



# MID-YEAR FINANCIAL REPORT



FY 2022/2023

LEON COUNTY, FLORIDA

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# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Major Revenues

### MAJOR REVENUE SUMMARY

Total FY 2023 budgeted revenues shown below represents approximately 81% of all FY 2023 budgeted County revenues. (1)

Revenue Source	FY23 Budget	FY22 YTD Actuals As of March 2022	FY23 YTD Budget As of March 2023	FY23 YTD Actuals As of March 2023	FY22 Actuals vs. FY23 Actuals	FY23 Budget vs. FY23 Actuals
Ad Valorem Taxes (2)	168,849,714	151,180,272	162,441,827	166,091,525	9.9%	2.2%
Stormwater Fees (3)	3,528,965	3,267,008	3,272,575	3,323,606	1.7%	1.6%
State Revenue Sharing (4)	6,451,450	3,057,684	2,756,458	3,343,621	9.4%	21.3%
Local 1/2 Cent Sales Tax (4)	14,803,850	7,579,422	7,320,481	7,900,891	4.2%	7.9%
Local Option Sales Tax (4)	6,228,960	3,531,867	3,111,317	3,674,486	4.0%	18.1%
Communication Ser. Tax (5)	2,599,200	1,343,051	1,293,184	1,409,138	4.9%	9.0%
Public Service Tax (6)	9,436,980	4,424,577	4,561,311	4,658,686	5.3%	2.1%
State Shared Gas Tax (7)	4,010,330	2,084,490	1,986,397	2,096,406	0.6%	5.5%
Local Option Gas Tax (7)	7,833,320	3,990,418	3,836,727	3,836,727	-3.9%	0.0%
Local Option Tourist Tax (8)	6,538,043	3,727,010	3,258,642	3,985,306	6.9%	22.3%
Solid Waste Fees (9)	10,794,151	6,253,207	6,248,995	6,304,629	0.8%	0.9%
Building Permits Fees (10)	2,173,410	3,046,603	1,184,613	929,091	-69.5%	-21.6%
Environmental Permit Fees (11)	1,738,005	694,762	694,693	495,748	-28.6%	-28.6%
Ambulance Fees (12)	11,694,500	5,656,477	5,894,527	6,463,019	14.3%	9.6%
Probation and Pre-Trial Fees (13)	623,295	376,424	322,502	316,384	-16.0%	-1.9%
Court Facilities Fees (14)	561,450	297,943	289,822	316,034	6.1%	9.0%
Fire Services Fee (15)	8,636,730	5,932,605	4,318,365	5,529,720	-6.8%	28.1%
Interest Income - GF/FF (16)	1,356,494	301,468	678,247	1,219,513	304.5%	79.8%
Interest Income - Other (16)	1,082,644	344,256	541,322	2,359,557	585.4%	335.9%
<b>TOTAL:</b>	<b>\$ 268,941,491</b>	<b>\$ 207,089,544</b>	<b>\$ 214,012,005</b>	<b>\$ 224,254,087</b>	<b>8.3%</b>	<b>4.8%</b>

#### Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) Ad Valorem revenue is generated from property taxes. The revenue change reflects the increase in property values while leaving the millage rate flat at 8.3144.
- (3) 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. The increase can be attributed to increased consumer spending.
- (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. In order to combat this decline, the State has placed an emphasis on streaming entertainment and social media platforms, which is reflected in the FY 2023 increase.
- (6) Consumption of electric, natural gas, and water utilities is variable from year-to-year depending on the rates, weather, and the amount of time that residents spend at home. The increase in FY 2023 can be attributed to an increase in utility rates.
- (7) This is a consumption-based tax, and more fuel-efficient cars, changes in driving habits, and fluctuations in the market for crude oil have slowed growth in this revenue source statewide.
- (8) The increase in the Local Option Tourist Development Tax is due the availability of new rooms related to hotel construction in the growing Tallahassee travel market and an increase in room rates.
- (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 2022 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. FY 2022 saw the permitting fee related to the construction of the Amazon Fulfillment Center; FY 2023 reflects a reduction in the growth in permitting activity related to the Federal Reserve increasing interest rates and the unsustainable pace of growth coming out of the COVID recession.
- (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 2022 is related new commercial and residential construction. Current year actuals reflect a reduction in the growth in permitting activity related to the Federal Reserve increasing interest rates and the unsustainable pace of growth coming out of the COVID recession.
- (12) Ambulance fees are estimated to finish 9.6% 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. FY 2023 anticipates a return to pre-pandemic levels as the courts get through the backlog of cases.
- (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. FY 2023 collections project a return to pre-pandemic levels as normal travel has resumed.
- (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) The dramatic increase in FY 2023 is due to interest collected on ARPA monies. This is anticipated to level out as programs come to the end of their funding.

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Major Revenues

### PRELIMINARY FY 2024 REVENUE ESTIMATES

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

Revenue Source	FY22 Budget	FY23 Budget	FY24 Prelim. Budget	FY24 to FY23 % Change
<b>General Revenues or Restricted Revenues: Supplemented by General Revenues</b>				
Ad Valorem Taxes (1)	154,436,129	168,849,714	181,449,165	7.46%
State Revenue Sharing Tax (2)	5,776,445	6,451,450	7,011,000	8.7%
Communication Services Tax (2)	2,565,000	2,599,200	2,812,950	8.2%
Public Services Tax (3)	9,270,382	9,436,980	9,466,503	0.3%
Local Government 1/2 Cent Sales Tax (2)	12,928,414	14,803,850	15,652,200	5.7%
Development Svs. & Environmental Permit Fees (4)	1,823,430	1,738,005	1,300,538	-25.2%
Pre-Trial & Probation Fees (5)	540,645	623,295	637,355	2.3%
Court Facilities Fees (6)	515,850	561,450	635,835	13.2%
Interest Income - General Fund/Fine & Forfeiture (7)	649,100	1,356,494	2,646,500	95.1%
Interest Income - Other (7)	824,700	1,082,644	1,990,427	83.8%
<b>Subtotal:</b>	<b>\$ 189,330,095</b>	<b>\$ 207,503,082</b>	<b>\$ 223,892,223</b>	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>18,172,987</i>	<i>16,389,141</i>	
<b>Gas Taxes (8)</b>				
State Shared Gas Tax	3,857,190	4,010,330	4,168,790	4.0%
Local Option Gas Taxes	7,113,315	7,833,320	7,921,480	1.1%
<b>Subtotal:</b>	<b>\$ 10,970,505</b>	<b>\$ 11,843,650</b>	<b>\$ 12,090,270</b>	<b>2.0%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>873,145</i>	<i>246,620</i>	
<b>Restricted Revenues: No General Revenue Support</b>				
Stormwater Fees	3,500,045	3,528,965	3,574,290	1.3%
Ambulance Fees (9)	11,213,037	11,694,500	12,837,161	9.8%
Building Permit Fees (4)	2,323,320	2,173,410	1,868,550	-14.0%
Local Option Sales Tax Extension incl. L.I.F.E. (2)	5,359,742	6,228,960	7,348,250	18.0%
Local Option Tourist Tax (10)	5,074,701	6,538,043	8,070,497	23.4%
Fire Services Fee (11)	8,623,513	8,636,730	11,056,423	28.0%
Solid Waste Fees (12)	10,282,500	10,794,151	13,494,900	25.0%
<b>Subtotal*:</b>	<b>\$ 46,376,858</b>	<b>\$ 49,594,759</b>	<b>\$ 58,250,071</b>	<b>14.9%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>3,217,901</i>	<i>8,655,312</i>	
<b>TOTAL:</b>	<b>\$ 246,677,458</b>	<b>\$ 268,941,491</b>	<b>\$ 294,232,564</b>	<b>8.6%</b>

#### Notes:

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

(1) The FY 2024 estimate is based on preliminary valuations provided by the Property Appraiser on June 1st and show a 7.46% increase in property values; this is greater than the 9.33% growth in FY 2023. This growth is due to a higher Save-Our-Homes cap (3%) on homestead 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 2024 estimate indicates moderate growth in the usage of electric, water and natural gas consumption as well as rate increases.

(4) The FY 2024 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 25.2% and 3.7% respectively.

(5) The effects of COVID-19 can still be seen in Pre-Trial and Probation Fees as the courts resumed hearings in FY 2022, resulting in a spike as there were a backlog of cases to get through. FY 2024 projections anticipate a nominal increase as cases level out.

(6) Court Facilities Fees are forecasted to increase in FY 2024 due to an increase in ticket violations as normal travel has resumed.

(7) Given the current interest rate environment and the Federal Reserve's strategy to reduce inflation by increasing borrowing costs to reduce consumer spending while not triggering a recession, interest and investment earnings are estimated to increase by \$2.2 million.

(8) This consumption-based tax is seeing a leveling out in collections as more fuel-efficient cars, changes in driving habits, and fluctuations in the market for crude oil have slowed growth in this revenue source statewide.

(9) Ambulance fees are expected to increase in FY 2024 due to an increase in patient transports and related billings.

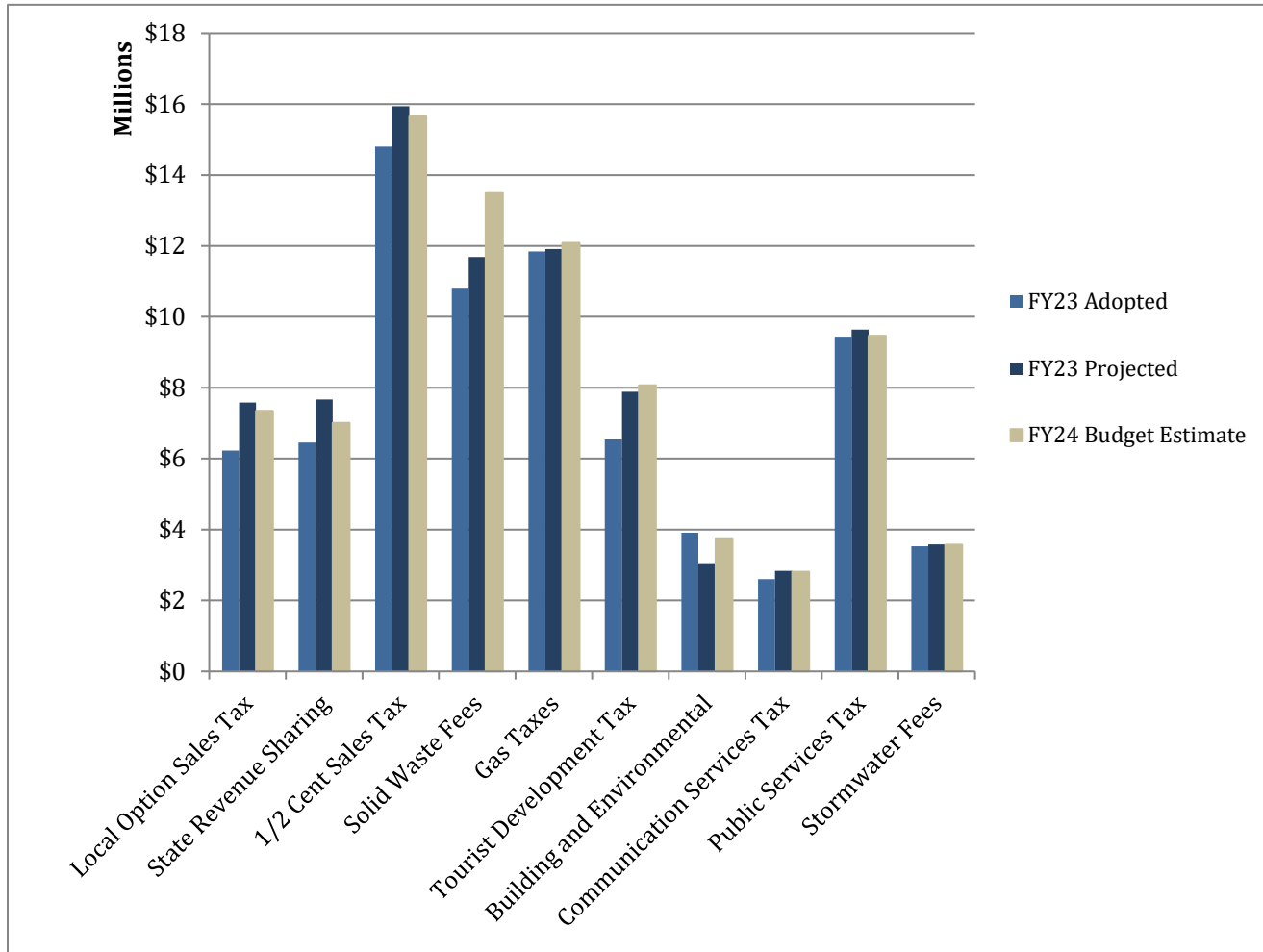
(10) The FY 2022 collections show the tourism economy returning to pre-pandemic levels and the FY 2023 budget and FY 2024 preliminary budget represent growth due to an increase in tourism, an expansion in lodging and hotels, and increased room rates.

(11) As approved by the Board at the April 25, 2023 Budget Workshop, the increase is related to a revised fee study increasing the rate charged to residents.

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

## » Major Revenues

### FY 2023 AND FY 2024 REVENUE PROJECTIONS



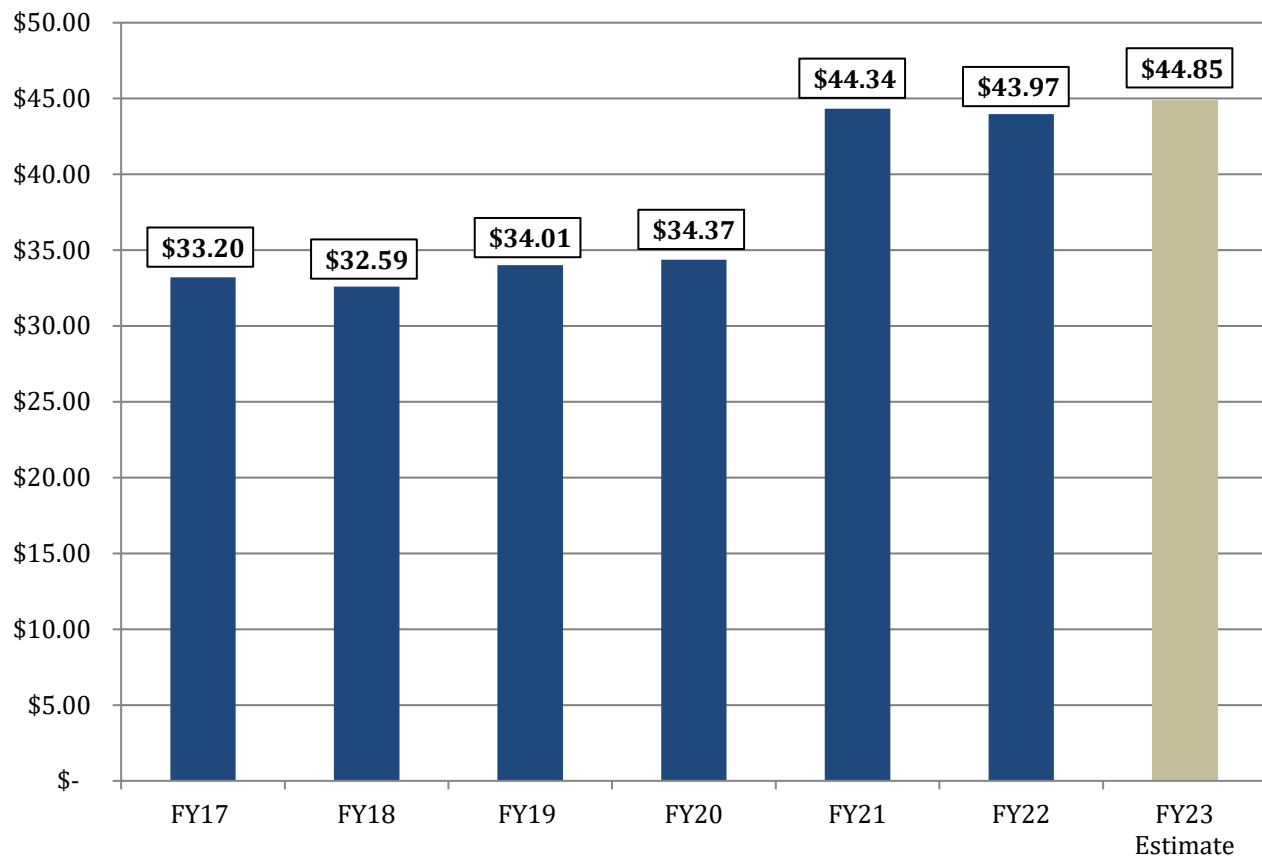
#### **Adopted Budget FY 2023, Projected Actual Collections FY 2023, and Estimated Budget FY 2024:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2023, and the FY 2024 budget estimates. The chart depicts FY 2024 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

## » Major Revenues

### 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 2021 was \$44.34 million and the year ending fund balance for FY 2022 was \$43.97 million. The increase in FY 2021 reflects the remaining \$5.2 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 2023 estimated fund balance of \$44.85 million, reflects 24% of FY 2023 operating expenditures.

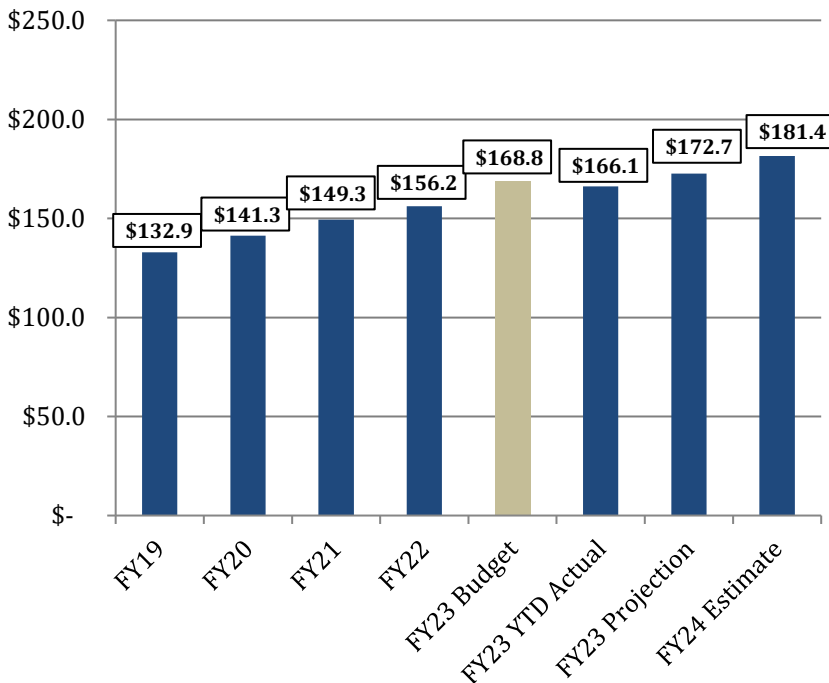
To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2023 General/Fine and Forfeiture Fund Balance would have to remain between \$28.3 million and \$56.6 million. As depicted, the fund balance is within this range.

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## » Major Revenues

### AD VALOREM TAXES

#### Fiscal Year Actuals & Projections (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 2024 Ad Valorem taxes projection reflects a 7.46% increase in Ad Valorem revenue collections compared to the 9.33% growth experienced in FY 2023. While the growth is not as robust and the previous year, the continuance of a recovering economy for commercial property and new building construction have contributed to the sustained property value growth. Final property valuations will be provided by the Property Appraiser's Office on July 1, 2023.

FY 2022 Budget: \$154,436,129

FY 2022 Actual: \$156,197,378

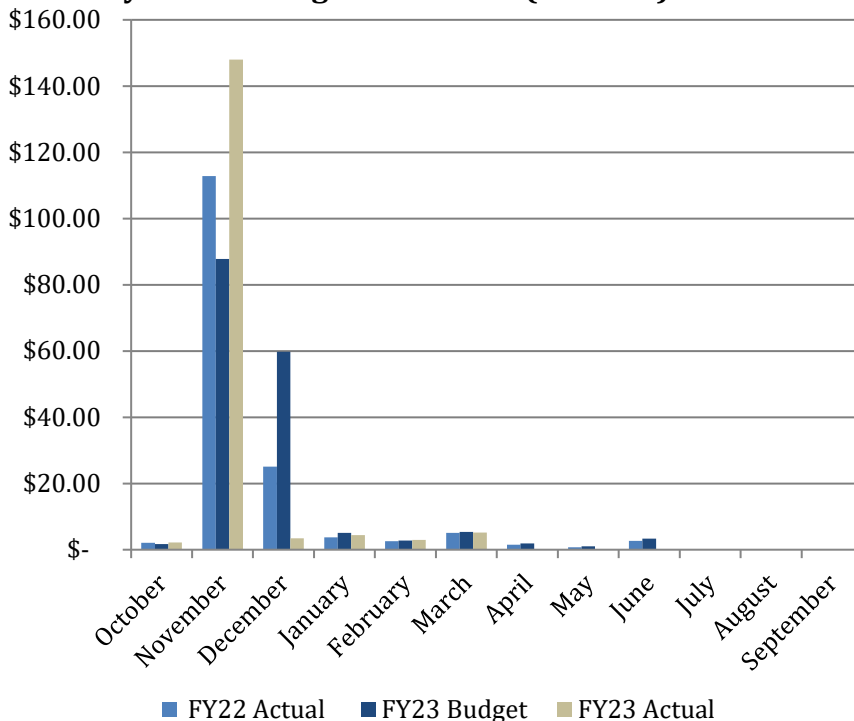
FY 2023 Budget: \$168,849,714

FY 2023 YTD Actual: \$166,091,525

FY 2023 Projection: \$172,694,605

FY 2024 Estimated Budget: \$181,449,165

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

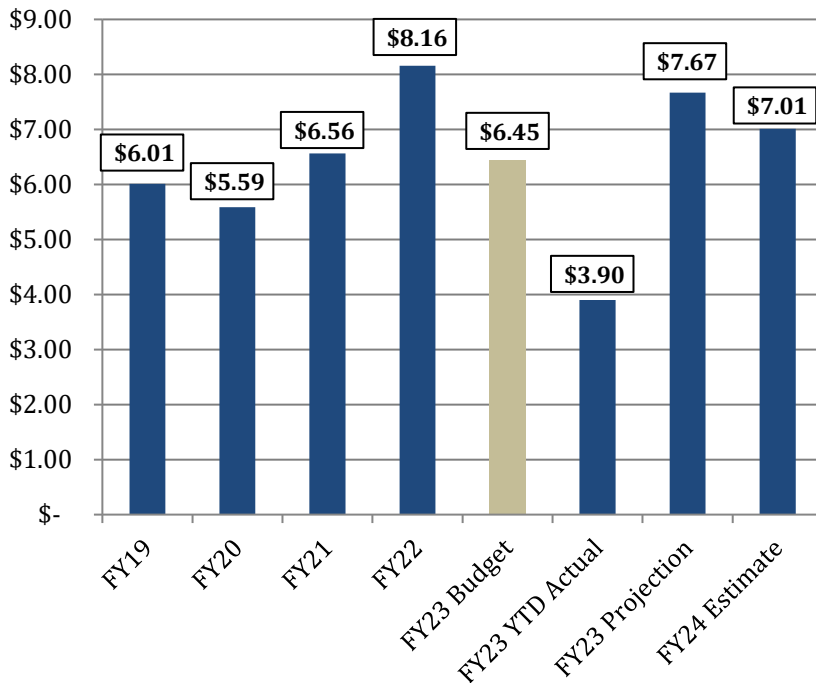


## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### STATE REVENUE SHARINGS TAX

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



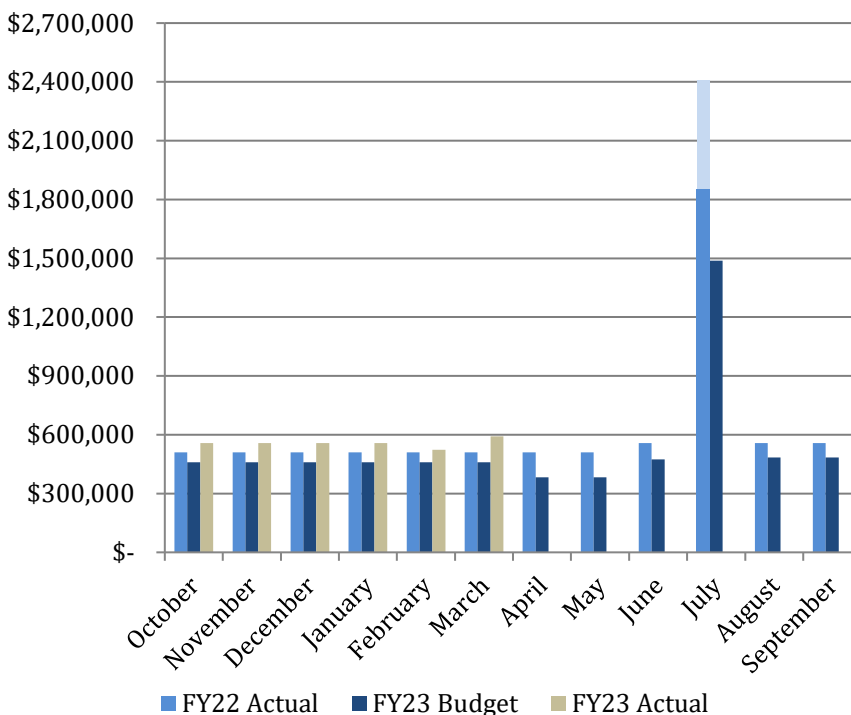
#### Background:

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 18.9% more than budgeted for FY 2023 due to increased consumer spending. The FY 2022 increase in July (as shown in light blue) is due to the annual true-up. At the end of the State's fiscal year, the revenues are "true-up" based on actual collections and allocated to counties using the distribution formula. The estimated budget for FY 2024 is 8.6% less than FY 2023 projections as consumer spending is anticipated to moderate subsequent to the Federal Reserve raising interest rates to constrain inflation.

