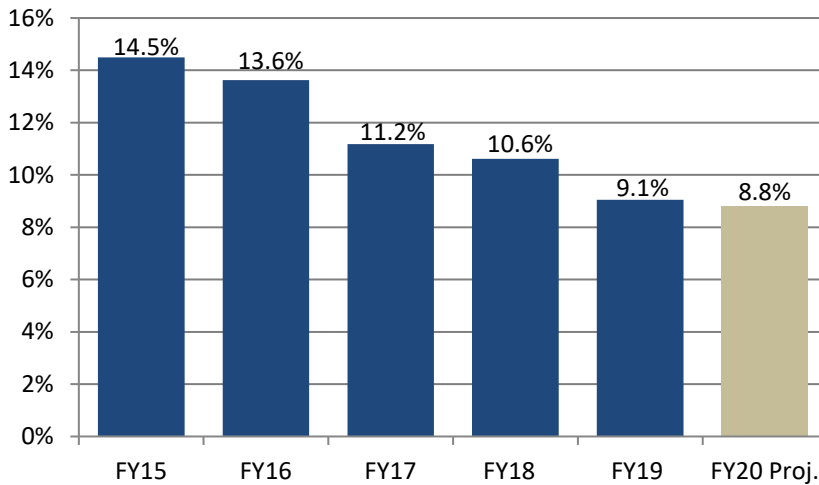
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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

Source: FY 2019 Revenue Summary Report and FY 2019 Budget Summary.

## Capital Outlay

Percentage of Total Expenditures



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

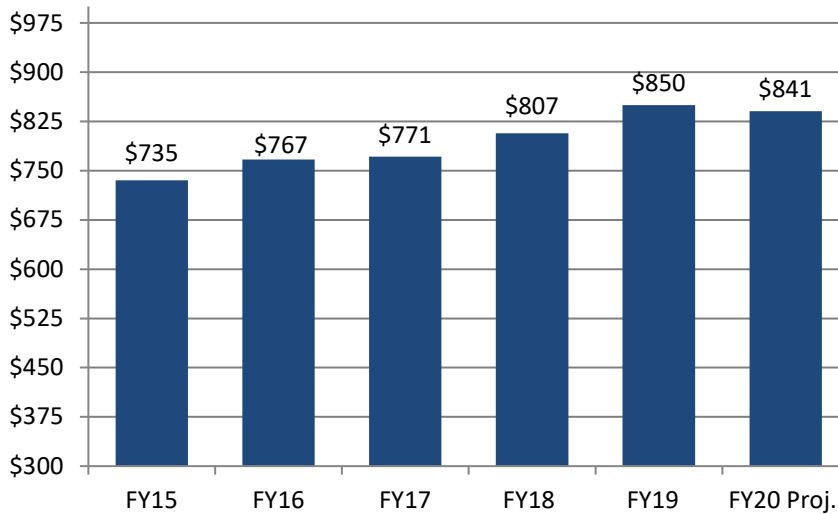
The constant decline from FY 2015 until today is associated with the capital budget focusing on the maintenance of infrastructure rather than new capital infrastructure coming out of the recession.

The FY20 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

**Formula:** Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2019 Expenditure Summary Report and FY 2020 Budget Summary.

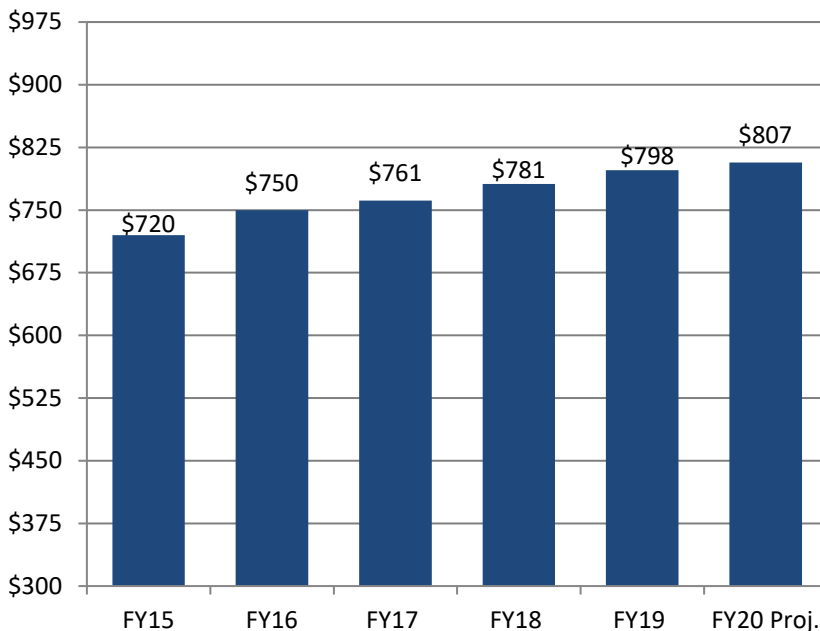
### Revenue Per Capita



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

As Leon County's population grows, so too does the revenue, evidenced by a relatively consistent revenue per capita amount from FY 2015 to FY 2018. FY 2019 brought about additional revenue outside of the normal collections due to FEMA reimbursement from Hurricane Michael, property tax revenues and Tourist Development Tax 1-cent. FY 2020 projections are expected to decrease.

### Expenditures Per Capita



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

Source: FY 2019 Revenue Summary Report and the FY 2020 Budget Summary.

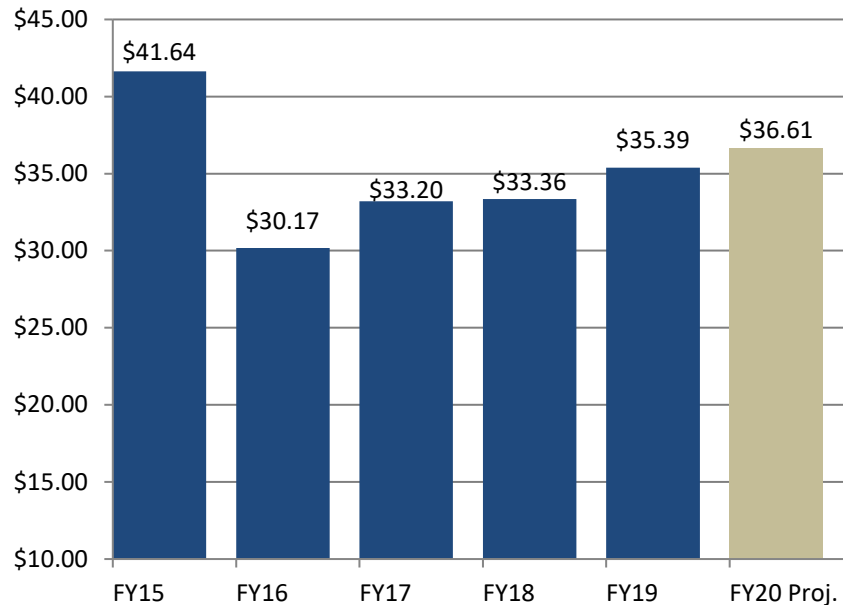
**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2019 Expenditure Summary Report, Office of Economic Vitality, and FY 2020 TRIM Ad and the FY 2020 Budget Summary.

