



MID-YEAR FINANCIAL REPORT



FISCAL YEAR 2021/2022

LEON COUNTY, FLORIDA

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

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MAJOR REVENUE SUMMARY

Total FY 2022 budgeted revenues shown below represents approximately 84% of all FY 2022 budgeted County revenues. (1)

Revenue Source	FY22 Budget	FY21 YTD Actuals As of March 2021	FY22 YTD Budget As of March 2022	FY22 YTD Actuals As of March 2022	FY21 Actuals vs. FY22 Actuals	FY22 Budget vs. FY22 Actuals
Ad Valorem Taxes (2)	154,436,129	144,274,545	148,028,362	151,180,272	4.8%	2.1%
Stormwater Fees (3)	3,500,045	3,201,907	3,236,053	3,267,008	2.0%	1.0%
State Revenue Sharing (4)	5,776,445	2,730,027	2,678,667	3,057,684	12.0%	14.1%
Local 1/2 Cent Sales Tax (4)	12,928,414	6,491,679	6,541,377	7,579,422	16.8%	15.9%
Local Option Sales Tax (4)	5,359,742	2,854,576	2,680,960	3,355,291	17.5%	25.2%
Communication Ser. Tax (5)	2,565,000	1,295,577	1,284,790	1,343,051	3.7%	4.5%
Public Service Tax (6)	9,270,382	4,544,121	4,398,121	4,443,655	-2.2%	1.0%
State Shared Gas Tax (7)	3,857,190	1,943,502	1,908,960	2,109,204	8.5%	10.5%
Local Option Gas Tax (7)	7,113,315	3,604,405	3,537,520	3,990,418	10.7%	12.8%
Local Option Tourist Tax (8)	5,074,701	1,849,211	2,533,795	3,747,424	102.6%	47.9%
Solid Waste Fees (9)	10,282,500	5,844,367	5,710,310	6,226,026	6.5%	9.0%
Building Permits Fees (10)	2,323,320	1,272,675	1,005,345	3,048,143	139.5%	203.2%
Environmental Permit Fees (11)	1,823,430	910,991	667,833	694,762	-23.7%	4.0%
Ambulance Fees (12)	11,213,037	6,291,282	5,632,461	5,998,510	-4.7%	6.5%
Probation and Pre-Trial Fees (13)	540,645	237,953	280,179	346,415	45.6%	23.6%
Court Facilities Fees (14)	515,850	275,900	274,768	297,943	8.0%	8.4%
Fire Services Fee (15)	8,623,513	5,288,287	5,196,421	5,932,605	12.2%	14.2%
Interest Income - GF/FF (16)	649,100	353,543	324,550	301,468	-14.7%	-7.1%
Interest Income - Other (16)	824,700	514,422	481,075	344,256	-33.1%	-28.4%
TOTAL:	\$ 246,677,458	\$ 193,778,970	\$ 196,401,547	\$ 207,263,557	7.0%	5.5%

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. These fees are only growing moderately.

(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. In addition to the improved economy and increased sales, effective July, 1, 2021, internet sales providers with no physical presence in Florida were required to remit sales tax collected to the State of Florida, resulting in increased collections.

(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 an increase in Leon County revenues due to the completion of a monthly "payback" to the State for previous over-remittance to the County for the past three years, which expired in March 2021.

(6) Consumption of electric, natural gas, and water utilities reflect a leveling out as residents who spent more time at home during the pandemic have begun to return to work or engage in sustained teleworking options.

(7) Throughout the COVID-19 pandemic, residents were advised to stay home and practice social distancing, resulting in less cars on the road. The increase in FY 2022 is a result of lifted guidelines as residents resume travel.

(8) While the effects of COVID-19 can be seen in the FY 2021 collections, FY 2022 revenues have returned to pre-pandemic levels.

(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 2021 is due to the transfer station tipping fee changing from \$46.81 to \$48.65 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 increase is due to the permitting fee related to the construction of the Amazon Fulfillment Center.

(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 in FY 2021 is related to the application for the Amazon Fulfillment Center. Current year actuals reflect a stabilization of growth in environmental permitting activity.

(12) Ambulance fees are estimated to finish 6.5% higher than budgeted due to an increase in patient transports and increase in the collection of outstanding billings due to the lowering of rates by 24%.

(13) Court and office closures related to COVID 19 caused a sustained decline in fees due to decreased office visits and a lack of community service opportunities. The gain in FY 2022 is a result of courts increasing the number of cases disposed.

(14) Court Facilities fees are generated through traffic ticket violations. These citations were heavily affected by COVID stay at home orders, a workforce shift to telecommuting, and the prevalence of virtual schooling options. Though this revenue is increasing, it is still lower than pre-pandemic levels.

(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) Given the current interest rate environment and the Federal Reserve beginning to increase interest rates after the economic impacts of COVID, interest and investment earnings are estimated to increase.

Fiscal Year 2022 Mid-Year Financial Report

PRELIMINARY FY 2023 REVENUE ESTIMATES

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

Revenue Source	FY21 Budget	FY22 Budget	FY23 Prelim. Budget	FY23 to FY22 % Change
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (1)	148,422,773	154,436,129	168,708,295	9.24%
State Revenue Sharing Tax (2)	3,023,528	5,776,445	6,451,450	11.7%
Communication Services Tax (2)	2,719,611	2,565,000	2,599,200	1.3%
Public Services Tax (3)	8,844,536	9,270,382	9,436,980	1.8%
Local Government 1/2 Cent Sales Tax (2)	10,698,273	12,928,414	14,803,850	14.5%
Development Svs. & Environmental Permit Fees (4)	1,415,595	1,823,430	1,738,005	-4.7%
Pre-Trial & Probation Fees (5)	577,885	540,645	623,295	15.3%
Court Facilities Fees (6)	640,300	515,850	561,450	8.8%
Interest Income - General Fund/Fine & Forfeiture (7)	707,085	649,100	1,356,494	109.0%
Interest Income - Other (7)	1,028,844	824,700	1,082,644	31.3%
Subtotal:	\$ 178,078,430	\$ 189,330,095	\$ 207,361,663	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>11,251,665</i>	<i>18,031,568</i>	
Gas Taxes (8)				
State Shared Gas Tax	4,228,590	3,857,190	4,010,330	4.0%
Local Option Gas Taxes	8,087,491	7,113,315	7,833,320	10.1%
Subtotal:	\$ 12,316,081	\$ 10,970,505	\$ 11,843,650	7.4%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>(1,345,576)</i>	<i>873,145</i>	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,505,690	3,500,045	3,528,965	0.8%
Ambulance Fees (9)	10,727,892	11,213,037	11,694,500	4.3%
Building Permit Fees (4)	1,830,840	2,323,320	2,105,200	-9.4%
Local Option Sales Tax Extension incl. L.I.F.E. (2)	4,218,268	5,359,742	6,228,960	16.2%
Local Option Tourist Tax (10)	4,386,734	5,074,701	6,538,043	28.8%
Fire Services Fee (11)	8,509,695	8,623,513	8,636,730	0.2%
Solid Waste Fees (12)	12,289,225	10,282,500	10,794,151	5.0%
Subtotal*:	\$ 45,468,344	\$ 46,376,858	\$ 49,526,549	6.4%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>908,514</i>	<i>3,149,691</i>	
TOTAL:	\$ 235,862,855	\$ 246,677,458	\$ 268,731,862	8.2%

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 2023 estimate is based on preliminary valuations provided by the Property Appraiser on June 1st and show a 9.24% increase in property values; this is greater than the 4.05% growth in FY 2022. This growth is due to a higher Save-Our-Homes cap (3%) on homesteaded property, a recovering economy for commercial property and new building construction.

(2) While sales tax revenues have returned to pre-pandemic levels, they have not returned to the levels that would have been associated with normal growth had the pandemic not occurred. The sales tax collections include the state shared sales tax, the 1/2 cent sales tax, and the local option sales tax. As of January 1, 2020, the Local Option Sales Tax 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 2023 estimate indicates moderate growth in the usage of electric, water and natural gas consumption.

(4) The FY 2023 budget reflects a stabilization of growth in revenues generated from site plan and permitting fees. The increase in FY 2022 was due to low interest rates and a strong consumer market in housing, as well as the building permitting fee related to the Amazon Fulfillment Center. Development site plans and environmental permitting, along with building permit fees, are forecasted to decrease next fiscal year by 4.7% and 3.0% respectively.

(5) The effects of COVID-19 can still be seen in Pre-Trial and Probation Fees due to the courts navigating reopening and resuming sentencing while following all recommended CDC guidelines. FY 2023 projections anticipate increased revenue collections.

(6) Court Facilities Fees are forecasted to increase in FY 2023 due to employers and educational institutions resuming in-person gatherings, resulting in more traffic on the road and more citations.

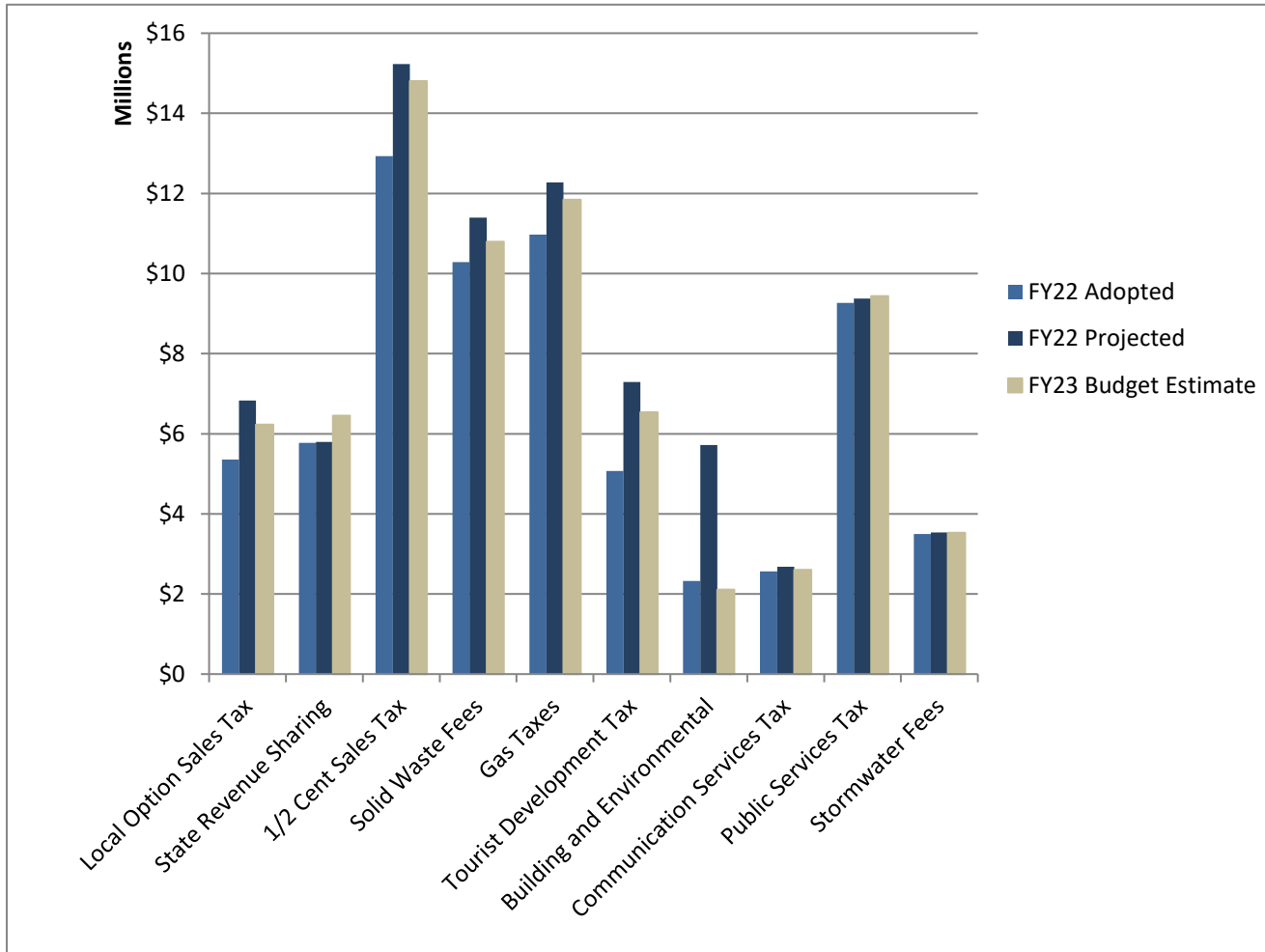
(7) Given the current interest rate environment and the Federal Reserve beginning to increase interest rates after the economic impacts of COVID, interest and investment earnings are estimated to increase by \$1.1 million

(8) This consumption-based tax is seeing a return to pre-pandemic levels as more vehicles return to the road. Ambulance fees are expected to increase in FY 2023 due to an increase in patient transports and related billings.

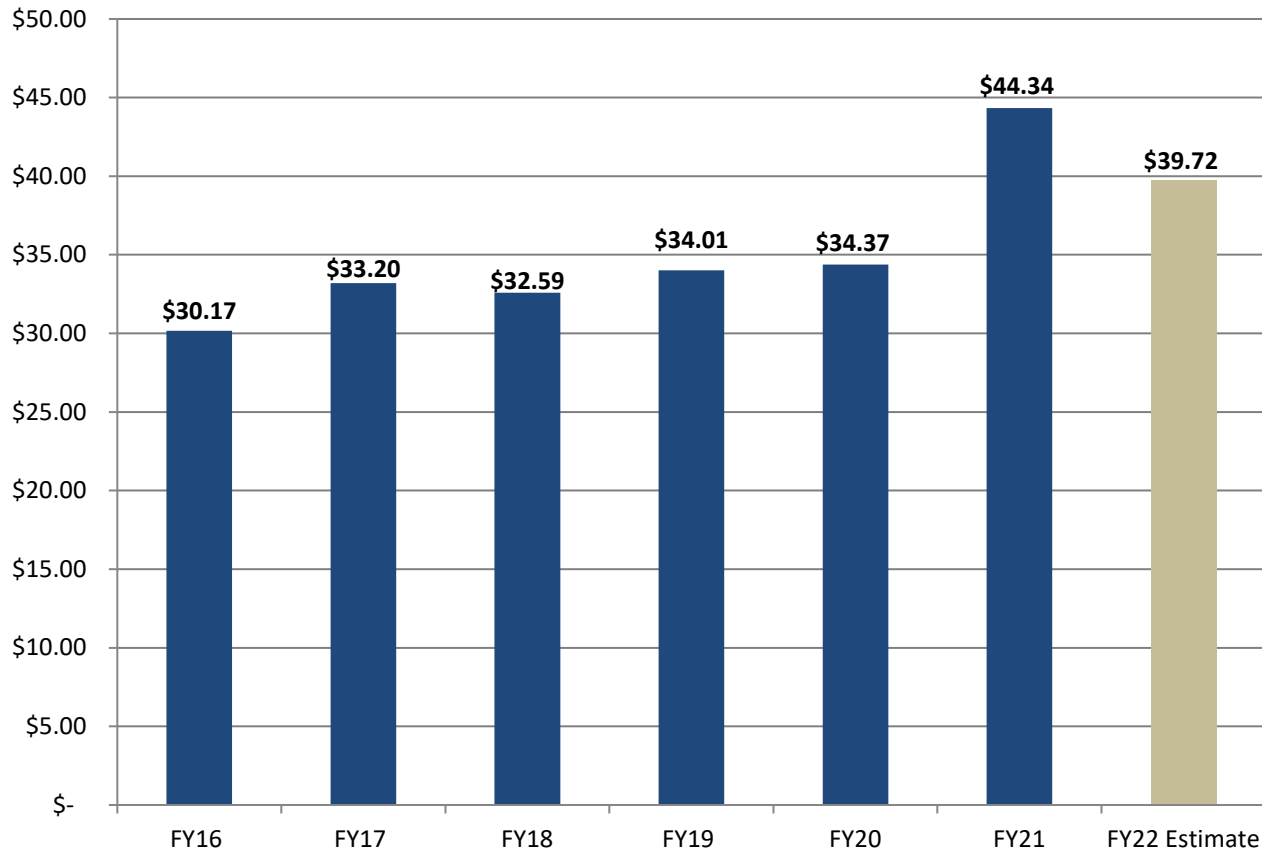
(9) COVID-19 dramatically affected the collection of the Tourist Development Tax in FY 2021 and the budget of FY 2022 due to fewer individuals traveling and staying at lodging facilities. The FY 2022 projections show the tourism economy returning to pre-pandemic levels and the FY 2023 budget shows a stabilization of growth due to an increase in tourism, an expansion in lodging and hotels, and increased room rates.

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

(11) The Solid Waste Fee includes the non ad valorem assessment paid on the property tax bill, the increased tonnage at the Transfer Station, and other solid waste fees, such as hazardous materials, yard waste and tires.

FY 2022 AND FY 2023 REVENUE PROJECTIONS**Adopted Budget FY 2022, Projected Actual Collections FY 2022, and Estimated Budget FY 2023:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2022, and the FY 2023 budget estimates. The chart depicts FY 2023 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

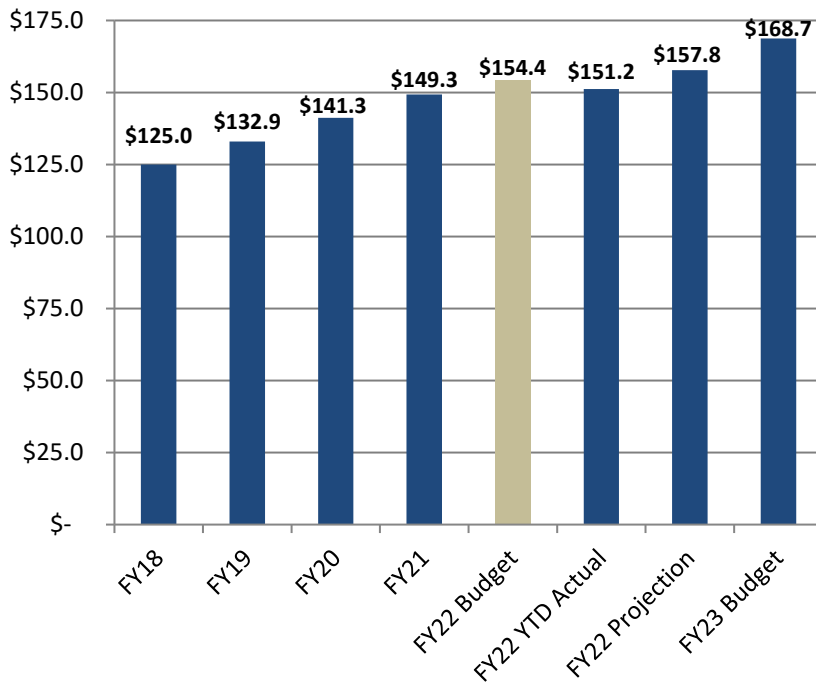
GENERAL FUND/FINE AND FORFEITURE – FUND BALANCE**General/Fine and Forfeiture Fund Balance (Millions)****General/Fine and Forfeiture Fund Balance:**

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 year ending fund balance for FY 2020 is \$34.37 million and the year ending fund balance for FY 2021 is \$44.34 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The FY 2022 estimated fund balance of \$39.72 million, reflects 23% of FY 2022 operating expenditures.

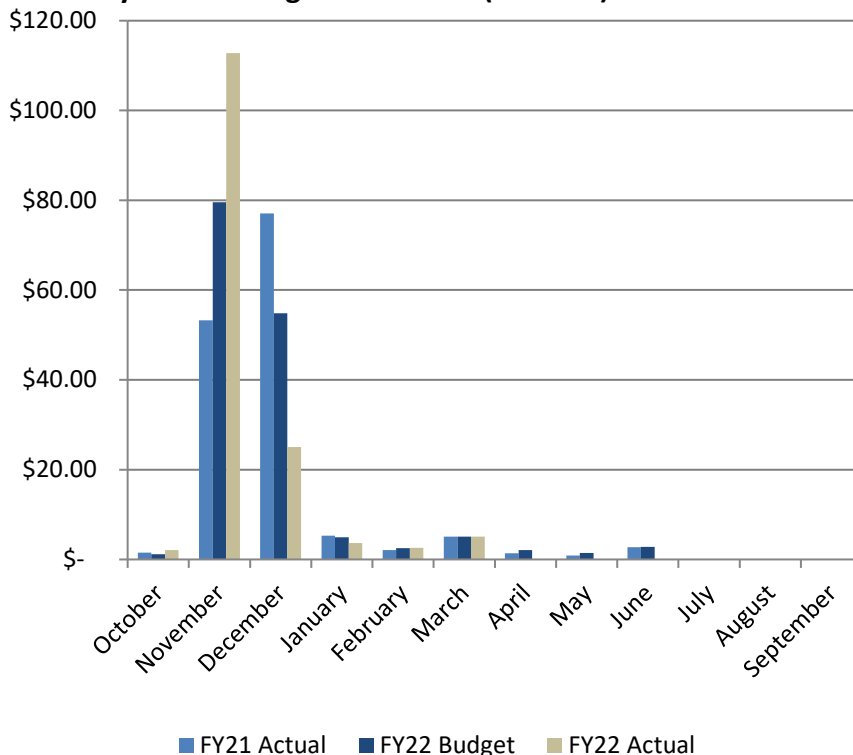
To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2022 General/Fine and Forfeiture Fund Balance would have to remain between \$26.2 million and \$51.3 million. As depicted, the fund balance is within this range.

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 for homesteaded property to 3.0% for FY 2023 compared to 1.4% last year.

The Fiscal Year 2023 Ad Valorem taxes projection reflects a 9.24% increase in Ad Valorem revenue collections compared to the 4.8% growth experienced in FY 2022. A recovering economy for commercial property and new building construction have contributed to the increase. Final property valuations will be provided by the Property Appraiser's Office on July 1, 2022.

FY 2021 Budget: \$148,422,773

FY 2021 Actual: \$149,317,017

FY 2022 Budget: \$154,436,129

FY 2022 YTD Actual: \$151,180,272

FY 2022 Projection: \$157,751,526

FY 2023 Preliminary Budget: \$168,708,295

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:

For state revenue sharing, Leon County is projected to receive 13.5% more than budgeted for FY 2022 due to increased consumer spending. The FY 2021 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 2023 is in line with FY 2022 projections.

