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MID-YEAR FINANCIAL REPORT



LEON COUNTY, FLORIDA

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Table of Contents

REVENUES

Major Revenue Summary.....	3
Preliminary FY 2025 Revenue Estimates	4
Revenue Projections	5
General Fund/Fine & Forfeiture- Fund Balance	6
Ad Valorem Taxes	7
State Revenue Sharing Tax	8
Communications Services Tax	9
Public Service Tax.....	10
State Shared Gas Tax	11
Local Option Gas Tax.....	12
Local Government ½ Cent Sales Tax	13
Local Option Sales Tax.....	14
Local Option Tourist Tax.....	15
Solid Waste Fees	16
Building Permit Fees	17
Environmental Permit Fees.....	18
Ambulance Fees.....	19
Probation & Pre-Trial Fees	20
Court Facilities Fees	21

EXPENDITURES

Program Expenditure Summary	22
-----------------------------------	----

FUND BALANCE

Summary of Fund Balance & Retained Earnings (unaudited).....	27
--	----

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary.....	29
Culture and Recreation.....	30
General Government	30
Health and Safety	31
Physical Environment.....	31
Transportation	32

GRANTS PROGRAM

Grants Program Summary.....	33
-----------------------------	----

COMMUNITY ECONOMIC PROFILE

Community Economic Profile	41
----------------------------------	----

FINANCIAL INDICATORS

Financial Indicators	49
----------------------------	----

COMPARATIVE DATA

Comparative Data for Like-Sized Counties.....	54
Comparative Data for Surrounding Counties	57
Comparative Data for All Florida Counties.....	60

GENDER-BASED PAY EQUITY

2024 Status Report on Gender-based Pay Equity	63
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LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Major Revenues

MAJOR REVENUE SUMMARY

Total FY 2024 budgeted revenues shown below represents approximately 81% of all FY 2024 budgeted County revenues. (1)

Revenue Source	FY24 Budget	FY23 YTD Actuals As of March 2023	FY24 YTD Budget As of March 2024	FY24 YTD Actuals As of March 2024	FY23 Actuals vs. FY24 Actuals	FY24 Budget vs. FY24 Actuals
Ad Valorem Taxes (2)	182,140,872	166,091,525	176,187,618	179,669,339	8.2%	2.0%
Stormwater Fees (3)	3,574,290	3,323,606	3,371,414	3,410,509	2.6%	1.2%
State Revenue Sharing (4)	7,011,000	3,343,621	2,712,229	3,764,053	12.6%	38.8%
Local 1/2 Cent Sales Tax (4)	15,652,200	7,900,891	7,776,985	7,955,987	0.7%	2.3%
Local Option Sales Tax (4)	7,348,250	3,674,486	3,593,986	3,757,326	2.3%	4.5%
Communication Ser. Tax (5)	2,812,950	1,409,138	1,408,910	1,187,918	-15.7%	-15.7%
Public Service Tax (6)	9,466,503	4,658,686	4,586,759	5,175,938	11.1%	12.8%
State Shared Gas Tax (7)	4,168,790	2,096,406	2,012,992	2,087,895	-0.4%	3.7%
Local Option Gas Tax (7)	7,921,480	3,836,727	3,849,410	3,858,842	0.6%	0.2%
Local Option Tourist Tax (8)	8,070,497	3,985,306	3,912,478	4,609,367	15.7%	17.8%
Solid Waste Fees (9)	12,772,036	6,304,629	6,940,216	7,404,738	17.4%	6.7%
Building Permits Fees (10)	1,868,550	929,091	1,102,725	1,016,268	9.4%	-7.8%
Environmental Permit Fees (11)	1,300,538	495,748	527,554	1,271,660	156.5%	141.0%
Ambulance Fees (12)	12,837,161	6,463,019	6,128,509	7,559,435	17.0%	23.3%
Probation and Pre-Trial Fees (13)	637,355	316,384	341,210	214,913	-32.1%	-37.0%
Court Facilities Fees (14)	635,835	316,034	308,953	281,819	-10.8%	-8.8%
Fire Services Fee (15)	11,056,423	5,529,720	5,695,056	3,408,584	-38.4%	-40.1%
Interest Income - GF/FF (16)	2,514,175	1,219,513	1,257,088	2,664,256	118.5%	111.9%
Interest Income - Other (16)	2,103,629	2,359,557	1,051,815	3,531,689	49.7%	235.8%
TOTAL:	\$ 293,892,534	\$ 224,254,087	\$ 232,765,906	\$ 242,830,536	8.3%	4.3%

Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) Ad Valorem revenue is generated from property taxes. The revenue change reflects the increase in property values while leaving the millage rate flat at 8.3144.
- (3) Stormwater fees are used to support stormwater facility maintenance and operation as well as the following: plan, design and construct stormwater treatment and flood prevention projects; investigate drainage problems; ensure Leon County's compliance with state, federal and local stormwater permits; and monitor water quality in County lakes and streams. 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 revenues reflects a gradual decline in FY 2024. The decrease is due to a continued decline in cable services in favor of streaming and the abandoning of telephone landlines .
- (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 2024 can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy.
- (7) This is a consumption-based tax, and with more fuel-efficient cars, changes in driving habits, and fluctuations in the market for crude oil growth has slowed in this revenue source statewide.
- (8) The increase in the Local Option Tourist Development Tax is due to the availability of new rooms related to hotel construction in the growing Tallahassee travel market and an increase in room rates. Also, the County hosted the 2023 Florida High School Athletic Association Football Championship games at FAMU's Bragg Memorial Stadium which also contributed to increased collections..
- (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 2024 is due to the transfer station tipping fee changing from \$48.65 to \$59.39 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 2024 reflects a reduction in the growth in permitting activity related to the Federal Reserve increasing interest rates and the decline of available large residential development projects in the unincorporated Leon County area.
- (11) Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The substantial increase in FY 2024 is related to collection of fees for a land use violation.
- (12) Ambulance fees are estimated to finish 18% 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) The decline in Probation and Pre-Trial Fees is due to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces fee collections further.
- (14) Court Facilities fees are generated through traffic ticket violations. FY 2023 collections reflected a return to pre-pandemic levels as normal travel resumed. FY 2024 collections project a reduction due to the fluctuations in ticket violations from year to year.
- (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 increase in FY 2024 is due to interest rates being relatively high throughout the year. This led to higher yields on interest earning assets resulting in greater interest income. Interest collected on ARPA monies also contributed to increased income in 2024, this is anticipated to level out as programs come to an end.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Major Revenues

PRELIMINARY FY 2025 REVENUE ESTIMATES

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

Revenue Source	FY23 Budget	FY24 Budget	FY25 Prelim. Budget	FY25 to FY24 % Change
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (1)	168,849,714	182,140,872	200,905,758	10.30%
State Revenue Sharing Tax (2)	6,451,450	7,011,000	8,338,150	18.9%
Communication Services Tax (2)	2,599,200	2,812,950	2,446,250	-13.0%
Public Services Tax (3)	9,436,980	9,466,503	10,488,379	10.8%
Local Government 1/2 Cent Sales Tax (2)	14,803,850	15,652,200	15,767,150	0.7%
Development Sys. & Environmental Permit Fees (4)	1,738,005	1,300,538	1,370,280	5.4%
Pre-Trial & Probation Fees (5)	623,295	637,355	417,905	-34.4%
Court Facilities Fees (6)	561,450	635,835	618,450	-2.7%
Interest Income - General Fund/Fine & Forfeiture (7)	2,745,339	2,514,175	2,729,255	8.6%
Interest Income - Other (7)	5,475,016	2,103,629	2,501,994	18.9%
Subtotal:	\$ 213,284,299	\$ 224,275,057	\$ 245,583,571	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>10,990,758</i>	<i>21,308,514</i>	
Gas Taxes (8)				
State Shared Gas Tax	4,010,330	4,168,790	4,217,335	1.2%
Local Option Gas Taxes	7,833,320	7,921,480	7,577,580	-4.3%
Subtotal:	\$ 11,843,650	\$ 12,090,270	\$ 11,794,915	-2.5%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>246,620</i>	<i>(295,355)</i>	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,528,965	3,574,290	3,577,130	0.1%
Ambulance Fees (9)	11,694,500	12,837,161	14,824,750	15.5%
Building Permit Fees (4)	2,253,410	1,868,550	1,999,663	7.0%
Local Option Sales Tax Extension incl. L.I.F.E. (2)	6,228,960	7,348,250	7,154,018	-2.6%
Local Option Tourist Tax (10)	6,538,043	8,070,497	8,351,555	3.5%
Fire Services Fee (11)	8,642,959	11,056,423	11,399,256	3.1%
Solid Waste Fees (12)	10,794,051	12,772,036	13,839,792	8.4%
Subtotal*:	\$ 49,680,888	\$ 57,527,207	\$ 61,146,164	5.9%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>7,846,319</i>	<i>3,618,957</i>	
TOTAL:	\$ 274,808,837	\$ 293,892,534	\$ 318,524,650	7.7%

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 2025 estimate is based on preliminary valuations provided by the Property Appraiser on June 1st and show a 10.3% increase in property values. The continuance of a recovering economy for commercial property and new building construction have contributed to the increase in property value growth.

(2) Sales tax revenues are back to normal growth. However, Communication Sales Tax are on the decline due to a continued decline in cable services in favor of streaming and the abandoning of telephone landlines. 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 2025 estimate indicates moderate growth in the usage of electric, water and natural gas consumption as well as rate increases and more residential and commercial development associated with an improved economy.

(4) FY 2024 Environmental Permit Fees are anticipated to come in substantially higher than budgeted, reflecting an increase in environmental permitting activity. The FY 2025 budget reflects an incline in revenues generated as compared to FY 2024, from site plan and permitting fees as the market continues to grow.

(5) Pre-Trial and Probation Fees returned to normal in FY 2023 as cases were occurring in court on a consistent basis. FY 2024 and FY 2025 projections anticipate a major decrease due to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces fee collections further.

(6) Court Facilities Fees are forecasted to decrease in FY 2025 due to the fluctuation of ticket violations from year to year.

(7) Given the current interest rate environment and anticipated economic conditions the Federal Reserve's strategy is to stimulate economic activity by lowering rates to mitigate potential economic downturns. Therefore, interest and investment earnings are anticipated to grow at a slower rate in 2025.

(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 2025 due to an increase in patient transports and related billings.

(10) The FY 2024 projection and FY 2025 preliminary budget represent growth due to an increase in tourism, an expansion in lodging and hotels, and increased room rates.

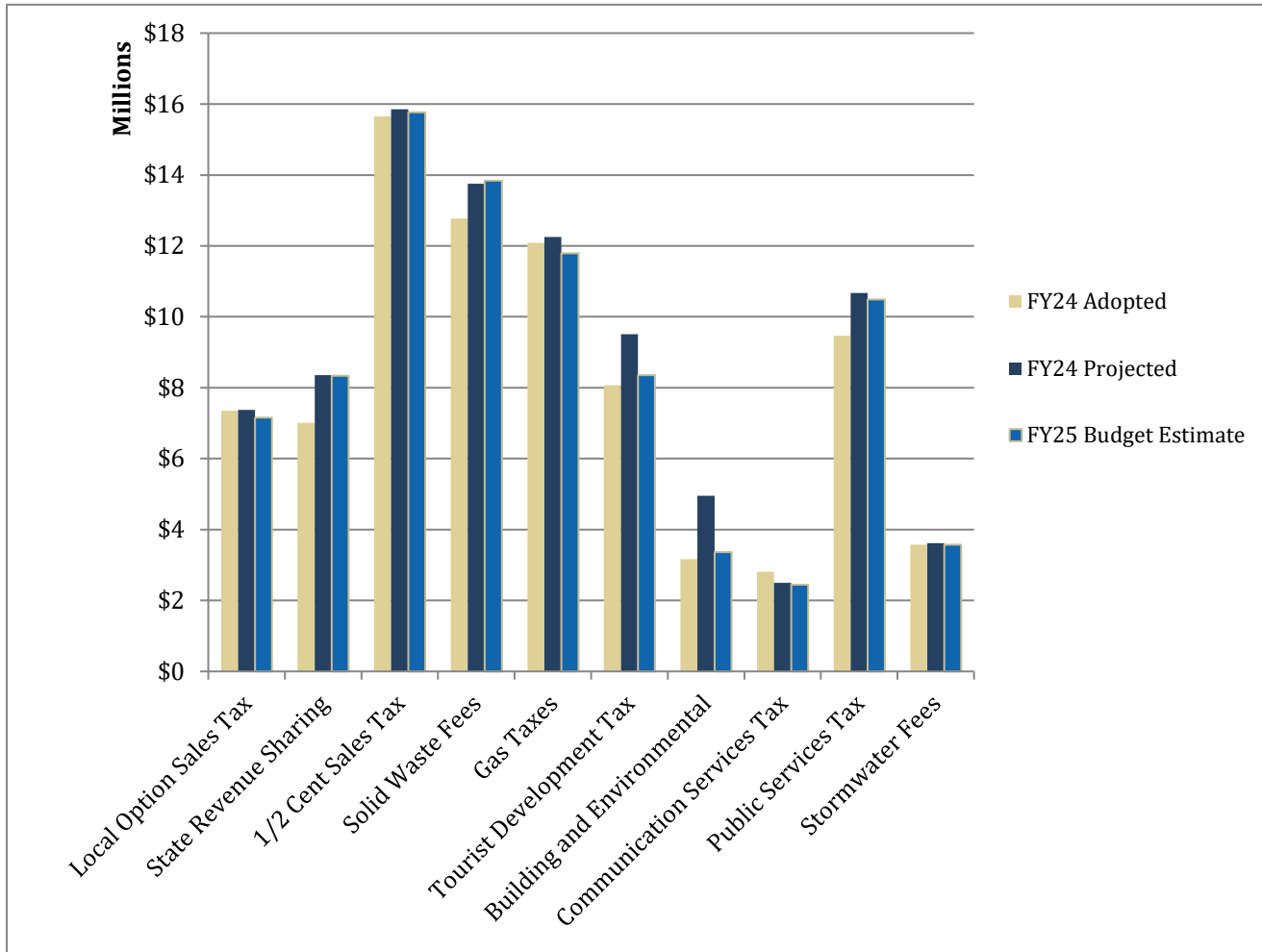
(11) The increase in FY 2024 was attributed to a revised fee study increasing the rate charged to residents. These revenues are remitted to the City to support fire services in the unincorporated area of the County.

(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.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Major Revenues

FY 2024 AND FY 2025 REVENUE PROJECTIONS

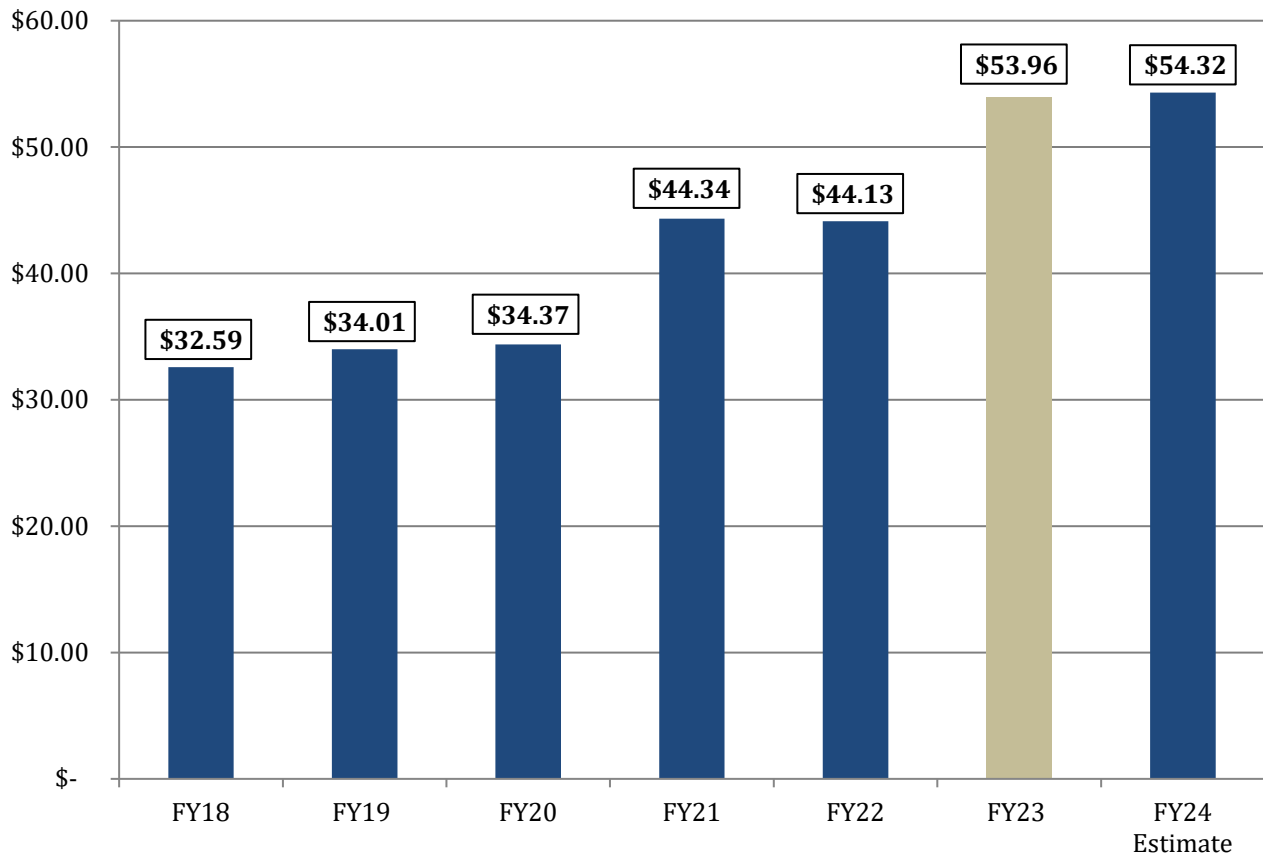


Adopted Budget FY 2024, Projected Actual Collections FY 2024, and Estimated Budget FY 2025:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2024, and the FY 2025 budget estimates. The chart depicts FY 2025 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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 \$44.13 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 year ending fund balance for FY 2023 was \$53.96 million. FY 2024 estimated fund balance of \$54.32 million, reflects 27% of FY 2024 operating expenditures.

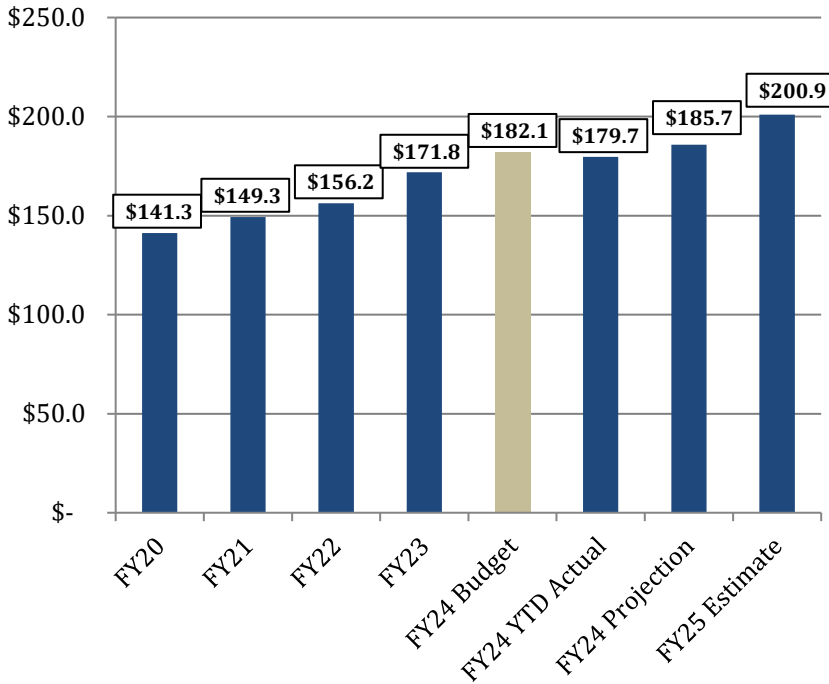
To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2024 General/Fine and Forfeiture Fund Balance would have to remain between \$30.3 million and \$60.6 million. As depicted, the fund balance is within this range.