## General/Fine & Forfeiture Fund Balance

Millions



**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. FY 2015 increase is attributable to higher than anticipated property values and return on excess fees. FY 2016 decrease reflects a \$9.6 million fund balance sweep to fund capital projects. The audited year ending fund balance for FY 2018 is \$33.36 million and \$35.39 million for FY 2019, including \$21.79 million in FEMA reimbursements for Hurricanes Irma and Michael. The FY 2020 estimated fund balance includes \$190,150 in FEMA reimbursements from Hurricane Irma and from Hurricane Michael. This fund balance reflects 23% of FY 2020 operating expenditures.

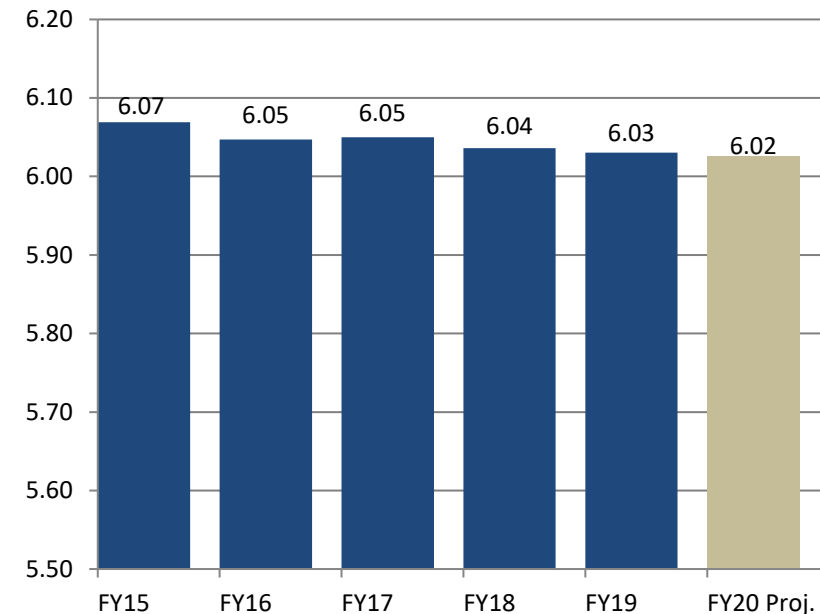
**Formula:** Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY19 Annual Performance & Financial Report.

## Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



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

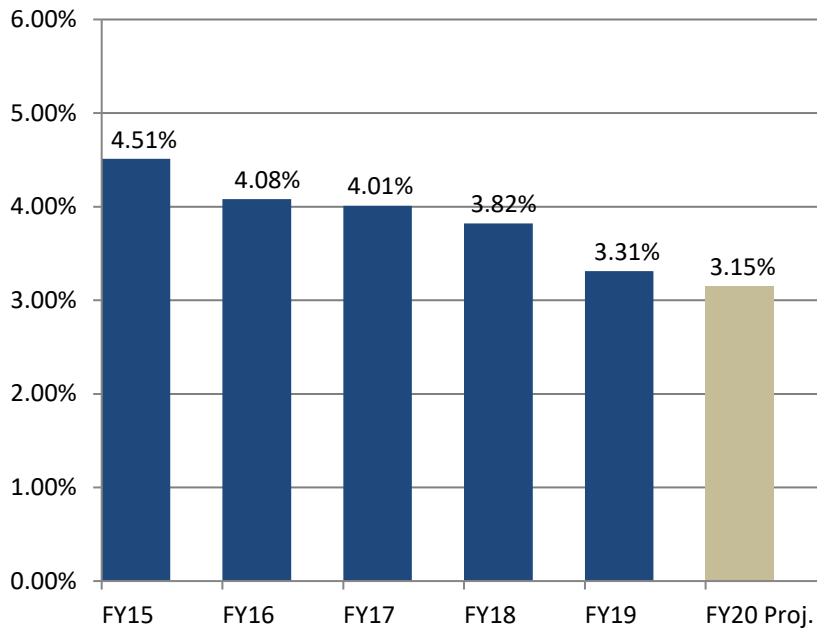
Leon County’s population has continued to grow at a rate faster than that of County employees, hence the further decrease in employees per capita through 2017. FY 2018 has a slight decrease due to additional 20 positions added. FY 2019 continued decrease based on estimated population increase of 1%. FY 2020 continues to project a decrease due to the increase in population and the net addition of 3.5 new positions. (16 new EMTs – 12.5 Library vacancies).

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

Source: FY19-20 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

## Debt Service

Percentage of Total Operating Expenditures



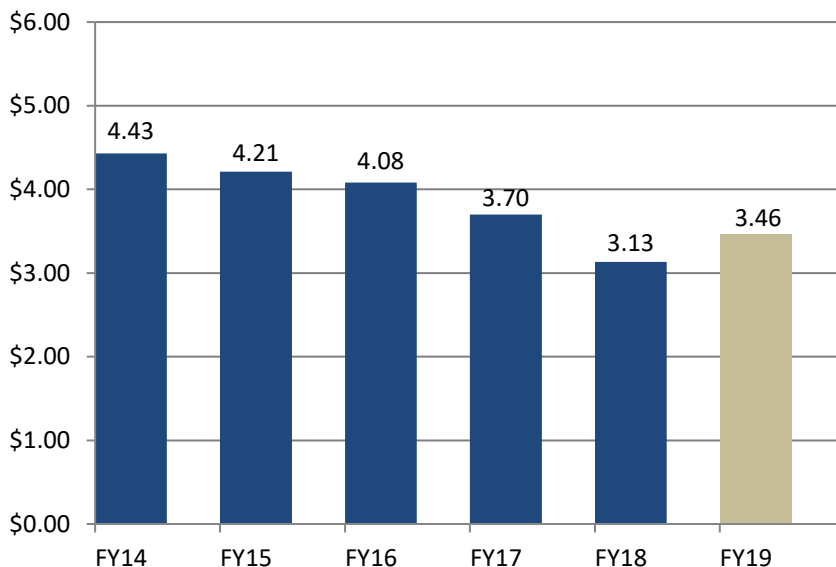
**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. 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 is projected to continue to decrease.