FY 2021 Budget: \$3,023,528

FY 2021 Actual: \$6,564,802

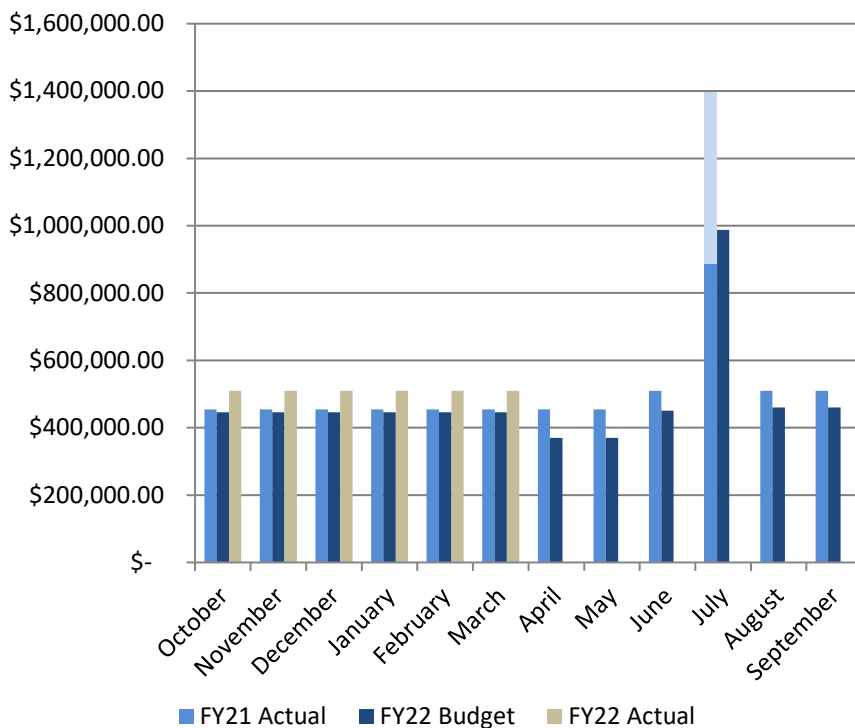
FY 2022 Budget: \$5,776,445

FY 2022 YTD Actual: \$3,057,684

FY 2022 Projection: \$6,555,131

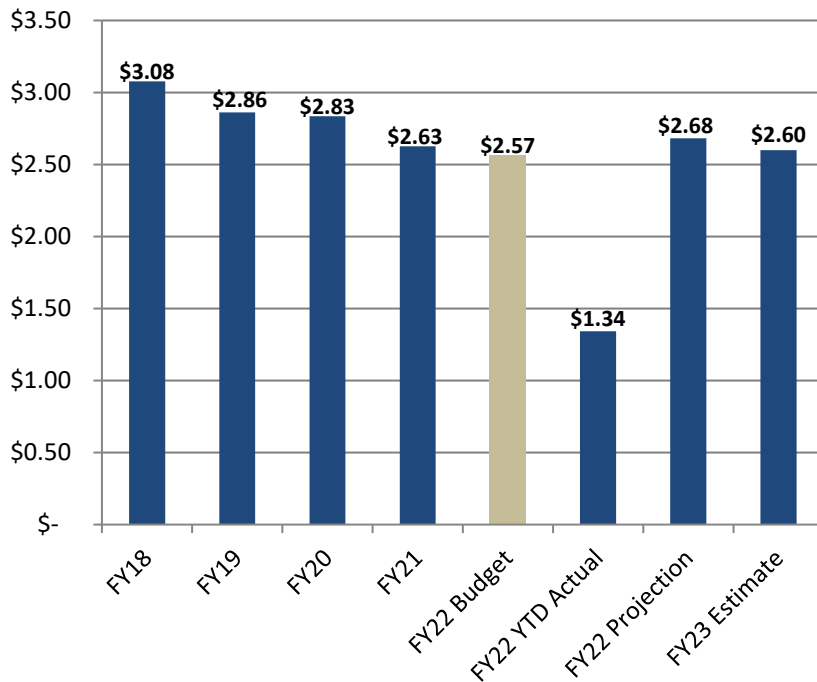
FY 2023 Estimated Budget: \$6,451,450

Monthly Totals: Budget vs. Actuals (Thousands)



COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



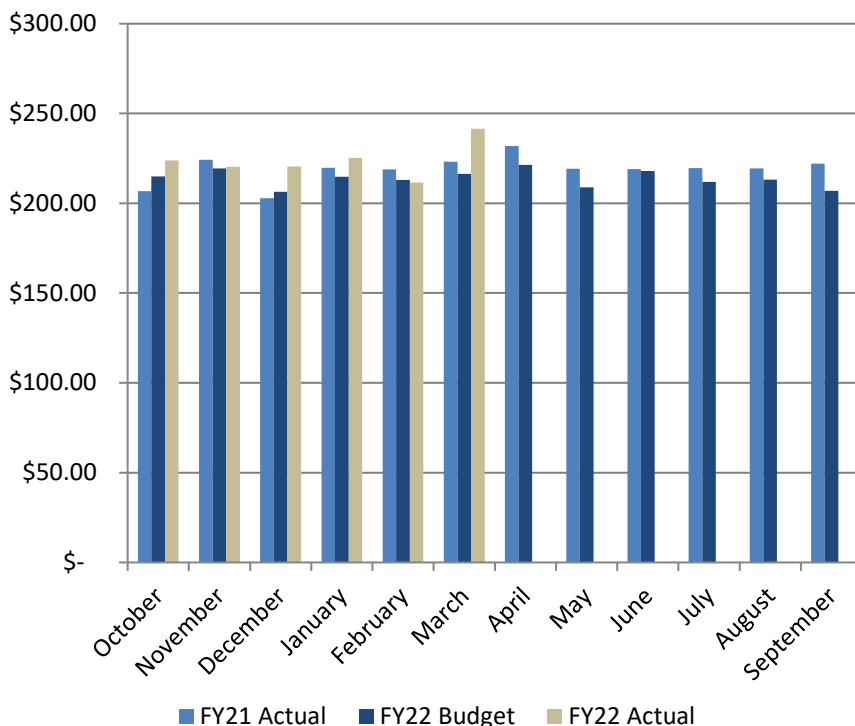
Background:

The Communication Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The 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.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2022 revenues are anticipated to come in at 4.6% higher than budgeted, and the estimated FY 2023 budget is in line with the projected collections for both Leon County as well as the State of Florida.

FY 2021 Budget: \$2,719,611

FY 2021 Actual: \$2,626,789

FY 2022 Budget: \$2,565,000

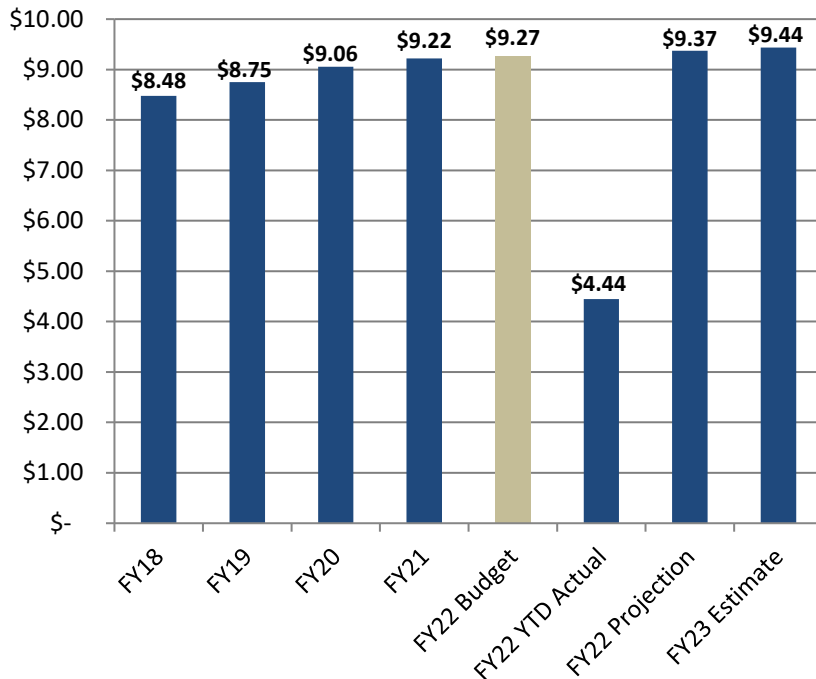
FY 2022 YTD Actual: \$1,343,051

FY 2022 Projection: \$2,682,391

FY 2023 Estimated Budget: \$2,599,200

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

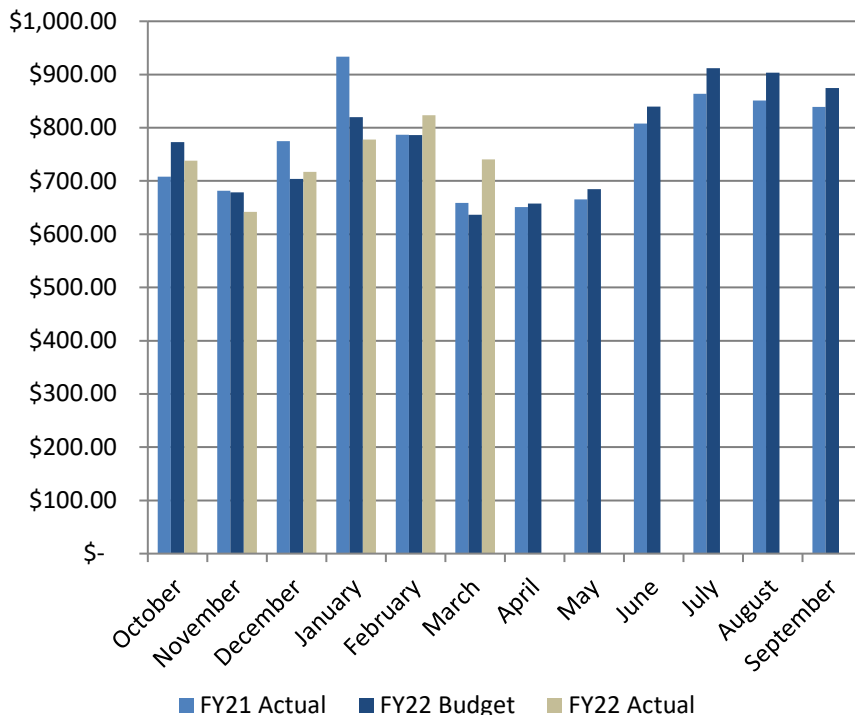
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on 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 due to continued teleworking opportunities. The FY 2022 revenue projection shows a 1.6% increase over collections in FY 2021 and a 1.1% increase over the FY 2022 budget. The FY 2023 estimated shows a 1.8% increase over the FY 2022 budget.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2021 Budget: \$8,844,536

FY 2021 Actual: \$9,221,691

FY 2022 Budget: \$9,270,382

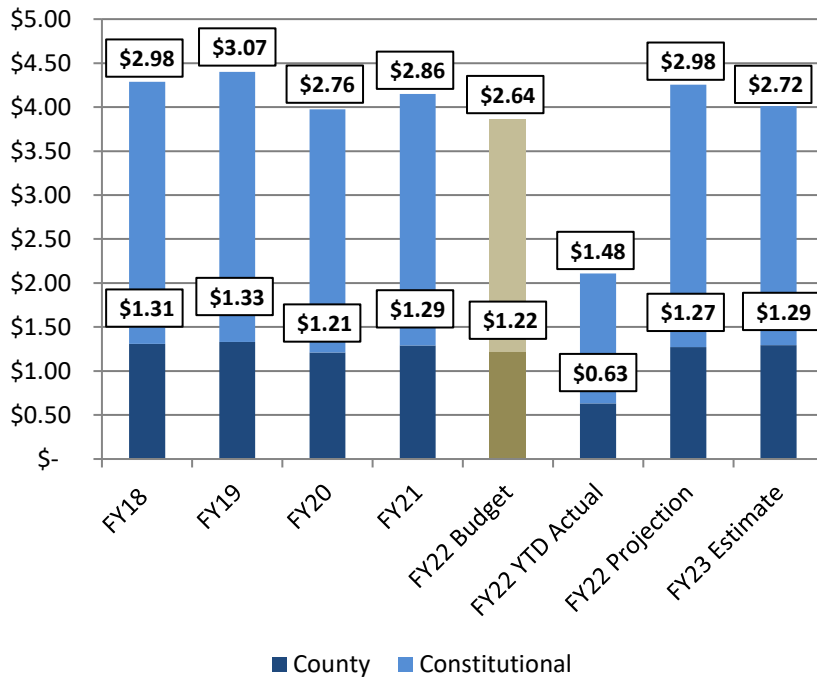
FY 2022 YTD Actual: \$4,443,655

FY 2022 Projection: \$9,371,699

FY 2023 Estimated Budget: \$9,436,980

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:

This consumption-based tax is seeing a return to pre-pandemic levels as in-person gatherings and leisure travel are resuming. The FY 2022 projections for this consumption-based tax are 10.3% higher than budgeted. The FY 2023 estimated budget projects an 4.0% increase over the FY 2022 budget.

FY 2021 Budget: \$4,228,590

FY 2021 Actual: \$4,151,036

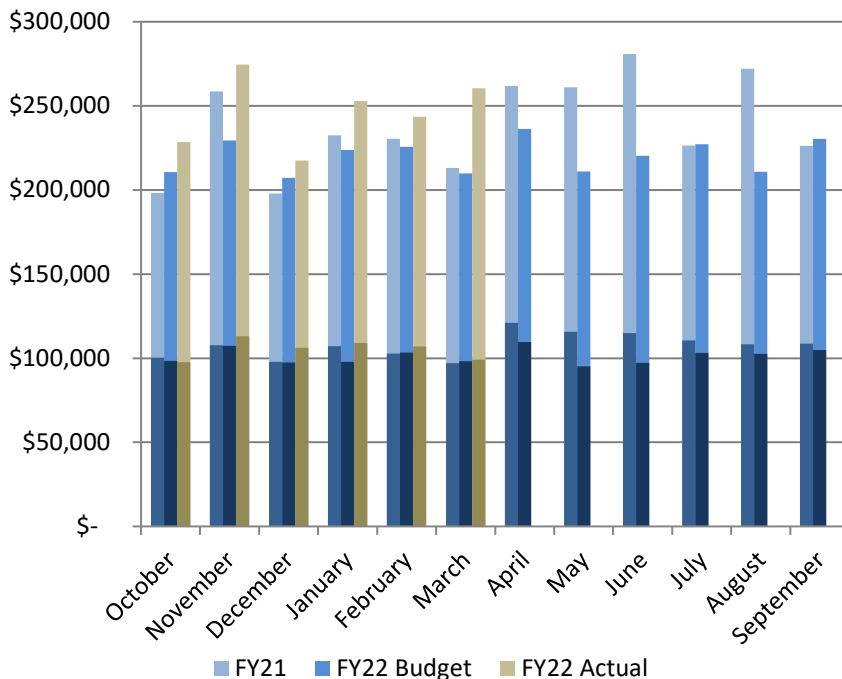
FY 2022 Budget: \$3,857,190

FY 2022 YTD Actual: \$2,109,204

FY 2022 Projection: \$4,256,144

FY 2023 Estimated Budget: \$4,010,330

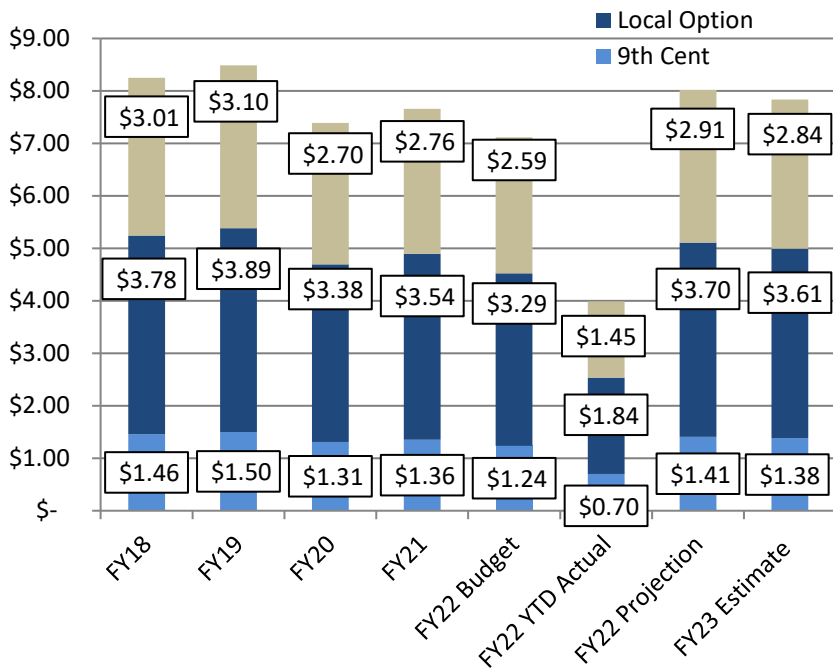
Monthly Totals: Budget vs. Actuals (Thousands)



*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 5-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:

This consumption-based tax is seeing a return to pre-pandemic levels as in-person gatherings and leisure travel are resuming. The FY 2022 projections for this consumption-based tax is 12.7% higher than budgeted. The FY 2023 estimated budget projects a 10.1% increase over the FY 2022 budget.

FY 2021 Budget: \$8,087,491

FY 2021 Actual: \$7,657,417

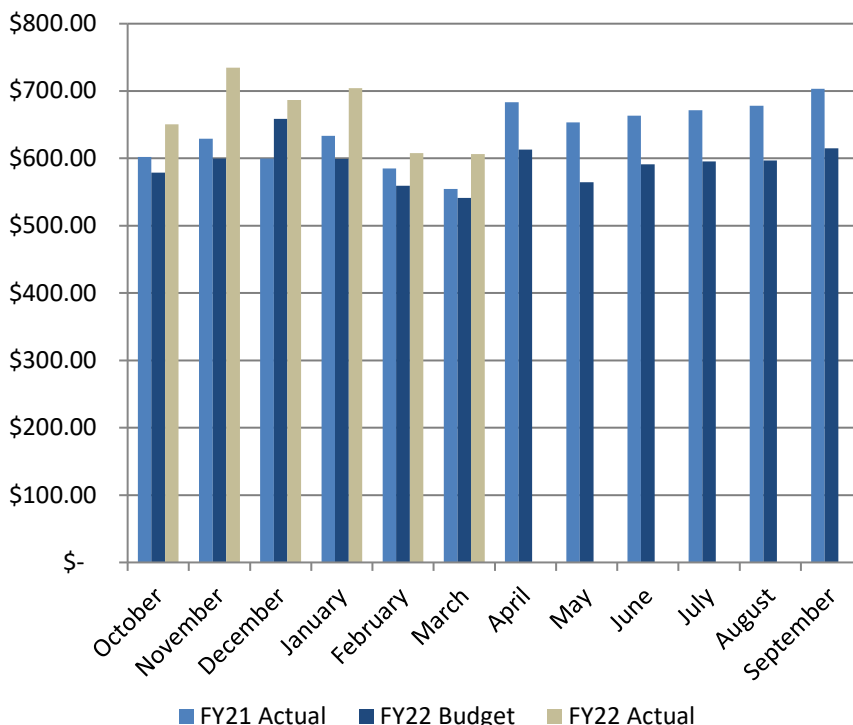
FY 2022 Budget: \$7,115,825

FY 2022 YTD Actual: \$3,990,418

FY 2022 Projection: \$8,018,101

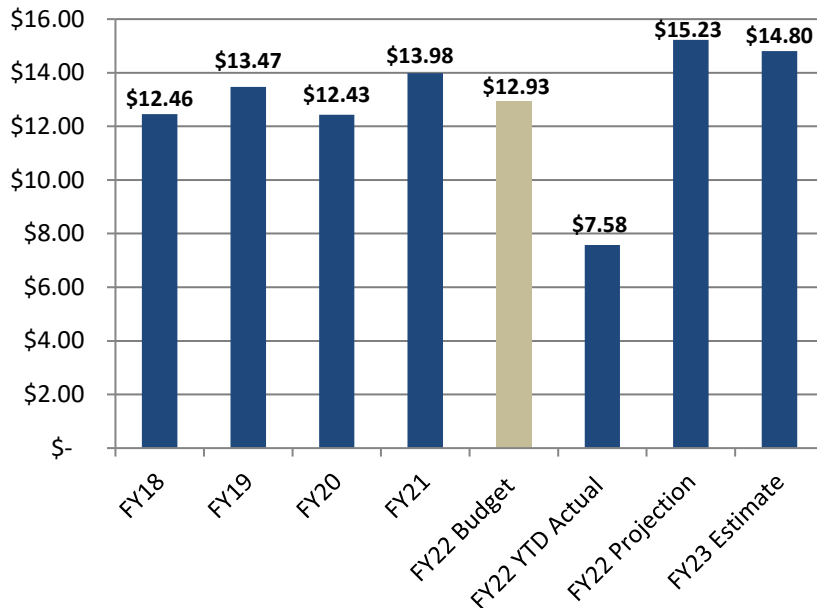
FY 2023 Estimated Budget: \$7,833,320

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.

Effective July 1, 2021, internet sales retailers and marketplace providers with no physical presence in Florida were required to collect the Florida sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida.

The amounts shown are the County's share only.

Trend:

Leon County is projected to receive 17.8% more than budgeted for FY 2022 due to the inclusion of online transactions. The FY 2023 preliminary budget shows a 14.5% increase over the FY 2022 budget.

FY 2021 Budget: \$10,698,273

FY 2021 Actual: \$13,980,522

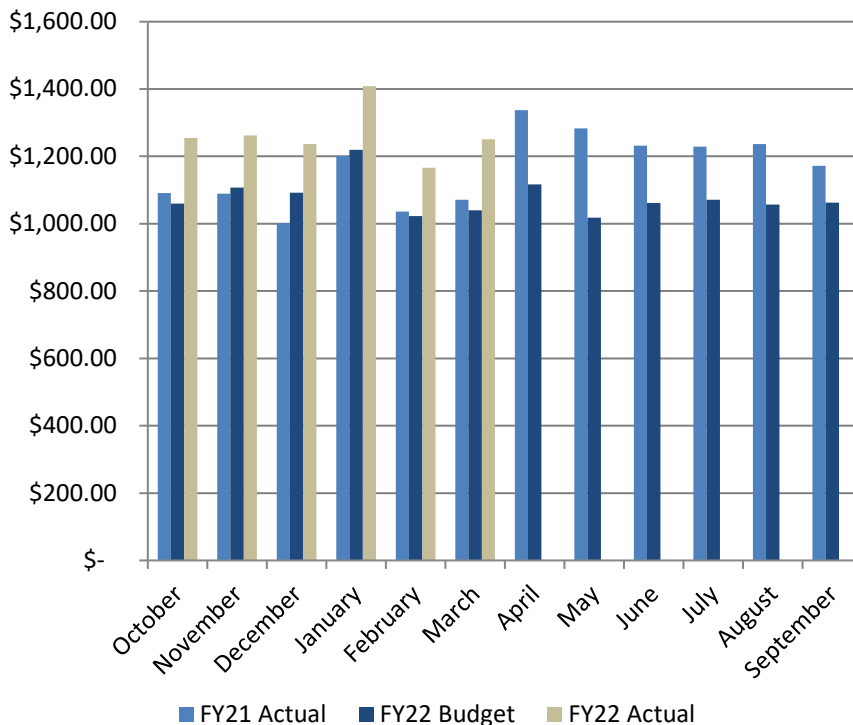
FY 2022 Budget: \$12,928,414

FY 2022 YTD Actual: \$7,579,422

FY 2022 Projection: \$15,227,247

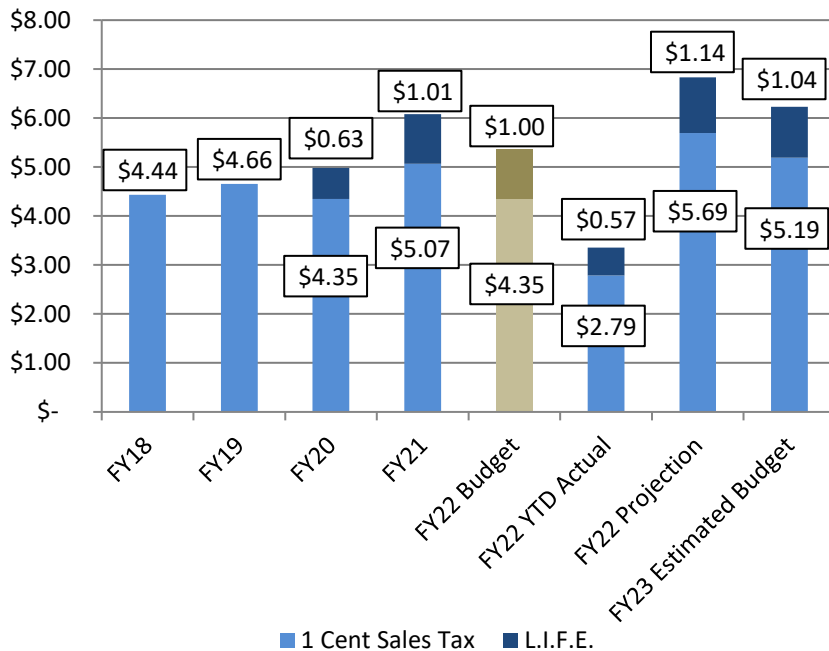
FY 2023 Estimated Budget: \$14,803,850

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL OPTION SALES TAX

Fiscal Year Budget & Actuals (Millions)



Background:

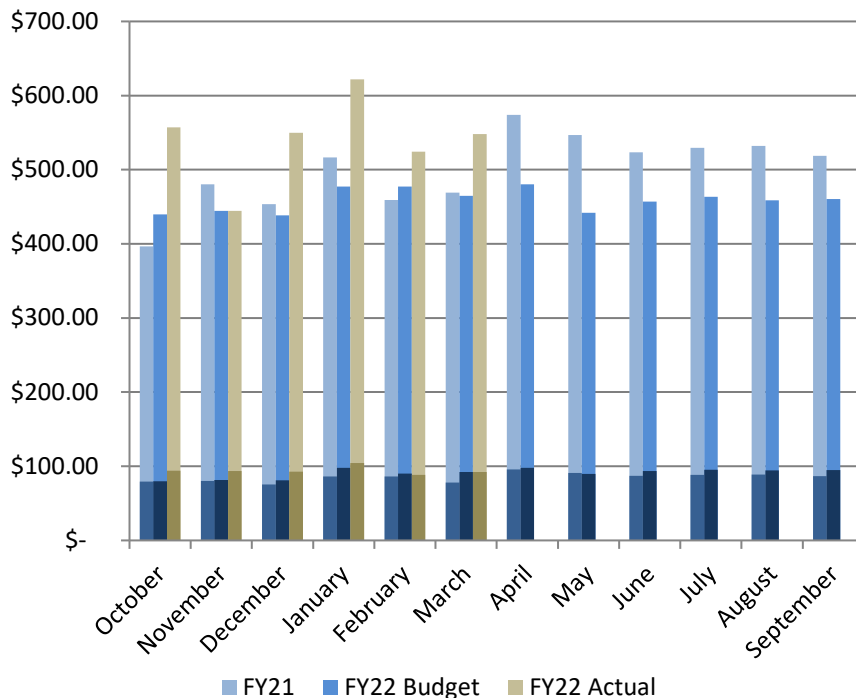
1 Cent Sales Tax: The Local Option Sales Tax is a 1-cent sales tax on all transactions up to \$5,000. In the November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 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 1-Cent Sales Tax is projected to generate 12.4% more than FY 2021 due to high consumer spending. The FY 2023 budget reflects a 2.5% increase over FY 2021 actuals but an 8.8% decline over the projected collections for FY 2022 representing slower economic growth.