LEON COUNTY FISCAL YEAR 2024 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.

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 2025.

Trend:

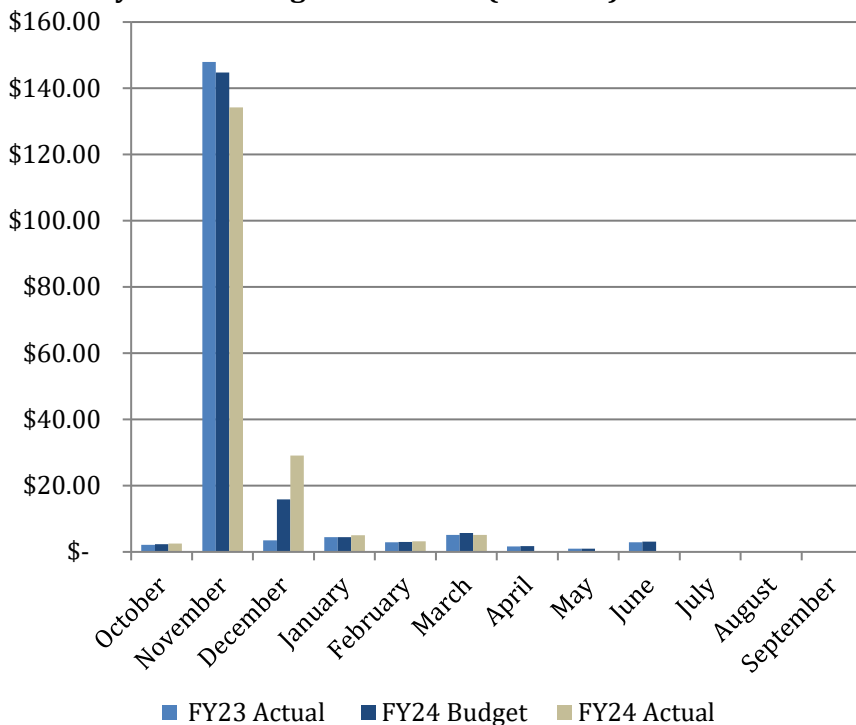
The Fiscal Year 2025 Ad Valorem taxes projection reflects a 10.30% increase in Ad Valorem revenue collections compared to the 7.87% growth experienced in FY 2024. The growth is due to the continuance of a recovering economy for commercial property and new building construction which have contributed to the increase in property value growth. Final property valuations will be provided by the Property Appraiser’s Office on July 1, 2024.

FY 2023 Budget: \$168,849,714
 FY 2023 Actual: \$171,834,214

FY 2024 Budget: \$182,140,872
 FY 2024 YTD Actual: \$179,669,339
 FY 2024 Projection: \$185,735,272

FY 2025 Estimated Budget: \$200,905,758

Monthly Totals: Budget vs. Actuals (Millions)

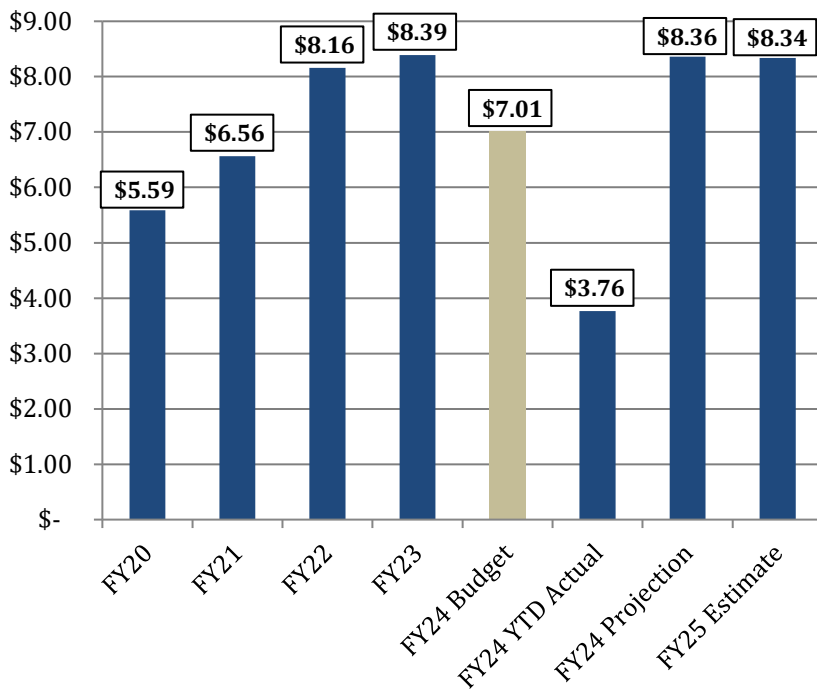


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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 19.2% more than budgeted for FY 2024 due to increased consumer spending. The FY 2023 increase in July (as shown in light blue) is due to the annual true-up. The State forecasts the annual contribution for each county based on the previous year's collections plus anticipated growth. At the end of the State's fiscal year, the revenues are "trued-up" based on actual collections and allocated to counties using the distribution formula.

The estimated budget for FY 2025 is consistent with the FY 2024 projections as consumer spending is anticipated to stabilize in response to the Federal Reserve raising interest rates to constrain inflation.

FY 2023 Budget: \$6,451,450

FY 2023 Actual: \$8,388,771

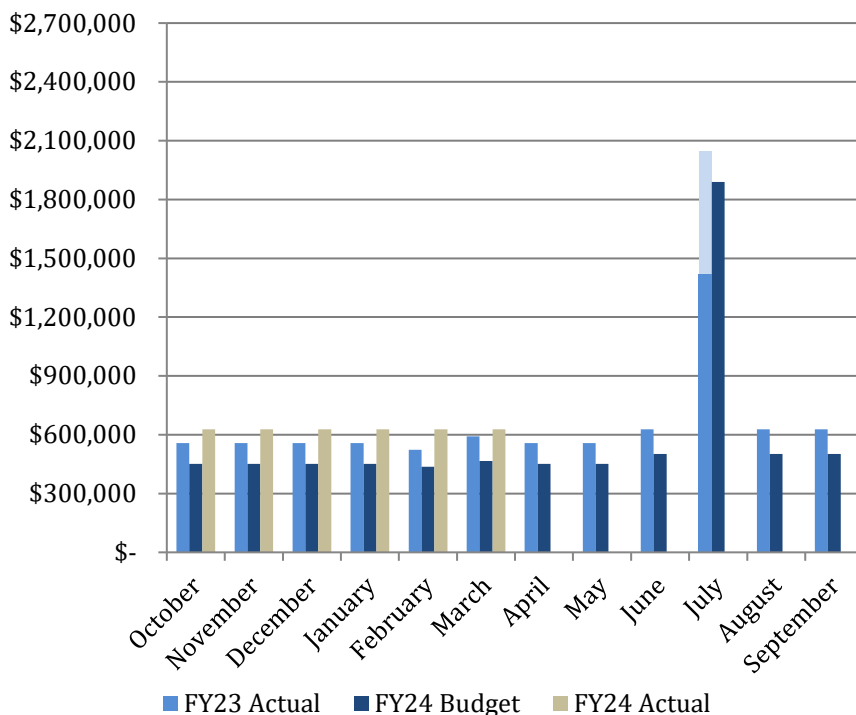
FY 2024 Budget: \$7,011,000

FY 2024 YTD Actual: \$3,764,053

FY 2024 Projection: \$8,359,083

FY 2025 Estimated Budget: \$8,338,150

Monthly Totals: Budget vs. Actuals (Thousands)

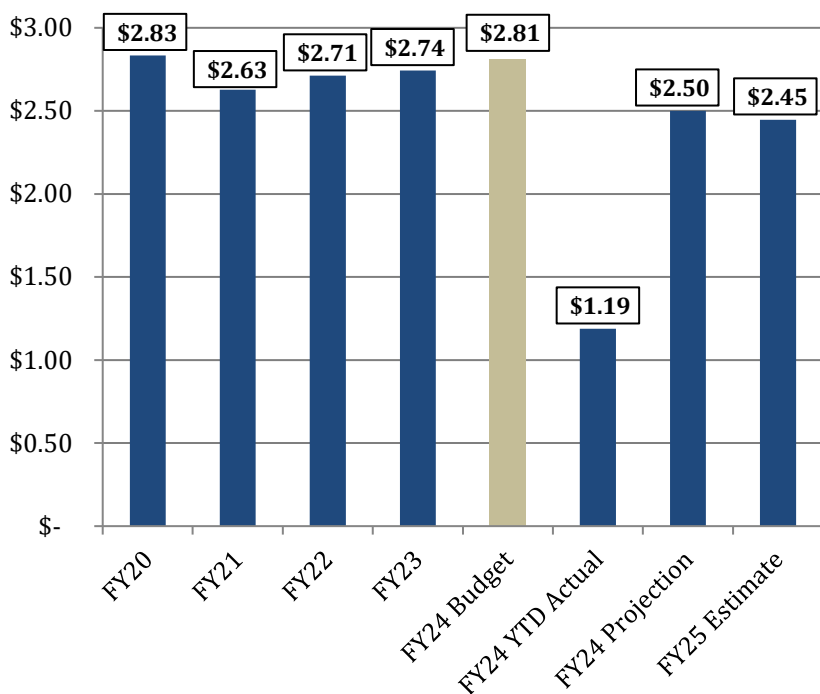


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Major Revenues

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



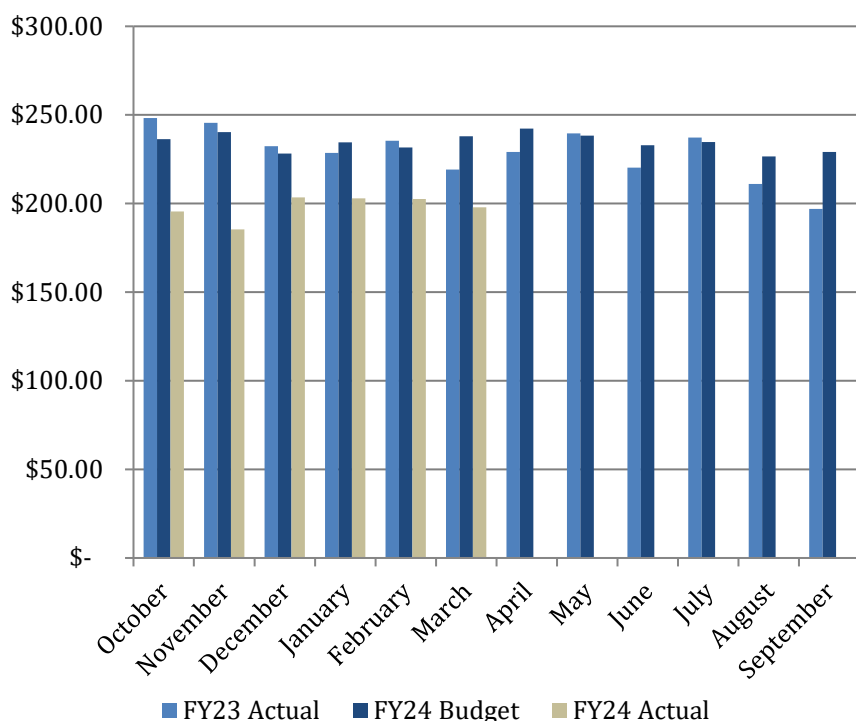
Background:

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 declined in comparison to FY 2020. Part of this decline was due to the Florida Department of Revenue notifying the County’s Office of Management & Budget 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 2024 revenues are anticipated to come in 11.1% lower than the FY 2024 budgeted amount, and the estimated FY 2025 budget is in line with the projected collections for both Leon County as well as the State of Florida. The decrease is due to a continued decline in cable services in favor of streaming and the abandoning of telephone landlines.

FY 2023 Budget: \$2,599,200
 FY 2023 Actual: \$2,743,296

FY 2024 Budget: \$2,812,950
 FY 2024 YTD Actual: \$1,187,918
 FY 2024 Projection: \$2,500,000

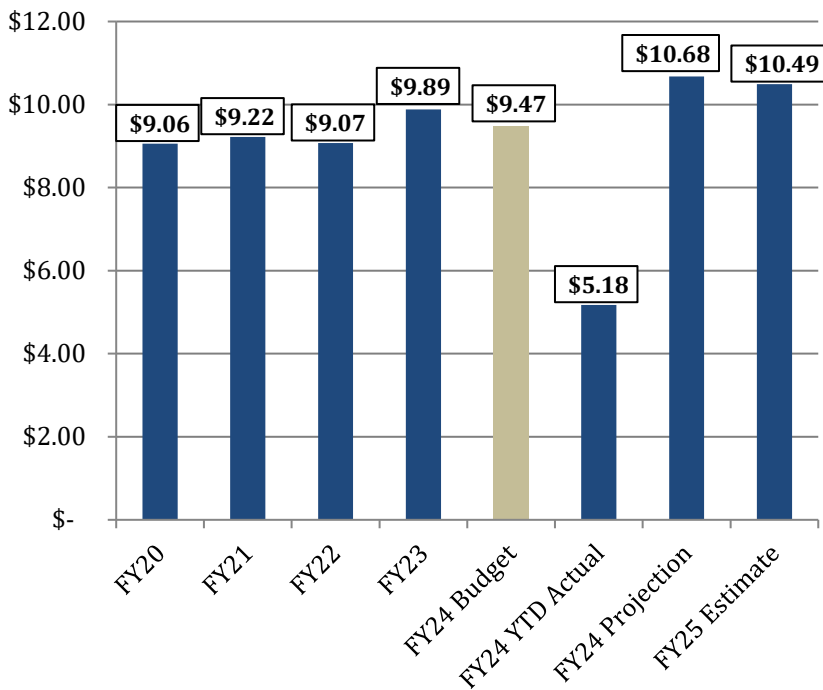
FY 2025 Estimated Budget: \$2,446,250

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Major Revenues

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

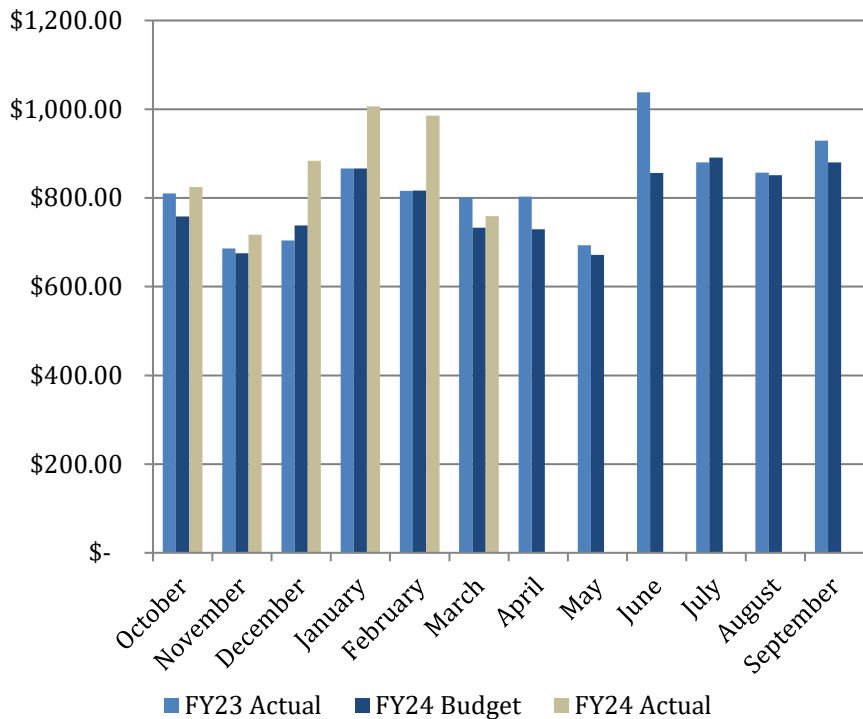
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

Trend:

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

The FY 2024 revenue projection shows an 8.0% increase over collections in FY 2023 and a 12.8% increase over the FY 2024 budget. The increase can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. The FY 2025 estimated budget is in line with FY 2024 projections.

Monthly Totals: Budget vs. Actuals (Thousands)



FY 2023 Budget: \$9,436,980

FY 2023 Actual: \$9,885,426

FY 2024 Budget: \$9,466,503

FY 2024 YTD Actual: \$5,175,938

FY 2024 Projection: \$10,676,436

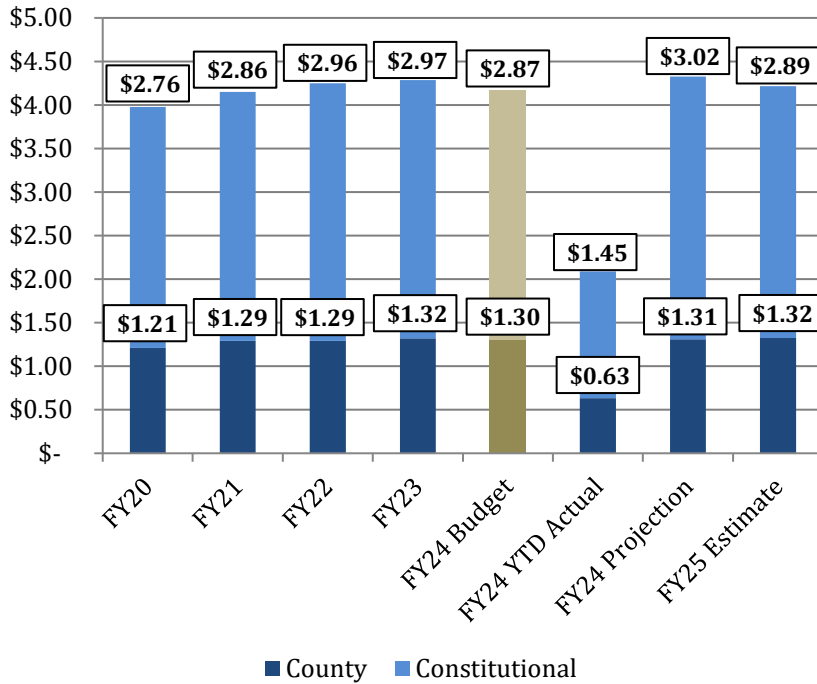
FY 2025 Estimated Budget: \$10,488,379

LEON COUNTY FISCAL YEAR 2024 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:

The FY 2024 projections for this consumption-based tax are 3.8% higher than budgeted. The FY 2025 estimated budget projects an 2.5% decrease over the FY 2024 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 2023 Budget: \$4,010,330