**Formula:** Debt Service divided by Total Operating Expenditures.

Source: FY 2019 Expenditure Summary and the FY 2019 Budget Summary.

## Liquidity

Ratio of Current Assets to Current Liabilities



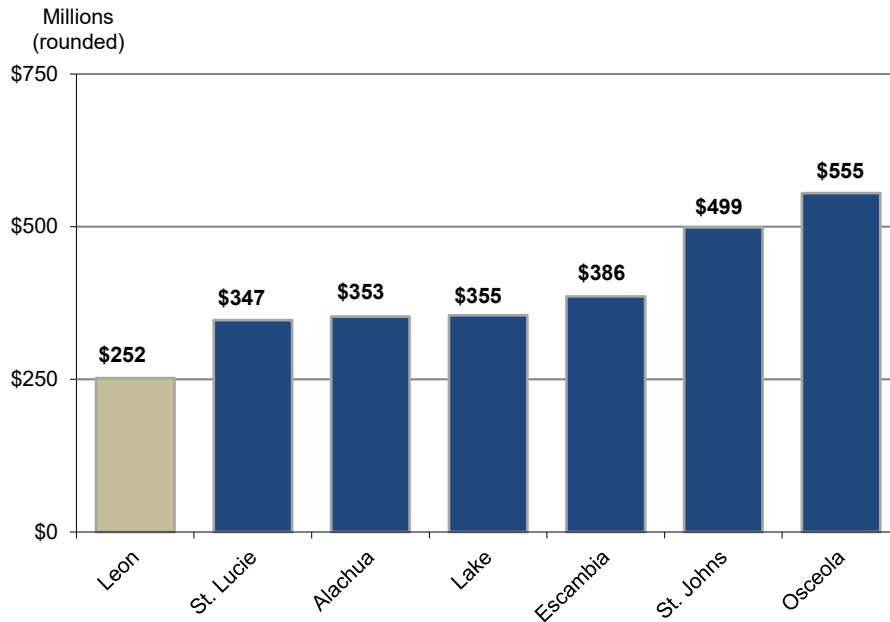
**Analysis:** The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations.

The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The decline in the level in FY18 is due to cash outlay for two successive Hurricanes, Hermine and Irma, and the lag in reimbursement of cash for storm recovery costs from FEMA. FY19 increase is due to FEMA reimbursement for Hurricanes, Hermine, Irma and Michael (3<sup>rd</sup> consecutive hurricane).

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

**Comparative Data for Like-Sized Counties**

**Total Net Budget (FY20)**

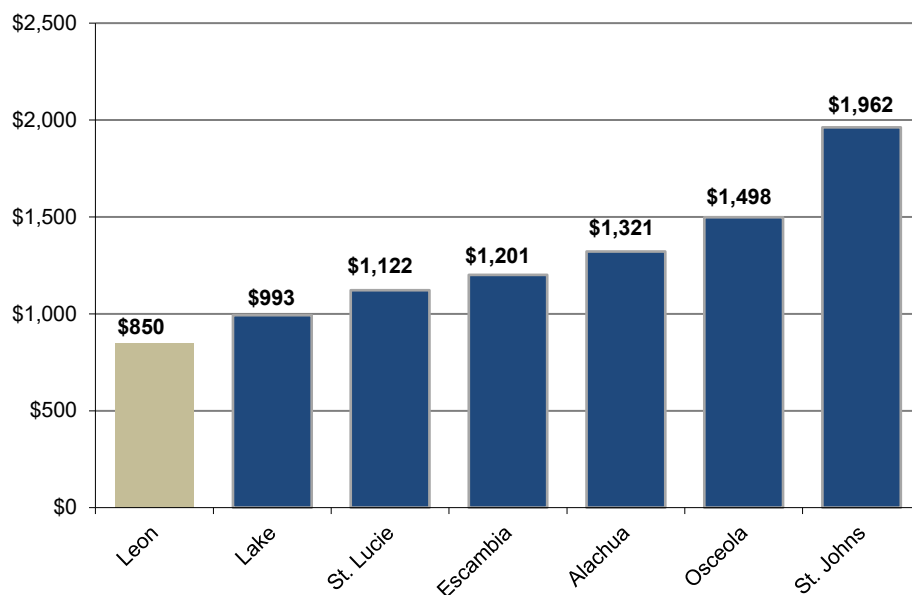


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$252 million. St. Lucie County's net budget is 38% higher than Leon County's.

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

Source: FY 2020 Leon County Office of Management and Budget Survey

**Net Budget per Countywide Resident (FY20)**

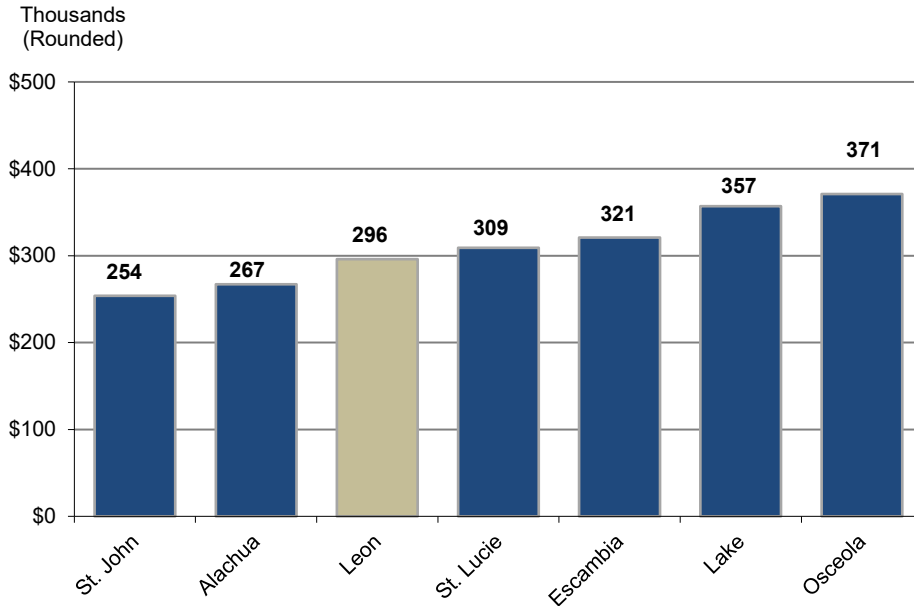


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 17% higher than Leon County's (Lake County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2020 & FY20 Leon County Office of Management and Budget Survey

