



Leon County, Fla.



MID-YEAR FINANCIAL REPORT

FISCAL YEAR
2020/2021

PEOPLE FOCUSED.
PERFORMANCE DRIVEN.



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MAJOR REVENUE SUMMARY

Total FY 2021 budgeted revenues shown below represents approximately 86% of all FY 2021 budgeted County revenues. (1)

Revenue Source	FY21 Budget	FY20 YTD Actuals As of April 2020	FY21 YTD Budget As of April 2021	FY21 YTD Actuals As of April 2021	FY20 Actuals vs. FY21 Actuals	FY21 Budget vs. FY21 Actuals
Ad Valorem Taxes (2)	148,422,773	136,626,808	144,045,225	145,630,983	6.6%	1.1%
Stormwater Fees (3)	3,505,690	3,283,853	3,330,814	3,261,677	-0.7%	-2.1%
State Revenue Sharing (4)	3,023,528	3,130,262	1,660,768	3,185,032	1.7%	91.8%
Local 1/2 Cent Sales Tax (4)	10,698,273	7,546,403	6,337,378	7,829,088	3.7%	23.5%
Local Option Sales Tax (4)	4,218,268	2,900,281	2,490,812	3,381,854	16.6%	35.8%
Communication Ser. Tax (5)	2,719,611	1,671,294	1,604,388	1,527,525	-8.6%	-4.8%
Public Service Tax (6)	8,844,536	4,924,751	4,810,532	5,300,263	7.6%	10.2%
State Shared Gas Tax (7)	4,228,590	2,516,192	2,487,859	2,326,307	-7.5%	-6.5%
Local Option Gas Tax (7)	8,087,491	4,564,514	4,755,862	4,287,647	-6.1%	-9.8%
Local Option Tourist Tax (8)	4,386,734	3,478,520	2,749,381	2,325,098	-33.2%	-15.4%
Solid Waste Fees (9)	12,289,225	6,241,514	6,741,115	6,675,587	7.0%	-1.0%
Building Permits Fees (10)	1,830,840	1,034,534	799,376	1,489,727	44.0%	86.4%
Environmental Permit Fees (11)	1,415,595	803,948	689,993	1,071,432	33.3%	55.3%
Ambulance Fees (12)	10,727,892	6,732,697	6,326,521	7,099,197	5.4%	12.2%
Probation and Pre-Trial Fees (13)	577,885	323,324	318,063	268,685	-16.9%	-15.5%
Court Facilities Fees (14)	640,300	370,217	336,132	332,803	-10.1%	-1.0%
Fire Services Fee (15)	8,492,680	6,024,959	5,863,418	5,984,949	-0.7%	2.1%
Interest Income - GF/FF (16)	707,085	521,747	412,466	341,273	-34.6%	-17.3%
Interest Income - Other (16)	941,733	734,324	549,344	428,536	-41.6%	-22.0%
TOTAL:	\$ 235,758,729	\$ 193,430,142	\$ 196,309,448	\$ 202,747,663	4.8%	3.3%

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) Stormwater fees are used to support stormwater facility maintenance and operation as well as the following: plan, design and construct stormwater treatment and flood prevention projects; investigate drainage problems; ensure Leon County's compliance with state, federal and local stormwater permits; and monitor water quality in County lakes and streams. Decline in revenue is related to more stormwater facility exemptions as allowed by the stormwater ordinance.

(4) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Additionally, Leon County receives 10% of the Local Option Sales Tax, and as of January 1, 2020 this amount increased to 12% and provides 2% in sales tax revenue to Livable Infrastructure for Everyone (L.I.F.E.) to address small scale infrastructure needs. This accounts for the 35.8% increase in actuals over the budget in FY 2020. Economic conditions improved more quickly than the conservative budget forecasting during the COVID-19 pandemic; however, collections have not reached pre-pandemic levels.

(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 effect on Leon County revenues. For the past three years, Leon County was paying back a monthly adjustment of \$9,159 due to an overpayment of local taxes by the state, reducing annual payments by \$109,913. The "payback" expired March 2021.

(6) Increased consumption in electric, natural gas, and water utilities reflect residents spending more time at home whether for leisure, sustained teleworking and/or virtual schooling.

(7) Throughout the COVID-19 pandemic, residents have been advised to stay home and practice social distancing due to COVID-19. The reduction is a result of less cars on the road and reduced fuel consumption as people work from home and attend classes virtually.

(8) The national, state, and local recommendations for social distancing, cancellation of collegiate athletics, and the cancellation of the community's seasonal events have resulted in a sharp decline in TDT revenues.

(9) Solid waste fees include the non-ad valorem assessments paid on the property tax bill, the transfer station tipping fees, and other solid waste fees such as hazardous materials. The increase over FY 2020 is due to the transfer station tipping fee changing from \$42.15 to \$44.82 as outlined in the waste disposal and hauling contract.

(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. The local building economy is mimicking the national trend of heightened development activity.

(11) Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The increase shows the local building economy is following to the national trend of expanded development activity.

(12) Ambulance fees are estimated to finish 12.2% higher than budgeted due to an increase in patient transports and increase in the collection of outstanding billings due to the lowering rates by 24%.

(13) Court and office closures related to COVID 19 caused a decline in fees due to decreased office visits, and the lack community service opportunities, has resulted in a 15.5% decrease over the budgeted amount.

(14) Court Facilities fees are generated through traffic ticket violations. These citations drastically declined due to less driving associated with COVID stay at home orders, a workforce shift to telecommuting, and the prevalence of virtual schooling options.

(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 to near zero, directly influencing interest earnings on County funds. It is anticipated that the final interest and earning will be significantly lower than budgeted.

Fiscal Year 2021 Mid-Year Financial Report

PRELIMINARY FY 2022 REVENUE ESTIMATES

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

Revenue Source	FY20 Budget	FY21 Budget	FY22 Prelim. Budget	FY22 to FY21 % Change
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (1)	139,218,926	148,422,773	154,435,710	4.05%
State Revenue Sharing Tax (2)	5,938,450	3,023,528	5,776,445	91.0%
Communication Services Tax (2)	2,719,611	2,719,611	2,565,000	-5.7%
Public Services Tax (3)	9,157,439	8,844,536	9,270,382	4.8%
Local Government 1/2 Cent Sales Tax (2)	13,235,400	10,698,273	12,928,414	20.8%
Development Svs. & Environmental Permit Fees (4)	1,708,955	1,415,595	1,823,430	28.8%
Pre-Trial & Probation Fees (5)	648,470	577,885	540,645	-6.4%
Court Facilities Fees (6)	595,650	640,300	515,850	-19.4%
Interest Income - General Fund/Fine & Forfeiture (7)	1,275,280	707,085	662,625	-6.3%
Interest Income - Other (7)	1,402,699	941,733	432,407	-54.1%
Subtotal:	\$ 175,900,880	\$ 177,991,319	\$ 188,950,908	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>2,090,439</i>	<i>10,959,589</i>	
Gas Taxes (8)				
State Shared Gas Tax	4,381,975	4,228,590	3,857,190	-8.8%
Local Option Gas Taxes	8,392,680	8,087,491	7,113,315	-12.0%
Subtotal:	\$ 12,774,655	\$ 12,316,081	\$ 10,970,505	-12.3%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>(458,574)</i>	<i>(1,345,576)</i>	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,449,104	3,505,690	3,492,580	-0.4%
Ambulance Fees (9)	10,493,130	10,727,892	11,213,037	4.5%
Building Permit Fees (4)	1,930,400	1,830,840	2,323,320	26.9%
Local Option Sales Tax Extension incl. L.I.F.E. (2)	5,217,780	4,218,268	5,225,760	23.9%
Local Option Tourist Tax (10)	5,842,310	4,386,734	5,074,701	15.7%
Fire Services Fee (11)	7,976,173	8,492,680	8,592,243	1.2%
Solid Waste Fees (12)	8,128,515	12,289,225	10,282,500	-16.3%
Subtotal*:	\$ 43,037,412	\$ 45,451,329	\$ 46,204,141	1.6%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>2,413,917</i>	<i>752,812</i>	
TOTAL:	\$ 231,712,947	\$ 235,758,729	\$ 246,125,554	4.2%

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.

(1) The FY 2022 estimate is based on valuations provided by the Property Appraiser on July 1st and show a 4.05% increase in property values; this is less than the 6.8% growth in FY 2021.

(2) The COVID-19 pandemic and economic uncertainty in consumer spending habits greatly influenced the FY 2021 budget, with many revenue streams being allocated conservatively. The sales tax collections are projected to return close to pre-pandemic levels for the state shared sales tax, the 1/2 cent sales tax, and the local option sales tax, demonstrating the effects of stay-at-home orders being lifted and the prevalence of vaccines. Additionally, this includes the Local Option Sales Tax and as of January 1, 2020, allocates an additional 2% in sales tax revenue to Livable Infrastructure for Everyone (L.I.F.E.) to address small scale infrastructure needs.

(3) The FY 2022 estimate indicates an increase in the usage of electric, water and natural gas consumption due to sustained teleworking and virtual schooling.

(4) The economic uncertainty surrounding the COVID-19 pandemic resulted in conservative budgeting for FY 2021 revenues generated from site plan and permitting fees. Due to low interest rates and a strong consumer market in housing, development site plans and environmental permitting, along with building permit fees, are forecasted to increase next fiscal year by 28.8% and 26.9% respectively.

(5) Probation Fees are forecasted to continue the downward trend in FY 2022 coinciding with the decline in the number of clients due to COVID-19 related office closures and reduced visitation capacity, 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 decrease in FY 2022, due to continued teleworking and virtual school options, resulting in less traffic citations issued.

(7) Actions by the Federal Reserve lowering interest rates to near zero in order to re-invigorate economic activity and growth impacts the County's conservative investment portfolio and the interest earned on funds.

(8) 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.

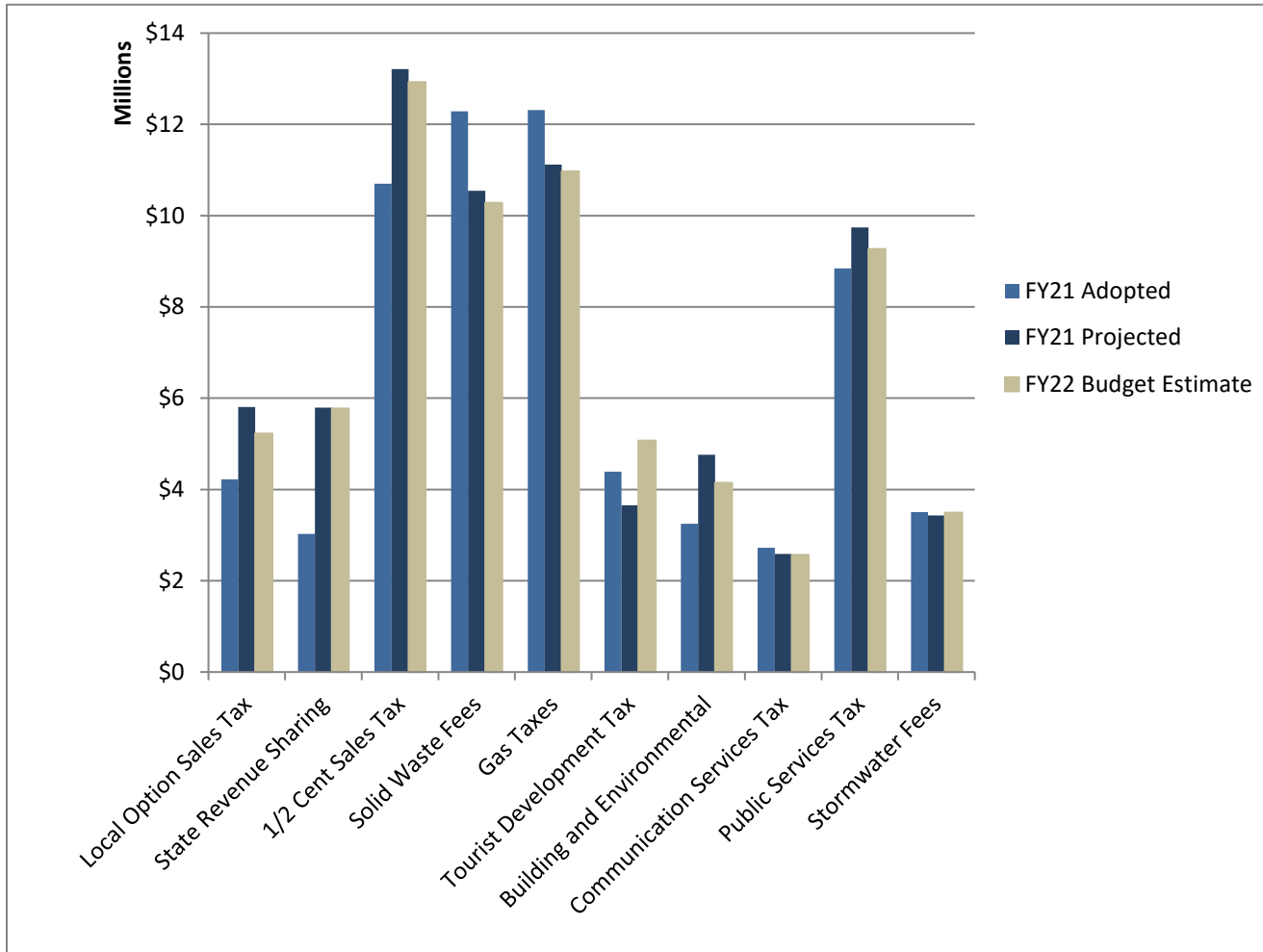
(9) Ambulance fees are expected to increase in FY 2022 due to an increase in patient transports and related billings.

(10) COVID-19 has dramatically changed the collection of the Tourist Development Tax due to fewer individuals traveling and staying at lodging facilities. The FY 2022 budget indicates collections returning to near pre-pandemic levels as in-person gatherings of collegiate athletics, graduation ceremonies and select seasonal events such as art festivals are resuming in a limited capacity, as well as the widespread availability of vaccines.

(11) The increase is related to the growth in new building units.

(12) 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 hazardous materials, yard waste and tires. FY 2022 estimates indicate the revenue will decrease over the FY 2021 budgeted amount due to an overestimate of the total tonnage collected at the transfer station in FY 2021. FY 2022 reflects the revenue anticipated from the recalculated tonnage estimate.

FY 2021 AND FY 2022 REVENUE PROJECTIONS

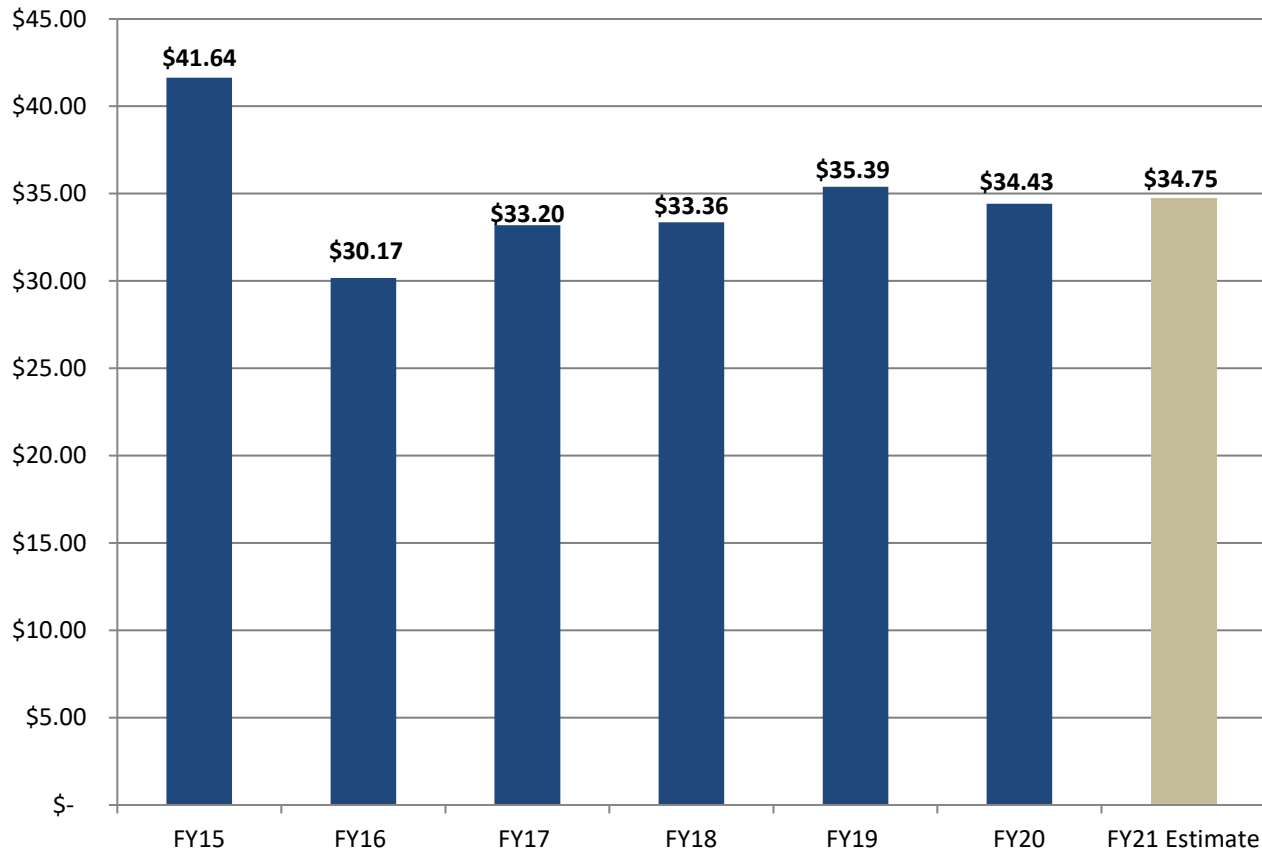


Adopted Budget FY 2021, Projected Actual Collections FY 2021, and Estimated Budget FY 2022:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2021, and the FY 2022 budget estimates. The chart depicts FY 2022 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)



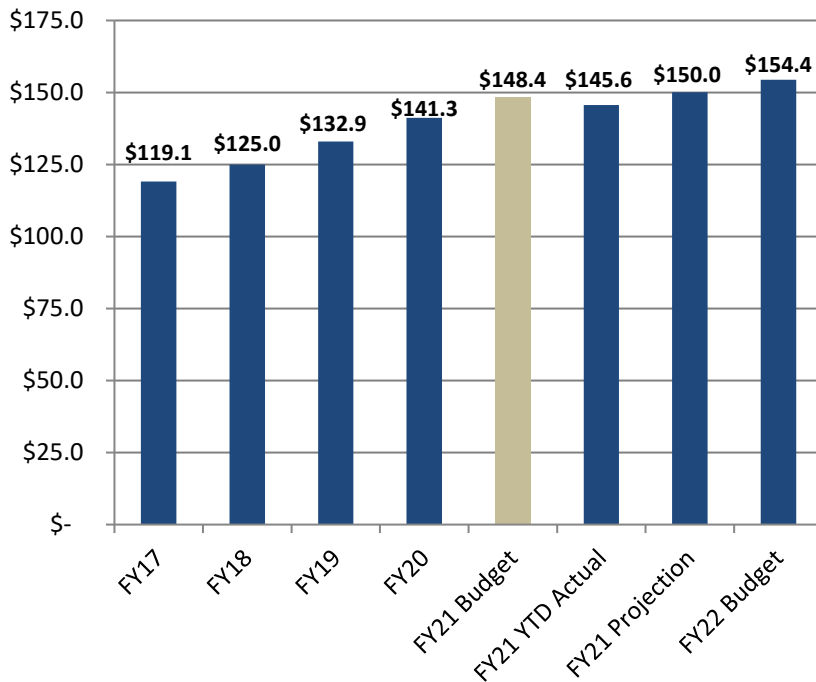
General/Fine and Forfeiture Fund Balance:

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 2019 is \$35.39 million and the unaudited year ending fund balance for FY 2020 is \$34.43 million. The decline in fund balance is due to the use of the Catastrophe Fund for COVID related expenses where reimbursement will be requested from FEMA. The FY 2021 estimated fund balance of \$34.75 million reflects 21% of FY 2021 operating expenditures.

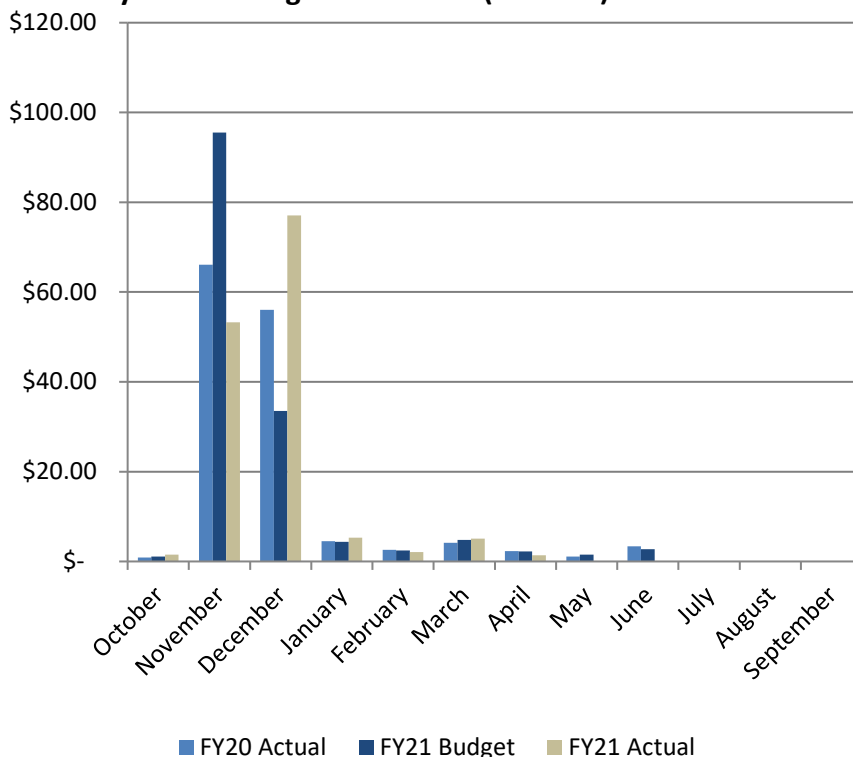
To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2021 General/Fine and Forfeiture Fund Balance would have to remain between \$22.5 million and \$45.0 million. As depicted, the fund balance is within this range.

AD VALOREM TAXES

Fiscal Year Actuals & Projects (Millions)



Monthly Totals: Budget vs. Actuals (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 exemptions limit the future growth in ad valorem taxes, 1.4% for FY 2022 compared to 2.3% last year.

While the economy continues to rebound, County revenues are either still below pre-pandemic levels or are growing at rates slower than normal. Fiscal Year 2022 Ad Valorem taxes projection reflects a 4.05% increase in Ad Valorem revenue collections over the FY 2021 budgeted amount, which is below the 6.8% growth experienced last year. Final property valuations were provided by the Property Appraiser's Office on July 1, 2021.

The taxable value increase for next year is significantly less than last year's growth rate. The decline is mainly attributable to two factors: a reduction in the Save-Our-Homes cap and a decline in vacant commercial property values related to the impacts of COVID, which has had a significant impact on commercial leases, restaurants and hotels, which also has contributed to the slowing of taxable values.

FY 2020 Budget: \$139,218,926

FY 2020 Actual: \$141,250,157

FY 2021 Budget: \$148,422,773

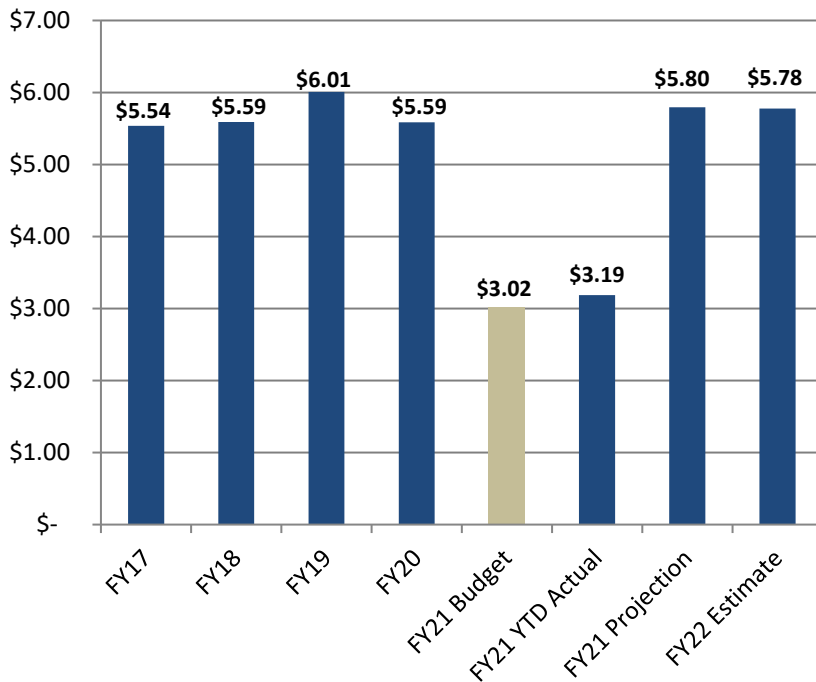
FY 2021 YTD Actual: \$145,630,983

FY 2021 Projection: \$150,043,192

FY 2022 Preliminary Budget: \$154,435,710

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 monthly by the Florida Department of Revenue.