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



FY 2022 Budget: \$5,776,445

FY 2022 Actual: \$8,158,338

FY 2023 Budget: \$6,451,450

FY 2023 YTD Actual: \$3,900,891

FY 2023 Projection: \$7,669,133

FY 2024 Estimated Budget: \$7,011,000

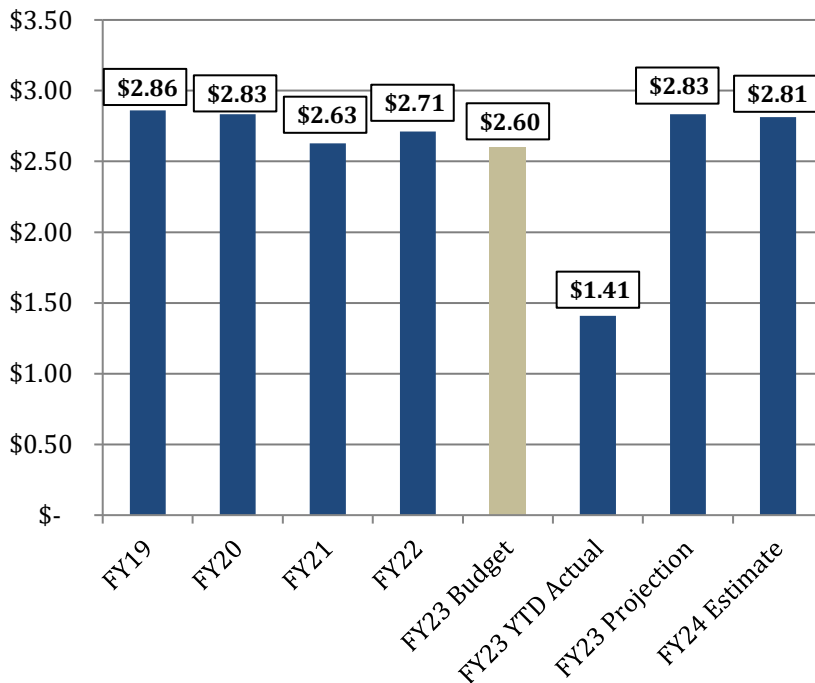


## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### COMMUNICATION SERVICES TAX

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



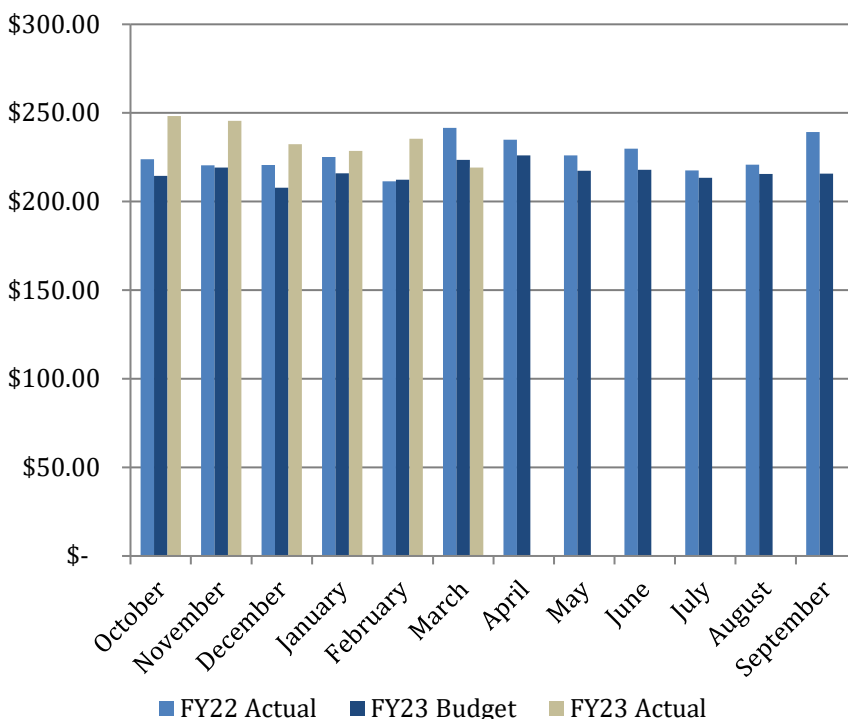
#### Background:

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 2023 revenues are anticipated to come in at 9.0% higher than budgeted, and the estimated FY 2024 budget is in line with the projected collections for both Leon County as well as the State of Florida.

FY 2022 Budget: \$2,565,000

FY 2022 Actual: \$2,711,460

FY 2023 Budget: \$2,599,200

FY 2023 YTD Actual: \$1,409,138

FY 2023 Projection: \$2,833,041

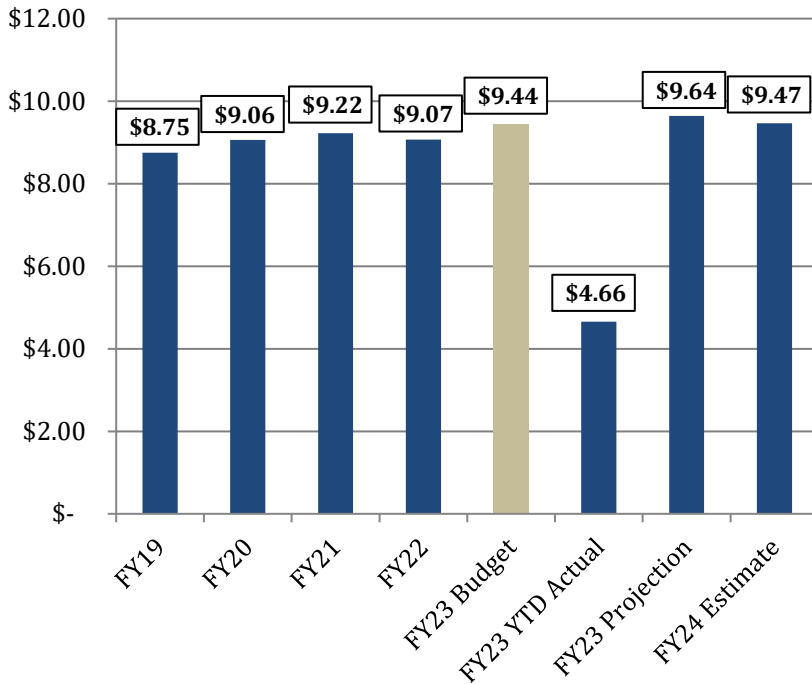
FY 2024 Estimated Budget: \$2,812,950

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### PUBLIC SERVICES TAX

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



#### Background:

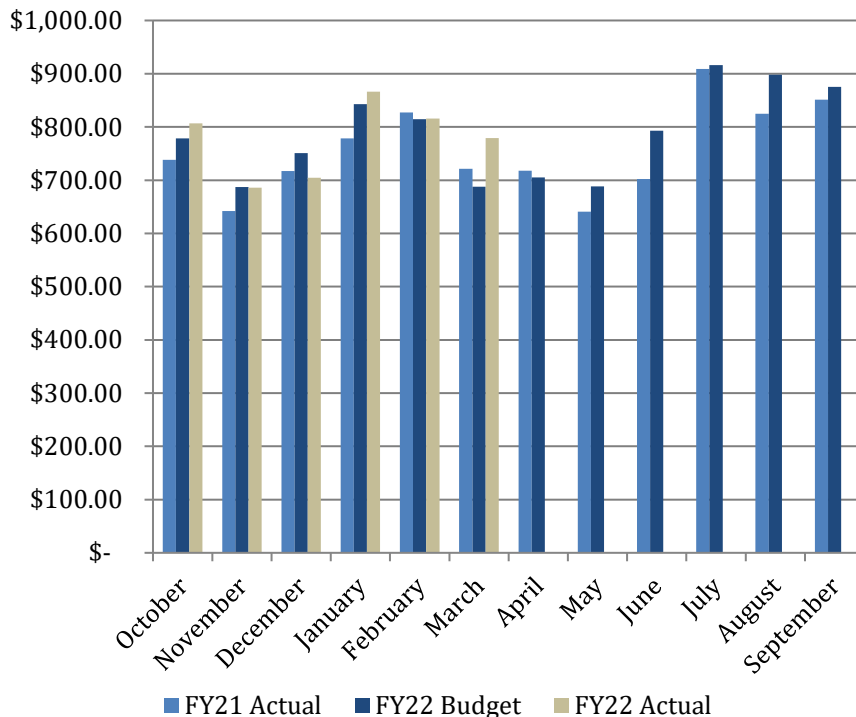
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on 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 2023 revenue projection shows a 6.3% increase over collections in FY 2022 and a 2.1% increase over the FY 2023 budget. The FY 2024 estimated budget remains level with the FY 2023.

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



FY 2022 Budget: \$9,270,382

FY 2022 Actual: \$9,070,066

FY 2023 Budget: \$9,436,980

FY 2023 YTD Actual: \$4,658,686

FY 2023 Projection: \$9,639,622

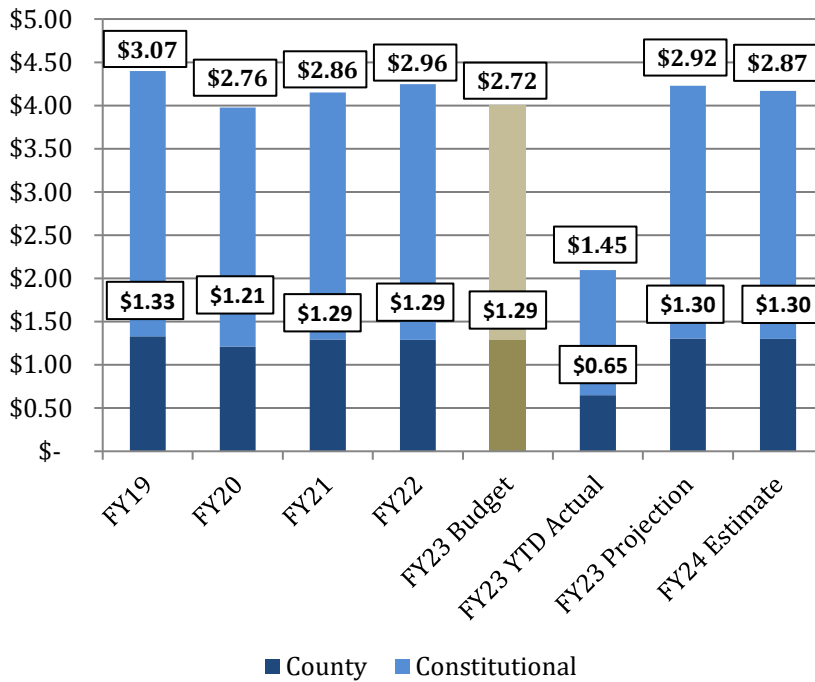
FY 2024 Estimated Budget: \$9,466,503

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### 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 2023 projections for this consumption-based tax are 5.4% higher than budgeted. The FY 2024 estimated budget projects an 1.4% decrease over the FY 2023 projection, due primarily to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

FY 2022 Budget: \$3,857,190

FY 2022 Actual: \$4,247,728

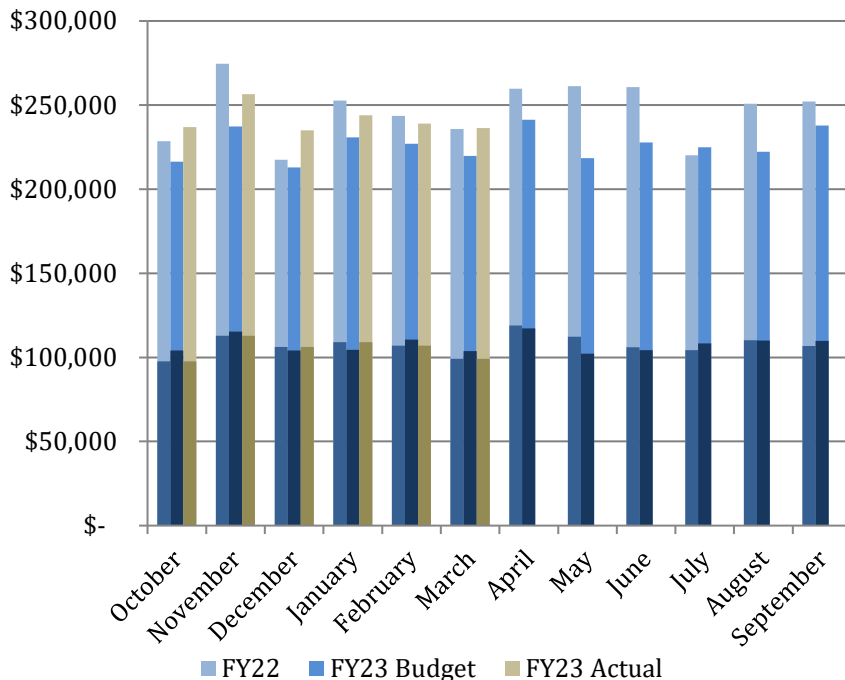
FY 2023 Budget: \$4,010,330

FY 2023 YTD Actual: \$2,096,406

FY 2023 Projection: \$4,226,921

FY 2024 Estimated Budget: \$4,168,790

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



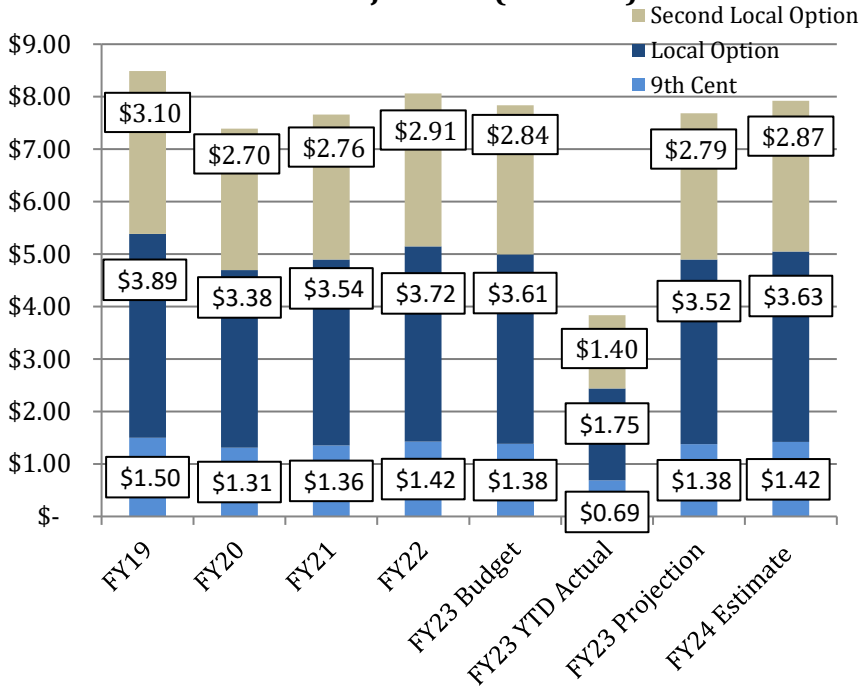
\*As indicated in the chart above, County Fuel Tax is noted in the darker color, while the Constitutional Gas Tax is shown in the lighter color.

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### LOCAL OPTION GAS TAX

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



#### Background:

**9<sup>th</sup> Cent Gas Tax:** This tax was a State imposed 1-cent tax on special and diesel fuel. Beginning in 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.

**2<sup>nd</sup> 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 2023 projections for this consumption-based tax is 1.9% lower than budgeted. The FY 2024 estimated budget projects a nominal increase over the FY 2023 budget.

FY 2022 Budget: \$7,113,315

FY 2022 Actual: \$8,059,763

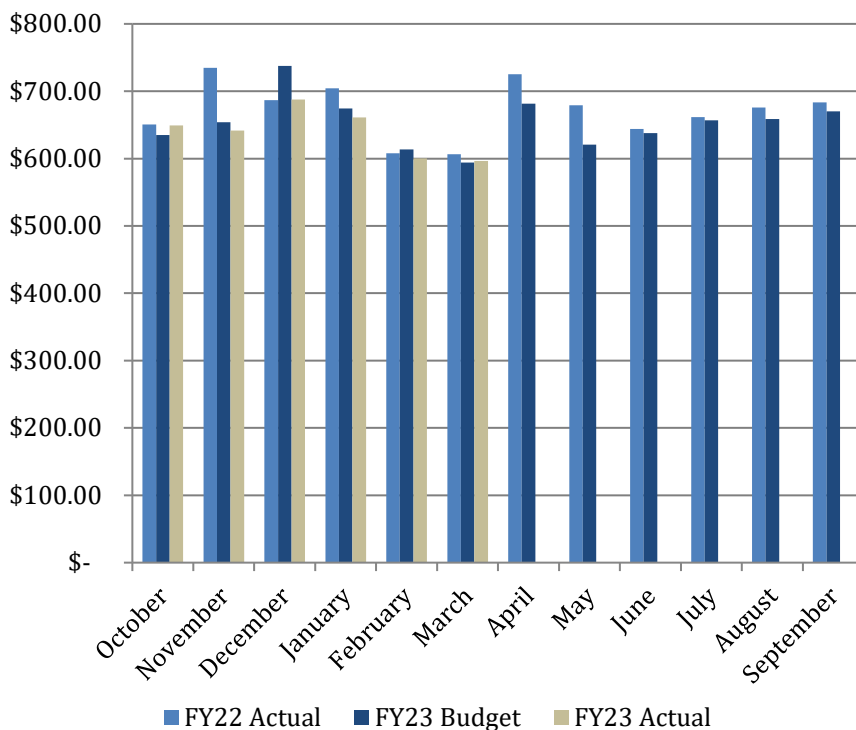
FY 2023 Budget: \$7,833,320

FY 2023 YTD Actual: \$3,836,727

FY 2023 Projection: \$7,684,446

FY 2024 Estimated Budget: \$6,499,710

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



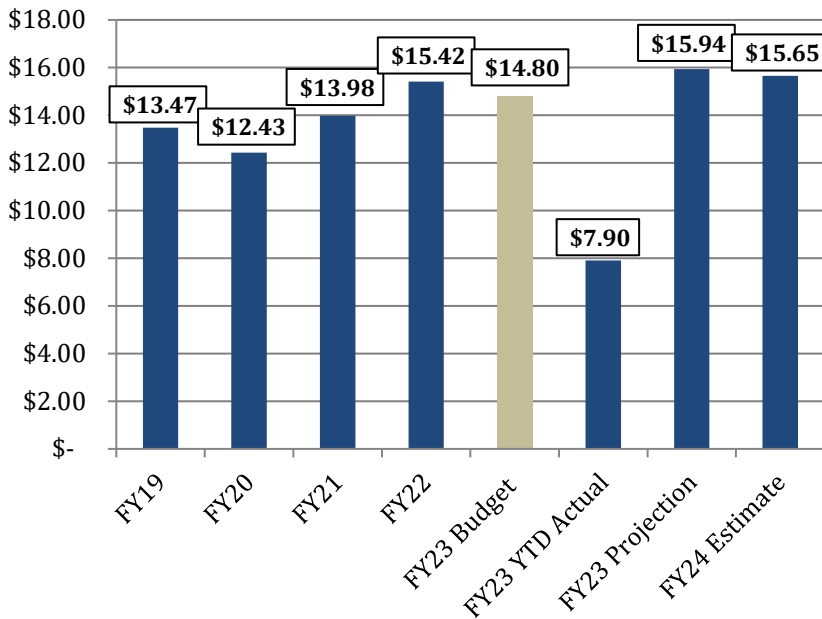


## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### 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 7.7% more than budgeted for FY 2023 due to increased consumer spending. The FY 2024 preliminary budget shows a 5.7% increase over the FY 2023 budget.

FY 2022 Budget: \$12,928,414

FY 2022 Actual: \$15,415,389

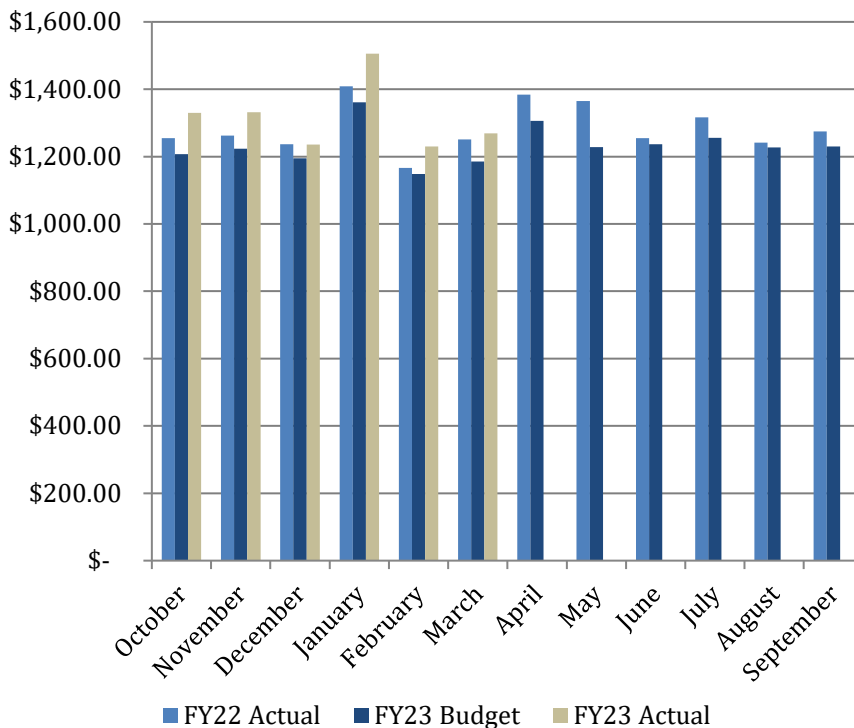
FY 2023 Budget: \$14,803,850

FY 2023 YTD Actual: \$7,900,891

FY 2023 Projection: \$15,227,247

FY 2024 Estimated Budget: \$15,652,200

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

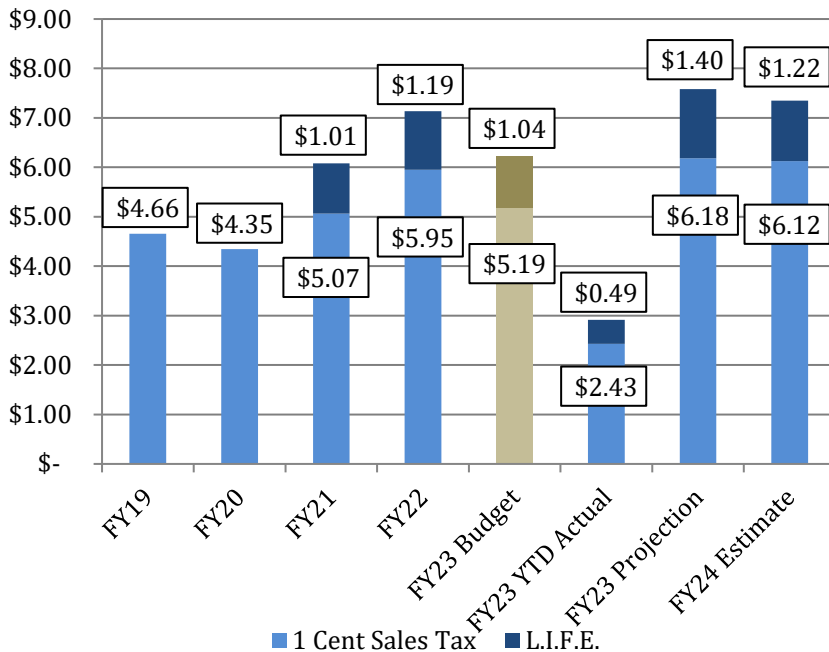


# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## » Major Revenues

### LOCAL OPTION SALES TAX

#### Fiscal Year Actuals & Projections (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.

#### Trend:

The Local Option 1-Cent Sales Tax is projected to generate 6.3% more than FY 2022 due to high consumer spending. The FY 2024 budget reflects a 3.0% increase over FY 2022 actuals but an 3.1% decline over the projected collections for FY 2023 representing slower economic growth related to a moderation in consumer spending.

FY 2022 Budget: \$5,359,742

FY 2022 Actual: \$7,137,404

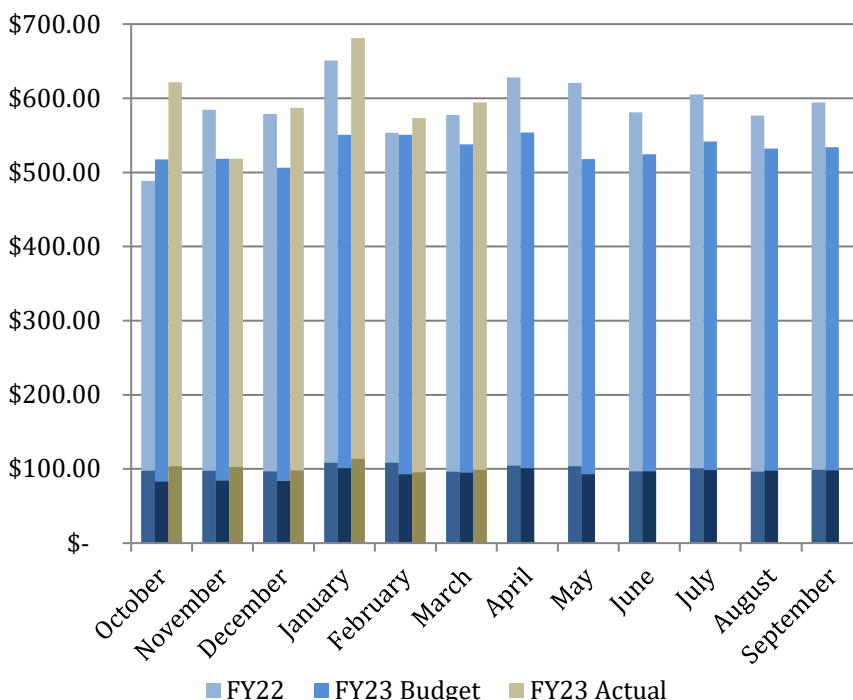
FY 2023 Budget: \$6,228,960

FY 2023 YTD Actual: \$3,674,486

FY 2023 Projection: \$7,584,315

FY 2024 Estimated Budget: \$7,348,250

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



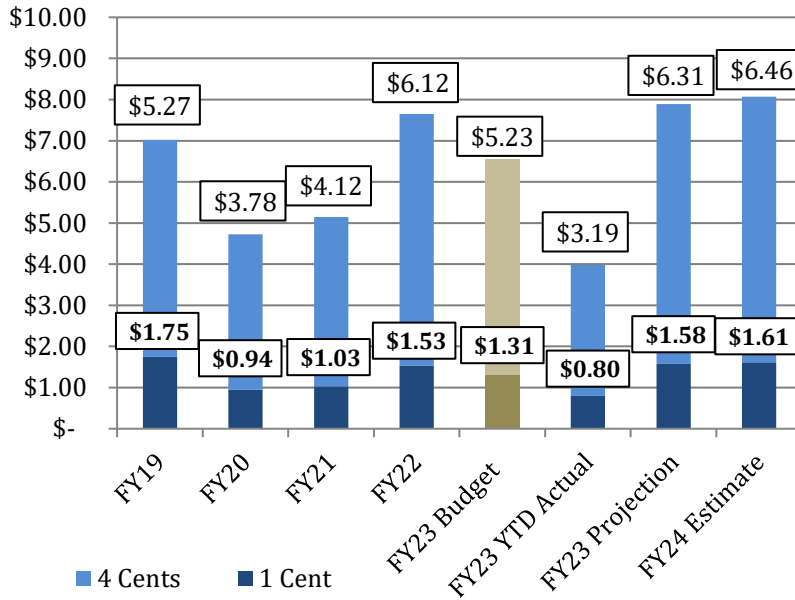
\*As indicated in the chart above, the Local Option Sales Tax is noted in the lighter color, while L.I.F.E. is shown in the darker color.