FY 2023 Actual: \$4,284,950

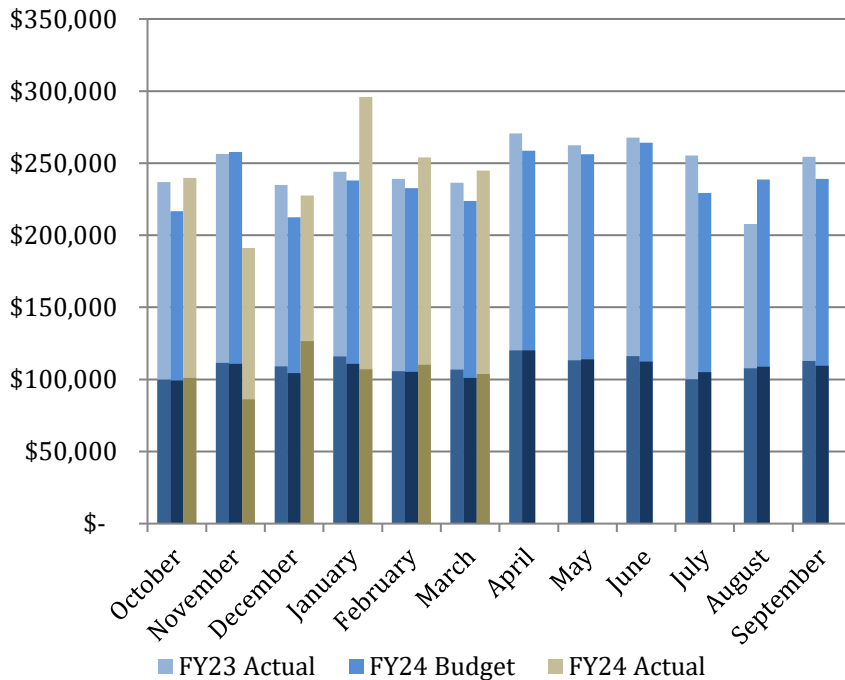
FY 2024 Budget: \$4,168,790

FY 2024 YTD Actual: \$2,087,895

FY 2024 Projection: \$4,325,512

FY 2025 Estimated Budget: \$4,217,335

Monthly Totals: Budget vs. Actuals (Thousands)



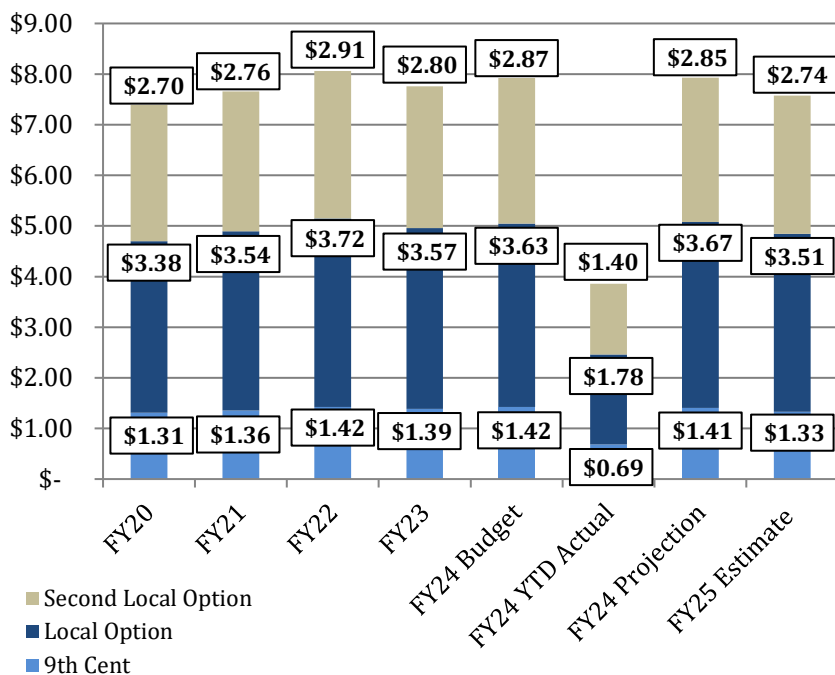
*As indicated in the chart above, County Fuel Tax is noted in the darker color, while the Constitutional Gas Tax is shown in the lighter color.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Major Revenues

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections (Millions)



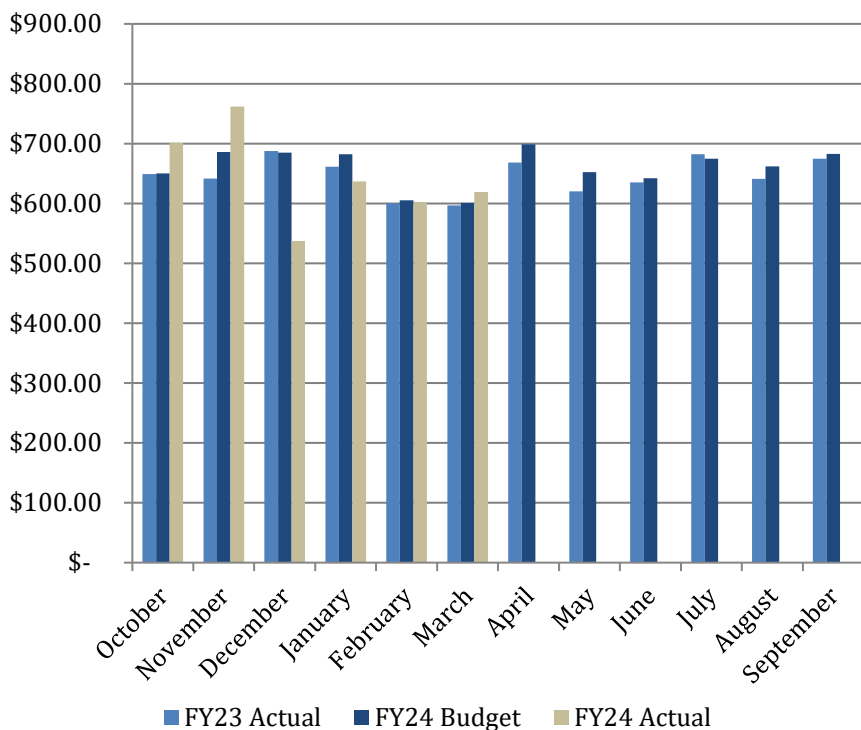
Background:

9th Cent Gas Tax: This tax was a State imposed 1-cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

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

2nd Local Option: On September 10, 2013, the Board approved levying an additional 5-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

Monthly Totals: Budget vs. Actuals (Thousands)



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

Trend:

The FY 2024 projections for this consumption-based tax is consistent with the FY 2024 budget. The FY 2025 estimated budget projects a 4.3% decrease from the FY 2024 budget, due primarily to the continued fluctuations in the market for crude oil and the shift in customers driving more fuel-efficient or electric vehicles.

FY 2023 Budget: \$7,833,320

FY 2023 Actual: \$7,758,423

FY 2024 Budget: \$7,921,480

FY 2024 YTD Actual: \$3,858,842

FY 2024 Projection: \$7,927,506

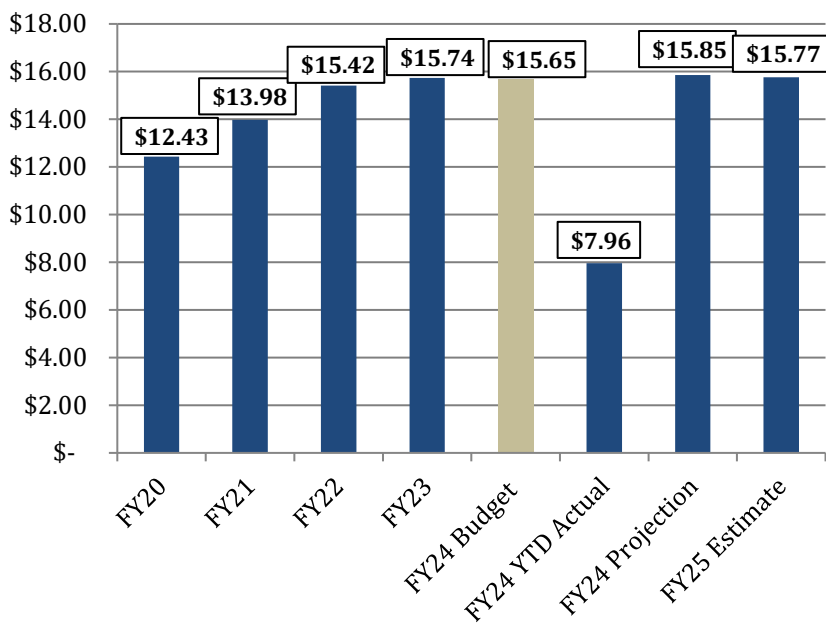
FY 2025 Estimated Budget: \$7,577,580

LEON COUNTY FISCAL YEAR 2024 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 1.3% more than budgeted for FY 2024 due to increased consumer spending. The FY 2025 estimated budget shows a modest increase over the FY 2024 budget.

FY 2023 Budget: \$14,803,850

FY 2023 Actual: \$15,740,767

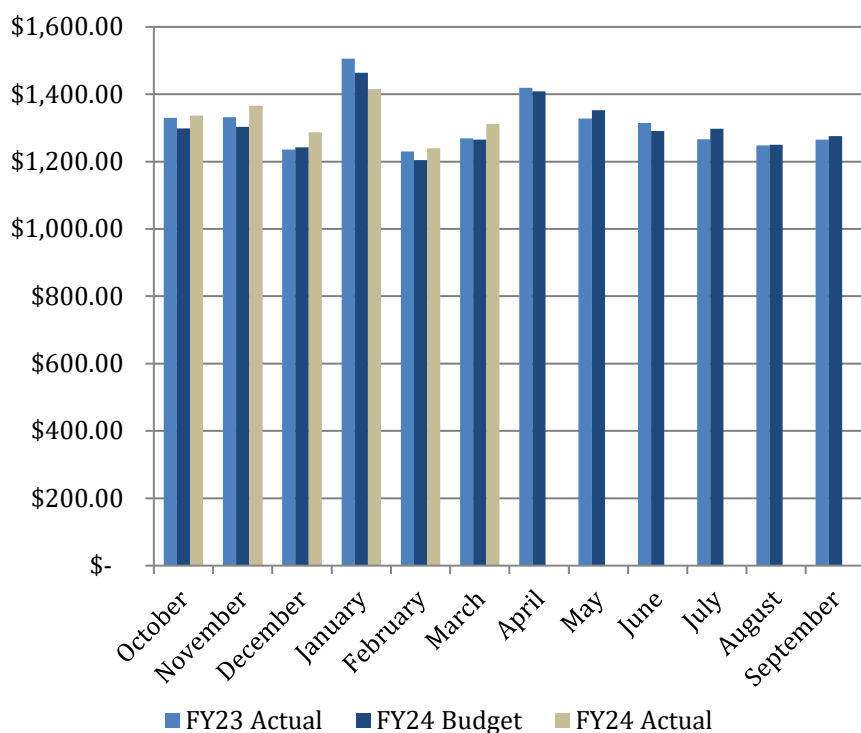
FY 2024 Budget: \$15,652,200

FY 2024 YTD Actual: \$7,955,987

FY 2024 Projection: \$15,850,535

FY 2025 Estimated Budget: \$15,767,150

Monthly Totals: Budget vs. Actuals (Thousands)

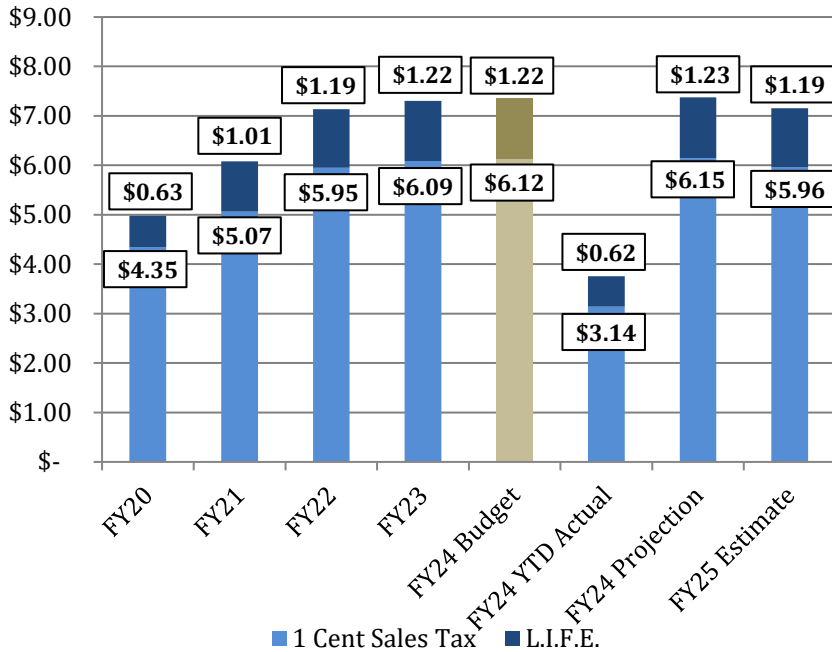


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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:

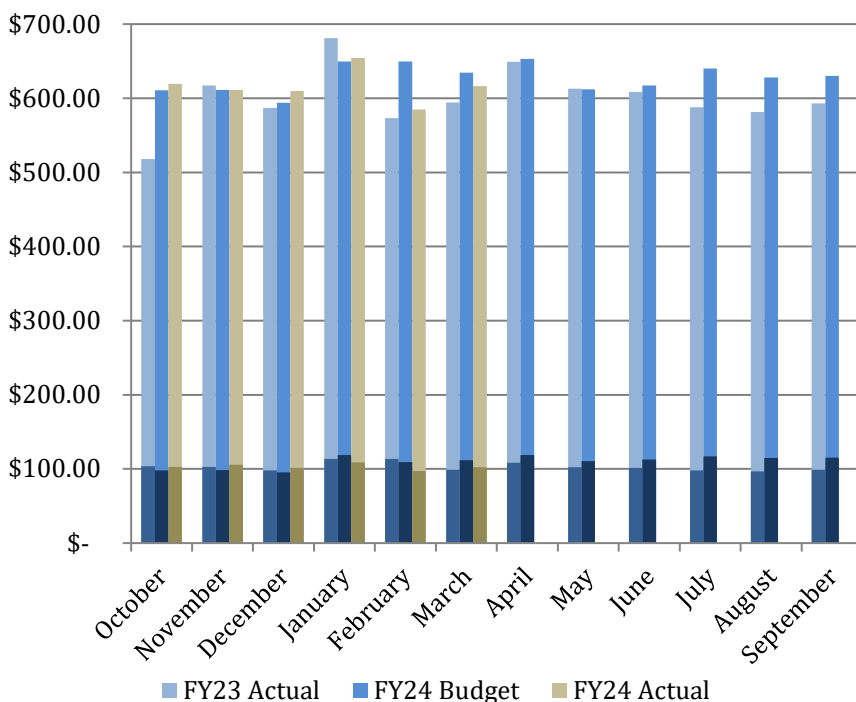
The Local Option 1-Cent Sales Tax is projected to generate 1.0% more than FY 2023 due to higher consumer spending. The FY 2025 budget reflects slower economic growth as consumer spending is expected to return to more normal levels.

FY 2023 Budget: \$6,228,960
 FY 2023 Actual: \$7,306,979

FY 2024 Budget: \$7,348,250
 FY 2024 YTD Actual: \$3,757,326
 FY 2024 Projection: \$7,377,600

FY 2025 Estimated Budget: \$7,154,018

Monthly Totals: Budget vs. Actuals (Thousands)



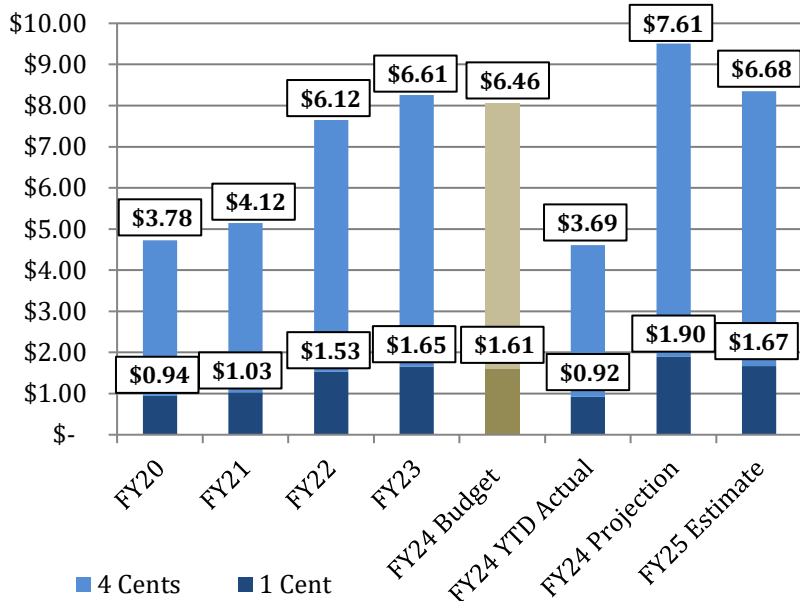
*As indicated in the chart above, the Local Option Sales Tax is noted in the lighter color, while L.I.F.E. is shown in the darker color.

LEON COUNTY FISCAL YEAR 2024 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.

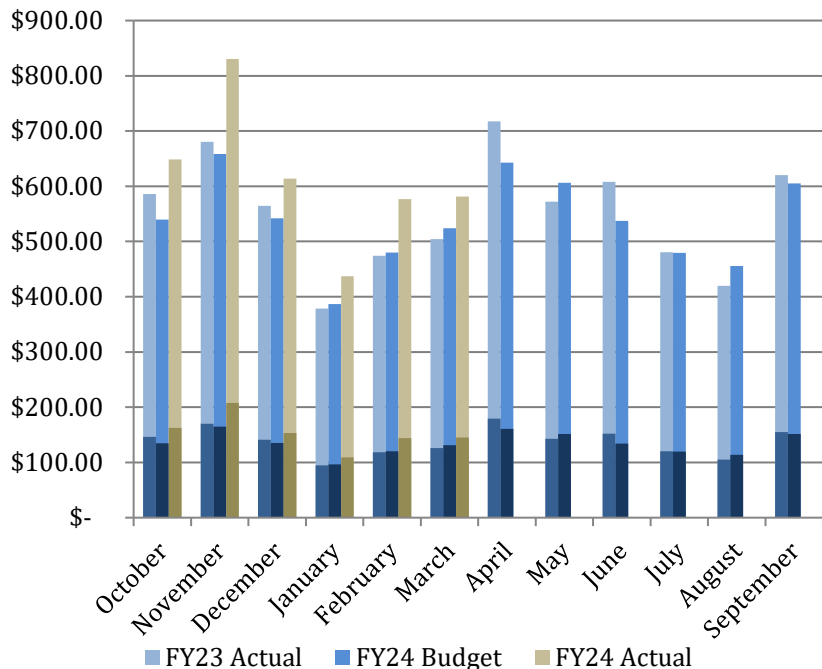
The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates are reflected in FY 2020 and 2021 collections. FY 2022 and FY 2023 reflect a return to pre-covid collections. The FY 2024 projected collection shows a 17.8% increase over the budgeted amount due to an increased inventory of hotel rooms, and increased rates. Additionally, the County hosted the 2023 Florida High School Athletic Association Football Championship games at FAMU’s Bragg Memorial Stadium which also contributed to increased collections. FY 2025 anticipates collections to decrease as the tourism industry fluctuates from year to year.