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. However, due to consumer spending rebounding after the stay-at-home orders were lifted and vaccines became available, the revenues have recovered. For state revenue sharing, Leon County is projected to receive 91.7% more than budgeted for FY 2021. The FY 2020 increase in July (as shown in light blue) is due to the annual true-up, which included the monthly increase of collection prior to the pandemic and the revenue withheld by the state in May and June to keep the trust fund solvent. The estimated budget for FY 2022 is in line with FY 2021 projections.

FY 2020 Budget: \$5,938,450

FY 2020 Actual: \$5,585,564

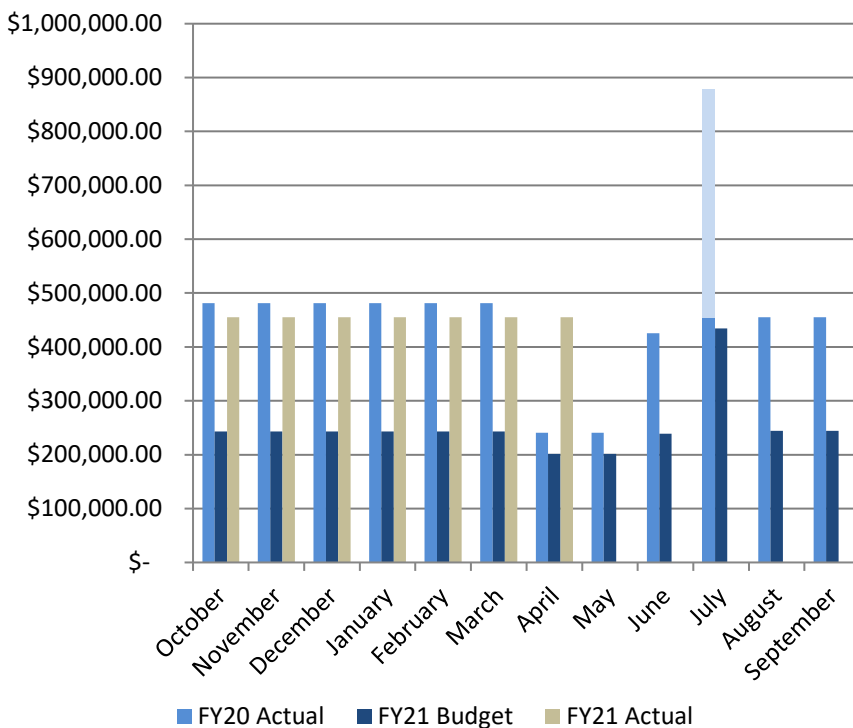
FY 2021 Budget: \$3,023,528

FY 2021 YTD Actual: \$3,185,032

FY 2021 Projection: \$5,796,448

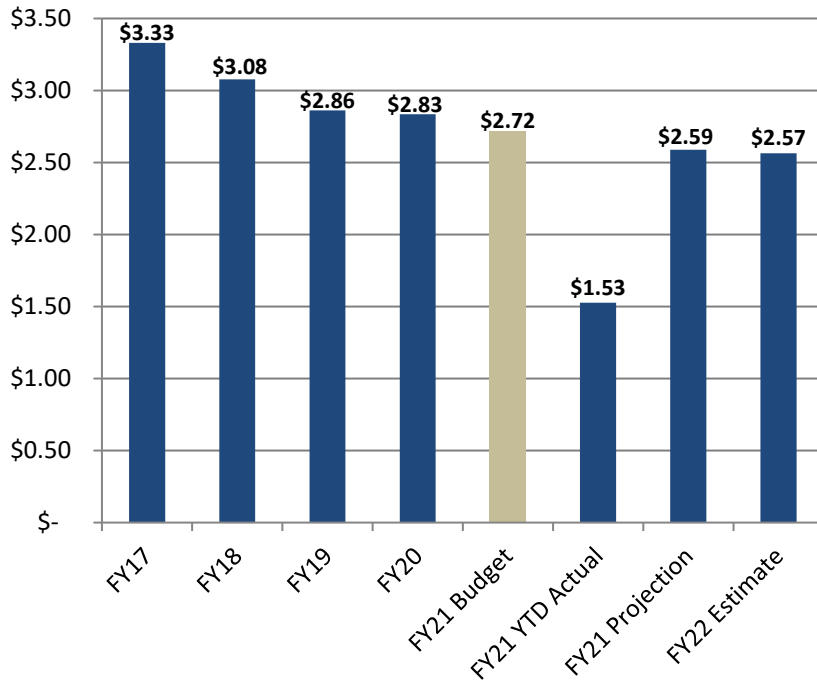
FY 2022 Estimated Budget: \$5,776,445

Monthly Totals: Budget vs. Actuals (Thousands)



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. Part of this decline was 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 was deducted from monthly distributions, in the amount of \$9,159, effective March 2018 through March 2021.

FY 2021 revenues are anticipated to come in at 5.7% under budget, and the estimated FY 2022 budget is in line with the projected collections for both Leon County as well as the State of Florida.

FY 2020 Budget: \$2,806,300

FY 2020 Actual: \$2,834,383

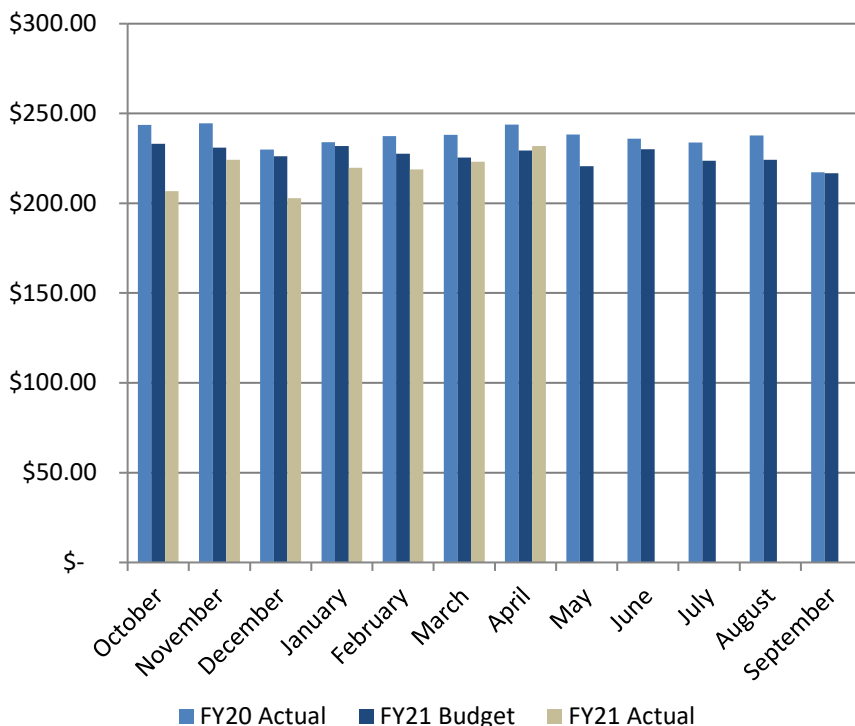
FY 2021 Budget: \$2,719,611

FY 2021 YTD Actual: \$1,527,525

FY 2021 Projection: \$2,589,355

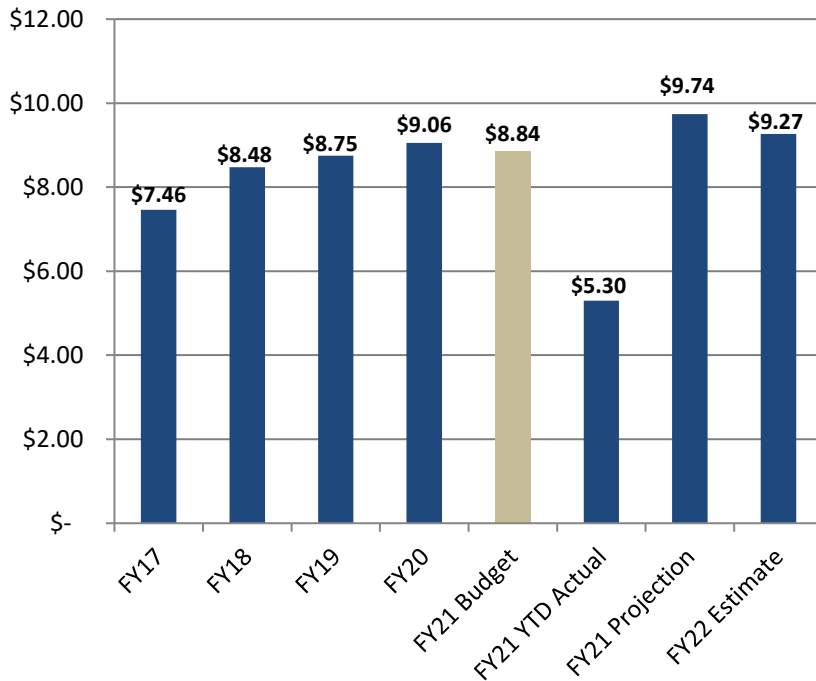
FY 2022 Estimated Budget: \$2,565,000

Monthly Totals: Budget vs. Actuals (Thousands)



PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

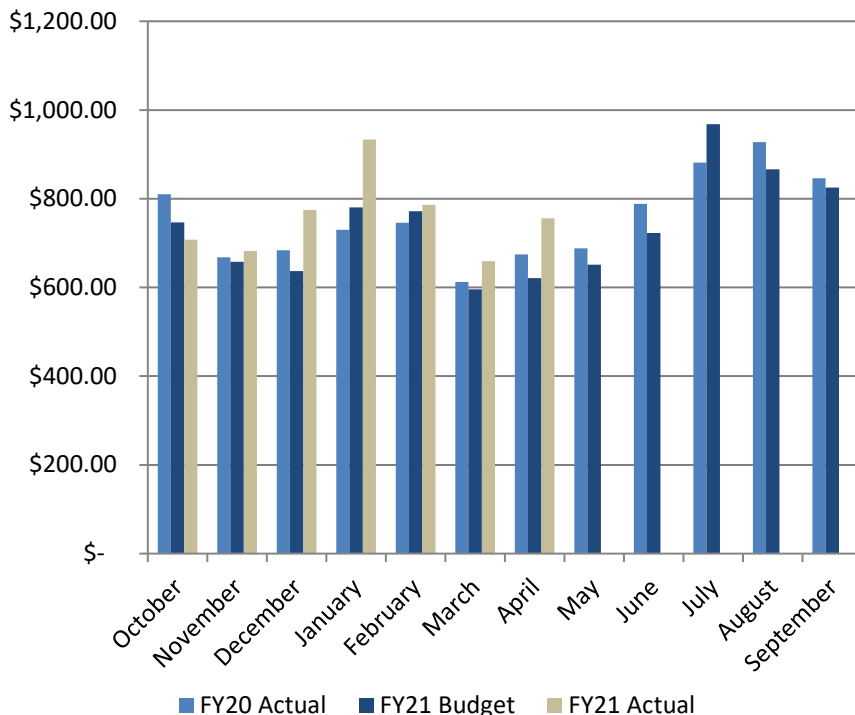
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

Trend:

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

The COVID-19 pandemic increased home consumption for the Public Services Tax collections as indicated by the FY 2021 revenue projection showing a 7.6% increase over collections in FY 2020 and an 10.1% increase over the FY 2021 budget. The FY 2022 estimated budget is 4.8% higher than the FY 2021 budget.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2020 Budget: \$9,157,439

FY 2020 Actual: \$9,057,019

FY 2021 Budget: \$8,844,536

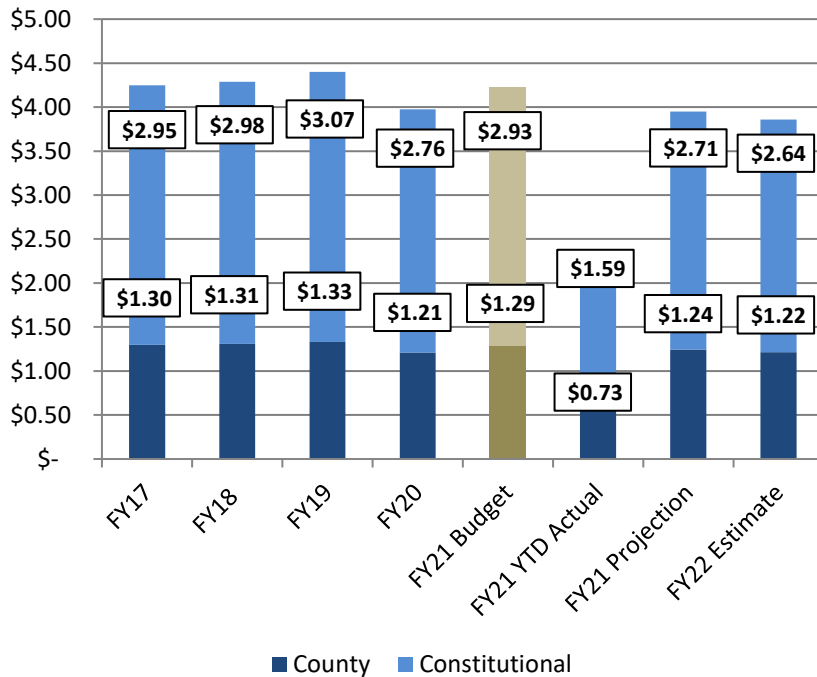
FY 2021 YTD Actual: \$5,300,263

FY 2021 Projection: \$9,741,845

FY 2022 Estimated Budget: \$9,270,382

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:

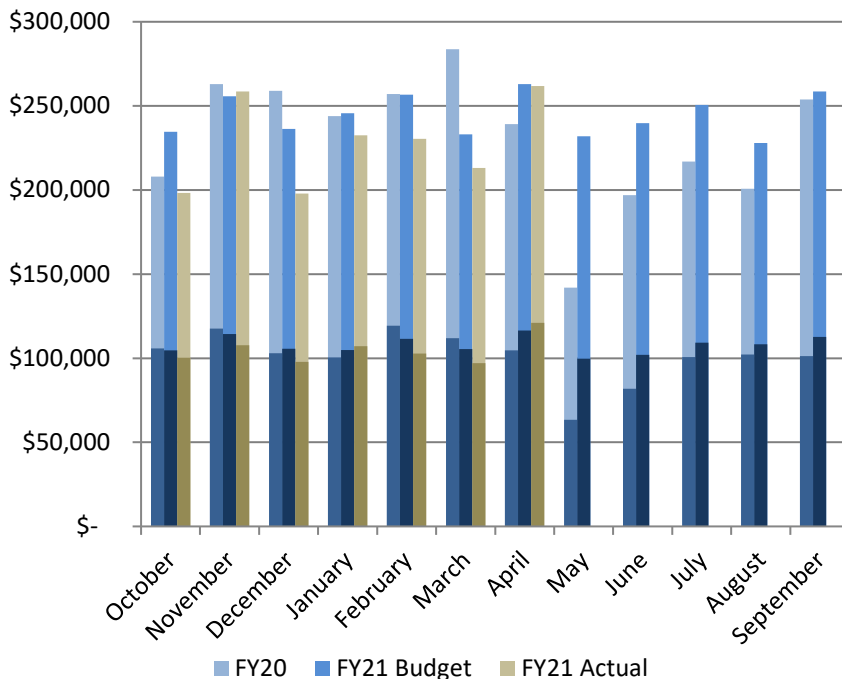
The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. COVID-19 changed statewide fuel consumption since people are forgoing non-essential travel and more individuals are working from home instead of commuting to the office. This trend is anticipated to continue. The FY 2021 projections for this consumption-based tax are 6.6% lower than budgeted. The FY 2022 estimated budget projects an 8.8% decrease over the FY 2021 budget.

FY 2020 Budget: \$4,381,975
FY 2020 Actual: \$3,975,742

FY 2021 Budget: \$4,228,590
FY 2021 YTD Actual: \$2,326,307
FY 2021 Projection: \$3,949,011

FY 2022 Estimated Budget: \$3,857,190

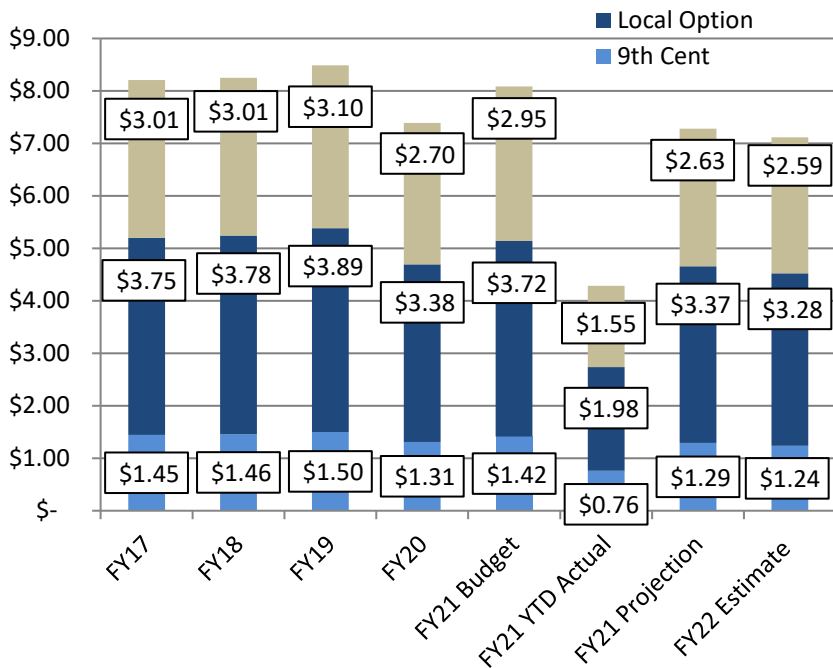
Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, County Fuel Tax is noted in the darker color, while the Constitutional Gas Tax is shown in the lighter color.

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections (Millions)



Background:

9th Cent Gas Tax: This tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY 2002, 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.

2nd 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.

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

Trend:

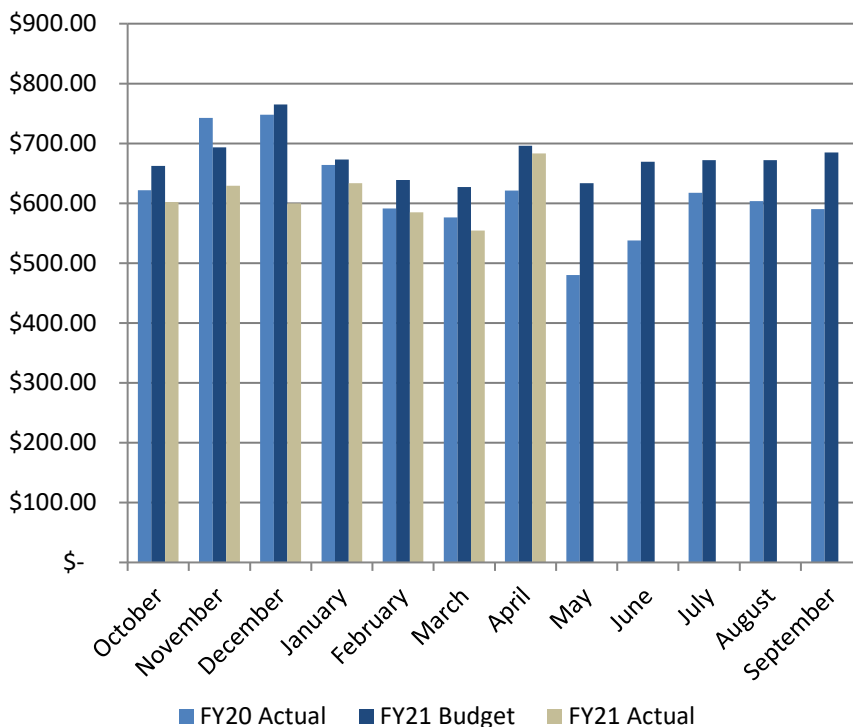
Through the COVID-19 pandemic, there was a dramatic shift in driving habits as more people were working from home, schools transitioned to offer virtual classes and leisure travel was greatly reduced. All of these factors have resulted in less vehicle activity and fuel consumption. These trends towards a sustained virtual environment contribute to the reduction in anticipated revenue in the Local Option Gas Tax. The FY 2021 projections for this consumption-based tax is 9.9% lower than budgeted. The FY 2022 estimated budget projects a 12.0% decrease over the FY 2021 budget.

FY 2020 Budget: \$8,392,680
FY 2020 Actual: \$7,393,548

FY 2021 Budget: \$8,087,491
FY 2021 YTD Actual: \$4,287,647
FY 2021 Projection: \$7,170,924

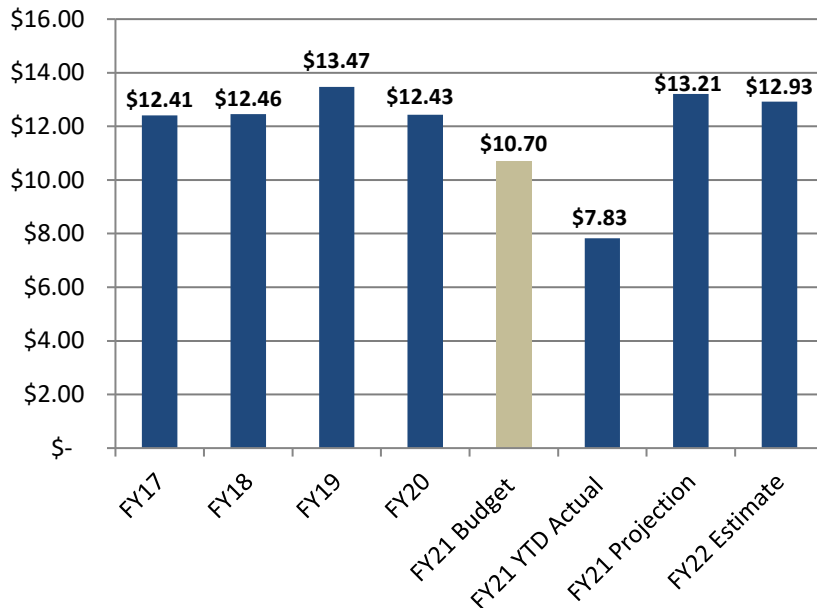
FY 2022 Estimated Budget: \$7,113,315

Monthly Totals: Budget vs. Actuals (Thousands)



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:

The Local Government Half-Cent Sales Tax is reflective of local consumer spending in Leon County. The FY 2021 budget was reduced by 14% from FY 2020 collections due to an anticipated COVID-19 related decline in consumer spending. However, due to consumer spending rebounding after the stay-at-home orders were lifted and vaccines became available, the revenues have recovered. Leon County is projected to receive 23.5% more than budgeted for FY 2021 due to conservative budgeting and a strong recovering economy. The FY 2022 preliminary budget shows a 20.8% increase over the FY 2021 budget.