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### LOCAL OPTION TOURIST DEVELOPMENT TAX

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



#### Background:

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

#### Trend:

COVID-19 dramatically changed the local economy and significantly reduced County revenues in several areas, none more so than the Tourist Tax.

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 2023 projected collection shows a 20.7% increase over the budgeted amount as the tourism economy is rebounding much faster than anticipated, coupled with an increased inventory of hotel rooms, which have resulted in a significant increase. FY 2024 anticipates a stabilization of growth.

FY 2022 Budget: \$5,074,701

FY 2022 Actual: \$7,651,586

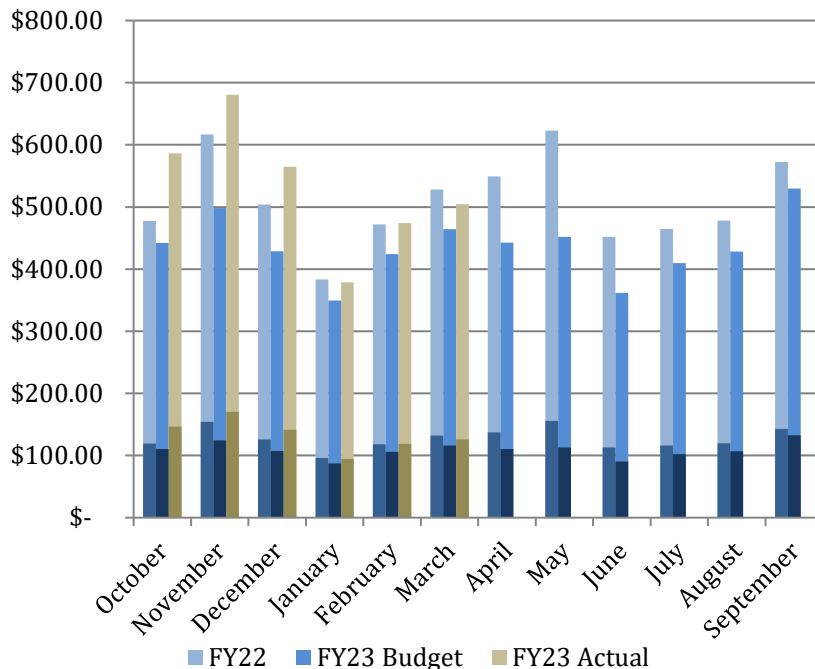
FY 2023 Budget: \$6,538,043

FY 2023 YTD Actual: \$3,985,306

FY 2023 Projection: \$7,882,910

FY 2024 Estimated Budget: \$8,070,497

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



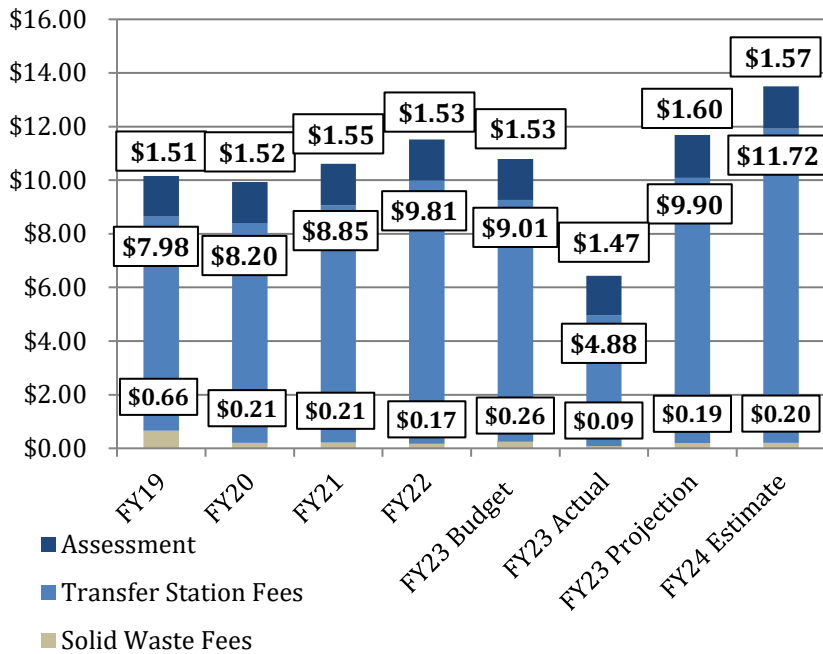
\*As indicated in the chart above, the 1-Cent Tourist Tax is noted in the darker color, while the 4-Cents are shown in the lighter color.

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### 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.

FY 2023 revenue estimates project an 8.3% increase over the budgeted amount due to a rise in material brought to the Transfer Station. The FY 2024 estimated budget reflects a 15.5% increase over the FY 2023 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

FY 2022 Budget: \$10,282,500

FY 2022 Actual: \$10,615,330

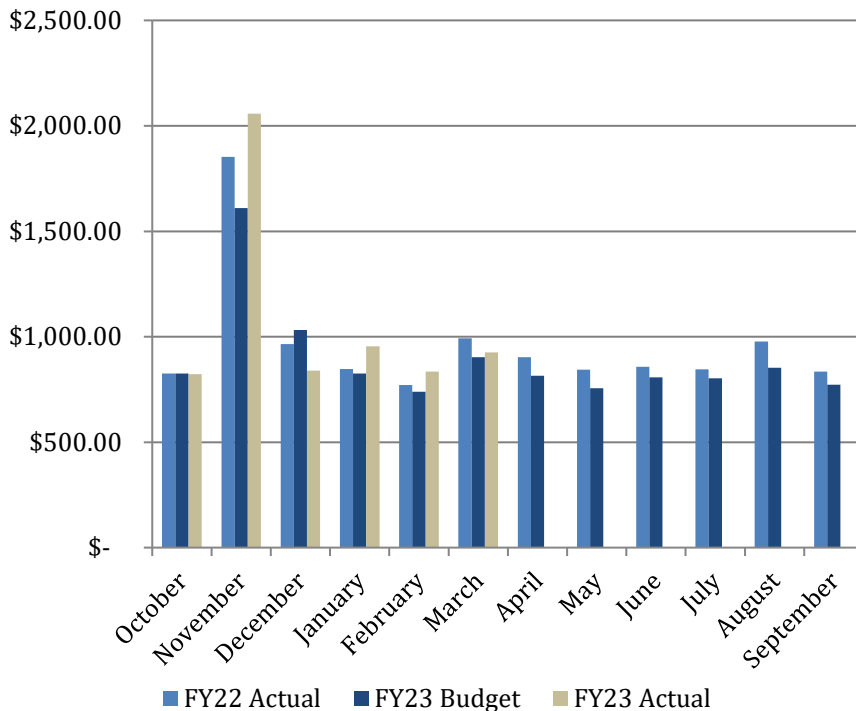
FY 2023 Budget: \$10,794,151

FY 2023 YTD Actual: \$6,434,669

FY 2023 Projection: \$11,687,808

FY 2024 Estimated Budget: \$13,494,900

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



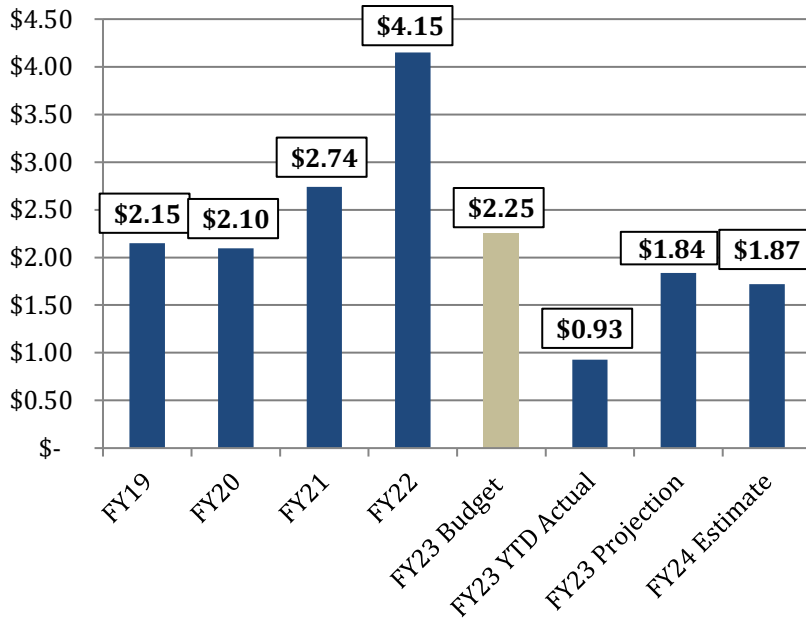


## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### 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.

#### 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 2023 indicate a 55.7% decrease in revenues collected in FY 2022, which were inflated due to the fee collected from the Amazon Fulfillment Center (represented as the spike in October). The FY 2024 estimated budget reflects decline of growth in permitting activity with a nominal decrease over the FY 2023 budgeted amount. This decrease is related to interest rate increases by the Federal Reserve which has impacted mortgage lending rates.

FY 2022 Budget: \$2,323,320

FY 2022 Actual: \$4,150,054

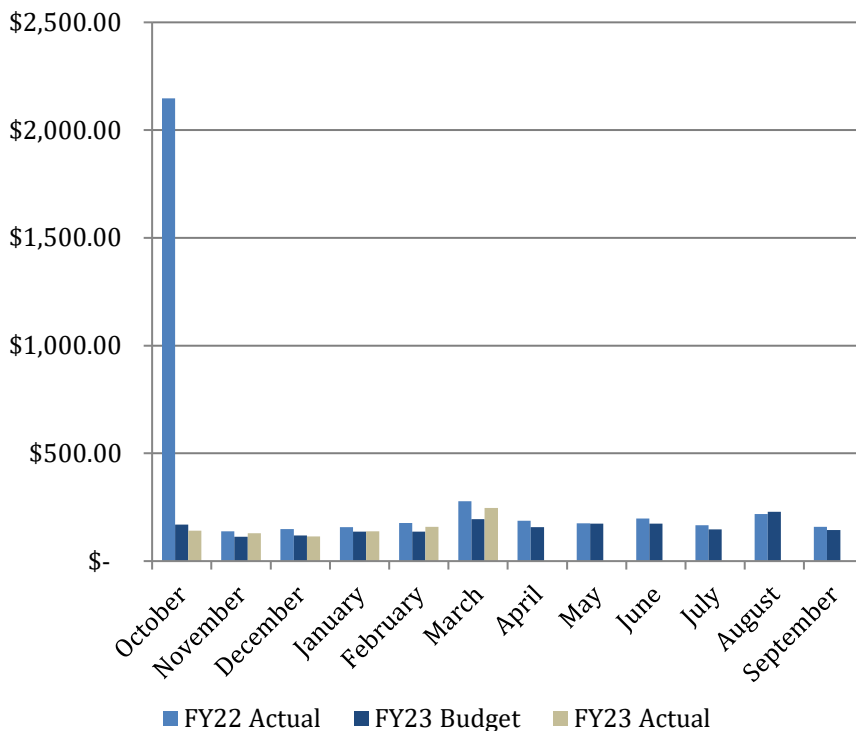
FY 2023 Budget: \$2,173,410

FY 2023 YTD Actual: \$929,091

FY 2023 Projection: \$1,837,511

FY 2024 Estimated Budget: \$1,868,550

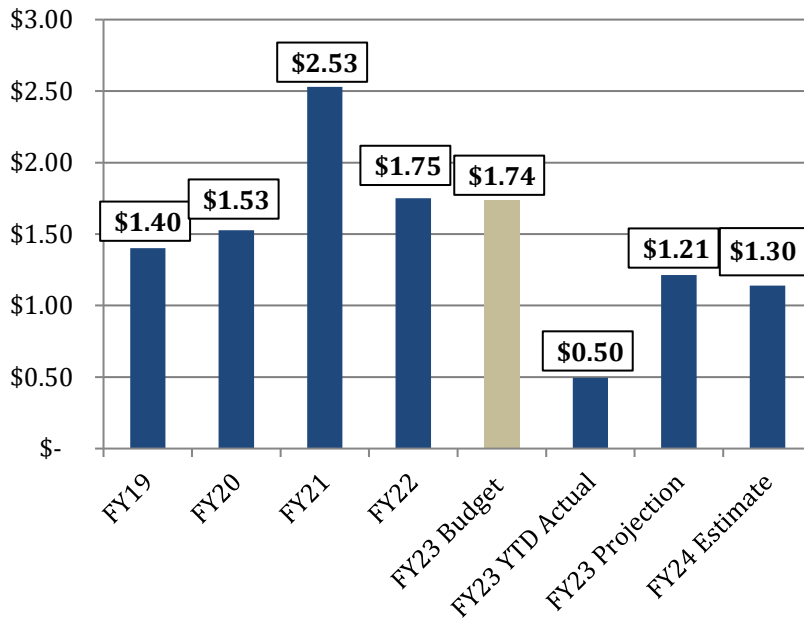
#### Monthly Totals: Budget vs. Actuals (Thousands)



## » Major Revenues

### 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 2023 Environmental Permit Fees are anticipated to come in 30.2% less than budgeted, reflecting a reduction of growth in environmental permit activity. FY 2024 estimated budget reflects an 25.2% decrease over the FY 2023 budgeted amount. The major increase in FY 2021 is related to a permitting application for the Amazon Fulfillment Center. The projected decline in FY 2024 is due to reduced development in a higher interest rate environment as the Federal Reserve fights inflation.

FY 2022 Budget: \$1,823,430

FY 2022 Actual: \$1,750,891

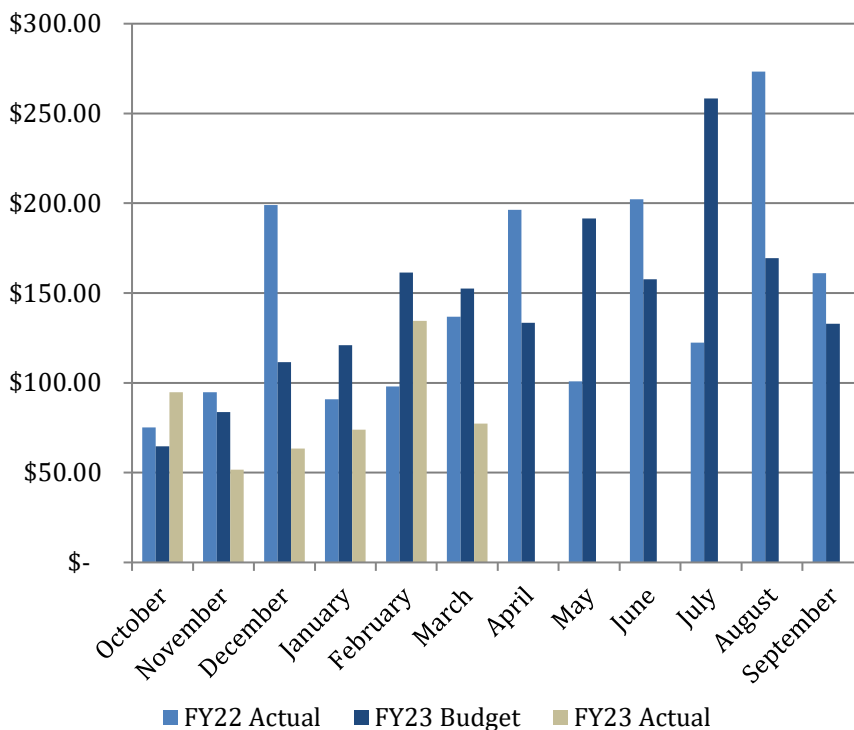
FY 2023 Budget: \$1,738,005

FY 2023 YTD Actual: \$495,748

FY 2023 Projection: \$1,213,662

FY 2024 Estimated Budget: \$1,300,538

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

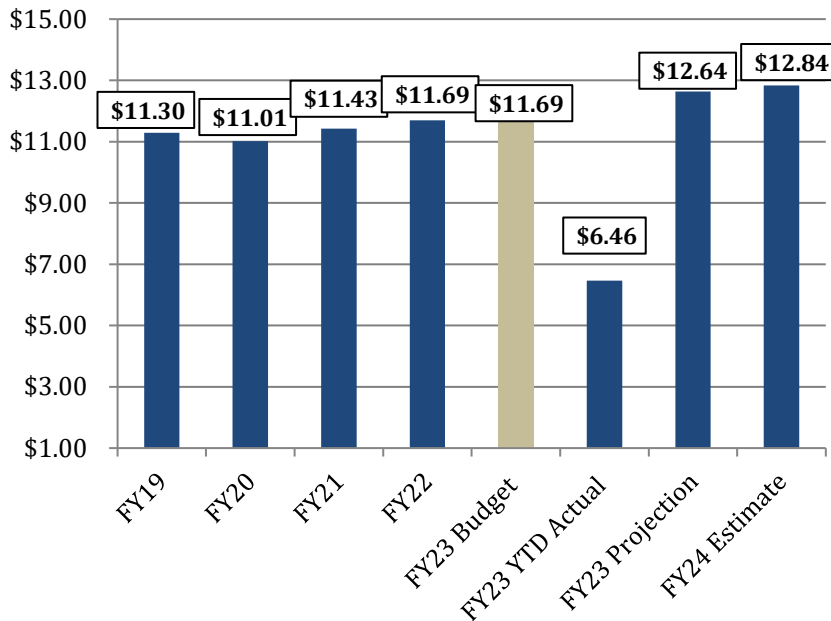


## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Major Revenues

### AMBULANCE FEES

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



#### Background:

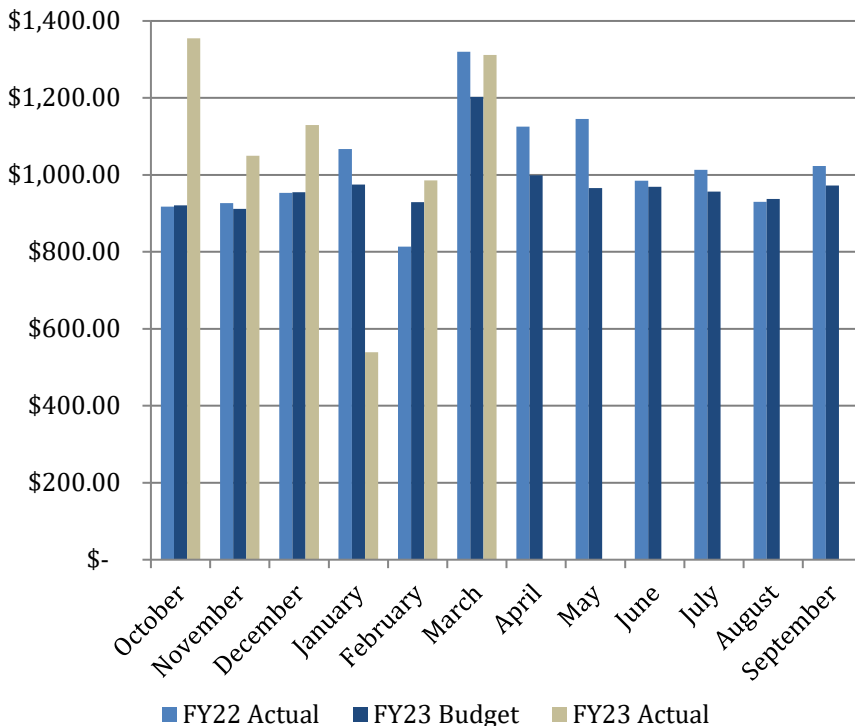
Leon County initiated its ambulance service on January 1<sup>st</sup> of 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

The 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.

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



Actual revenues for FY 2023 are projected to increase by 8.1% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

FY 2022 Budget: \$11,213,037

FY 2022 Actual: \$11,692,536

FY 2023 Budget: \$11,694,500

FY 2023 YTD Actual: \$6,463,019

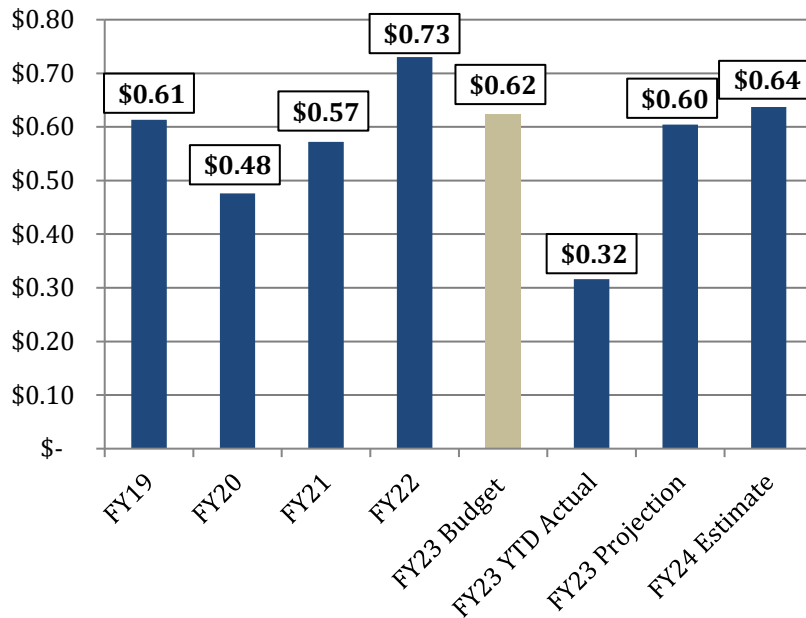
FY 2023 Projection: \$12,639,100

FY 2024 Estimated Budget: \$12,837,161

## » Major Revenues

### PRE-TRIAL & PROBATION FEES

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



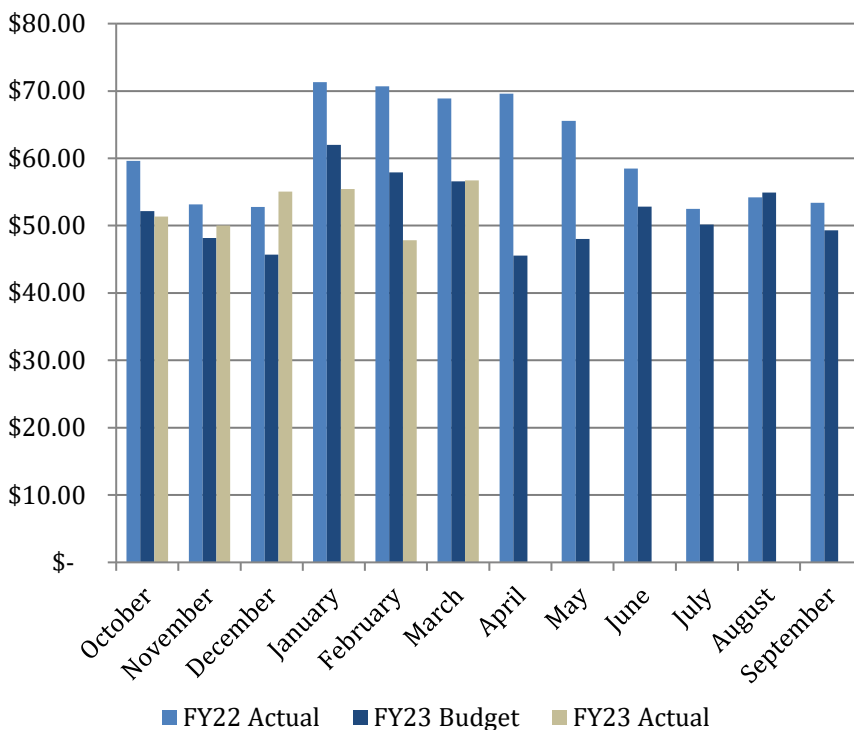
#### Background:

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:

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees in FY 2020 and FY 2021 in decline in fees collected during COVID closure as well as the spike in FY 2022 when the courts resumed hearings. FY 2023 projected revenues are expected to be 3.1% lower than the budget and the FY 2024 estimated budget projects a nominal increase over the FY 2023 budget.

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



FY 2022 Budget: \$540,645

FY 2022 Actual: \$730,128

FY 2023 Budget: \$623,295

FY 2023 YTD Actual: \$316,384

FY 2023 Projection: \$604,230

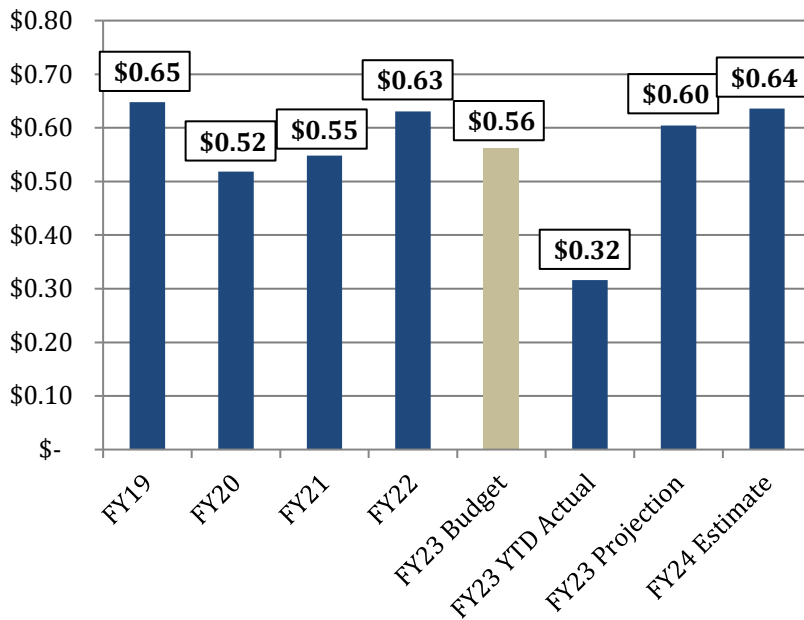
FY 2024 Estimated Budget: \$637,355



## » Major Revenues

### 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 2022 the County collected \$630,613 in these fees but expended more than \$10.53 million on behalf of the State Court system.