FY 2021 Budget: \$4,218,268

FY 2021 Actual: \$6,079,132

FY 2022 Budget: \$5,359,742

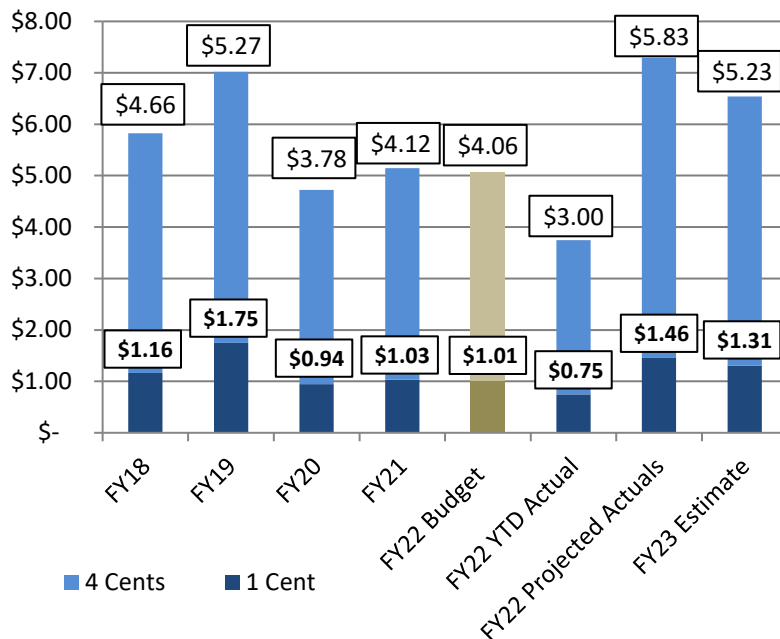
FY 2022 YTD Actual: \$3,355,291

FY 2022 Projection: \$6,830,400

FY 2023 Estimated Budget: \$6,228,960

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections (Millions)



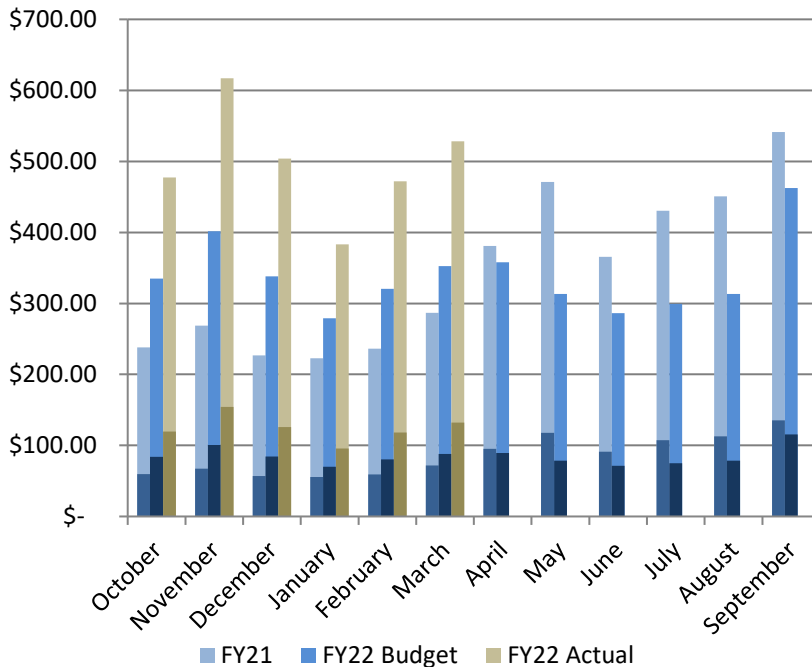
Background:

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 dramatically changed the local economy and significantly reduced County revenues in several areas, none more so than the Tourist Tax.

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.

The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates are reflected in FY 2020 and 2021 collections. The FY 2022 projected collection shows a 46.1% increase over the budgeted amount as the tourism economy is rebounding much faster than anticipated, resulting in a significant increase. FY 2023 anticipates a stabilization of growth.

FY 2021 Budget: \$4,386,734

FY 2021 Actual: \$5,148,383

FY 2022 Budget: \$5,074,701

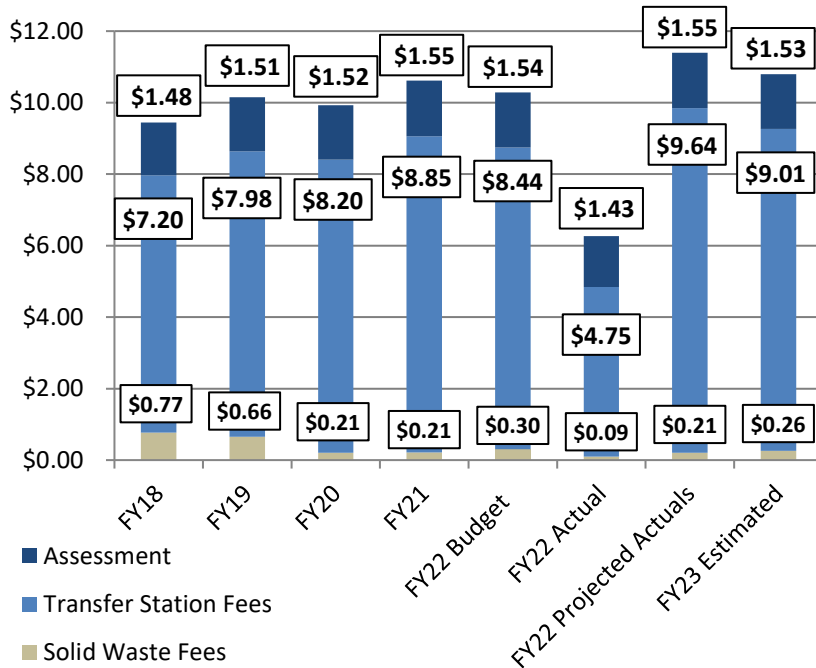
FY 2022 YTD Actual: \$3,747,424

FY 2022 Projection: \$7,289,914

FY 2023 Estimated Budget: \$6,538,403

SOLID WASTE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

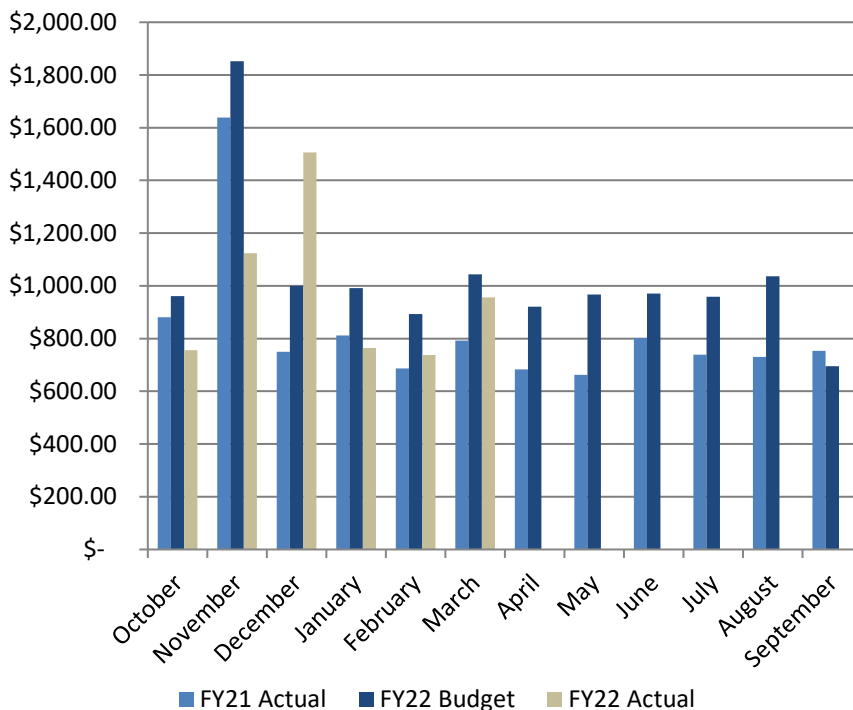
Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

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:

November and December revenue reflect the collection of the non-ad valorem assessment paid on the property tax bill.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2022 revenue estimates project a 10.8% increase over the budgeted amount due to a rise in material brought to the Transfer Station. The FY 2023 estimated budget reflects a modest increase over the FY 2022 budget.

FY 2021 Budget: \$12,289,225

FY 2021 Actual: \$10,615,330

FY 2022 Budget: \$10,282,500

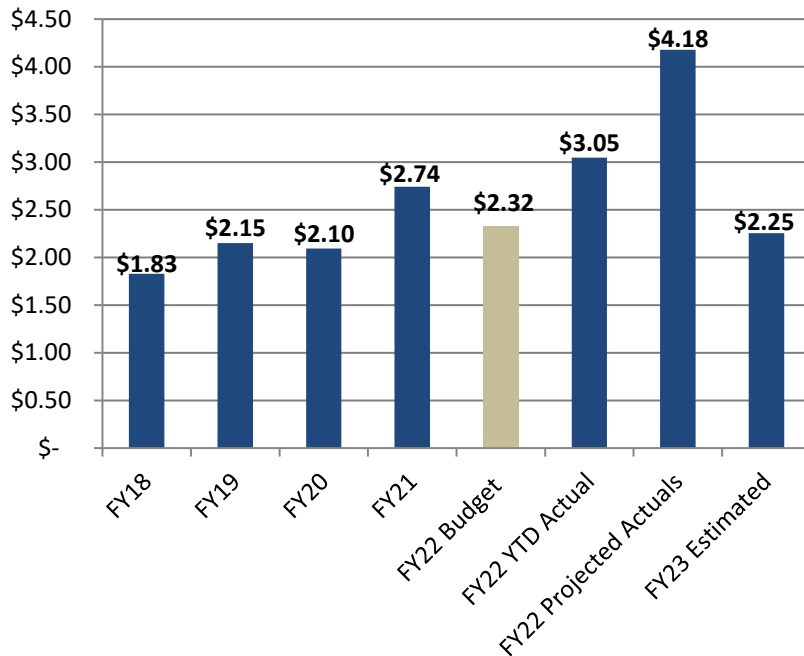
FY 2022 YTD Actual: \$6,266,026

FY 2022 Projection: \$11,397,402

FY 2023 Estimated Budget: \$10,794,151

BUILDING PERMIT FEES

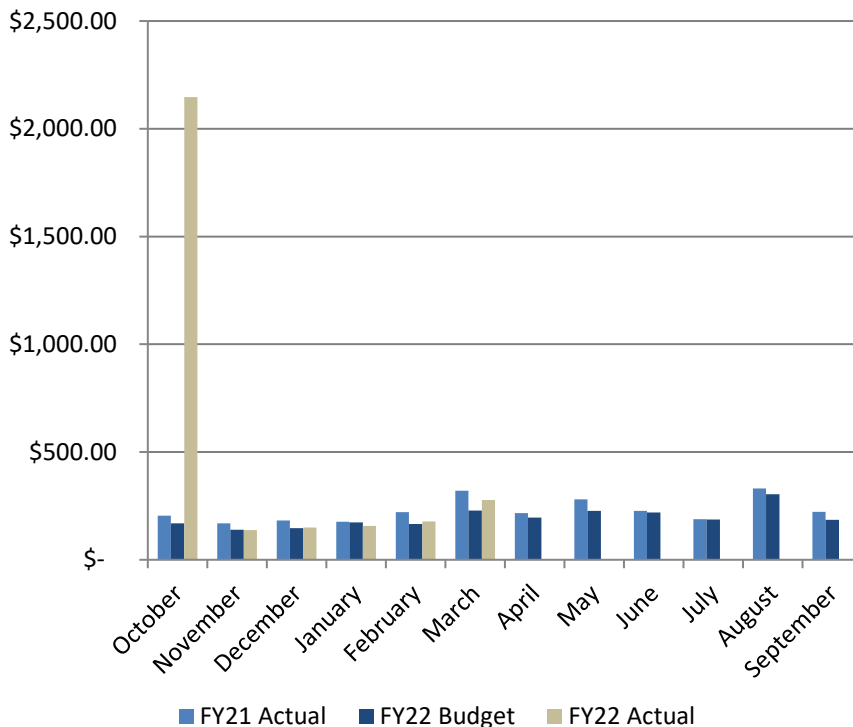
Fiscal Year Actuals & Projections (Millions)



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. In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review & inspections fee study. The study found that overall permit costs were commensurate with the services provided and self-supporting for review and inspection purposes but recommended a revenue-neutral transition to a flat fee structure and the implementation of a technology fee to support demands for greater digital services. This fee schedule is effective June 1, 2022.

Monthly Totals: Budget vs. Actuals (Thousands)



Trend:

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. Estimates for FY 2022 indicate a 52.5% increase in revenues collected in FY 2021 showing an increase in building permitting activity from the previous year. The spike in October represents the fee collected from the Amazon Fulfillment Center that is being constructed. The FY 2023 estimated budget reflects stabilization of growth in permitting activity with a 3.0% decrease over the FY 2022 budgeted amount.

FY 2021 Budget: \$1,830,840

FY 2021 Actual: \$2,740,810

FY 2022 Budget: \$2,323,320

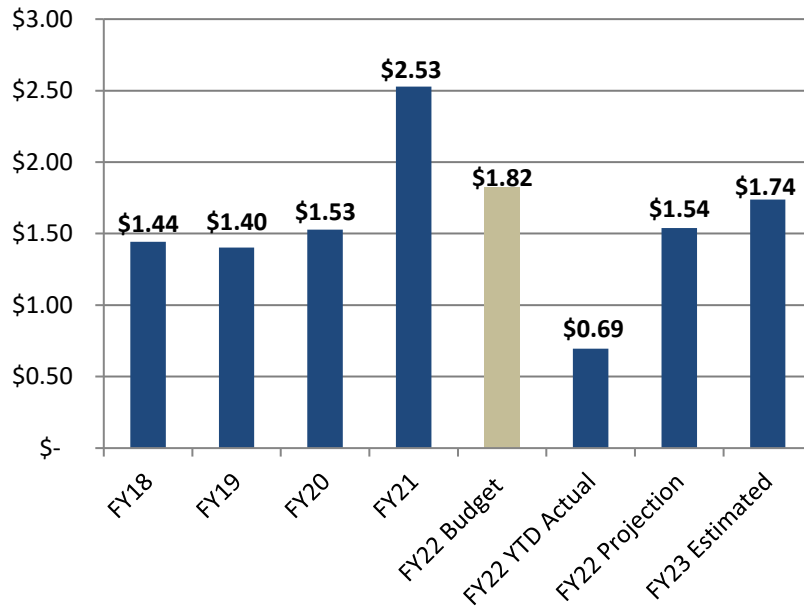
FY 2022 YTD Actual: \$3,046,603

FY 2022 Projection: \$4,178,940

FY 2023 Estimated Budget: \$2,253,410

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:

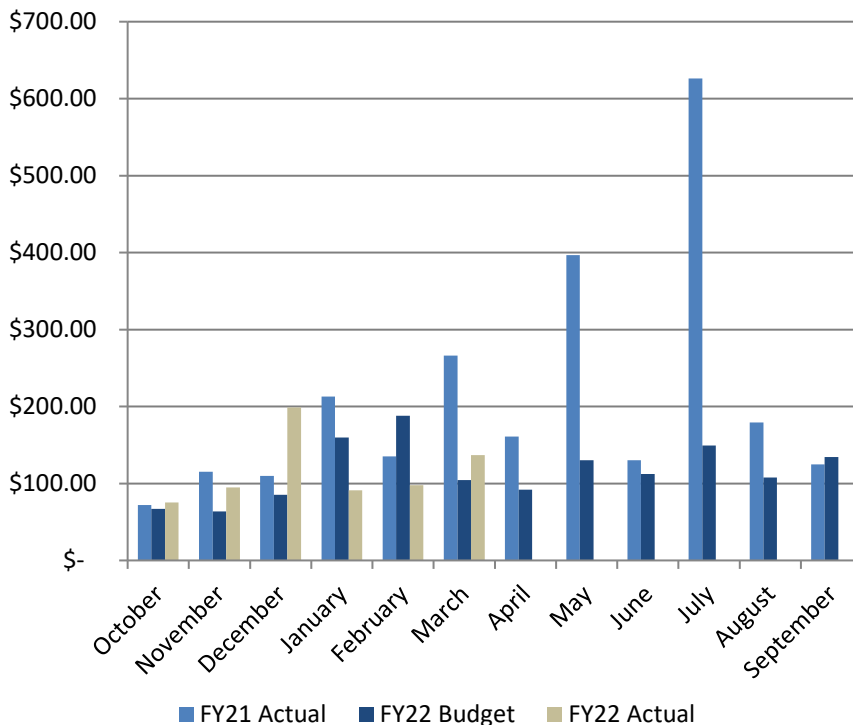
FY 2022 Environmental Permit Fees are anticipated to come in 15.6% less than budgeted, reflecting a stabilization of growth in environmental permit activity. FY 2023 estimated budget reflects a 4.7% decrease over the FY 2022 budgeted amount. The major increases in May and July of 2021 are related to a permitting application for the Amazon Fulfillment Center.

FY 2021 Budget: \$1,415,595
FY 2020 Actual: \$2,528,711

FY 2022 Budget: \$1,823,430
FY 2022 YTD Actual: \$694,762
FY 2022 Projection: \$1,538,843

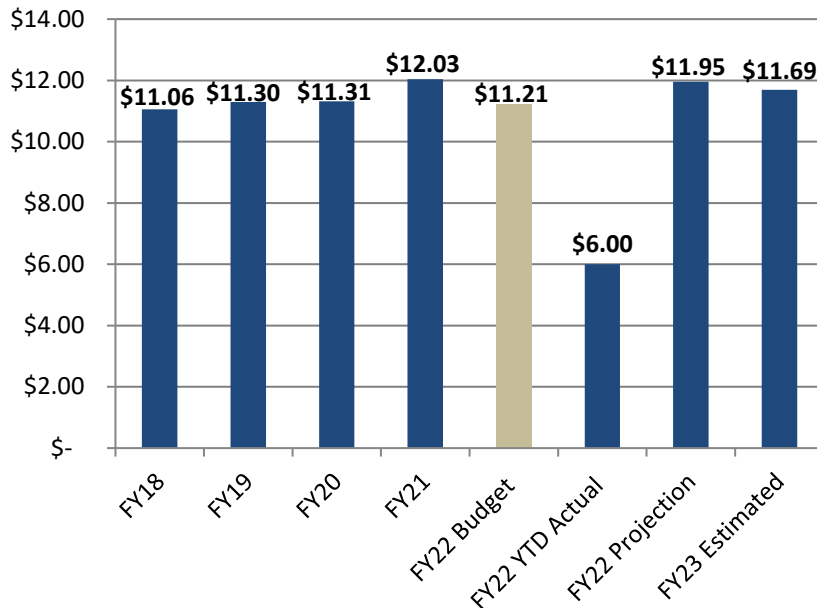
FY 2023 Estimated Budget: \$1,738,005

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.

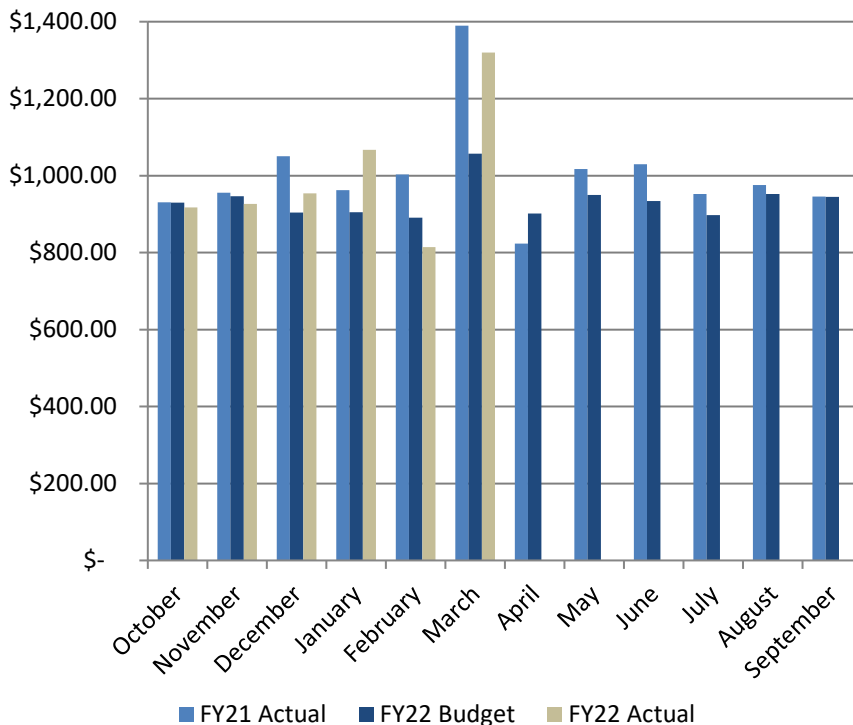
Actual revenues for FY 2022 are projected to increase by 6.6% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

FY 2021 Budget: \$10,727,892
FY 2021 Actual: \$12,034,137

FY 2022 Budget: \$11,213,037
FY 2022 YTD Actual: \$5,998,510
FY 2022 Projection: \$11,951,544

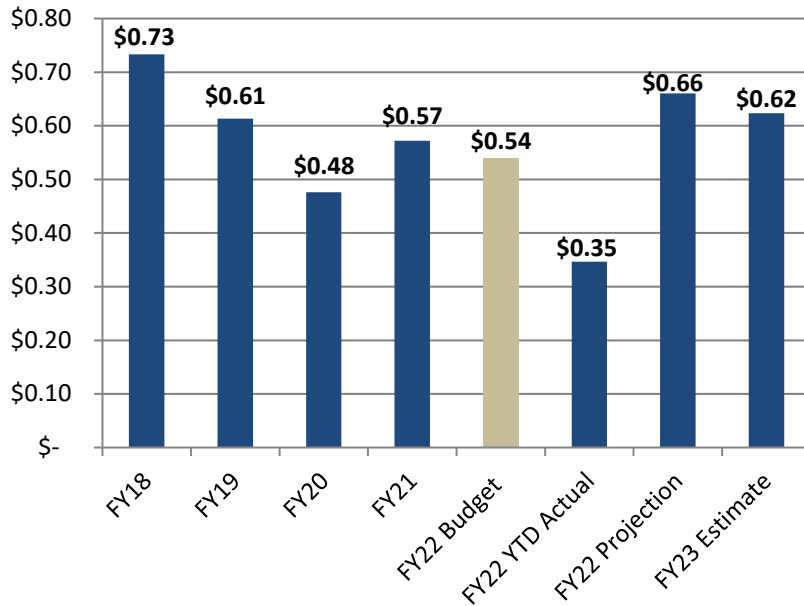
FY 2023 Estimated Budget: \$11,694,500

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 2018. This can be attributed to early termination of sentences and a decrease in court ordered GPS (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees.