FY 2023 Budget: \$6,538,043
 FY 2023 Actual: \$8,257,057

FY 2024 Budget: \$8,070,497
 FY 2024 YTD Actual: \$4,609,367
 FY 2024 Projection: \$9,506,357

FY 2025 Estimated Budget: \$8,351,555

Monthly Totals: Budget vs. Actuals (Thousands)



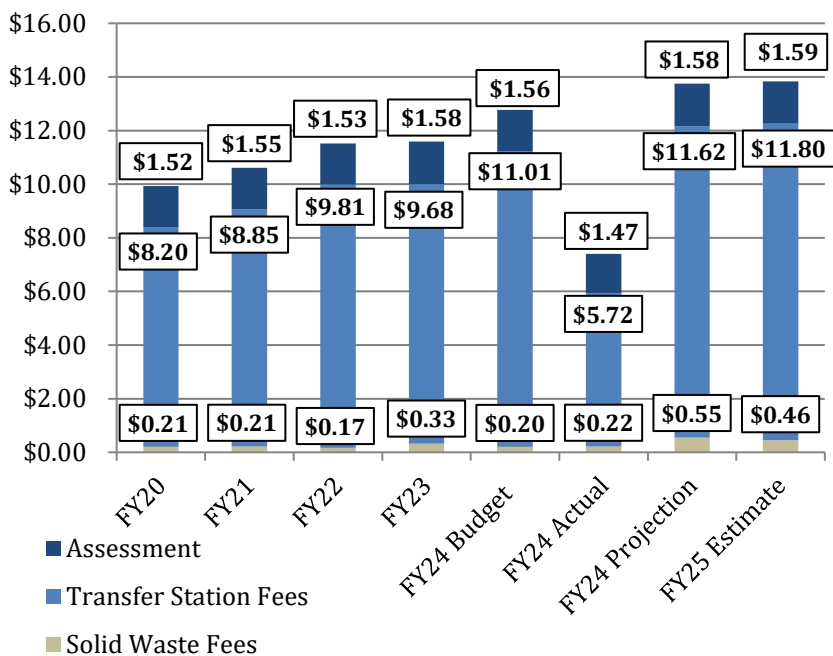
*As indicated in the chart above, the 1-Cent Tourist Tax is noted in the darker color, while the 4-Cents are shown in the lighter color.

LEON COUNTY FISCAL YEAR 2024 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 2024 revenue estimates project an increase of 7.7% over the budgeted amount due to a rise in material brought to the Transfer Station. The FY 2025 estimated budget reflects an 8.0% increase over the FY 2024 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

FY 2023 Budget: \$10,794,051

FY 2023 Actual: \$11,586,028

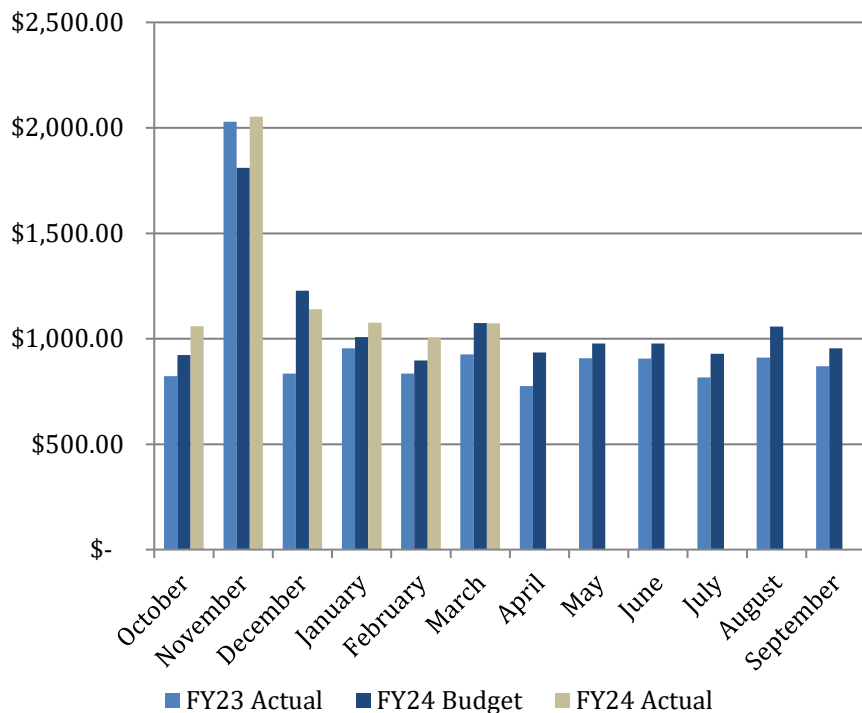
FY 2024 Budget: \$12,772,036

FY 2024 YTD Actual: \$7,404,738

FY 2024 Projection: \$13,750,683

FY 2025 Estimated Budget: \$13,839,792

Monthly Totals: Budget vs. Actuals (Thousands)

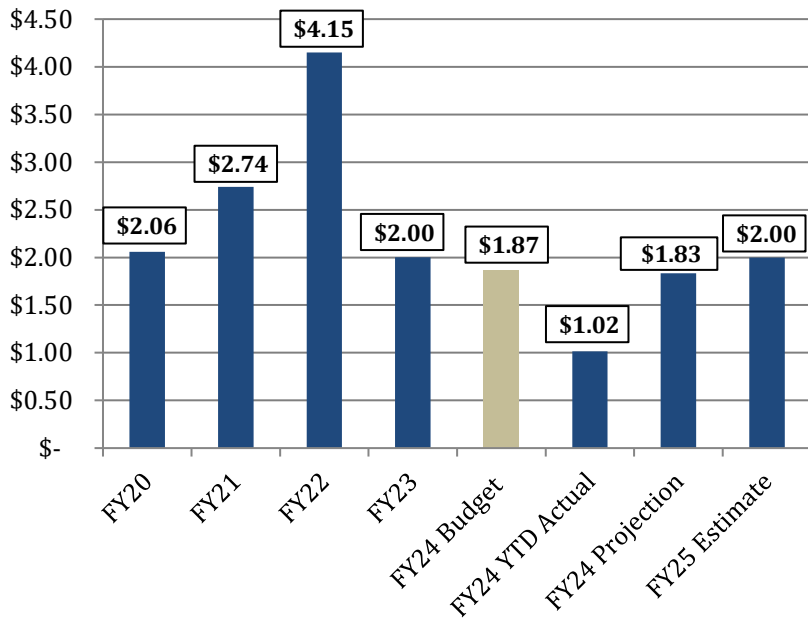


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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:

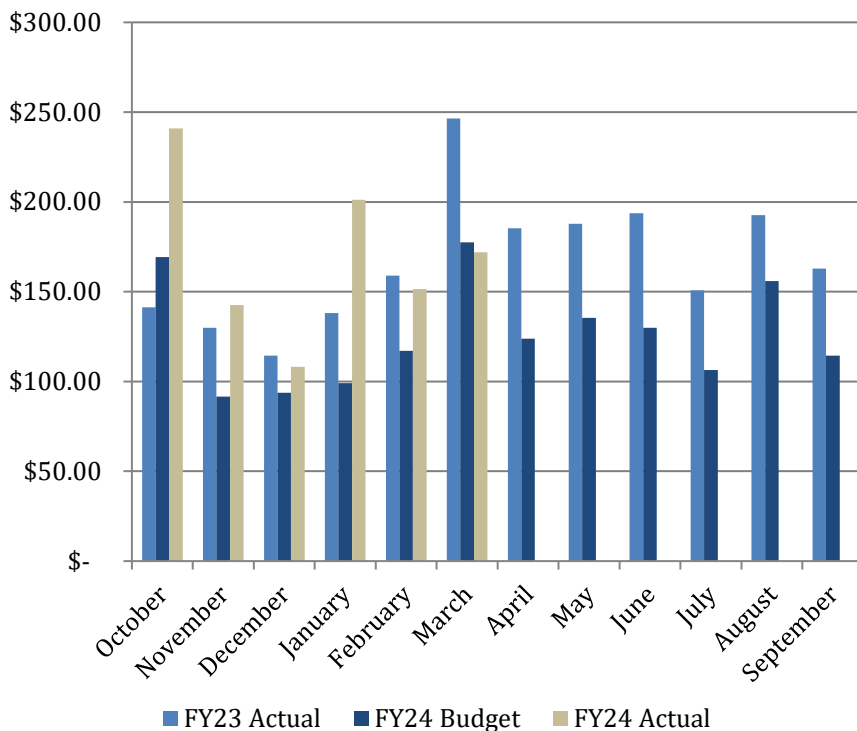
As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2024 indicate an 8.4% decrease in revenues collected in FY 2023 due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, permitting activity is still being impacted by the reduction in mortgage lending rates because of interest rates increasing to fight high inflation. The FY 2025 estimated budget reflects a 7% increase over the FY 2024 budgeted amount due to upcoming residential and commercial development projects which impacts permitting activity.

FY 2023 Budget: \$2,253,410
 FY 2023 Actual: \$2,002,590

FY 2024 Budget: \$1,868,550
 FY 2024 YTD Actual: \$1,016,268
 FY 2024 Projection: \$1,833,922

FY 2025 Estimated Budget: \$1,999,663

Monthly Totals: Budget vs. Actuals (Thousands)

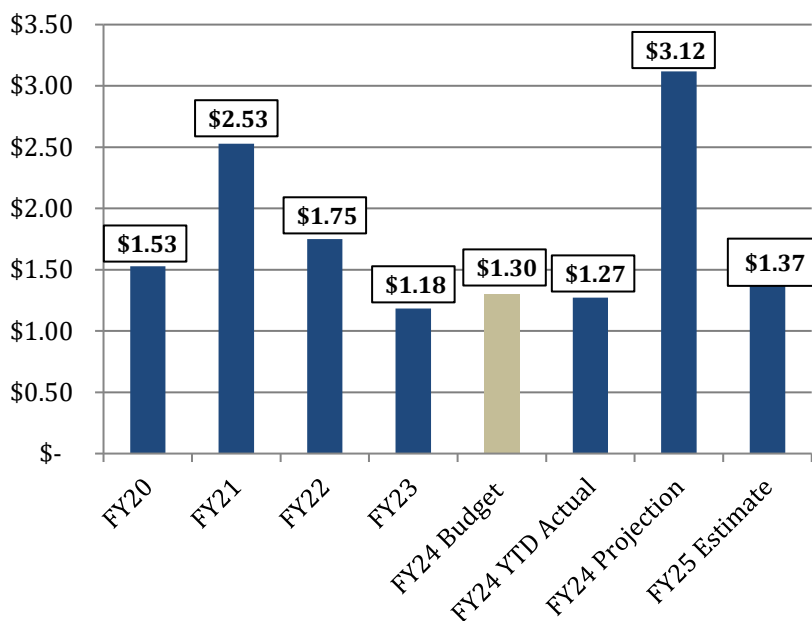


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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 2024 Environmental Permit Fees are anticipated to come in substantially higher than budgeted, reflecting an increase in environmental permitting activity. The spike in December is attributed to permits for a new single family residential development on the east side of Leon County. The spike in January is related to a land use violation on the southeast area of Leon County. FY 2025 estimated budget reflects an 5.4% increase over the FY 2024 budgeted amount, as slight growth in permitting activity is expected.

FY 2023 Budget: \$1,738,005

FY 2023 Actual: \$1,184,518

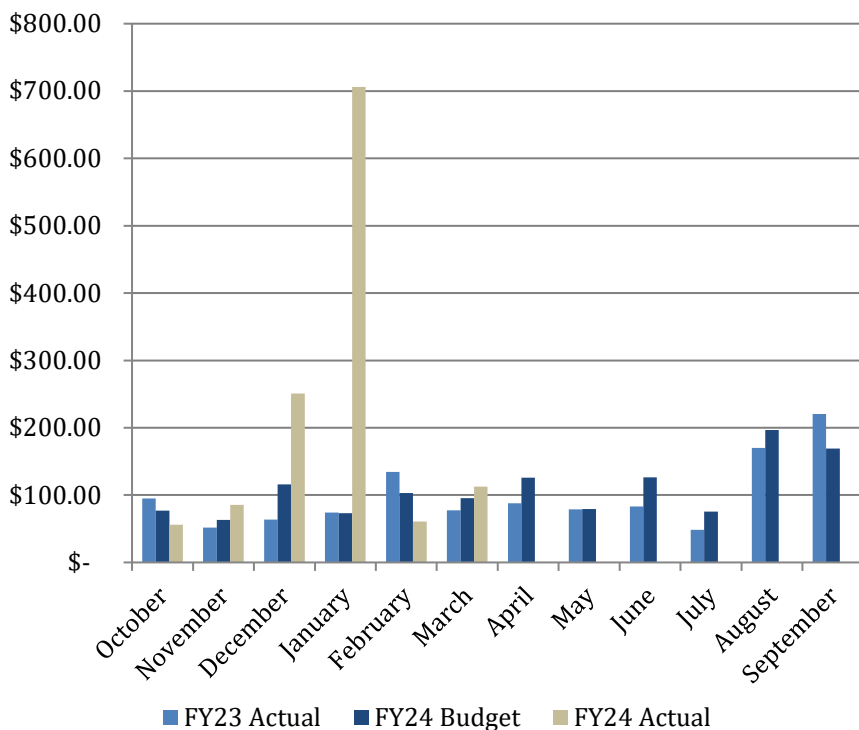
FY 2024 Budget: \$1,300,538

FY 2024 YTD Actual: \$1,271,660

FY 2024 Projection: \$3,118,722

FY 2025 Estimated Budget: \$1,370,280

Monthly Totals: Budget vs. Actuals (Thousands)

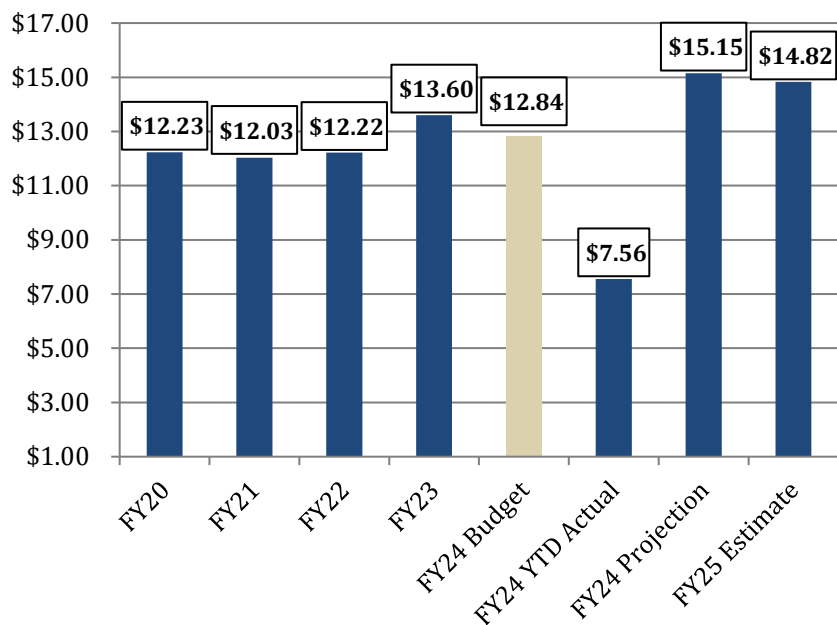


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Major Revenues

AMBULANCE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

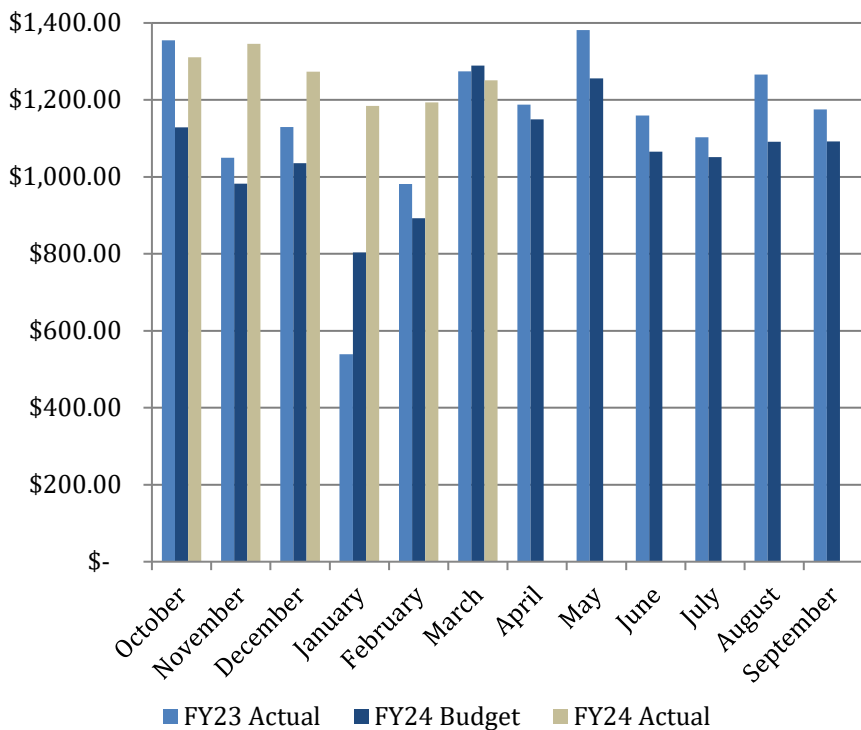
Leon County initiated its ambulance service on January 1st of 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

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

Trend:

To estimate revenues more accurately, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018, the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

Monthly Totals: Budget vs. Actuals (Thousands)



Actual revenues for FY 2024 are projected to increase by 18% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

FY 2023 Budget: \$11,694,500
 FY 2023 Actual: \$13,600,874

FY 2024 Budget: \$12,837,161
 FY 2024 YTD Actual: \$7,559,435
 FY 2024 Projection: \$15,150,000

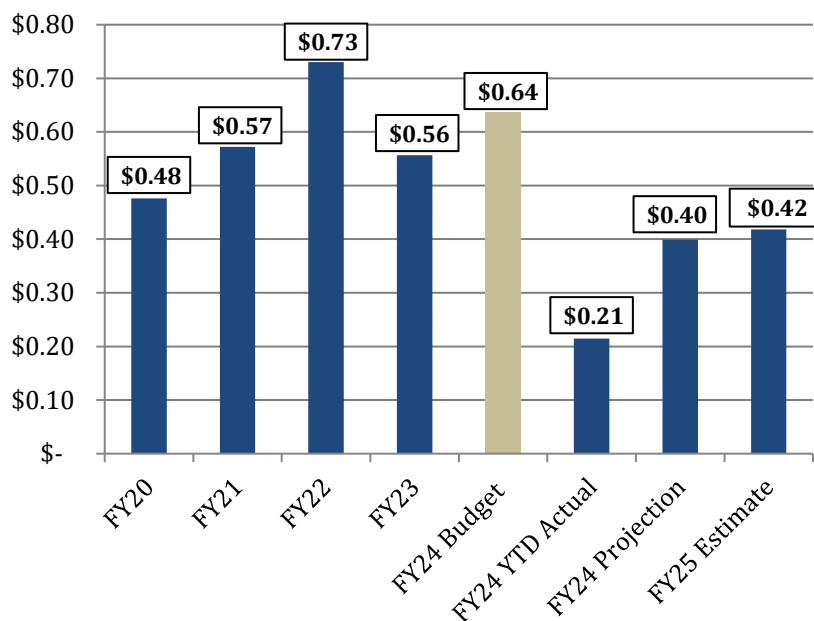
FY 2025 Estimated Budget: \$14,824,750

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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, as fees collected declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2024 projected and FY 2025 estimated revenues are expected to be significantly lower than the FY 2024 budget, due to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces fee collections further.