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

#### Trend:

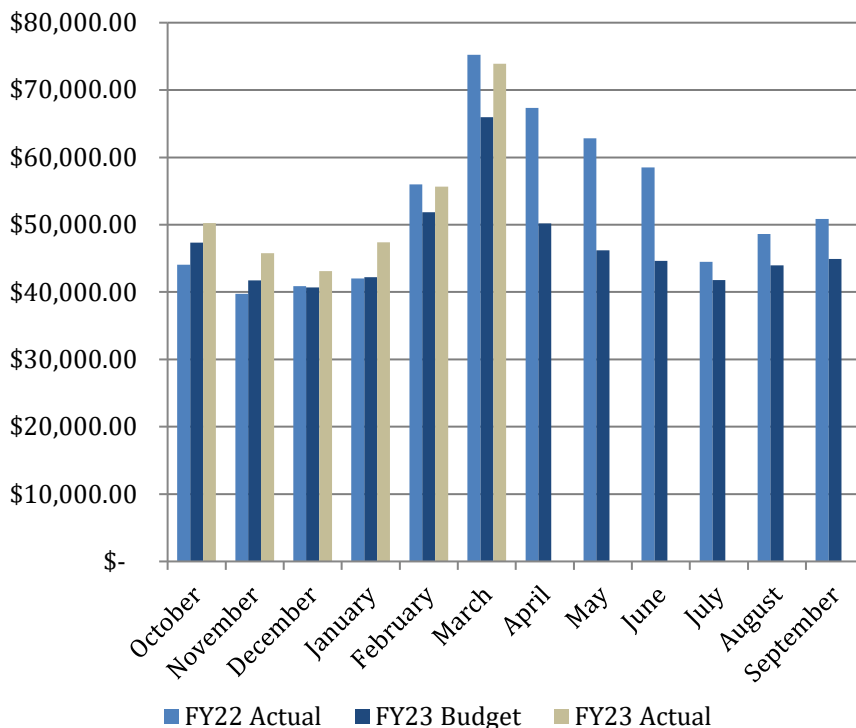
Court facility fees are generated through traffic ticket violations, which were significantly impacted by the stay-at-home order and shift to telecommuting due to COVID-19 as reflected in FY 2020 and FY 2021. The FY 2023 projections indicate a 7.7% increase from the budgeted amount and the FY 2024 estimates are 13.2% higher than the prior year budget due to an increase in ticket violations as normal driving has resumed.

FY 2022 Budget: \$515,850  
FY 2022 Actual: \$630,613

FY 2023 Budget: \$561,450  
FY 2023 YTD Actual: \$316,034  
FY 2023 Projection: \$604,586

FY 2024 Estimated Budget: \$635,835

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



## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## »» Expenditure Summary

## PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 14, 2023

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY23</u> <u>Adj. Budget</u>	<u>FY23</u> <u>Expenditures</u>	<u>FY23 Budget</u> <u>\$ Balance</u>	<u>FY23 Budget</u> <u>% Bal. Remaining</u>
<b><u>Board of County Commissioners</u></b>						
<b><u>County Commission</u></b>						
001	100	County Commission	1,793,079	882,930	910,149	50.76%
001	101	District 1	12,500	3,808	8,692	69.54%
001	102	District 2	12,500	2,001	10,499	83.99%
001	103	District 3	12,500	1,879	10,621	84.97%
001	104	District 4	12,500	0	12,500	100.00%
001	105	District 5	12,500	4,234	8,266	66.13%
001	106	At Large District 6	12,500	790	11,710	93.68%
001	107	At Large District 7	12,500	3,299	9,201	73.61%
001	108	Commissioners Account	24,915	8,223	16,692	67.00%
<b>Subtotal:</b>			<b>1,905,494</b>	<b>907,164</b>	<b>998,330</b>	<b>52.39%</b>
<b><u>County Administration</u></b>						
<b><u>County Administration</u></b>						
001	110	County Administration	1,379,506	699,122	680,384	49.32%
<b><u>Strategic Initiatives</u></b>						
001	115	Strategic Initiatives	994,392	437,006	557,386	56.05%
001	116	Community and Media Relations	904,699	416,462	488,237	53.97%
<b><u>Emergency Management</u></b>						
125	864	Emergency Management <sup>1</sup>	121,221	32,406	88,815	73.27%
125	952024	Emergency Management Base Grant - Federal <sup>1</sup>	102,736	51,241	51,495	50.12%
125	952023	Emergency Management Base Grant - State <sup>1</sup>	152,777	74,403	78,374	51.30%
130	180	Enhanced 911	1,165,088	866,251	298,837	25.65%
<b><u>Human Resources</u></b>						
001	160	Human Resources	1,606,513	692,521	913,992	56.89%
<b><u>Volunteer Services</u></b>						
001	113	Volunteer Services	206,970	49,624	157,346	76.02%
<b>Subtotal:</b>			<b>6,633,902</b>	<b>3,319,034</b>	<b>3,314,868</b>	<b>49.97%</b>
<b><u>Office of Information Technology</u></b>						
001	171	Management Information Services	8,262,724	4,802,778	3,459,946	41.87%
001	411	Public Safety Complex Technology	276,655	114,365	162,290	58.66%
001	421	Geographic Information Services	2,278,123	1,157,690	1,120,434	49.18%
<b>Subtotal:</b>			<b>10,817,502</b>	<b>6,074,833</b>	<b>4,742,669</b>	<b>43.84%</b>
<b><u>County Attorney</u></b>						
001	120	County Attorney	2,479,488	908,987	1,570,501	63.34%
<b>Subtotal:</b>			<b>2,479,488</b>	<b>908,987</b>	<b>1,570,501</b>	<b>63.34%</b>
<b><u>Department of Public Works</u></b>						
<b><u>Support Services</u></b>						
106	400	Support Services	682,539	263,769	418,770	61.35%
<b><u>Operations</u></b>						
106	431	Transportation	5,458,545	1,847,277	3,611,268	66.16%
106	432	Right-of-Way	3,894,770	1,213,151	2,681,619	68.85%
123	433	Stormwater Maintenance	4,045,146	1,144,767	2,900,379	71.70%
001	216	Mosquito Control	856,500	219,559	636,941	74.37%
125	214	Mosquito Control Grant <sup>1</sup>	50,660	3,899	46,761	92.30%
<b><u>Engineering Services</u></b>						
106	414	Engineering Services	4,547,954	1,859,182	2,688,772	59.12%
<b><u>Fleet Maintenance</u></b>						
505	425	Fleet Maintenance	3,395,084	1,987,012	1,408,072	41.47%
<b>Subtotal:</b>			<b>22,931,198</b>	<b>8,538,615</b>	<b>14,392,583</b>	<b>62.76%</b>

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## »» Expenditure Summary

## PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 14, 2023

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY23</u> <u>Adj. Budget</u>	<u>FY23</u> <u>Expenditures</u>	<u>FY23 Budget</u> <u>\$ Balance</u>	<u>FY23 Budget</u> <u>% Bal. Remaining</u>
<b><u>Department of Development Support &amp; Environmental Mgt</u></b>						
		<b><u>Building Inspection</u></b>				
120	220	Building Inspection	2,238,003	932,298	1,305,705	58.34%
		<b><u>Environmental Compliance</u></b>				
121	420	Environmental Compliance	1,687,051	674,985	1,012,066	59.99%
		<b><u>Development Services</u></b>				
121	422	Development Services	877,839	366,449	511,390	58.26%
		<b><u>Code Compliance Services</u></b>				
121	423	Permit Compliance	575,573	268,142	307,431	53.41%
		<b><u>Support Services</u></b>				
121	424	Support Services	586,938	255,000	331,938	56.55%
		<b><u>DEP Storage Tank<sup>1</sup></u></b>				
125	866	DEP Storage Tank	215,421	95,287	120,134	55.77%
		<b>Subtotal:</b>	<b>6,180,825</b>	<b>2,592,160</b>	<b>3,588,665</b>	<b>58.06%</b>
<b><u>Department of PLACE</u></b>						
		<b><u>Planning Department</u></b>				
001	817	Planning Department	1,296,675	308,595	988,080	76.20%
		<b>Subtotal:</b>	<b>1,296,675</b>	<b>308,595</b>	<b>988,080</b>	<b>76.20%</b>
<b><u>Office of Financial Stewardship</u></b>						
		<b><u>Office of Management and Budget</u></b>				
001	130	Office of Management and Budget	980,687	443,068	537,619	54.82%
		<b><u>Purchasing</u></b>				
001	140	Procurement	555,298	245,254	310,044	55.83%
001	141	Warehouse	121,494	11,385	110,109	90.63%
		<b><u>Real Estate Management</u></b>				
001	156	Real Estate Management	513,347	208,442	304,905	59.40%
		<b><u>Risk Management</u></b>				
501	132	Risk Management	221,273	103,134	118,139	53.39%
501	821	Workers Compensation Management / Insurance	5,670,188	2,172,109	3,498,079	61.69%
		<b>Subtotal:</b>	<b>8,062,287</b>	<b>3,183,392</b>	<b>4,878,895</b>	<b>60.52%</b>
<b><u>Division of Tourism</u></b>						
160	301	Administration	761,166	231,850	529,316	69.54%
160	302	Advertising	1,502,000	403,826	1,098,174	73.11%
160	303	Marketing	3,421,828	1,307,044	2,114,784	61.80%
160	304	Special Projects	700,000	33,311	666,689	95.24%
		<b>Subtotal:</b>	<b>6,384,994</b>	<b>1,976,031</b>	<b>4,408,963</b>	<b>69.05%</b>
<b><u>Office of Public Safety</u></b>						
		<b><u>Emergency Medical Services</u></b>				
135	185	Emergency Medical Services	24,691,801	11,967,524	12,724,277	51.53%
		<b><u>Animal Services</u></b>				
140	201	Animal Services	1,965,482	780,436	1,185,046	60.29%
		<b>Subtotal:</b>	<b>26,657,283</b>	<b>12,747,960</b>	<b>13,909,323</b>	<b>52.18%</b>
<b><u>Office of Library Services</u></b>						
		<b><u>Library Services</u></b>				
001	240	Policy, Planning & Operations	965,666	416,874	548,792	56.83%
001	241	Public Library Services	5,753,153	2,552,225	3,200,928	55.64%
		<b>Subtotal:</b>	<b>6,718,819</b>	<b>2,969,098</b>	<b>3,749,721</b>	<b>55.81%</b>

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# Expenditure Summary

## PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 14, 2023

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY23</u> <u>Adj. Budget</u>	<u>FY23</u> <u>Expenditures</u>	<u>FY23 Budget</u> <u>\$ Balance</u>	<u>FY23 Budget</u> <u>% Bal. Remaining</u>
<b><u>Office of Intervention &amp; Detention Alternatives</u></b>						
		<b><u>County Probation</u></b>				
111	542	County Probation	1,401,066	551,899	849,167	60.61%
		<b><u>Supervised Pretrial Release</u></b>				
111	544	Pretrial Release	1,887,069	711,145	1,175,924	62.31%
		<b><u>Drug &amp; Alcohol Testing</u></b>				
111	599	Drug and Alcohol Testing	197,052	52,667	144,385	73.27%
		<b><u>FDLE JAG Grant Pretrial<sup>1</sup></u></b>				
125	982064	FDLE JAG PRETRIAL FY20 3B097	1,699	0	1,699	100.00%
125	982066	FDLE JAG PRETRIAL FY 21-22	38,356	0	38,356	100.00%
		<b>Subtotal:</b>	<b>3,525,242</b>	<b>1,315,711</b>	<b>2,209,531</b>	<b>62.68%</b>
<b><u>Office of Human Services &amp; Community Partnerships</u></b>						
		<b><u>Veteran Services</u></b>				
001	390	Veteran Services	327,955	149,657	178,298	54.37%
		<b><u>Health &amp; Human Services</u></b>				
001	370	Social Service Programs	6,823,092	2,925,754	3,897,338	57.12%
		<b><u>Health Department</u></b>				
001	190	Health Department	253,709	60,836	192,873	76.02%
		<b><u>Primary Health Care</u></b>				
001	971	Primary Health Care	1,833,820	416,875	1,416,945	77.27%
		<b><u>Housing Services</u></b>				
001	371	Housing Services	694,834	305,498	389,336	56.03%
125	932019	HFA Emergency Repairs Program	63,441	0	63,441	100.00%
		<b><u>SHIP 2019-2025<sup>1</sup></u></b>				
124	932056	SHIP 2020-2021 FUNDING	66,074	0	66,074	100.00%
124	932058	SHIP 2021-2024 FUNDING	656,991	108,895	548,096	83.43%
124	932059	SHIP 2022-2025 FUNDING	1,006,449	0	1,006,449	100.00%
		<b>Subtotal:</b>	<b>11,726,365</b>	<b>3,967,515</b>	<b>6,752,401</b>	<b>66.17%</b>
<b><u>Office of Resource Stewardship</u></b>						
		<b><u>Office of Sustainability</u></b>				
001	127	Office of Sustainability	357,714	61,679	296,035	82.76%
		<b><u>Facilities Management</u></b>				
001	150	Facilities Management	8,059,011	3,687,234	4,371,777	54.25%
		<b><u>Detention Center Maintenance</u></b>				
001	152	Maintenance	2,537,321	1,215,762	1,321,559	52.08%
		<b><u>Public Safety Complex</u></b>				
001	410	Public Safety Complex	1,796,065	748,713	1,047,352	58.31%
		<b><u>County Government Annex</u></b>				
165	154	Courthouse Annex	597,295	197,206	400,089	66.98%
		<b><u>Huntington Oaks Plaza Operating</u></b>				
166	155	Huntington Oaks Plaza	106,699	12,831	93,868	87.97%
		<b><u>Cooperative Extension</u></b>				
001	361	Extension Education	478,515	158,633	319,882	66.85%
		<b><u>Parks &amp; Recreation</u></b>				
140	436	Parks & Recreation	3,959,814	1,446,432	2,513,382	63.47%
		<b><u>Solid Waste</u></b>				
401	416	Yard Waste	343,776	90,425	253,351	73.70%
401	437	Rural Waste Collection Centers	783,563	400,507	383,056	48.89%
401	441	Transfer Station Operations	10,248,230	4,379,904	5,868,326	57.26%
401	442	Landfill (Solid Waste Management Facility)	562,741	202,300	360,441	64.05%
401	443	Hazardous Waste	848,607	357,776	490,831	57.84%
		<b>Subtotal:</b>	<b>30,679,351</b>	<b>12,959,403</b>	<b>17,719,948</b>	<b>57.76%</b>



## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# Expenditure Summary

## PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 14, 2023

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY23</u> <u>Adj. Budget</u>	<u>FY23</u> <u>Expenditures</u>	<u>FY23 Budget</u> <u>\$ Balance</u>	<u>FY23 Budget</u> <u>% Bal. Remaining</u>
<b><u>Constitutional Officers</u><sup>2</sup></b>						
<b><u>Clerk of the Circuit Court</u></b>						
001	132	Clerk Finance	2,357,290	1,204,458	1,152,832	48.90%
110	537	Circuit Court Fees	479,897	239,949	239,948	50.00%
<b><u>Property Appraiser</u></b>						
001	512	Property Appraiser	5,980,519	4,490,315	1,490,204	24.92%
<b><u>Sheriff</u></b>						
110	510	Law Enforcement	54,374,290	31,676,454	22,697,836	41.74%
110	511	Corrections	40,905,113	23,887,527	17,017,586	41.60%
<b><u>Tax Collector</u></b>						
001	513	General Fund Property Tax Commissions	6,059,912	6,059,912	0	0.00%
123	513	Stormwater Utility Non Ad-Valorem	74,028	62,905	11,123	15.03%
135	513	Emergency Medical Services MSTU	203,568	198,668	4,900	2.41%
145	513	Fire Service Fee	61,197	49,903	11,294	18.46%
162	513	Special Assessment Paving	4,959	1,093	3,866	77.96%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,474	526	10.51%
401	513	Landfill Non-Ad Valorem	36,713	27,745	8,968	24.43%
<b><u>Supervisor of Elections</u></b>						
060	520	Voter Registration	3,203,566	1,502,515	1,701,051	53.10%
060	521	Elections	1,647,109	1,080,146	566,963	34.42%
<b>Subtotal:</b>			<b>115,393,161</b>	<b>70,486,063</b>	<b>44,907,098</b>	<b>38.92%</b>
<b><u>Judicial Officers</u></b>						
<b><u>Court Administration</u></b>						
001	540	Court Administration	304,893	93,453	211,440	69.35%
001	547	Guardian Ad Litem	22,868	5,398	17,470	76.40%
110	532	State Attorney	131,915	24,423	107,492	81.49%
110	533	Public Defender	143,645	18,424	125,221	87.17%
110	555	Legal Aid	257,500	128,750	128,750	50.00%
114	586	Teen Court	53,110	45,638	7,472	14.07%
117	509	Alternative Juvenile Program	56,461	42,695	13,766	24.38%
117	546	Law Library	52,440	0	52,440	100.00%
117	548	Judicial/Article V Local Requirements	198,087	12,542	185,545	93.67%
117	555	Legal Aid	52,440	22,000	30,440	58.05%
<b>Subtotal:</b>			<b>1,273,359</b>	<b>393,322</b>	<b>880,037</b>	<b>69.11%</b>

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Expenditure Summary

### PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 14, 2023

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY23</u> <u>Adj. Budget</u>	<u>FY23</u> <u>Expenditures</u>	<u>FY23 Budget</u> <u>\$ Balance</u>	<u>FY23 Budget</u> <u>% Bal. Remaining</u>
<b><u>Non-Operating</u></b>						
<b><u>Line Item Funding</u></b>						
001	888	Line Item Funding	497,759	373,880	123,880	24.89%
160	888	Council on Culture and Arts Regranting	1,307,609	0	1,307,609	100.00%
<b><u>City of Tallahassee</u></b>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,634,919	408,730	1,226,189	75.00%
145	838	City Payment, Tallahassee (Fire Fees)	10,079,634	1,600,000	8,479,634	84.13%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
<b><u>Other Non-Operating</u></b>						
001	278	Summer Youth Employment	40,731	0	40,731	100.00%
001	403	Blueprint <sup>3</sup>	631,566	271,305	360,261	57.04%
001	529	800 MHZ System Maintenance	1,681,599	250,687	1,430,912	85.09%
001	820	Insurance Audit, and Other Expenses	2,142,117	406,015	1,736,102	81.05%
001	831	Tax Deed Applications	45,000	0	45,000	100.00%
001	972	CRA-TIF Payment	4,054,510	4,049,907	4,603	0.11%
110	507	Consolidated Dispatch Agency (CDA)	3,432,711	2,573,903	858,808	25.02%
110	508	Diversionary Program	200,000	0	200,000	100.00%
110	620	Juvenile Detention Payment - State	1,330,908	533,856	797,052	59.89%
116	800	Drug Abuse	93,480	0	93,480	100.00%
145	843	Volunteer Fire Department	482,479	374,922	107,557	22.29%
502	900	Communications Control	1,563,779	823,919	739,860	47.31%
<b><u>Interdepartmental Billing</u></b>						
		Countywide Automation	649,370	0	649,370	100.00%
		Risk Allocations	1,512,616	0	1,512,616	100.00%
<b><u>Subtotal:</u></b>			<b>31,613,287</b>	<b>11,667,123</b>	<b>19,946,164</b>	<b>63.09%</b>
<b>Total Operating</b>			<b>260,190,120</b>	<b>132,281,755</b>	<b>127,908,365</b>	<b>49.16%</b>
<b>Total Non-Operating</b>			<b>31,613,287</b>	<b>11,667,123</b>	<b>19,946,164</b>	<b>63.09%</b>
<b>Total CIP <sup>4</sup></b>			<b>93,488,309</b>	<b>14,123,002</b>	<b>79,365,307</b>	<b>84.89%</b>
<b>Operating Grants</b>			<b>2,475,825</b>	<b>366,130</b>	<b>2,109,695</b>	<b>85.21%</b>
<b>Non-Operating Grants <sup>5</sup></b>			<b>61,905,785</b>	<b>4,111,411</b>	<b>57,794,374</b>	<b>93.36%</b>
<b>Total Debt Service</b>			<b>5,204,834</b>	<b>1,898,647</b>	<b>3,306,187</b>	<b>63.52%</b>
<b>Total Reserves</b>			<b>3,974,503</b>	<b>26,200</b>	<b>3,948,303</b>	<b>99.34%</b>
<b>TOTAL NET EXPENDITURES:</b>			<b>458,852,663</b>	<b>164,474,270</b>	<b>294,378,393</b>	<b>64.16%</b>

Notes:

1. Operating Grants are grants consistently received on an annual basis and support operating activities within a division. Examples include Mosquito Control, DEP Storage Tank, FDLE JAG Pretrial, SHIP, Emergency Management and Elections.

2. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statute.

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

4. Grants associated with capital projects are reflected in the "non-operating grants" total.

5. Non-operating grants account for funds received that are restricted or committed to specific expenditures of federal, state, private, and local grants awarded to the County. Examples include funding from governmental entities such as the Florida Department of Environmental Protection, the Federal Government (e.g. American Recovery Plan Act, CARES and the Emergency Rental Assistance Programs 1 and 2) and the Department of Transportation. See the grant section of the report for more detail.

LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

# » Fund Balance

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)						
Org	Fund Title	FY21	FY22	FY23	FY23	FY23
		Actuals (A)	Actuals (A)	Estimated Balance (B)	Adopted Budget	Fund Balance as % of Budget (C)
001	General Fund (D)	41,882,855	42,178,013	43,683,827	88,206,071	N/A
110	Fine and Forfeiture Fund (D)	2,457,187	1,789,316	1,164,986	100,519,099	N/A
	Subtotal:	44,340,042	43,967,329	44,848,813	188,725,170	24%
<b>Special Revenue Funds</b>						
106	County Transportation Trust Fund (E)	5,579,389	7,859,549	10,348,012	20,271,162	51%
111	Probation Services Fund (F)	4,821	404,348	625,795	4,159,167	15%
114	Teen Court Fund	58,232	0	0	65,075	0%
116	Drug Abuse Trust Fund	128,348	162,149	154,565	93,480	165%
117	Judicial Programs Fund	570,221	534,407	537,204	362,844	148%
120	Building Inspection Fund (G)	1,368,166	3,222,536	2,541,711	2,796,262	91%
121	Development and Environmental Services Fund (G)	2,274,352	2,464,269	1,984,071	4,425,620	45%
123	Stormwater Utility Fund	2,050,944	2,057,326	2,872,610	6,100,368	47%
124	SHIP Trust Fund	25,247	0	3,620	1,006,449	0%
125	Grants (H)	369,483	419,599	9,013,781	908,044	993%
126	Non-Countywide General Revenue Fund (I)	5,815,486	10,856,896	13,421,127	24,281,754	55%
127	Grants (J)	191,235	210,295	230,166	60,000	384%
130	9-1-1 Emergency Communications Fund (K)	0	0	335,598	1,301,820	26%
131	Radio Communications Systems Fund (L)	164,891	165,878	165,878	0	N/A
135	Emergency Medical Services Fund	7,314,816	6,995,587	6,456,637	26,852,050	24%
137	American Recovery Plan Act (ARPA) Fund (J)	0	4,771,743	850,283	3,071,844	28%
140	Municipal Services Fund (M)	373,424	294,476	871,889	10,111,907	9%
145	Fire Services Fund	1,857,960	1,047,908	1,515,285	10,719,209	14%
160	Tourism (1st-5th Cents) (N)	3,166,195	7,650,018	5,842,807	6,900,204	85%
160	Tourism (N)	5,163,084	2,049,072	0	2,049,072	0%
162	Special Assessment Paving Fund	2,265	628	378	101,000	0%
164	Killearn Lakes Unit I and II Sewer	21,884	24,452	31,206	237,500	13%
165	Leon County Gov't Annex Operating Fund (O)	1,249,741	1,831,531	1,411,465	1,021,234	138%
166	Lake Jackson Town Center Fund	265,922	412,040	205,090	320,435	64%
	Subtotal:	38,016,105	53,434,707	59,419,175	127,216,500	2395%
<b>Capital Projects Funds (P)</b>						
305	Capital Improvements Fund (Q)	25,051,524	23,952,945	465,455	8,644,024	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2024 budget unless otherwise noted.
306	Gas Tax Transportation Fund (R)	10,848,484	10,684,363	490,424	2,843,222	
308	Local Option Sales Tax Fund	4,319,173	3,953,544	166,125	48,564	
309	Local Option Sales Tax Extension Fund	2,007,220	1,622,076	245,413	0	
324	Supervisor of Elections Building (S)	2,070,746	557,685	0	0	
330	9-1-1 Capital Projects Fund	4,185,709	8,533,150	8,686,953	84,585	
351	Sales Tax Extension 2020	4,949,233	8,906,001	4,976,564	5,211,700	
352	Sales Tax Ext. 2020 JPA Agreement with L.I.F.E.	3,550,196	5,174,099	781,553	4,913,160	
	Subtotal:	56,982,286	63,383,862	15,812,487	21,745,255	
<b>Enterprise Funds</b>						
401	Solid Waste Fund (T)	518,224	64,546	-9,868,213	14,518,113	
	Subtotal:	518,224	64,546	-9,868,213	14,518,113	
<b>Internal Service Funds</b>						
501	Insurance Service Fund	-258,358	1,494,691	1,400,379	5,673,034	
502	Communications Trust Fund	173,833	382,121	415,780	1,519,249	
505	Motor Pool Fund	-1,162,267	411,798	617,544	3,408,483	
	Subtotal:	-1,246,792	2,288,610	2,433,702	10,600,766	
<b>TOTAL:</b>		<b>138,609,866</b>	<b>163,139,054</b>	<b>112,645,965</b>	<b>362,805,805</b>	

Notes:

A. Audited Fund Balance according to the Annual Comprehensive Financial Report.

B. Balances are estimated as year-ending for FY 2023.

C. FY 2023 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.

D. The FY 2023 budget reflects the use of \$1.2 million in General Fund Balance and \$2.8 million in American Rescue Plan Act (ARPA) funding to balance the budget. The fund balance also includes \$3.8 million in catastrophe reserve funding for unforeseen events such as hurricanes, and \$2.1 million in additional ARPA revenue loss planned for appropriation in mid-year FY 2023.

E. The County Transportation Trust fund has returned to pre-pandemic levels as travel has drastically increased following the effects of COVID, resulting in greater fuel consumption, and a related increase in revenue. This, combined with budget under expenditures due to vacancies in a tight labor market, have increased fund balance.

F. The increase in the Pre-Trial & Probation Fund is due to an increase in revenues as the courts have navigated reopening and sentencing following COVID-19 guidelines.

G. The decrease in the Building Inspection and Development and Environmental Services funds is due to a slow down in the construction economy following the previous low interest rate environment enacted to combat the impacts of COVID on the economy. The Building fund in particular is experiencing a significant decline in single family building permit revenue due to the Federal Reserve increasing interest rates to counter high inflation. The higher interest rates have slowed the new home construction market.

H. The grants fund includes projects that are reimbursement grants, such as sewer projects, where Leon County will receive the money after the work has been completed.