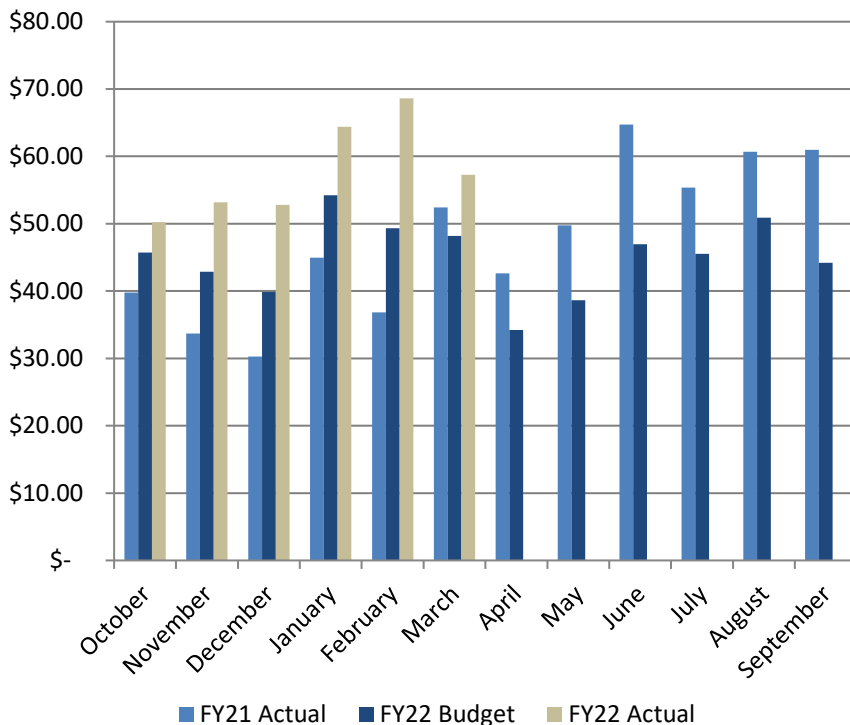
The effects of COVID-19 can still be seen in Pre-Trial and Probation Fees due to the courts navigating reopening and sentencing following all guidelines. FY 2022 projected revenues are expected to be 22.2% higher than the budget as the courts have resumed hearings. The FY 2023 estimated budget projects 15.3% increase over the FY 2022 budget.

FY 2021 Budget: \$577,885
FY 2021 Actual: \$572,106

FY 2022 Budget: \$540,645
FY 2022 YTD Actual: \$346,415
FY 2022 Projection: \$660,709

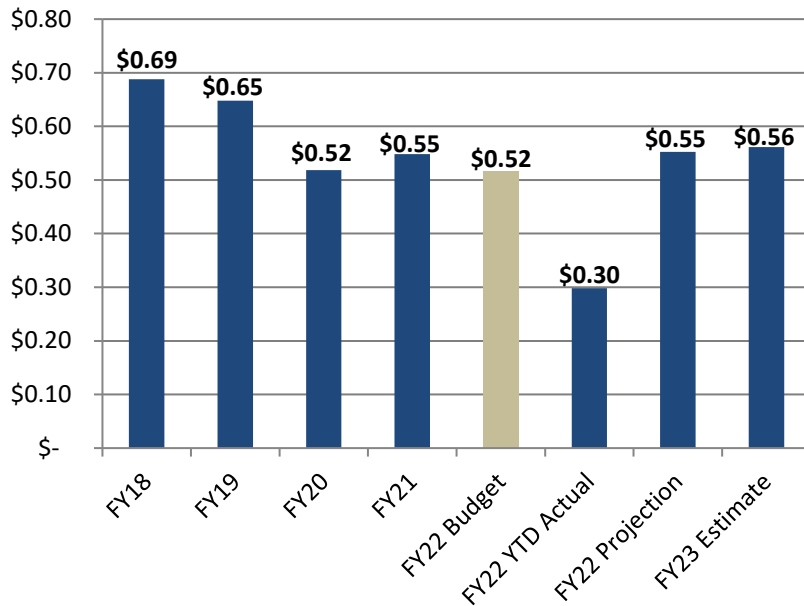
FY 2023 Estimated Budget: \$623,295

Monthly Totals: Budget vs. Actuals (Thousands)



COURT FACILITIES FEES

Fiscal Year Actuals & Projections (Millions)



Background:

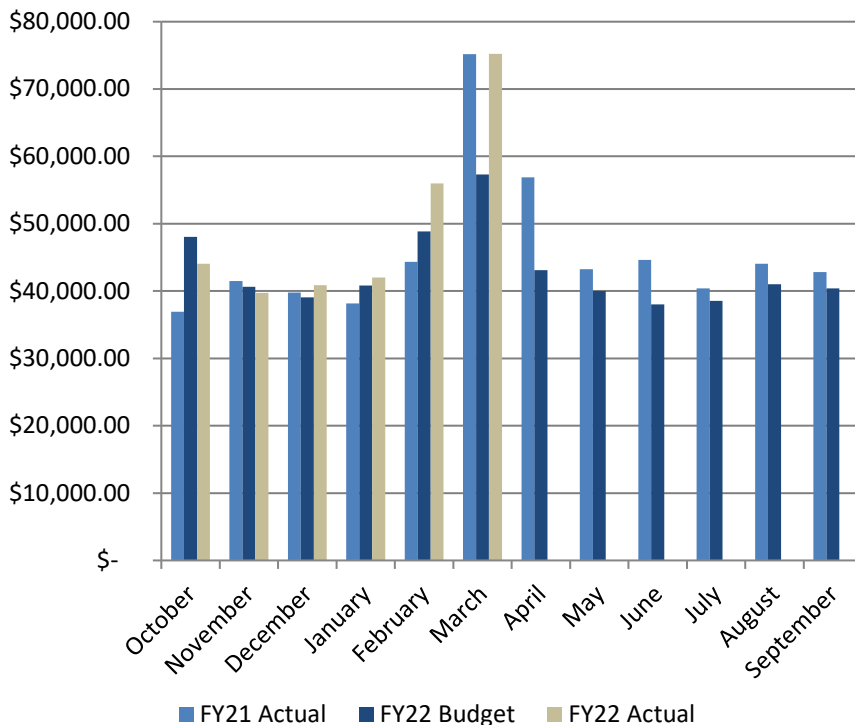
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2021 the County collected \$547,965 in these fees but expended more than \$9.06 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 were significantly impacted by the stay-at-home order and shift to telecommuting due to COVID-19. The FY 2022 projections indicate a 7.1% increase from the budgeted amount and the FY 2023 estimates are 8.8% higher than the prior year budget due to an increase in ticket violations as normal travel has resumed.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2021 Budget: \$640,300
FY 2021 Actual: \$518,321

FY 2022 Budget: \$515,850
FY 2022 YTD Actual: \$297,943
FY 2022 Projection: \$552,277

FY 2023 Estimated Budget: \$561,450

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY22</u> <u>Adj. Budget</u>	<u>FY22</u> <u>Expenditures</u>	<u>FY22 Budget</u> <u>\$ Balance</u>	<u>FY22 Budget</u> <u>% Bal. Remaining</u>
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,823,736	922,911	900,825	49.39%
001	101	District 1	12,500	542	11,958	95.67%
001	102	District 2	12,500	343	12,157	97.25%
001	103	District 3	12,500	1,038	11,462	91.70%
001	104	District 4	12,500	506	11,994	95.95%
001	105	District 5	12,500	1,705	10,795	86.36%
001	106	At Large District 6	12,500	237	12,263	98.10%
001	107	At Large District 7	12,500	2,907	9,593	76.75%
001	108	Commissioners Account	24,915	5,692	19,223	77.15%
Subtotal:			1,936,151	935,881	1,000,270	51.66%
<u>County Administration</u>						
<u>County Administration</u>						
001	110	County Administration	1,279,626	648,652	630,974	49.31%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	939,905	469,037	470,868	50.10%
001	116	Community and Media Relations	908,910	477,059	431,851	47.51%
<u>Emergency Management</u>						
125	864	Emergency Management ¹	121,221	21,243	99,978	82.48%
125	952019	Emergency Management Base Grant - Federal ¹	98,335	52,688	45,647	46.42%
125	952020	Emergency Management Base Grant - State ¹	143,297	74,201	69,096	48.22%
130	180	Enhanced 911	1,143,488	793,443	350,045	30.61%
<u>Human Resources</u>						
001	160	Human Resources	1,576,424	779,973	796,451	50.52%
<u>Volunteer Services</u>						
001	113	Volunteer Center	203,081	84,741	118,340	58.27%
Subtotal:			6,414,287	3,401,037	3,013,250	46.98%
<u>Office of Information Technology</u>						
001	171	Management Information Systems	7,561,649	4,398,880	3,162,769	41.83%
001	411	Public Safety Complex Technology	266,535	106,604	159,931	60.00%
001	421	Geographic Information Services	2,110,729	1,123,112	987,617	46.79%
Subtotal:			9,938,913	5,628,596	4,310,317	43.37%
<u>County Attorney</u>						
001	120	County Attorney	2,378,549	925,457	1,453,092	61.09%
Subtotal:			2,378,549	925,457	1,453,092	61.09%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY22</u> <u>Adj. Budget</u>	<u>FY22</u> <u>Expenditures</u>	<u>FY22 Budget</u> <u>\$ Balance</u>	<u>FY22 Budget</u> <u>% Bal. Remaining</u>
<u>Department of Public Works</u>						
		<u>Support Services</u>				
106	400	Support Services	648,504	271,125	377,379	58.19%
		<u>Operations</u>				
106	431	Transportation	5,128,878	1,704,816	3,424,062	66.76%
106	432	Right-of-Way	3,263,395	1,159,947	2,103,448	64.46%
123	433	Stormwater Maintenance	3,589,761	1,295,330	2,294,431	63.92%
001	216	Mosquito Control	804,995	206,449	598,546	74.35%
125	214	Mosquito Control Grant ¹	85,439	4,737	80,702	94.46%
		<u>Engineering Services</u>				
106	414	Engineering Services	4,375,628	1,774,214	2,601,414	59.45%
		<u>Fleet Maintenance</u>				
505	425	Fleet Maintenance	2,838,005	1,221,792	1,616,213	56.95%
		Subtotal:	20,734,605	7,638,411	13,096,194	63.16%
<u>Department of Development Support & Env. Mgt</u>						
		<u>Building Inspection</u>				
120	220	Building Inspection	2,162,463	889,063	1,273,400	58.89%
		<u>Environmental Compliance</u>				
121	420	Environmental Compliance	1,533,139	669,089	864,050	56.36%
		<u>Development Services</u>				
121	422	Development Services	755,902	384,063	371,839	49.19%
		<u>Code Compliance Services</u>				
121	423	Permit Compliance	568,753	241,467	327,286	57.54%
		<u>Support Services</u>				
121	424	Support Services	594,280	233,923	360,357	60.64%
		<u>DEP Storage Tank¹</u>				
125	866	DEP Storage Tank	200,680	105,714	94,966	47.32%
		Subtotal:	5,815,217	2,523,319	3,291,898	56.61%
<u>Department of PLACE</u>						
		<u>Planning Department</u>				
001	817	Planning Department	1,347,848	70,440	1,277,408	94.77%
		Subtotal:	1,347,848	70,440	1,277,408	94.77%
<u>Office of Financial Stewardship</u>						
		<u>Office of Management and Budget</u>				
001	130	Office of Management and Budget	861,900	475,300	386,600	44.85%
		<u>Purchasing</u>				
001	140	Procurement	529,204	224,398	304,806	57.60%
001	141	Warehouse	116,453	48,494	67,959	58.36%
		<u>Real Estate Management</u>				
001	156	Real Estate Management	491,869	215,317	276,552	56.22%
		<u>Risk Management</u>				
501	132	Risk Management	200,566	102,034	98,532	49.13%
501	821	Workers Compensation Management / Insurance	5,638,340	4,181,083	1,457,257	25.85%
		Subtotal:	7,838,332	5,246,626	2,591,706	33.06%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

Fund	Org	Description	FY22 Adj. Budget	FY22 Expenditures	FY22 Budget \$ Balance	FY22 Budget % Bal. Remaining
<u>Division of Tourism</u>						
160	301	Administration	585,241	285,042	300,199	51.29%
160	302	Advertising	1,485,865	461,958	1,023,908	68.91%
160	303	Marketing	2,402,232	770,803	1,631,429	67.91%
160	304	Special Projects	600,000	11,474	588,526	98.09%
Subtotal:			5,073,338	1,529,277	3,544,061	69.86%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	22,663,039	10,942,413	11,720,626	51.72%
<u>Animal Services</u>						
140	201	Animal Services	1,870,463	817,947	1,052,516	56.27%
Subtotal:			24,533,502	11,760,360	12,773,142	52.06%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	1,068,067	375,229	692,838	64.87%
001	241	Public Library Services	5,252,372	2,419,446	2,832,926	53.94%
Subtotal:			6,320,439	2,794,675	3,525,764	55.78%
<u>Office of Intervention & Detention Alternatives</u>						
<u>County Probation</u>						
111	542	County Probation	1,322,305	604,477	717,828	54.29%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,712,644	810,372	902,272	52.68%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	182,622	88,311	94,311	51.64%
<u>FDLE JAG Grant Pretrial¹</u>						
125	982064	FDLE JAG PRE-TRIAL FY20	38,356	0	38,356	100.00%
125	982065	FDLE JAG PRE-TRIAL FY21	38,356	0	38,356	100.00%
Subtotal:			3,294,283	1,503,159	1,791,124	54.37%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

Fund	Org	Description	FY22 Adj. Budget	FY22 Expenditures	FY22 Budget \$ Balance	FY22 Budget % Bal. Remaining
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	406,906	163,853	243,053	59.73%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	6,446,310	3,027,671	3,418,639	53.03%
		<u>Health Department</u>				
001	190	Health Department	237,345	0	237,345	100.00%
		<u>Primary Health Care</u>				
001	971	Primary Health Care	1,846,838	353,485	1,493,353	80.86%
		<u>Housing Services</u>				
001	371	Housing Services	626,259	310,927	315,332	50.35%
125	932019	HFA Emergency Repairs Program	82,045	57,354	24,691	30.09%
		<u>SHIP 2018-2021¹</u>				
124	932054	SHIP 2019-2022 Funding	13,959	135	13,825	99.04%
124	932055	SHIP Hurricane Housing Recovery	2,275	0	2,275	100.00%
124	932056	SHIP 2020-2021 Funding	112,760	41,000	71,760	63.64%
124	932058	SHIP 2021-2024 Funding	749,040	73,941	675,099	90.13%
		Subtotal:	10,523,737	4,028,366	6,495,371	61.72%
<u>Office of Resource Stewardship</u>						
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	320,289	87,271	233,018	72.75%
		<u>Facilities Management</u>				
001	150	Facilities Management	8,097,365	3,735,447	4,361,918	53.87%
		<u>Detention Center Maintenance</u>				
001	152	Maintenance	2,326,764	1,156,733	1,170,031	50.29%
		<u>Public Safety Complex</u>				
001	410	Public Safety Complex	1,899,764	869,807	1,029,957	54.22%
		<u>County Government Annex</u>				
165	154	Bank of America	626,229	221,812	404,417	64.58%
		<u>Huntington Oaks Plaza Operating</u>				
166	155	Huntington Oaks Plaza Operating	105,852	21,621	84,231	79.57%
		<u>Cooperative Extension</u>				
001	361	Extension Education	448,037	1,784	446,253	99.60%
		<u>Parks & Recreation</u>				
140	436	Parks & Recreation	3,733,723	1,326,428	2,407,295	64.47%
		<u>Solid Waste</u>				
401	416	Yard Waste	236,150	106,973	129,177	54.70%
401	437	Rural Waste Collection Centers	757,217	360,724	396,493	52.36%
401	441	Transfer Station Operations	9,901,735	5,044,816	4,856,919	49.05%
401	442	Landfill (Solid Waste Management Facility)	581,749	237,196	344,553	59.23%
401	443	Hazardous Waste	831,934	380,002	451,932	54.32%
		Subtotal:	29,866,808	13,550,613	16,316,195	54.63%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY22</u> <u>Adj. Budget</u>	<u>FY22</u> <u>Expenditures</u>	<u>FY22 Budget</u> <u>\$ Balance</u>	<u>FY22 Budget</u> <u>% Bal. Remaining</u>
<u>Constitutional Officers</u>²						
		<u>Clerk of the Circuit Court</u>				
001	132	Clerk Finance	2,112,646	1,232,377	880,269	41.67%
110	537	Circuit Court Fees	395,384	230,641	164,743	41.67%
		<u>Property Appraiser</u>				
001	512	Property Appraiser	5,350,215	4,064,328	1,285,887	24.03%
		<u>Sheriff</u>				
110	510	Law Enforcement	51,653,033	35,008,476	16,644,557	32.22%
110	511	Corrections	36,159,343	24,106,229	12,053,114	33.33%
		<u>Tax Collector</u>				
001	513	General Fund Property Tax Commissions	5,612,706	5,201,475	411,231	7.33%
123	513	Stormwater Utility Non Ad-Valorem	73,294	60,203	13,091	17.86%
135	513	Emergency Medical Services MSTU	162,395	132,227	30,168	18.58%
145	513	Fire Service Fee	60,288	48,163	12,125	20.11%
162	513	Special Assessment Paving	5,200	1,069	4,131	79.43%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,330	670	13.41%
401	513	Landfill Non-Ad Valorem	35,644	26,910	8,734	24.50%
		<u>Supervisor of Elections</u>				
060	520	Voter Registration	2,934,629	1,534,052	1,400,577	47.73%
060	521	Elections	2,215,656	546,219	1,669,437	75.35%
		Subtotal:	106,775,433	72,196,696	34,578,737	32.38%
<u>Judicial Officers</u>						
		<u>Court Administration</u>				
001	540	Court Administration	222,868	146,798	76,070	34.13%
001	547	Guardian Ad Litem	22,873	8,778	14,095	61.62%
110	532	State Attorney	131,935	21,081	110,854	84.02%
110	533	Public Defender	143,645	20,050	123,595	86.04%
110	555	Legal Aid	257,500	128,750	128,750	50.00%
114	586	Teen Court	51,309	37,252	14,057	27.40%
117	509	Alternative Juvenile Program	53,066	44,722	8,344	15.72%
117	546	Law Library	51,680	0	51,680	100.00%
117	548	Judicial/Article V Local Requirements	175,684	44,317	131,367	74.77%
117	555	Legal Aid	51,680	22,000	29,680	57.43%
		Subtotal:	1,162,240	473,746	688,494	59.24%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/18/2022

Fund	Org	Description	FY22	FY22	FY22 Budget	FY22 Budget
			Adj. Budget	Expenditures	\$ Balance	% Bal. Remaining
<u>Non-Operating</u>						
		<u>Line Item Funding</u>				
001	888	Line Item Funding	837,759	463,880	373,880	44.63%
160	888	Council on Culture and Arts Regranting	1,014,572	399,529	615,043	60.62%
		<u>City of Tallahassee</u>				
140	838	City Payment, Tallahassee (Parks & Recreation)	1,568,268	0	1,568,268	100.00%
145	838	City Payment, Tallahassee (Fire Fees)	9,875,155	1,055	9,874,101	99.99%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
		<u>Other Non-Operating</u>				
001	278	Summer Youth Employment	40,731	0	40,731	100.00%
001	403	Blueprint ³	587,316	318,787	268,529	45.72%
001	529	800 MHZ System Maintenance	1,776,591	376,303	1,400,288	78.82%
001	820	Insurance Audit, and Other Expenses	1,320,897	503,365	817,532	61.89%
001	831	Tax Deed Applications	45,000	(2,648)	47,648	105.88%
001	972	CRA-TIF Payment	3,511,976	3,501,409	10,567	0.30%
110	507	Consolidated Dispatch Agency (CDA)	3,348,695	2,543,056	805,639	24.06%
110	508	Diversionsary Program	200,000	0	200,000	100.00%
110	620	Juvenile Detention Payment - State	1,289,909	689,724	600,185	46.53%
116	800	Drug Abuse	89,015	0	89,015	100.00%
145	843	Volunteer Fire Department	512,479	201,290	311,189	60.72%
502	900	Communications Control	1,481,141	700,669	780,472	52.69%
		<u>Interdepartmental Billing</u>				
		Countywide Automation	611,160	0	611,160	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,372,367	1,372,367	0	0.00%
		<u>Subtotal:</u>	<u>29,715,531</u>	<u>11,068,786</u>	<u>18,646,745</u>	<u>62.75%</u>
<u>Total Operating</u>			<u>242,267,919</u>	<u>133,775,647</u>	<u>108,492,272</u>	<u>44.78%</u>
<u>Total Non-Operating</u>			<u>29,715,531</u>	<u>11,068,786</u>	<u>18,646,745</u>	<u>62.75%</u>
<u>Total CIP</u>			<u>83,626,853</u>	<u>11,739,566</u>	<u>71,887,287</u>	<u>85.96%</u>
<u>Operating Grants</u>			<u>1,685,763</u>	<u>431,013</u>	<u>1,254,750</u>	<u>74.43%</u>
<u>Non-Operating Grants ⁴</u>			<u>82,749,483</u>	<u>4,964,207</u>	<u>77,785,276</u>	<u>94.00%</u>
<u>Total Debt Service</u>			<u>13,086,583</u>	<u>8,076,687</u>	<u>5,009,896</u>	<u>38.28%</u>
<u>Total Reserves</u>			<u>3,868,226</u>	<u>43,435</u>	<u>3,824,791</u>	<u>98.88%</u>
<u>TOTAL NET EXPENDITURES:</u>			<u>457,000,358</u>	<u>170,099,342</u>	<u>286,901,016</u>	<u>62.78%</u>

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 2 employees who opted to be on County payroll for retirement benefits. Total expenses for these positions 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 and the Department of Transportation. See the grant section of the report for more detail.