**Comparative Data for Like-Sized Counties**

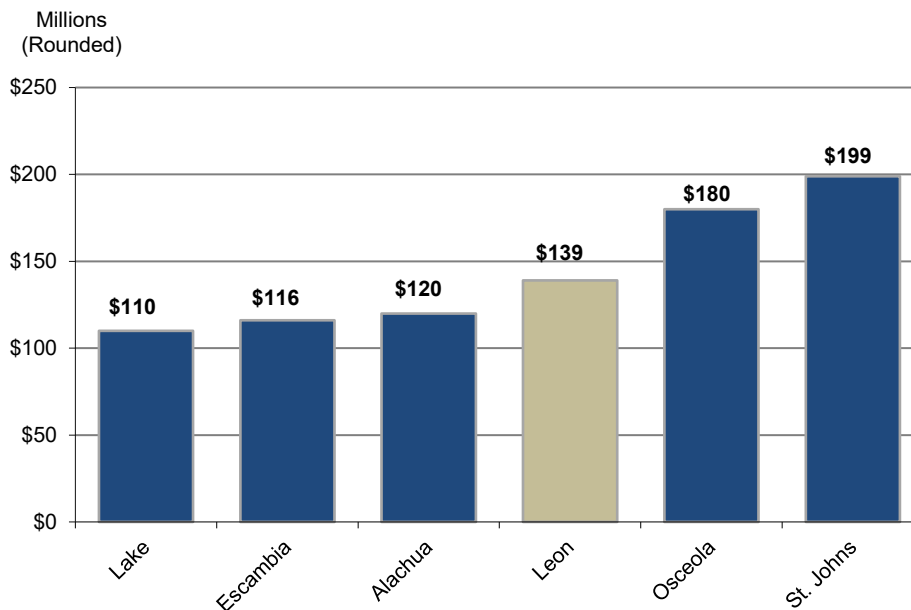
**Countywide Population (2019)**



Leon County Office of Economic Vitality estimated Leon County 2019 population at 296,499 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 4/1/2020

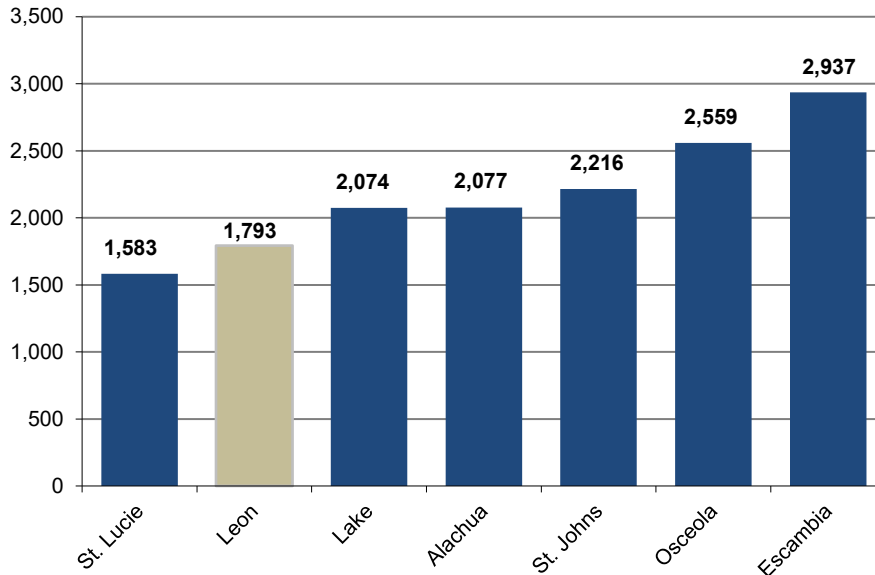
**Anticipated Ad Valorem Tax Collections (FY20)**



Among the like-sized counties, Leon County collects \$139 million in ad valorem taxes. Leon County collects \$5 million less than the mean collection (\$144 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2020 Taxable Value by County

**Total Number of County Employees (FY20)**

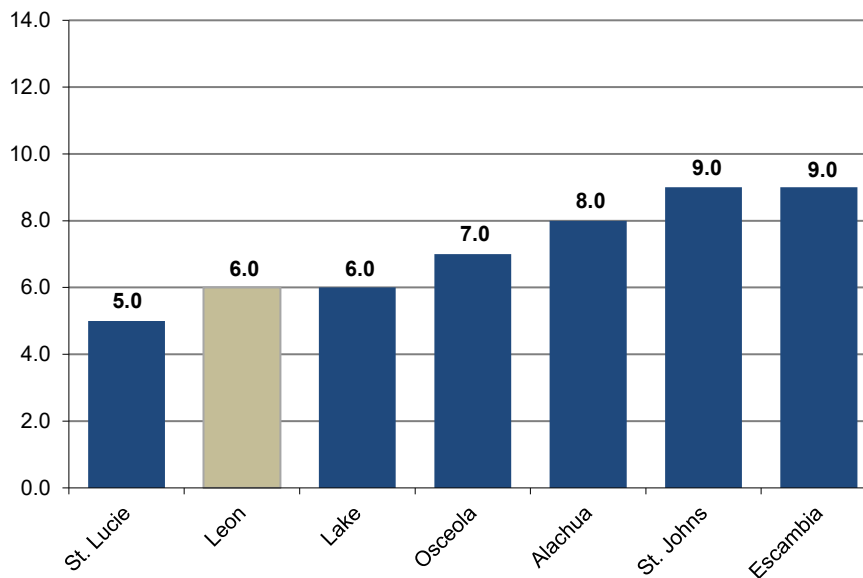


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All the comparable counties surveyed reported a higher number of employees than reported in FY19.