FY 2020 Budget: \$13,235,400

FY 2020 Actual: \$12,429,990

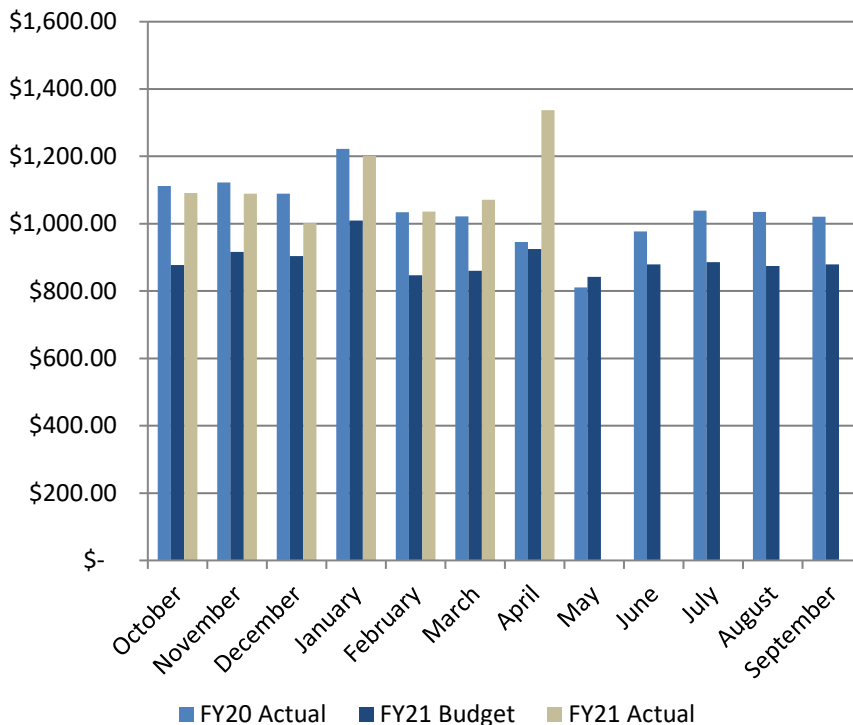
FY 2021 Budget: \$10,698,273

FY 2021 YTD Actual: \$7,829,088

FY 2021 Projection: \$13,212,482

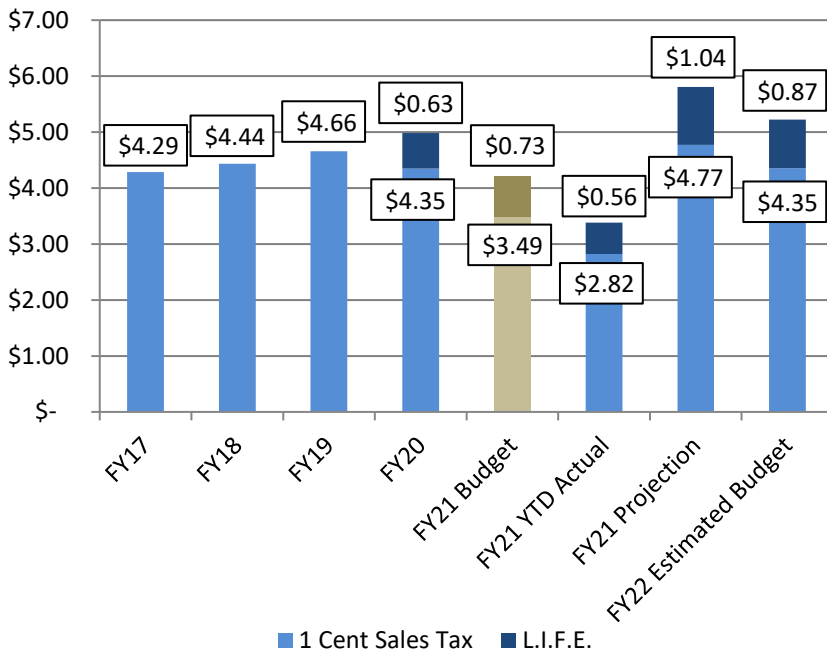
FY 2022 Estimated Budget: \$12,928,414

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL OPTION SALES TAX

Fiscal Year Budget & Actuals (Millions)



Background:

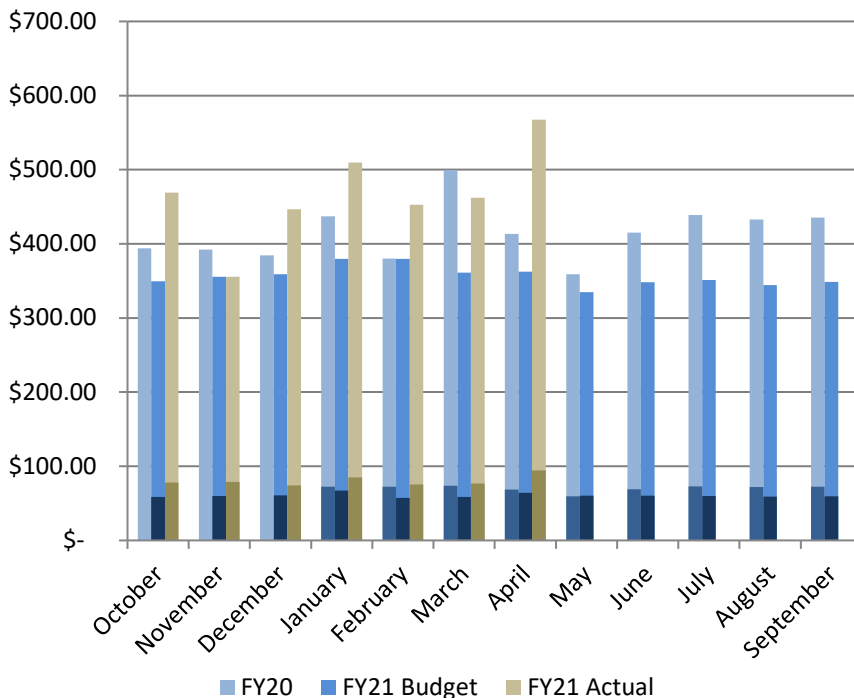
1 Cent Sales Tax: The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In the November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint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

L.I.F.E.:

On January 1, 2020, 2% of the penny sales tax proceeds began being collected for Livable Infrastructure for Everyone (L.I.F.E.) projects that address small-scale infrastructure needs. L.I.F.E. projects will also address unforeseen infrastructure needs that population growth and/or aging infrastructure will create.

The amounts shown are the County's share only. The first three months of FY 2020 do not reflect the 2% L.I.F.E. funding which started in FY 2020.

Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, the Local Option Sales Tax is noted in the lighter color, while L.I.F.E. is shown in the darker color.

Trend:

The Local Option Sales Tax 1 Cent Sales Tax is projected to generate 37.7% more than budgeted for FY 2021 due to conservative budgeting consumer spending rebounding more quickly than originally estimated. However, collections have not returned to pre-pandemic levels.

FY 2020 Budget: \$5,217,780

FY 2020 Actual: \$4,981,418

FY 2021 Budget: \$4,218,268

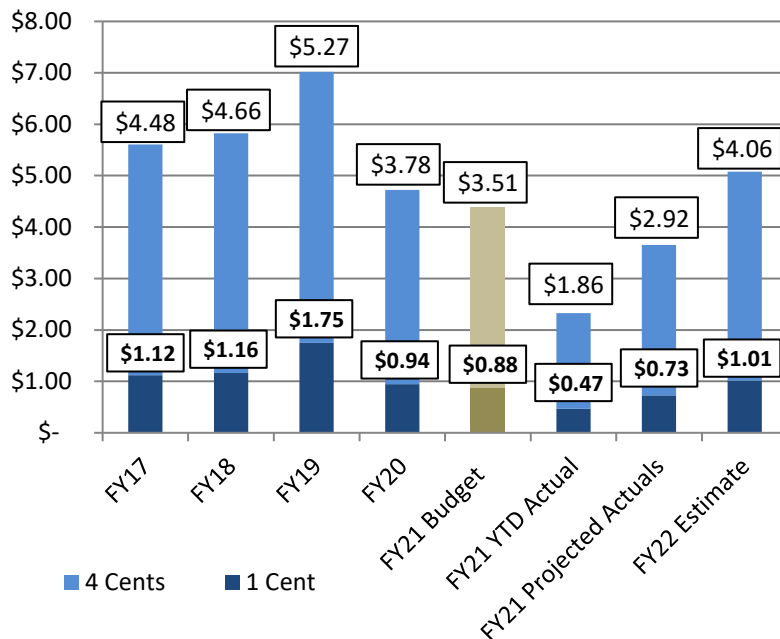
FY 2021 YTD Actual: \$3,381,854

FY 2021 Projection: \$5,806,720

FY 2022 Estimated Budget: \$5,225,760

LOCAL OPTION TOURIST DEVELOPMENT TAX

Fiscal Year Actuals & Projections (Millions)



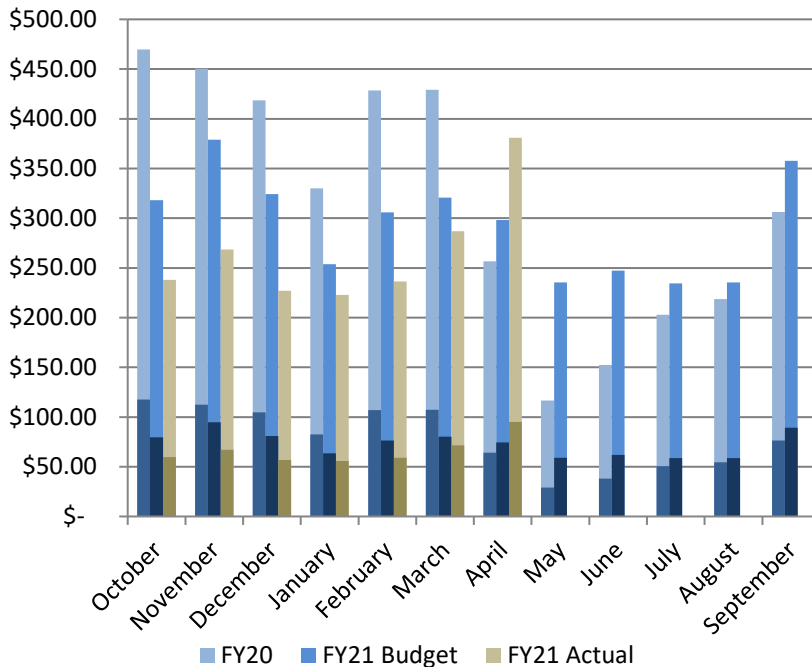
Background:

The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than six-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 six-month duration by 1%, bringing the total taxes levied to 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 has significantly reduced County revenues in several areas, none more so than the Tourist Development Tax. The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates is anticipated to result in a 23% decline in TDT revenues from FY 2020 collections. The FY 2022 estimated budget shows a 16% increase over the FY 2021 budget as the tourism economy continues to recover from the pandemic.

Monthly Totals: Budget vs. Actuals (Thousands)



*As indicated in the chart above, the 1 Cent Tourist Tax is noted in the darker color, while the 4 Cents are shown in the lighter color.

FY 2020 Budget: \$5,842,310

FY 2020 Actual: \$4,723,874

FY 2021 Budget: \$4,386,734

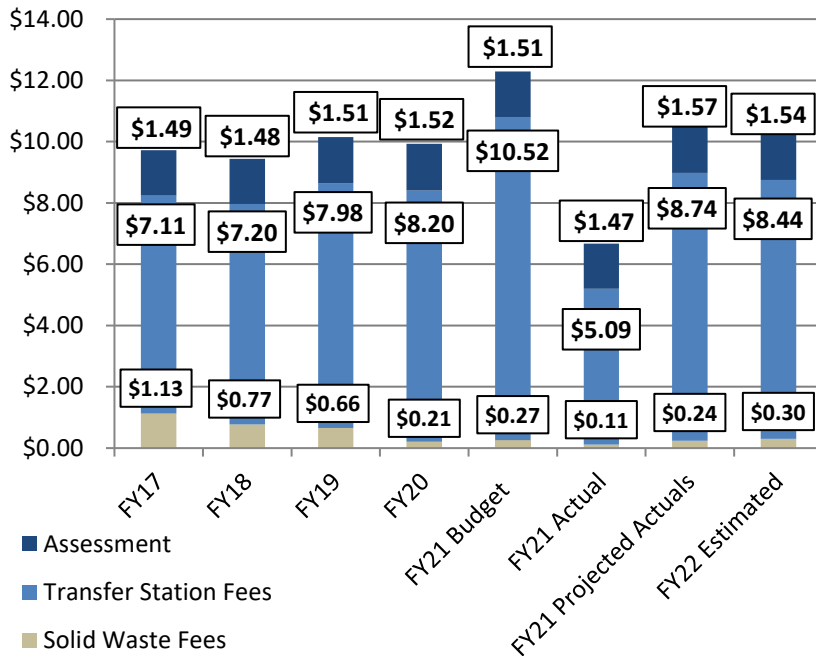
FY 2021 YTD Actual: \$2,325,098

FY 2021 Projection: \$3,653,626

FY 2022 Estimated Budget: \$5,074,701

SOLID WASTE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

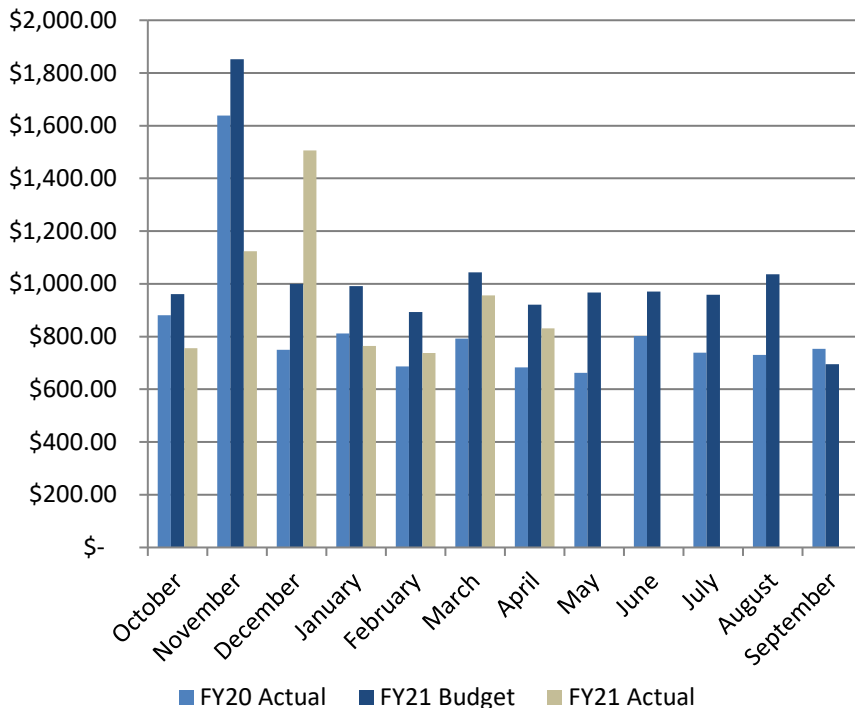
Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

In October 2008, the County entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility stopped 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. Rural Waste Service Center fees were eliminated in FY 2020, removing the financial barrier to allow residents to responsibly dispose of waste.

Trend:

FY 2021 revenue estimates project a 14.2% decrease over the budgeted amount. This is due to an overestimation of FY 2021 total tonnage that used storm debris from previous years. The FY 2022 estimated budget reflects a revised tonnage estimate and is 2.5% lower than FY 2021 projected revenue collections.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2020 Budget: \$9,128,515

FY 2020 Actual: \$9,928,277

FY 2021 Budget: \$12,289,225

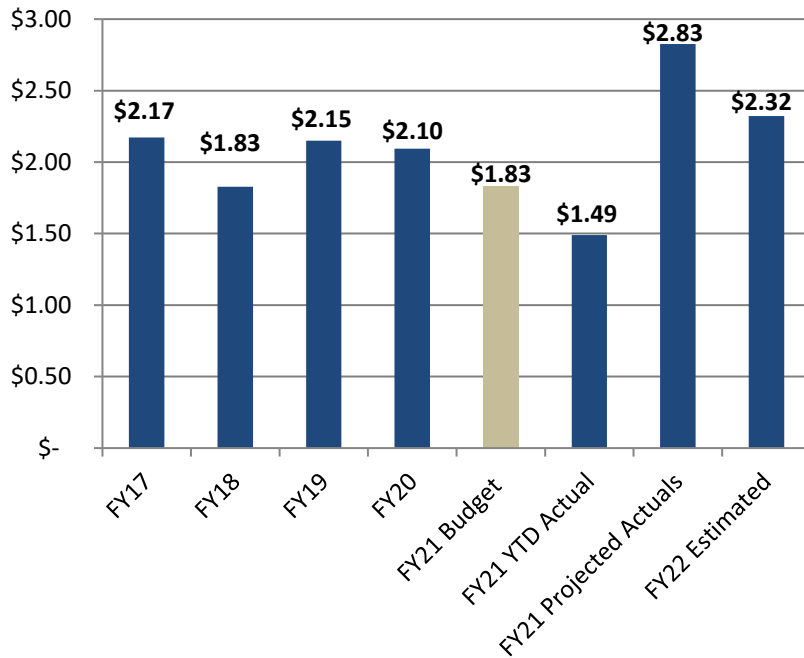
FY 2021 YTD Actual: \$6,675,587

FY 2021 Projection: \$10,544,870

FY 2022 Estimated Budget: \$10,282,500

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:

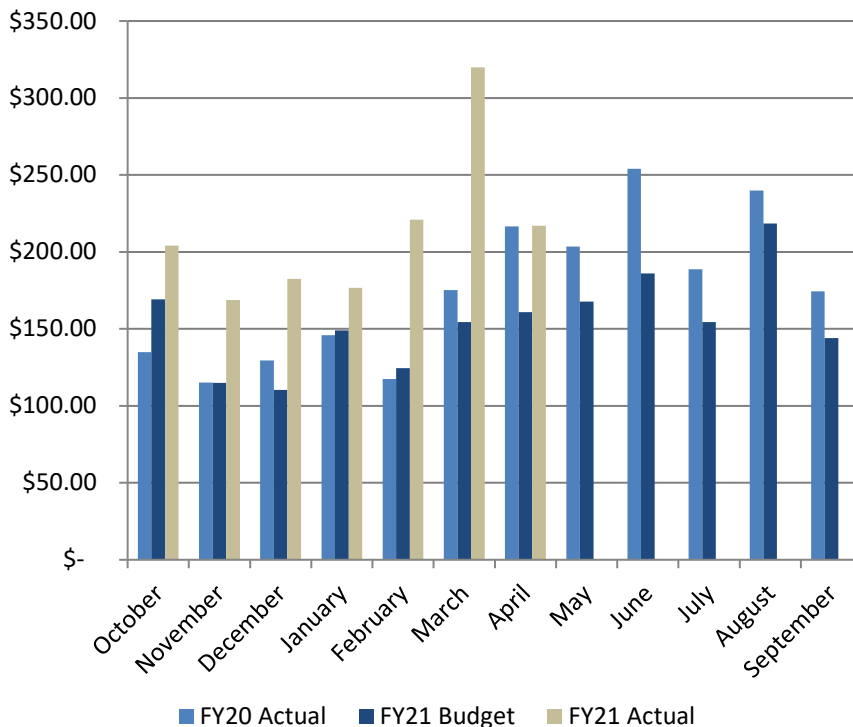
Estimates for FY 2021 indicate a 34.9% increase in revenues from FY 2020 showing an increase in building permitting activity from the previous year. As noted in the chart the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Leon County has followed the state and national trend in FY 2021 due to low interest rates and a strong consumer market in housing. The FY 2022 estimated budget reflects continued growth in permitting activity with a 26.9% increase over the FY 2021 budgeted amount.

FY 2020 Budget: \$1,930,400
FY 2020 Actual: \$2,095,012

FY 2021 Budget: \$1,830,840
FY 2021 YTD Actual: \$1,489,727
FY 2021 Projection: \$2,826,780

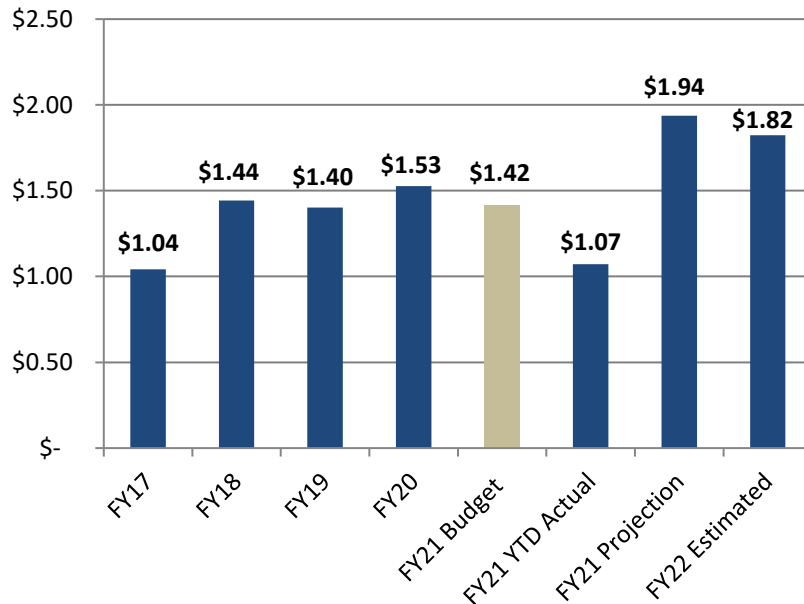
FY 2022 Estimated Budget: \$2,323,320

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:

The FY 2021 Environmental Permit Fees have exceeded estimates due to a faster than expected rebounding of the economy from the COVID-19 pandemic due to low interest rates and a strong building sector economy. FY 2022 estimates are anticipated to follow the trend. The major increases in February and March are related to a permitting application within the Fallschase residential housing development.

FY 2020 Budget: \$1,708,955

FY 2020 Actual: \$1,527,101

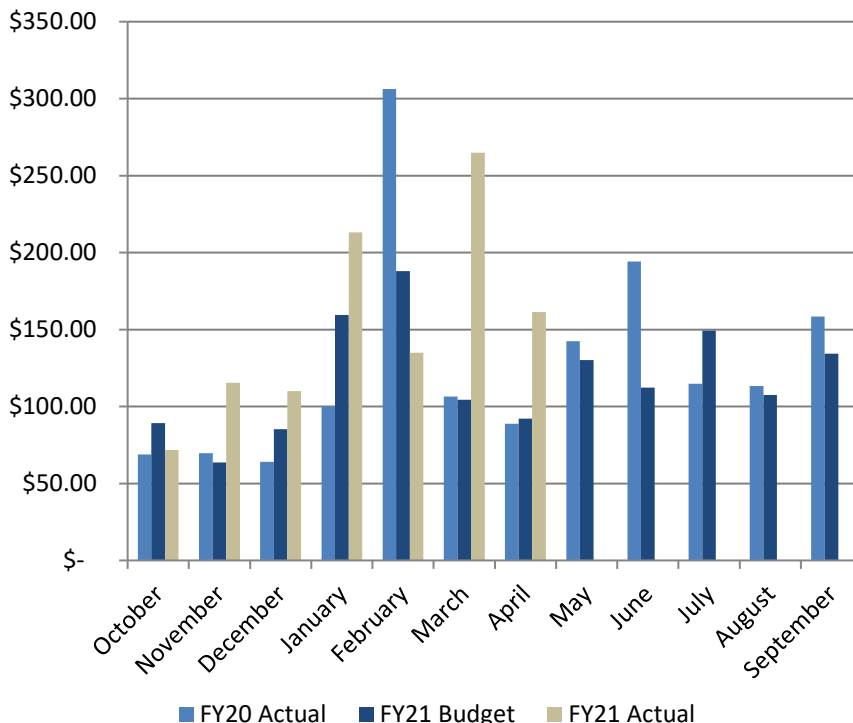
FY 2021 Budget: \$1,415,595

FY 2021 YTD Actual: \$1,071,432

FY 2021 Projection: \$1,936,797

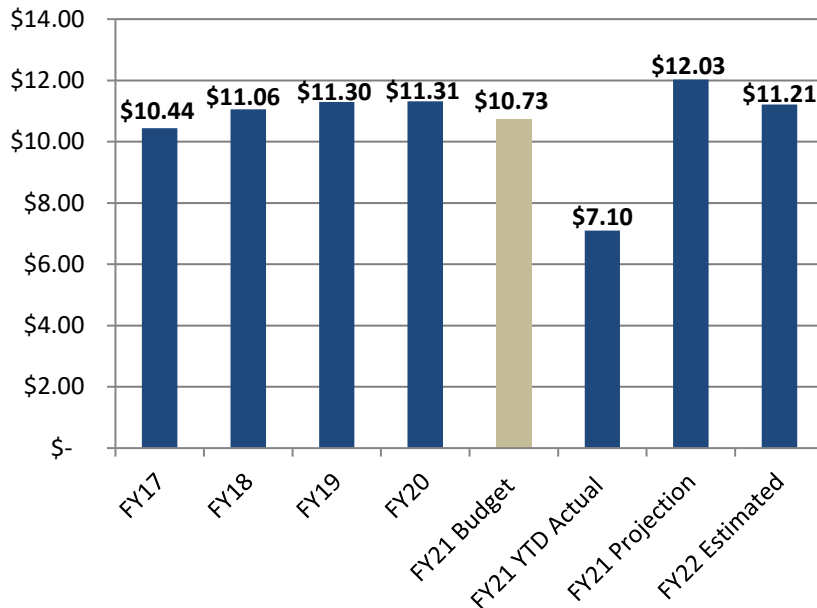
FY 2022 Estimated Budget: \$1,823,430

Monthly Totals: Budget vs. Actuals (Thousands)



AMBULANCE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

Leon County initiated its ambulance service on January 1st 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 Emergency Medical System (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:

To estimate revenues more accurately, 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. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

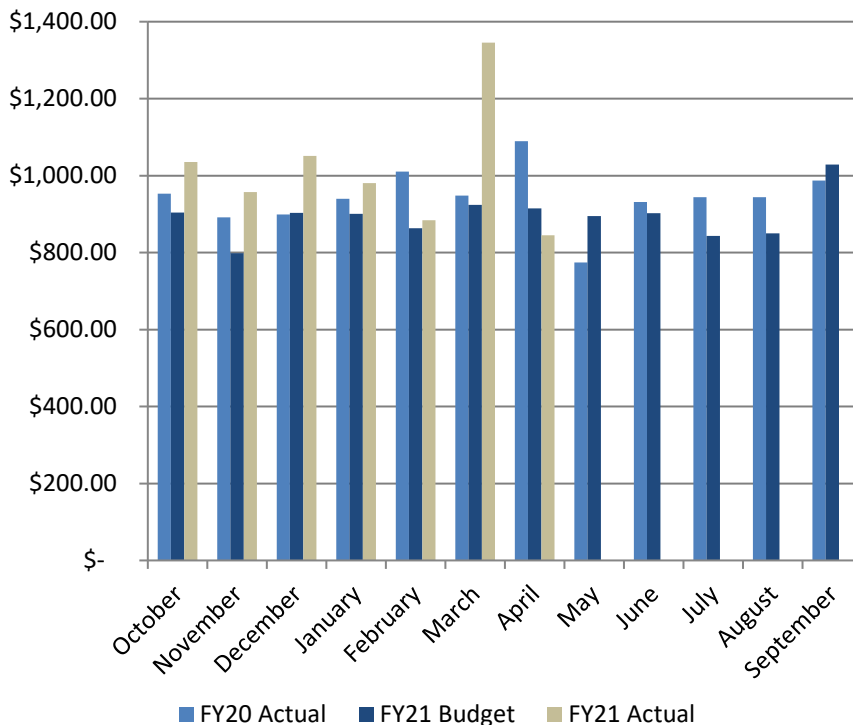
Actual revenues for FY 2021 are projected to increase by 12.2% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

FY 2020 Budget: \$10,493,130
FY 2020 Actual: \$11,313,804

FY 2021 Budget: \$10,727,892
FY 2021 YTD Actual: \$7,099,197
FY 2021 Projection: \$12,032,509

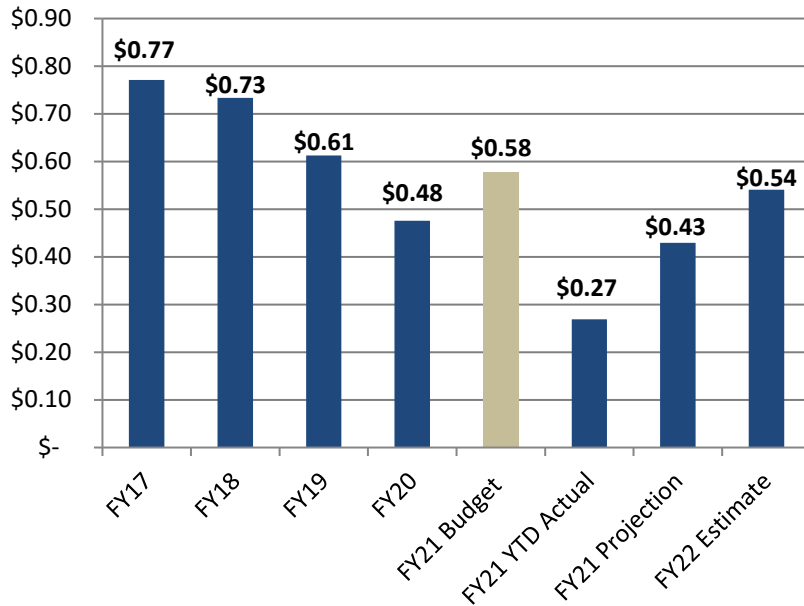
FY 2022 Estimated Budget: \$11,213,037

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 2017. 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.