I. Non countywide general revenue includes State Shared and 1/2 cent sales tax. This fund is used to account for non-countywide general revenue sources. Funds are not expended directly from the fund but are transferred to funds that provide non-countywide services, and to the general fund as required by Florida Statute. The 1/2 cent sales tax is 3.4% higher than the previous year and the State Revenue Sharing is 6.0% lower, reflective of increased consumer spending after COVID.

J. This fund is used to separate grants that are interest bearing grants. The FY 2022 balance contemplates remaining funds from the US Treasury allocations for Emergency Rental Assistance Programs (ERAP) 1 and 2 in response to the COVID-19 pandemic. The remaining ERAP funds in Fund 127 will be spent in FY 2023. The ARPA balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects.

K. The 9-1-1 Emergency Communication Fund has seen a decrease in revenue generated from landlines. The fund balance was depleted in FY 2021. However, in FY 2022 the State of Florida started an annual distribution to support the Next Generation 911 (NG-911) to enhance emergency number services - the distribution formula is population based.

L. The Radio Communications Systems Fund is used to account for the digital radio system. In FY 2021, due to the significant decline in revenue and the increasing general revenue subsidy, the budget for the Radio Communications was consolidated in the General Fund.

M. The increase in fund balance for the Municipal Services Fund is due to the receipt of additional revenue related to and increase in utility rate and the under expenditure of budget related to position vacancies during the year.

N. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency. As reflected in the FY 2023 estimated balance, the Board allocated the remaining \$2 million in one-cent fund balance for three grant proposals supporting approved programs. The FY 2021 year-end five cents fund balance includes \$1.85 million of ARPA revenue loss replacement funding to enhance tourism marketing due to the impacts of COVID-19 on the tourism economy. FY 2022 year-ending balance reflects the appropriation of \$885,000 of fund balance to support building improvements related to the renovation of the Historic Train Station which now houses the Tourism Division. The FY 2023 balance reflects the use of \$235,775 in available fund balance to cover one-time expenses related to marketing and hosting the 2024 Leon County bicentennial celebration.

O. FY 2023 available fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance for Capital Improvements for building renovations, landscaping, and tenant improvements.

P. The Capital Projects balances are accumulated for purposes of funding projects that are often multi-year in nature. Balances reflected are often programmed as part of the five-year plan.

Q. The FY 2023 estimated fund balance reflects the remaining funds subsequent to the completion of budgeted projects.

R. The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity. The FY 2023 estimated fund balance reflect the remaining fund based the completion of budgeted projects.

S. This fund was used to support the Supervisor of Elections Building which was purchased by the County in 2020 to complete building improvements and repairs to the vacant space adjacent to the SOE facility. The schedules reflect the anticipated expenditure of these funds by the end of FY 2023.

T. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2023 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that 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. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

## Capital Improvement Program

### 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	13	9.7%	\$12,836,951	\$581,798	\$2,931,058	27.4%	\$9,324,095
General Government	34	14.1%	\$18,793,841	\$2,597,995	\$4,044,843	35.3%	\$12,151,003
Health and Safety	7	8.6%	\$11,457,756	\$3,579,513	\$1,947,133	48.2%	\$5,931,110
Physical Environment	25	42.3%	\$56,202,393	\$17,606,301	\$2,974,615	36.6%	\$35,621,477
Transportation	18	25.2%	\$33,539,329	\$3,159,324	\$3,853,595	20.9%	\$26,526,410
<b>*TOTAL</b>	<b>97</b>	<b>100%</b>	<b>\$132,830,270</b>	<b>\$27,524,931</b>	<b>\$15,751,244</b>	<b>32.6%</b>	<b>\$89,554,095</b>

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2022 through May 15, 2023.

\*Totals include capital projects supported by grant funding. Total countywide grants are reflected in the Grants Program Summary.

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Capital Improvement Program

### CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
045001	Apalachee Regional Park	715,481	114,152	42,168	21.8%	559,161
047002	Boat Landing Improvements and Renovations	351,007	1,996	206,011	59.3%	143,000
086085	Essential Libraries Initiative	1,331,706	122,803	-	9.2%	1,208,903
043007	Fred George Park	458,171	32,695	41,760	16.3%	383,716
046009	Greenways Capital Maintenance	366,732	-	146,243	39.9%	220,489
076011	Library Services Technology	372,910	22,781	44,524	18.0%	305,605
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	306,781	36,920	23,536	19.7%	246,325
091010	L.I.F.E. Recreational Amenities	89,680	-	89,680	100.0%	-
046007	New Parks/Greenways Vehicle and Equipment	110,180	-	33,319	30.2%	76,861
044001	Northeast Community Park	1,500,000	-	1,500,000	100.0%	-
046001	Parks Capital Maintenance	1,349,557	215,999	295,618	37.9%	837,940
046006	Playground Equipment Replacement	783,631	-	478,605	61.1%	305,026
047001	St. Marks Headwaters Greenway *	5,101,115	34,452	29,594	1.3%	5,037,069
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$12,836,951</b>	<b>\$581,798</b>	<b>\$2,931,058</b>	<b>27.4%</b>	<b>\$9,324,095</b>

### GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	99,509	3,450	16,522	20.1%	79,537
086076	Building Roofing Repairs & Maintenance	2,233,449	462,928	53,981	23.1%	1,716,540
086077	Building Mechanical Repairs & Maintenance	1,592,095	449,994	230,842	42.8%	911,259
086078	Building Infrastructure & Improvements	1,495,708	6,258	94,180	6.7%	1,395,270
076055	Building Inspection Technology	80,000	-	-	0.0%	80,000
086079	Building General Maintenance & Renovations	1,504,270	70,072	89,470	10.6%	1,344,728
086027	Courthouse Renovations	731,878	7,786	134,347	19.4%	589,745
086016	Courthouse Security	61,160	6,132	21,594	45.3%	33,434
086007	Courtroom Minor Renovations	84,603	-	-	0.0%	84,603
076023	Courtroom Technology	131,320	42,031	52,575	72.0%	36,714
076063	E-Filing System for Court Documents	456,934	26,706	10,955	8.2%	419,273
076008	County Compute Infrastructure	920,037	23,701	357,794	41.5%	538,542
076001	Financial Hardware and Software	64,000	-	64,000	100.0%	-
026010	Fleet Management Shop Equipment	109,280	-	-	0.0%	109,280
086017	General Furnishings	80,228	-	37,658	46.9%	42,570
026003	General Vehicle and Equipment Replacement	1,192,414	629,249	144,956	64.9%	418,209
076065	Justice Information System (JIS) Upgrade	100,000	24,600	14,400	39.0%	61,000
083002	Lake Jackson Town Center - Huntington Oaks	402,878	87,406	-	21.7%	315,472
076066	Large Application Upgrades	150,000	-	31,588	21.1%	118,412
086025	Leon County Government Annex Renovations (BOA Building)	1,332,411	77,625	-	5.8%	1,254,786
091004	L.I.F.E. Miccosukee Sense of Place	1,354,125	88,809	173,442	19.4%	1,091,874
076042	Mobile Devices	120,206	-	-	0.0%	120,206
026018	New General Vehicle & Equipment	25,999	-	9,999	38.5%	16,000
076051	Public Defender Technology	135,028	9,985	69,553	58.9%	55,490
076061	Records Management	205,000	158,267	-	77.2%	46,733
076067	Remote Server Center (RSC) Improvements	165,750	-	-	0.0%	165,750
086081	Solar Arrays on County Buildings	130,032	-	-	0.0%	130,032
076047	State Attorney Technology (MIS)	154,638	45,000	46,881	59.4%	62,757
086084	SOE Building Capital Improvements	567,077	113,506	390,879	88.9%	62,692
076005	Supervisor of Elections Technology	58,168	-	51,238	88.1%	6,930
076022	Technology in Chambers	122,400	7,652	12,091	16.1%	102,657
086065	Tourism Building (Amtrak Building)	2,604,312	256,838	1,901,398	82.9%	446,076
096028	User Computer Upgrades	291,432	-	34,500	11.8%	256,932
076024	Voting Equipment Replacement	37,500	-	-	0.0%	37,500
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$18,793,841</b>	<b>\$2,597,995</b>	<b>\$4,044,843</b>	<b>35.3%</b>	<b>\$12,151,003</b>



# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Capital Improvement Program

### HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076058	Emergency Medical Services Technology	108,356	-	58,883	54.3%	49,473
026014	EMS Vehicle and Equipment Replacement	3,688,354	374,009	71,799	12.1%	3,242,546
086067	Medical Examiner Facility	60,000	-	-	0.0%	60,000
026021	New EMS Vehicle and Equipment	315,000	25,947	40,068	21.0%	248,985
096016	Public Safety Complex	657,451	-	207,384	31.5%	450,067
086031	Sheriff Facilities Capital Maintenance	6,553,593	3,179,557	1,568,999	72.5%	1,805,037
086080	Sheriff Training Facility	75,002	-	-	0.0%	75,002
<b>TOTAL HEALTH AND SAFETY</b>		<b>\$11,457,756</b>	<b>\$3,579,513</b>	<b>\$1,947,133</b>	<b>48.2%</b>	<b>\$5,931,110</b>

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

### PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements	1,067,194	42,417	12,732	5.2%	1,012,045
062007	Belair-Annawood Septic to Sewer *	2,176,955	814,391	738,391	71.3%	624,173
062006	Comprehensive Wastewater Treatment Project *	216,945	52,832	59,600	51.8%	104,513
927128	FDEP Springs Restoration Project *	594,215	208,623	54,941	44.4%	330,651
063005	Fords Arm - Lexington Pond Retrofit	363,125	24,392	6,917	8.6%	331,816
076009	Geographic Information Systems	405,095	-	206,763	51.0%	198,332
076060	GIS Incremental Basemap Update	298,500	11,045	287,455	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	10,268	4,607	3.1%	465,402
061001	Lake Henrietta Renovations	640,000	-	-	0.0%	640,000
036043	Landfill Closure	7,879,726	10,394	123,091	1.7%	7,746,241
036002	Landfill Improvements	17,606	-	-	0.0%	17,606
091009	L.I.F.E. Stormwater & Flood Relief	290,107	-	-	0.0%	290,107
062008	NE Lake Munson Septic to Sewer *	16,317,178	14,352,054	428,559	90.6%	1,536,565
076015	Permit and Enforcement Tracking System	691,258	147,654	298,179	64.5%	245,425
036033	Rural Waste Vehicle & Equipment Replacement	214,000	209,421	-	97.9%	4,579
927129	Small Community Wastewater Treatment Project *	275,041	-	-	0.0%	275,041
036003	Solid Waste Heavy Equipment/Vehicle Replacement	42,500	-	-	0.0%	42,500
067006	Stormwater Infrastructure Preventive Maintenance	1,397,270	219,445	104,814	23.2%	1,073,011
066026	Stormwater Pond Repairs	643,735	-	49,950	7.8%	593,785
026004	Stormwater Vehicle and Equipment Replacement	832,081	220,725	416,949	76.6%	194,407
036010	Transfer Station Heavy Equipment Replacement	500,000	-	2,991	0.6%	497,009
036023	Transfer Station Improvements	643,769	395,550	68,938	72.2%	179,281
062003	Woodville Sewer Project *	20,113,050	887,090	77,169	4.8%	19,148,791
<b>TOTAL PHYSICAL ENVIRONMENT</b>		<b>\$56,202,393</b>	<b>\$17,606,301</b>	<b>\$2,974,615</b>	<b>36.6%</b>	<b>\$35,621,477</b>

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

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## Capital Improvement Program

### TRANSPORTATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
026015	Arterial/Collector Roads Pavement Markings	179,538	-	-	0.0%	179,538
056001	Arterial/Collector Resurfacing	9,505,639	450,154	1,615,566	21.7%	7,439,919
056005	Community Safety and Mobility	511,952	78,564	75,226	30.0%	358,162
057001	Intersection and Safety Improvements	4,213,876	271,581	103,935	8.9%	3,838,360
091003	L.I.F.E. Rural Rd Safety Stabilization	180,635	-	-	0.0%	180,635
091005	L.I.F.E. Street Lighting	380,267	-	40,016	10.5%	340,251
055010	Magnolia Drive Multi-Use Trail *	1,840,738	380,362	99,807	26.1%	1,360,569
065005	Maylor Road Stormwater Improvements	2,252,240	44,542	10,837	2.5%	2,196,861
057918	Miccosukee Road Bridge Replacement	567,500	-	-	0.0%	567,500
026022	New Public Works Vehicles & Equipment	101,340	31,509	-	31.1%	69,831
053010	DOT Old Bainbridge Road Knots Lane *	279,410	-	279,410	100.0%	-
053011	DOT Old Bainbridge Road @ CC NW *	809,711	-	-	0.0%	809,711
026006	Open Graded Cold Mix-OGCM Stabilization	271,961	31,867	16,433	17.8%	223,661
056011	Public Works Design and Engineering Services	200,255	76,374	13,077	44.7%	110,804
026005	Public Works Vehicle and Equipment Replacement	1,709,856	1,025,641	519,602	90.4%	235,492
056013	Sidewalk Program	8,783,422	631,900	407,101	11.8%	7,744,421
051008	Springhill Road Bridge Rehabilitation	350,500	-	-	0.0%	350,500
056010	Transportation and Stormwater Improvements	1,400,489	136,830	672,585	57.8%	591,074
<b>TOTAL TRANSPORTATION</b>		<b>\$33,539,329</b>	<b>\$3,159,324</b>	<b>\$3,853,595</b>	<b>20.9%</b>	<b>\$26,526,410</b>

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

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### Grants Program

#### 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 \$64.4 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.

Since FY 2021, Leon County has received federal emergency rental assistance of \$22,003,668 and \$57,024,862 for the American Rescue Plan Act (ARPA) to mitigate significant revenue impacts incurred as a result of COVID-19 pandemic.

FY 2023 Annual Grants Program Summary includes 57 active grants. Of those 57 grants, 35% are federal grants, 39% are state grants and 26% are private grants from foundations, endowments, or other private sources. Due to the substantial amount of funding associated with the US Treasury funds, and the Florida Department of Transportation federal pass-through funds from the Federal Highway Administration, approximately 71% of the FY 2023 funding is federal. The remaining shares are majority state at approximately 27% and a small portion are private at approximately 2%. (See Chart 2a)

Additionally, there is grant activity associated with substantial reimbursements from FEMA related to Hurricanes Hermine, Irma, Michael, Ian and COVID-19. Total reimbursement amount will exceed \$37.5 million, as referenced in Chart 3. All reimbursements have been received from FEMA for Hurricanes Hermine and Irma and will no longer be reported.

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, for 2023 fiscal year-to-date is \$6.28 to \$1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be \$29.04 to \$1.

Budget by Administering Department				
Department	% of Total Grants	FY23 Budget	FY23 Expended	Balance
Administration	13.19%	\$8,494,644	\$1,527,427	\$6,967,217
Dev. Support & Environmental Management	0.33%	\$215,421	\$95,287	\$120,134
Emergency Medical Services	0.26%	\$168,880	\$35,395	\$133,485
Library Services	1.00%	\$642,245	\$172,718	\$469,527
Human Services and Community Partnerships	6.71%	\$4,318,497	\$1,126,300	\$3,192,197
Resource Stewardship	8.60%	\$5,539,969	\$79,608	\$5,460,361
Public Works	69.26%	\$44,587,521	\$1,357,007	\$43,230,514
Intervention & Detention Alternatives	0.19%	\$123,855	\$83,800	\$40,055
Constitutional	0.18%	\$116,327	\$0	\$116,327
Judicial	0.14%	\$88,420	\$0	\$88,420
Miscellaneous	0.13%	\$85,831	\$0	\$85,831
<b>SUBTOTAL:</b>	<b>100%</b>	<b>\$64,381,610</b>	<b>\$4,477,541</b>	<b>\$59,904,069</b>
Minus Operating (e.g. Mosquito Control)		<b>\$2,475,825</b>	<b>\$366,130</b>	<b>\$2,109,695</b>
<b>TOTAL</b>		<b>\$61,905,785</b>	<b>\$4,111,411</b>	<b>\$57,794,374</b>

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### Grants Program

#### GRANTS PROGRAM SUMMARY - continued

The charts below outline the FY 2023 County Grants and their funding sources. Chart 2, totaling \$64,293,755, reflects all external grants from outside entities such as Florida Department of Transportation, Florida Department of Environmental Protection, U. S. Treasury, and the National Endowment for the Arts. In addition, this chart includes projects or activities that generate revenues and/or fees for the County, are 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 \$47,508,791 focuses solely on the external grants and reflects the percentage share of the 56 outside agency active grants summarized above.

Chart 2.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	20	24.69%	\$33,882,303	52.63%
State	22	27.16%	\$12,915,673	20.06%
Private	15	18.52%	\$798,670	1.24%
County fee programs/Match/Reimbursements	24	29.63%	\$16,784,964	26.07%
<b>TOTAL</b>	<b>81</b>	<b>100%</b>	<b>\$64,381,610</b>	<b>100%</b>

Chart 2a.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	20	35.09%	\$33,882,303	71.19%
State	22	38.60%	\$12,915,673	27.14%
Private	15	26.32%	\$798,670	1.68%
<b>TOTAL</b>	<b>57</b>	<b>100%</b>	<b>\$47,596,646</b>	<b>100%</b>

Additionally, there is grant activity associated with substantial reimbursements related to Hurricanes Hermine, Irma, Michael, Ian and COVID-19. Total hurricane debris removal and emergency preparedness costs are FEMA eligible and will exceed \$33.7 million. All reimbursements have been received for Hurricanes Hermine and Irma and will no longer be reported. An additional \$3.7 million is anticipated in reimbursement for all COVID-19 projects as reflected in the chart below.

Chart 3.

FEMA Reimbursement Funding	Anticipated Reimbursement	Amount Received	Balance Due	% Received
Hurricane Hermine	\$10,286,533	\$10,327,423	(40,890)	100.4%
Hurricane Irma	\$1,289,440	\$1,300,989	(\$11,549)	100.9%
Hurricane Michael	\$22,217,015	\$21,600,256	\$616,759	97.2%
Hurricane Ian	\$71,397	\$0	\$71,397	0.0%
<b>SUBTOTAL:</b>	<b>\$33,792,988</b>	<b>\$33,228,668</b>	<b>\$564,320</b>	
COVID-19	\$3,761,336	\$3,467,417	\$293,919	92.2%
<b>SUBTOTAL:</b>	<b>\$3,761,336</b>	<b>\$3,467,417</b>	<b>\$293,919</b>	
<b>TOTAL</b>	<b>\$37,554,324</b>	<b>\$36,696,085</b>	<b>\$858,239</b>	

# LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

## » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
<b><u>Administration</u></b>					
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as solar improvements for County buildings	31,123	-	100.0%
952016	EM-SHSGP Federal Grant		34,927	22,927	34.4%
952017	EM-SHSGP Federal Grant	Funding for Emergency Management Preparedness & Assistance and Emergency	25,000	-	100.0%
952023	EMPG Base Grant	Management Performance Grant Program	102,736	51,241	50.1%
952024	EMPA Base Grant		152,777	74,403	51.3%
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%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,221	32,406	73.3%
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	7,726,860	1,346,450	82.6%
Subtotal:			<b>\$8,494,644</b>	<b>\$1,527,427</b>	<b>82.0%</b>
<b><u>Development Support &amp; Environment Management</u></b>					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	215,421	95,287	55.8%
Subtotal:			<b>\$215,421</b>	<b>\$95,287</b>	<b>55.8%</b>
<b><u>Public Services</u></b>					
Emergency Medical Services					
961068	EMS/DOH Equipment	Funding from the Florida Department of Health for EMS equipment	60,000	33,607	44.0%
961069	EMS CPR Training*	Funding from the Florida Department of Health for CPR training to the public	46,500	-	100.0%
961070	EMS Ultrasound Equipment	Funding from the Florida Department of Health for ultrasound equipment and training software	29,380	-	100.0%
961082	EMS BBHCC FY23 MCE Grant	Funding from the Big Bend Healthcare Coalition for the purchase of mass casualty shelter mobile tent	3,000	1,788	40.4%
961083	EMS BBHCC FY23 Ventilator Grant	Funding from the Big Bend Healthcare Coalition for a high flow transport ventilator	22,000	-	100.0%
961084	EMS BBHCC FY23 Vital Machine Grant	Funding from the Big Bend Healthcare Coalition for patient monitoring equipment	8,000	-	100.0%
Subtotal:			<b>\$168,880</b>	<b>\$35,395</b>	<b>79.0%</b>

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	17,560	302	98.3%
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	78,757	78,633	0.2%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	115,582	9,365	91.9%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	442	442	0.0%
913045	Friends-Literacy	Annual donation in support of basic literacy	99,538	379	99.6%
913075	Library of Things	Funding from the Friends of the Library to establish a collection of items other than books that are being loaned for no charge	13,455	3,882	71.2%
913115	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	234,597	31,410	86.6%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	77,551	46,995	39.4%
913201	Florida Health Literacy Grant 2021	Funding from the Florida Literacy Coalition to provide training, resources, and funding to help Florida adult ESOL (English to Speakers of Other Languages) and family literacy programs integrate health education into their instruction.	292	-	100.0%
913202	Florida Health Literacy Grant 2022	Funding from the Florida Literacy Coalition to provide training, resources, and funding to help Florida adult ESOL (English to Speakers of Other Languages) and family literacy programs integrate health education into their instruction.	4,471	1,311	70.7%
Subtotal:			\$642,245	\$172,718	73.1%

### Human Services and Community Partnerships

#### Housing

914025	CityStart Grant	Funding from the Cities for Financial Empowerment (CFE) Fund CityStart initiative to build on the launch of the Bank On Tallahassee initiative and host a summit.	75,000	-	100.0%
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	63,441	-	100.0%
932056	SHIP 2020-2023 Funding	Affordable housing (operating)	66,074	-	100.0%
932057	Florida Hurricane Housing Program	Funding from the Florida Housing Finance Corporation to support the County's Hurricane Michael recovery efforts	12,937	12,937	0.0%
932058	SHIP 2021-2024 Funding	Affordable housing (operating)	656,991	108,895	83.4%



## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
932059	SHIP 2022-2025 Funding	Affordable housing (operating)	1,006,449	-	100.0%
932078	US Treasury ERA Funding	Funding from the U.S. Department of Treasury to provide rent and/or utility assistance in response to Covid-19	99,907	-	100.0%
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	2,337,698	1,004,468	57.0%
Subtotal:			\$4,318,497	\$1,126,300	73.9%
<b>Resource Stewardship</b>					
<b>Parks and Recreation</b>					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	5,101,115	29,594	99.4%
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	282,872	37,565	86.7%
921064	Amtrak Community Room	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	2,009	-	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	11,375	-	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	23,258	7,046	69.7%
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	39,488	5,403	86.3%
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	31,954	-	100.0%

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
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	16,095	-	100.0%
921166	Lake Jackson Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	18,429	-	100.0%
Subtotal:			\$5,539,969	\$79,608	98.6%
<b>Public Works</b>					
214	Mosquito Control	Mosquito control activities (operating)	50,660	3,899	92.3%
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%
921016	Urban & Community Forestry Grant	Pass-through funds from the Florida Department of Agriculture and Consumer Services for the FY22 Urban and Community Forestry Grant for the implementation of a tree inventory on the County's canopy roads.	25,000	-	100.0%
921053	Tree Bank *	Payment for the planting of trees which can not be practically planted on development sites	36,440	6,138	83.2%
922048	Waste Tire Grant- FY23 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	13,334	46.7%
001000	Side Walk District 1*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	14,472	-	100.0%
002000	Side Walk District 2*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	25,603	-	100.0%
003000	Side Walk District 3*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	11,300	-	100.0%
004000	Side Walk District 4*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	143,783	-	100.0%
005000	Side Walk District 5*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	8,992	-	100.0%
043007	Fred George Wetland Restoration Grant	Funding from the Florida Department of Environmental Protection toward the project costs for construction of the wetland restoration at Fred George Park.	400,000	-	100.0%

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
053008	Old Bainbridge Road Improvement at Knots Lane	Pass-through funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane	279,410	279,410	0.0%
053011	Old Bainbridge Road Improvement at CC NW	Pass-through funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Capital Circle NW	108,211	-	100.0%
053012	Silver Lake Road to State Road 20	Pass-through funding from Florida Department of Transportation for safety enhancements on County Road 260 Silver Lake to State Road 20 Blountstown Hwy	87,855	-	100.0%
055010	Magnolia Drive Multi-use Trail Intersection and Safety Improvements	Funding for design and construction of Magnolia Drive Multi-use trail	1,840,738	92,657	95.0%
057001	Woodville Sewer Project	Capacity Fee for intersection improvements	12,321	-	100.0%
062003	BP Comp Wastewater Treatment Project	Springs restoration grant for Woodville septic to sewer project	18,991,053	-	100.0%
062006	Belair-Annawood Septic to Sewer Grant	Funding is for the Comprehensive Wastewater Treatment Facilities Plan project reimbursed through Blueprint 2000	216,945	59,600	72.5%
062007	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	1,866,151	602,367	67.7%
062008	USEPA Clean Water campaign	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	10,069,082	240,914	97.6%
927018	FDEP Springs Restoration	Florida Department of Environmental Protection pass-through grant for the United State Environmental Protection Agency (USEPA) "Water & You, Clean Water Campaign" project.	72,037	3,748	94.8%
927128	Small Community Wastewater Treatment Grant	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	594,215	54,941	90.8%
927129	FDEP FY22 Springs Restoration Grant	Funding 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%
927130	Small Cities CDBG-CV Concord School	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	2,222,222	-	100.0%
932157	HUD Grant Concord School	Pass-through funding from the Florida Department of Economic Opportunity for renovations to the Old Concord School	3,604,207	-	100.0%
932158	HMGP Grant LCSO Admin Building	Funding from the U.S. Department of Housing and Urban Development for renovations to the Old Concord School	1,000,000	-	100.0%
951066		Pass-through funding from the Florida Division of Emergency Management for a Hazard Mitigation Program Grant for the Leon County Sheriff's Administration Building Wind Retrofit Project.	740,909	-	100.0%

## LEON COUNTY FISCAL YEAR 2023 MID-YEAR FINANCIAL REPORT

### » Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY23 Budget	Spent	% Unspent
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	10,959	-	100.0%
009012	Significant Benefit District 4	Fee paid by developers to County for road and safety improvements	107,070	-	100.0%
Subtotal:			\$44,587,521	\$1,357,007	97.0%

#### Intervention and Detention Alternatives

##### Supervised Pre-trial Release

982064	FDLE JAG Grant Pretrial FY18	Funding for positions in drug/alcohol testing programs (operating)	1,699	-	100.0%
982066	FDLE JAG Grant Pretrial FY21-22	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	83,800	83,800	0.0%
Subtotal:			\$123,855	\$83,800	32.3%

#### Constitutional

953026	2022/23 Federal Elections Grant	State of Florida Division of Elections funding to improve the administration of Federal elections including voter education	116,327	-	100.0%
Subtotal:			\$116,327	\$ -	100.0%

#### Judicial

943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	88,420	-	100.0%
Subtotal:			\$88,420	\$ -	100.0%

#### Miscellaneous

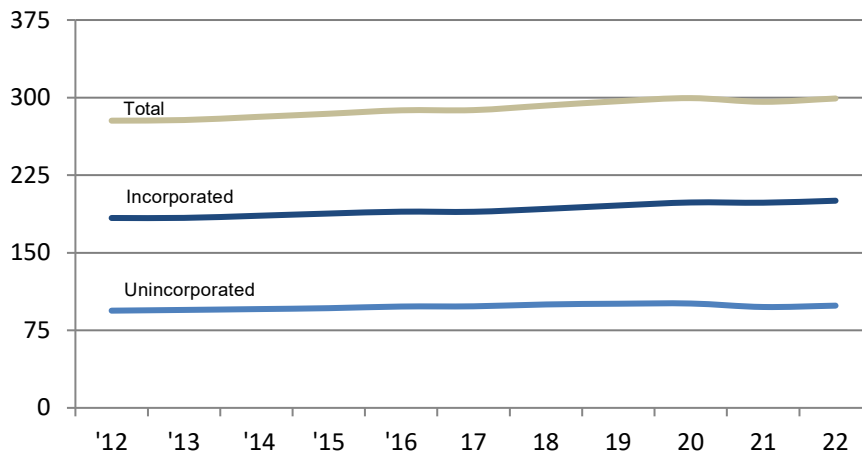
991	Grant Match Funding	Funding set aside to meet grant matching requirements	85,831	-	100.0%
Subtotal:			\$85,831	\$ -	100.0%

Grants Subtotal			\$64,381,610	\$4,477,541	59,904,069
Less Operating Grants			\$2,475,825	\$366,130	2,109,695
TOTAL			\$61,905,785	\$4,111,411	93.4%

# Community Economic Profile

## Population

Thousands



According to the 2022 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 299,130 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.37% from the 2020 census.