Source: FY 2020 Leon County Office of Management and Budget Survey

**County Employees per 1,000 Residents (FY19)**



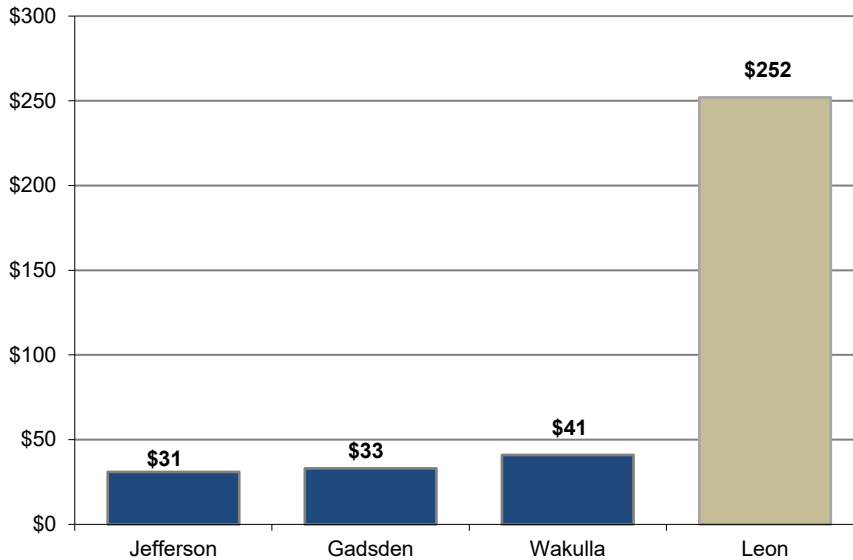
Leon County ranks second (tied with Lake County), with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2020 Leon County Office of Management and Budget Survey

\* Comparative Counties updated based on 2019 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

**Comparative Data for Surrounding Counties**

**Total Net Budget (FY20)**  
Millions

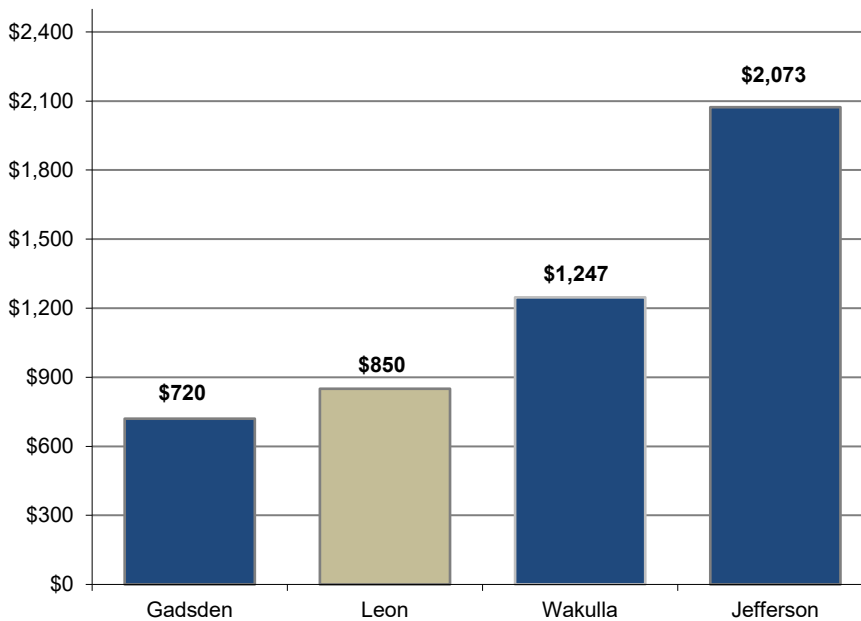


Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$252 million. Jefferson County ranks lowest with a net budget of \$31 million.

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

Source: FY 2020 Leon County Office of Management and Budget Survey

**Net Budget Per Countywide Resident (FY20)**



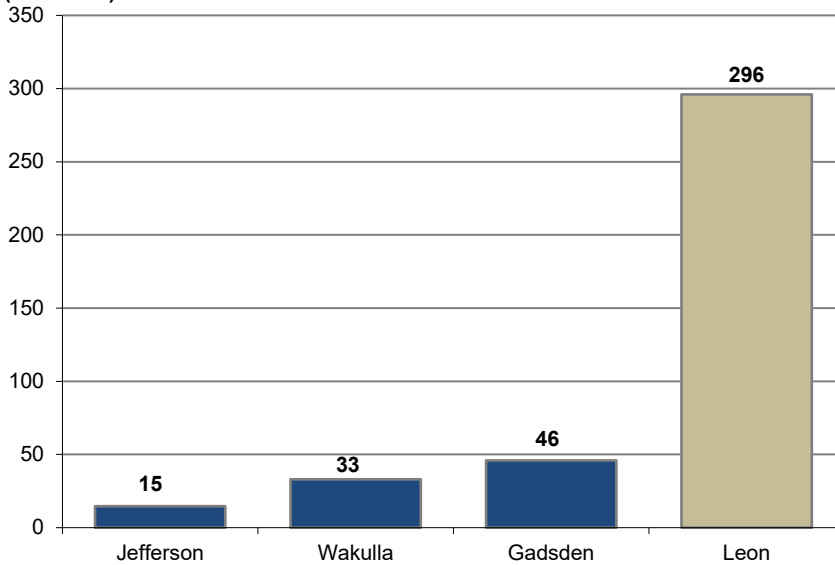
Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 15% less per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2020 Leon County Office of Management and Budget Survey

**Comparative Data for Surrounding Counties**

**Countywide Population (2019)**

Thousands  
(Rounded)