Beginning in March and April, the effects of COVID-19 can be seen in Pre-Trial and Probation Fees due to offices and the courts navigating closures and reopening in a limited capacity. FY 2021 projected revenues are expected to be 25.7% lower than the budget as the amount of fees that go uncollected remains consistent. The FY 2022 estimated budget projects a revenue increase of 25.9% from FY 2021 due to the reopening of the courts.

FY 2020 Budget: \$648,470

FY 2020 Actual: \$475,789

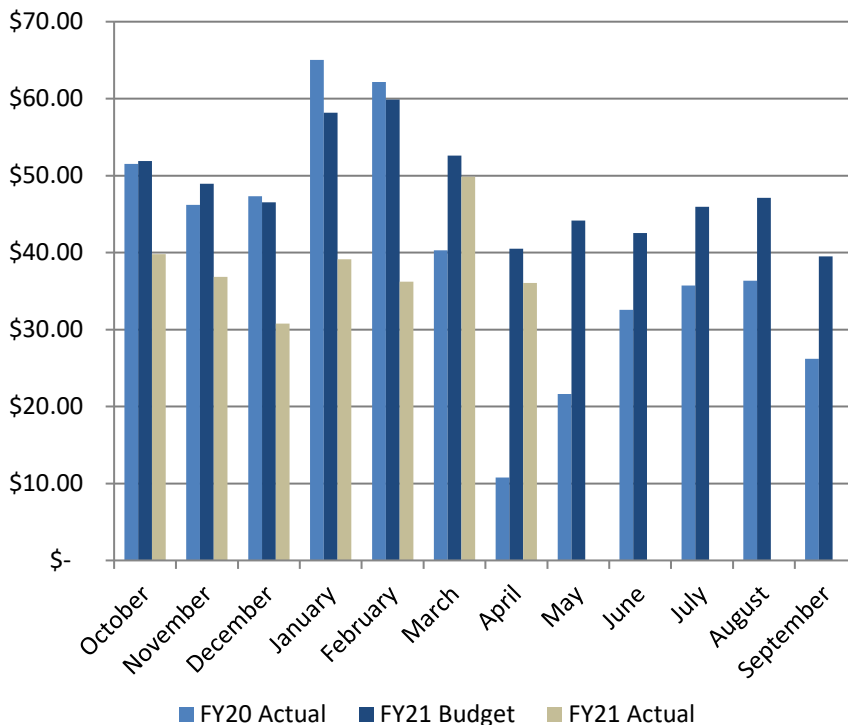
FY 2021 Budget: \$577,885

FY 2021 YTD Actual: \$268,685

FY 2021 Projection: \$429,374

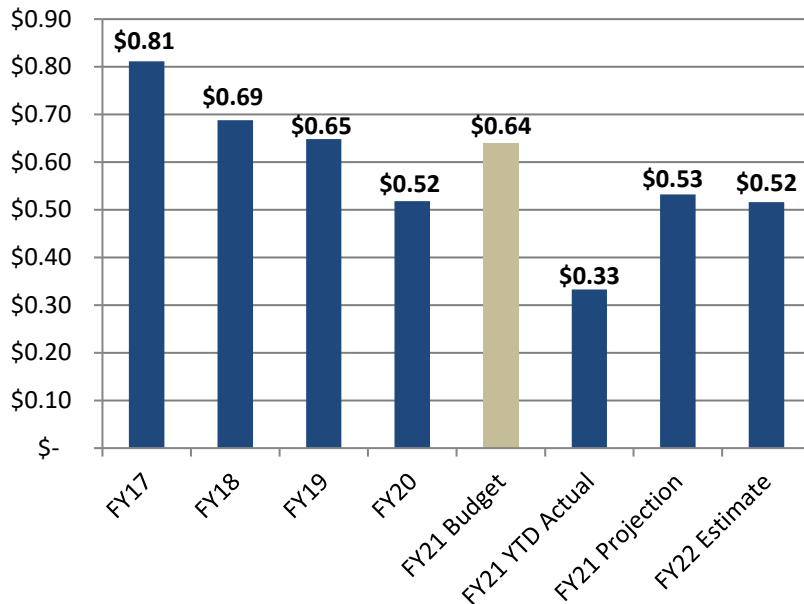
FY 2022 Estimated Budget: \$540,645

Monthly Totals: Budget vs. Actuals (Thousands)



COURT FACILITIES FEES

Fiscal Year Actuals & Projections (Millions)



Background:

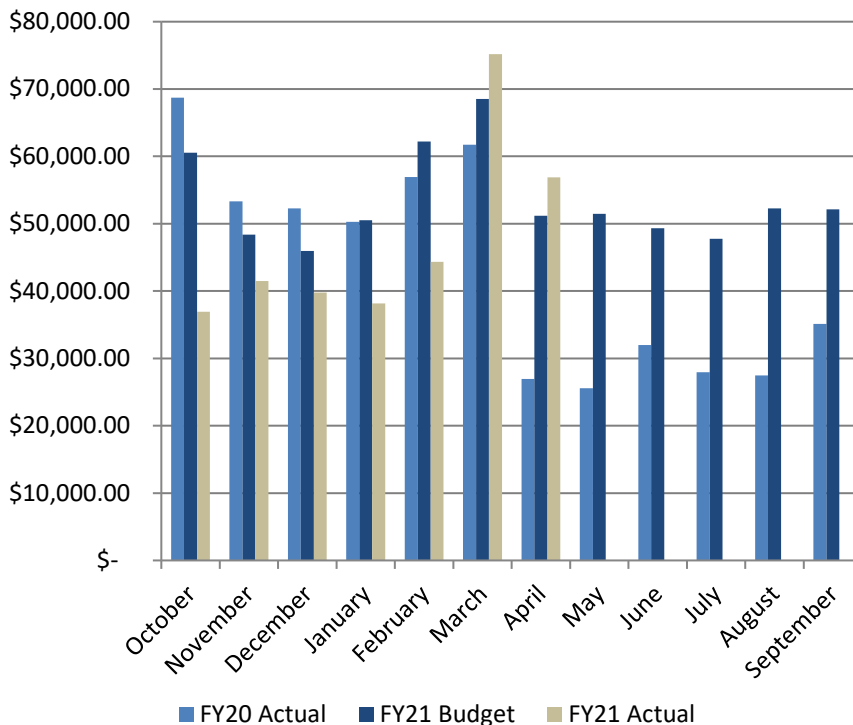
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2017 the County collected \$1.2 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:

Court facility fees are generated through traffic ticket violations, which have been significantly impacted by the stay at home order and shift to telecommuting due to COVID-19, impacting the number of cars on the road, which impacts the number of traffic ticket violations that are recorded. The FY 2021 projections are indicating a 16.9% decrease from the budgeted amount. The increase in March and April is related to increased capacity for gatherings, vaccine availability and employers reopening offices, thereby increasing vehicle traffic and subsequent violations. FY 2022 estimates are 19.4% lower than the FY 2021 budget due to the continued trend of employees working from home and universities expanding virtual class options.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2020 Budget: \$595,650
FY 2020 Actual: \$518,321

FY 2021 Budget: \$640,300
FY 2021 YTD Actual: \$332,803
FY 2021 Projection: \$532,346

FY 2022 Estimated Budget: \$515,850

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,798,931	917,190	881,741	49.01%
001	101	District 1	12,500	1,439	11,061	88.49%
001	102	District 2	12,500	0	12,500	100.00%
001	103	District 3	12,500	280	12,220	97.76%
001	104	District 4	12,500	697	11,803	94.42%
001	105	District 5	12,500	2,063	10,437	83.50%
001	106	At Large District 6	12,500	1,860	10,640	85.12%
001	107	At Large District 7	12,500	2,235	10,265	82.12%
001	108	Commissioners Account	24,845	5,267	19,578	78.80%
Subtotal:			1,911,276	931,031	980,245	51.29%
<u>County Administration</u>						
<u>Country Administration</u>						
001	110	Country Administration	1,238,043	648,620	589,423	47.61%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	808,279	395,249	413,030	51.10%
001	116	Community and Media Relations	753,526	281,800	471,726	62.60%
<u>Emergency Management</u>						
125	864	Emergency Management ¹	121,221	20,386	100,835	83.18%
125	952011	Emergency Management Base Grant - Federal ¹	97,479	47,725	49,754	51.04%
125	952012	Emergency Management Base Grant - State ¹	136,404	68,451	67,953	49.82%
130	180	Enhanced 911	1,783,163	1,369,137	414,026	23.22%
<u>Human Resources</u>						
001	160	Human Resources	1,526,508	664,047	862,461	56.50%
<u>Volunteer Services</u>						
001	113	Volunteer Center	188,225	75,375	112,850	59.95%
Subtotal:			6,652,848	3,570,790	3,082,058	46.33%
<u>Office of Information Technology</u>						
001	171	Management Information Systems	7,221,563	4,139,684	3,081,879	42.68%
001	411	Public Safety Complex Technology	261,912	103,262	158,650	60.57%
001	421	Geographic Information Services	2,099,120	1,092,751	1,006,369	47.94%
Subtotal:			9,582,595	5,335,697	4,246,898	44.32%
<u>County Attorney</u>						
001	120	County Attorney	2,111,946	856,939	1,255,007	59.42%
Subtotal:			2,111,946	856,939	1,255,007	59.42%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Department of Public Works</u>						
		<u>Support Services</u>				
106	400	Support Services	627,095	369,422	257,673	41.09%
		<u>Operations</u>				
106	431	Transportation	4,699,676	1,664,727	3,034,949	64.58%
106	432	Right-of-Way	2,939,347	983,604	1,955,743	66.54%
123	433	Stormwater Maintenance	3,223,759	1,117,969	2,105,790	65.32%
001	216	Mosquito Control	807,504	222,960	584,545	72.39%
125	214	Mosquito Control Grant ¹	48,479	0	48,479	100.00%
		<u>Engineering Services</u>				
106	414	Engineering Services	3,958,223	1,769,043	2,189,180	55.31%
		<u>Fleet Maintenance</u>				
505	425	Fleet Maintenance	3,073,578	1,011,340	2,062,238	67.10%
		Subtotal:	19,377,661	7,139,066	12,238,595	63.16%
<u>Department of Development Support & Env. Mgt</u>						
		<u>Building Inspection</u>				
120	220	Building Inspection	2,064,882	892,761	1,172,121	56.76%
		<u>Environmental Compliance</u>				
121	420	Environmental Compliance	1,571,074	733,121	837,953	53.34%
		<u>Development Services</u>				
121	422	Development Services	862,945	307,463	555,482	64.37%
		<u>Code Compliance Services</u>				
121	423	Permit Compliance	496,818	208,579	288,239	58.02%
		<u>Support Services</u>				
121	424	Support Services	397,547	179,855	217,692	54.76%
		<u>Customer Engagement Services</u>				
121	426	Customer Engagement Services	217,641	52,648	164,993	75.81%
		<u>DEP Storage Tank¹</u>				
125	866	DEP Storage Tank	191,309	92,839	98,470	51.47%
		Subtotal:	5,802,216	2,467,266	3,334,950	57.48%
<u>Department of PLACE</u>						
		<u>Planning Department</u>				
001	817	Planning Department	1,332,305	412,759	919,546	69.02%
		Subtotal:	1,332,305	412,759	919,546	69.02%
<u>Office of Financial Stewardship</u>						
		<u>Office of Management and Budget</u>				
001	130	Office of Management and Budget	792,071	397,403	394,668	49.83%
		<u>Purchasing</u>				
001	140	Procurement	468,612	205,951	262,661	56.05%
001	141	Warehouse	117,131	42,310	74,821	63.88%
		<u>Real Estate Management</u>				
001	156	Real Estate Management	344,646	160,884	183,762	53.32%
		<u>Risk Management</u>				
501	132	Risk Management	212,584	101,041	111,543	52.47%
501	821	Workers Compensation Management / Insurance	3,899,157	2,581,264	1,317,893	33.80%
		Subtotal:	5,834,201	3,488,852	2,345,349	40.20%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Office of Tourism Development</u>						
160	301	Administration	550,730	234,607	316,123	57.40%
160	302	Advertising	840,710	117,740	722,970	86.00%
160	303	Marketing	1,737,680	1,068,631	669,049	38.50%
160	304	Special Projects	450,000	0	450,000	100.00%
160	305	Cultural, Visual Arts, & Heritage (CRA)	5,232,298	2,250,000	2,982,298	57.00%
Subtotal:			8,811,418	3,670,978	5,140,440	58.34%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	20,336,869	8,061,997	12,274,872	60.36%
<u>Animal Services</u>						
140	201	Animal Services	1,815,890	610,611	1,205,279	66.37%
Subtotal:			22,152,759	8,672,609	13,480,150	60.85%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	1,077,088	280,064	797,024	74.00%
001	241	Public Library Services	5,731,504	2,456,293	3,275,211	57.14%
Subtotal:			6,808,592	2,736,357	4,072,235	59.81%
<u>Office of Intervention & Detention Alternatives</u>						
<u>County Probation</u>						
111	542	County Probation Division	1,227,925	592,370	635,555	51.76%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,451,921	688,492	763,429	52.58%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	175,899	78,109	97,790	55.59%
<u>FDLE JAG Grant Pretrial¹</u>						
125	982063	FDLE JAG Pre-Trial FY19	29,772	0	29,772	100.00%
125	982064	FDLE JAG PRE-TRIAL FY20	40,000	0	40,000	100.00%
Subtotal:			2,925,517	1,358,972	1,566,545	53.55%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	367,592	150,073	217,519	59.17%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	6,650,565	3,092,324	3,558,241	53.50%
		<u>Health Department</u>				
001	190	Health Department	237,345	59,336	178,009	75.00%
		<u>Primary Health Care</u>				
001	971	Primary Health Care	1,824,059	668,805	1,155,254	63.33%
		<u>Housing Services</u>				
001	371	Housing Services	694,074	324,683	369,391	53.22%
125	932019	HFA Emergency Repairs Program	69,586	21,254	48,332	69.46%
		<u>SHIP 2018-2021¹</u>				
124	932053	SHIP 2018-2021 Funding	14,856	5,805	9,051	60.92%
124	932054	SHIP 2019-2022 Funding	69,197	25,133	44,064	63.68%
124	932055	SHIP Hurricane Housing Recovery	205,251	139,085	66,166	32.24%
124	932056	SHIP 2020-2021 Funding	123,698	50,000	73,698	59.58%
		Subtotal:	10,256,223	4,536,497	5,719,726	55.77%
<u>Office of Resource Stewardship</u>						
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	331,364	178,158	153,206	46.23%
		<u>Facilities Management</u>				
001	150	Facilities Management	7,961,212	3,407,362	4,553,850	57.20%
		<u>Detention Center Maintenance</u>				
001	152	Maintenance	2,443,688	1,152,836	1,290,852	52.82%
		<u>Public Safety Complex</u>				
001	410	Public Safety Complex	1,702,246	693,960	1,008,286	59.23%
		<u>County Government Annex</u>				
165	154	Bank of America	568,471	212,131	356,340	62.68%
		<u>Huntington Oaks Plaza Operating</u>				
166	155	Huntington Oaks Plaza Operating	105,695	19,072	86,623	81.96%
		<u>Cooperative Extension</u>				
001	361	Extension Education	442,331	88,242	354,089	80.05%
		<u>Parks & Recreation</u>				
140	436	Parks & Recreation	3,232,597	1,331,559	1,901,038	58.81%
		<u>Solid Waste</u>				
401	416	Yard Waste	403,564	92,329	311,235	77.12%
401	437	Rural Waste Collection Centers	742,376	326,751	415,625	55.99%
401	441	Transfer Station Operations	11,068,224	3,665,221	7,403,003	66.89%
401	442	Landfill (Solid Waste Management Facility)	540,975	244,142	296,833	54.87%
401	443	Hazardous Waste	735,726	413,063	322,663	43.86%
		Subtotal:	30,278,469	11,824,827	18,453,642	60.95%

Leon County Government

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PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Constitutional Officers²</u>						
<u>Clerk of the Circuit Court</u>						
001	132	Clerk Finance	1,941,920	1,133,016	808,904	41.65%
110	537	Circuit Court Fees	395,908	230,717	165,192	41.72%
<u>Property Appraiser</u>						
001	512	Property Appraiser	5,215,123	3,917,436	1,297,687	24.88%
<u>Sheriff</u>						
110	510	Law Enforcement	44,257,465	29,504,977	14,752,488	33.33%
110	511	Corrections	36,962,289	24,641,526	12,320,763	33.33%
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	5,462,992	4,956,596	506,396	9.27%
123	513	Stormwater Utility Non Ad-Valorem	72,568	60,328	12,240	16.87%
135	513	Emergency Medical Services MSTU	162,395	162,395	0	0.00%
145	513	Fire Service Fee	59,106	46,286	12,820	21.69%
162	513	Special Assessment Paving	5,500	1,302	4,198	76.32%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,284	716	14.31%
401	513	Landfill Non-Ad Valorem	34,606	26,881	7,725	22.32%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	3,015,930	1,371,303	1,644,627	54.53%
060	521	Elections	1,397,673	1,016,340	381,333	27.28%
Subtotal:			98,988,475	67,073,387	31,915,088	32.24%
<u>Judicial Officers</u>						
<u>Court Administration</u>						
001	540	Court Administration	230,364	102,080	128,284	55.69%
001	547	Guardian Ad Litem	24,277	4,393	19,884	81.91%
110	532	State Attorney	130,950	34,632	96,318	73.55%
110	533	Public Defender	141,745	21,686	120,059	84.70%
110	555	Legal Aid	257,500	128,750	128,750	50.00%
114	586	Teen Court	73,422	31,954	41,468	56.48%
117	509	Alternative Juvenile Program	58,033	19,242	38,791	66.84%
117	546	Law Library	51,395	0	51,395	100.00%
117	548	Judicial/Article V Local Requirements	189,714	10,838	178,876	94.29%
117	555	Legal Aid	51,395	21,969	29,426	57.25%
Subtotal:			1,208,795	375,543	833,252	68.93%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/12/2021

Fund	Org	Description	FY21 Adj. Budget	FY21 Expenditures	FY21 Budget \$ Balance	FY21 Budget % Bal. Remaining
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	497,759	373,880	123,880	24.89%
160	888	Council on Culture and Arts Regranting	877,347	179,465	697,882	79.54%
<u>City of Tallahassee</u>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,504,334	752,167	752,168	50.00%
145	838	City Payment, Tallahassee (Fire Fees)	8,351,804	0	8,351,804	100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	224,206	8,294	3.57%
<u>Other Non-Operating</u>						
001	114	Office of Economic Vitality	93,185	0	93,185	100.00%
001	278	Summer Youth Employment	40,727	0	40,727	100.00%
001	403	Blueprint ³	578,609	278,817	299,792	51.81%
001	529	800 MHZ System Maintenance	1,686,950	863,709	823,241	48.80%
001	820	Insurance Audit, and Other Expenses	1,051,437	435,693	615,744	58.56%
001	831	Tax Deed Applications	45,000	0	45,000	100.00%
001	972	CRA-TIF Payment	3,518,010	3,377,143	140,867	4.00%
110	507	Consolidated Dispatch Agency (CDA)	3,165,150	2,373,863	791,288	25.00%
110	508	Diversionsary Program	140,684	940	139,744	99.33%
110	620	Juvenile Detention Payment - State	1,174,781	489,490	685,291	58.33%
116	800	Drug Abuse	84,835	0	84,835	100.00%
145	843	Volunteer Fire Department	494,193	202,539	291,654	59.02%
502	900	Communications Control	1,368,186	594,900	773,286	56.52%
<u>Interdepartmental Billing</u>						
		Countywide Automation	577,710	0	577,710	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,151,850	1,148,984	2,866	0.25%
		Subtotal:	26,635,051	11,295,794	15,339,257	57.59%
Total Operating						
			232,888,044	123,980,891	108,907,153	46.76%
Total Non-Operating						
			26,635,051	11,295,794	15,339,257	57.59%
Total CIP						
			84,914,455	11,398,231	73,516,224	86.58%
Operating Grants						
			1,147,252	470,679	676,574	58.97%
Non-Operating Grants ⁴						
			169,668,463	73,663,308	96,005,156	56.58%
Total Debt Service						
			3,529,937	413,843	3,116,094	88.28%
Total Reserves						
			4,407,484	223,147	4,184,337	94.94%
TOTAL NET EXPENDITURES:						
			523,190,686	221,445,892	301,744,794	57.67%

Notes:

1. Operating Grants include Mosquito Control, DEP Storage Tank, FDLE JAG Pretrial, SHIP, Emergency Management and Elections.

2. 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.

3. The Blueprint budget was established to fund the salary and benefits for an employee who opted to be on County payroll for retirement benefits. Total expenses for the position are reimbursed.

4. For accounting purposes this amount includes funding isolated in specific budgets received from other governmental entities such as the Florida Department of Environmental Protection, the Federal Government (e.g. American Recovery Act, and the Emergency Rental Assistance Programs 1 and 2) and the Department of Transportation. See the grant section of the report for more detail.

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Est. Bal. (A)</u>	<u>FY21 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund	33,714,518	33,750,782	33,933,518	75,952,687	N/A
110	Fine and Forfeiture Fund	1,674,303	1,674,303	779,645	86,926,745	N/A
	Subtotal:	35,388,821	35,425,085	34,713,163	162,879,432	21%

* 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.