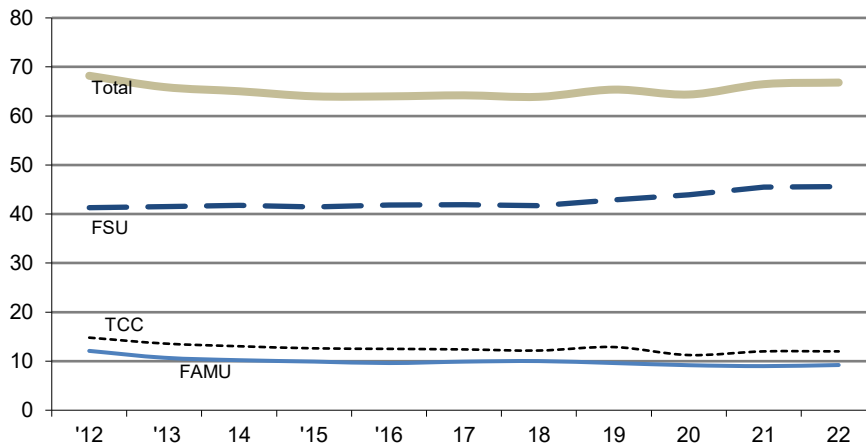
Leon County had the second highest growth rate of neighboring counties at (2.37%) since the 2020 Census. Wakulla (4.19%), Gadsden (-0.97%) and Jefferson (-0.23%).

Source:

2022 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

## Higher Education Enrollment

Thousands



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 2022 was 66,812, an increase of 322 students from Fall 2021.

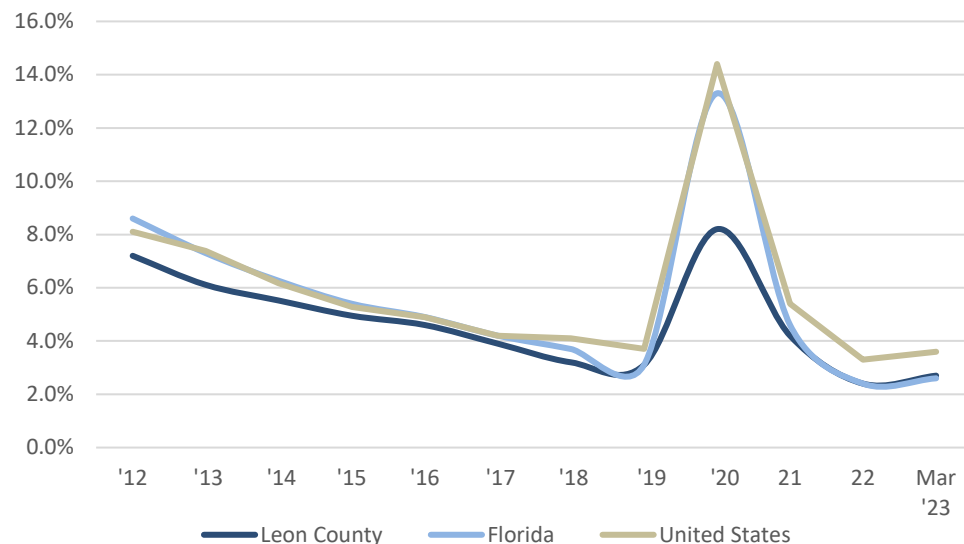
Fall 2022 shows an increase in enrollment for FSU and FAMU of 0.23% and 2.46%.

Source:

2022 Education Higher Education Institutions Enrollment from Tallahassee/Leon County Office of Economic Vitality

# »Community Economic Profile

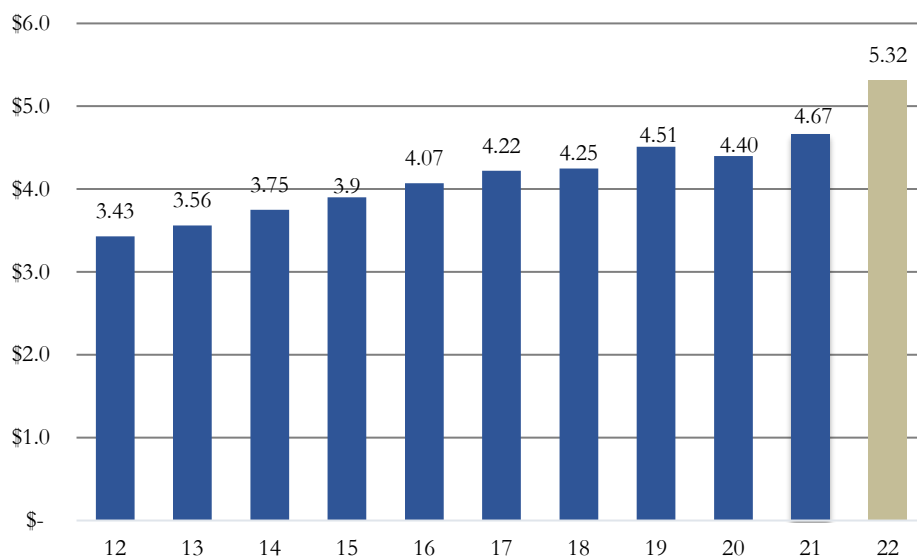
## Unemployment Statistics



Source:  
2022 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

## Taxable Sales

Billions



Source:  
2022 Office of Economic Vitality, Statistical data, Taxable Sales

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 had been declining since 2012, when the rate was 8.60%. 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%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 2.7% in March 2023, slightly above the State rate of 2.6%, and 0.9 points below the US unemployment rate of 3.6%.

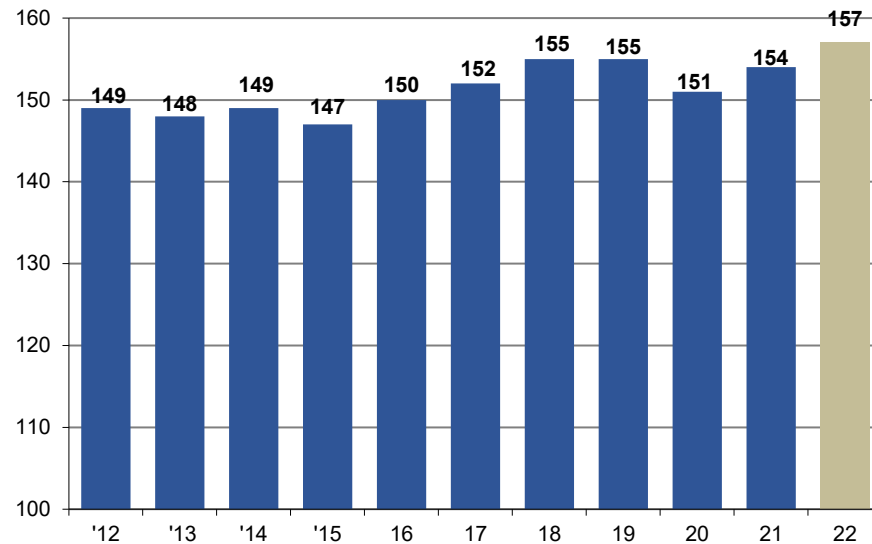
Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2022, taxable sales increased by 13.95% or \$5.32 billion, a reflection of the continued recovery from the COVID-19 recession.



# Community Economic Profile

## Total Leon County Labor Force

Thousands



Source: 2022 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.

The County labor force remained relatively level 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 1.68% in 2022.

## MSA Employment by Industry – 2012 vs. 2022

Industry	Employees 2012	% Employment	Employees 2022	% Employment	% Change Employees
Government	60,600	42%	54,869	27%	-9%
Education and Health Services	19,900	14%	48,812	24%	145%
Leisure and Hospitality	16,700	12%	20,305	10%	22%
Professional and Business Services	17,900	13%	25,115	12%	40%
Trade, Transportation, and Utilities	1,600	1%	24,588	12%	1,437%
Other Services	6,800	5%	7,909	4%	16%
Financial Activities	7,100	5%	8,261	4%	16%
Construction	5,800	4%	7,921	4%	37%
Manufacturing	3,200	2%	3,825	2%	20%
Information	3,300	2%	3,695	2%	12%
<b>Total</b>	<b>142,900</b>	<b>100%</b>	<b>205,300</b>	<b>100%</b>	<b>44%</b>

Source: 2022 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry &amp; FY14 Leon County Annual Budget Book

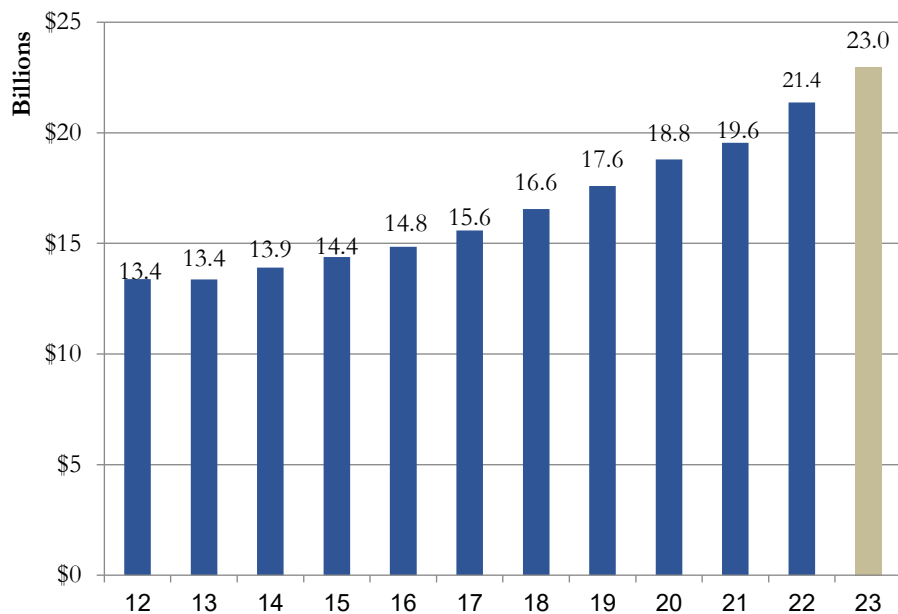
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan 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 2022 is at a steady rate compared to 2012.

# Community Economic Profile

## Taxable Value

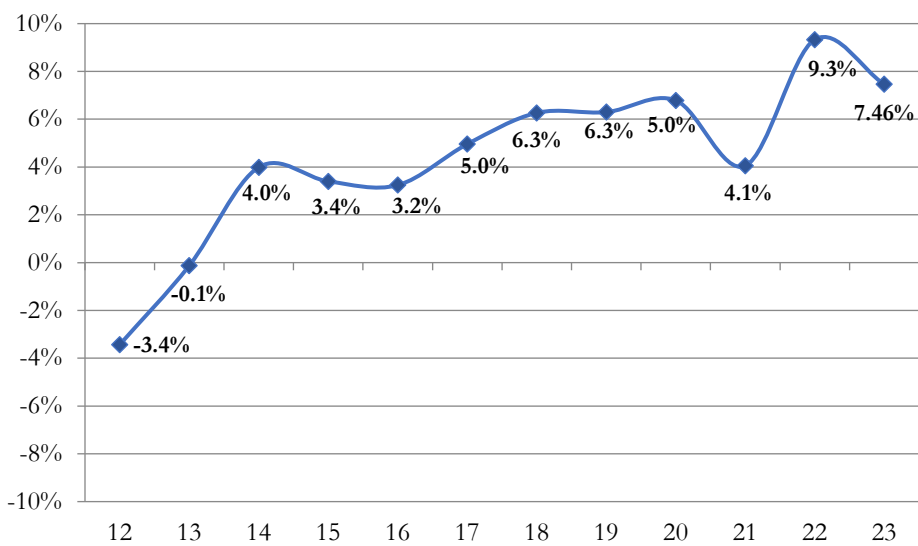


Source: Certification of Final Taxable Value, Forms DR-403v; 2023 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2023)

From 2012 to 2013, valuations remained flat. 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%. At the end of the economic rebound FY 22 values increased by 9.33%. Preliminary numbers provided on June 1, 2023 show an 7.46% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2022 valuations are used to develop the FY 2023/2024 budget).

## Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2023 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2023)

Fiscal year 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 2021. Final numbers for 2022 show an increase of 9.33%.

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# »Community Economic Profile

## Principal Taxpayers

2021		
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$155,713,820	\$2,971,128
Capital Regional Medical Center	\$83,450,440	\$1,577,149
510 West Virginia Street, LLC	\$68,703,450	\$1,318,749
District Joint Venture, LLC	\$63,870,998	\$1,225,991
Florida Gas Transmission Company, LLC	\$70,285,176	\$1,068,602
Embarq Florida Inc./Centurylink	\$52,467,398	\$990,071
Wal-Mart Stores, Inc.	\$57,817,320	\$1,069,840
Talquin Electric Cooperative Inc.	\$68,212,119	\$1,032,391
Comcast	\$53,769,446	\$988,164
Presbyterian Retirement Communities, Inc	\$85,197,291	\$1,013,090
<b>Total</b>	<b>\$759,487,458</b>	<b>\$13,255,175</b>

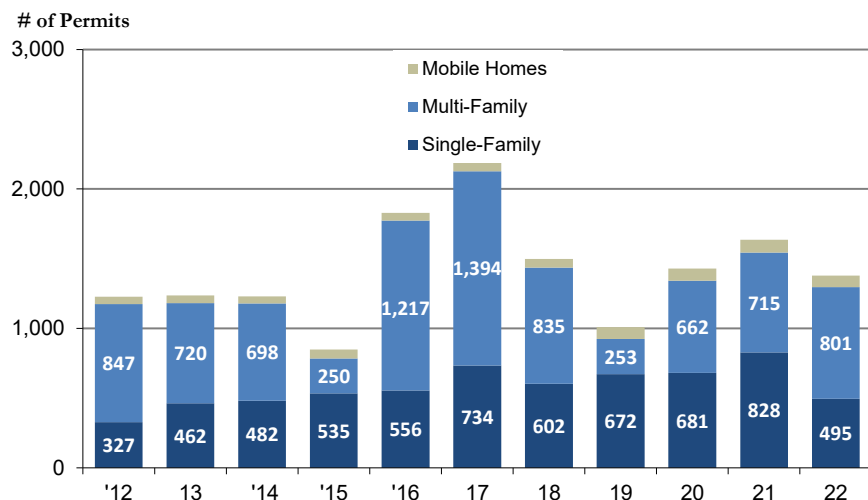
2022		
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$161,888,561	\$3,028,899
Capital Regional Medical Center	\$95,158,026	\$1,745,839
510 West Virginia Street, LLC	\$74,776,368	\$1,404,562
District Joint Venture, LLC	\$72,158,303	\$1,349,888
Presbyterian Retirement Communities Inc	\$97,863,266	\$1,143,862
Talquin Electric Cooperative Inc.	\$74,250,990	\$1,093,146
Florida Gas Transmission Company, LLC	\$70,488,491	\$1,039,533
Grove Park Apartments LLC	\$54,179,545	\$1,017,681
Wal-Mart Stores, Inc.	\$55,550,800	\$1,006,933
Comcast	\$54,144,350	\$969,427
<b>Total</b>	<b>\$810,458,700</b>	<b>\$13,799,770</b>

### Notes:

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

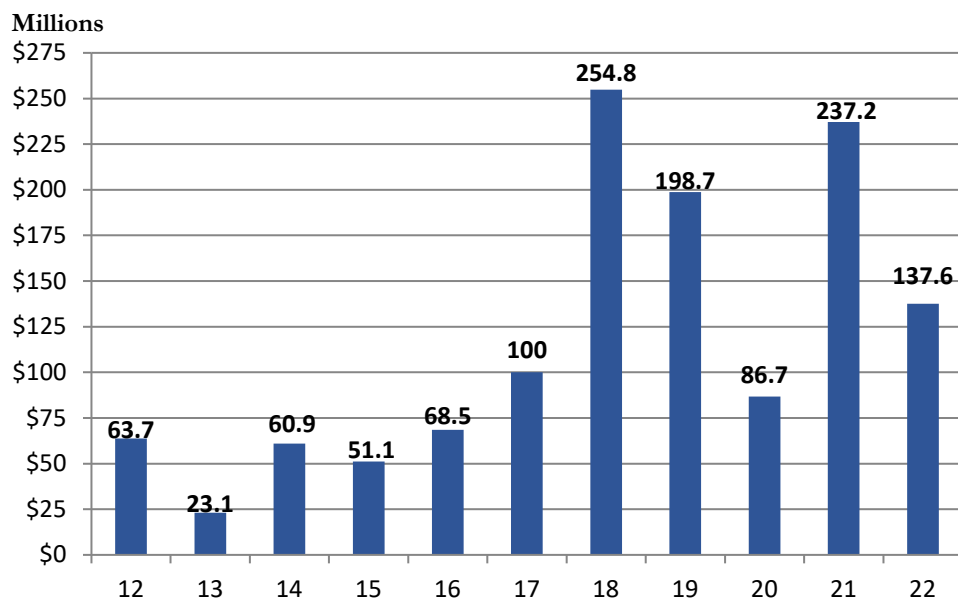
# Community Economic Profile

## Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2022 Statistical Digest.

## Value of Commercial Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2022 Statistical Digest.

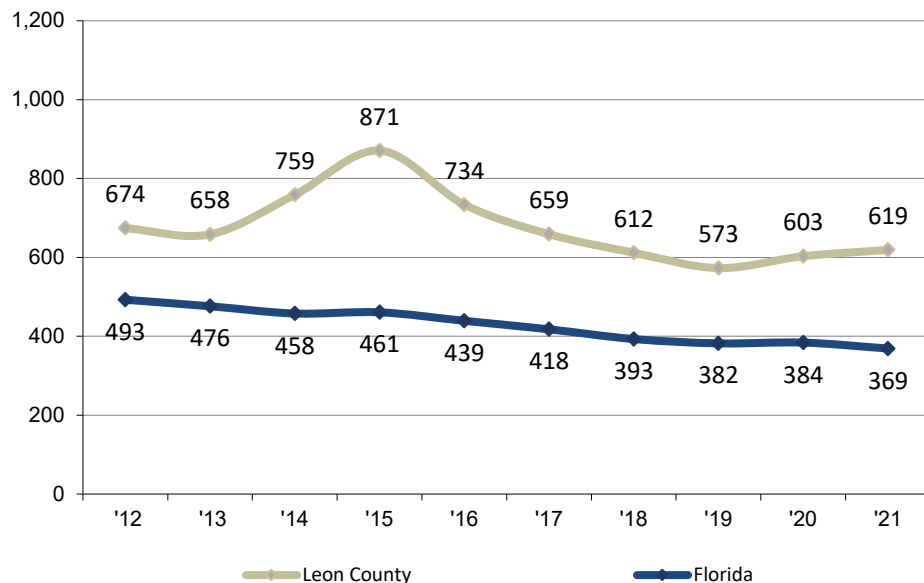
Since 2012, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. The effects of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. The significant decline in single-family permits is attributed to the stabilization of growth in permitting activity following the low interest rate environment enacted to combat the impacts of COVID on the economy. Due to high inflation the Federal Reserve began increasing interest rates in 2022. These higher interest rates, which affect borrowing costs, have slowed the new home construction market.

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

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The spike in 2012 was followed by a significant reduction the following year. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2018 is 155% higher than in 2017. 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. The 2022 value of commercial permits issued for new construction totaled \$137.6 million.

# » Community Economic Profile

## Violent Crime Rate



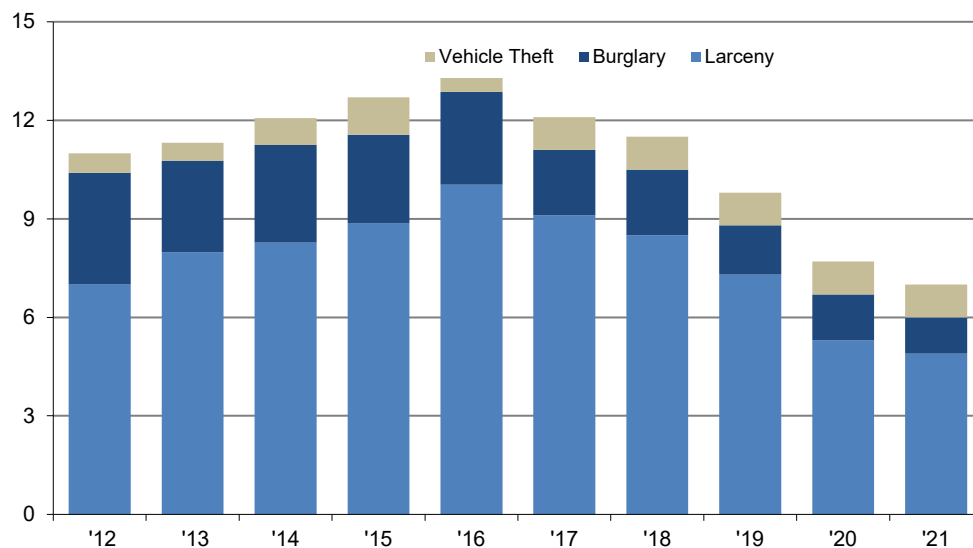
Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the increase over 2020, Leon County moved from 6<sup>th</sup> lowest to 3<sup>rd</sup> lowest in the state in per capita crime rate. The state Violent Crime Index saw a decrease of 4%.

\*2022 numbers are unavailable

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

## Crimes Against Property in Leon County

Thousands



Over a ten-year period, property crimes have averaged 10,827 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 6.63% decrease in the Property Crime Index between 2020 and 2021.

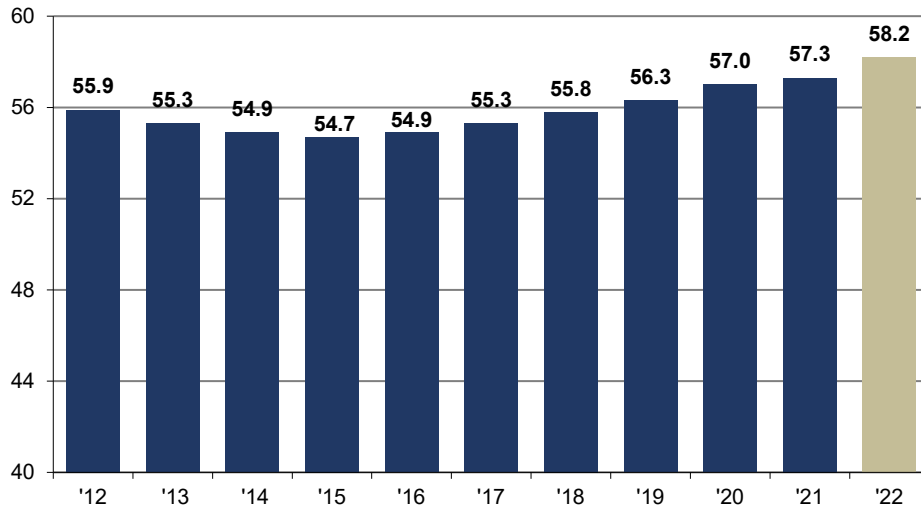
\*2022 numbers are unavailable

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

# »Community Economic Profile

## Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

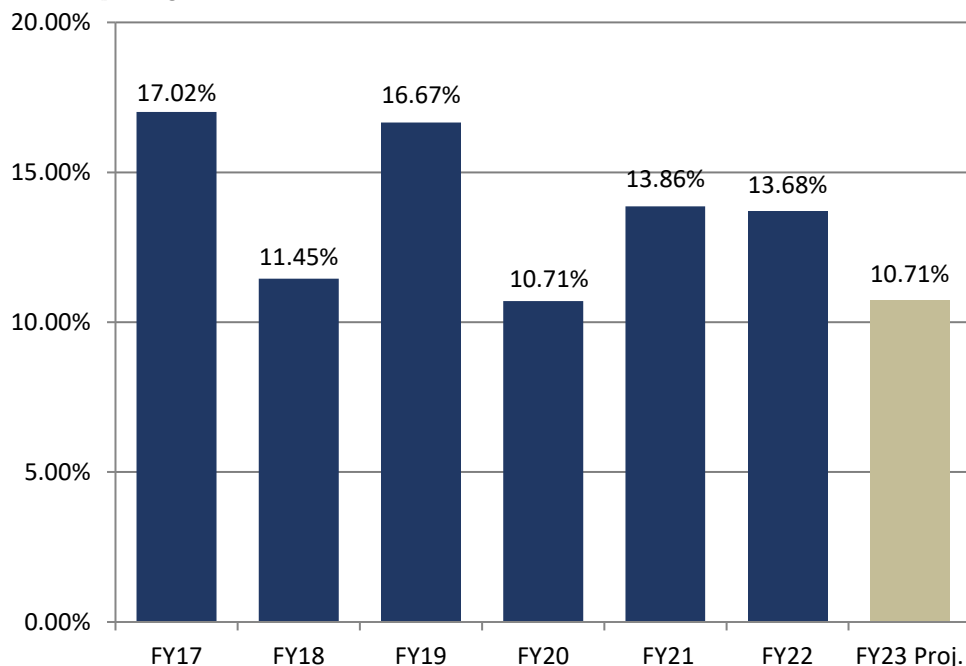
Continuing with the recession in 2010 and the recovery of a slumping economy, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are at the highest level since the “Great Recession”. The economic impact of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. Mortgage rates are starting to increase again as the U.S. Federal Reserve continues to issue rate hikes to bring inflation down.