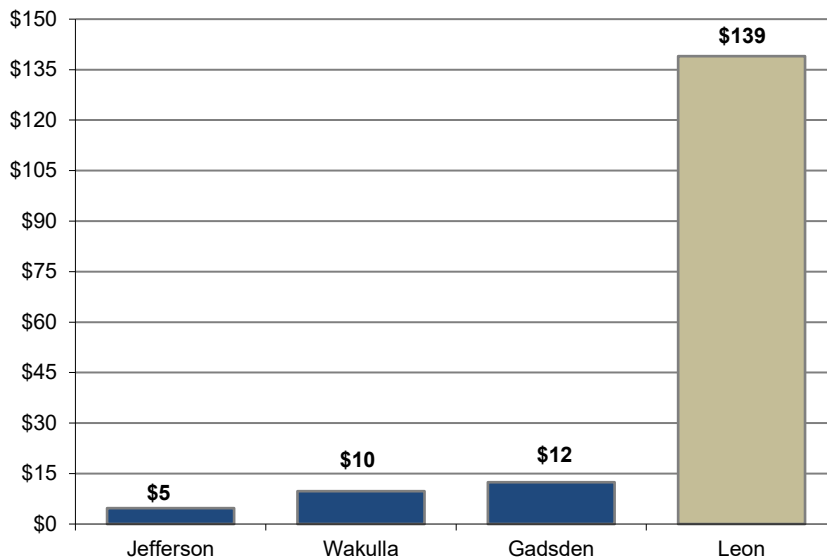


The University of Florida Bureau of Economic and Business Research estimated the 2019 Leon County population at 296,499. Leon County has approximately 250,222 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Leon has the highest projected population growth rate since the 2010 census at 7.63% compared to Gadsden (-0.24%), Wakulla (-3.13%), and Jefferson (.10%).

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

**Anticipated Ad Valorem Tax Collections (FY19)**

Millions

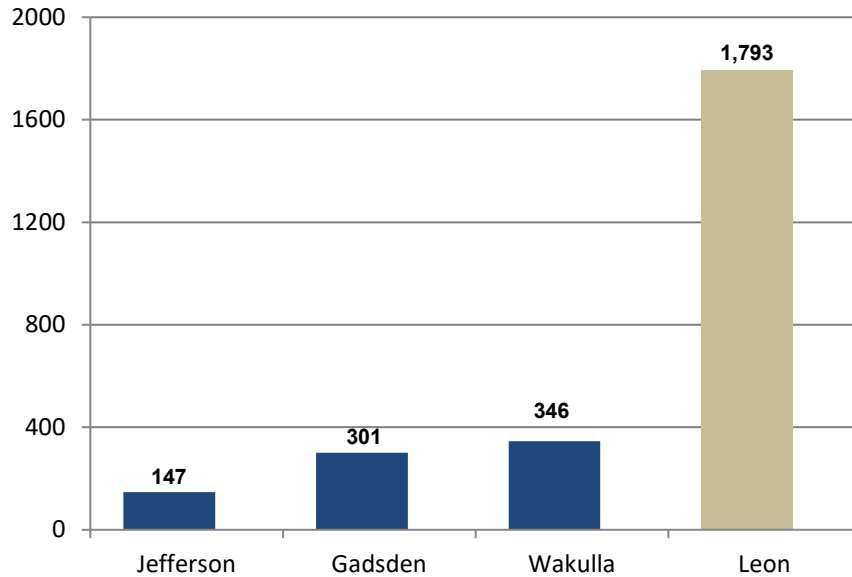


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2019 Taxable Value by County

**Comparative Data for Surrounding Counties**

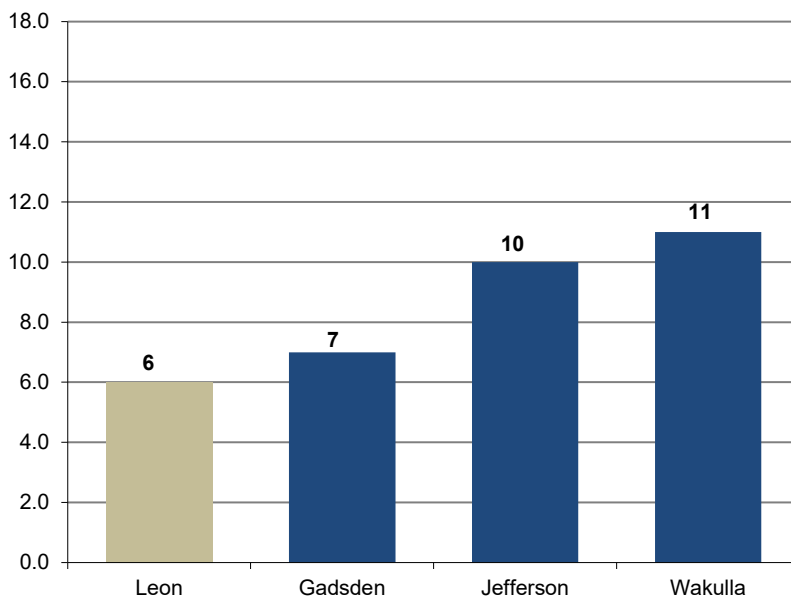
**Total Number of County Employees (FY20)**



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

Source: FY 2020 Leon County Office of Management and Budget Survey

**Total County Employees per 1,000 Residents (FY20)**



Leon County has a ratio of 6 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

Source: University of Florida, Bureau of Economic and Business Research & FY 2020 Leon County Office of Management and Budget Survey

**Net Budget per Countywide Resident**

County	Net Budget Per Capita	Staff Per 1,000
Gadsden County	\$720	6.5
Columbia County	\$760	3.7
Liberty County	\$813	5.4
Leon County	\$850	6.0
Polk County	\$866	6.5
Clay County	\$923	6.8
Volusia County	\$979	6.4
Lake County	\$993	5.8
Santa Rosa County	\$995	5.5
Calhoun County	\$1,020	9.0
Brevard County	\$1,035	4.1
Citrus County	\$1,035	7.6
Lee County	\$1,082	6.9
Holmes County	\$1,090	8.7
Highlands County	\$1,093	5.3
Jackson County	\$1,103	8.2
Saint Lucie County	\$1,122	5.1
Marion County	\$1,159	8.0
Union County	\$1,172	7.0
Washington County	\$1,180	8.3
Pinellas County	\$1,193	2.5
Escambia County	\$1,201	9.1
Seminole County	\$1,203	6.6
Flagler County	\$1,234	3.5
Wakulla County	\$1,247	10.5
Hamilton County	\$1,268	11.4
Orange County	\$1,288	0.7
Madison County	\$1,292	8.8
Hendry County	\$1,311	9.3
Alachua County	\$1,321	7.8
Gilchrist County	\$1,363	10.9
Putnam County	\$1,407	4.0
Nassau County	\$1,476	9.6
Osceola County	\$1,498	6.9