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	4,674,953	4,083,919	4,133,475	18,454,643	22%
111	Probation Services Fund (C)	620,252	148,414	0	3,525,911	0%
114	Teen Court Fund	2,533	30,465	0	84,755	0%
116	Drug Abuse Trust Fund (D)	32,410	92,585	45,237	93,227	49%
117	Judicial Programs Fund (D)	415,478	415,998	505,115	353,178	143%
120	Building Inspection Fund (E)	2,226,315	1,442,111	1,460,088	2,990,954	49%
121	Development Support Fund (E)	470,935	567,220	1,470,823	4,181,559	35%
123	Stormwater Utility Fund	759,757	1,139,510	1,659,025	5,484,573	30%
124	Ship Trust Fund (F)	23,654	25,247	90,634	85,000	107%
125	Grants	208,808	598,784	0	881,222	0%
126	Non-Countywide General Revenue Fund (G)	1,382,791	285,827	5,492,693	16,890,896	33%
127	Grants (H)	201,774	200,531	6,287,379	60,000	10479%
128	CARES Act Fund (H)	0	45,980,344	1,153,092	47,133,436	2%
130	911 Emergency Communications Fund	660,126	307,756	166,646	1,297,700	13%
131	Radio Communications Systems Fund (I)	13,459	149,797	0	0	N/A
135	Emergency Medical Services Fund	6,198,513	6,271,413	5,640,708	23,350,669	24%
137	American Recovery Plan Act (ARPA) Fund (H)	0	0	40,771,314	57,024,862	71%
140	Municipal Service Fund (J)	195,167	420,716	1,667,027	9,422,027	18%
145	Fire Services Fund	2,008,116	2,139,881	1,844,980	8,975,159	21%
160	Tourist Development Fund (1st-5th Cents) (K)	4,589,173	4,562,934	758,464	4,520,407	17%
160	Tourist Develop. Cultural, Visual Arts, Heritage (M)	5,163,084	5,163,084	1,921,687	5,163,084	37%
162	Special Assessment Paving Fund	98,662	97,558	1,323	113,770	1%
164	Killearn Lakes Units I and II Sewer Fund	15,640	19,706	17,022	237,500	7%
165	Bank of America Building Operating Fund (L)	1,390,294	660,569	1,163,958	1,487,132	78%
166	Huntington Oaks Plaza Fund	311,752	272,200	45,195	289,940	16%
	Subtotal:	31,663,644	75,076,570	76,295,885	212,101,604	36%

<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	4,034	113,339	0	0	N/A
222	Debt Service - Series 2014	6,720	0	0	3,268,180	N/A
223	Debt Service - Series 2020	0	21,449	21,449	261,757	N/A
	Subtotal:	10,754	134,788	21,449	3,529,937	N/A

<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (M)	22,801,984	24,176,104	0	10,009,175	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2022 budget unless otherwise noted.
306	Gas Tax Transportation Fund	10,207,930	8,215,862	1,639,758	3,746,700	
308	Local Option Sales Tax Fund (N)	4,773,066	4,773,065	367,369	60,000	
309	Local Option Sales Tax Extension Fund	4,401,599	2,580,155	239,033	481,573	
330	911 Capital Projects Fund	4,243,342	4,448,930	4,349,452	57,570	
351	Sales Tax Extension 2020 (O)	0	0	1,396,708	3,492,418	
352	Sales Tax Extension 2020 JPA Agreement (O)	0	0	276,847	4,600,850	
	Subtotal:	46,427,922	44,194,117	6,595,613	22,448,286	

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Est. Bal. (A)</u>	<u>FY21 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
	<u>Enterprise Funds</u>					
401	Solid Waste Fund (N)	4,557,779	-5,831,576	-8,011,191	15,700,792	
	Subtotal:	4,557,779	-5,831,576	-8,011,191	15,700,792	
	<u>Internal Service Funds</u>					
501	Insurance Service Fund	909,282	1,420,786	1,354,499	4,092,512	
502	Communications Trust Fund	342,526	203,513	271,922	1,368,186	
505	Motor Pool Fund	256,977	437,002	519,508	3,085,322	
	Subtotal:	1,508,786	2,061,300	2,145,929	8,546,020	
	TOTAL:	119,557,706	151,060,284	111,760,848	425,206,071	

Notes:

- A. Balances are estimated as year ending for FY 2021.
- B. FY 2021 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 decrease in the probation services fund is due to the planned use of accumulated fund balance to support program services due to a decline in fee
- D. The increase fund balance in the drug abuse trust fund and the judicial programs fund is due to COVID-19 related office closures, reducing costs for FY 2021.
- E. The increase in the building inspection fund and development support fund is due to Leon County following the state and national housing market and development trends fueled by low interest rates.
- F. The increase in the SHIP fund is due to recaptured revenue as residents pay back loans.
- 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 increase in fund balance is due to conservative forecasting during COVID-19 and a swift economic recovery with the return of in-person gatherings, festivals and sports and the availability of vaccines, almost bringing revenues to pre-pandemic levels.
- H. These are separate grants that are interest bearing. The FY 2021 balance shows funds remaining from the US Treasury allocations for CARES, the Emergency Rental Assistance Programs (ERAP) 1 and 2 and ARPA funds in response to the COVID-19 pandemic. The remaining ERAP funds in fund 127 will be spent by early FY 2022. The balance in CARES funding shows the remaining funds CARES program established by the County after being fully reimbursed by the State of Florida for public safety personnel expenses. The ARAP balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects
- I. In FY 2021, Radio Communications was consolidated in General Revenue (001) due to the significant decline in revenue and increasing general revenue
- J. The increase public service tax fund balance is due to additional consumption of water, electric, gas and fuel relating to the COVID-19 stay-at-home orders, teleworking, and virtual schooling.
- K. The Tourist Development Tax is reflected in two separate fund balances. Currently, five cents support the Tourist Development Division marketing promotion, and Cultural regranting 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 reduction in the FY 2021 fund balance is due to COVID-19 related revenue losses.
- L. The increases in fund balance for the Leon County Annex is due to the retirement of debt service of the building being completed.
- M. Fund balance builds upon the prior year capital budget reductions to reduce the general revenue transfer to capital.
- N. Reflects the remaining fund balance from the previous sales tax.
- O. Fund balance related to the rebounding of sales tax collections subsequent to the lifting of COVID closure restrictions over conservative budget forecasting related to the decline in sales tax during the first year of the COVID pandemic.
- N. 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 on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

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	12	12.4%	15,062,638	3,601,433	1,920,941	12.8%	9,540,264
General Government	27	16.7%	20,291,303	942,463	4,667,066	23.0%	14,681,774
Health and Safety	6	7.2%	8,809,490	3,180,089	1,532,863	17.4%	4,096,538
Physical Environment	23	36.8%	44,857,380	4,333,616	2,178,572	4.9%	38,345,192
Transportation	22	26.9%	32,770,821	5,504,420	2,129,726	6.5%	25,136,675
TOTAL	90	100%	\$121,791,632	\$17,562,021	\$12,429,168	10.2%	\$91,800,443

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2020 - April 12, 2021. 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	3,317,539	287,338	1,189,451	35.9%	1,840,750
047002	Boat Landing Improvements and Renovations	213,428	-	-	0.0%	213,428
046014	Chaires Park	2,990,515	2,779,216	211,299	7.1%	-
043007	Fred George Park	479,583	39,665	1,143	0.2%	438,775
046009	Greenways Capital Maintenance	830,909	171,140	438,176	52.7%	221,593
076011	Library Services Technology	150,000	135,454	14,546	9.7%	-
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	191,436	61,864	15,810	8.3%	113,762
091010	L.I.F.E. Recreational Amenities	200,000	-	-	0.0%	200,000
046007	New Parks/Greenways Vehicle and Equipment	128,309	-	15,815	12.3%	112,494
046001	Parks Capital Maintenance	1,188,633	126,756	34,701	2.9%	1,027,176
046006	Playground Equipment Replacement	129,114	-	-	0.0%	129,114
047001	St. Marks Headwaters Greenway *	5,243,172	-	-	0.0%	5,243,172
TOTAL CULTURE AND RECREATION		\$15,062,638	\$3,601,433	\$1,920,941	12.8%	\$9,540,264

GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	60,000	4,210	25,363	42.3%	30,427
086076	Building Roofing Repairs & Maintenance	1,065,164	196,664	175,925	16.5%	692,575
086077	Building Mechanical Repairs & Maintenance	1,868,190	169,480	54,248	2.9%	1,644,462
086078	Building Infrastructure & Improvements	1,121,856	40,495	134,321	12.0%	947,040
086079	Building General Maintenance & Renovations	1,491,377	38,174	177,752	11.9%	1,275,451
086017	Common Area Furnishings	30,000	-	1,206	4.0%	28,794
086027	Courthouse Renovations	660,725	3,150	44,036	6.7%	613,539
086016	Courthouse Security	35,000	-	1,174	3.4%	33,826
086007	Courtroom Minor Renovations	78,187	7,393	-	0.0%	70,794
076023	Courtroom Technology	229,485	20,809	17,237	7.5%	191,439
076063	E-Filing System for Court Documents	354,480	-	-	0.0%	354,480
086082	ESCO Capital Improvement Projects	650,000	-	-	0.0%	650,000
076008	File Server Maintenance (County Compute Infrastructure)	716,127	143,271	392,840	54.9%	180,016
076001	Financial Hardware and Software	82,316	29,000	15,749	19.1%	37,567
026003	General Vehicle and Equipment Replacement	300,000	39,543	49,448	16.5%	211,009
083002	Lake Jackson Town Center - Huntington Oaks	151,553	8,746	61,152	40.4%	81,655
086025	Leon County Government Annex Renovations (BOA Building)	1,268,374	2,994	5,218	0.4%	1,260,162
091004	L.I.F.E. Miccosukee Sense of Place	456,430	53,525	-	0.0%	402,905
026018	New General Vehicle & Equipment	16,160	16,160	-	0.0%	-
076051	Public Defender Technology	125,154	-	75,541	60.4%	49,613
086081	Solar Arrays on County Buildings	100,000	-	-	0.0%	100,000
076047	State Attorney Technology (MIS)	149,615	21,421	45,809	30.6%	82,385
086084	SOE Building Capital Improvements	5,400,000	-	3,303,295	61.2%	2,096,705
076005	Supervisor of Elections Technology	123,350	-	8,520	6.9%	114,830
086065	Tourist Development Building (Amtrak Building)	3,337,030	80,503	12,226	0.4%	3,244,301
076024	User Computer Upgrades	290,730	66,925	17,543	6.0%	206,262
076042	Work Order Management	80,000	-	48,463	60.6%	31,537
096028	Voting Equipment Replacement	50,000	-	-	0.0%	50,000
TOTAL GENERAL GOVERNMENT		\$20,291,303	\$942,463	\$4,667,066	23.0%	\$14,681,774

HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076058	Emergency Medical Services Technology	38,428	-	25,837	67.2%	12,591
026014	EMS Vehicle and Equipment Replacement	2,312,062	2,124,521	-	0.0%	187,541
086031	Detention Facility Complex Maintenance	5,614,439	1,052,964	1,224,497	21.8%	3,336,978
096016	Public Safety Complex	487,030	-	-	0.0%	487,030
086080	Sheriff Training Facility	75,424	2,604	422	0.6%	72,398
096002	Volunteer Fire Department	282,107	-	282,107	100.0%	-
TOTAL HEALTH AND SAFETY		\$8,809,490	\$3,180,089	\$1,532,863	17.4%	\$4,096,538

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

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PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements	1,116,782	-	-	0.0%	1,116,782
062007	Belair-Annawood Septic to Sewer *	4,068,632	1,399,956	780,974	19.2%	1,887,702
062006	Comprehensive Wastewater Treatment Project *	500,000	-	-	0.0%	500,000
927128	FDEP Springs Restoration Project *	1,388,597	4,275	78,144	5.6%	1,306,178
063005	Fords Arm - Lexington Pond Retrofit	830,974	425,315	165,945	20.0%	239,714
076009	Geographic Information Systems	306,000	125,000	81,000	26.5%	100,000
076060	GIS Incremental Basemap Update	358,259	290,009	68,250	19.1%	-
036019	Household Hazardous Waste Improvements	71,883	-	-	0.0%	71,883
064001	Killearn Acres Flood Mitigation	483,177	19,200	2,900	0.6%	461,077
036043	Landfill Closure	7,932,532	-	-	0.0%	7,932,532
036002	Landfill Improvements	74,601	35,175	-	0.0%	39,426
062008	NE Lake Munson Septic to Sewer *	13,221,436	266,812	52,419	0.4%	12,902,205
036044	New Solid Waste Vehicles	40,200	-	-	0.0%	40,200
045007	Pedrick Pond Stormwater Improvement	30,902	-	-	0.0%	30,902
076015	Permit and Enforcement Tracking System	944,683	150,375	167,347	17.7%	626,961
927129	Small Community Wastewater Treatment Project *	275,014	-	-	0.0%	275,014
036003	Solid Waste Heavy Equipment/Vehicle Replacement	388,000	-	-	0.0%	388,000
067006	Stormwater Infrastructure Preventive Maintenance	1,031,276	12,200	23,826	2.3%	995,250
066026	Stormwater Pond Repairs	100,000	16,089	14,569	14.6%	69,342
026004	Stormwater Vehicle and Equipment Replacement	355,800	-	144,148	40.5%	211,652
036010	Transfer Station Heavy Equipment Replacement	436,000	50,205	382,500	87.7%	3,295
036023	Transfer Station Improvements	982,723	614,570	45,592	4.6%	322,561
062003	Woodville Sewer Project *	9,919,909	924,435	170,958	1.7%	8,824,516
TOTAL PHYSICAL ENVIRONMENT		\$44,857,380	\$4,333,616	\$2,178,572	4.9%	\$38,345,192

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

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	4,790,577	1,904,402	225,250	4.7%	2,660,925
056005	Community Safety and Mobility	2,057,579	589,252	160,973	7.8%	1,307,354
057001	Intersection and Safety Improvements	4,560,462	225,196	22,623	0.5%	4,312,643
091003	L.I.F.E. Rural Rd Safety Stabilization	275,000	-	27,816	10.1%	247,184
091005	L.I.F.E. Street Lighting	225,000	34,221	20,120	8.9%	170,659
055010	Magnolia Drive Multi-Use Trail *	5,171,671	5,060	34,653	0.7%	5,131,958
065005	Maylor Road Stormwater Improvements	2,831,685	88,814	416,016	14.7%	2,326,855
057918	Miccosukee Road Bridger Replacement	567,500	-	-	0.0%	567,500
053008	DOT Old Bainbridge Road Knots Lane *	80,914	-	-	0.0%	80,914
053009	DOT Old Bainbridge Road Monroe *	277,370	14	7,834	2.8%	269,522
053010	DOT Old Bainbridge Road I-10 to CC NW *	453,674	2,696	72,278	15.9%	378,700
053011	DOT Old Bainbridge Road @ CC NW *	160,000	-	-	0.0%	160,000
026006	Open Graded Cold Mix-OGCM Stabilization	100,000	-	-	0.0%	100,000
056011	Public Works Design and Engineering Services	184,740	16,890	720	0.4%	167,130
026005	Public Works Vehicle and Equipment Replacement	372,000	79,311	-	0.0%	363,568
056013	Sidewalk Program	3,845,700	284,481	58,235	1.5%	3,502,984
052004	Smith Creek Bike Lanes Phase I *	1,004,220	-	-	0.0%	1,004,220
052005	Smith Creek Bike Lanes Phase II *	850,367	-	-	0.0%	850,367
051008	Springhill Road Bridge Rehabilitation	350,500	-	-	0.0%	350,500
057917	Tower Oaks 2/3 Program	728,706	-	315	0.0%	728,391
056010	Transportation and Stormwater Improvements	3,747,956	2,274,083	1,082,893	28.9%	390,980
TOTAL TRANSPORTATION		\$32,770,821	\$5,504,420	\$2,129,726	6.5%	\$25,136,675

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

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 \$109.2 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 Petroleum 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.

In FY 2020, Leon County received \$51,227,796 in Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding for its immediate COVID-19 response efforts. Those dollars reimbursed public safety expenses and allowed the County to administer individual, nonprofit, community and small business assistance. Additionally, individual departments and divisions received dedicated allocations as pass-through funding from state agencies. Emergency Medical Services was allocated \$237,224, Emergency Management was awarded \$18,994, Housing Services was awarded \$11,432,255 and the Supervisor of Elections received \$378,926 in CARES Act funds for COVID-19 response. In FY 2021, Leon County received additional emergency rental assistance of \$10,819,739 and \$57,024,862 for the American Recovery Plan Act (ARPA) to mitigate significant revenue impacts incurred as a result of COVID-19 pandemic.

FY 2021 Mid-Year Grants Program Summary includes 56 active grants. Of those 56 grants, 43% are federal grants, 39% are state grants and 18% are private grants from foundations, endowments, or other private sources. Due to the substantial amount of funding associated with the CARES Act, US Treasury funds, and the Florida Department of Transportation federal pass-through funds form the Federal Highway Administration, approximately 90% of the FY 2021 funding is federal. The remaining shares are majority state at approximately 9% and a small portion is private at approximately 1%. (See Chart 2a)

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 Chart 3.

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 \$13.07 to \$1; excluding the significant septic to sewer related grants which require one-to-

Budget by Administering Department				
Department	% of Total Grants	FY21 Budget	FY21 Expended	Balance
Administration	63.68%	108,773,105	67,640,833	41,132,272
Dev. Support & Environmental Management	0.11%	191,309	92,839	98,470
Emergency Medical Services	0.27%	457,664	147,987	309,677
Library Services	0.28%	482,717	31,645	451,072
Human Services and Community Partnerships	18.58%	31,742,582	19,913,570	11,829,012
Resource Stewardship	3.30%	5,635,671	15,170	5,620,501
Public Works	12.74%	21,757,262	1,396,853	20,360,409
Intervention & Detention Alternatives	0.10%	175,269	105,497	69,772
Constitutional	0.84%	1,437,386	1,043,141	394,245
Judicial	0.04%	72,750	0	72,750
Miscellaneous	0.05%	90,000	0	90,000
SUBTOTAL:	100%	170,815,715	90,387,535	80,428,181
Minus Operating (e.g. Mosquito Control)		1,147,252	470,679	676,574
TOTAL		169,668,463	89,916,856	79,751,607

Leon County Government**Fiscal Year 2021 Mid-Year Performance and Financial Report****GRANTS PROGRAM SUMMARY - continued**

The charts below outline the FY 2021 County Grants and their funding sources. Chart 2, totaling \$170,815,715, reflects all external grants from outside entities such as Florida Department of Transportation, Florida Department of Environmental Protection, U. S. Treasury, The National Endowment for the Arts. In addition, this chart includes projects or activities that generate revenues and/or fees for the County, include a County required program match or represents projects that are reimbursements from another government entity like Blueprint. Examples include sidewalk fees, community center fees, the Magnolia Drive Multi-Use Trail project. Chart 2a, totaling \$158,261,112, focuses solely on the external grants and reflects the percentage share of the 56 outside agency active grants summarized above.

Chart 2.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	24	30.00%	143,086,055	83.77%
State	22	27.50%	13,106,125	7.67%
Private	10	12.50%	2,068,932	1.21%
County fee programs/ Reimbursements	24	30.00%	12,554,603	7.35%
TOTAL	80	100%	170,815,715	100%

Chart 2a.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	24	42.86%	143,086,055	90.41%
State	22	39.29%	13,106,125	8.28%
Private	10	17.86%	2,068,932	1.31%
TOTAL	56	100%	158,261,112	100%

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.

Chart 3.

Hurricane Reimbursement Funding	Anticipated Reimbursement	Amount Received	Balance Due	% Received
Hurricane Hermine	10,286,533	9,993,897	292,636	97.1%
Hurricane Irma	1,289,440	1,300,989	(11,549)	100.9%
Hurricane Michael	22,217,015	21,600,256	616,759	97.1%
TOTAL	33,792,988	32,895,142	897,846	

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
Administration					
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as future building improvements for the amphitheater	60,709	-	100.0%
951020	CARES ACT - DEM	Funding from the Florida Division of Emergency Management for Coronavirus Relief funding under the CARES Act for the County's COVID-19 response efforts	51,227,796	51,227,796	0.0%
952010	EM-SHSGP Federal Grant		40,640	22,927	43.6%
952011	EMPG Base Grant		97,479	47,725	51.0%
952012	EMPA Base Grant	Funding for Emergency Management Preparedness & Assistance and	136,404	68,451	49.8%
952013	COVID-19 EMPG-S GRANT	Emergency Management Performance Grant Program	18,994	-	
952015	EM-SHSGP Federal Grant		45,000	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,221	20,386	83.2%
952021	American Recovery Plan Act	Funding from the U.S. Department of Treasury to mitigate impacts incurred by state and local government as a result of the COVID-19 pandemic	57,024,862	16,253,548	71.5%
Subtotal:			108,773,105	67,640,833	37.8%
Development Support & Environment Management					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	191,309	92,839	51.5%
Subtotal:			191,309	92,839	51.5%
Public Services					
Emergency Medical Services					
961045	EMS Equipment	EMS equipment	128,215	91,533	28.6%
961062	DOH-EMS Match M7018*	Funding from the Florida Department of Health for CPR training to the public	47,894	20,563	57.1%
961063	CARES Act - EMS Covid-19 Response Funding	Funding from the Department of Health and Humans Services for EMS response to COVID-19 in Leon County for PPE	202,769	6,440	96.8%
961064	EMS CPR Training*	Funding from the Florida Department of Health for CPR training to the public	48,847	-	100.0%
961065	EMS Traffic Light Exemption*	Funding from the Florida Department of Health for a Traffic Light Exemption System	29,939	29,450	1.6%
Subtotal:			457,664	147,987	67.7%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
Library Services					
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	2,649	319	87.9%
912028	NEA Big Read 2021	Funding from The Big Read through the National Endowment for the Arts	11,710	11,679	0.3%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	120,499	-	100.0%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	442	-	100.0%
913045	Friends-Literacy	Annual donation in support of basic literacy	75,076	444	99.4%
913115	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	179,277	19,202	89.3%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	75,504	-	100.0%
Subtotal:			482,717	31,645	93.4%
Human Services and Community Partnerships					
Housing					
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	69,586	21,254	69.5%
932020	FHFC CARES Grant	Funding from the Florida Housing Finance Corporation for Housing Services response to COVID-19 for individual housing assistance	11,432,255	11,432,255	0.0%
932053	SHIP 2018-2021 Funding	Affordable housing (operating)	14,856	5,805	60.9%
932054	SHIP 2019-2022 Funding	Affordable housing (operating)	69,197	25,133	63.7%
932055	SHIP Hurricane Housing Recovery	Affordable housing (operating)	205,251	139,085	32.2%
932056	SHIP 2020-2023 Funding	Affordable housing (operating)	123,698	50,000	59.6%
932057	Florida Hurricane Housing Program	Funding from the Florida Housing Finance Corporation to support the County's Hurricane Michael recovery efforts	108,000	-	100.0%
932078	US Treasury ERA Funding	Funding from the U.S. Department of Treasury to provide rent and/or utility assistance in response to Covid-19	8,900,000	8,240,038	7.4%
932079	US Treasury ERA 2 Funding	Funding from the U.S. Department of Treasury to provide rent and/or utility assistance in response to Covid-19	10,819,739	-	100.0%
Subtotal:			31,742,582	19,913,570	37.3%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
Resource Stewardship					
Parks and Recreation					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	5,243,172	-	100.0%
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, New Cypress Landing; Rhoden Cove is pending	237,828	830	99.7%
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	1,956	-	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	9,979	2,613	73.8%
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	31,943	2,613	91.8%
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	45,103	2,613	94.2%
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	26,167	2,613	90.0%
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	1,000	91.2%
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	14,476	2,613	81.9%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
Facilities Management					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	275	275	0.0%
Subtotal:			5,635,671	15,170	99.7%
Public Works					
214	Mosquito Control	Mosquito control activities (operating)	48,479	-	100.0%
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	1,199,973	-	100.0%
918001	Southwood Payment - Woodville Highway	Remaining funds for the payment of proportional transportation costs received from a development agreement with Southwood developers	50,178	-	100.0%
921053	Tree Bank *	Payment for the planting of trees which can not be practically planted on development sites	59,936	11,612	80.6%
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	25,000	0.0%
922046	Waste Tire Grant- FY21 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.	15,000	-	100.0%
924020	CDC Hurricane Relief Mosquito Control	Funds from the Florida Department of Health/CDC for mosquito control reduction efforts	15,000	15,000	0.0%
001000	Side Walks District 1*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	14,090	-	100.0%
002000	Side Walks District 2*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	24,927	-	100.0%
003000	Side Walks District 3*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	375,607	370,370	1.4%
004000	Side Walks District 4*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	55,458	-	100.0%
005000	Side Walks District 5*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,755	-	100.0%
052004	Smith Creek Bike Lanes	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	1,230,844	-	100.0%
052005	Smith Creek Bike Lanes Phase II	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	850,367	-	100.0%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
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	80,914	-	100.0%
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	277,370	7,834	97.2%
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	453,674	72,278	84.1%
053011	Old Bainbridge Road Improvement at CC NW	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Capital Circle NW	160,000	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	5,171,671	5,060	99.9%
057001	Intersection and Safety Improvements	Capacity Fee for intersection improvements	12,721	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	3,766,075	2,495	99.9%
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	1,133,067	768,800	32.1%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	3,973,036	42,419	98.9%
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.	93,287	5,000	94.6%
927128	FDEP Springs Restoration	Funds from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	1,388,597	70,985	94.9%
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	275,041	-	100.0%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	49,056	-	100.0%