FY 2023 Budget: \$623,295

FY 2023 Actual: \$556,758

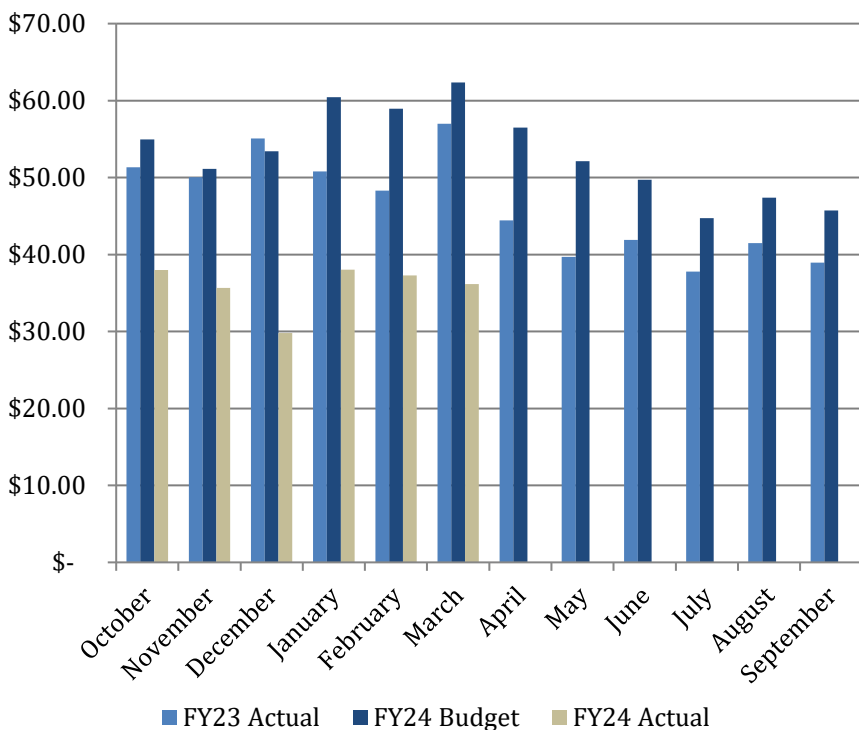
FY 2024 Budget: \$637,355

FY 2024 YTD Actual: \$214,913

FY 2024 Projection: \$399,145

FY 2025 Estimated Budget: \$417,905

Monthly Totals: Budget vs. Actuals (Thousands)

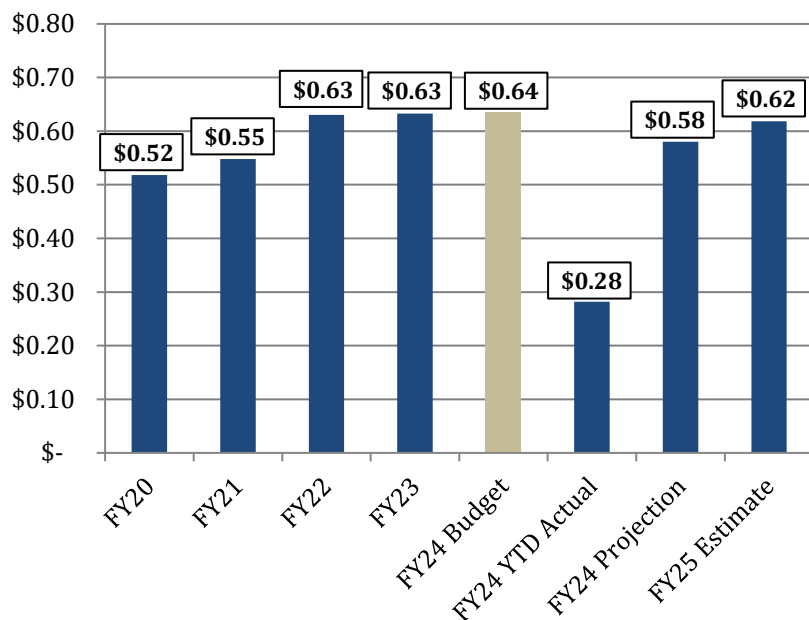


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» 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 2023 the County collected \$632,970 in these fees but expended more than \$10.86 million on behalf of the State Court system in compliance with Article V requirements.

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

Trend:

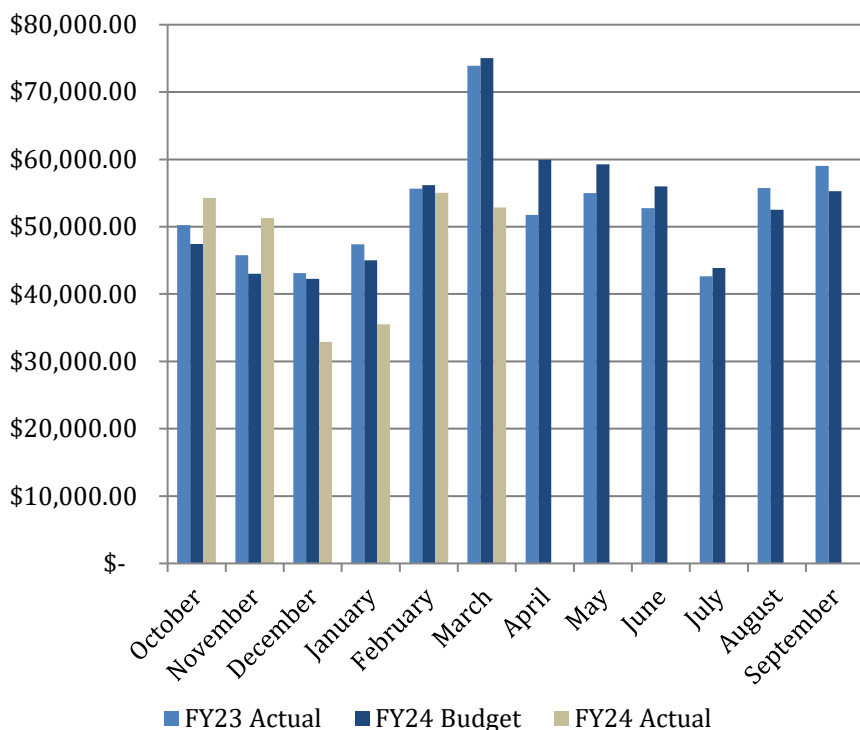
Court facility fees are generated through traffic ticket violations, which were impacted by the stay-at-home order and shift to telecommuting due to COVID-19 as reflected in FY 2020 and FY 2021. FY 2022 and 2023 reflect a return to pre-covid levels. The FY 2024 projections indicate an 8.8% decrease from the budgeted amount and the FY 2025 estimates are 2.7% lower than the prior year budget due to the fluctuation of ticket violations.

FY 2023 Budget: \$561,450
 FY 2023 Actual: \$632,970

FY 2024 Budget: \$635,835
 FY 2024 YTD Actual: \$281,819
 FY 2024 Projection: \$580,023

FY 2025 Estimated Budget: \$618,450

Monthly Totals: Budget vs. Actuals (Thousands)





LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2024

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY24</u> <u>Adj. Budget</u>	<u>FY24</u> <u>Expenditures</u>	<u>FY24 Budget</u> <u>\$ Balance</u>	<u>FY24 Budget</u> <u>% Bal. Remaining</u>
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,913,708	1,028,700	885,008	46.25%
001	101	District 1	20,500	6,491	14,009	68.34%
001	102	District 2	20,500	4,085	16,415	80.08%
001	103	District 3	20,500	8,194	12,306	60.03%
001	104	District 4	20,500	4,943	15,557	75.89%
001	105	District 5	20,500	4,373	16,127	78.67%
001	106	At Large District 6	20,500	8,109	12,391	60.44%
001	107	At Large District 7	20,500	3,171	17,329	84.53%
001	108	Commissioners Account	24,895	7,825	17,070	68.57%
Subtotal:			2,082,103	1,075,891	1,006,212	48.33%
<u>County Administration</u>						
<u>County Administration</u>						
001	110	County Administration	1,938,101	1,109,690	828,411	42.74%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	911,565	483,682	427,883	46.94%
001	116	Community and Media Relations	1,148,092	590,111	557,981	48.60%
<u>Emergency Management</u>						
125	864	Emergency Management ¹	121,221	29,843	91,378	75.38%
125	952024	Emergency Management Base Grant - Federal ¹	112,920	58,760	54,160	47.96%
125	952023	Emergency Management Base Grant - State ¹	161,980	85,308	76,672	47.33%
130	180	Enhanced 911	1,378,732	877,154	501,578	36.38%
<u>Human Resources</u>						
001	160	Human Resources	1,744,392	813,891	930,501	53.34%
<u>Volunteer Services</u>						
001	113	Volunteer Services	114,424	56,309	58,115	50.79%
<u>Purchasing</u>						
001	140	Procurement	590,172	336,515	253,657	42.98%
001	141	Warehouse	119,884	62,575	57,309	47.80%
<u>Real Estate Management</u>						
001	156	Real Estate Management	545,107	239,605	305,502	56.04%
Subtotal:			8,886,590	4,743,443	4,143,147	46.62%
<u>Office of Information Technology</u>						
001	171	Management Information Services	9,206,743	5,584,151	3,622,592	39.35%
001	411	Public Safety Complex Technology	287,412	115,433	171,979	59.84%
001	421	Geographic Information Services	2,377,609	1,217,257	1,160,352	48.80%
Subtotal:			11,871,764	6,916,841	4,954,923	41.74%
<u>County Attorney</u>						
001	120	County Attorney	2,525,469	968,079	1,557,390	61.67%
Subtotal:			2,525,469	968,079	1,557,390	61.67%
<u>Department of Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	717,977	305,455	412,522	57.46%
<u>Operations</u>						
106	431	Transportation	5,809,387	1,920,566	3,888,821	66.94%
106	432	Right-of-Way	3,962,925	1,292,160	2,670,765	67.39%
123	433	Stormwater Maintenance	4,219,546	1,186,696	3,032,850	71.88%
001	216	Mosquito Control	837,024	197,495	639,529	76.41%
125	214	Mosquito Control Grant ¹	53,571	0	53,571	100.00%
<u>Engineering Services</u>						
106	414	Engineering Services	4,728,608	2,014,302	2,714,306	57.40%
<u>Fleet Maintenance</u>						
505	425	Fleet Maintenance	4,573,013	1,892,580	2,680,433	58.61%
Subtotal:			24,902,051	8,809,254	16,092,797	64.62%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2024

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY24</u> <u>Adj. Budget</u>	<u>FY24</u> <u>Expenditures</u>	<u>FY24 Budget</u> <u>\$ Balance</u>	<u>FY24 Budget</u> <u>% Bal. Remaining</u>
<u>Department of Development Support & Environmental Mgt</u>						
<u>Building Inspection</u>						
120	220	Building Inspection	2,352,766	1,098,343	1,254,423	53.32%
<u>Environmental Compliance</u>						
121	420	Environmental Compliance	1,740,714	746,338	994,376	57.12%
<u>Development Services</u>						
121	422	Development Services	925,089	389,129	535,960	57.94%
<u>Code Compliance Services</u>						
121	423	Permit Compliance	587,925	321,669	266,256	45.29%
<u>Support Services</u>						
121	424	Support Services	661,110	261,366	399,744	60.47%
<u>DEP Storage Tank¹</u>						
125	866	DEP Storage Tank	230,344	116,156	114,188	49.57%
Subtotal:			6,497,948	2,933,001	3,564,947	54.86%
<u>Department of PLACE</u>						
<u>Planning Department</u>						
001	817	Planning Department	1,348,277	259,080	1,089,197	80.78%
Subtotal:			1,348,277	259,080	1,089,197	80.78%
<u>Management and Budget</u>						
<u>Office of Management and Budget</u>						
001	130	Office of Management and Budget	1,032,098	569,544	462,554	44.82%
<u>Risk Management</u>						
501	132	Risk Management	233,495	117,861	115,634	49.52%
501	821	Workers Compensation Management / Insurance	6,059,860	3,690,444	2,369,416	39.10%
Subtotal:			7,325,453	4,377,850	2,947,603	40.24%
<u>Division of Tourism</u>						
160	301	Administration	846,562	328,731	517,831	61.17%
160	302	Advertising	2,101,000	456,896	1,644,104	78.25%
160	303	Marketing	4,573,849	2,114,644	2,459,205	53.77%
160	304	Special Projects	700,000	7,100	692,900	98.99%
Subtotal:			8,221,411	2,907,371	5,314,040	64.64%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	27,209,286	11,070,768	16,138,518	59.31%
<u>Animal Services</u>						
140	201	Animal Services	2,033,099	400,126	1,632,973	80.32%
Subtotal:			29,242,385	11,470,894	17,771,491	60.77%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & Operations	778,926	320,443	458,483	58.86%
001	241	Public Library Services	6,179,221	3,080,462	3,098,759	50.15%
Subtotal:			6,958,147	3,400,905	3,557,242	51.12%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2024

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY24</u> <u>Adj. Budget</u>	<u>FY24</u> <u>Expenditures</u>	<u>FY24 Budget</u> <u>\$ Balance</u>	<u>FY24 Budget</u> <u>% Bal. Remaining</u>
<u>Office of Intervention & Detention Alternatives</u>						
<u>County Probation</u>						
111	542	County Probation	1,411,404	629,664	781,740	55.39%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,897,125	609,555	1,287,570	67.87%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	184,447	83,251	101,196	54.86%
<u>FDLE JAG Grant Pretrial¹</u>						
125	982066	FDLE JAG PRETRIAL FY 21-22	50,000	0	50,000	100.00%
125	982067	FDLE JAG PRETRIAL FY 22-23	50,000	0	50,000	100.00%
Subtotal:			3,592,976	1,322,470	2,270,506	63.19%
<u>Office of Human Services & Community Partnerships</u>						
<u>Veteran Services</u>						
001	390	Veteran Services	409,589	155,232	254,357	62.10%
<u>Health & Human Services</u>						
001	370	Social Service Programs	7,353,558	3,312,422	4,041,136	54.95%
<u>Health Department</u>						
001	190	Health Department	246,183	69,405	176,778	71.81%
<u>Primary Health Care</u>						
001	971	Primary Health Care	2,129,082	415,514	1,713,568	80.48%
<u>Housing Services</u>						
001	371	Housing Services	572,203	254,776	317,427	55.47%
125	932019	HFA Emergency Repairs Program	81,350	0	81,350	100.00%
<u>SHIP 2019-2025¹</u>						
124	932058	SHIP 2021-2024 FUNDING	247,711	65,232	182,479	73.67%
124	932059	SHIP 2022-2025 FUNDING	511,151	270,035	241,116	47.17%
124	932080	SHIP 2023-2026 FUNDING	1,236,019	65,000	1,171,019	94.74%
Subtotal:			12,786,846	4,607,616	8,179,230	63.97%
<u>Office of Resource Stewardship</u>						
<u>Office of Sustainability</u>						
001	127	Office of Sustainability	360,843	108,706	252,137	69.87%
<u>Facilities Management</u>						
001	150	Facilities Management	8,799,476	4,378,465	4,421,011	50.24%
<u>Detention Center Maintenance</u>						
001	152	Maintenance	2,970,472	1,253,795	1,716,677	57.79%
<u>Public Safety Complex</u>						
001	410	Public Safety Complex	1,993,730	816,888	1,176,842	59.03%
<u>County Government Annex</u>						
165	154	Courthouse Annex	609,474	207,671	401,803	65.93%
<u>Huntington Oaks Plaza Operating</u>						
166	155	Huntington Oaks Plaza	111,567	21,850	89,717	80.42%
<u>Cooperative Extension</u>						
001	361	Extension Education	525,175	92,260	432,915	82.43%
<u>Parks & Recreation</u>						
140	436	Parks & Recreation	4,322,072	1,624,665	2,697,407	62.41%
<u>Solid Waste</u>						
401	416	Yard Waste	348,098	230,537	117,561	33.77%
401	437	Rural Waste Collection Centers	829,282	412,041	417,241	50.31%
401	441	Transfer Station Operations	12,947,636	4,434,799	8,512,837	65.75%
401	442	Landfill (Solid Waste Management Facility)	599,782	230,396	369,386	61.59%
401	443	Hazardous Waste	884,053	352,779	531,274	60.10%
Subtotal:			35,301,660	14,164,852	21,136,808	59.87%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2024

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY24</u> <u>Adj. Budget</u>	<u>FY24</u> <u>Expenditures</u>	<u>FY24 Budget</u> <u>\$ Balance</u>	<u>FY24 Budget</u> <u>% Bal. Remaining</u>
<u>Constitutional Officers²</u>						
<u>Clerk of the Circuit Court</u>						
001	132	Clerk Finance	2,642,358	1,541,048	1,101,310	41.68%
110	537	Circuit Court Fees	486,828	283,983	202,845	41.67%
<u>Property Appraiser</u>						
001	512	Property Appraiser	6,075,221	4,549,581	1,525,640	25.11%
<u>Sheriff</u>						
110	510	Law Enforcement	61,136,282	41,372,748	19,763,534	32.33%
110	511	Corrections	44,462,143	29,396,327	15,065,816	33.88%
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	6,579,110	5,750,156	828,954	12.60%
123	513	Stormwater Utility Non Ad-Valorem	74,768	62,410	12,358	16.53%
135	513	Emergency Medical Services MSTU	329,100	312,274	16,826	5.11%
145	513	Fire Service Fee	74,116	59,934	14,182	19.13%
162	513	Special Assessment Paving	4,550	1,928	2,622	57.62%
164	513	Sewer Services Killlearn Lakes I and II	5,000	4,303	697	13.94%
401	513	Landfill Non-Ad Valorem	36,713	26,677	10,036	27.34%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	3,731,596	1,818,325	1,913,271	51.27%
060	521	Elections	3,708,622	1,091,263	2,617,359	70.57%
Subtotal:			129,346,407	86,270,957	43,075,450	33.30%
<u>Court Administration</u>						
001	540	Court Administration	315,613	159,554	156,059	49.45%
001	547	Guardian Ad Litem	22,013	4,895	17,118	77.76%
110	532	State Attorney	130,280	76,762	53,518	41.08%
110	533	Public Defender	160,125	60,469	99,656	62.24%
110	555	Legal Aid	257,500	128,750	128,750	50.00%
114	586	Teen Court	53,405	40,613	12,792	23.95%
117	509	Alternative Juvenile Program	59,327	31,214	28,113	47.39%
117	546	Law Library	52,725	0	52,725	100.00%
117	548	Judicial/Article V Local Requirements	180,864	21,798	159,066	87.95%
117	555	Legal Aid	52,725	22,000	30,725	58.27%
Subtotal:			1,284,577	546,055	738,522	57.49%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Expenditure Summary

PROGRAM EXPENDITURE SUMMARY

Reflected Expenditures as of April 15, 2024

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY24</u> <u>Adj. Budget</u>	<u>FY24</u> <u>Expenditures</u>	<u>FY24 Budget</u> <u>\$ Balance</u>	<u>FY24 Budget</u> <u>% Bal. Remaining</u>
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	497,759	373,880	123,879	24.89%
160	888	Council on Culture and Arts Regranting	1,614,468	0	1,614,468	100.00%
<u>City of Tallahassee</u>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,704,403	426,101	1,278,302	75.00%
145	838	City Payment, Tallahassee (Fire Fees)	10,871,797	0	10,871,797	100.00%
164	838	City Payment, Tallahassee (Killlearn Lakes Sewer)	239,906	0	239,906	100.00%
<u>Other Non-Operating</u>						
001	278	Summer Youth Employment	40,731	0	40,731	100.00%
001	403	Blueprint ³	659,526	241,106	418,420	63.44%
001	529	800 MHZ System Maintenance	1,788,926	1,066,942	721,984	40.36%
001	820	Insurance Audit, and Other Expenses	1,518,133	926,613	591,520	38.96%
001	831	Tax Deed Applications	45,000	0	45,000	100.00%
001	972	CRA-TIF Payment	3,053,000	3,053,000	0	0.00%
110	507	Consolidated Dispatch Agency (CDA)	3,804,347	2,807,145	997,202	26.21%
110	508	Diversionary Program	200,000	0	200,000	100.00%
110	620	Juvenile Detention Payment - State	1,370,835	523,016	847,819	61.85%
116	800	Drug Abuse	98,135	0	98,135	100.00%
145	843	Volunteer Fire Department	632,479	378,901	253,578	40.09%
502	900	Communications Control	1,595,742	703,354	892,388	55.92%
<u>Interdepartmental Billing</u>						
		Countywide Automation	631,051	0	631,051	100.00%
		Risk Allocations	1,794,391	0	1,794,391	100.00%
		<u>Subtotal:</u>	32,160,629	10,500,058	21,660,571	67.35%
Total Operating			289,417,797	154,084,224	135,333,573	46.76%
Total Non-Operating			32,160,629	10,500,058	21,660,571	67.35%
Total CIP			103,644,109	13,896,152	89,747,957	86.59%
Total CIP - Grants			51,497,357	3,402,119	48,095,238	93.39%
Operating Grants			2,756,267	690,335	2,065,932	74.95%
Non-Operating Grants ⁴			19,739,870	8,035,150	11,704,720	59.29%
Total Debt Service			5,204,328	1,878,808	3,325,520	63.90%
Total Reserves			5,622,489	615,980	5,006,509	89.04%
TOTAL NET EXPENDITURES:			510,042,846	193,102,825	316,940,021	62.14%