County	Net Budget Per Capita	Staff Per 1,000
Baker County	\$1,537	8.8
Pasco County	\$1,573	8.2
Suwannee County	\$1,591	10.0
Sumter County	\$1,596	1.6
Glades County	\$1,615	10.6
Bradford County	\$1,655	3.6
Lafayette County	\$1,669	3.8
Taylor County	\$1,688	11.1
Palm Beach County	\$1,729	8.1
Okaloosa County	\$1,782	4.2
Duval County	\$1,863	7.8
Indian River County	\$1,874	10.4
Hernando County	\$1,882	8.7
Bay County	\$1,891	8.2
St. Johns County	\$1,962	8.7
Okeechobee County	\$1,963	10.7
Dixie County	\$1,968	12.9
Manatee County	\$1,982	9.1
Miami-Dade County	\$2,004	10.1
Hardee County	\$2,016	12.1
Sarasota County	\$2,023	8.6
DeSoto County	\$2,034	9.8
Levy County	\$2,049	4.7
Charlotte County	\$2,064	11.9
Jefferson County	\$2,073	9.9
Martin County	\$2,154	10.9
Broward County	\$2,196	6.7
Walton County	\$2,525	15.6
Hillsborough County	\$2,556	7.1
Gulf County	\$2,734	15.2
Collier County	\$2,801	10.1
Franklin County	\$3,331	14.2
Monroe County	\$4,371	17.7

Notes:

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

## Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Walton County	10%	\$2,525	15.6
Collier County	10%	\$2,801	10.1
Palm Beach County	15%	\$1,729	8.1
Manatee County	15%	\$1,982	9.1
Martin County	16%	\$2,154	10.9
Lee County	16%	\$1,082	6.9
Miami-Dade County	16%	\$2,004	10.1
Seminole County	16%	\$1,203	6.6
Indian River County	17%	\$1,874	10.4
Saint Lucie County	17%	\$1,122	5.1
Monroe County	18%	\$4,371	17.7
St. Johns County	18%	\$1,962	8.7
Broward County	18%	\$2,196	6.7
Sumter County	19%	\$1,596	1.6
Nassau County	19%	\$1,476	9.6
Pinellas County	21%	\$1,193	2.5
Orange County	21%	\$1,288	0.7
Hamilton County	21%	\$1,268	11.4
Okaloosa County	21%	\$1,782	4.2
Charlotte County	21%	\$2,064	11.9
Osceola County	21%	\$1,498	6.9
Hardee County	22%	\$2,016	12.1
Hillsborough County	22%	\$2,556	7.1
Okeechobee County	22%	\$1,963	10.7
Bay County	23%	\$1,891	8.2
Polk County	23%	\$866	6.5
Flagler County	23%	\$1,234	3.5
Taylor County	24%	\$1,688	11.1
Santa Rosa County	24%	\$995	5.5
Suwannee County	24%	\$1,591	10.0
DeSoto County	25%	\$2,034	9.8
Lake County	25%	\$993	5.8
Volusia County	25%	\$979	6.4
Citrus County	25%	\$1,035	7.6

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Pasco County	25%	\$1,573	8.2
Franklin County	26%	\$3,331	14.2
Marion County	28%	\$1,159	8.0
Duval County	28%	\$1,863	7.8
Sarasota County	29%	\$2,023	8.6
Clay County	29%	\$923	6.8
Putnam County	29%	\$1,407	4.0
Madison County	29%	\$1,292	8.8
Gilchrist County	30%	\$1,363	10.9
Highlands County	30%	\$1,093	5.3
Levy County	31%	\$2,049	4.7
Washington County	31%	\$1,180	8.3
Bradford County	31%	\$1,655	3.6
Gulf County	31%	\$2,734	15.2
Columbia County	31%	\$760	3.7
Calhoun County	32%	\$1,020	9.0
Hernando County	32%	\$1,882	8.7
Escambia County	33%	\$1,201	9.1
Brevard County	34%	\$1,035	4.1
Jefferson County	35%	\$2,073	9.9
<b>Leon County</b>	<b>35%</b>	<b>\$850</b>	<b>6.0</b>
Dixie County	37%	\$1,968	12.9
Wakulla County	37%	\$1,247	10.5
Jackson County	38%	\$1,103	8.2
Gadsden County	39%	\$720	6.5
Baker County	39%	\$1,537	8.8
Lafayette County	40%	\$1,669	3.8
Hendry County	40%	\$1,311	9.3
Holmes County	42%	\$1,090	8.7
Alachua County	43%	\$1,321	7.8
Union County	49%	\$1,172	7.0
Glades County	58%	\$1,615	10.6
Liberty County	62%	\$813	5.4

## Note:

The following counties were non-responsive to survey requests: Bradford, Clay, Duval, Flagler, Franklin, Jefferson, Lafayette, Levy, Liberty, Martin, Putnam, Okaloosa and Suwannee. Budget information was retrieved from their respective FY 2020 budget documents.

### Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Orange County	0.7	985	1,386,080
Sumter County	1.6	210	128,633
Pinellas County	2.5	2,447	978,045
Flagler County	3.5	387	110,635
Bradford County	3.6	104	28,682
Columbia County	3.7	260	70,492
Lafayette County	3.8	32	8,482
Putnam County	4.0	290	73,268
Brevard County	4.1	2,439	594,469
Okaloosa County	4.2	855	201,514
Levy County	4.7	196	41,330
Saint Lucie County	5.1	1,583	309,359
Highlands County	5.3	547	103,434
Liberty County	5.4	47	8,772
Santa Rosa County	5.5	992	179,054
Lake County	5.8	2,074	357,247
<b>Leon County</b>	<b>6.0</b>	<b>1,793</b>	<b>296,499</b>
Volusia County	6.4	3,422	538,763
Polk County	6.5	4,481	690,606
Gadsden County	6.5	301	46,277
Seminole County	6.6	3,124	471,735
Broward County	6.7	12,787	1,919,644
Clay County	6.8	1,465	215,246
Osceola County	6.9	2,559	370,552
Lee County	6.9	5,087	735,148
Union County	7.0	108	15,505
Hillsborough County	7.1	10,330	1,444,870
Citrus County	7.6	1,126	147,744
Alachua County	7.8	2,077	267,306
Duval County	7.8	7,549	970,672
Marion County	8.0	2,875	360,421
Palm Beach County	8.1	11,691	1,447,857
Jackson County	8.2	385	46,969
Bay County	8.2	1,374	167,283