Fiscal Year 2022 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Est. Bal. (A)</u>	<u>FY22 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund	33,695,670	41,882,855	39,460,311	79,086,959	N/A
110	Fine and Forfeiture Fund	675,516	2,457,187	261,602	92,073,949	N/A
	Subtotal:	34,371,186	44,340,042	39,721,913	171,160,908	23%

* 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	4,083,919	5,579,389	9,647,162	18,527,260	52%
111	Probation Services Fund (C)	148,414	4,821	217,965	3,887,452	6%
114	Teen Court Fund	30,465	58,232	0	64,209	0%
116	Drug Abuse Trust Fund (D)	92,585	128,348	78,193	97,609	80%
117	Judicial Programs Fund (D)	415,998	570,221	578,361	335,441	172%
120	Building Inspection Fund (E)	1,442,111	1,368,166	3,379,491	2,612,909	129%
121	Development Support Fund (E)	567,220	2,274,352	2,381,233	4,056,383	59%
123	Stormwater Utility Fund	1,139,510	2,050,944	2,649,735	5,807,116	46%
124	Ship Trust Fund (F)	25,247	25,247	179,571	741,540	24%
125	Grants	598,784	369,483	0	870,474	0%
126	Non-Countywide General Revenue Fund (G)	285,827	5,815,486	9,012,065	21,687,575	42%
127	Grants (H)	200,531	191,235	367,650	60,000	613%
128	CARES Act Fund (H)	32,618,242	99,995	2,801,912	0	N/A
130	911 Emergency Communications Fund	307,756	245,067	425,645	1,252,147	34%
131	Radio Communications Systems Fund (I)	149,797	164,891	0	0	N/A
135	Emergency Medical Services Fund	6,271,413	7,314,816	5,877,851	24,906,450	24%
137	American Recovery Plan Act (ARPA) Fund (H)	0	0	5,168,986	0	N/A
140	Municipal Service Fund (J)	420,716	373,424	1,327,717	9,865,138	13%
145	Fire Services Fund	2,139,881	1,857,960	1,021,143	10,505,992	10%
160	Tourist Development Fund (1st-5th Cents) (K)	4,562,934	6,280,207	2,099,743	4,520,407	46%
160	Tourist Develop. Cultural, Visual Arts, Heritage (M)	5,163,084	2,049,072	73,152	2,049,072	4%
162	Special Assessment Paving Fund	97,558	2,265	2,265	100,600	2%
164	Killearn Lakes Units I and II Sewer Fund	19,706	21,884	23,984	237,500	10%
165	Bank of America Building Operating Fund (L)	660,569	1,249,741	1,517,528	1,219,502	124%
166	Huntington Oaks Plaza Fund	272,200	265,922	147,656	290,339	51%
	Subtotal:	61,714,468	38,361,168	48,979,006	113,695,115	43%

<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (M)	24,176,104	25,051,524	325,987	11,088,066	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2023 budget unless otherwise noted.
306	Gas Tax Transportation Fund	8,215,863	10,848,484	1,383,519	2,456,620	
308	Local Option Sales Tax Fund (N)	4,540,343	4,319,173	170,787	0	
309	Local Option Sales Tax Extension Fund	2,580,155	2,007,220	259,284	0	
323	ESCO 2020	15,000	0	0	0	
324	Supervisory of Elections Building	0	2,070,746	2,095	2,071,706	
330	911 Capital Projects Fund	4,448,930	4,430,777	4,408,031	31,255	
351	Sales Tax Extension 2020 (O)	1,626,931	4,949,233	3,277,033	4,354,800	
352	Sales Tax Extension 2020 JPA Agreement (O)	1,545,961	3,550,196	396,413	4,879,942	
	Subtotal:	47,149,286	57,227,353	10,223,149	24,882,389	

<u>Enterprise Funds</u>						
401	Solid Waste Fund (P)	-12,898,671	-3,497,764	-2,120,370	13,713,834	
	Subtotal:	-12,898,671	-3,497,764	-2,120,370	13,713,834	

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY20</u> <u>Actual</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Est. Bal. (A)</u>	<u>FY22</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Internal Service Funds</u>						
501	Insurance Service Fund	-1,420,786	0	2,550	4,855,821	
502	Communications Trust Fund	203,513	173,833	247,890	1,481,141	
505	Motor Pool Fund	-437,002	0	0	2,850,010	
	Subtotal:	-1,654,275	173,833	250,440	9,186,972	
	TOTAL:	128,681,993	136,604,633	97,054,137	332,639,218	

Notes:

A. Balances are estimated as year ending for FY 2022.

B. FY 2022 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 increase in the probation services fund is due to the reopening of the courts and resuming of sentencing, returning revenues to pre-pandemic levels.

D. The increase in fund balance in the drug abuse trust fund and the judicial programs fund is due to offices closures during the pandemic.

E. The increase in the building inspection fund and development support fund is due to the construction of an Amazon Fulfillment Center as well as 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 the Florida Legislature appropriating more money for the Doc Stamp Revenue.

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 increased consumer spending, and the State of Florida requiring on-line retailers with no Florida presence to collect sales tax and remit to the State.

H. These are separate grants that are interest bearing. The FY 2022 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 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 ARPA 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 subsidy.

J. The increase public service tax fund balance is due to additional consumption of water, electric, gas and fuel relating to businesses reopening and continued teleworking opportunities.

K. The Tourist Tax is reflected in two separate fund balances. Currently, five-cents supports the Division of Tourism marketing promotion, and Cultural re-granting 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 estimated FY 2022 fund balance reflects the tourism economy returning to pre-pandemic levels.

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 reflects the continued rebounding of sales tax collections subsequent to the lifting of COVID-19 restrictions.

P. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. Accounting requirements for the enterprise landfill fund requires 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	14	12.1%	14,303,691	1,448,652	2,015,550	24.2%	10,839,489
General Government	31	17.1%	20,086,545	5,475,778	4,406,027	49.2%	10,204,740
Health and Safety	5	6.8%	8,012,083	2,742,251	1,356,848	51.2%	3,912,984
Physical Environment	24	35.8%	42,196,015	2,554,167	1,922,050	10.6%	37,719,798
Transportation	22	28.2%	33,189,829	3,876,960	4,938,297	26.6%	24,374,572
*TOTAL	96	100%	\$117,788,163	\$16,097,808	\$14,638,772	26.1%	\$87,051,583

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2021 - April 18, 2022.

*Totals include 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	1,198,399	84,800	434,642	43.3%	678,957
047002	Boat Landing Improvements and Renovations	658,473	-	-	0.0%	658,473
046014	Chaires Park	1,107,305	153,023	954,282	100.0%	-
086085	Essential Libraries Initiative	400,000	66,970	-	16.7%	333,030
043007	Fred George Park	477,087	38,312	-	8.0%	438,775
046009	Greenways Capital Maintenance	318,281	54,510	122,029	55.5%	141,742
076011	Library Services Technology	287,030	9,112	13,299	7.8%	264,619
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	231,164	65,820	39,963	45.8%	125,381
091010	L.I.F.E. Recreational Amenities	702,312	135,650	-	19.3%	566,662
046007	New Parks/Greenways Vehicle and Equipment	265,986	184,100	5,025	71.1%	76,861
044001	Northeast Community Park	1,500,000	-	-	0.0%	1,500,000
046001	Parks Capital Maintenance	1,421,952	205,140	288,367	34.7%	928,445
046006	Playground Equipment Replacement	509,114	210,412	157,943	72.4%	140,759
047001	St. Marks Headwaters Greenway *	5,226,588	240,803	-	4.6%	4,985,785
TOTAL CULTURE AND RECREATION		\$14,303,691	\$1,448,652	\$2,015,550	24.2%	\$10,839,489

GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	60,000	9,054	13,837	38.2%	37,109
086076	Building Roofing Repairs & Maintenance	1,349,191	78,720	24,944	7.7%	1,245,527
086077	Building Mechanical Repairs & Maintenance	2,095,056	472,004	754,799	58.6%	868,253
086078	Building Infrastructure & Improvements	1,517,535	358,049	-	23.6%	1,159,486
086079	Building General Maintenance & Renovations	1,756,238	88,579	263,435	20.0%	1,404,224
086017	Common Area Furnishings	30,000	3,876	896	15.9%	25,228
086027	Courthouse Renovations	709,735	10,447	77,323	12.4%	621,965
086016	Courthouse Security	92,777	64,558	-	69.6%	28,219
086007	Courtroom Minor Renovations	130,794	15,952	74,688	69.3%	40,154
076023	Courtroom Technology	104,664	16,309	41,449	55.2%	46,906
076063	E-Filing System for Court Documents	335,182	-	14,203	4.2%	320,979
086083	ESCO Capital Improvement Projects	650,000	-	-	0.0%	650,000
076008	File Server Maintenance (County Compute Infrastructure)	815,144	133,281	469,761	74.0%	212,102
076001	Financial Hardware and Software	74,628	40,494	34,134	100.0%	-
026010	Fleet Management Shop Equipment	36,500	-	16,998	46.6%	19,502
026003	General Vehicle and Equipment Replacement	677,089	447,918	75,546	77.3%	153,625
076065	Justice Information System (JIS) Upgrade	50,000	-	-	0.0%	50,000
083002	Lake Jackson Town Center - Huntington Oaks	183,685	-	-	0.0%	183,685
076066	Large Application Upgrades	100,000	-	-	0.0%	100,000
086025	Leon County Government Annex Renovations (BOA Building)	1,210,033	45,827	145,163	15.8%	1,019,043
091004	L.I.F.E. Miccosukee Sense of Place	616,382	136,897	159,937	48.2%	319,548
026018	New General Vehicle & Equipment	155,999	74,397	43,923	75.8%	37,679
076051	Public Defender Technology	110,500	939	60,592	55.7%	48,969
076067	Remote Server Center (RSC) Improvements	140,000	-	-	0.0%	140,000
086081	Solar Arrays on County Buildings	80,032	29,586	-	37.0%	50,446
076047	State Attorney Technology (MIS)	158,215	48,665	93,836	90.1%	15,714
086084	SOE Building Capital Improvements	2,081,706	296,224	1,288,809	76.1%	496,673
076005	Supervisor of Elections Technology	83,933	5,645	16,998	27.0%	61,290
086065	Tourism Building (Amtrak Building)	4,243,413	2,961,395	682,018	85.9%	600,000
076024	User Computer Upgrades	369,237	136,962	18,906	42.2%	213,369
076042	Work Order Management	68,877	-	33,832	49.1%	35,045
TOTAL GENERAL GOVERNMENT		\$20,086,545	\$5,475,778	\$4,406,027	49.2%	\$10,204,740

HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076058	Emergency Medical Services Technology	31,950	-	5,389	16.9%	26,561
026014	EMS Vehicle and Equipment Replacement	2,282,377	1,313,550	380,004	74.2%	588,823
086031	Sheriff Facilities Capital Maintenance	4,985,724	922,981	968,093	37.9%	3,094,650
096016	Public Safety Complex	637,030	505,720	3,362	79.9%	127,948
086080	Sheriff Training Facility	75,002	-	-	0.0%	75,002
TOTAL HEALTH AND SAFETY		\$8,012,083	\$2,742,251	\$1,356,848	51.2%	\$3,912,984

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

Fiscal Year 2022 Mid-Year Financial Report

PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements	1,103,005	60,280	28,616	8.1%	1,014,109
062007	Belair-Annawood Septic to Sewer *	2,495,716	71,198	248,093	12.8%	2,176,425
062006	Comprehensive Wastewater Treatment Project *	464,421	287,383	72,525	77.5%	104,513
927128	FDEP Springs Restoration Project *	949,009	197,323	162,319	37.9%	589,367
063005	Fords Arm - Lexington Pond Retrofit	445,173	-	16,514	3.7%	428,659
076009	Geographic Information Systems	354,080	-	124,667	35.2%	229,413
076060	GIS Incremental Basemap Update	312,759	120,550	192,209	100.0%	-
036042	Hazardous Waste Vehicle & Equipment Replacement	34,500	32,569	-	94.4%	1,931
036019	Household Hazardous Waste Improvements	68,266	-	-	0.0%	68,266
064001	Killearn Acres Flood Mitigation	480,277	-	-	0.0%	480,277
061001	Lake Henrietta Renovations	240,000	-	-	0.0%	240,000
036043	Landfill Closure	7,924,032	-	150	0.0%	7,923,882
036002	Landfill Improvements	46,426	-	28,820	62.1%	17,606
062008	NE Lake Munson Septic to Sewer *	13,116,490	-	-	0.0%	13,116,490
045007	Pedrick Pond Stormwater Improvement	13,249	-	13,249	100.0%	-
076015	Permit and Enforcement Tracking System	737,203	81,958	336,957	56.8%	318,288
927129	Small Community Wastewater Treatment Project *	275,014	-	-	0.0%	275,014
036003	Solid Waste Heavy Equipment/Vehicle Replacement	388,000	15,746	190,900	53.3%	181,354
067006	Stormwater Infrastructure Preventive Maintenance	1,307,264	1,020,514	10,112	78.8%	276,638
066026	Stormwater Pond Repairs	231,784	-	46,402	20.0%	185,382
026004	Stormwater Vehicle and Equipment Replacement	468,000	382,249	13,919	84.7%	71,832
036010	Transfer Station Heavy Equipment Replacement	165,000	88,260	76,740	100.0%	-
036023	Transfer Station Improvements	854,748	196,137	191,061	45.3%	467,550
062003	Woodville Sewer Project *	9,721,599	-	168,797	1.7%	9,552,802
TOTAL PHYSICAL ENVIRONMENT		\$42,196,015	\$2,554,167	\$1,922,050	10.6%	\$37,719,798

* 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	295,400	9,091	126,109	45.8%	160,200
056001	Arterial/Collector Resurfacing	7,268,746	710,083	1,289,917	27.5%	5,268,746
056005	Community Safety and Mobility	794,256	32,662	273,153	38.5%	488,441
057001	Intersection and Safety Improvements	4,425,250	314,841	54,848	8.4%	4,055,561
091003	L.I.F.E. Rural Rd Safety Stabilization	283,670	2,800	20,216	8.1%	260,654
091005	L.I.F.E. Street Lighting	285,447	21,714	30,180	18.2%	233,553
055010	Magnolia Drive Multi-Use Trail *	3,504,604	634,060	894,039	43.6%	1,976,505
065005	Maylor Road Stormwater Improvements	2,329,939	13,700	29,150	1.8%	2,287,089
057918	Miccosukee Road Bridge 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 *	269,536	-	-	0.0%	269,536
053010	DOT Old Bainbridge Road I-10 to CC NW *	458,605	181,164	208,368	84.9%	69,073
053011	DOT Old Bainbridge Road @ CC NW *	125,519	-	-	0.0%	125,519
026006	Open Graded Cold Mix-OGCM Stabilization	110,329	48,300	-	43.8%	62,029
056011	Public Works Design and Engineering Services	260,255	-	-	0.0%	260,255
026005	Public Works Vehicle and Equipment Replacement	817,331	570,922	36,331	74.3%	280,957
056013	Sidewalk Program	6,200,477	160,097	54,749	3.5%	5,985,631
052004	Smith Creek Bike Lanes Phase I *	1,230,844	494,193	654,448	93.3%	82,203
052005	Smith Creek Bike Lanes Phase II *	850,367	436,285	299,004	86.5%	115,078
051008	Springhill Road Bridge Rehabilitation	350,500	-	-	0.0%	350,500
057917	Tower Oaks 2/3 Program	728,107	176,994	442,342	85.1%	108,771
056010	Transportation and Stormwater Improvements	1,952,233	70,054	525,443	30.5%	1,356,736
TOTAL TRANSPORTATION		\$33,189,829	\$3,876,960	\$4,938,297	26.6%	\$24,374,572

* 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 \$84.4 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. In FY 2021, Leon County received a secondary allotment of 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 the COVID-19 pandemic. In FY 2022, after utilizing all of its original allocation, Leon County received additional emergency rental assistance funding of \$2,219,113. Additionally, the County has received \$51,811 in FEMA reimbursements for Covid expenses and is awaiting obligation on additional large project expenditures estimated at \$1.3 million and Non-Congregate shelter reimbursement estimated at \$2.2 million.

FY 2022 Mid-Year Grants Program Summary includes 53 active grants. Of those 53 grants, 41% are federal grants, 19% are state grants and 40% are private grants from foundations, endowments, or other private sources. Due to the substantial amount of funding associated with CARES Act, US Treasury funds, and the Florida Department of Transportation federal pass-through funds from the Federal Highway Administration, approximately 82% of the FY 2022 funding is federal. The remaining shares are majority state at approximately 17% 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 \$12.39 to \$1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be \$65.58 to \$1.**

Chart 1. Budget by Administering Department				
Department	% of Total Grants	FY22 Budget	FY22 Expended	Balance
Administration	37.50%	31,664,641	2,206,037	29,458,604
Dev. Support & Environmental Management	0.24%	200,680	105,714	94,966
Emergency Medical Services	0.35%	299,553	0	299,553
Library Services	0.72%	607,861	40,885	566,976
Human Services and Community Partnerships	17.21%	14,527,584	242,542	14,285,042
Resource Stewardship	6.70%	5,653,526	125	5,653,401
Public Works	36.89%	31,151,944	2,721,463	28,430,481
Intervention & Detention Alternatives	0.18%	155,166	78,454	76,712
Judicial	0.10%	84,291	0	84,291
Miscellaneous	0.11%	90,000	0	90,000
SUBTOTAL:	100%	84,435,246	5,395,220	79,040,026
Minus Operating (e.g. Mosquito Control)		1,685,763	431,013	1,254,750
TOTAL		82,749,483	4,964,207	77,785,276

GRANTS PROGRAM SUMMARY - continued

The charts below outline the FY 2022 County Grants and their funding sources. Chart 2, totaling \$84,435,246, 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 \$73,837,780, focuses solely on the external grants and reflects the percentage share of the 53 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	22	28.57%	60,659,532	71.84%
State	10	12.99%	688,005	0.81%
Private	21	27.27%	12,490,243	14.79%
County fee programs/ Reimbursements	24	31.17%	10,597,466	12.55%
TOTAL	77	100%	84,435,246	100%

Chart 2a.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	22	41.51%	60,659,532	82.15%
State	10	18.87%	688,005	0.93%
Private	21	39.62%	12,490,243	16.92%
TOTAL	53	100%	73,837,780	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 2022 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY22 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	3,518,135	92,385	97.4%
952015	EM-SHSGP FY20 Federal Grant		45,000	22,927	49.1%
952016	EM-SHSGP FY21 Federal Grant	Funding for Emergency Management Preparedness & Assistance and Emergency Management Performance Grant Program	34,927	-	100.0%
952019	EMPG Base Grant		98,335	52,688	46.4%
952020	EMPA Base Grant		143,297	74,201	48.2%
952022	EMPG-ARPA Grant		13,926	-	100.0%
952038	Orange Ave Generator	Funding from the Florida Division of Emergency Management for the purchase and installation of a backup generator at the Florida Department of Health facility on Orange Avenue.	300,000	-	100.0%
952039	BBHCC FY22 Grant	Funding from the Big Bend Healthcare Coalition for Emergency Medical Services to purchase shelter cots.	9,027	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,221	21,243	82.5%
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	27,320,064	1,942,593	92.9%
Subtotal:			31,664,641	2,206,037	93.0%
Development Support & Environment Management					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	200,680	105,714	47.3%
Subtotal:			200,680	105,714	47.3%
Public Services					
Emergency Medical Services					
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	192,398	-	100.0%
961066	EMS Equipment	EMS equipment	60,000	-	100.0%
961067	EMS CPR Training*	Funding from the Florida Department of Health for CPR training to the public	47,155	-	100.0%
Subtotal:			299,553	-	100.0%
			FY22	FY22	

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY22 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%
912014	FCC Emergency Connectivity Grant	Funding from the Federal Communications Commission Emergency Connectivity Fund to purchase equipment for associated broadband and support services for patrons of the Leon County Library System.	78,998	-	100.0%
912029	NEA Big Read 2022	Funding from The Big Read through the National Endowment for the Arts	16,230	12,207	24.8%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	120,664	202	99.8%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	442	-	100.0%
913045	Friends-Literacy	Annual donation in support of basic literacy	87,735	-	100.0%
913075	Library of Things	Funding from the Friends of the Library to establish a Library of Things, which is a collection of items other than books that are bring loaned for no charge	18,000	4,112	77.2%
913115	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	189,927	24,085	87.3%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	76,910	-	100.0%
913201	Florida Health Literacy Grant FY21	Funding from the Florida Literacy Coalition to help Florida adult ESOL (English to Speakers of Other Languages) and family literacy programs integrate health education into their instruction	1,395	280	79.9%
Subtotal:			607,861	40,885	93.3%
Human Services and Community Partnerships					
Housing					
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	82,045	57,354	30.1%
932054	SHIP 2019-2022 Funding	Affordable housing (operating)	13,959	135	99.0%
932055	SHIP Hurricane Housing Recovery	Affordable housing (operating)	2,275	-	100.0%
932056	SHIP 2020-2023 Funding	Affordable housing (operating)	112,760	41,000	63.6%
932057	Florida Hurricane Housing Program	Funding from the Florida Housing Finance Corporation to support the County's Hurricane Michael recovery efforts	28,954	26,640	8.0%
932058	SHIP 2021-2024 Funding	Affordable housing (operating)	749,040	73,941	90.1%
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	11,000,000	19,531	99.8%
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	2,538,551	23,941	99.1%
Subtotal:			14,527,584	242,542	98.3%
FY22			FY22		

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY22 Budget	Spent	% Unspent
Resource Stewardship					
Parks and Recreation					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	5,226,588	-	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	275,917	-	100.0%
921064	Amtrak Community Room	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	1,992	-	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	8,365	-	100.0%
921126	Chaires Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	30,180	-	100.0%
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	45,232	-	100.0%
921146	Fort Braden Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	27,883	-	100.0%
921156	Bradfordville Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	10,817	125	98.8%
921166	Lake Jackson Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	13,178	-	100.0%
Subtotal:			5,653,526	125	100.0%
FY22			FY22		

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY22 Budget	Spent	% Unspent
Public Works					
214	Mosquito Control	Mosquito control activities (operating)	85,439	4,737	94.5%
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	49,409	13,363	73.0%
922047	Waste Tire Grant- FY22 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	10,793	56.8%
001000	Side Walks District 1*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	14,352	-	100.0%
002000	Side Walks District 2*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	25,391	-	100.0%
003000	Side Walks District 3*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	11,207	-	100.0%
004000	Side Walks District 4*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	56,491	-	100.0%
005000	Side Walks District 5*	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,918	-	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	654,448	46.8%
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	299,004	64.8%
053008	Old Bainbridge Road Improvement at Knots Lane	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane	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	269,536	-	100.0%
053010	Old Bainbridge Road Improvement I-10 to CC NW	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at I-10 to Capital Circle NW	458,605	277,439	39.5%
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	125,519	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	3,504,604	894,039	74.5%
057001	Intersection and Safety Improvements	Capacity Fee for intersection improvements	13,121	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	8,419,580	-	100.0%
062006	BP Comp Wastewater Treatment Project	Funding is for the Comprehensive Wastewater Treatment Facilities Plan project reimbursed through Blueprint 2000	464,421	72,525	84.4%

Leon County Government

Fiscal Year 2022 Mid-Year Financial Report

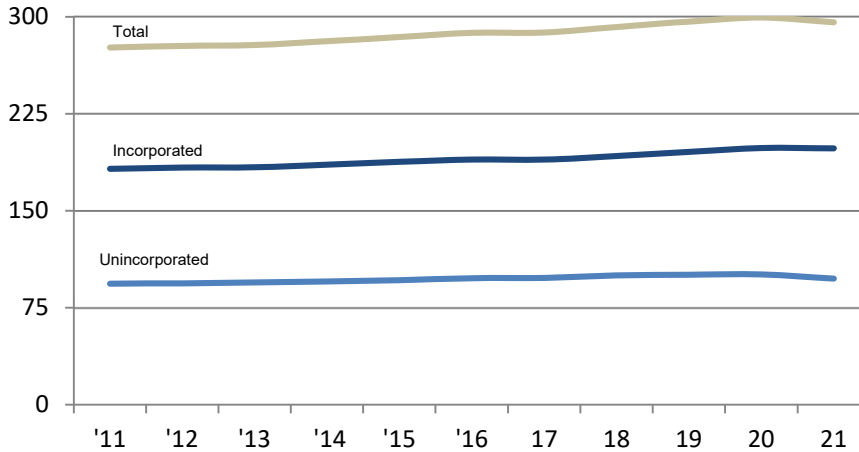
Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY22 Budget	Spent	% Unspent
062007	Belair-Annawood Septic to Sewer Grant	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	1,936,719	67,847	96.5%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	10,369,590	256,297	97.5%
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.	79,537	3,750	95.3%
927128	FDEP Springs Restoration	Funds from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	949,009	167,220	82.4%
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	149,040	-	100.0%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	348,654	-	100.0%
009011	Significant Benefit District 3	Fee paid by developers to County for road and safety improvements	2,415	-	100.0%
009012	Significant Benefit District 4	Fee paid by developers to County for road and safety improvements	98,070	-	100.0%
Subtotal:			31,151,944	2,721,463	91.3%
<u>Intervention and Detention Alternatives</u>					
Supervised Pre-trial Release					
982064	FDLE JAG Grant Pretrial FY20	Funding for positions in drug/alcohol testing programs (operating)	38,356	-	100.0%
982065	FDLE JAG Grant Pretrial FY21	Funding for positions in drug/alcohol testing programs (operating)	38,356	-	100.0%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	78,454	78,454	0.0%
Subtotal:			155,166	78,454	49.4%
<u>Judicial</u>					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	84,291	-	100.0%
Subtotal:			84,291	-	100.0%
<u>Miscellaneous</u>					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			84,435,246	5,110,105	79,325,141
Less Operating Grants			1,685,763	431,013	1,254,750
TOTAL			82,749,483	4,679,091	94.3%

Population

Thousands



Sources:

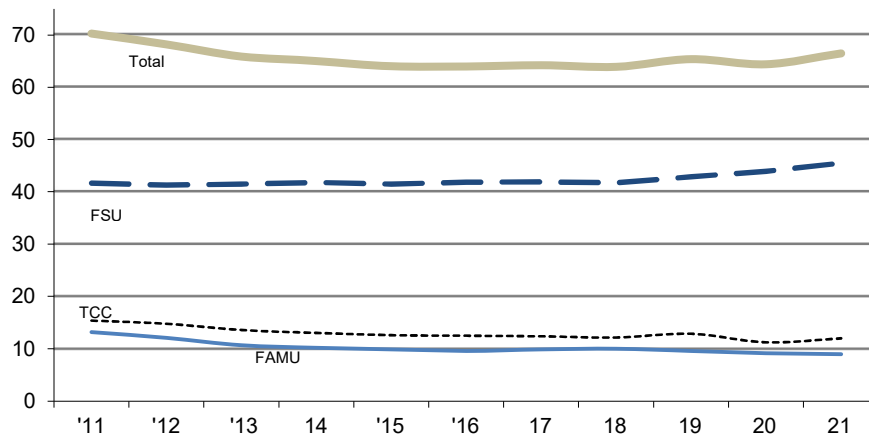
- 2021 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2021 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 295,921 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 1.3% from the 2020 census.