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, 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. 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 2024 MID-YEAR FINANCIAL REPORT

»» Fund Balance

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY22	FY23	FY24	FY24	FY24
		Actuals (A)	Actuals (A)	Estimated Balance (B)	Adopted Budget	Fund Balance as % of Budget (C)
001	General Fund (D)	42,594,224	46,945,573	48,880,752	91,386,766	N/A
110	Fine and Forfeiture Fund (D)	1,539,341	7,012,686	5,441,745	110,640,135	N/A
	Subtotal:	44,133,565	53,958,259	54,322,497	202,026,901	27%
Special Revenue Funds						
106	County Transportation Trust Fund (E)	7,859,548	5,312,957	7,168,917	18,664,145	38%
111	Probation Services Fund (F)	404,347	1,112,740	1,497,688	4,133,163	36%
114	Teen Court Fund	0	0	0	64,220	0%
116	Drug Abuse Trust Fund	162,149	198,328	217,075	98,135	221%
117	Judicial Programs Fund	534,407	531,202	531,591	349,505	152%
120	Building Inspection Fund (G)	3,222,537	2,951,680	2,101,237	2,908,161	72%
121	Development and Environmental Services Fund (G)	2,464,269	2,028,784	2,868,416	4,713,265	61%
123	Stormwater Utility Fund (H)	2,057,324	1,920,204	3,037,267	6,571,742	46%
124	SHIP Trust Fund	0	0	0	1,205,109	0%
125	Grants (I)	0	0	4,676,261	938,977	498%
126	Non-Countywide General Revenue Fund (J)	10,440,917	2,280,356	3,341,353	25,892,830	13%
127	Grants (K)	199,010	188,260	387,137	60,000	645%
130	9-1-1 Emergency Communications Fund (L)	0	0	478,222	1,529,627	31%
131	Radio Communications Systems Fund (M)	165,878	167,749	167,749	0	N/A
135	Emergency Medical Services Fund	6,995,592	10,185,066	10,429,163	33,122,506	31%
137	American Recovery Plan Act (ARPA) Fund (K)	4,771,743	3,367,584	0	0	0%
140	Municipal Services Fund (N)	294,479	1,345,969	3,613,671	10,127,284	36%
145	Fire Services Fund	1,047,909	1,307,636	1,459,873	11,538,902	13%
160	Tourism (1st-5th Cents) (O)	5,600,950	5,882,297	5,741,813	10,438,476	55%
160	Tourism (O)	2,049,072	2,049,072	0	2,049,072	0%
162	Special Assessment Paving Fund	627	0	0	140,133	0%
164	Killearn Lakes Unit I and II Sewer	24,452	32,208	32,208	244,906	13%
165	Leon County Gov't Annex Operating Fund (P)	1,831,533	2,460,166	2,079,845	1,531,875	136%
166	Lake Jackson Town Center Fund	412,039	555,986	461,195	442,819	104%
	Subtotal:	50,538,782	43,878,247	50,290,680	136,764,852	2203%
Capital Projects Funds (Q)						
305	Capital Improvements Fund (R)	23,952,945	37,986,592	7,770,193	6,755,581	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY 2025 budget unless otherwise noted.
306	Gas Tax Transportation Fund (S)	10,684,363	15,088,950	1,516,431	1,916,346	
308	Local Option Sales Tax Fund	3,953,544	4,079,332	258,775	0	
309	Local Option Sales Tax Extension Fund	1,622,076	1,568,821	249,990	0	
324	Supervisor of Elections Building	557,685	62,114	0	0	
330	9-1-1 Capital Projects Fund	4,129,496	4,326,242	4,306,383	122,032	
351	Sales Tax Extension 2020 (T)	8,533,150	12,443,098	997,408	6,319,305	
352	Sales Tax Ext. 2020 JPA Agreement with L.I.F.E. (T)	5,174,099	9,389,597	2,783,896	5,160,350	
	Subtotal:	58,607,357	84,944,745	17,883,076	20,273,614	
Enterprise Funds						
401	Solid Waste Fund (U)	64,546	-3,251,042	-11,356,521	18,052,445	
	Subtotal:	64,546	-3,251,042	-11,356,521	18,052,445	
Internal Service Funds						
501	Insurance Service Fund	1,494,691	1,692,926	1,660,366	6,069,538	
502	Communications Trust Fund	382,121	160,140	46,180	1,595,742	
505	Motor Pool Fund (V)	411,798	590,560	855,342	4,586,100	
	Subtotal:	2,288,610	2,443,626	2,561,888	12,251,380	
TOTAL:		155,632,861	181,973,836	113,701,620	389,369,193	

Notes:

- A. Audited Fund Balance according to the Annual Comprehensive Financial Report.
- B. Balances are estimated as year-ending for FY 2023.
- C. FY 2024 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 2024 budget reflects the use of \$571,290 in General Fund Balance to balance the budget. The fund balance also includes \$3.4 million in catastrophe reserve funding for unforeseen events such as hurricanes.
- E. The County Transportation Trust fund continues to grow with moderate gas prices, resulting in increased travel and greater fuel consumption, and a related increase in revenue. This decrease in FY 2023 is directly related to the mid-year appropriation of \$3.88 million to support the transportation capital program. 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 primarily due to the underexpenditure of budget due to position vacancies in a tight labor market.
- G. The Building Inspection Fund and Development and Environmental Services Fund varies from year-to-year depending on the number and size of permitted buildings and sees a correlation with an initial uptick in Environmental Permit fees, which are applied for first, followed by an uptick in Building Inspection fees. The decline in Building Inspection fees is due to a leveling out from the rapid increase in permitting activity seen post-COVID. The increase in FY 2022 was due to the permitting of the Amazon Fulfillment Center. The Building fund 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. The Development and Environmental Services Fund, however, is seeing an increase due to a land use violation in the Southeast area of the County.
- H. The decrease in FY 2023 in the Stormwater Utility Fund is related to the review of fund reserves that identified \$946,212 to support the County's capital program as part of a capital fund sweep approved during the FY 2024 budget process.
- I. 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.
- J. 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 decrease in FY 2023 is directly related to the mid-year appropriation of \$10.86 million in fund reserves as part of the fund sweep approved during the FY 2024 budget process to support the County's capital program for the next two to three years, reducing the fund by almost 80%. The 1/2 cent sales tax is 0.7% higher than the previous year and the State Revenue Sharing is 0.4% lower, reflective of a leveling out of consumer spending after the substantial increase seen during COVID.
- K. This fund is used to separate grants that are interest bearing grants. The ARPA balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects.
- L. The fund balance in the 9-1-1 Emergency Communication Fund reserves are available to support operations. This fund, in conjunction with the companion (fund 330) 9-1-1 capital fund, are used to support ongoing capital equipment maintenance and system replacement. Previously, 9-1-1 fees were transferred to the capital reserve fund (330) to support future equipment and replacement needs. Due to a decline in 9-1-1 fees in recent years, funds have been transferred from Fund 330 to Fund 130 to support equipment needs resulting in this fund maintaining minimal fund balance. has seen a decrease in revenue generated from landlines. The anticipated increase in FY 2024 is due to additional monies from the State of Florida to support Call Handling Maintenance as well as Next Generation 911, which provides expanded access to emergency networks.
- M. The Radio Communications Systems Fund was 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. This fund will be closed and the residual fund balance will be moved to the general fund.
- N. The increase in fund balance for the Municipal Services Fund is due to the receipt of additional revenue related to and increase in utility rates and the under expenditure of budget related to position vacancies during the year. Additionally, \$500,000 was transferred from Fund 352 to assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.
- O. 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 inter-local 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. 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 and the FY 2023 balance reflects the use of \$291,318 in available fund balance to cover one-time expenses related to marketing and hosting the 2024 Leon County bicentennial celebration. FY 2024 collections reflect increased inventory of hotel rooms, increased hotel room rates, and hosting the 2023 Florida High School Athletic Association Football Championship games at FAMU's Bragg Stadium.
- P. FY 2024 available fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance for Capital Improvements for building renovations, mechanical and electrical upgrades, and safety improvements. These major maintenance and repair projects and building improvements will assist the County in potentially drawing new tenants to the vacant spaces within the building.
- Q. 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.
- R. The FY 2024 estimated fund balance reflects the remaining funds subsequent to the completion of budgeted projects, including projects that were advance funded in FY 2023, ensuring that infrastructure improvements continued and heavy equipment and vehicle purchases were not delayed due to supply chain issues.
- S. 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 fund balance reflects the \$3.88 million mid-year appropriation from the County Transportation Trust fund to support the transportation capital program.
- T. The Sales Tax Extension 2020 increase in fund balance reflects a rebound from the reduction in FY 2022 due to the impacts the COVID pandemic had on consumer spending. Sales Tax Extension projects in Sales Tax Extension projects in FY 2024 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Miccosukee Sense of Place, Street Lighting, Transportation Safety and Neighborhood Enhancements, Boat Landing, and Recreational Amenities). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.
- U. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2024 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
- V. The increase in FY 2024 reflects increased department billings related to the rising fuel, fleet repair and maintenance costs. Higher fuel costs are associated with the volatility in the crude oil market.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Capital Improvement Program

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	11	7.4%	\$11,436,432	\$2,063,890	\$3,075,749	44.9%	\$6,296,793
General Government	32	11.9%	\$18,471,028	\$2,693,563	\$3,172,929	31.8%	\$12,604,536
Health and Safety	8	10.5%	\$16,249,996	\$3,897,513	\$2,284,731	38.0%	\$10,067,752
Physical Environment	25	38.8%	\$60,199,187	\$9,153,033	\$19,148,565	47.0%	\$31,897,588
Transportation	18	31.4%	\$48,784,823	\$5,701,750	\$6,880,865	25.8%	\$36,202,208
*TOTAL	94	100%	\$155,141,466	\$23,509,749	\$34,562,839	37.4%	\$97,068,877

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2023 through May 3, 2024.

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

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Capital Improvement Program

CULTURE AND RECREATION

Project #	Project Description	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
045001	Apalachee Regional Park	639,425	37,088	54,331	14.3%	548,006
086085	Essential Libraries Initiative	1,431,706	30,165	46,721	5.4%	1,354,820
043007	Fred George Park *	1,103,087	138,052	285,370	38.4%	679,665
046009	Greenways Capital Maintenance	572,875	-	-	0.0%	572,875
076011	Library Services Technology	362,583	32,425	12,523	12.4%	317,635
091007	L.I.F.E. Boat Landing Enhancements & Upgrades	417,325	4,968	-	1.2%	412,357
091010	L.I.F.E. Recreational Amenities	341,750	82,914	-	24.3%	258,836
046007	New Parks/Greenways Vehicle and Equipment	145,861	-	-	0.0%	145,861
046001	Parks Capital Maintenance	1,063,357	384,490	226,799	57.5%	452,068
046006	Playground Equipment Replacement	305,026	305,026	-	100.0%	-
047001	St. Marks Headwaters Greenway *	5,053,437	1,048,762	2,450,005	69.2%	1,554,670
TOTAL CULTURE AND RECREATION		\$11,436,432	\$2,063,890	\$3,075,749	44.9%	\$6,296,793

GENERAL GOVERNMENT

Project #	Project Description	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	60,000	2,399	3,450	9.7%	54,151
086076	Building Roofing Repairs & Maintenance	1,233,249	396,319	12,624	33.2%	824,306
086077	Building Mechanical Repairs & Maintenance	1,705,699	184,144	485,299	39.2%	1,036,256
086078	Building Infrastructure & Improvements	1,536,250	150,572	119,418	17.6%	1,266,260
086079	Building General Maintenance & Renovations	3,729,117	170,773	310,323	12.9%	3,248,021
086027	Courthouse Renovations	674,818	199,159	158,251	53.0%	317,408
086016	Courthouse Security	68,483	-	10,968	16.0%	57,515
086007	Courtroom Minor Renovations	147,024	72,531	5,118	52.8%	69,375
076023	Courtroom Technology	233,781	16,177	96,714	48.3%	120,890
076063	E-Filing System for Court Documents	388,394	13,776	27,021	10.5%	347,597
076008	County Compute Infrastructure	865,000	152,925	95,089	28.7%	616,986
076001	Financial Hardware and Software	317,312	31,681	9,500	13.0%	276,131
026010	Fleet Management Shop Equipment	127,980	-	-	0.0%	127,980
086017	General Furnishings	97,570	19,182	-	19.7%	78,388
026003	General Vehicle and Equipment Replacement	974,780	534,601	179,304	73.2%	260,875
076065	Justice Information System (JIS) Upgrade	350,000	1,650	477,235	136.8%	(128,885)
083002	Lake Jackson Town Center	487,665	-	-	0.0%	487,665
076066	Large Application Upgrades	228,412	-	-	0.0%	228,412
086025	Leon County Government Annex	1,800,466	408,056	63,730	26.2%	1,328,680
091004	L.I.F.E. Miccosukee Sense of Place	1,427,547	4,320	934,489	65.8%	488,738
026018	New General Vehicle & Equipment	53,679	37,679	-	70.2%	16,000
076051	Public Defender Technology	158,399	48,146	61,535	69.2%	48,718
076061	Records Management	243,222	75,841	-	31.2%	167,381
076067	Remote Server Center (RSC) Improvements	165,750	-	-	0.0%	165,750
086081	Solar Arrays on County Buildings	180,032	-	-	0.0%	180,032
076047	State Attorney Technology	190,362	69,683	39,500	57.4%	81,179
086084	SOE Building Capital Improvements	62,537	16,452	13,191	47.4%	32,894
076005	Supervisor of Elections Technology	50,000	25,643	13,062	77.4%	11,295
076022	Technology in Chambers	100,000	12,515	14,305	26.8%	73,180
086065	Tourism Building (Amtrak Building)	276,000	17,885	42,803	22.0%	215,312
076024	User Computer Upgrades	500,000	31,454	-	6.3%	468,546
096028	Voting Equipment Replacement	37,500	-	-	0.0%	37,500
TOTAL GENERAL GOVERNMENT		\$18,471,028	\$2,693,563	\$3,172,929	31.8%	\$12,604,536

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Capital Improvement Program

HEALTH AND SAFETY

Project #	Project Description	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076055	Building Inspection Technology	155,076	32,407	-	20.9%	122,669
076058	Emergency Medical Services Technology	83,132	19,253	12,160	37.8%	51,719
026014	EMS Vehicle and Equipment Replacement	4,579,154	1,220,682	725,549	42.5%	2,632,923
086067	Medical Examiner Facility	60,000	-	-	0.0%	60,000
026021	New EMS Vehicle and Equipment	668,847	19,902	-	3.0%	648,945
096016	Public Safety Complex	1,149,881	11,288	-	1.0%	1,138,593
076069	Public Safety Complex Technology	482,299	21,016	4,438	5.3%	456,845
086031	Sheriff Facilities Capital Maintenance	8,996,605	2,572,965	1,542,584	45.7%	4,881,056
086080	Sheriff Training Facility	75,002	-	-	0.0%	75,002
TOTAL HEALTH AND SAFETY		\$16,249,996	\$3,897,513	\$2,284,731	38.0%	\$10,067,752

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

PHYSICAL ENVIRONMENT

Project #	Project Description	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements	1,048,585	6,538	31,245	3.6%	1,010,802
062007	Belair-Annawood Septic to Sewer *	828,514	79,255	133,049	25.6%	616,210
062006	Comprehensive Wastewater Treatment Project *	117,631	-	-	0.0%	117,631
927128	FDEP Springs Restoration Project *	310,885	70,339	78,645	47.9%	161,900
063005	Fords Arm - Lexington Pond Retrofit	356,208	84,602	41,302	35.3%	230,304
076009	Geographic Information Systems	349,000	189,479	-	54.3%	159,521
076060	GIS Incremental Basemap Update	298,500	-	298,500	100.0%	-
036042	Hazardous Waste Vehicle & Equipment Replacement	70,000	36,950	-	52.8%	33,050
036019	Household Hazardous Waste Improvements	68,266	-	-	0.0%	68,266
064001	Killlearn Acres Flood Mitigation	210,670	-	-	0.0%	210,670
061001	Lake Henrietta Renovations	425,000	-	-	0.0%	425,000
036043	Landfill Closure	7,719,104	116,294	61,010	2.3%	7,541,800
091009	L.I.F.E. Stormwater & Flood Relief	290,107	-	-	0.0%	290,107
062008	NE Lake Munson Septic to Sewer *	11,764,859	3,488,136	6,980,773	89.0%	1,295,950
076015	Permit and Enforcement Tracking System	584,032	350,474	83,856	74.4%	149,702
036033	Rural Waste Vehicle & Equipment Replacement	240,000	238,350	-	99.3%	1,650
927129	Small Community Wastewater Treatment Project *	275,041	-	-	0.0%	275,041
036003	Solid Waste Heavy Equipment/Vehicle Replacement	34,019	-	-	0.0%	34,019
067006	Stormwater Infrastructure Preventive Maintenance	2,606,434	(27,405)	231,523	7.8%	2,402,316
066026	Stormwater Pond Repairs	661,229	25,460	74,401	15.1%	561,368
026004	Stormwater Vehicle and Equipment Replacement	839,407	217,769	249,944	55.7%	371,694
036010	Transfer Station Heavy Equipment Replacement	1,292,000	517,000	-	40.0%	775,000
036023	Transfer Station Improvements	705,625	-	38,220	5.4%	667,405
067003	Water Quality & Stormwater Improvements	2,125,000	-	-	0.0%	2,125,000
062003	Woodville Sewer Project *	26,979,071	3,759,792	10,846,097	54.1%	12,373,182
TOTAL PHYSICAL ENVIRONMENT		\$60,199,187	\$9,153,033	\$19,148,565	47.0%	\$31,897,588

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

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

Capital Improvement Program

TRANSPORTATION

Project #	Project Description	FY24 Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
026015	Arterial/Collector Roads Pavement Markings	283,496	-	217,480	76.7%	66,016
056001	Arterial/Collector Resurfacing	12,771,999	882,451	3,117,549	31.3%	8,771,999
056005	Community Safety and Mobility	426,594	41,644	15,094	13.3%	369,856
057001	Intersection and Safety Improvements *	4,269,739	39,430	121,755	3.8%	4,108,554
091006	L.I.F.E. Neighborhood Enhancements & Transportation Safety	275,000	-	-	0.0%	275,000
091003	L.I.F.E. Rural Rd Safety Stabilization	169,216	-	-	0.0%	169,216
091005	L.I.F.E. Street Lighting	448,866	14,224	51,000	14.5%	383,642
055010	Magnolia Drive Multi-Use Trail *	10,525,056	50,682	375,942	4.1%	10,098,432
065005	Maylor Road Stormwater Improvements	2,357,931	1,394,195	839,330	94.7%	124,406
057918	Miccosukee Road Bridge Replacement *	2,692,886	-	-	0.0%	2,692,886
026022	New Public Works Vehicles & Equipment	132,671	34,459	-	26.0%	98,212
053011	DOT Old Bainbridge Road @ CC NW *	827,019	7,373	4,889	1.5%	814,757
026006	Open Graded Hot Mix - Maintenance and Resurfacing	415,496	-	-	0.0%	415,496
056011	Public Works Design and Engineering Services	100,000	5,745	3,500	9.2%	90,755
026005	Public Works Vehicle and Equipment Replacement	2,173,263	76,081	448,116	24.1%	1,719,945
056013	Sidewalk Program	10,358,295	2,756,938	1,686,210	42.9%	5,915,147
053012	Silver Lake to SR20 Blounstown Highway *	158,768	-	-	0.0%	158,768
051008	Springhill Road Bridge Rehabilitation *	398,528	398,528	-	100.0%	-
TOTAL TRANSPORTATION		\$48,784,823	\$5,701,750	\$6,880,865	25.8%	\$36,202,208

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

LEON COUNTY FISCAL YEAR 2024 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 \$74 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 2024 Annual Grants Program Summary includes 52 active grants. Of those 52 grants, 35% are federal grants, 48% are state grants and 17% are private grants from foundations, endowments, or other private sources. Due to the substantial amount of funding associated with the Florida Department of Environmental Protection Septic-to-Sewer grants, approximately 48% of the FY 2024 funding is state. US Treasury funds, and the Florida Department of Transportation federal pass-through funds from the Federal Highway Administration make up approximately 35%. The remaining grants are private at approximately 17%. (See Chart 2a)

Additionally, there is grant activity associated with substantial reimbursements from FEMA related to Hurricanes Michael, Ian, Idalia and COVID-19. Total reimbursement amount is estimated to exceed \$26.6 million, as referenced in Chart 3.