Leon County Government

Fiscal Year 2021 Mid-Year Financial Report

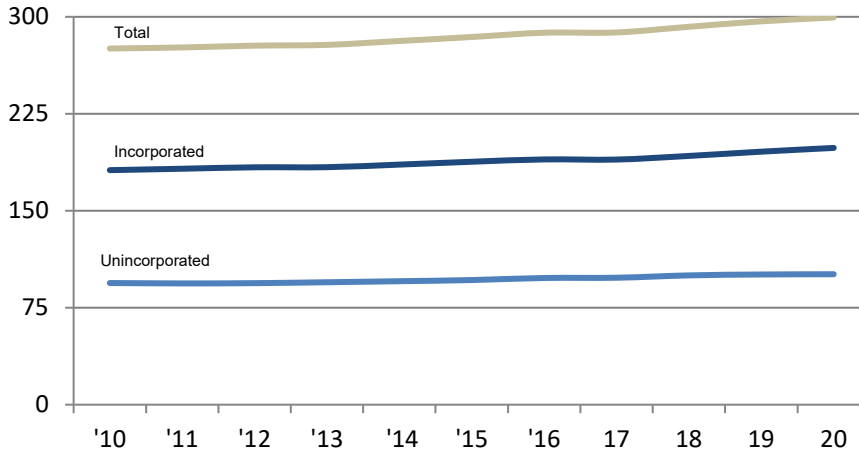
Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY21 Budget	Spent	% Unspent
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%
Subtotal:			21,757,262	1,396,853	93.6%
Intervention and Detention Alternatives					
Supervised Pre-trial Release					
982063	FDLE JAG Grant Pretrial FY17	Funding for positions in drug/alcohol testing programs (operating)	29,772	-	100.0%
982064	FDLE JAG Grant Pretrial FY18	Funding for positions in drug/alcohol testing programs (operating)	40,000	-	100.0%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	105,497	105,497	0.0%
Subtotal:			175,269	105,497	39.8%
Constitutional					
953024	COVID-19 Center for Tech and Civic Life (CTCL) Grant	Funds from the Center for Tech and Civic Life for the planning and operationalizing safe and secure election administration	1,437,386	1,043,141	27.4%
Subtotal:			1,437,386	1,043,141	27.4%
Judicial					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	72,750	-	100.0%
Subtotal:			72,750	-	100.0%
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			170,815,715	90,387,535	80,428,181
Less Operating Grants			1,147,252	470,679	676,574
TOTAL			169,668,463	89,916,856	47.0%

Population

Thousands



Sources:

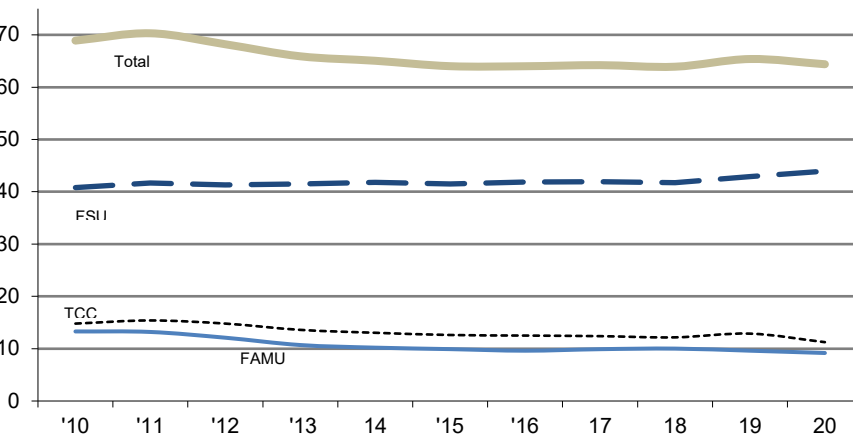
- 2020 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

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

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

Higher Education Enrollment

Thousands

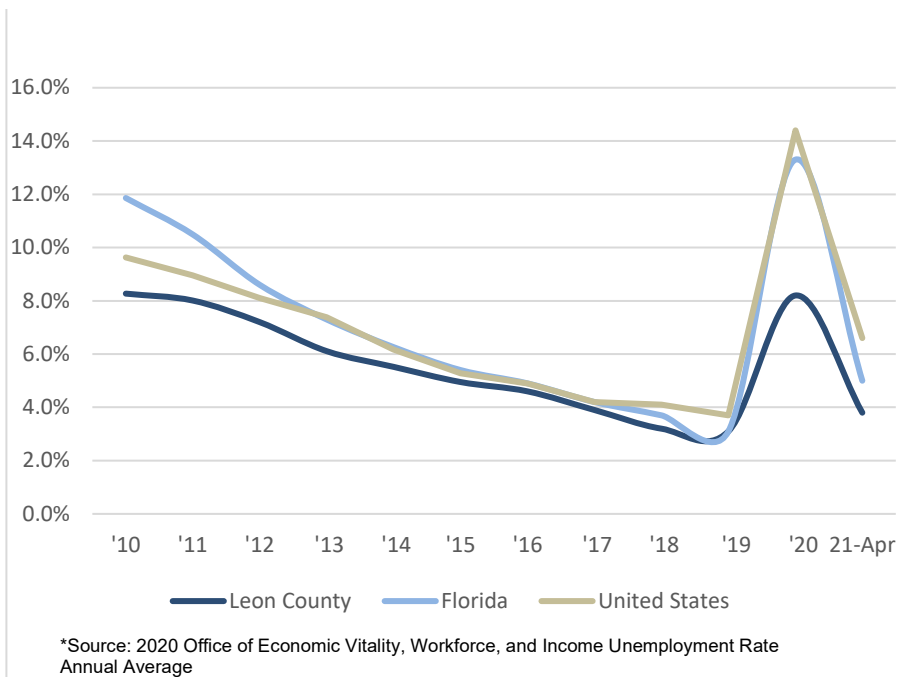


Source: 2020 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

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 2020 was 64,387, a decrease of 996 students from Fall 2019.

Fall 2020 enrollment shows an increase of 2.51% for FSU while TCC and FAMU show a decrease in enrollment for Fall 2020 of -12.66% and -4.59% respectively.

Unemployment Statistics

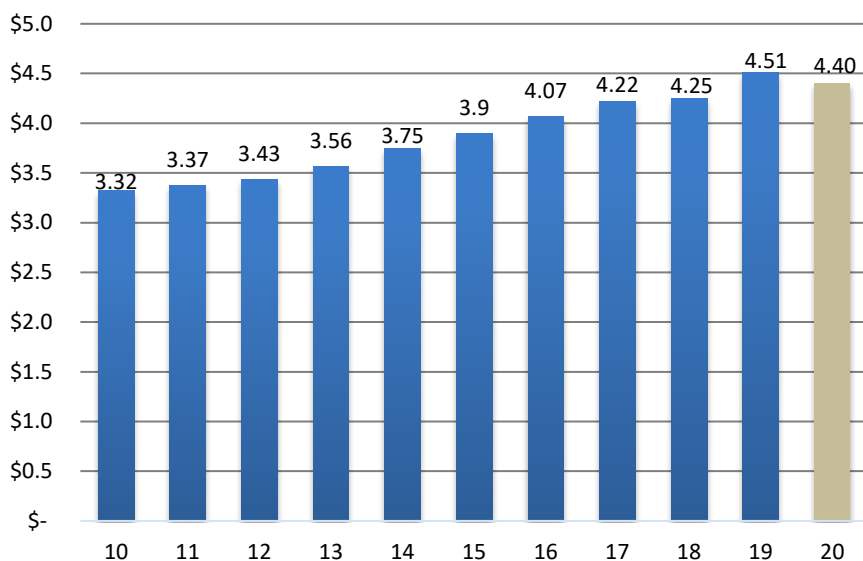


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the Covid-19 pandemic, Florida's unemployment rate has been declining since 2011, when the rate was 10.49%. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates, increased to 14.4% compared to April 2019, while the State increased to 13.3%. Preliminary unemployment rate for MSA was 3.8% in April 2021, which was 1.2 points below the State rate of 5.0%, and 2.8 points below US unemployment rate of 6.6%. Overall, the 2021 early trend is showing a return to 2019 numbers.

Taxable Sales

Billions

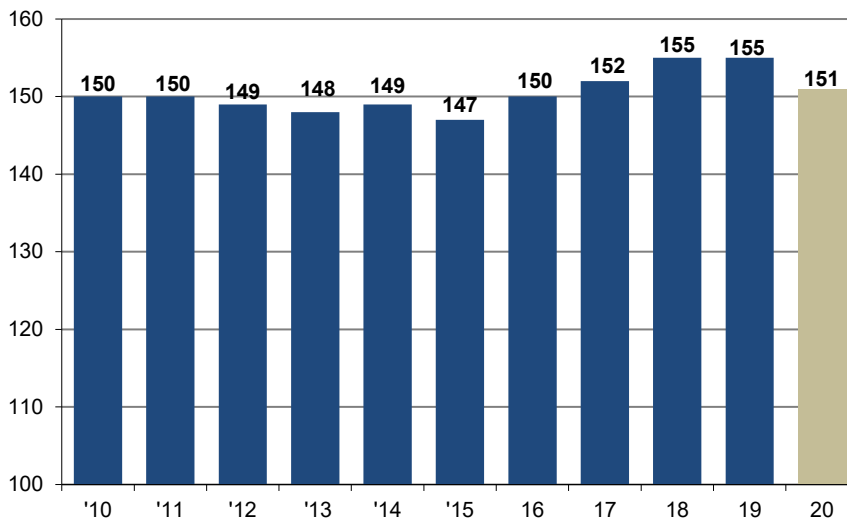


Source: Source: 2020 Office of Economic Vitality, Statistical data, Taxable Sales

Taxable sales data is commonly 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. In 2020, taxable sales decreased by -3.56% or \$160,738,228 million due to COVID-19's impact on consumer confidence.

Total Leon County Labor Force

Thousands



Source: 2020 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.

County labor force remained level prior to 2012 and saw slight decreases from 2012 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which is a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force.

MSA Employment by Industry – 2010 vs. 2020

Industry	Employees 2010	% Employment	Employees 2020	% Employment	% Change
Government	63,000	37%	61,300	35%	-3%
Education and Health Services	19,600	12%	23,800	13%	21%
Leisure and Hospitality	16,200	10%	16,800	9%	3%
Professional and Business Services	18,200	11%	21,100	12%	16%
Trade, Transportation, and Utilities	22,200	13%	23,000	13%	4%
Other Services	9,500	6%	8,400	5%	-11%
Financial Activities	7,500	4%	7,600	5%	3%
Construction	6,400	4%	9,000	5%	41%
Manufacturing	3,700	2%	3,100	2%	-17%
Information	3,100	2%	2,900	2%	-7%
Total	171,300	100%	177,000	100%	5%

Source: 2020 Office of Economic Vitality, Workforce and Income, Labor Force

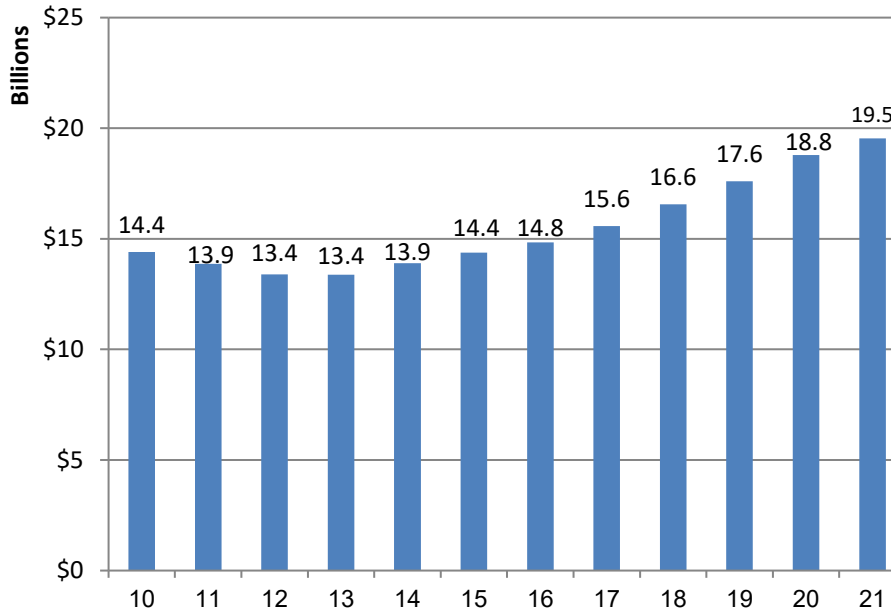
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Retail Trade, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee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

The percentage of employment in Government has decreased since 2010, while Construction, Education and Health Services, and Professional and Business Services have increased, which reflects a somewhat more diverse economy. Trade, Transportation, and Utilities, Financial Activities, and Leisure and Hospitality have also increased over the ten-year period, while Manufacturing, Other Services, and Information showed decreases.

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

Total employment in these major industries for 2020 is an increase of 5% compared to 2010.

Taxable Value

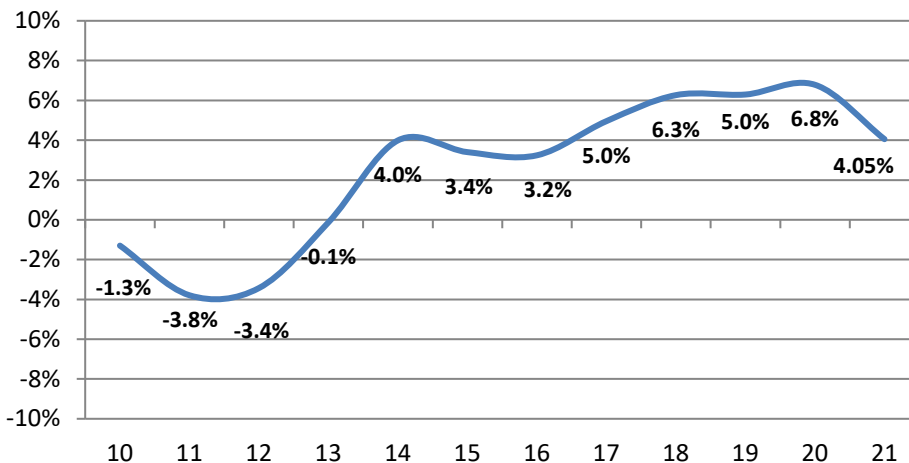


Source: Certification of Final Taxable Value, Forms DR-403v 2020 figures based on DR-420 Taxable Values provided by Leon County Property Appraiser (July 1, 2021)

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

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

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v 2020 figures based on Taxable Values provided by Leon County Property Appraiser (July 1, 2021)

Fiscal year 2010 thru 2012 show the end of the six year downward turn in taxable values from the recession and a collapse of the housing market with 2013 being the first-year values increased.

In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.4% in 2015 and 3.2% in 2016. However, taxable value saw a steady increase from 2017 to 2020. The Final July 1 Property Appraiser property values show a 4.05% increase for FY 2021.

Principal Taxpayers

2019			2020		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$158,795,886	\$2,966,025	Smith Interest General Partnership	\$159,305,095	\$2,984,834
Capital Regional Medical Center	\$77,445,670	\$1,466,343	Capital Regional Medical Center	\$76,950,110	\$1,434,431
Embarq Florida Inc./ Centurylink	\$77,750,439	\$1,460,502	The Standard at Tallahassee, LLC	\$66,042,543	\$1,248,765
Florida Gas Transmission Company, LLC	\$77,990,112	\$1,179,937	District Joint Venture, LLC	\$61,465,108	\$1,162,213
District Joint Venture, LLC	\$57,733,813	\$1,103,530	Florida Gas Transmission Company, LLC	\$71,094,138	\$1,060,932
Comcast Cablevision	\$52,400,438	\$958,548	Embarq Florida Inc./Centurylink	\$55,371,942	\$1,028,803
Wal-Mart Stores, Inc.	\$51,505,524	\$947,184	Wal-Mart Stores, Inc.	\$55,388,061	\$1,007,628
DRA CRT Tallahassee Center, LLC	\$48,941,154	\$935,466	Talquin Electric Cooperative Inc.	\$64,323,211	\$955,160
Woodlands of Tallahassee, LLC	\$48,407,213	\$925,260	Comcast Cablevision	\$51,449,606	\$929,870
Talquin Electric Cooperative	\$59,437,606	\$894,725	DRA CRT Tallahassee Center, LLC	\$49,348,175	\$928,637
Total	\$710,407,855	\$12,837,520		\$710,737,989	\$12,741,273

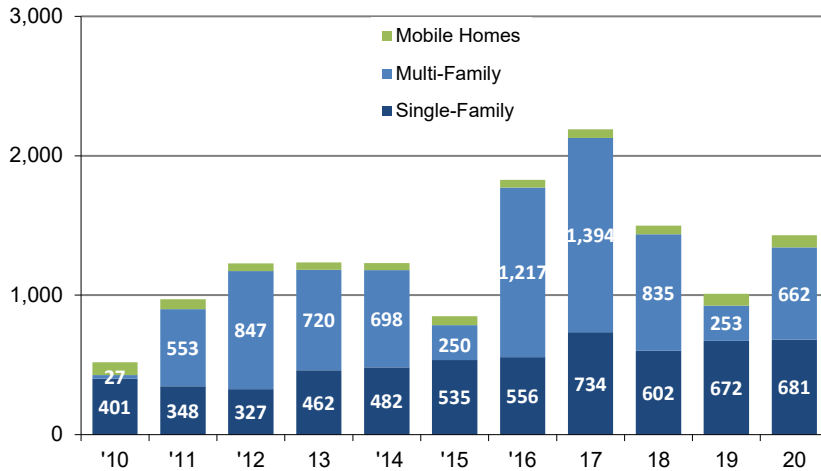
Notes:

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



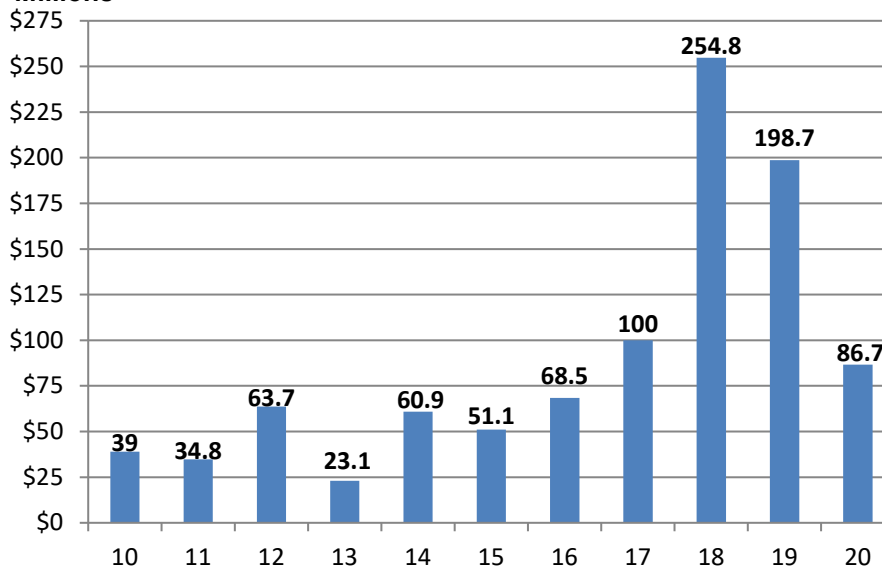
Source: Tallahassee-Leon County Office of Economic Vitality, 2020 Statistical Digest.

Since 2010, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. In FY 20, there were 681 permits issued for new single-family (detached and attached) homes, the most since 2017. The effects of the COVID-19 pandemic has driven mortgage rates to record lows which allowed additional buyers to enter the home buying market.

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

Value of Commercial Permits

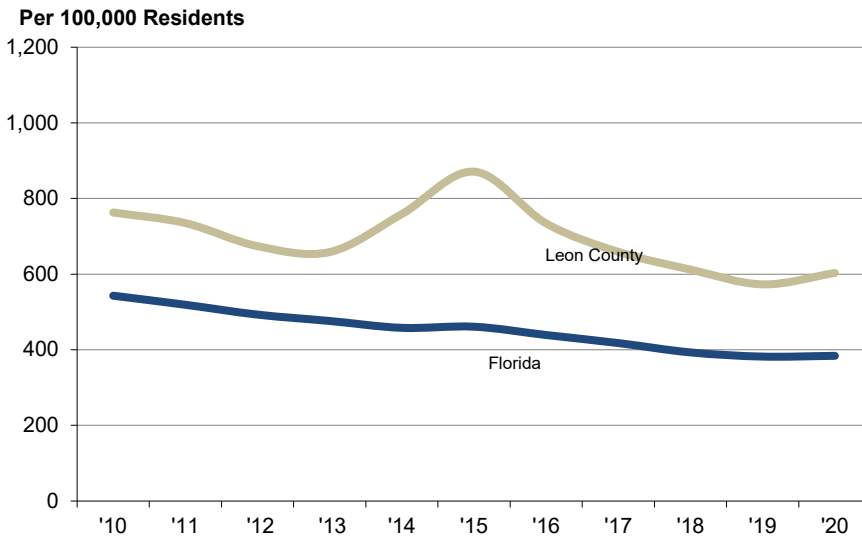
Millions



Source: Tallahassee-Leon County Office of Economic Vitality, 2020 Statistical Digest.

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. This was the first time the value of commercial permitting reached \$254 million. The value of commercial permits issued for new construction in 2020 totaled \$86.7 million. Adjusted for inflation, total commercial permit value in the past five years was over \$722 million, while total inflation-adjusted commercial permit value in the prior ten years totaled \$982 million.

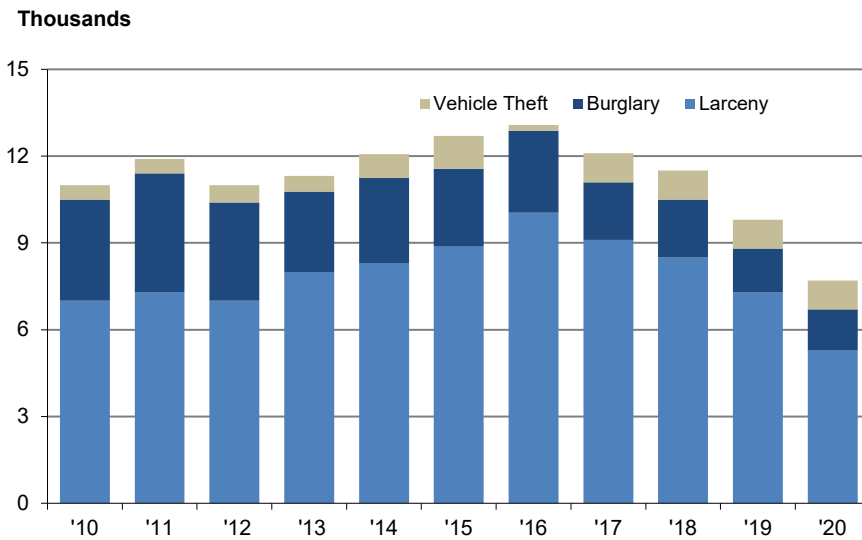
Violent Crime Rate



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 2019 rates saw a 6.4% decrease from the 2018 index. The 2020 figure stands at 603 Violent Crimes per 100,000 residents, a 5.2% increase from FY 2019. However, with a slight increase over last year, Leon County fell to 6th lowest in the state in per capita crime rate. The state Violent Crime Index saw an increase of 0.52%.

Crimes Against Property in Leon County

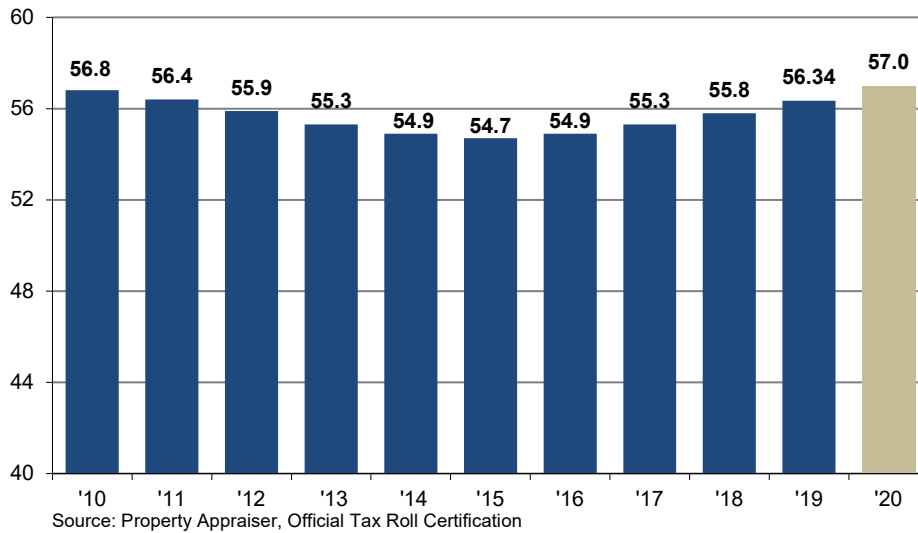


Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

Over a ten-year period, property crimes have averaged 11,264 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 25% decrease in the Property Crime Index between 2019 and 2020.