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

Higher Education Enrollment

Thousands

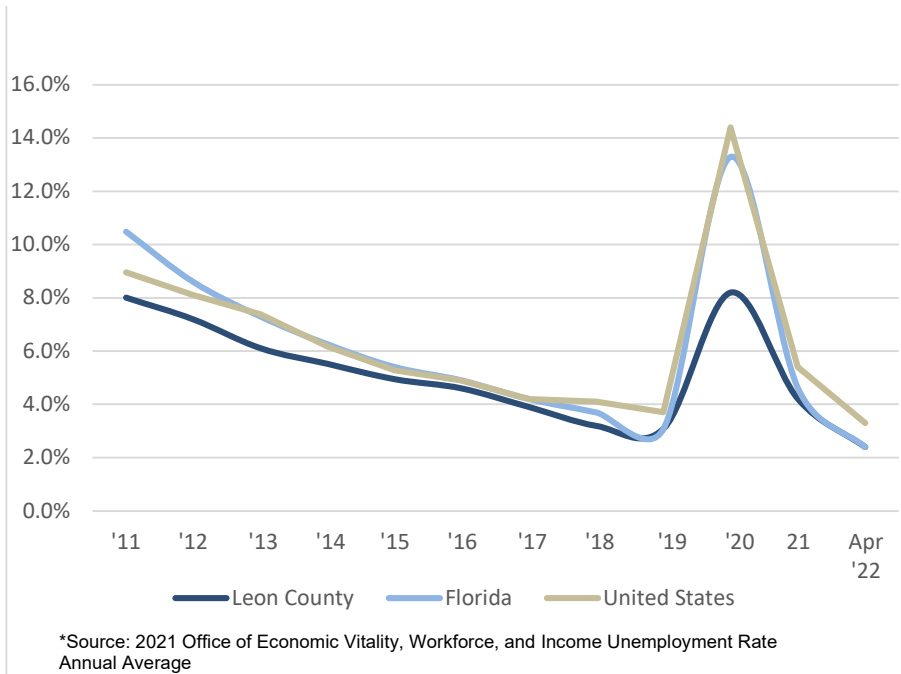


Source: 2021 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

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 2021 was 66,490, an increase of 2,103 students from Fall 2020.

Fall 2021 shows an increase in enrollment for FSU and TCC of 3.5% and 6.69% respectively, while FAMU shows a decrease in enrollment for Fall 2021 of -2.07%.

Unemployment Statistics



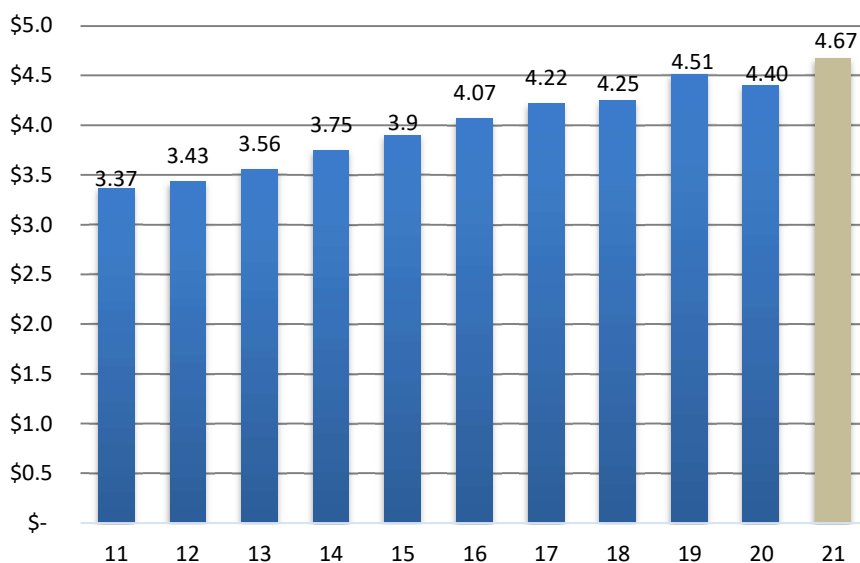
Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

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%.

The April 2022 rate for the MSA is 2.4%, which is equal to the State rate of 2.4%, and 0.9 points below US unemployment rate of 3.3%. Overall, the 2022 trend is showing a return to 2019 numbers.

Taxable Sales

Billions

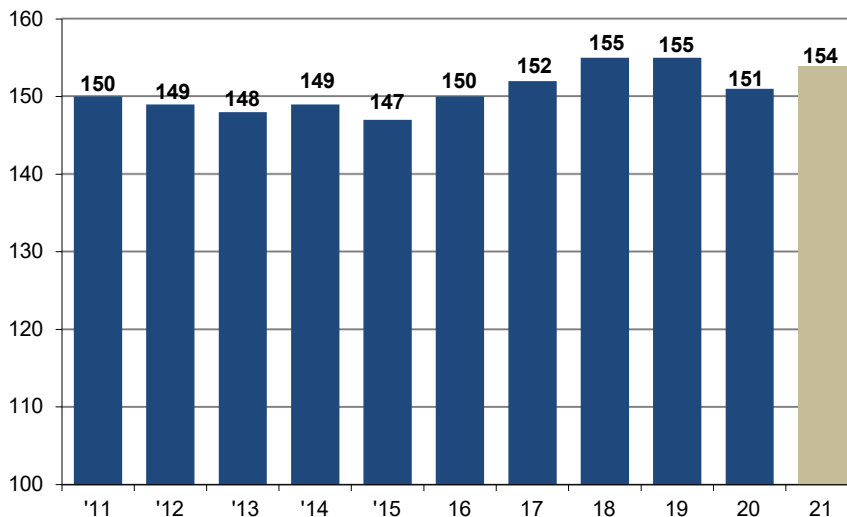


Source: Source: 2021 Office of Economic Vitality, Statistical data, Taxable Sales

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 2021, taxable sales increased by 7.23% or \$314,799,789, a reflection of the continued recovery from the COVID-19 recession.

Total Leon County Labor Force

Thousands



Source: 2021 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. The labor force numbers increased by 2.18% in 2021.

MSA Employment by Industry – 2011 vs. 2021

Industry	Employees 2011	% Employment	Employees 2021	% Employment	% Change
Government	62,200	44%	56,744	28%	-15%
Education and Health Services	17,200	12%	50,088	25%	13%
Leisure and Hospitality	13,200	9%	18,267	9%	0%
Professional and Business Services	17,700	12%	23,028	11%	-1%
Trade, Transportation, and Utilities	1,800	1%	23,363	12%	11%
Other Services	8,100	6%	7,294	4%	-2%
Financial Activities	6,900	5%	7,642	4%	-1%
Construction	6,900	5%	8,138	4%	-1%
Manufacturing	4,400	3%	3,575	2%	-1%
Information	4,200	3%	2,944	1%	-2%
Total	142,600	100%	201,083	100%	41%

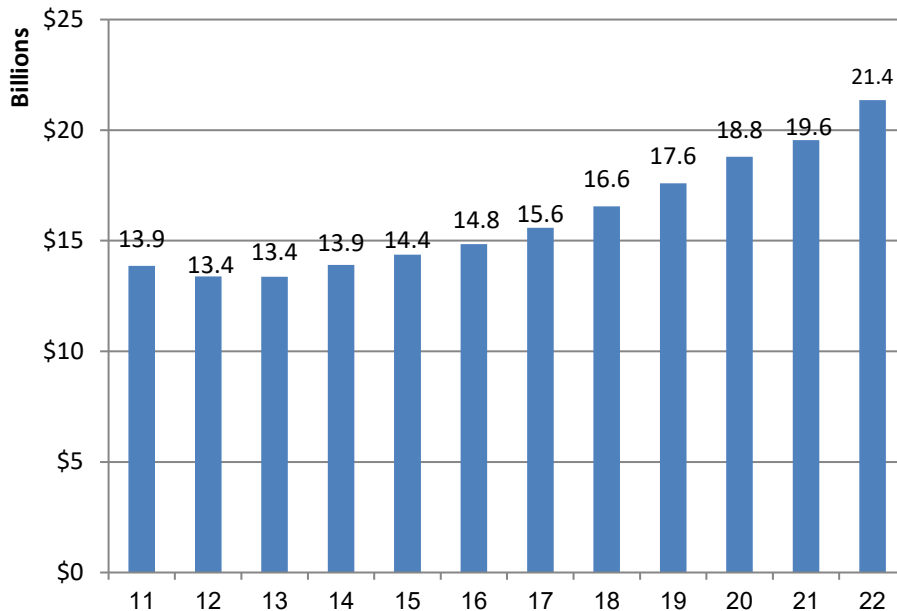
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Retail Trade, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee 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 largest increase over the past decade (in terms of percentage) has been in Education and Health Services, and Trade, Transportation, and Utilities, while Government has seen the largest decrease. The strain of COVID-19 on the healthcare industry has contributed to the significant increase in Health Services over the past two years.

Total employment in these major industries for 2021 is an increase of 41% compared to 2011.

Source: 2021 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

Taxable Value

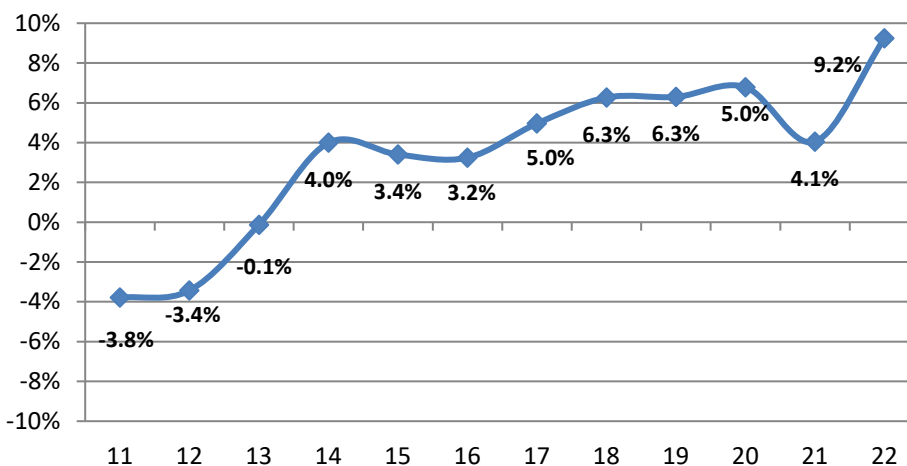


Source: Certification of Final Taxable Value, Forms DR-403v; 2022 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2022)

From 2011 to 2013, valuations decreased by \$0.5 billion, or 4%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27% from 2017 and 6.30% in FY 2019. Final values provided by the Property Appraiser for July 1, 2021 increased by 4.05%. Preliminary numbers provided on June 1, 2022 show an increase of 9.24%.

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

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2022 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2022)

Fiscal year 2011 and 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. Preliminary numbers for FY 2022 show an increase of 9.24%.

Principal Taxpayers

2020			2021		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$159,305,095	\$2,984,834	Smith Interest General Partnership	\$155,713,820	\$2,971,128
Capital Regional Medical Center	\$76,950,110	\$1,434,431	Capital Regional Medical Center	\$83,450,440	\$1,577,149
The Standard at Tallahassee, LLC	\$66,042,543	\$1,248,765	The Standard at Tallahassee, LLC	\$68,703,450	\$1,318,749
District Joint Venture, LLC	\$61,465,108	\$1,162,213	District Joint Venture, LLC	\$63,870,998	\$1,225,991
Florida Gas Transmission Company, LLC	\$71,094,138	\$1,060,932	Florida Gas Transmission Company, LLC	\$70,285,176	\$1,068,602
Embarq Florida Inc./Centurylink	\$55,371,942	\$1,028,803	Embarq Florida Inc./Centurylink	\$52,467,398	\$990,071
Wal-Mart Stores, Inc.	\$55,388,061	\$1,007,628	Wal-Mart Stores, Inc.	\$57,817,320	\$1,069,840
Talquin Electric Cooperative Inc.	\$64,323,211	\$955,160	Talquin Electric Cooperative Inc.	\$68,212,119	\$1,032,391
Comcast Cablevision	\$51,449,606	\$929,870	Comcast Cablevision	\$53,769,446	\$988,164
DRA CRT Tallahassee Center, LLC	\$49,348,175	\$928,637	Presbyterian Retirement Communities, Inc.	\$85,197,291	\$1,013,090
Total	\$710,737,989	\$12,741,273		\$759,487,458	\$13,255,175

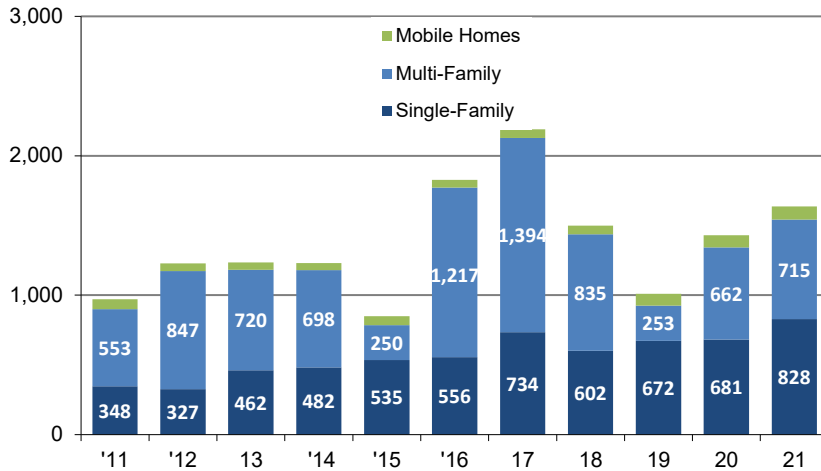
Notes:

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



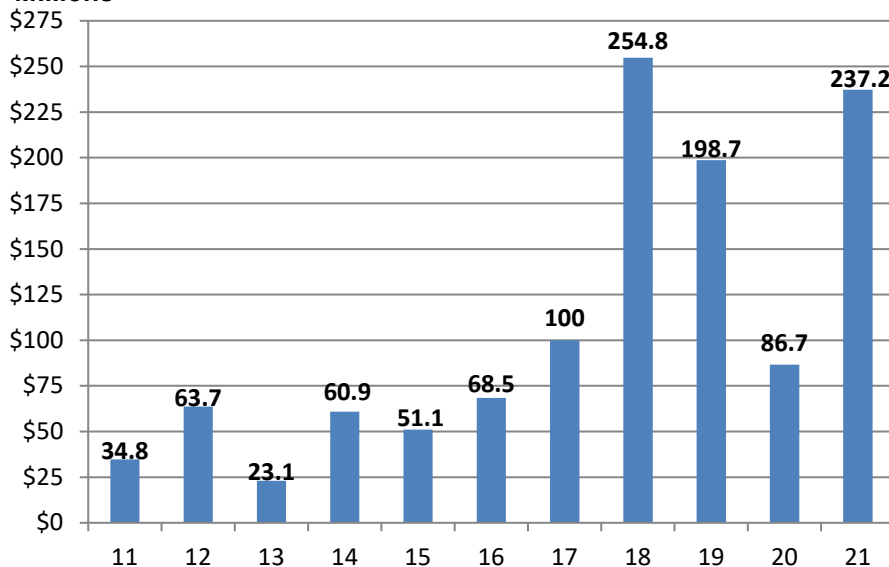
Source: Tallahassee-Leon County Office of Economic Vitality, 2021 Statistical Digest.

Since 2011, 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 2021, there were 828 permits issued for new single-family (detached and attached) homes, the most in the past ten years. The effects of the COVID-19 pandemic has driven mortgage rates to record lows which allowed additional buyers to enter the home buying market and pent up demand.

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

Value of Commercial Permits

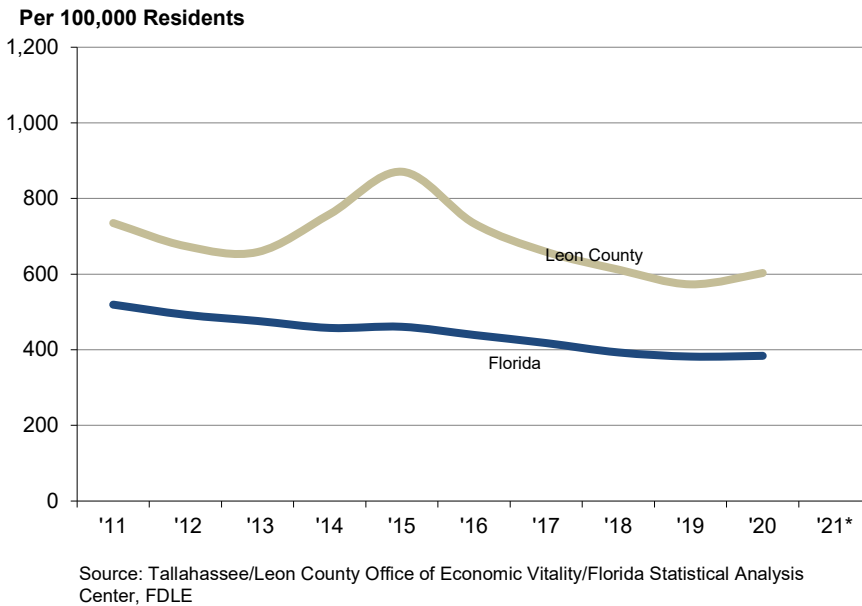
Millions



Source: Tallahassee-Leon County Office of Economic Vitality, 2021 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 2021 totaled \$237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent up demand.

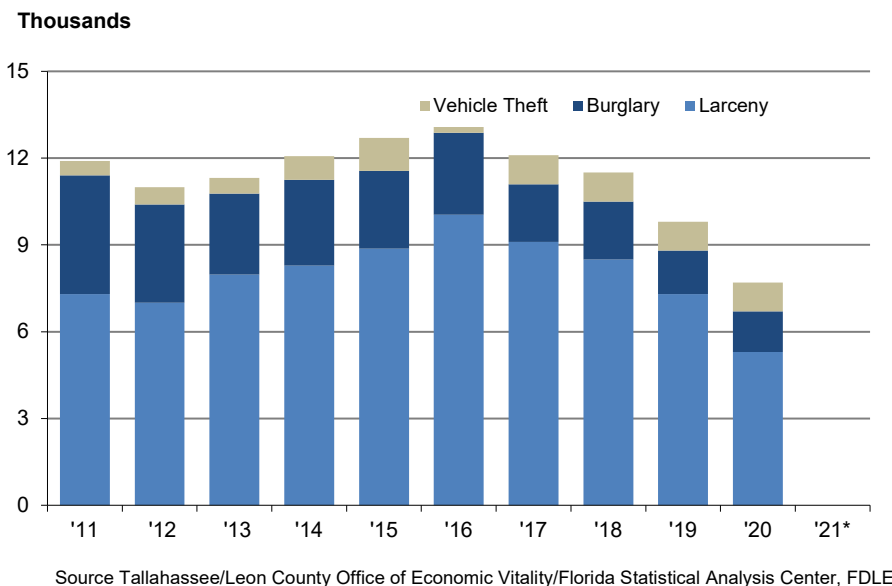
Violent Crime Rate



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%.

*2021 numbers expected July 2022

Crimes Against Property in Leon County

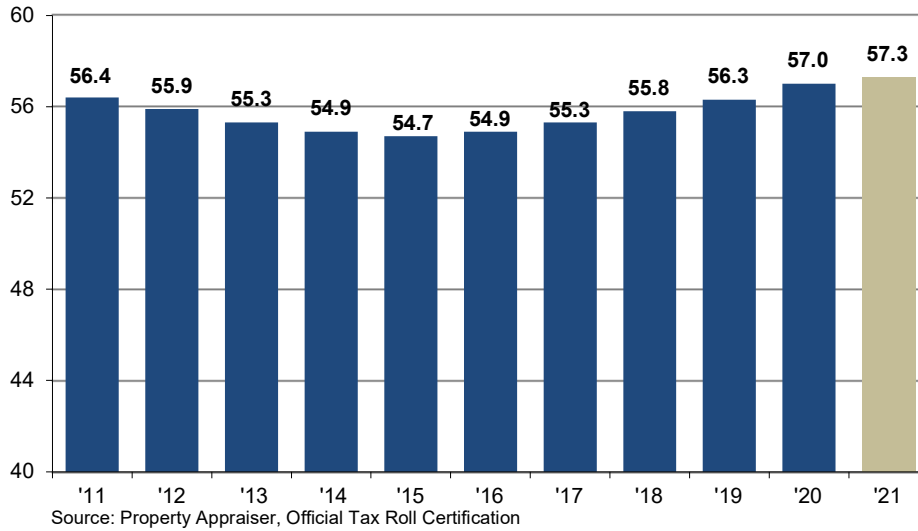


Over a ten-year period, property crimes have averaged 11,264 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 25% decrease in the Property Crime Index between 2019 and 2020.

*2021 numbers expected July 2022

Homestead Parcels

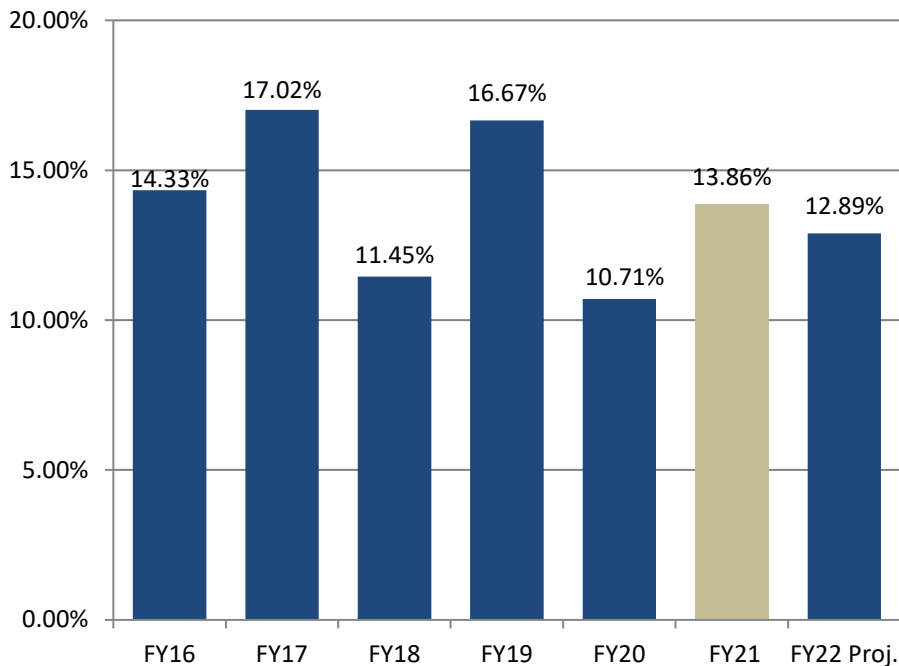
Thousands



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”. 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.