## » Financial Indicators

### 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 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2022. Intergovernmental revenue is expected to account for 10.71% of operating revenues in FY 2023.

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

Source: FY 2023 Budget Summary

**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.

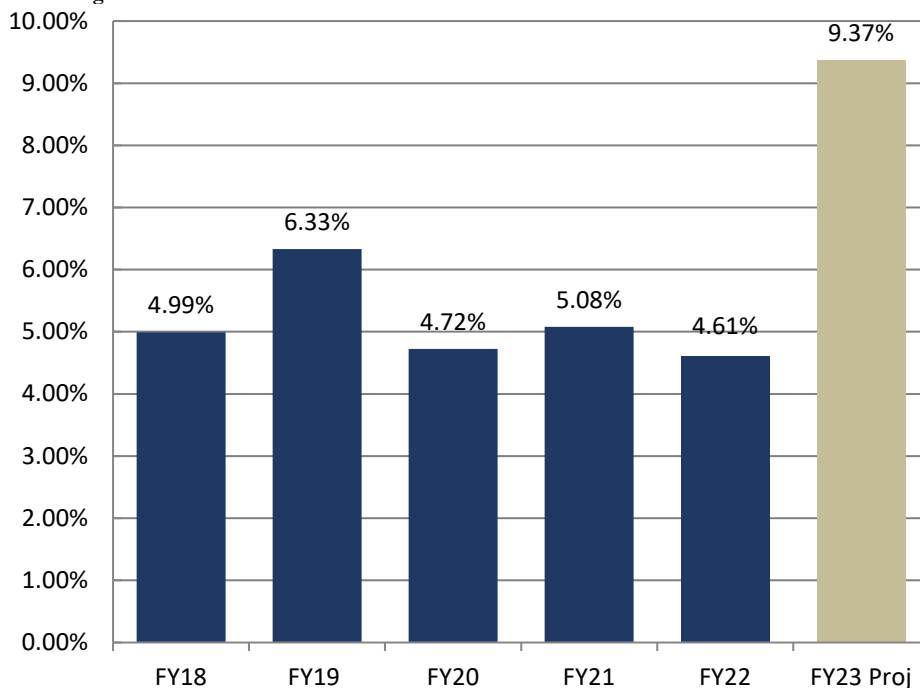
The Board maintained the 8.3144 millage rate through FY 2023. However, property tax revenue increased by 9.37% or \$12,652,336 in FY 2023.

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

Source: The 2022 Revised Recapitulation of the Ad Valorem Assessment Roll, 2022 Certification of Final Taxable Value and Statistical Digest.

### Property Tax Revenue

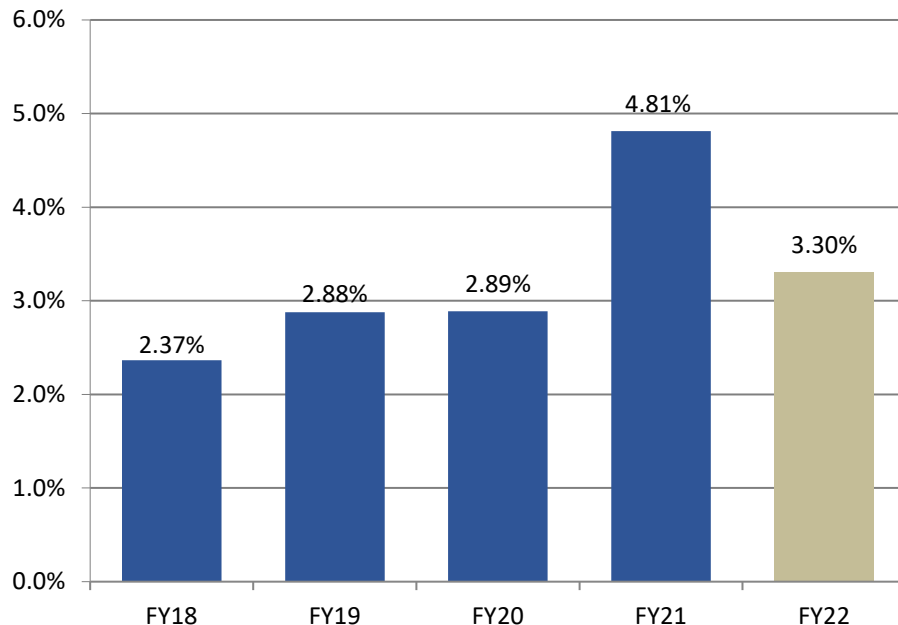
Rate of Change



## » Financial Indicators

### 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.

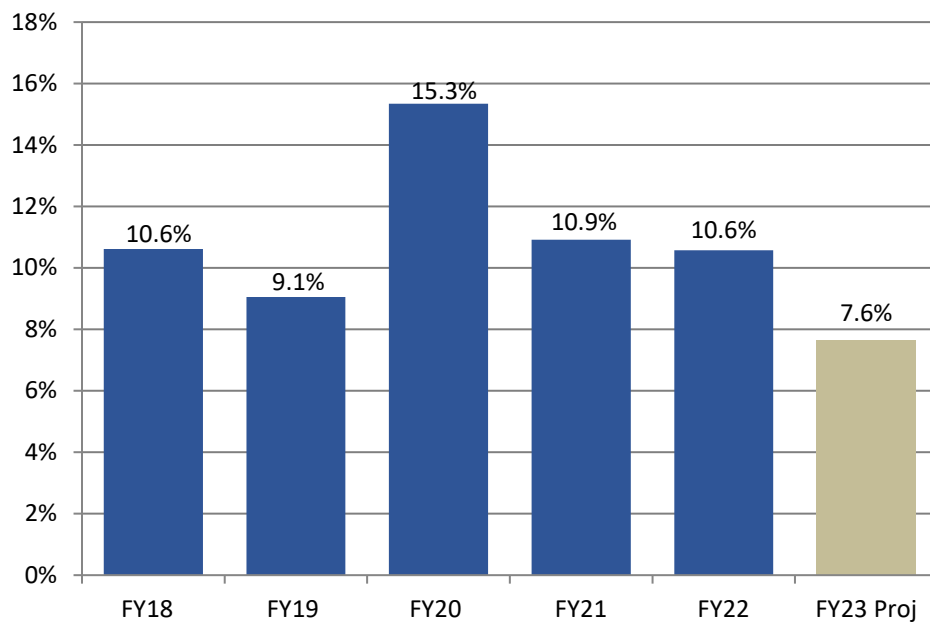
Revenues rebounded and returned to pre-COVID collection levels sooner than forecasted after the stay-at-home orders were lifted resulting in higher than budgeted revenue collection.

**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 2022 Revenue Summary Report and FY 2023 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 decline from FY 2018 to 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.

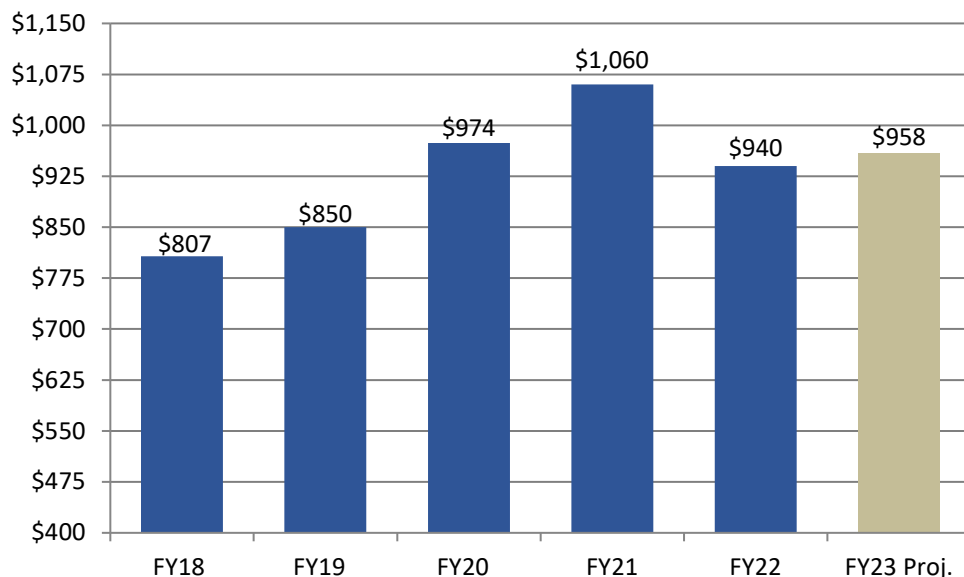
The FY 2023 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

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

Source: FY 2022 Expenditure Summary Report and FY 2023 Budget Summary.

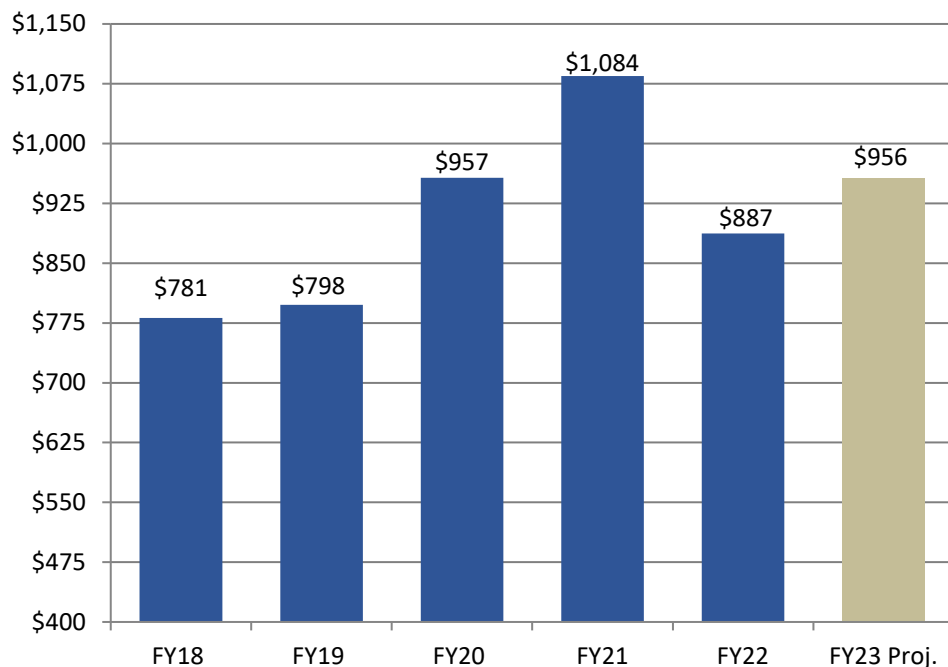
## » Financial Indicators

### 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. FY 2019 brought about additional revenue outside of the normal collections due to FEMA reimbursement from Hurricane Michael and property tax revenues. FY 2020 increased due to 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, including \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2023 projection is reflective of the county returning to its normal revenue with no additional funding.

### Expenditures Per Capita



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

Source: FY 2022 Revenue Summary Report and the FY 2023 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 2023 projection is reflective of the county returning to its normal expenditures with no additional funding.

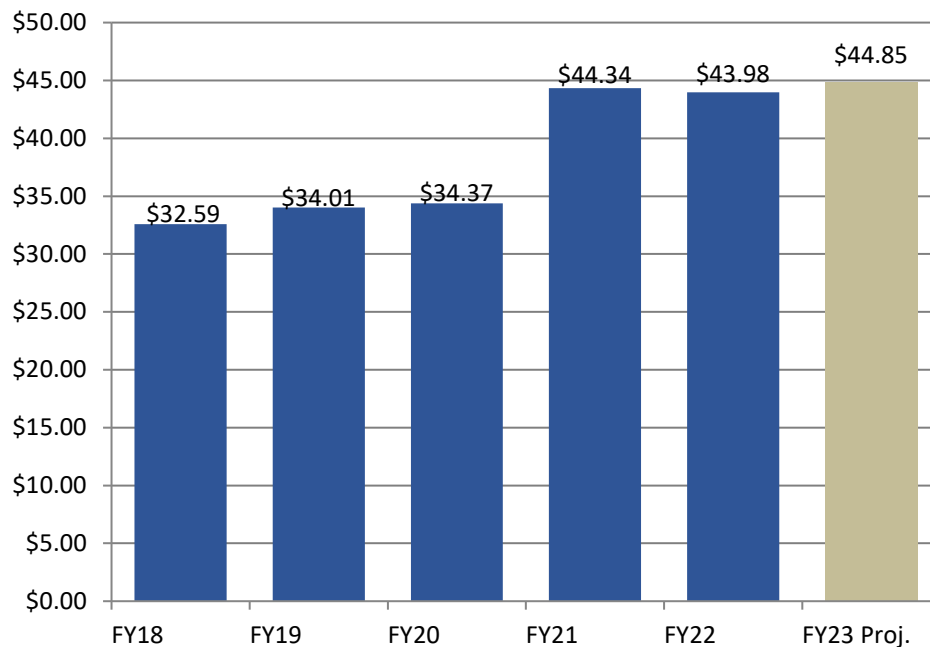
**Formula:** Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

Source: FY 2022 Expenditure Summary Report, Office of Economic Vitality, and FY 2023 TRIM Ad and the FY 2023 Budget Summary.

## » Financial Indicators

### General/Fine & Forfeiture Fund Balance

Millions



**Analysis:** 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 2021 is \$44.34 million and the year ending fund balance for FY 2022 is \$43.98 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 2023 estimated fund balance of \$44.85 million, reflects 24% of FY 2023 operating expenditures.

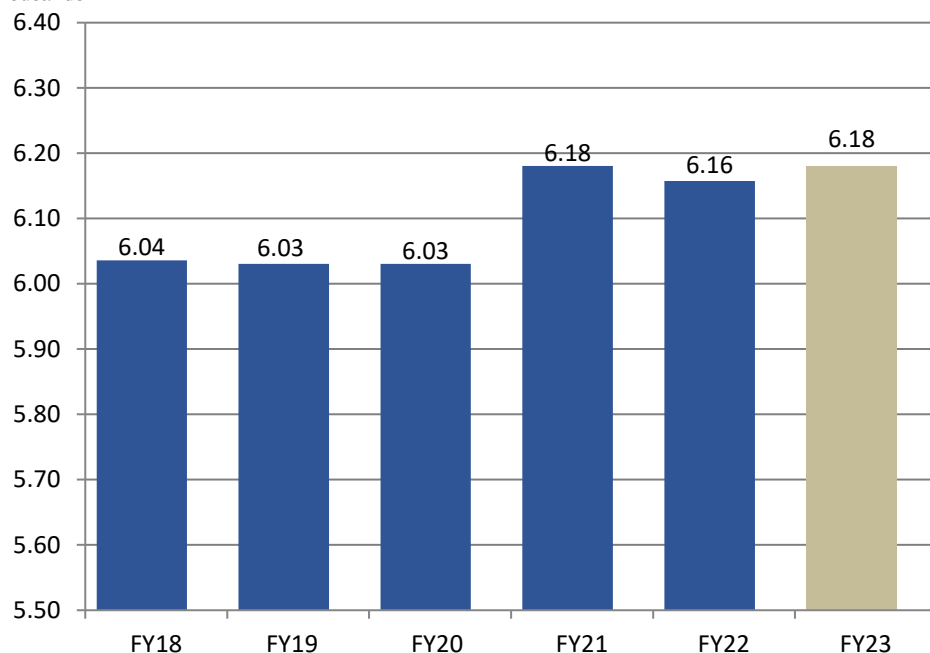
**Formula:** Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2022 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.

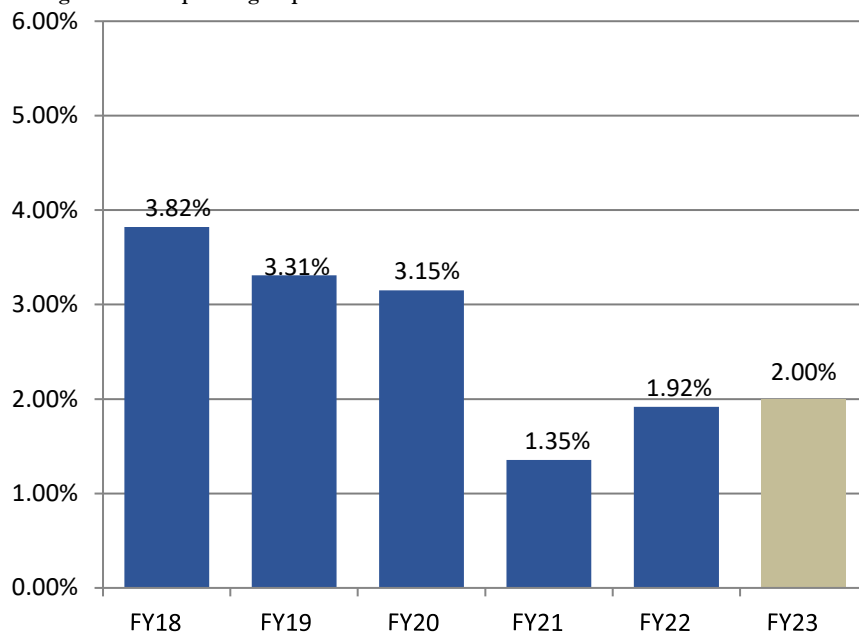
**Formula:** Number of Full-Time Employees Divided by Population multiplied by 1,000.

Source: FY22-23 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

## » Financial Indicators

### Debt Service

Percentage of Total Operating Expenditures



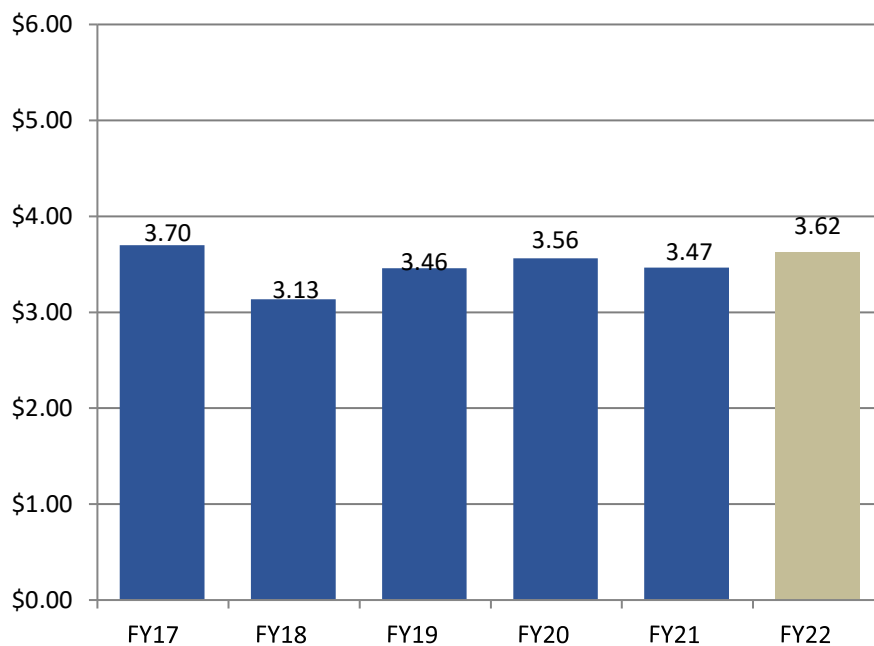
**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. 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 2023 debt level is extremely low for our county size.

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

Source: FY 2022 Expenditure Summary and the FY 2023 Budget Summary.

### Liquidity

Ratio of Current Assets to Current Liabilities



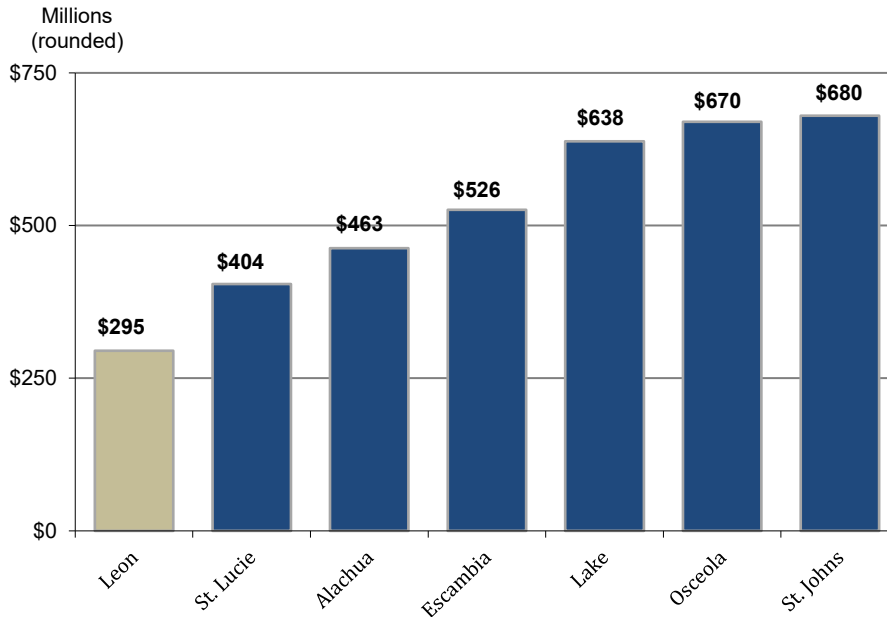
**Analysis:** The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations. The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The decline in the level in FY18 is due to cash outlay for two successive Hurricanes, Hermine and Irma, and the lag in reimbursement of cash for storm recovery costs from FEMA. FY 2019 increase is due to FEMA reimbursement for Hurricanes, Hermine, Irma and Michael (3<sup>rd</sup> consecutive hurricane). FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic.

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

Source: FY 2022 Comprehensive Annual Financial Report

## » Comparative Data – Like-Sized Counties

### Total Net Budget (FY23)

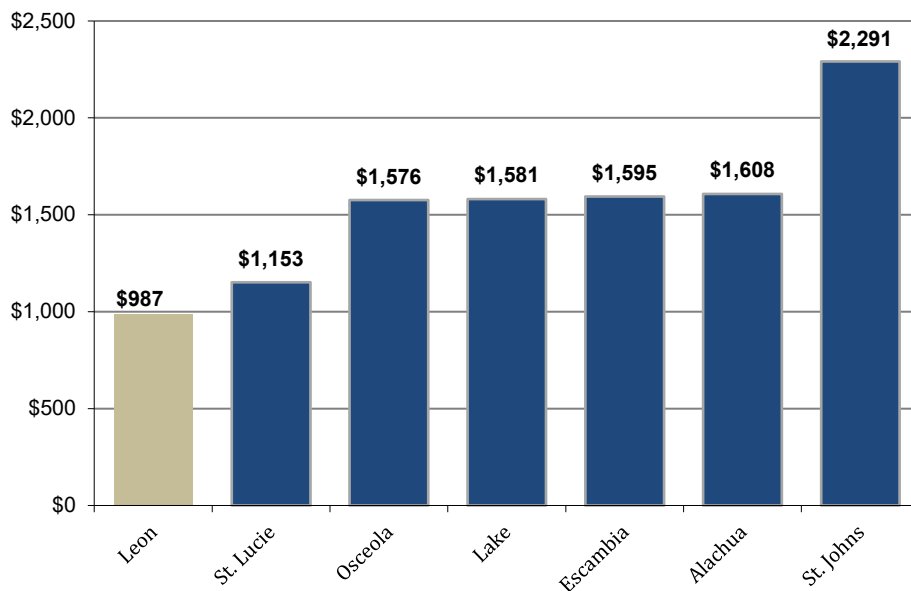


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$295 million. St. Lucie County's net budget is 37% higher than Leon County's.