County	Staff Per 1,000	# of Employees	Population
Pasco County	8.2	4,344	527,122
Washington County	8.3	211	25,387
Sarasota County	8.6	3,646	426,275
Hernando County	8.7	1,636	188,358
St. Johns County	8.7	2,216	254,412
Holmes County	8.7	175	20,049
Madison County	8.8	173	19,570
Baker County	8.8	250	28,249
Calhoun County	9.0	126	14,067
Manatee County	9.1	3,514	387,414
Escambia County	9.1	2,937	321,134
Hendry County	9.3	375	40,120
Nassau County	9.6	817	85,070
DeSoto County	9.8	353	36,065
Jefferson County	9.9	147	14,776
Suwannee County	10.0	454	45,423
Collier County	10.1	3,790	376,706
Miami-Dade County	10.1	28,409	2,812,130
Indian River County	10.4	1,617	154,939
Wakulla County	10.5	346	32,976
Glades County	10.6	139	13,121
Okeechobee County	10.7	448	41,808
Martin County	10.9	1,728	158,598
Gilchrist County	10.9	194	17,766
Taylor County	11.1	249	22,458
Hamilton County	11.4	167	14,600
Charlotte County	11.9	2,163	181,770
Hardee County	12.1	330	27,385
Dixie County	12.9	215	16,610
Franklin County	14.2	174	12,273
Gulf County	15.2	199	13,082
Walton County	15.6	1,092	70,071
Monroe County	17.7	1,348	76,212

Note:

The following counties were non-responsive to survey requests: Bradford, Clay, Duval, Flager, Franklin, Jefferson, Lafayette, Levy, Liberty, Martin, Putnam, Okaloosa and Suwannee. Budget information was retrieved from their respective FY 2020 budget documents.

## Background

During the June 19, 2018 meeting, the Board directed staff to provide an annual status update on gender-based pay equity in Leon County government. As such, staff conducted an extensive review of the salaries and wages of all 788 Leon County employees to determine whether gender-based pay inequities exist within the organization. The study revealed no indication of pay inequity between male and female employees.

## Analysis

To ensure the review evaluated pay equity specifically within the County organization, only employees subject to the County's pay plan and Human Resources policy were included in the gender pay study. It did not include staff of the constitutional offices, Court Administration, or the Department of PLACE (Planning, Blueprint, and the Office of Economic Vitality).

Consistent with standard practice in the Human Resources field, this review utilized a three-tiered approach to evaluate empirical pay data within the County:

1. Compare median salaries of male and female employees' organization-wide
2. Compare individual salaries among employees in "like positions" (i.e., employees with the same job title and in the same pay grade)
3. Compare individual salaries among employees in "similarly-situated groupings" (i.e., different job title but same pay grade, type of work, and level of responsibility)

## Overall Median Comparison for Leon County Government

To evaluate overall pay equity across the entire organization, the analysis compared the median annualized salary of all male and female Leon County employees. This initial portion of the analysis indicated the following (bold font added for emphasis):

- Organization-wide, **female employees earn more than the median salary of men.**
- Male employees earn a median salary of \$39,022 and female employees earn a median salary of \$41,247, **a difference of 5.7% up from 5.4% last year.**
- By comparison, at the state level, women earned 13% less than men in 2019, and at the national level, women earned 18.4% less than men in 2018. These statistics are summarized in the table below:

	Median Salary			Ratio (women to men)
	Women	Men	Difference (\$)	
Leon County	\$41,247	\$39,022	\$2,255	1.057
State of Florida	\$36,746	\$42,261	(\$5,515)	0.870
United States	\$45,097	\$55,291	(\$10,194)	0.816

## Like Positions Salary Review Results

This analysis compared the salaries of male and female employees in "like positions," which are those with the same job title and in the same pay grade. This portion of the analysis examined 638 employees across 94 different position groups. The analysis indicated the following:

- 50 groups consisting of 219 employees were comprised of only male or only female employees and therefore were not evaluated further.

- 5 employees were the only employee in their group (same pay grade with the same job title) and were also not evaluated further.

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### **Like Positions Salary Review Results (Continued)**

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- 9 groups consisting of 68 employees were eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- The remaining 35 groups consist of 346 employees in “like positions” with a female employee earning the highest salary/wage in 19 of the groups and a male employee earning the highest salary/wage in the 16 of the groups.

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### **Similarly Situated Positions Salary Review Results**

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This analysis evaluated County employees who each have unique job titles. These employees were evaluated in “similarly-situated” groupings, which are groups of employees with different job titles but are in the same pay grade, perform the same type of work, and share substantially the same level of responsibility. This portion of the analysis evaluated the remaining 150 employees within 52 similarly situated groups. The analysis indicated the following:

- 11 groups consisting of 25 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 25 groups consisting of 85 employees were determined to be unique within their pay grade in terms of their duties and responsibilities as well as the knowledge, skills, and abilities required to perform their job functions and were also not evaluated further.
- 4 groups consisting of 10 employees was eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- **Of the remaining 12 groups consisting of 30 “similarly-situated” employees, a female employee earned the highest salary in 7 of the 12 groups.**

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### **Gender-Based Pay Equity Summary**

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Leon County maintains a pay structure that is balanced organization-wide and at all levels of the organization with respect to gender. Staff conducted this review of gender-based pay equity within the County organization utilizing a commonly accepted practice in the Human Resources field. This review found that salaries for male and female Leon County employees’ organization-wide are nearly equal, with women earning a slightly higher median salary than men (5.7% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 13% and 18.4% less than men, respectively.

Among County employees in similarly situated positions, a female employee earns the highest salary or wage in 58% of the groups reviewed. In the vast majority of all groups, the highest paid employee was also the longest tenured in her/his position.

It should be noted that at the highest level of the organization, Leon County makes a concerted and ongoing effort to maintain gender balance among department directors and executive level staff. Of the County’s 14 administrative departments, 7 department directors are male and 7 are female. Of the County’s two Assistant County Administrators, one is male and one is female. Although it is difficult to directly compare the functions, responsibilities, and complexity of these positions, salaries are balanced among directors within the same pay grade, with some female directors earning more than their male counterparts and vice-versa.

The County’s efforts to maintain this balance reflects the organization’s continued commitment to gender equity as evidenced by the findings of this study.