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

To ensure the County maximizes grant leveraging opportunities, the Office of Management and Budget (OMB) coordinates with department liaisons and actively seeks grant funding opportunities throughout the fiscal year. These efforts include contacting and communicating with previous funders for any new or forthcoming grant opportunities. Through timely submittals of reporting and invoices as well as satisfactory compliance with grant closeouts as well as on-site and desk monitoring by the granting agencies, Leon County has proactively positioned itself as a responsive and accountable funding partner. Because of this accountability, agencies often contact Leon County when grant funds become available. In addition, the County's partnership with Patton Boggs also garners access to recently announced federal funding opportunities and OMB routinely monitors the federal Grants.gov portal for granting opportunities. The County aggressively seeks state and federal grant funding to support County projects and initiatives and has achieved considerable success in leveraging County dollars. The total County grant leverage ratio, for 2024 fiscal year-to-date is \$5.62 to \$1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be \$24.73 to \$1.

Budget by Administering Department				
Department	% of Total Grants	FY24 Budget	FY24 Expended	Balance
Administration	7.76%	\$5,738,679	\$941,151	\$4,797,528
Dev. Support & Environmental Management	0.31%	\$230,344	\$116,156	\$114,188
Emergency Medical Services	0.21%	\$154,621	\$0	\$154,621
Library Services	1.84%	\$1,360,050	\$129,740	\$1,230,310
Human Services and Community Partnerships	5.23%	\$3,872,287	\$578,530	\$3,293,757
Resource Stewardship	7.33%	\$5,421,400	\$1,052,485	\$4,368,915
Public Works	76.84%	\$56,857,693	\$9,229,540	\$47,628,153
Intervention & Detention Alternatives	0.24%	\$180,000	\$80,000	\$100,000
Judicial	0.12%	\$88,420	\$0	\$88,420
Miscellaneous	0.12%	\$90,000	\$0	\$90,000
SUBTOTAL:	100%	\$73,993,494	\$12,127,602	\$61,865,891
Minus Operating (e.g. Mosquito Control)		\$2,756,267	\$690,335	\$2,065,932
TOTAL		\$71,237,227	\$11,437,268	\$59,799,959

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Grants Program

GRANTS PROGRAM SUMMARY - continued

The charts below outline the FY 2024 County Grants and their funding sources. Chart 2, totaling \$73,993,494, 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 \$56,425,037 focuses solely on the external grants and reflects the percentage share of the 52 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	18	23.68%	\$25,886,857	34.99%
State	25	32.89%	\$29,817,213	40.30%
Private	9	11.84%	\$720,967	0.97%
County fee programs/Match/Reimbursements	24	31.58%	\$17,568,457	23.74%
TOTAL	76	100%	\$73,993,494	100%

Chart 2a.

Type of Grant Funding	Number of Grants	Percentage of Number of Grants	Total Grant Award	Percentage of Funding Awarded
Federal	18	34.62%	\$25,886,857	45.88%
State	25	48.08%	\$29,817,213	52.84%
Private	9	17.31%	\$720,967	1.28%
TOTAL	52	100%	\$56,425,037	100%

Additionally, there is grant activity associated with substantial reimbursements related to Hurricanes Michael, Ian, and Idalia. Total hurricane debris removal and emergency preparedness costs are FEMA eligible and are estimated to exceed \$22.9 million.

Chart 3.

FEMA Reimbursement Funding	Anticipated Reimbursement	Amount Received	Balance Due	% Received
Hurricane Michael	\$22,217,015	\$21,600,256	\$616,759	97.2%
Hurricane Ian	\$71,397	\$64,282	\$7,115	90.0%
Hurricane Idalia	\$700,000	\$540,728	\$159,272	77.2%
TOTAL:	\$22,988,412	\$22,205,265	\$783,147	

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent
<u>Administration</u>					
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%
952017	EM-SHSGP Federal Grant	Funding for Emergency Management Preparedness & Assistance and Emergency	25,000	-	100.0%
952030	EMPA Base Grant	Management Performance Grant Program	161,980	85,308	47.3%
952031	EMPG Base Grant		112,920	58,760	48.0%
952038	Orange Ave Generator	Funding from the Florida Division of Emergency Management for the purchase and installation of a backup generator at the Florida Department of Health facility on Orange Avenue	300,000	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,221	29,843	75.4%
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	4,986,435	767,240	84.6%
Subtotal:			\$5,738,679	941,151.00	83.6%
<u>Development Support & Environment Management</u>					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	230,344	116,156	49.6%
Subtotal:			\$230,344	116,156	49.6%
<u>Public Services</u>					
Emergency Medical Services					
961068	EMS/DOH Equipment	Funding from the Florida Department of Health for EMS equipment	892	-	100.0%
961070	EMS Ultrasound Equipment	Funding from the Florida Department of Health for ultrasound equipment and training software	7,979	-	100.0%
961071	EMS/DOH - EMS EQUIPMENT	Funding from the Florida Department of Health for EMS equipment	60,000	-	100.0%
961072	EMS GRANT CPR TRAINING	Funding from the Florida Department of Health for CPR training to the public	23,750	-	100.0%
961073	EMS GRANT AEDS	Funding from the Florida Department of Health to purchase automated external defibrillators (AED's)	62,000	-	100.0%
Subtotal:			\$154,621	\$0	100.0%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	16,975	-	100.0%
912031	The Big Read 2024 - NEA Grant	Funding from The Big Read through the National Endowment for the Arts in partnership with Arts Midwest	17,880	13,354	25.3%
912085	Main Library Construction Grant	Funding from the Florida Department of State for a Public Library Construction Grant for renovations at the main branch of the Leon County Public Library.	800,000	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	105,857	48,154	54.5%
913045	Friends-Literacy	Annual donation in support of basic literacy	107,826	5,148	95.2%
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	6,287	2,344	62.7%
913115	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	255,643	46,985	81.6%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	49,582	13,755	72.3%
Subtotal:			\$1,360,050	129,740	90.5%
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.	33,121	25,000	24.5%
917023	US Treasury Local Assistance Tribal Consistency Funds (LATCF)	Funding from the US Treasury Local Assistance and Tribal Consistency Funds to support providers of emergency homeless shelter services that reduce unsheltered homelessness and loitering in the community.	423,590	153,263	63.8%
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	81,350	-	100.0%
932058	SHIP 2021-2024 Funding	Affordable housing (operating)	247,711	65,232	73.7%
932059	SHIP 2022-2025 Funding	Affordable housing (operating)	511,151	270,035	47.2%
932080	SHIP 2023-2026 Funding	Affordable housing (operating)	1,236,019	65,000	94.7%
932079	US Treasury ERA 2 Funding	Funding from the U.S. Department of Treasury to provide rent, utility assistance, and affordable housing in response to Covid-19	1,339,345	-	100.0%
Subtotal:			\$3,872,287	\$578,530	85.1%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent
Resource Stewardship					
Parks and Recreation					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	5,053,437	1,048,762	79.2%
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	181,440	-	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	18,008	-	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	26,321	-	100.0%
921136	Woodville Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	41,206	-	100.0%
921146	Fort Braden Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	38,669	-	100.0%
921156	Bradfordville Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	23,509	3,723	84.2%
921166	Lake Jackson Community Center*	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	25,436	-	100.0%
Subtotal:			\$5,421,400	\$1,052,485	80.6%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent
Public Works					
214	Mosquito Control	Mosquito control activities (operating)	53,571	-	100.0%
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	1,199,973	-	100.0%
917017	FDEP Resiliency Grant	Funding from the Florida Department of Environmental Protection Resilient Florida Program for a Leon County Vulnerability Assessment.	600,000	-	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	11,100	55.6%
921053	Tree Bank *	Payment for the planting of trees which can not be practically planted on development sites	31,242	8,504	72.8%
922049	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	-	100.0%
001000	Side Walk District 1*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	14,889	-	100.0%
002000	Side Walk District 2*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	26,340	-	100.0%
003000	Side Walk District 3*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	11,626	-	100.0%
004000	Side Walk District 4*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	186,603	-	100.0%
005000	Side Walk District 5*	Fee paid by developers to the County for sidewalk construction in lieu of constructing sidewalk with development	9,251	-	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	134,025	66.5%
051008	BP Springhill Road Bridge	Funding is for matching funds reimbursed by Blueprint 2000 to the Florida Department of Transportation (FDOT) for the design of a bridge replacement on Springhill Road	398,528	398,529	0.0%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

*Denotes Interest Bearing Grant					
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent
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	125,519	-	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	158,768	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	10,525,056	50,682	99.5%
057001	Intersection and Safety Improvements	Capacity Fee for intersection improvements	12,321	10,517	14.6%
057918	Miccosukee Road Bridge Replacement	Funding from the Florida Department of Transportation (FDOT) toward the costs for the construction and construction engineering inspection services for the Miccosukee Road Bridge replacement	2,019,664	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	22,399,699	3,759,630	83.2%
062006	BP Comp Wastewater Treatment Project	Funding is for the Comprehensive Wastewater Treatment Facilities Plan project reimbursed through Blueprint 2000	117,631	-	100.0%
062007	Belair-Annawood Septic to Sewer Grant	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	578,836	79,255	86.3%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	9,121,972	3,421,109	62.5%
927018	USEPA Clean Water campaign	Florida Department of Environmental Protection pass-through grant for the United State Environmental Protection Agency (USEPA) "Water & You, Clean Water Campaign" project.	64,539	3,750	94.2%
927128	FDEP Springs Restoration	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	310,885	86,145	72.3%
927129	Small Community Wastewater Treatment 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	FDEP FY22 Springs Restoration Grant	Funding from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	2,154,722	307,500	85.7%
932157	Small Cities CDBG-CV Concord School	Pass-through funding from the Florida Department of Economic Opportunity for renovations to the Old Concord School	3,604,207	11,031	99.7%
932158	HUD Grant Concord School	Funding from the U.S. Department of Housing and Urban Development for renovations to the Old Concord School	1,000,000	947,763	5.2%

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Grants Program

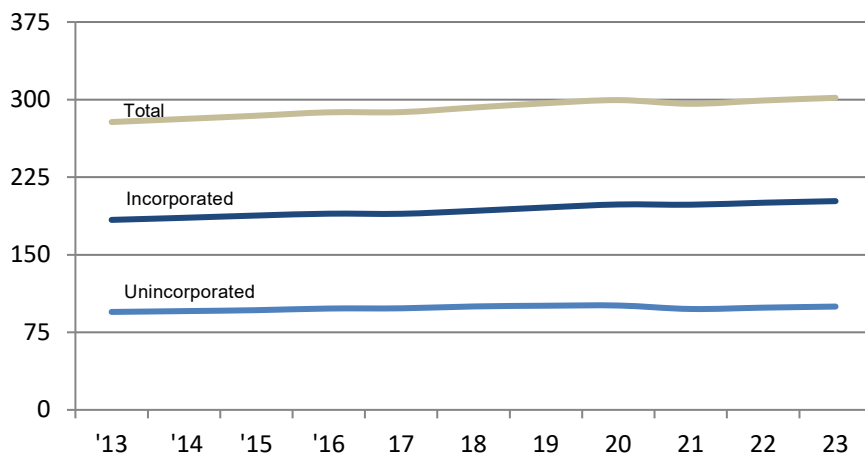
*Denotes Interest Bearing Grant						
Org	Grant/Program	Description/Purpose	FY24 Budget	Spent	% Unspent	
951066	HMGP Grant LCSO Admin Building	Pass-through funding from the Florida Division of Emergency Management for a Hazard Mitigation Program Grant for the Leon County Sheriff's Administration Building Wind Retrofit Project.	740,909	-	100.0%	
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:			\$56,857,693	\$9,229,540	83.8%	
<u>Intervention and Detention Alternatives</u>						
Supervised Pre-trial Release						
982066	FDLE JAG Grant Pretrial FY21-22	Pass-through funding from FDLE for the Juvenile Assessment Center	50,000	-	100.0%	
982067	FDLE JAG Grant Pretrial FY22-23	Pass-through funding from FDLE for the Juvenile Assessment Center	50,000	-	100.0%	
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	80,000	80,000	0.0%	
Subtotal:			\$180,000	\$80,000	55.6%	
<u>Judicial</u>						
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	88,420	-	100.0%	
Subtotal:			\$88,420	\$-	100.0%	
<u>Miscellaneous</u>						
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%	
Subtotal:			\$90,000	\$-	100.0%	
Grants Subtotal			\$73,993,494	\$ 12,127,602	61,865,891	
Less Operating Grants			2,756,267	690,335	2,065,932	
TOTAL			\$71,237,227	\$ 11,437,268	83.9%	

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Population

Thousands



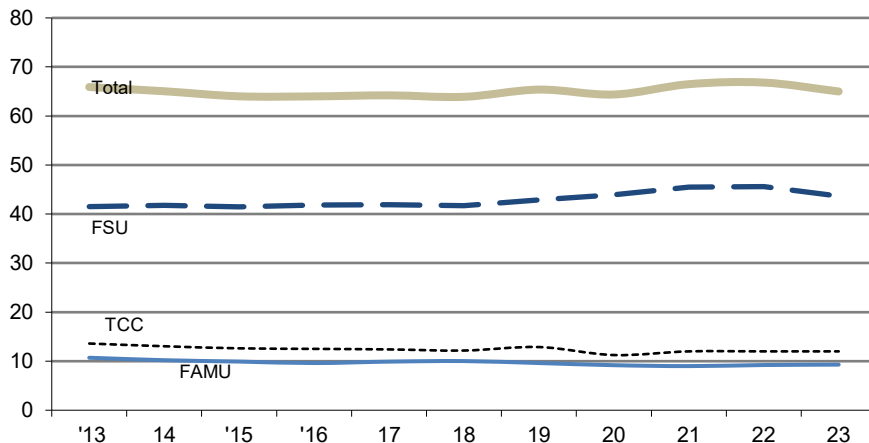
Source:
2023 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2023 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 301,724 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 3.26% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (3.26%) since the 2020 Census. Jefferson (6.88%), Wakulla (6.87%), and Gadsden (-1.31%).

Higher Education Enrollment

Thousands



Source:
2023 Education Higher Education Institutions Enrollment from Tallahassee/Leon County Office of Economic Vitality

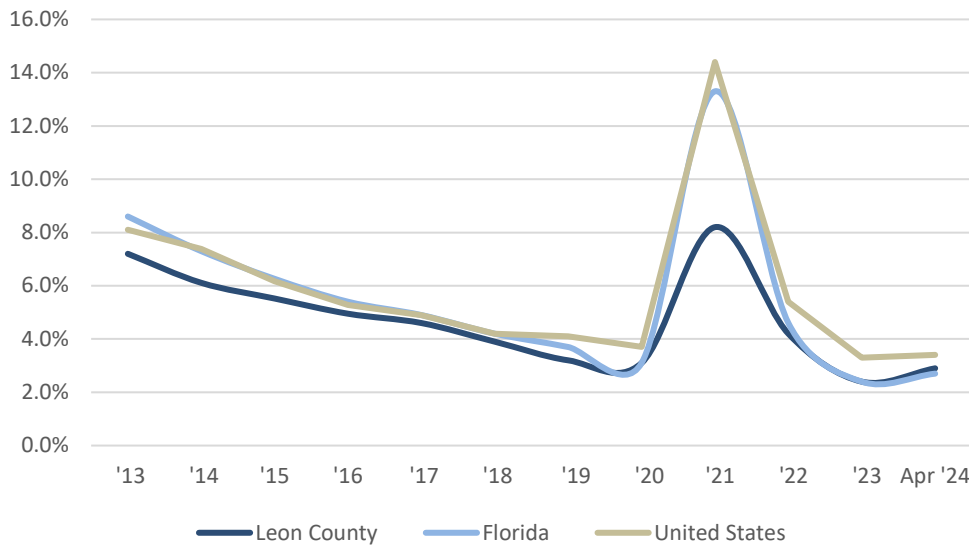
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College. Total enrollment for Fall 2023 was 64,966, a decrease of 1,846 students from Fall 2022.

Fall 2023 shows a decrease in enrollment for FSU and slight increase for FAMU of -4.16% and 0.54%, respectively.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Unemployment Statistics



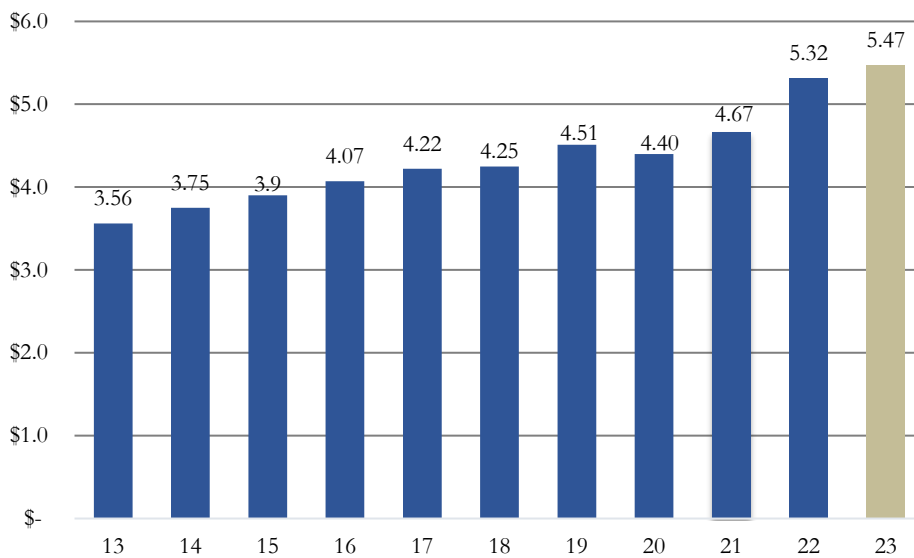
Source: 2023 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. 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 impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 3.1% in April 2024, slightly above the State rate of 2.9%, and 0.7 points below the US unemployment rate of 3.6%.