Homestead Parcels

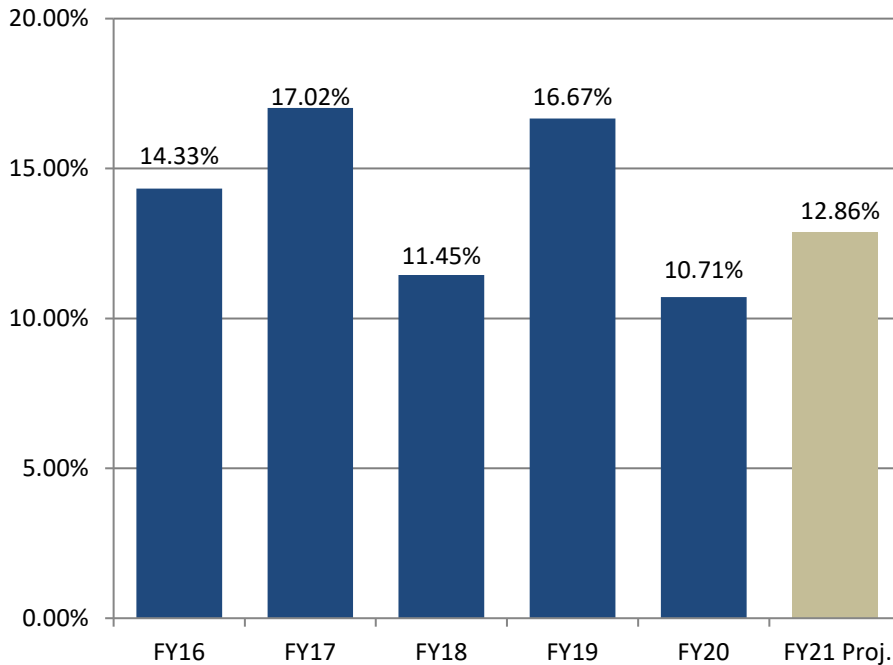
Thousands



Continuing with the recession in 2010 and the recovery of a slumping economy, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are at the highest level since the “Great Recession”. Peaking in 2020, the economic impact of the COVID-19 pandemic has driven mortgage rates to record lows which allowed additional buyers to enter the home buying market.

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.

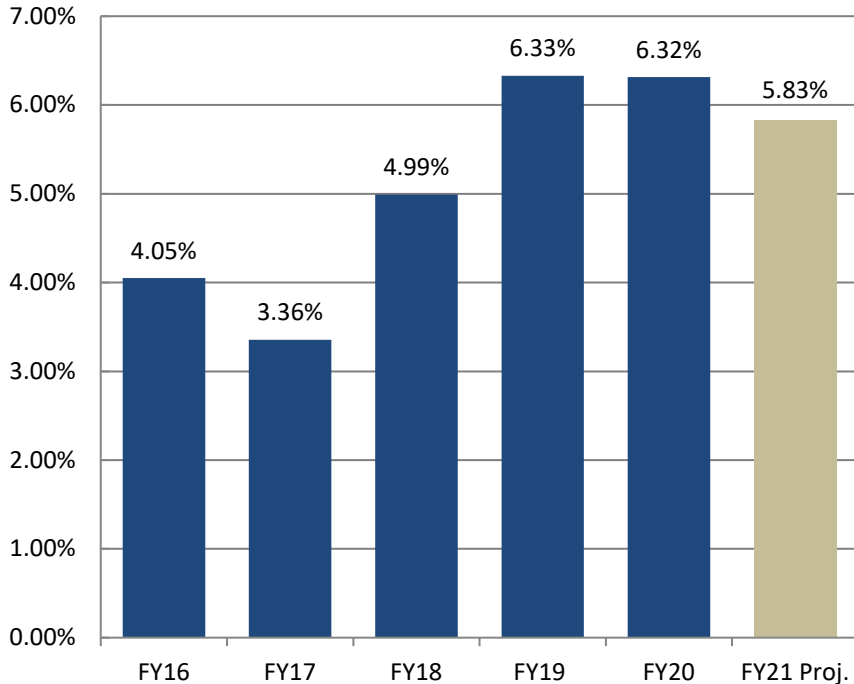
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2017 and 2019 respectively. Intergovernmental revenue is expected to account for 12.86% of operating revenues in FY 2021.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2020 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.

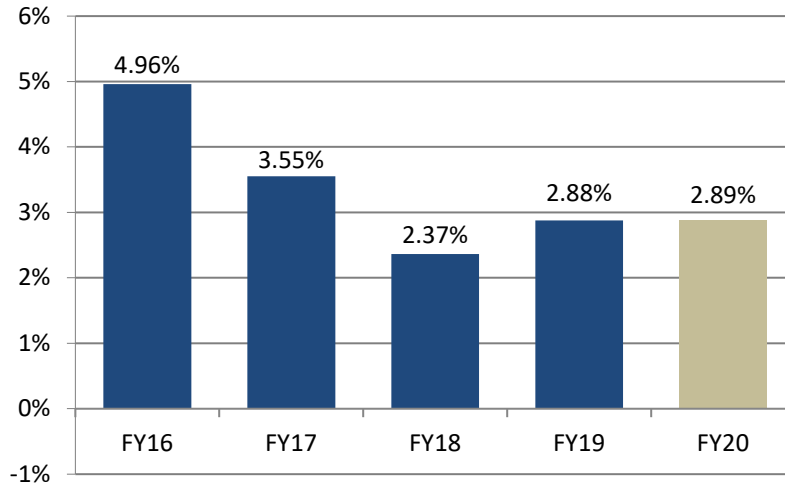
The Board maintained the 8.3144 millage rate through FY 2021. However, property tax revenue increased by 5.83% or \$7,172,616 million in FY 2021.

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

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

Revenue Projections

Budgeted v. Actual Revenues



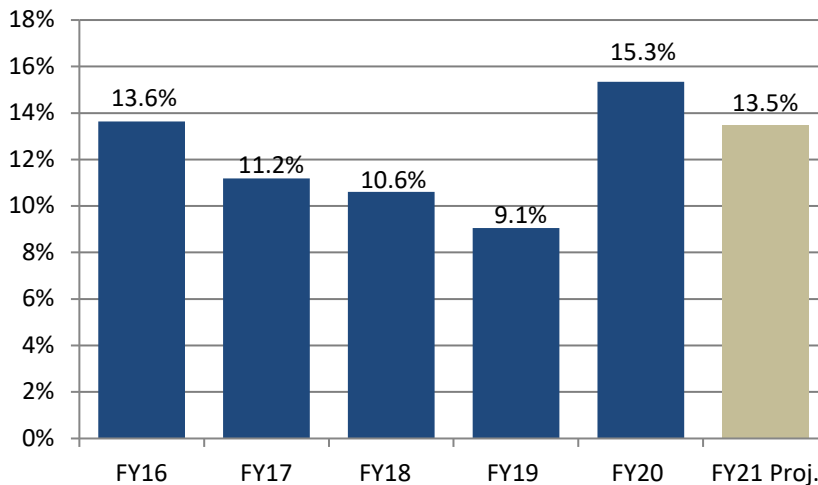
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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 2020 Revenue Summary Report and FY 2020 Budget Summary.

Capital Outlay

Percentage of Total Expenditures



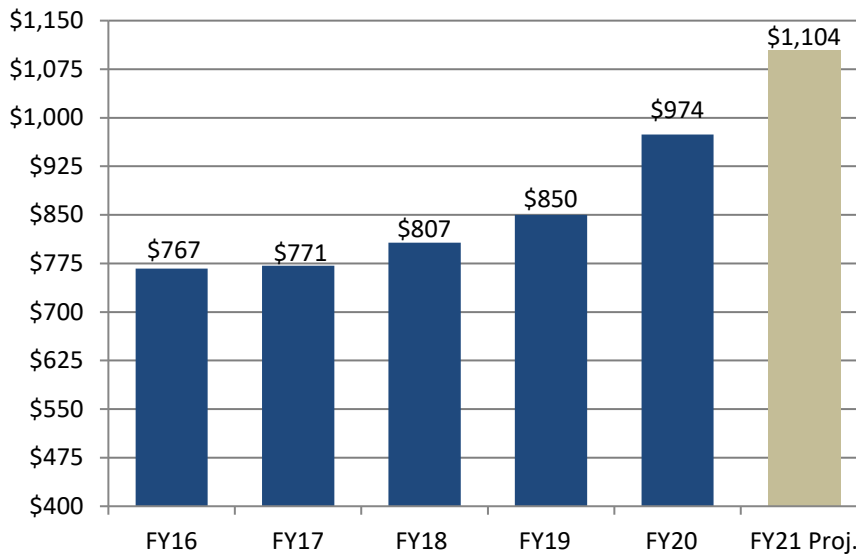
Analysis: The purpose of capital outlay in the budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

The constant decline from FY 2016 until FY 2019 is associated with the capital budget focusing on the maintenance of infrastructure rather than new capital infrastructure coming out of the recession. The FY 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and \$4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center. The remaining \$12.1 million in ESCO expenditures are accounted in the FY 2021 projected figure.

The FY 2021 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.

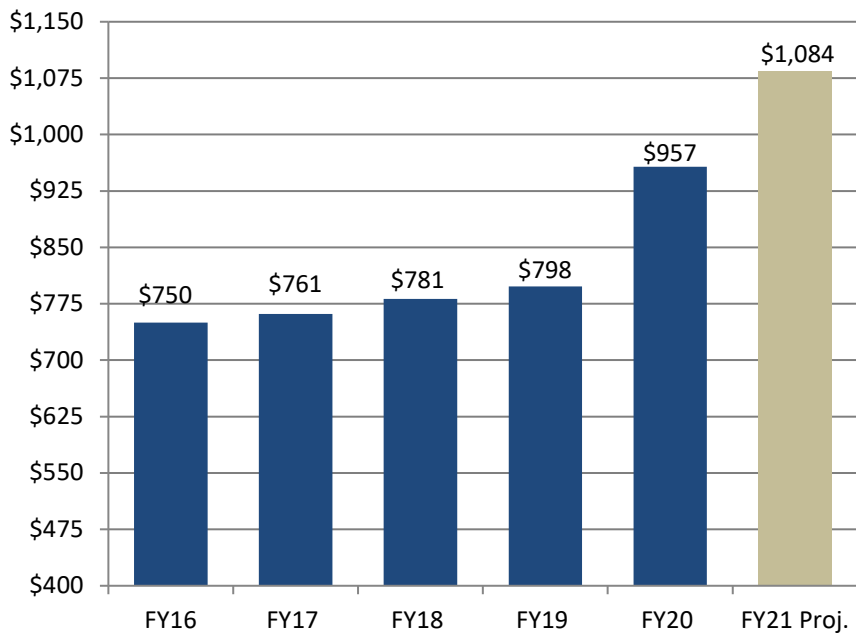
Revenue Per Capita



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 2016 to FY 2018. FY 2019 brought about additional revenue outside of the normal collections due to FEMA reimbursement from Hurricane Michael, property tax revenues. FY 2020 increased due the County receiving \$51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits. The FY 2021 projection includes an additional \$76.7 million in federal funding received from the U. S. Treasury. \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs.

Expenditures Per Capita



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

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

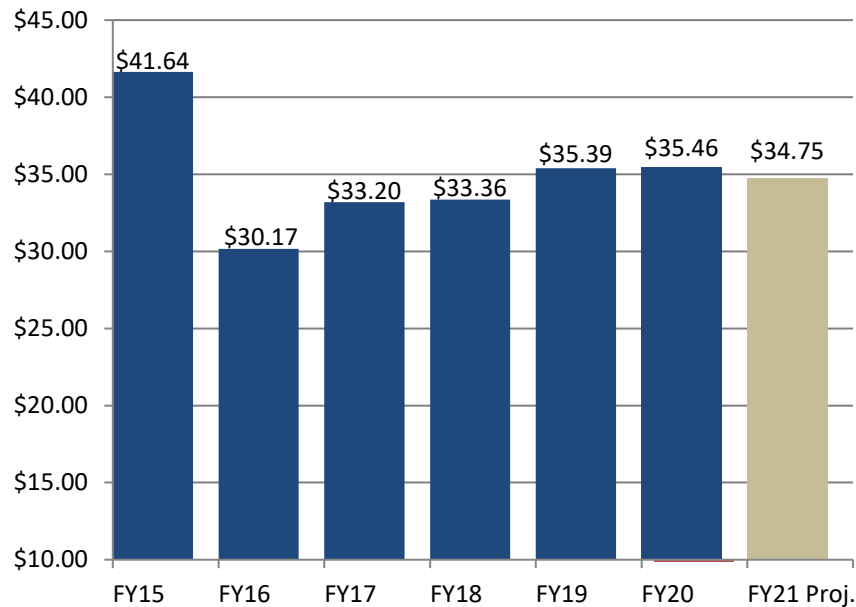
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2020 Expenditure Summary Report, Office of Economic Vitality, and FY 2021 TRIM Ad and the FY 2021 Budget Summary.

General/Fine & Forfeiture Fund Balance

Millions

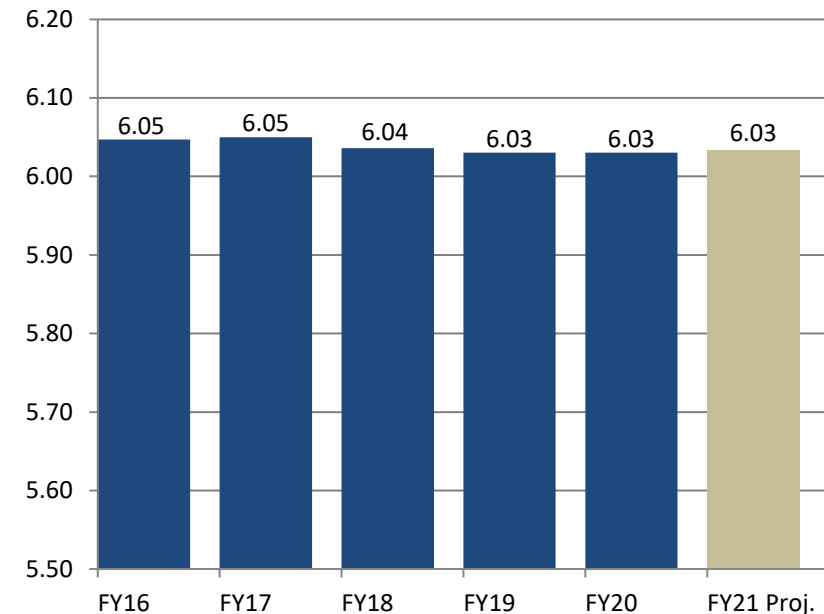


Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The decrease from FY 2015 – FY 2016 is due to the mid-year appropriation of \$9.6 million to fund one-time capital projects. The audited year ending fund balance for FY 2019 is \$35.46 million and the unaudited year ending fund balance for FY 2020 is \$35.30 million, which includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. The FY 2021 estimated fund balance is \$34.75 and reflects 21% of FY 2021 operating expenditures. The reduction in fund balance is due to the expenditures from the catastrophe related to COVID emergency measures. Reimbursement of these expenses is being pursued through FEMA.

Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



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

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

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.

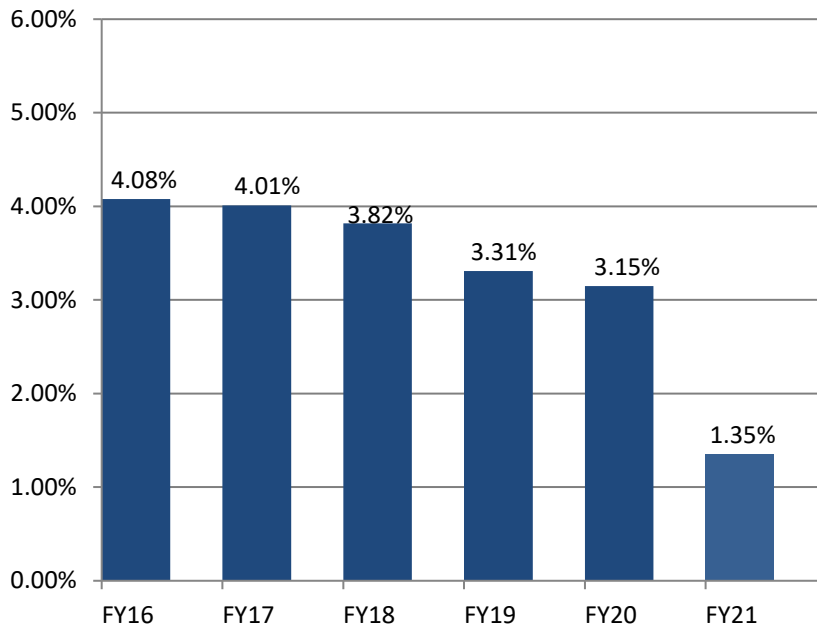
The number of County employees has slightly decreased since FY 2017 and has remained level even with annual increases in population.

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

Source: FY20-21 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 has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021.

Formula: Debt Service divided by Total Operating Expenditures.

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

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.

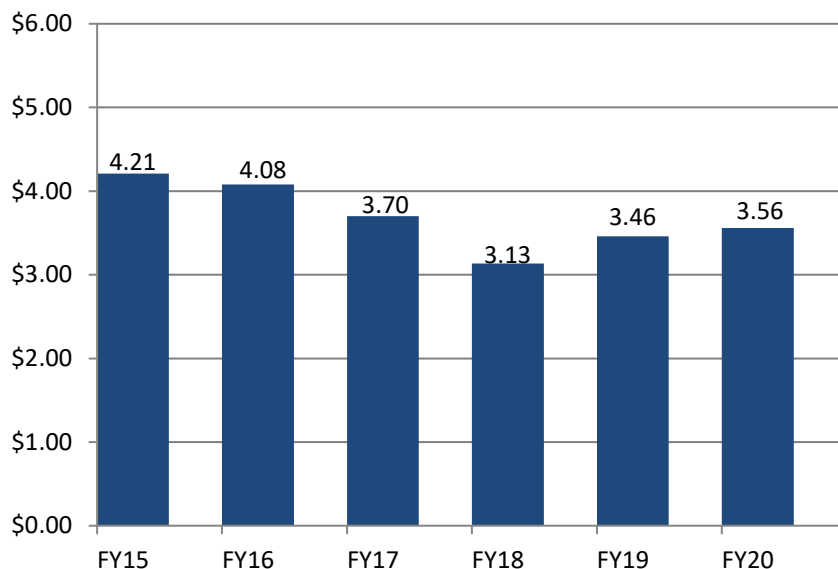
The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The 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. FY 2019 increase is due to FEMA reimbursement for Hurricanes, Hermine, Irma and Michael (3rd consecutive hurricane). FY 2020 marks the start of CARES funding due to the COVID-19 pandemic.

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

Source: FY 2020 Comprehensive Annual Financial

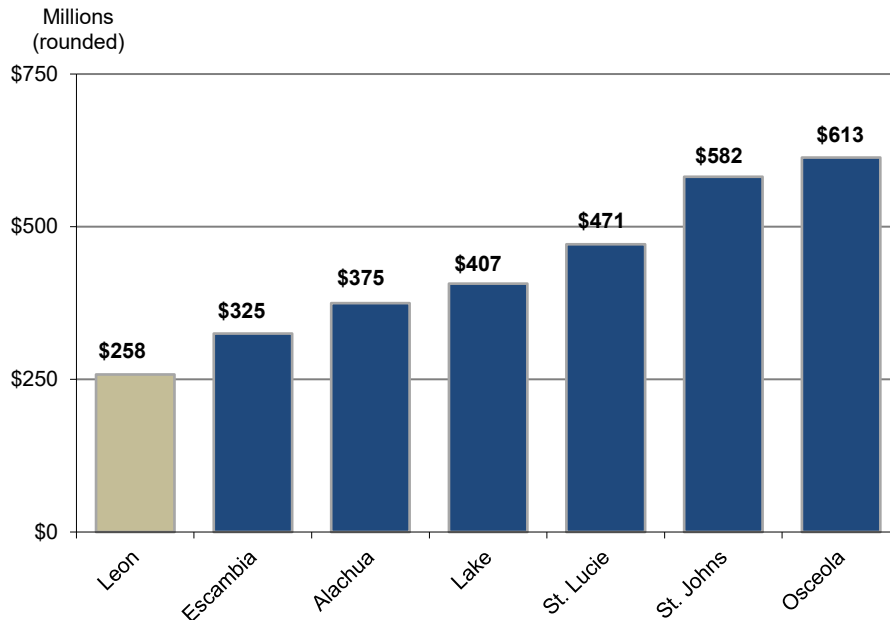
Liquidity

Ratio of Current Assets to Current Liabilities



Comparative Data for Like-Sized Counties

Total Net Budget (FY21)

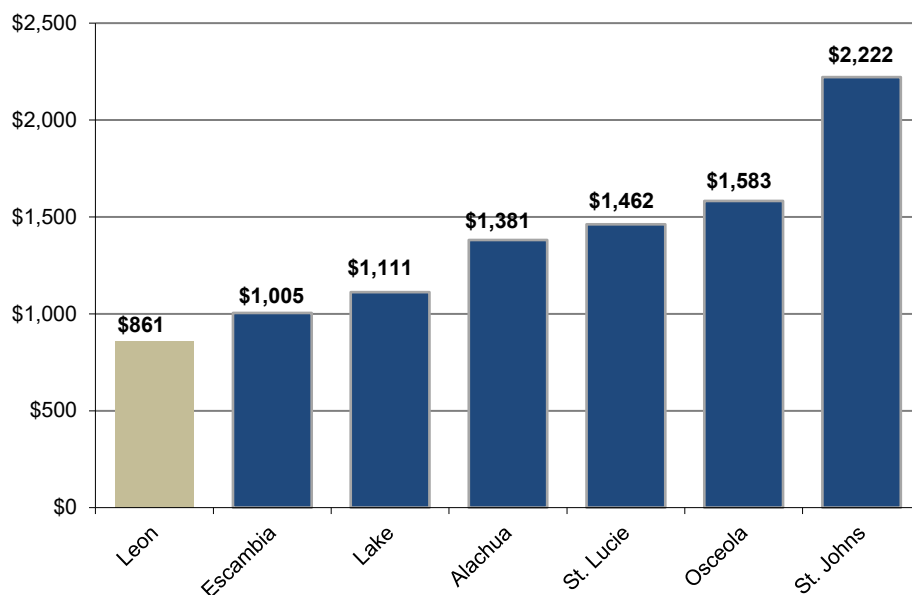


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$258 million. Escambia County's net budget is 26% higher than Leon County's.

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

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

Net Budget per Countywide Resident (FY21)

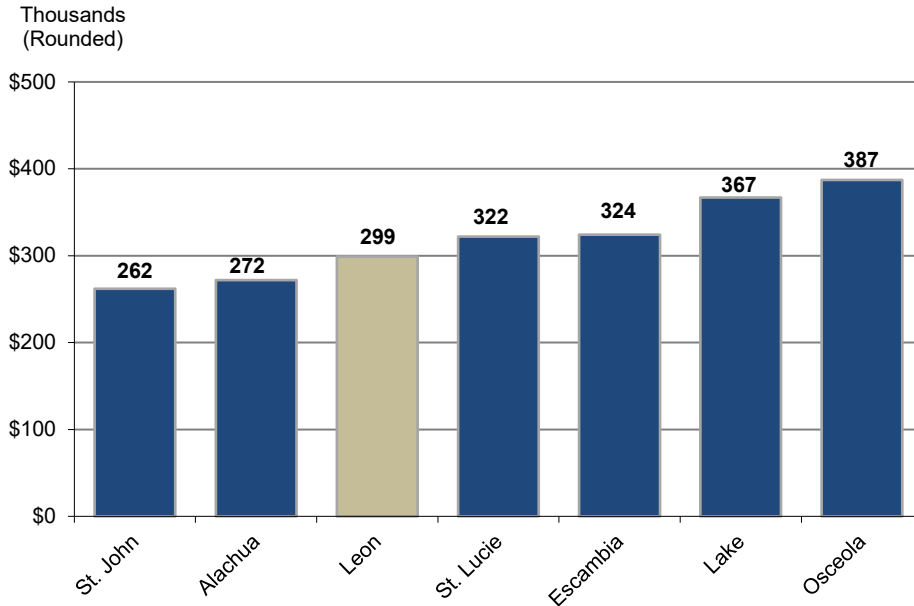


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 17% higher than Leon County's (Escambia County). St. Johns County spends more than two times the amount per resident than Leon County does.