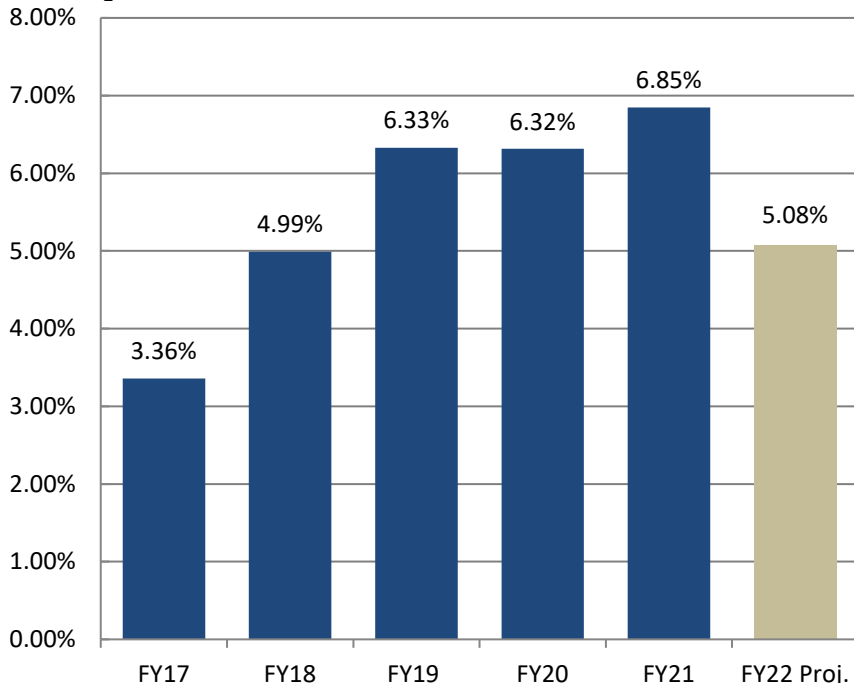
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases for FY 2017 and 2019 respectively. COVID-19 revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021. Intergovernmental revenue is expected to account for 12.89% of operating revenues in FY 2022.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2021 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 2022. However, property tax revenue is projected to increase by 5.08% or \$5,119,111 million in FY 2022.

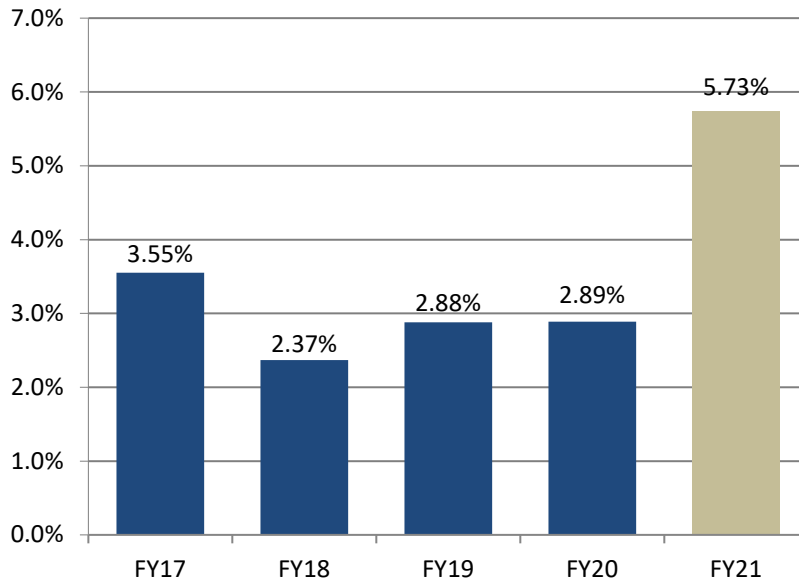
The rate of change decreased in FY 2022 due to property values increasing by 4.05% for FY 2022 compared to 6.80% in FY 2021.

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

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

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.

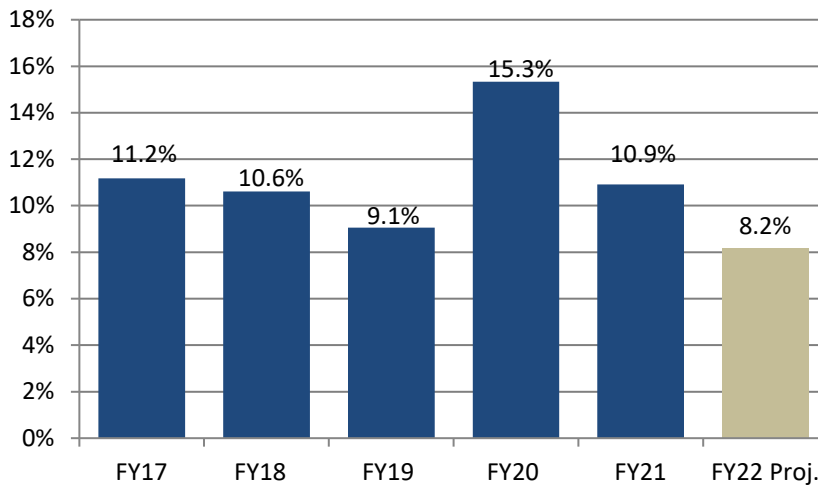
Revenues rebounded and returned to pre-COVID collection levels sooner than forecasted after the stay-at-home orders were lifted resulting in higher than budgeted revenue collection.

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 2021 Revenue Summary Report and FY 2021 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.

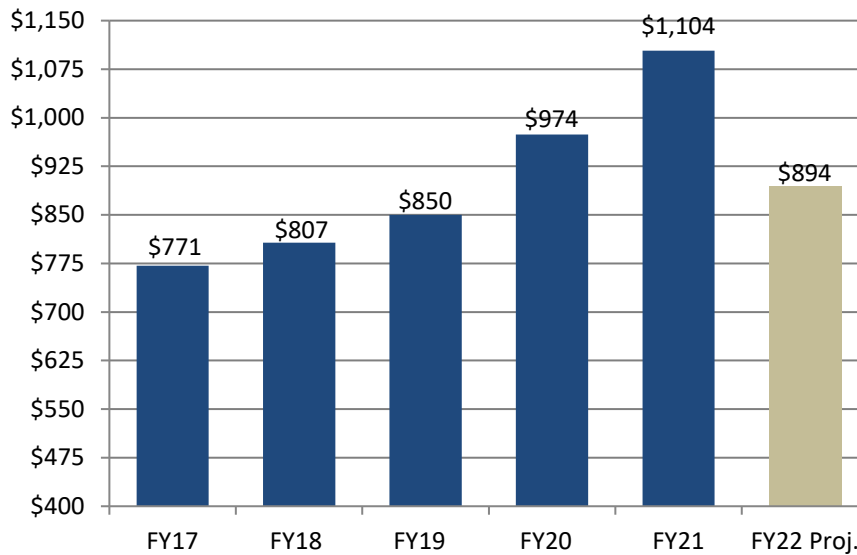
The constant decline from FY 2017 until FY 2019 is associated with the capital budget focusing on the maintenance of infrastructure rather than new capital infrastructure coming out of the recession. The FY 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and \$4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center.

The FY 2022 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2021 Expenditure Summary Report

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 2017 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. FY 2021 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. The FY 2022 projection is reflective of the county returning to its normal revenue with no additional funding.

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

Source: FY 2021 Revenue Summary Report and the FY 2021 Budget Summary.

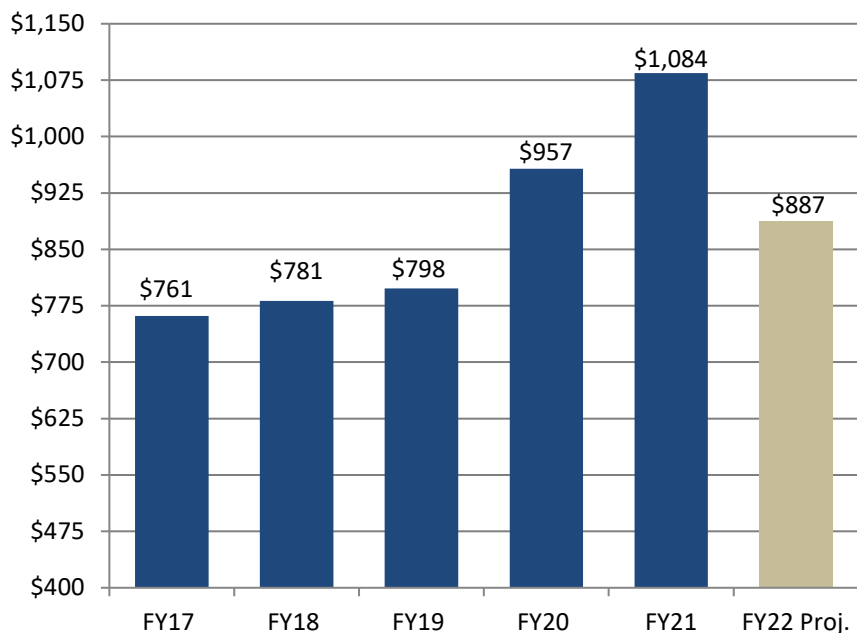
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

FY 2021 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. The FY 2022 projection is reflective of the county returning to its normal revenue with no additional funding.

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

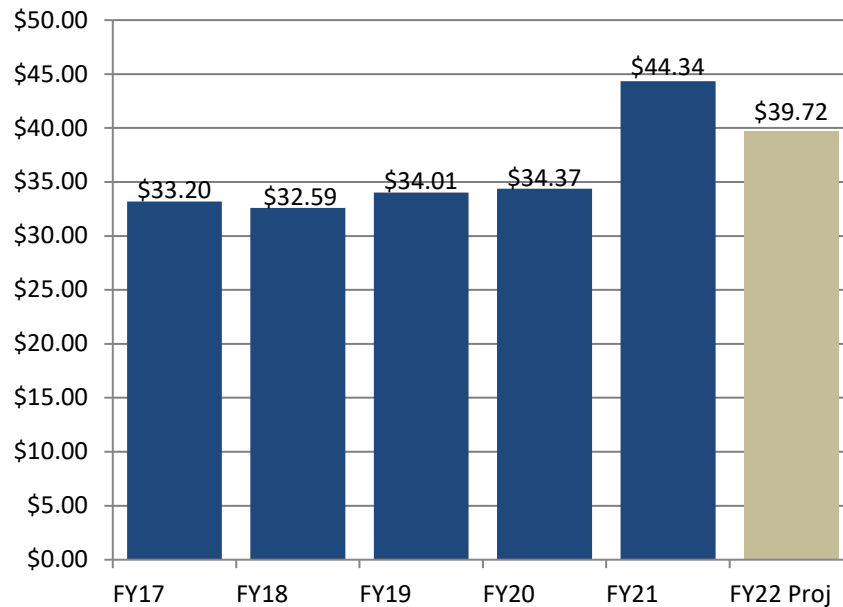
Source: FY 2021 Expenditure Summary Report, Office of Economic Vitality, and FY 2022 TRIM Ad and the FY 2021 Budget Summary.

Expenditures Per Capita



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 audited year ending fund balance for FY 2019 is \$34.01 million and the fund balance for FY 2020 is \$34.37 million, which includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. The unaudited year for FY 2021 fund balance is \$44.34. This includes \$5.2 million of the \$7.7 million of ARPA revenue transferred to the general fund in 2021. The fund balance is due to the expenditures from the catastrophe related to COVID emergency measures. Reimbursement of these expenses is being pursued through FEMA.

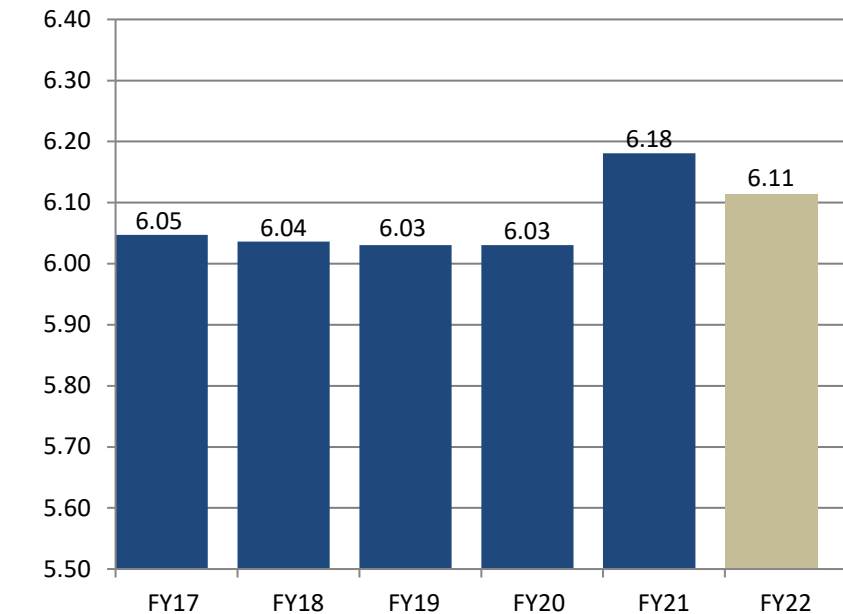
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

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

Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



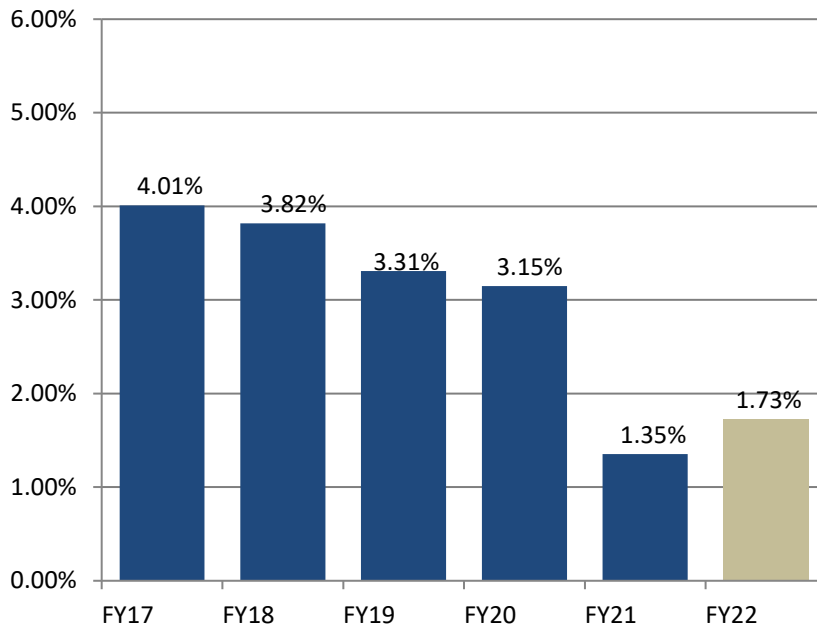
Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees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

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. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. The FY 2022 debt level is extremely low for our county size.

Formula: Debt Service divided by Total Operating Expenditures.

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

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.

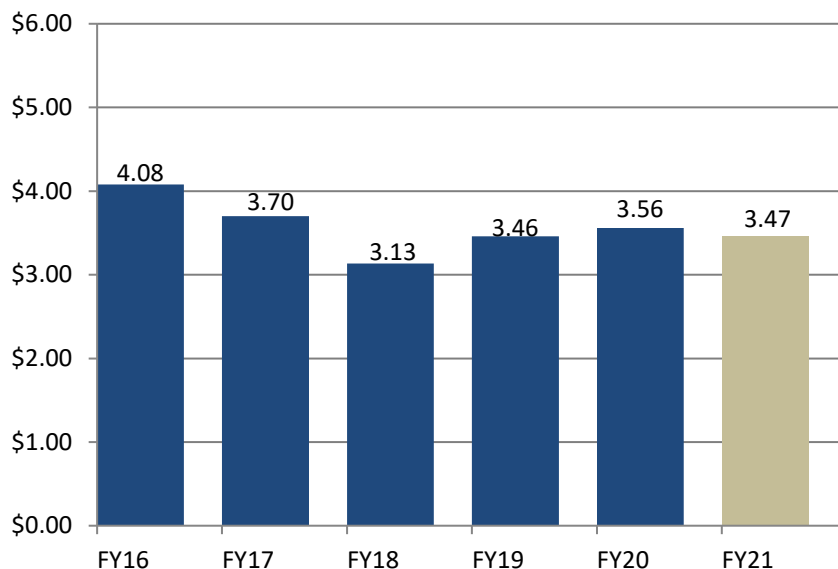
The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The 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 2021 Comprehensive Annual Financial Report

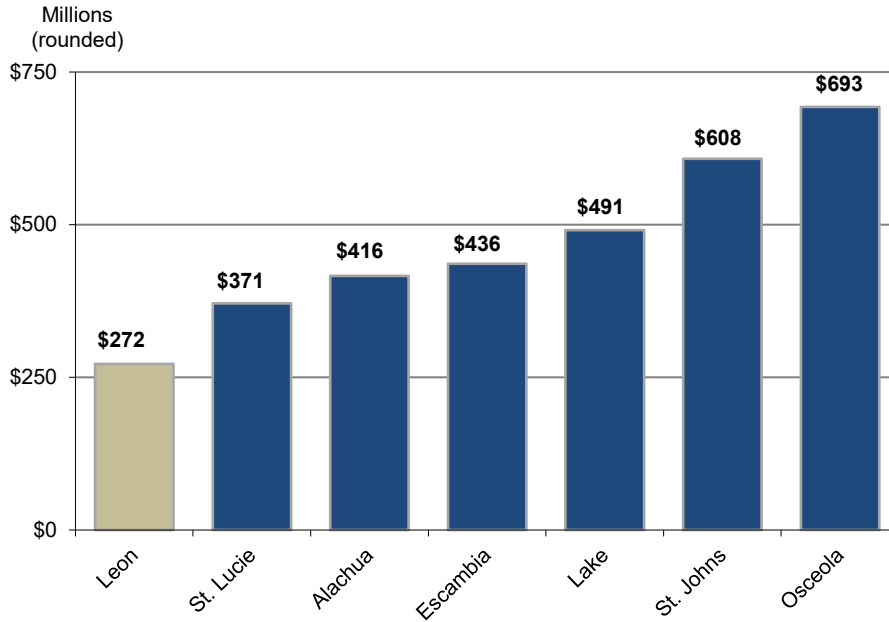
Liquidity

Ratio of Current Assets to Current Liabilities



Comparative Data for Like-Sized Counties

Total Net Budget (FY22)

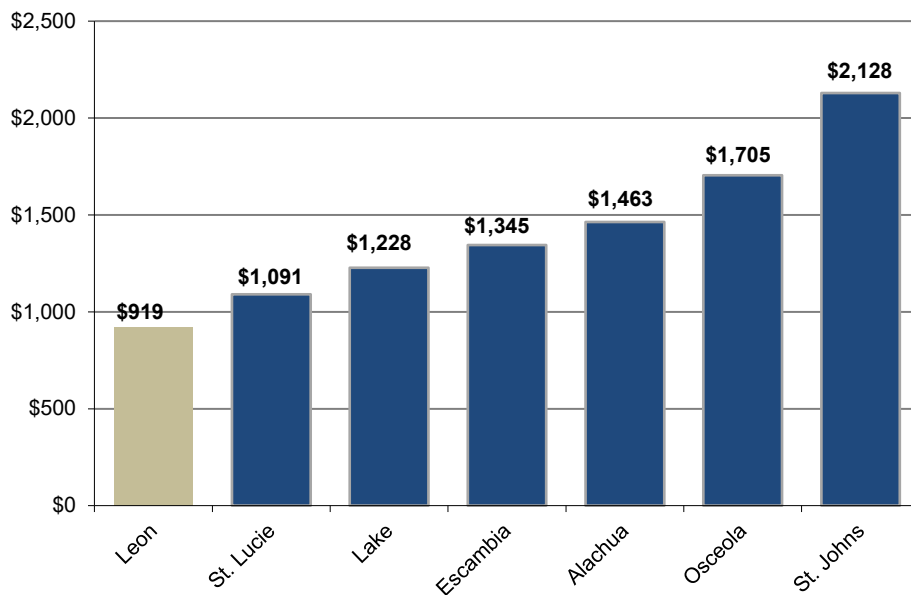


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$272 million. St. Lucie County's net budget is 81% higher than Leon County's.

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

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

Net Budget per Countywide Resident (FY22)

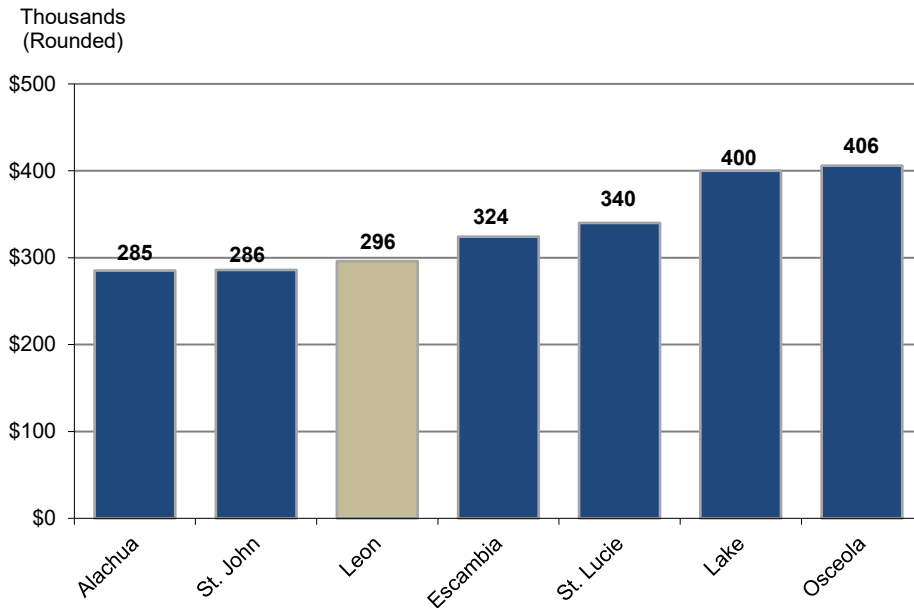


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 19% higher than Leon County's (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2021 & FY 2022 Leon County Office of Management and Budget Survey

Comparative Data for Like-Sized Counties

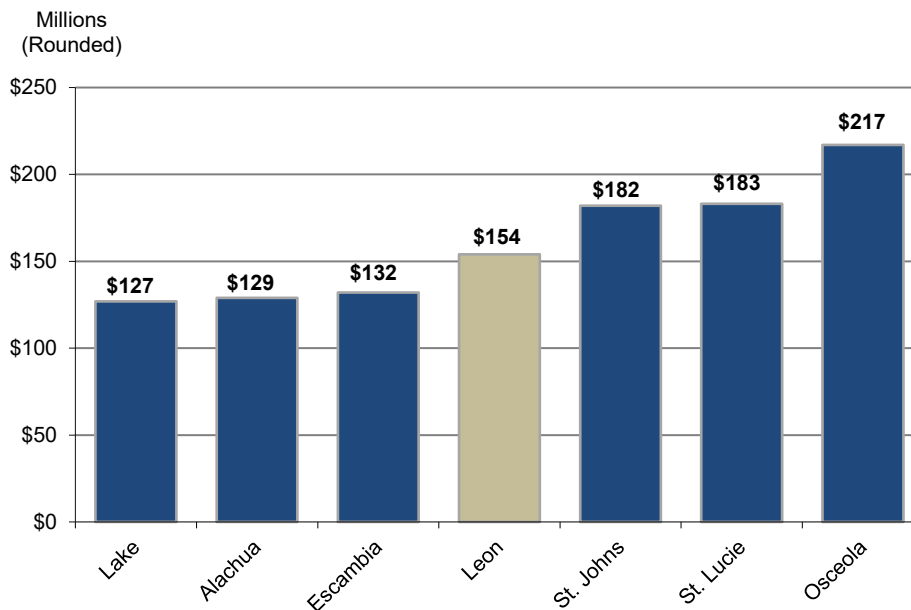
Countywide Population (2021)



Leon County Office of Economic Vitality estimated Leon County 2021 population at 295,921 residents. The selection of comparative counties is largely based on population served.