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

Source: FY 2023 Leon County Office of Management and Budget Survey

### Net Budget per Countywide Resident (FY23)

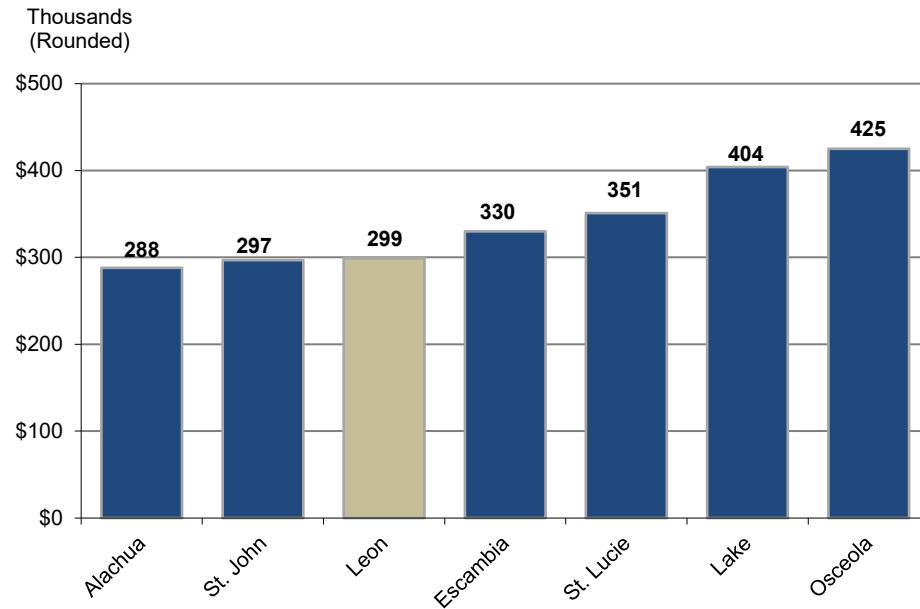


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 17% higher than Leon County's (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2023 & FY 2023 Leon County Office of Management and Budget Survey

## » Comparative Data – Like-Sized Counties

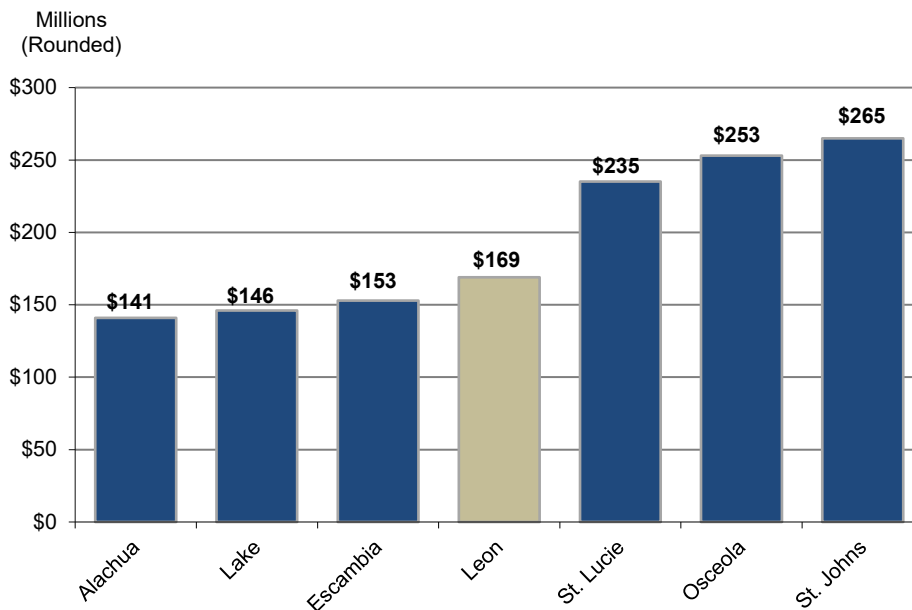
### Countywide Population (2022)



Leon County Office of Economic Vitality estimated Leon County 2022 population at 299,130 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 5/1/2023

### Anticipated Ad Valorem Tax Collections (FY23)



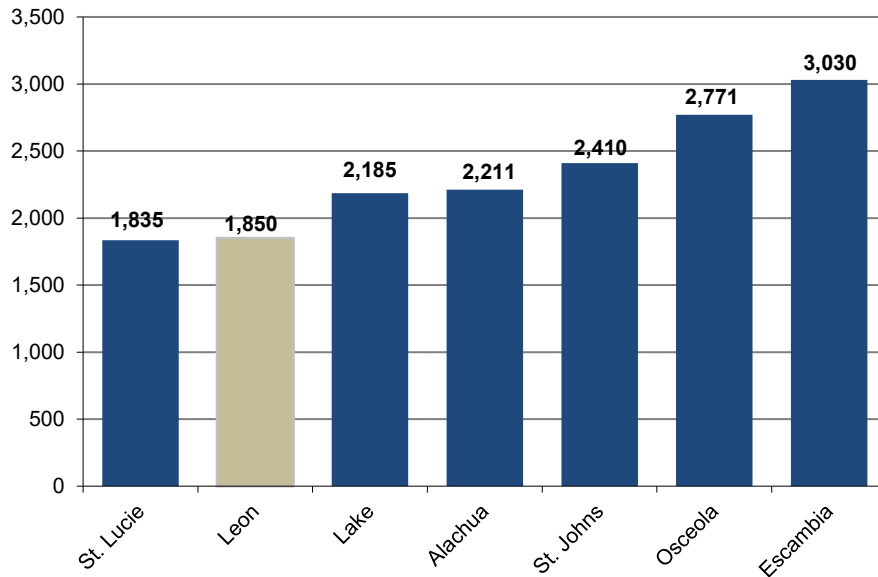
Among the like-sized counties, Leon County collects \$169 million in ad valorem taxes. Leon County collects \$25 million less than the mean collection (\$194 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2022  
Taxable Value by County



## » Comparative Data – Like-Sized Counties

### Total Number of County Employees (FY23)

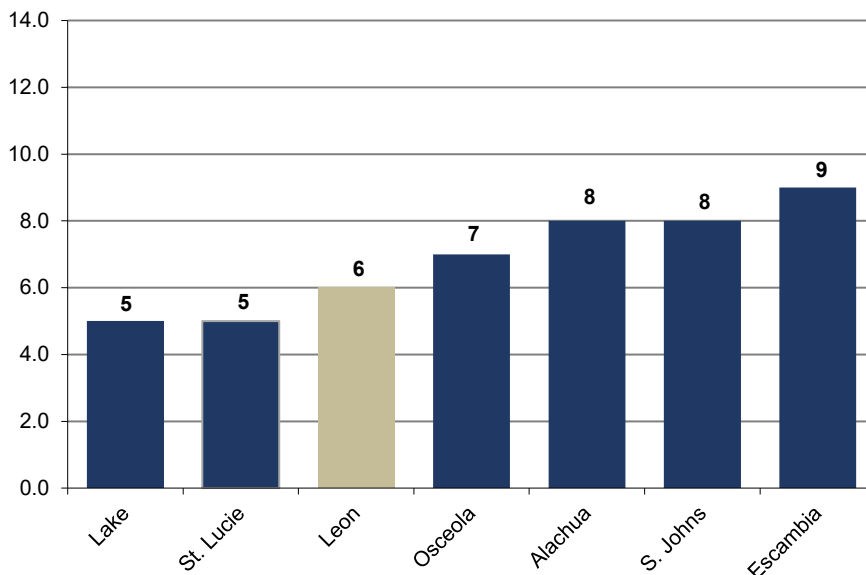


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2023 Leon County Office of Management and Budget Survey

### County Employees per 1,000 Residents (FY23)



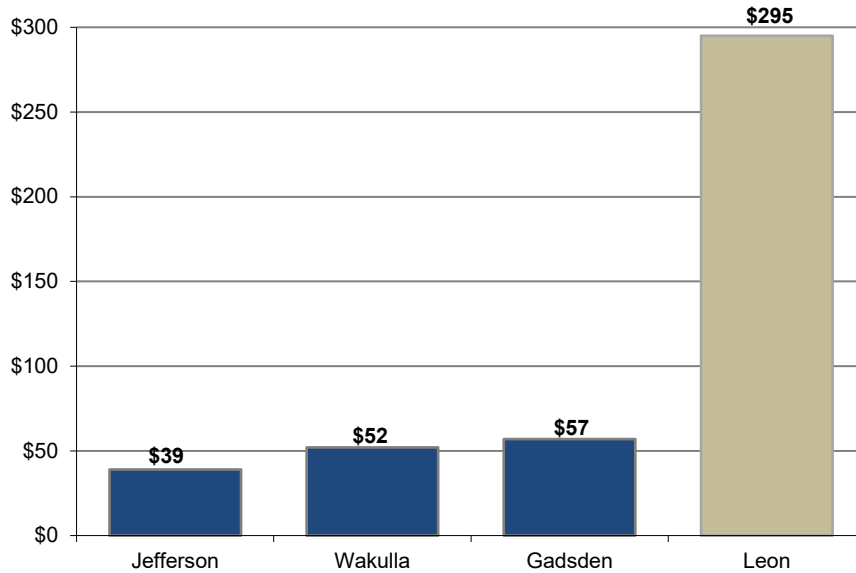
Leon County is second highest just above Lake, St. Lucie and St. Johns Counties with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

\* Comparative Counties updated based on 2022 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

## » Comparative Data – Surrounding Counties

### Total Net Budget (FY23) Millions

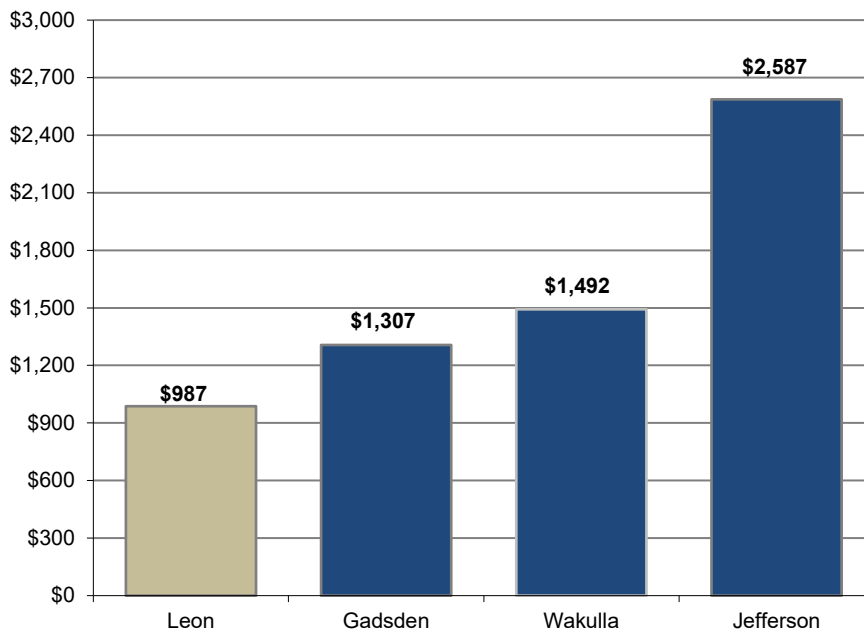


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$295 million. Jefferson County has the lowest with a net budget of \$39 million.

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

Source: FY 2023 Leon County Office of Management and Budget Survey

### Net Budget Per Countywide Resident (FY23)



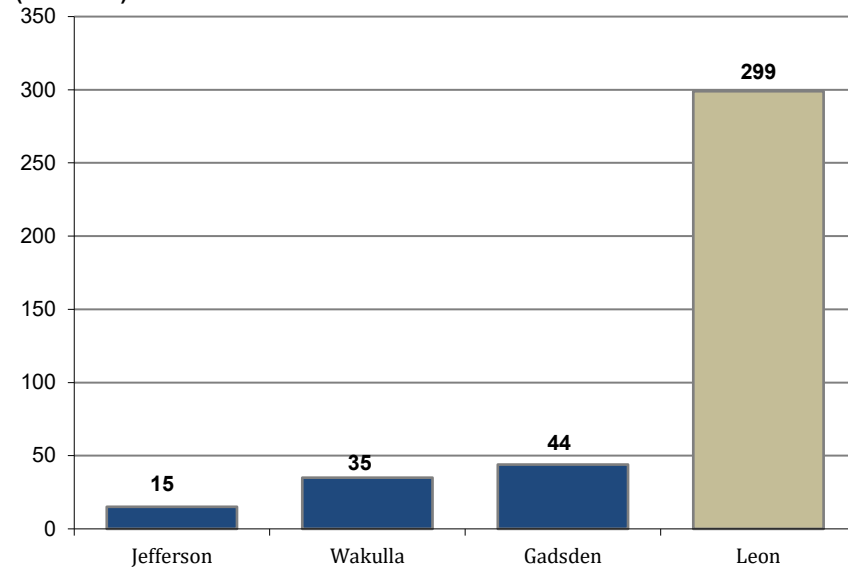
Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Gadsden County spends 32% more per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

## » Comparative Data – Surrounding Counties

### Countywide Population (2022)

Thousands  
(Rounded)

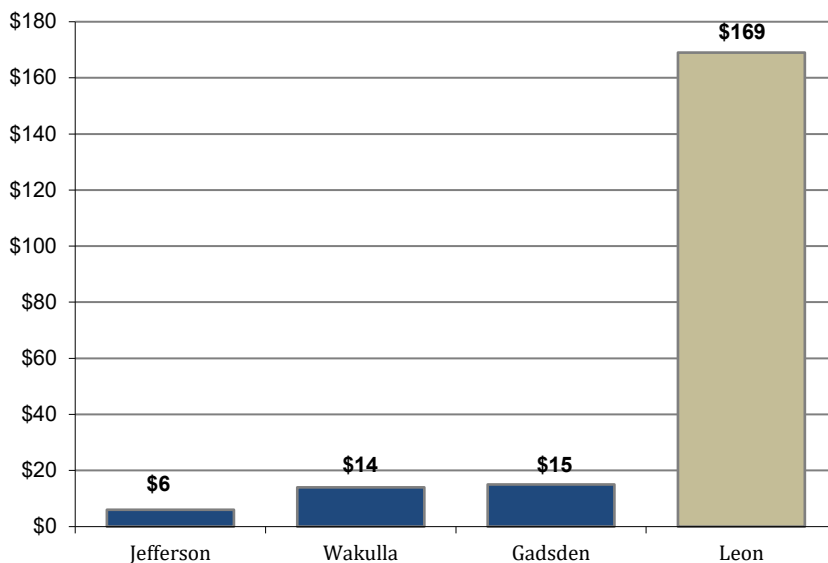


The University of Florida Bureau of Economic and Business Research estimated the 2022 Leon County population at 299,130. Leon County has 255,163 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 4.16% compared to Gadsden (0.32%), Leon (2.37%), and Jefferson (2.85%).

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

### Anticipated Ad Valorem Tax Collections (FY23)

Millions

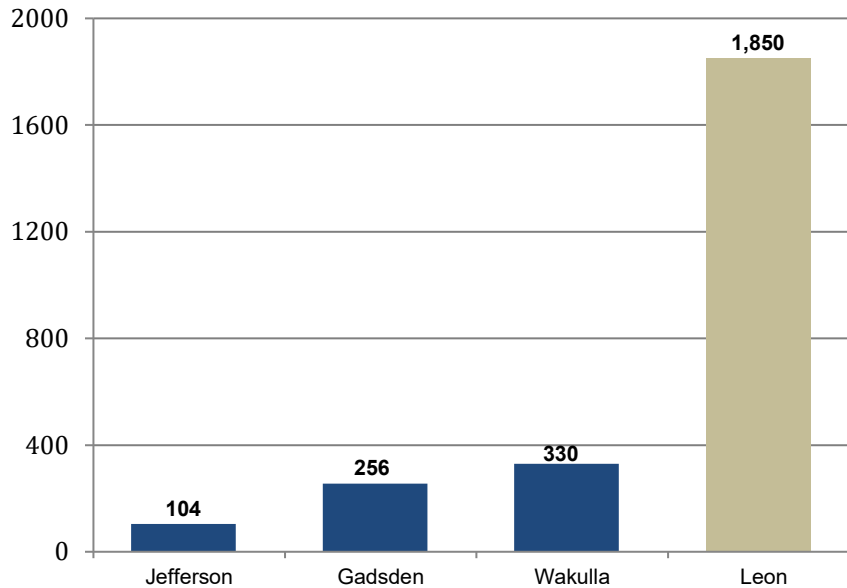


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue  
2022 Taxable Value by County

## » Comparative Data – Surrounding Counties

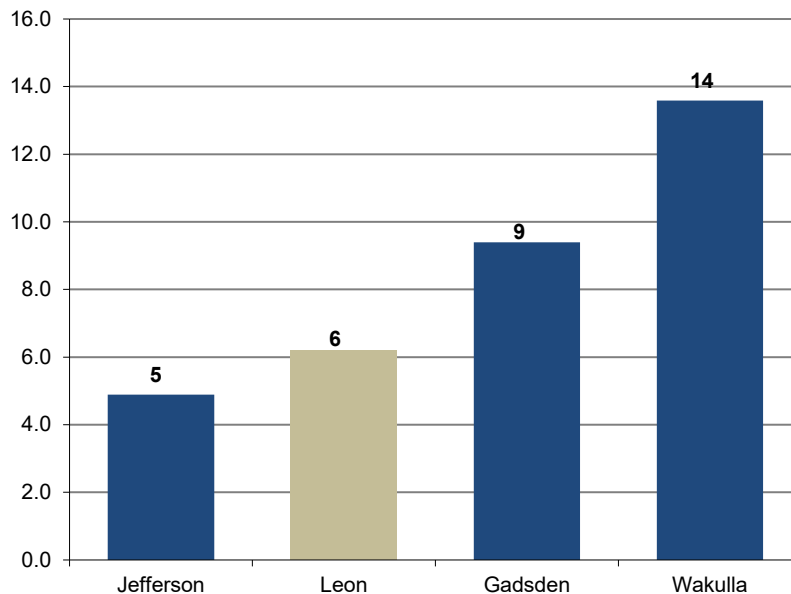
**Total Number of County Employees (FY23)**



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

Source: FY 2023 Leon County Office of Management and Budget Survey

**Total County Employees per 1,000 Residents (FY23)**



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

Source: University of Florida, Bureau of Economic and Business Research & FY 2023 Leon County Office of Management and Budget Survey

# » Comparative Data – All Counties

## Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Lee	\$811	4.64
Santa Rosa	\$913	6.01
Hamilton	\$931	12.62
<b>Leon</b>	<b>\$987</b>	<b>6.18</b>
Union	\$1,063	7.33
Glades	\$1,074	11.33
Seminole	\$1,117	6.70
Manatee	\$1,127	9.16
St. Lucie	\$1,153	5.24
Pinellas	\$1,196	5.39
Highlands	\$1,235	9.65
Citrus	\$1,270	7.95
Polk	\$1,298	6.11
Madison	\$1,306	10.36
Gadsden	\$1,307	9.39
Orange	\$1,338	13.13
Brevard	\$1,351	7.15
Levy	\$1,353	14.52
Okaloosa	\$1,355	7.53
Holmes	\$1,450	4.04
Marion	\$1,451	7.69
Sumter	\$1,479	5.74
Wakulla	\$1,492	13.59
Clay	\$1,530	7.89
Suwannee	\$1,546	10.88
Osceola	\$1,576	6.52
Lake	\$1,581	5.41
Escambia	\$1,595	9.19
Alachua	\$1,608	7.68
Desoto	\$1,678	10.56
Bradford	\$1,764	15.44
Flagler	\$1,787	7.24
Hardee	\$1,791	13.94

County	Net Budget Per Capita	Staff Per 1,000
Volusia	\$1,848	4.07
Baker	\$1,854	8.07
Pasco	\$1,860	9.16
Lafayette	\$1,894	11.14
Duval	\$1,929	7.61
Nassau	\$1,958	9.67
Palm Beach	\$1,968	8.05
Columbia	\$2,006	7.96
Hendry	\$2,015	10.61
Jackson	\$2,016	8.74
Hillsborough	\$2,046	6.69
Indian River	\$2,048	9.63
Calhoun	\$2,181	9.61
Sarasota	\$2,261	8.49
St. Johns	\$2,291	8.35
Bay	\$2,294	10.27
Okeechobee	\$2,359	11.88
Taylor	\$2,416	9.73
Miami-Dade	\$2,436	10.90
Monroe	\$2,482	15.98
Broward	\$2,487	6.56
Charlotte	\$2,525	11.85
Jefferson	\$2,587	4.89
Gulf	\$2,619	14.43
Walton	\$3,108	16.27
Gilchrist	\$3,150	10.77
Putnam	\$3,160	9.14
Martin	\$3,270	11.46
Hernando	\$3,323	4.18
Collier	\$3,374	10.58
Dixie	\$3,853	12.89
Washington	\$5,203	8.52
Liberty	\$5,450	16.89
Franklin	\$6,611	14.73

## Notes:

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

# » Comparative Data – All Counties

## Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	8%	\$3,108	16.27
Collier	9%	\$3,374	10.58
Martin	13%	\$3,270	11.46
Palm Beach	13%	\$1,968	8.05
Manatee	13%	\$1,127	9.16
Marion	14%	\$1,451	7.69
Miami-Dade	14%	\$2,436	10.90
St. Johns	14%	\$2,291	8.35
Monroe	15%	\$2,482	15.98
Lee	15%	\$811	4.64
Santa Rosa	15%	\$913	6.01
Indian River	16%	\$2,048	9.63
St. Lucie	16%	\$1,153	5.24
Broward	16%	\$2,487	6.56
Sumter	16%	\$1,479	5.74
Nassau	18%	\$1,958	9.67
Okaloosa	19%	\$1,355	7.53
Charlotte	19%	\$2,525	11.85
Pinellas	19%	\$1,196	5.39
Osceola	19%	\$1,576	6.52
Hardee	19%	\$1,791	13.94
Bay	19%	\$2,294	10.27
Orange	20%	\$1,338	13.13
Hamilton	20%	\$931	12.62
Hillsborough	20%	\$2,046	6.69
Polk	21%	\$1,298	6.11
Lake	21%	\$1,581	5.41
Flagler	21%	\$1,787	7.24
Taylor	22%	\$2,416	9.73
Pasco	22%	\$1,860	9.16
Sarasota	22%	\$2,261	8.49
Franklin	22%	\$6,611	14.73
Volusia	23%	\$1,848	4.07
Suwannee	23%	\$1,546	10.88

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Gulf	24%	\$2,619	14.43
Citrus	24%	\$1,270	7.95
Duval	25%	\$1,929	7.61
Putnam	25%	\$3,160	9.14
Seminole	25%	\$1,117	6.70
Desoto	26%	\$1,678	10.56
Madison	26%	\$1,306	10.36
Gilchrist	26%	\$3,150	10.77
Clay	26%	\$1,530	7.89
Highlands	27%	\$1,235	9.65
Bradford	27%	\$1,764	15.44
Levy	28%	\$1,353	14.52
Hernando	28%	\$3,323	4.18
Calhoun	29%	\$2,181	9.61
Escambia	29%	\$1,595	9.19
Brevard	30%	\$1,351	7.15
Washington	30%	\$5,203	8.52
Columbia	30%	\$2,006	7.96
Jefferson	31%	\$2,587	4.89
Okeechobee	33%	\$2,359	11.88
<b>Leon</b>	<b>33%</b>	<b>\$987</b>	<b>6.18</b>
Jackson	34%	\$2,016	8.74
Dixie	34%	\$3,853	12.89
Baker	34%	\$1,854	8.07
Hendry	35%	\$2,015	10.61
Gadsden	35%	\$1,307	9.39
Wakulla	35%	\$1,492	13.59
Lafayette	36%	\$1,894	11.14
Alachua	38%	\$1,608	7.68
Holmes	40%	\$1,450	4.04
Union	45%	\$1,063	7.33
Glades	52%	\$1,074	11.33
Liberty	56%	\$5,450	16.89

Note:

The following counties were non-responsive to survey requests: Duval, Flagler, Franklin, Glades, Jefferson, Liberty, Martin, Putnam, St. Johns, and Volusia

# » Comparative Data – All Counties

## Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE positions	Population
Holmes	4.04	80	19,784
Volusia	4.07	2328.65	572,815
Hernando	4.18	832	199,207
Lee	4.64	3,724	802,178
Jefferson	4.89	73	14,923
St. Lucie	5.24	1,835	350,518
Pinellas	5.39	5,242	972,852
Lake	5.41	2,185	403,857
Sumter	5.74	812	141,420
Santa Rosa	6.01	1,182	196,834
Polk	6.11	4,705	770,019
<b>Leon</b>	<b>6.18</b>	<b>1850</b>	<b>299,130</b>
Osceola	6.52	2,771	424,946
Broward	6.56	12,922	1,969,099
Hillsborough	6.69	10,178	1,520,529
Seminole	6.70	3,243	484,054
Brevard	7.15	4,487	627,544
Flagler	7.24	899.33	124,202
Union	7.33	114	15,550
Okaloosa	7.53	1,624	215,751
Duval	7.61	7868	1,033,533
Alachua	7.68	2,211	287,872
Marion	7.69	3,016	391,983
Clay	7.89	1,779	225,553
Citrus	7.95	1,256	158,009
Columbia	7.96	569	71,525
Palm Beach	8.05	12,223	1,518,152
Baker	8.07	225	27,881
St. Johns	8.35	2480	296,919
Sarasota	8.49	3,839	452,378
Washington	8.52	217	25,461
Jackson	8.74	423	48,395
Putnam	9.14	679	74,249

County	Staff Per 1,000	Total FTE positions	Population
Pasco	9.16	5,428	592,669
Manatee	9.16	3,864	421,768
Escambia	9.19	3,030	329,583
Gadsden	9.39	413	43,967
Calhoun	9.61	132	13,740
Indian River	9.63	1,594	165,559
Highlands	9.65	995	103,102
Nassau	9.67	926	95,809
Taylor	9.73	208	21,375
Bay	10.27	1,889	184,002
Madison	10.36	191	18,438
Desoto	10.56	367	34,748
Collier	10.58	4,137	390,912
Hendry	10.61	431	40,633
Gilchrist	10.77	203	18,841
Suwannee	10.88	486	44,688
Miami-Dade	10.90	30,050	2,757,592
Lafayette	11.14	87	7,808
Glades	11.33	139	12,273
Martin	11.46	1852	161,655
Charlotte	11.85	2,331	196,742
Okeechobee	11.88	468	39,385
Hamilton	12.62	169	13,395
Dixie	12.89	219	16,988
Orange	13.13	19,454	1,481,321
Wakulla	13.59	478	35,169
Hardee	13.94	356	25,544
Gulf	14.43	230	15,938
Levy	14.52	643	44,288
Franklin	14.73	187.5	12,729
Bradford	15.44	417	27,013
Monroe	15.98	1341.64	83,961
Walton	16.27	1,294	79,544
Liberty	16.89	132.28	7,831

Note:

The following counties were non-responsive to survey requests: Duval, Flagler, Franklin, Glades, Jefferson, Liberty, Martin, Putnam, St. Johns, and Volusia



# 2023 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 771 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 more than the median salary of men.**
- Male employees earn a median salary of \$46,650 and female employees earn a median salary of \$47,905, **a difference of 3%.**
- By comparison, at the state level women earned 14% less than men, and at the national level women earned 17% less than men in 2022. These statistics are summarized in the table below:

	Median Salary			% Difference (women to men)
	Women	Men	Difference (\$)	
Leon County	\$47,905	\$46,650	\$1,255	3%
State of Florida	\$42,536	\$49,712	(\$7,176)	(14%)
United States	\$50,492	\$60,528	(\$10,036)	(17%)

## 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 512 employees across 104 different position groups. The analysis indicated the following:

- 58 groups consisting of 202 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 1 groups consisting of 7 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.

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## Like Positions Salary Review Results (Continued)

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- 12 groups consisting of 59 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 33 groups consist of 244 employees in “like positions” with a male employee earning the highest salary/wage in 13 of the groups and a female employee earning the highest salary/wage in the 20 of the groups.

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## Similarly Situated Positions Salary Review Results

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This analysis evaluated County employees who each have unique job titles. These employees were evaluated in “similarly-situated” groupings, which are groups of employees with different job titles but are in the same pay grade, perform the same type of work, and share substantially the same level of responsibility. This portion of the analysis evaluated the remaining 173 employees within 56 similarly-situated groups. The analysis indicated the following:

- 13 groups consisting of 27 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 29 groups consisting of 114 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.
- 3 groups consisting of 6 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 11 groups consisting of 26 “similarly-situated” employees, a female employee earned the highest salary in 6 of the 11 groups.

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## Gender-Based Pay Equity Summary

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Leon County maintains a pay structure that is balanced organization-wide and at all levels of the organization with respect to gender. Staff conducted this review of gender-based pay equity within the County organization utilizing a commonly accepted practice in the Human Resources field. This review found that salaries for male and female Leon County employees organization-wide are comparable, with men earning a minimal lower median salary than women (3% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 14% and 17% 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.