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

Comparative Data for Like-Sized Counties

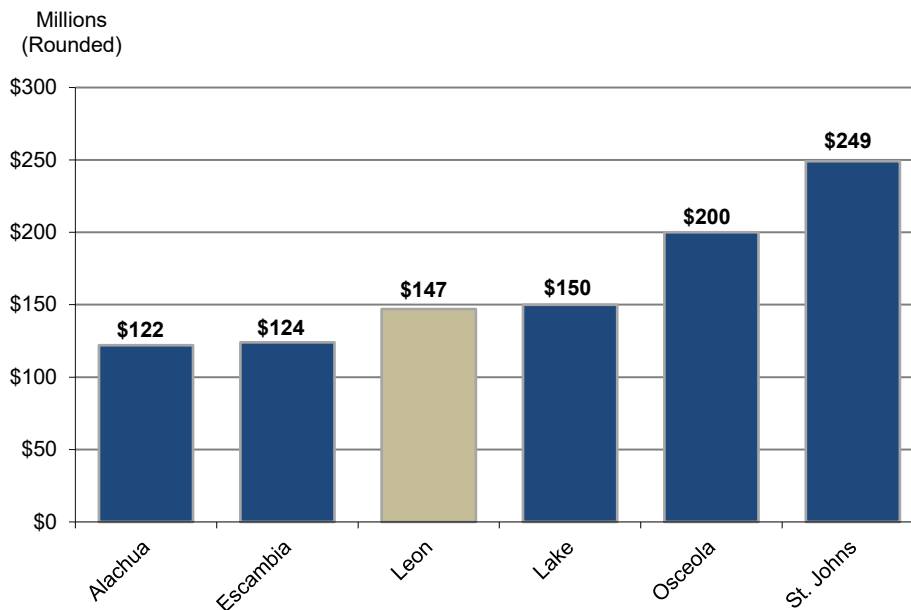
Countywide Population (2020)



Leon County Office of Economic Vitality estimated Leon County 2020 population at 299,484 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 4/1/2021

Anticipated Ad Valorem Tax Collections (FY21)

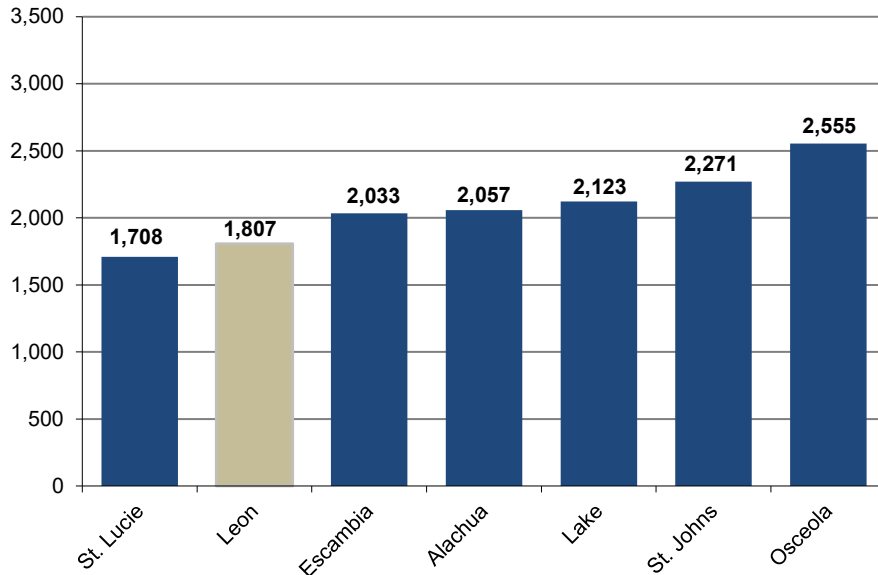


Among the like-sized counties, Leon County collects \$147 million in ad valorem taxes. Leon County collects \$18 million less than the mean collection (\$165 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2021 Taxable Value by County

Comparative Data for Like-Sized Counties

Total Number of County Employees (FY21)

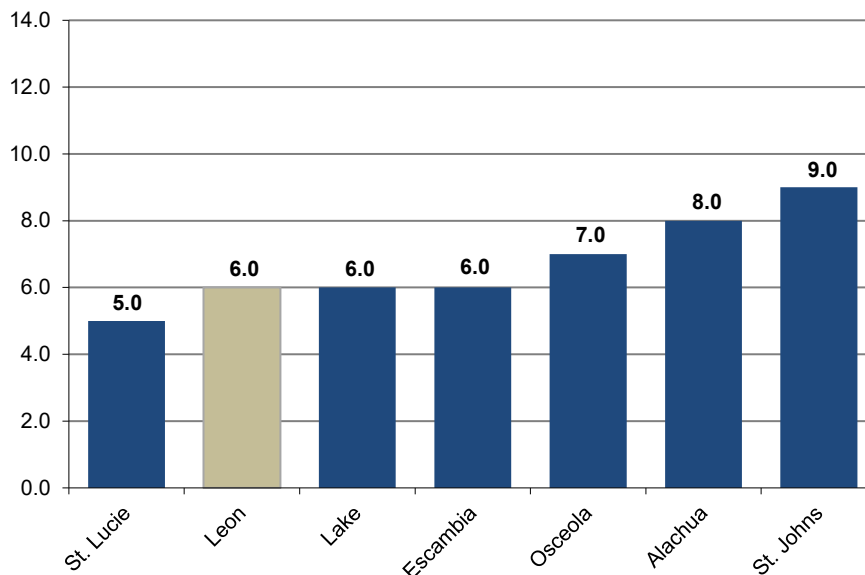


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

Except for St. Johns and Osceola (correction to the stated numbers in FY 2020) all the comparable counties surveyed reported a higher number of employees than reported the previous year.

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

County Employees per 1,000 Residents (FY21)



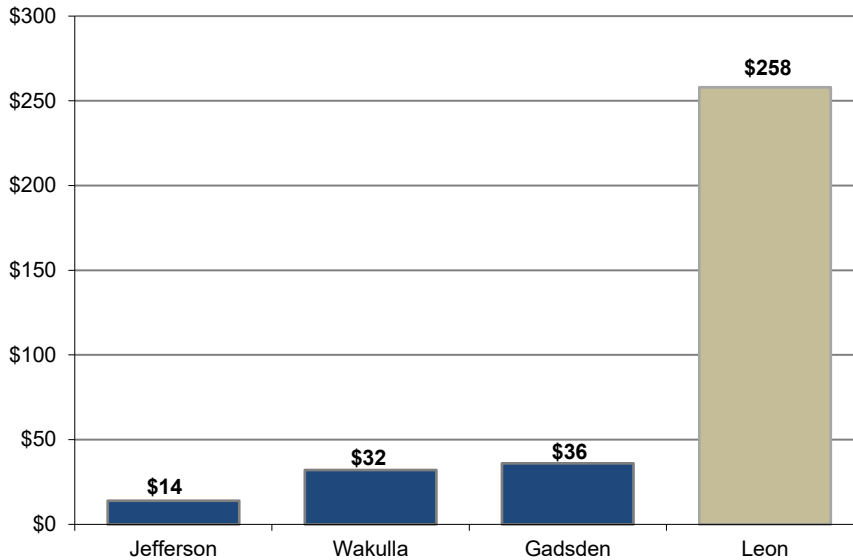
Leon County ranks second (tied with Lake County and Escambia), with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2021 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2020 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

Comparative Data for Surrounding Counties

Total Net Budget (FY21)
Millions

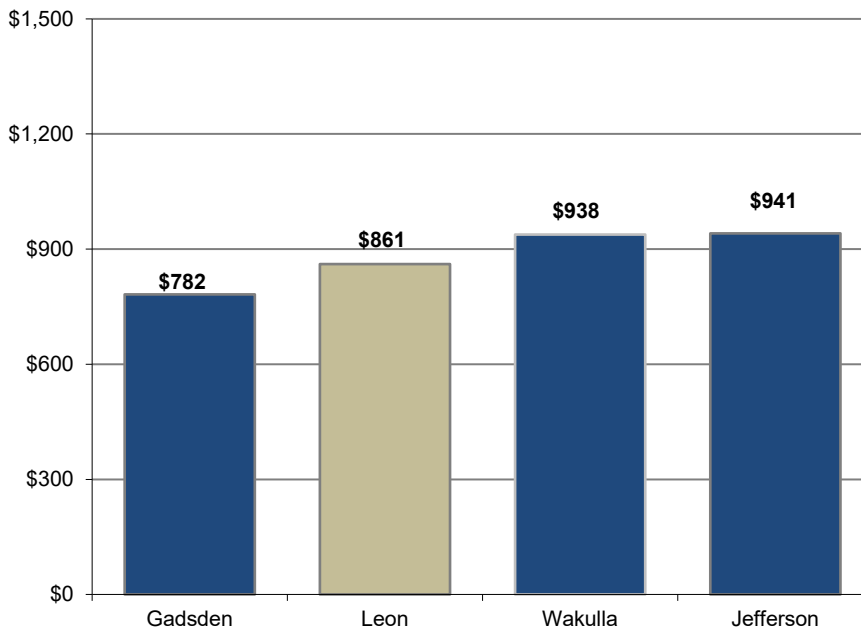


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$258 million. Jefferson County has the lowest with a net budget of \$14 million.

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

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

Net Budget Per Countywide Resident (FY21)



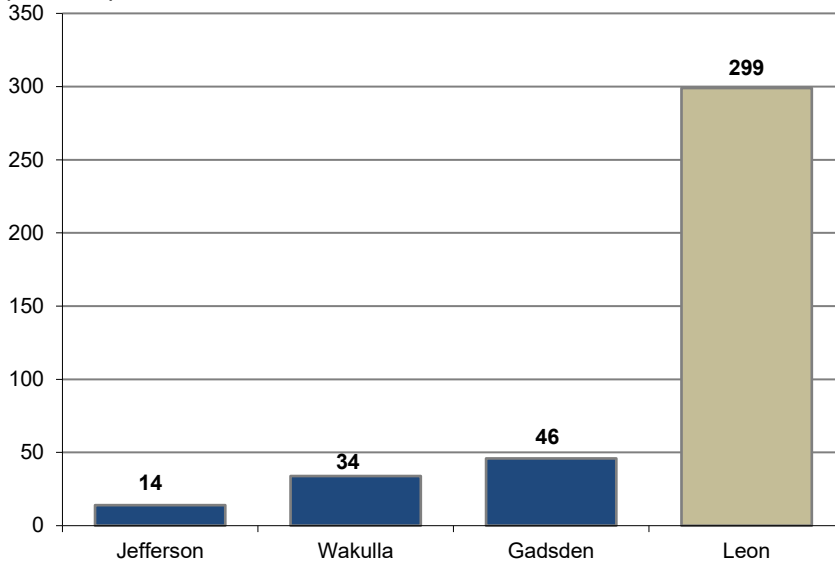
Leon County is the second lowest for dollars spent per county resident when compared to surrounding counties. Gadsden County spends 9% less per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2021 Leon County Office of Management and Budget Survey

Comparative Data for Surrounding Counties

Countywide Population (2020)

Thousands
(Rounded)

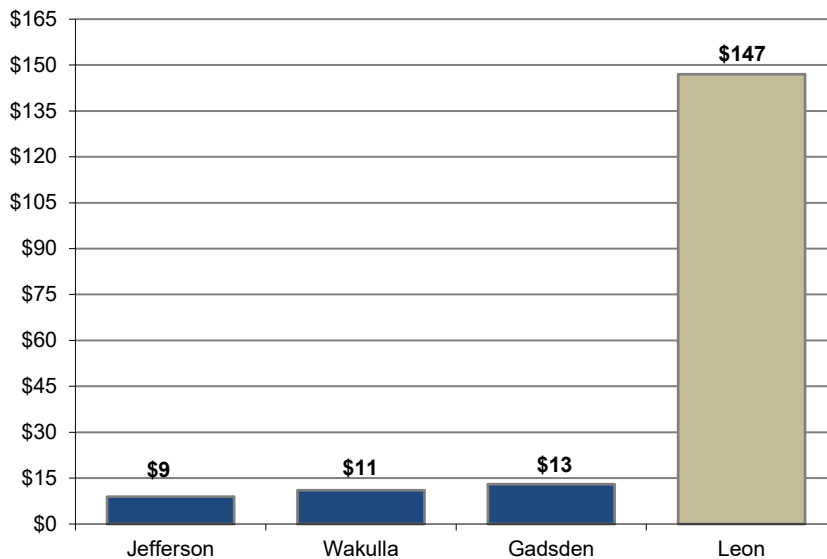


The University of Florida Bureau of Economic and Business Research estimated the 2020 Leon County population at 299,484. Leon County has 253,258 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Leon has the highest projected population growth rate since the 2010 census at 8.71% compared to Gadsden (-0.35%), Wakulla (-10.41%), and Jefferson (-2.49%).

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

Anticipated Ad Valorem Tax Collections (FY20)

Millions

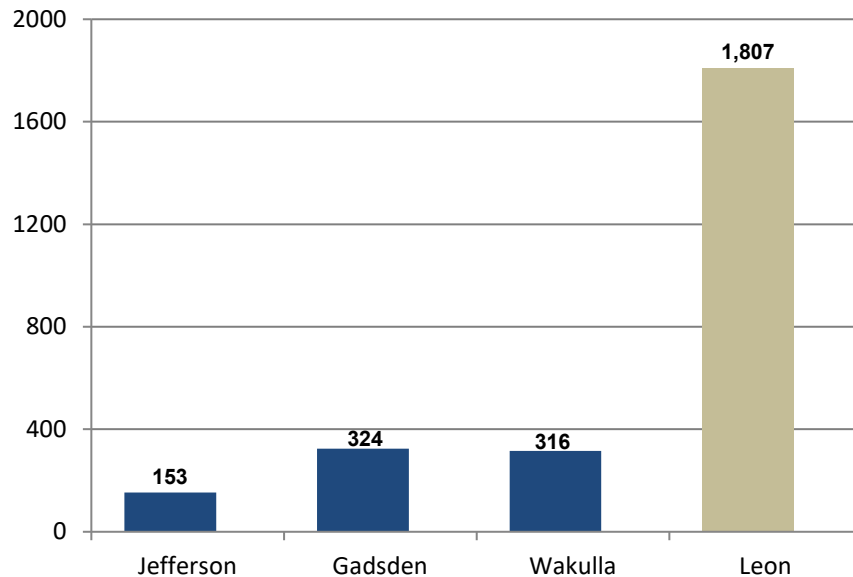


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2020 Taxable Value by County

Comparative Data for Surrounding Counties

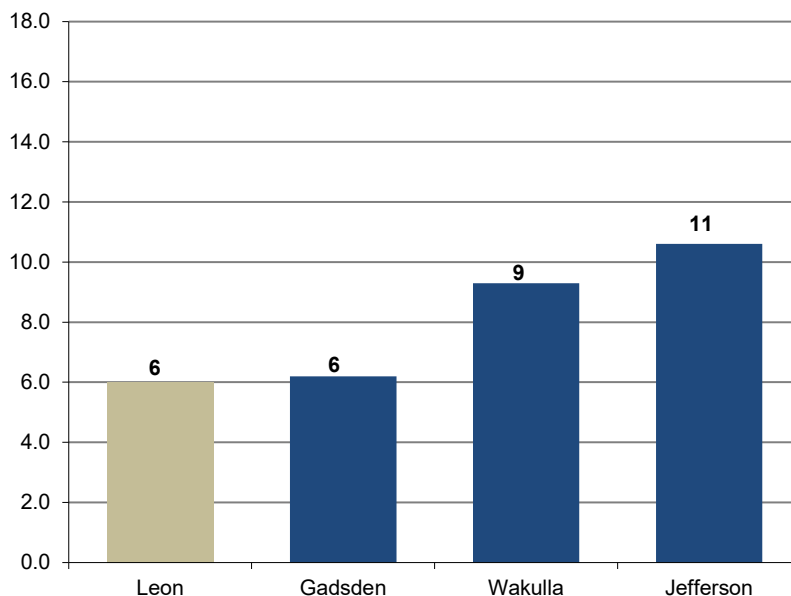
Total Number of County Employees (FY21)



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

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

Total County Employees per 1,000 Residents (FY21)



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 2021 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Columbia County	\$672	3.8
Santa Rosa County	\$727	19.8
Gadsden County	\$782	7.0
Dixie County	\$783	11.0
Liberty County	\$809	18.5
Leon County	\$861	6.0
Putnam County	\$880	8.7
Baker County	\$881	8.8
Wakulla County	\$938	9.3
Jefferson County	\$941	10.6
Union County	\$949	7.0
Escambia County	\$1,005	6.3
Jackson County	\$1,032	7.9
Citrus County	\$1,059	7.5
Lake County	\$1,111	5.8
Madison County	\$1,118	9.3
Duval County	\$1,136	6.4
Seminole County	\$1,140	3.1
Brevard County	\$1,160	6.9
Polk County	\$1,219	6.3
Pinellas County	\$1,253	5.5
Marion County	\$1,314	7.4
Okeechobee County	\$1,323	10.6
Hendry County	\$1,333	3.9
Glades County	\$1,374	6.2
Alachua County	\$1,381	7.6
Hernando County	\$1,404	7.8
Bradford County	\$1,422	10.3
Nassau County	\$1,431	9.6
Saint Lucie County	\$1,462	5.3
Volusia County	\$1,489	6.1
Pasco County	\$1,510	8.1
Orange County	\$1,518	7.9
Highlands County	\$1,518	9.2

County	Net Budget Per Capita	Staff Per 1,000
Sumter County	\$1,529	1.4
Holmes County	\$1,555	8.5
Hardee County	\$1,566	7.2
Lafayette County	\$1,569	10.4
Hamilton County	\$1,582	11.5
Osceola County	\$1,583	6.6
Calhoun County	\$1,697	8.1
Flagler County	\$1,722	3.3
Manatee County	\$1,740	9.0
DeSoto County	\$1,751	9.5
Palm Beach County	\$1,754	8.1
Levy County	\$1,755	4.7
Broward County	\$1,781	6.5
Okaloosa County	\$1,789	4.2
Hillsborough County	\$1,906	7.0
Gilchrist County	\$1,916	10.6
Charlotte County	\$1,973	11.7
Taylor County	\$1,976	11.1
Indian River County	\$1,977	9.6
Sarasota County	\$2,006	6.9
Miami-Dade County	\$2,018	10.1
Martin County	\$2,049	6.6
Bay County	\$2,061	8.0
Suwannee County	\$2,084	5.9
Lee County	\$2,141	6.8
St. Johns County	\$2,222	8.7
Clay County	\$2,410	2.8
Gulf County	\$2,449	13.9
Walton County	\$2,464	14.9
Collier County	\$2,836	9.9
Washington County	\$3,313	3.7
Franklin County	\$4,055	14.7
Monroe County	\$4,297	16.8

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	9%	\$2,464	14.9
Collier County	9%	\$2,836	9.9
Hardee County	12%	\$1,566	7.2
Miami-Dade County	12%	\$2,018	10.1
Palm Beach County	12%	\$1,754	8.1
Martin County	13%	\$2,049	6.6
Manatee County	13%	\$1,740	9.0
Lee County	14%	\$2,141	6.8
Seminole County	14%	\$1,140	3.1
Indian River County	14%	\$1,977	9.6
Saint Lucie County	14%	\$1,462	5.3
Monroe County	15%	\$4,297	16.8
St. Johns County	15%	\$2,222	8.7
Broward County	15%	\$1,781	6.5
Sumter County	15%	\$1,529	1.4
Hamilton County	15%	\$1,582	11.5
Nassau County	16%	\$1,431	9.6
DeSoto County	17%	\$1,751	9.5
Pinellas County	17%	\$1,253	5.5
Osceola County	17%	\$1,583	6.6
Orange County	18%	\$1,518	7.9
Charlotte County	18%	\$1,973	11.7
Okaloosa County	18%	\$1,789	4.2
Taylor County	18%	\$1,976	11.1
Hillsborough County	19%	\$1,906	7.0
Polk County	19%	\$1,219	6.3
Madison County	19%	\$1,118	9.3
Citrus County	19%	\$1,059	7.5
Gilchrist County	19%	\$1,916	10.6
Levy County	19%	\$1,755	4.7
Santa Rosa County	20%	\$727	19.8
Suwannee County	20%	\$2,084	5.9
Calhoun County	20%	\$1,697	8.1
Flagler County	20%	\$1,722	3.3

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Volusia County	20%	\$1,489	6.1
Bay County	20%	\$2,061	8.0
Lake County	21%	\$1,111	5.8
Putnam County	21%	\$880	8.7
Pasco County	21%	\$1,510	8.1
Jefferson County	21%	\$941	10.6
Dixie County	22%	\$783	11.0
Marion County	22%	\$1,314	7.4
Franklin County	23%	\$4,055	14.7
Gulf County	23%	\$2,449	13.9
Lafayette County	23%	\$1,569	10.4
Clay County	24%	\$2,410	2.8
Bradford County	24%	\$1,422	10.3
Sarasota County	24%	\$2,006	6.9
Duval County	24%	\$1,136	6.4
Hernando County	25%	\$1,404	7.8
Hendry County	25%	\$1,333	3.9
Okeechobee County	25%	\$1,323	10.6
Columbia County	25%	\$672	3.8
Glades County	25%	\$1,374	6.2
Highlands County	26%	\$1,518	9.2
Washington County	26%	\$3,313	3.7
Brevard County	28%	\$1,160	6.9
Wakulla County	28%	\$938	9.3
Union County	28%	\$949	7.0
Holmes County	28%	\$1,555	8.5
Escambia County	29%	\$1,005	6.3
Baker County	30%	\$881	8.8
Jackson County	30%	\$1,032	7.9
Gadsden County	31%	\$782	7.0
Leon County	32%	\$861	6.0
Alachua County	37%	\$1,381	7.6
Liberty County	44%	\$809	18.5

Note:

The following counties were non-responsive to survey requests: Clay, Columbia, Duval, Franklin, Glades, Jefferson, Levy, Liberty, Martin, Miami-Dade, Putnam, Okaloosa, St. Johns, Sumter, Suwannee, Taylor and Union. Budget information was retrieved from their respective FY 2021 budget documents.

Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Sumter County	1.4	204	141,422
Clay County	2.8	611	219,575
Seminole County	3.1	1,465	476,727
Flagler County	3.3	380	114,173
Washington County	3.7	94	25,334
Columbia County	3.8	270	70,617
Hendry County	3.9	160	40,953
Okaloosa County	4.2	850	203,951
Levy County	4.7	196	41,699
Saint Lucie County	5.3	1,708	322,265
Pinellas County	5.5	5,437	984,054
Lake County	5.8	2,123	366,742
Suwannee County	5.9	270	45,463
Leon County	6.0	1,807	299,484
Volusia County	6.1	3,387	551,588
Glades County	6.2	84	13,609
Escambia County	6.3	2,033	323,714
Polk County	6.3	4,534	715,090
Duval County	6.4	6,333	982,080
Broward County	6.5	12,631	1,932,212
Osceola County	6.6	2,555	387,055
Martin County	6.6	1,066	161,301
Lee County	6.8	5,111	750,493
Sarasota County	6.9	3,043	438,816
Brevard County	6.9	4,210	606,671
Union County	7.0	108	15,410
Gadsden County	7.0	324	46,226
Hillsborough County	7.0	10,394	1,478,759
Hardee County	7.2	198	27,443
Marion County	7.4	2,718	368,135
Citrus County	7.5	1,127	149,383
Alachua County	7.6	2,057	271,588
Hernando County	7.8	1,508	192,186
Orange County	7.9	11,148	1,415,260

County	Staff Per 1,000	# of Employees	Population
Jackson County	7.9	370	46,587
Bay County	8.0	1,396	174,410
Calhoun County	8.1	117	14,489
Pasco County	8.1	4,392	542,638
Palm Beach County	8.1	11,904	1,466,494
Holmes County	8.5	171	20,001
Putnam County	8.7	638	73,723
St. Johns County	8.7	2,271	261,900
Baker County	8.8	250	28,532
Manatee County	9.0	3,596	398,503
Highlands County	9.2	965	104,834
Wakulla County	9.3	316	33,981
Madison County	9.3	177	18,954
DeSoto County	9.5	351	37,082
Indian River County	9.6	1,518	158,834
Nassau County	9.6	861	89,258
Collier County	9.9	3,835	387,450
Miami-Dade County	10.1	28,556	2,832,794
Bradford County	10.3	295	28,725
Lafayette County	10.4	90	8,690
Gilchrist County	10.6	194	18,269
Jefferson County	10.6	153	14,394
Okeechobee County	10.6	448	42,112
Dixie County	11.0	183	16,663
Taylor County	11.1	249	22,436
Hamilton County	11.5	167	14,570
Charlotte County	11.7	2,205	187,904
Gulf County	13.9	204	14,724
Franklin County	14.7	174	11,864
Walton County	14.9	1,111	74,724
Monroe County	16.8	1,306	77,823
Liberty County	18.5	159	8,575
Santa Rosa County	19.8	3,661	184,653

Note:

The following counties were non-responsive to survey requests: Clay, Columbia, Duval, Franklin, Glades, Jefferson, Levy, Liberty, Martin, Miami-Dade, Putnam, Okaloosa, St. Johns, Sumter, Suwannee, Taylor and Union. Budget information was retrieved from their respective FY 2021 budget documents.

2021 Status Report on Gender-based Pay Equity

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 727 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 and male employees earn approximately median salary.**
- Male employees earn a median salary of \$43,447 and female employees earn a median salary of \$43,394, **a difference of 0.1% or \$53.00 annually.**
- By comparison, at the state level women earned 17% less than men, and at the national level women earned 17.7% less than men in 2020. These statistics are summarized in the table below:

	Median Salary			Ratio (women to men)
	Women	Men	Difference (\$)	
Leon County	\$43,394	\$43,447	\$53	0.999
State of Florida	\$37,458	\$45,136	(\$7,678)	0.830
United States	\$47,299	\$57,456	(\$10,157)	0.823

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 580 employees across 92 different position groups. The analysis indicated the following:

- 48 groups consisting of 205 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 3 employees were the only employee in their group (same pay grade with the same job title) and were also not evaluated further.
- 1 group consisting of 1 male and 1 female were equal in pay in their group (same pay grade with the same job title) and were also not evaluated further.

Like Positions Salary Review Results (Continued)

- 8 groups consisting of 71 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 299 employees in “like positions” with a **female employee earning the highest salary/wage in 20 of the groups and a male employee earning the highest salary/wage in the 15 of the groups.**

Similarly Situated Positions Salary Review Results

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 147 employees within 48 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.
- 23 groups consisting of 87 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 11 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 10 groups consisting of 24 “similarly-situated” employees, a female employee earned the highest salary in 5 of the 10 groups.**

Gender-Based Pay Equity Summary

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 very minimal lower median salary than men (\$53.00 or 0.1% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 17% and 17.7% less than men, respectively.

Among County employees in similarly situated positions, a female employee earns the highest salary or wage in 50% of the groups reviewed. In most 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, 6 department directors are female and 8 are male. 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.