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

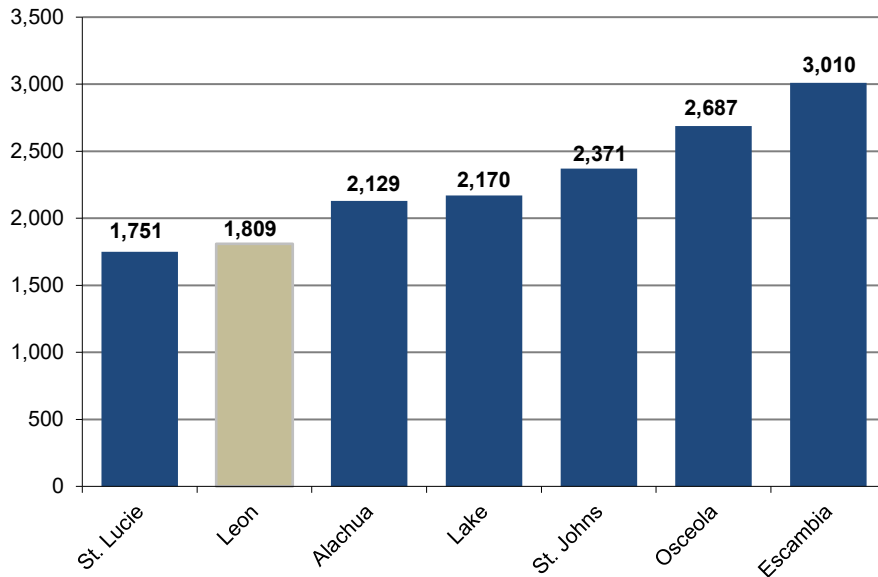
Anticipated Ad Valorem Tax Collections (FY22)



Among the like-sized counties, Leon County collects \$154 million in ad valorem taxes. Leon County collects \$3 million less than the mean collection (\$157 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

Total Number of County Employees (FY22)

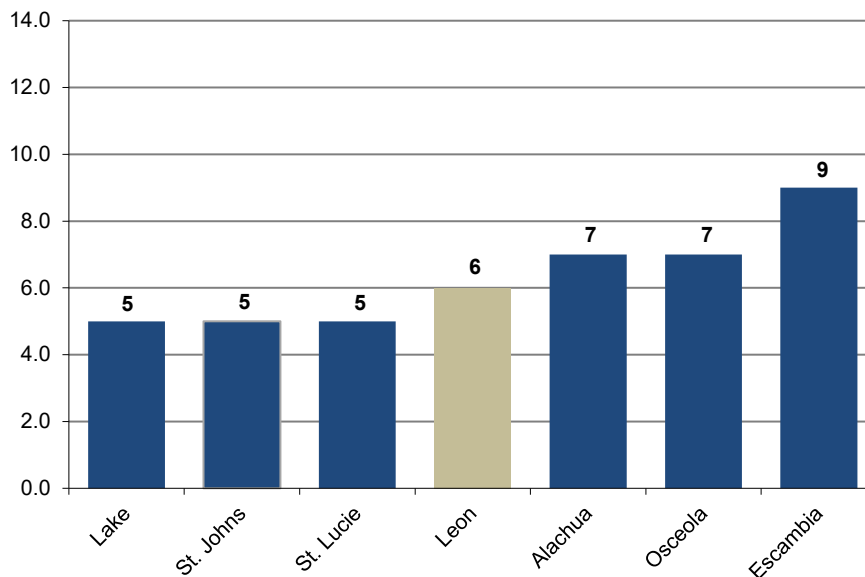


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All the comparable counties surveyed reported a higher number of employees than reported the previous year.

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

County Employees per 1,000 Residents (FY22)



Leon County is second highest just above Lake, St. Lucie and St. Johns Counties with a ratio of 6 employees for every thousand County residents.

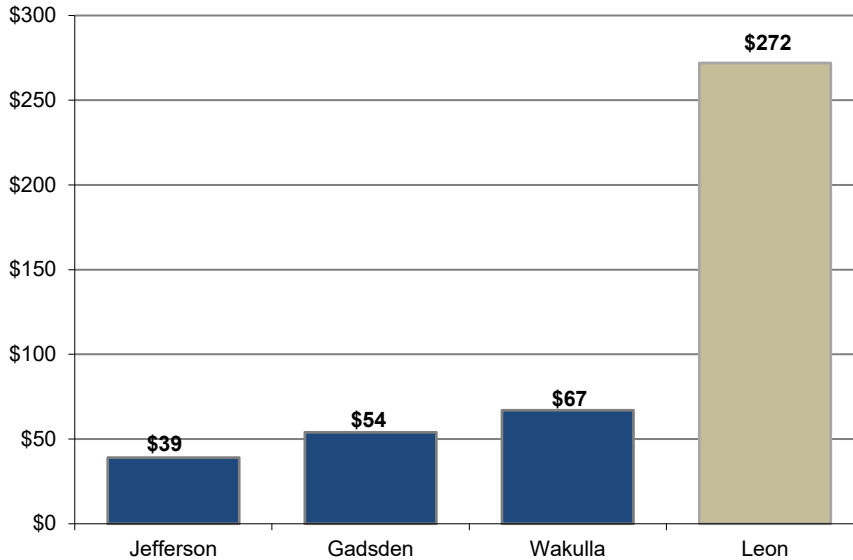
Source: University of Florida, Bureau of Economic and Business Research & FY 2022 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2021 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

Comparative Data for Surrounding Counties

Total Net Budget (FY22)

Millions

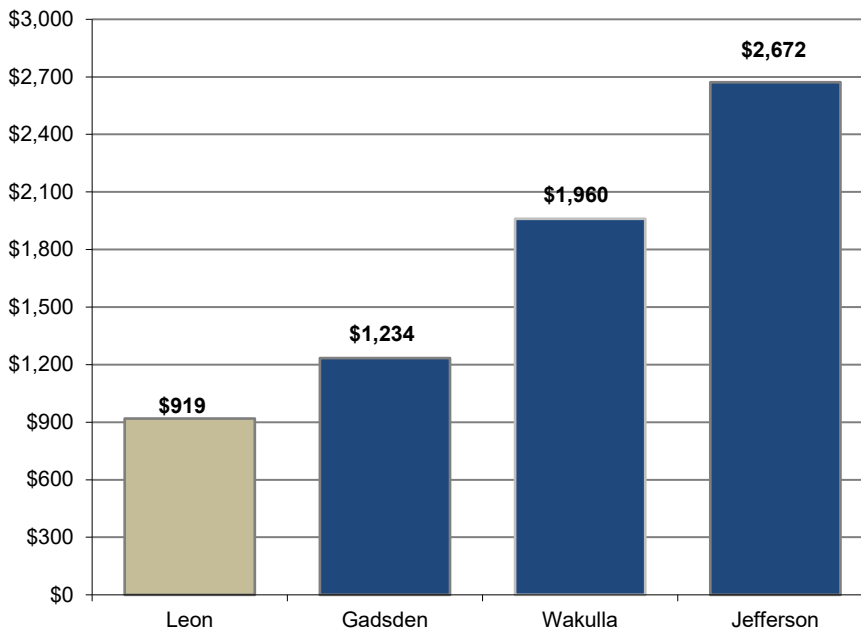


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$272 million. Jefferson County has the lowest with a net budget of \$39 million.

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

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

Net Budget Per Countywide Resident (FY22)



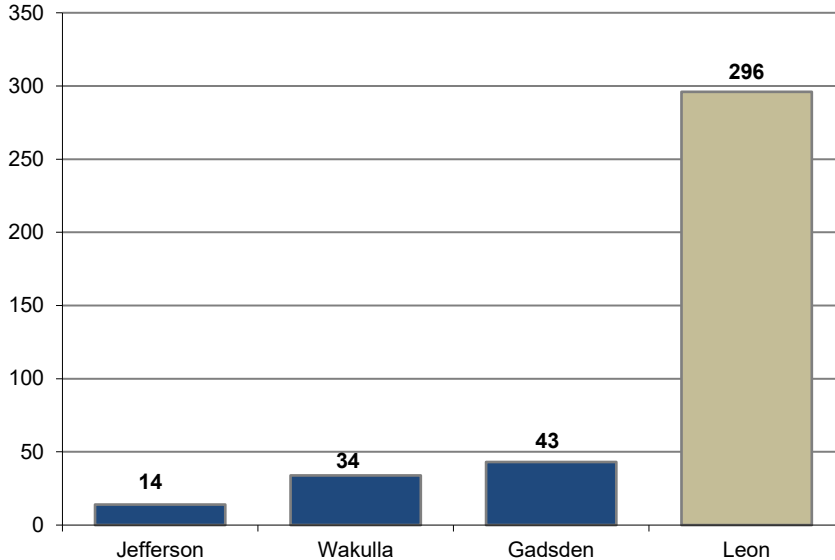
Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Gadsden County spends 34% more per county resident.

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)**

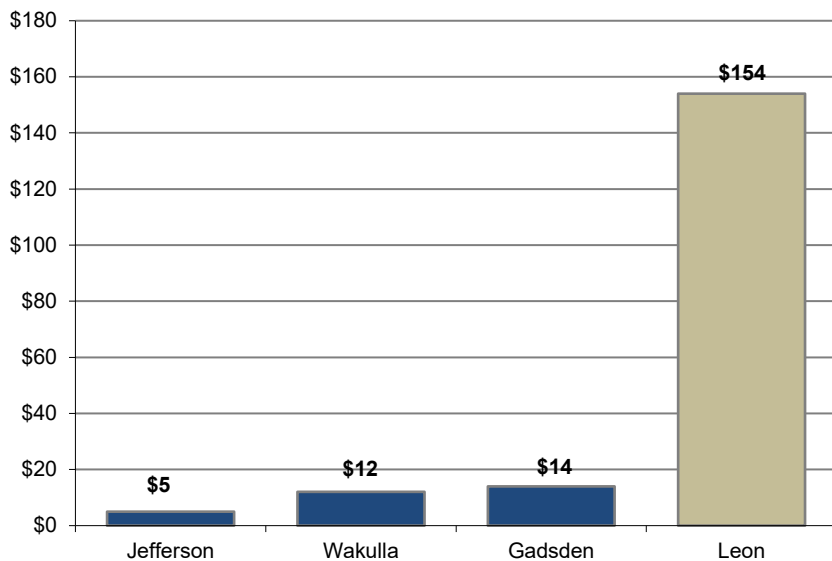


The University of Florida Bureau of Economic and Business Research estimated the 2021 Leon County population at 295,921. Leon County has 252,108 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 1.62% compared to Gadsden (-0.03%), Leon (1.27%), and Jefferson (0.55%).

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

Anticipated Ad Valorem Tax Collections (FY20)

Millions

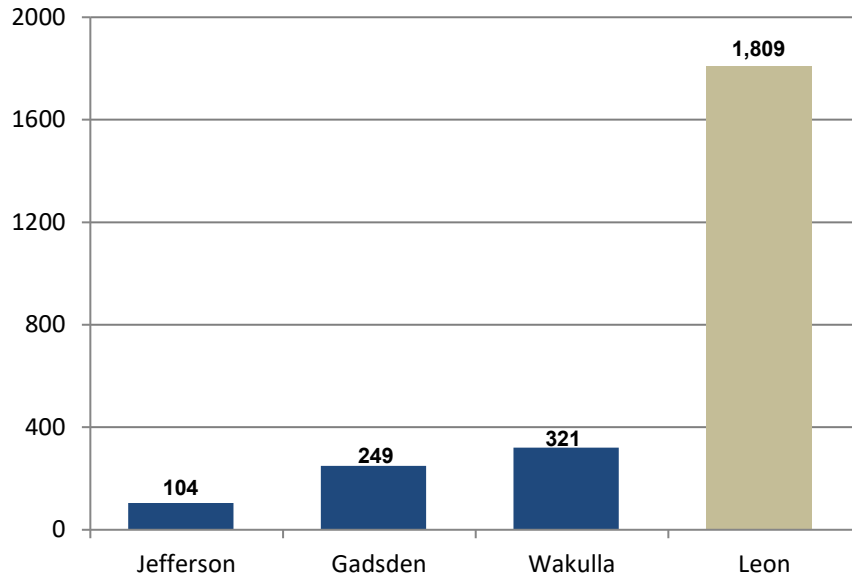


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2021 Taxable Value by County

Comparative Data for Surrounding Counties

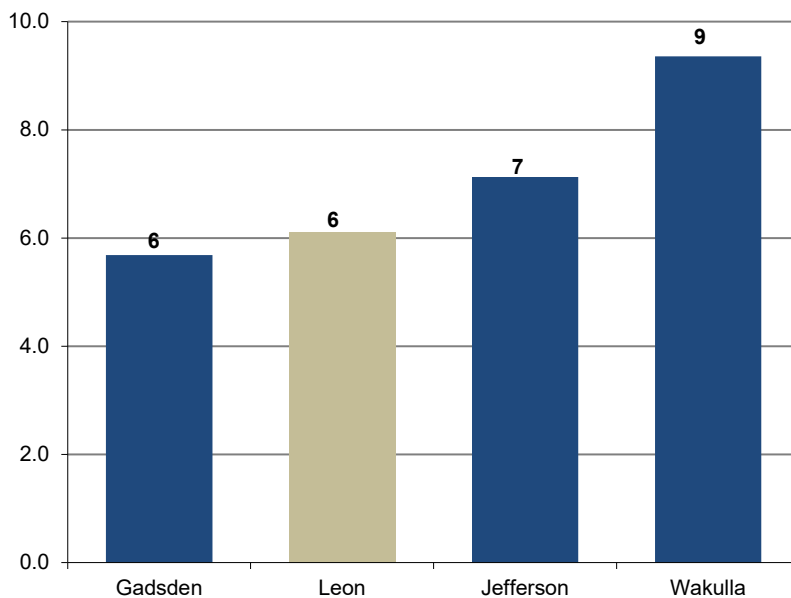
Total Number of County Employees (FY22)



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

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

Total County Employees per 1,000 Residents (FY22)



Leon County has a ratio of 6 employees for every thousand county residents making it the second lowest when compared to surrounding counties.

Source: University of Florida, Bureau of Economic and Business Research & FY 2022 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Baker	\$745	7.5
Hamilton	\$835	12.8
Polk	\$849	3.3
Leon	\$919	6.1
Columbia	\$957	7.7
Volusia	\$979	6.1
Santa Rosa	\$1,004	5.4
Holmes	\$1,010	8.9
Flagler	\$1,052	3.4
Union	\$1,082	7.2
Seminole	\$1,082	3.2
St. Lucie	\$1,091	5.1
Pinellas	\$1,091	5.7
Lee	\$1,122	6.5
Okeechobee	\$1,168	12.1
Highlands	\$1,173	9.6
Lake	\$1,228	5.4
Brevard	\$1,229	6.9
Gadsden	\$1,234	5.7
Madison	\$1,236	12.3
Sumter	\$1,238	5.5
Jackson	\$1,250	8.5
Clay	\$1,287	7.2
Suwannee	\$1,310	10.9
Escambia	\$1,345	9.3
Marion	\$1,375	7.5
Alachua	\$1,463	7.5
Hernando	\$1,470	7.9
Glades	\$1,487	14.0
Duval	\$1,506	7.6
Hendry	\$1,597	5.2
Calhoun	\$1,604	9.1
Pasco	\$1,700	8.9
Nassau	\$1,702	9.8

County	Net Budget Per Capita	Staff Per 1,000
Osceola	\$1,705	6.6
Taylor	\$1,710	5.0
Bradford	\$1,720	10.7
Hardee	\$1,761	13.4
Manatee	\$1,810	9.1
Palm Beach	\$1,825	8.0
Wakulla	\$1,960	9.4
Desoto	\$1,965	10.5
Indian River	\$1,980	9.6
Hillsborough	\$2,031	7.0
Orange	\$2,078	7.6
Lafayette	\$2,102	9.8
Charlotte	\$2,108	11.8
St. Johns	\$2,128	8.3
Miami-Dade	\$2,130	10.7
Broward	\$2,173	6.5
Sarasota	\$2,194	8.4
Bay	\$2,245	7.3
Monroe	\$2,258	16.2
Martin	\$2,346	11.5
Gilchrist	\$2,370	10.6
Okaloosa	\$2,398	10.6
Citrus	\$2,457	8.0
Dixie	\$2,532	12.3
Levy	\$2,596	9.5
Walton	\$2,654	15.3
Gulf	\$2,654	14.9
Jefferson	\$2,672	7.1
Putnam	\$2,945	7.6
Collier	\$3,025	10.2
Franklin	\$3,622	13.8
Liberty	\$5,305	15.9
Washington	\$5,553	8.4

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	9%	\$2,654	15.3
Collier	10%	\$3,025	10.2
Palm Beach	14%	\$1,825	8.0
Manatee	14%	\$1,810	9.1
Miami-Dade	15%	\$2,130	10.7
Martin	15%	\$2,346	11.5
St. Johns	15%	\$2,128	8.3
Lee	16%	\$1,122	6.5
Monroe	16%	\$2,258	16.2
Santa Rosa	16%	\$1,004	5.4
Indian River	17%	\$1,980	9.6
St. Lucie	17%	\$1,091	5.1
Broward	17%	\$2,173	6.5
Sumter	18%	\$1,238	5.5
Nassau	19%	\$1,702	9.8
Okaloosa	20%	\$2,398	10.6
Pinellas	20%	\$1,091	5.7
Orange	20%	\$2,078	7.6
Charlotte	20%	\$2,108	11.8
Hamilton	20%	\$835	12.8
Osceola	21%	\$1,705	6.6
Hardee	21%	\$1,761	13.4
Bay	21%	\$2,245	7.3
Hillsborough	21%	\$2,031	7.0
Taylor	22%	\$1,710	5.0
Polk	22%	\$849	3.3
Flagler	23%	\$1,052	3.4
Sarasota	23%	\$2,194	8.4
Lake	23%	\$1,228	5.4
Pasco	23%	\$1,700	8.9
Franklin	24%	\$3,622	13.8
Suwannee	24%	\$1,310	10.9
Volusia	24%	\$979	6.1

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Citrus	25%	\$2,457	8.0
Desoto	26%	\$1,965	10.5
Putnam	26%	\$2,945	7.6
Marion	26%	\$1,375	7.5
Duval	26%	\$1,506	7.6
Gilchrist	27%	\$2,370	10.6
Seminole	27%	\$1,082	3.2
Gulf	27%	\$2,654	14.9
Madison	27%	\$1,236	12.3
Clay	27%	\$1,287	7.2
Highlands	28%	\$1,173	9.6
Bradford	29%	\$1,720	10.7
Levy	29%	\$2,596	9.5
Calhoun	30%	\$1,604	9.1
Hernando	30%	\$1,470	7.9
Columbia	31%	\$957	7.7
Washington	31%	\$5,553	8.4
Escambia	32%	\$1,345	9.3
Brevard	32%	\$1,229	6.9
Jefferson	33%	\$2,672	7.1
Okeechobee	34%	\$1,168	12.1
Leon	34%	\$919	6.1
Dixie	35%	\$2,532	12.3
Jackson	35%	\$1,250	8.5
Baker	36%	\$1,593	11.3
Wakulla	36%	\$1,960	9.4
Gadsden	37%	\$1,234	5.7
Lafayette	38%	\$2,102	9.8
Hendry	38%	\$1,597	5.2
Alachua	40%	\$1,463	7.5
Holmes	41%	\$1,010	8.9
Union	46%	\$1,082	7.2
Glades	55%	\$1,487	14.0
Liberty	57%	\$5,305	15.9

Note:

The following counties were non-responsive to survey requests: Columbia, Duval, Gadsden, Glades, Jefferson, Okaloosa, Putnam

Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Seminole	3.2	1,551	477,455
Flagler	3.4	404	119,662
St. Lucie	5.1	1,751	340,060
Hendry	5.2	211	40,540
Santa Rosa	5.4	1,031	191,911
Lake	5.4	2,170	400,142
Sumter	5.5	737	134,593
Gadsden	5.7	249	43,813
Pinellas	5.7	5,486	964,490
Leon	6.1	1,809	295,921
Volusia	6.1	3,448	563,358
Polk	6.2	4,638	748,365
Lee	6.5	5,087	782,579
Broward	6.5	12,764	1,955,375
Osceola	6.6	2,687	406,460
Brevard	6.9	4,246	616,742
Hillsborough	7.0	10,485	1,490,374
Jefferson	7.1	104	14,590
Union	7.2	114	15,799
Clay	7.2	1,604	221,440
Bay	7.3	1,303	178,282
Okaloosa	7.4	1,584	213,204
Marion	7.5	2,850	381,176
Alachua	7.5	2,129	284,607
Baker	7.5	216	28,692
Putnam	7.6	558	73,673
Duval	7.6	7,751	1,016,809
Orange	7.6	11,151	1,457,940
Columbia	7.7	539	69,809
Hernando	7.9	1,556	196,540
Citrus	8.0	1,246	155,615
Palm Beach	8.0	12,054	1,502,495
St. Johns	8.3	2,371	285,533
Washington	8.4	209	24,995

County	Staff Per 1,000	# of Employees	Population
Sarasota	8.4	3,724	441,508
Jackson	8.5	400	47,198
Holmes	8.9	175	19,665
Pasco	8.9	5,125	575,891
Calhoun	9.1	124	13,683
Manatee	9.1	3,748	411,209
Escambia	9.3	3,010	324,458
Wakulla	9.4	321	34,311
Levy	9.5	415	43,577
Indian River	9.6	1,545	161,702
Highlands	9.6	976	102,065
Nassau	9.8	909	93,012
Lafayette	9.8	78	7,937
Collier	10.2	3,909	382,680
Desoto	10.5	359	34,031
Gilchrist	10.6	192	18,126
Bradford	10.7	298	27,955
Miami-Dade	10.7	29,345	2,731,939
Suwannee	10.9	474	43,676
Martin	11.5	1,832	159,053
Charlotte	11.8	2,242	190,570
Okeechobee	12.1	472	39,148
Dixie	12.3	206	16,804
Madison	12.3	223	18,122
Hamilton	12.8	169	13,226
Taylor	12.8	269	20,957
Hardee	13.4	338	25,269
Franklin	13.8	171	12,364
Glades	14.0	170	12,130
Gulf	14.9	220	14,824
Walton	15.3	1,194	77,941
Liberty	15.9	119	7,464
Monroe	16.2	1,348	83,411

Note:

The following counties were non-responsive to survey requests: Columbia, Duval, Gadsden, Glades, Jefferson, Okaloosa, Putnam

2022 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 731 Leon County employees to determine whether gender-based pay inequities exist within the organization. The study revealed no indication of pay inequity between male and female employees.

Analysis

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

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

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

Overall Median Comparison for Leon County Government

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

- Organization-wide, **female employees earn slightly less than the median salary of men**. Pay equity between male and females changes annually, as females have earned slightly more than men the past two years.
- Male employees earn a median salary of \$44,750 and female employees earn a median salary of \$43,343, **a difference of 3.1%**.
- By comparison, at the state level women earned 17.1% less than men, and at the national level women earned 16.9% less than men in 2021. These statistics are summarized in the table below:

	Median Salary			Ratio (women to men)
	Women	Men	Difference (\$)	
Leon County	\$43,343	\$44,750	(\$1,407)	0.969
State of Florida	\$37,482	\$45,187	(\$7,705)	0.829
United States	\$47,424	\$57,044	(\$9,620)	0.831

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 590 employees across 91 different position groups. The analysis indicated the following:

- 49 groups consisting of 210 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.

- 2 groups consisting of 55 employees each had 1 male and 1 female with 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)

- 9 groups consisting of 62 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 31 groups consist of 260 employees in “like positions” with a male employee earning the highest salary/wage in 19 of the groups and a female employee earning the highest salary/wage in the 12 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 141 employees within 47 similarly-situated groups. The analysis indicated the following:

- 13 groups consisting of 28 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 24 groups consisting of 85 employees were determined to be unique within their pay grade in terms of their duties and responsibilities as well as the knowledge, skills, and abilities required to perform their job functions and were also not evaluated further.
- 4 groups consisting of 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 6 groups consisting of 17 “similarly-situated” employees, a female employee earned the highest salary in 4 of the 6 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 comparable, with women earning a minimal lower median salary than men (3.1% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 17.1% and 16.9% less than men, respectively.

Among County employees in similarly-situated positions, a female employee earns the highest salary or wage in 67% of the groups reviewed. In the vast majority of all groups, the highest paid employee was also the longest tenured in her/his position.

It should be noted that at the highest level of the organization, Leon County makes a concerted and ongoing effort to maintain gender balance among department directors and executive level staff. Of the County’s 14 administrative departments, 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.