Taxable Sales

Billions



Source: 2023 Office of Economic Vitality, Statistical data, Taxable Sales

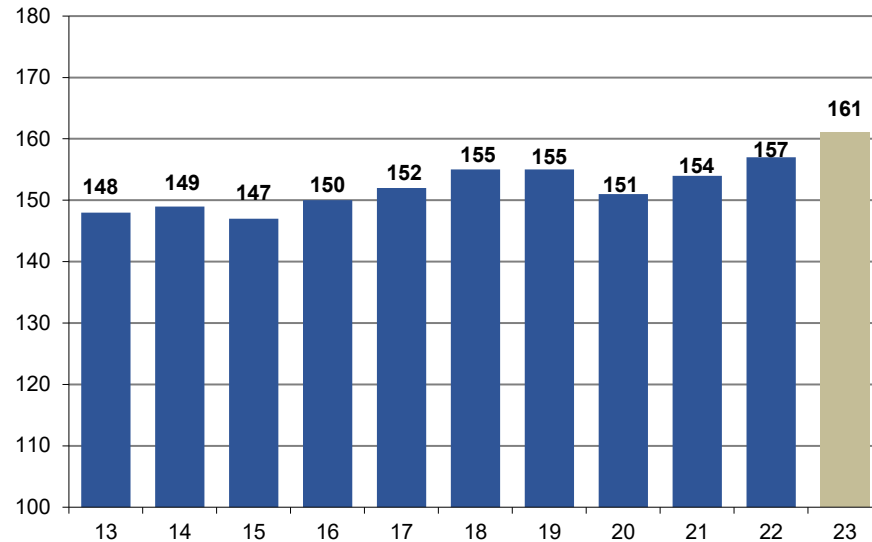
Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2023, taxable sales increased by 2.71% to \$5.47 billion, a reflection of the continued recovery from the COVID-19 recession.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Total Leon County Labor Force

Thousands



Source: 2023 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 2013 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 was a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 2.62% in 2023. Labor force increase is due to population growth.

MSA Employment by Industry – 2013 vs. 2023

Industry	Employees 2013	% Employment	Employees 2023	% Employment	% Change
Government	61,100	42%	61,300	31%	0%
Education and Health Services	19,800	14%	26,900	14%	36%
Leisure and Hospitality	13,900	10%	20,700	11%	49%
Professional and Business Services	17,100	13%	27,100	14%	46%
Retail Trade, Transportation, and Utilities	20,800	13%	26,500	14%	27%
Other Services	8,900	6%	6,400	3%	-28%
Financial Activities	7,400	5%	9,200	5%	24%
Construction	6,100	5%	9,600	5%	57%
Manufacturing	4,100	2%	4,200	2%	40%
Information	3,000	2%	4,200	2%	24%
Total	163,000	100%	196,100	100%	20%

Source: 2023 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

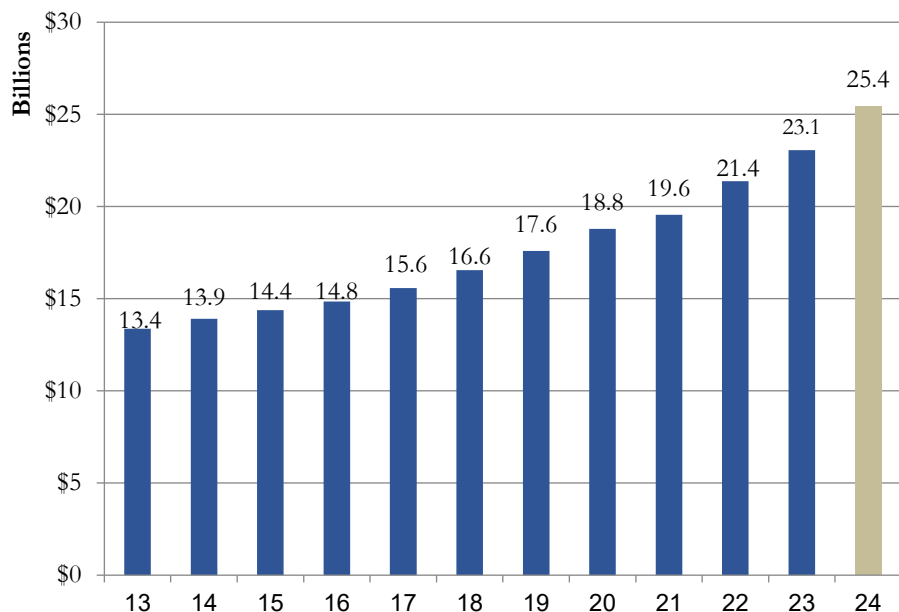
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan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

The largest increase over the past decade (in terms of percentage) has been in Construction while Other Services has seen the largest decrease. The strain of COVID-19 on the healthcare industry has contributed to the significant increase in Health Services.

LEON COUNTY FISCAL YEAR 2024 TENTATIVE BUDGET

»» Community Economic Profile

Taxable Value

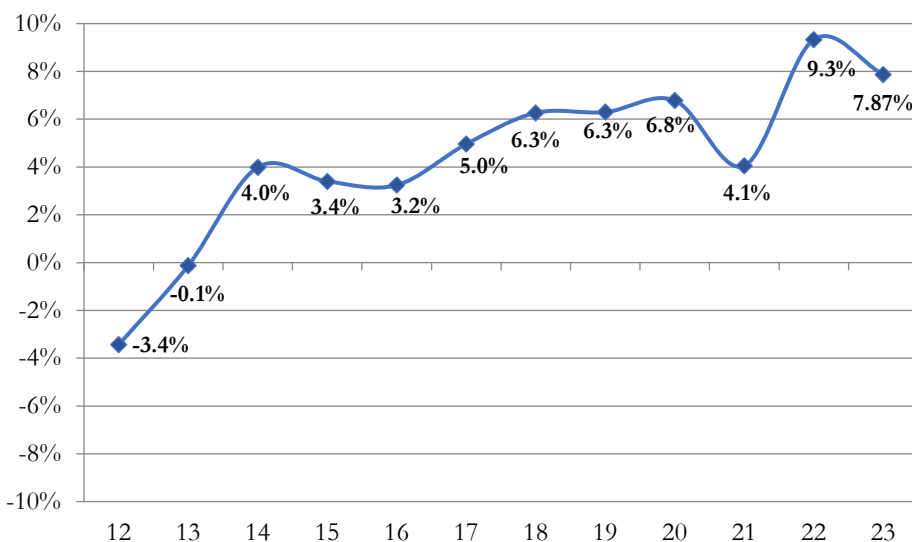


Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2024)

The 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 height of the economic rebound FY 22 values increased by 9.33%. Valuations provided on June 1, 2024 show an 10.3% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2023 valuations are used to develop the FY 2024/2025 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2024)

Fiscal year 2013 show the end of the six year downward turn in taxable values from the recession and a collapse of the housing market with 2014 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 9.3% increase for 2022. Final numbers for 2023 show an increase of 7.87%. Final 2024 Valuations will be available July 1, 2024. The 2024 Preliminary Taxable Values show a 10.3% increase.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Principal Taxpayers

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

2023		
Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$173,517,121	\$3,327,419
Capital Regional Medical Center	\$115,953,272	\$2,156,670
Presbyterian Retirement Communities Inc	\$105,149,479	\$1,210,601
Talquin Electric Cooperative Inc.	\$89,405,072	\$1,336,903
510 West Virginia Street, LLC	\$82,136,335	\$1,586,969
Florida Power & Light Company	\$76,830,785	\$1,460,682
District Joint Venture, LLC	\$76,443,464	\$1,475,081
Comcast	\$58,970,304	\$1,087,610
Tallahassee Westcott LLC	\$56,280,385	\$1,088,997
Grove Park Apartments LLC	\$55,941,575	\$1,082,442
Total	\$831,657,575	\$15,813,374

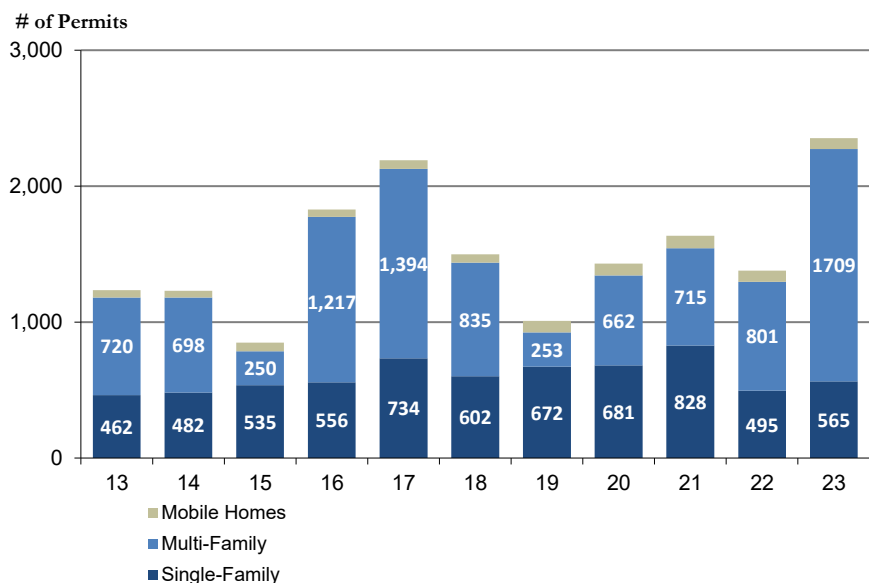
Notes:

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

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2023 Statistical Digest.

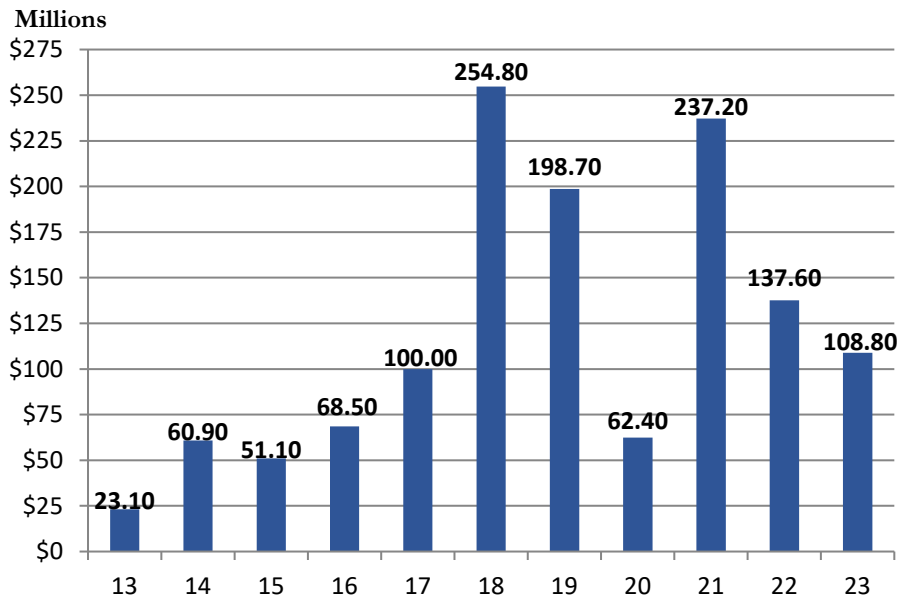
Since 2013, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater.

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 in 2022 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.

The major increase in 2023 is in multi-family homes which is attributed to the demand drivers change, major homebuilders pivoting their focus to purpose-building. Due to increased home prices, higher lending rates, preference for renter flexibility, and new housing standards, this product type has emerged in popularity.

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

Value of Commercial Permits



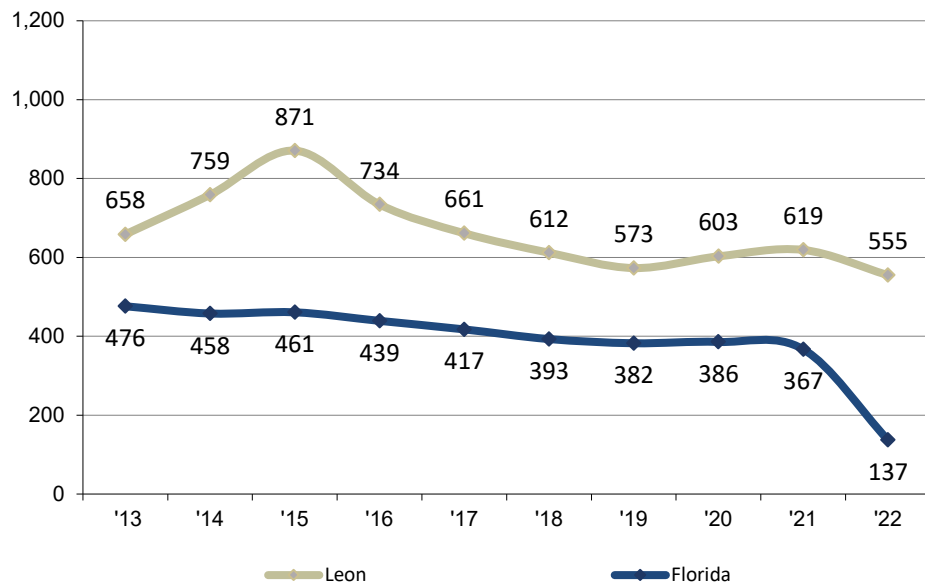
Source: Tallahassee-Leon County Office of Economic Vitality, 2023 Statistical Digest.

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The value of permits issued in 2018 was 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 2023 value of commercial permits issued for new construction totaled \$108.8 million.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Violent Crime Rate



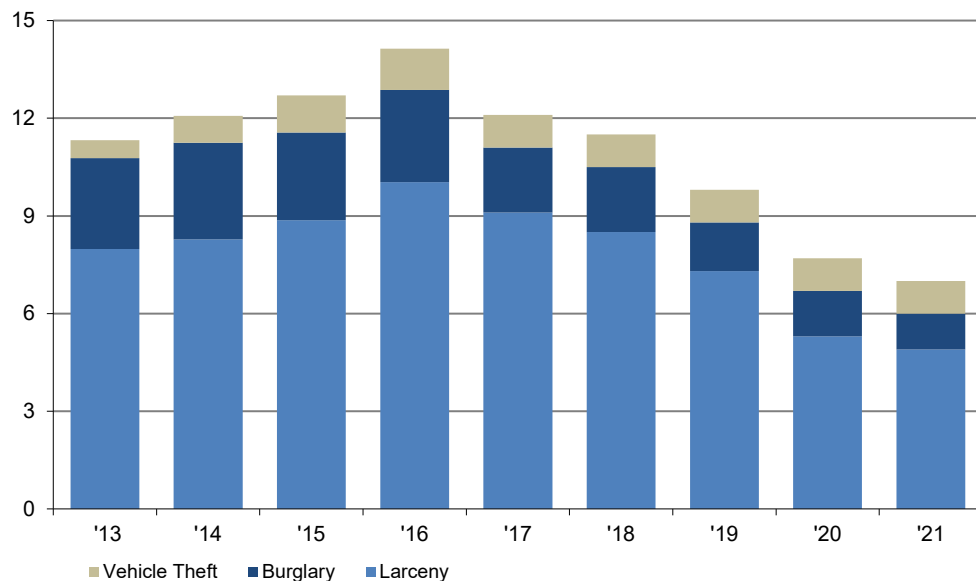
Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved to the 3rd lowest in the state in per capita crime rate. The state Violent Crime Index saw a decrease of 5% in 2022.

*2023 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 and 2023 numbers are unavailable.

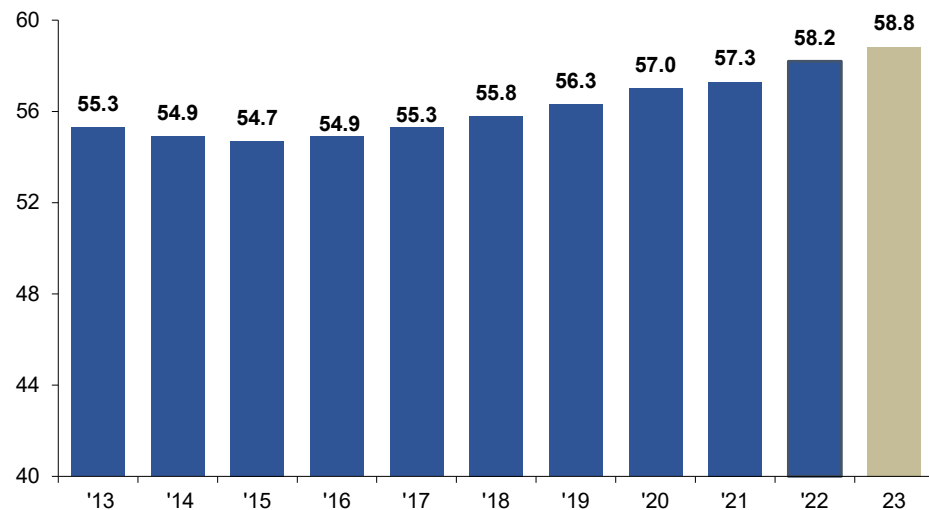
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

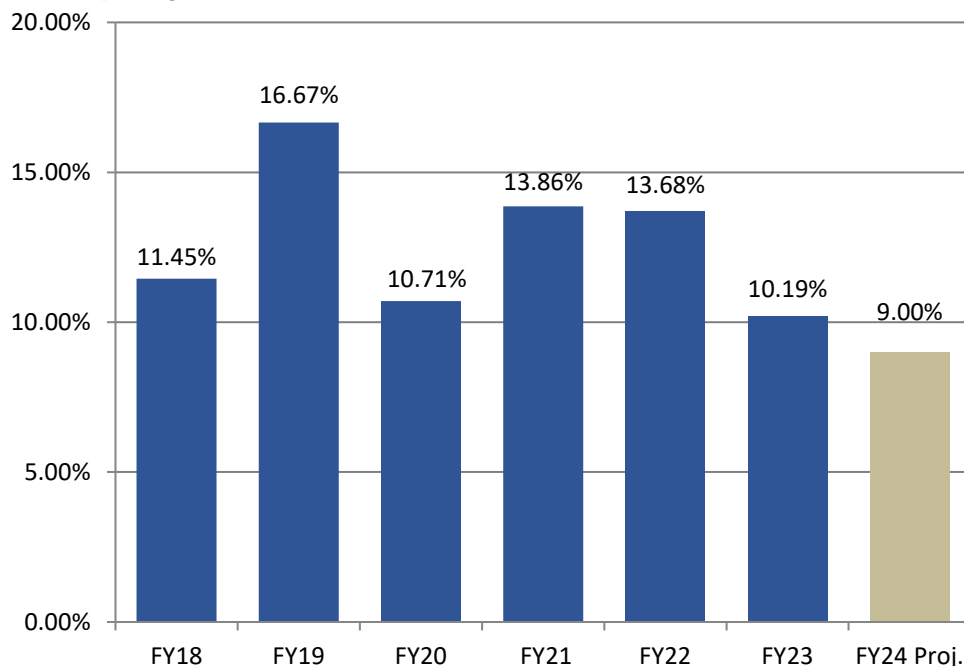
Continuing with the recession in 2010 and the recovery of a slumping economy, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are at the highest level since the “Great Recession”. The economic impact of the COVID-19 pandemic drove mortgage rates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

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» 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 2018 and 2019 respectively. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. Intergovernmental revenue is expected to account for 9.00% of operating revenues in FY 2024.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2024 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.

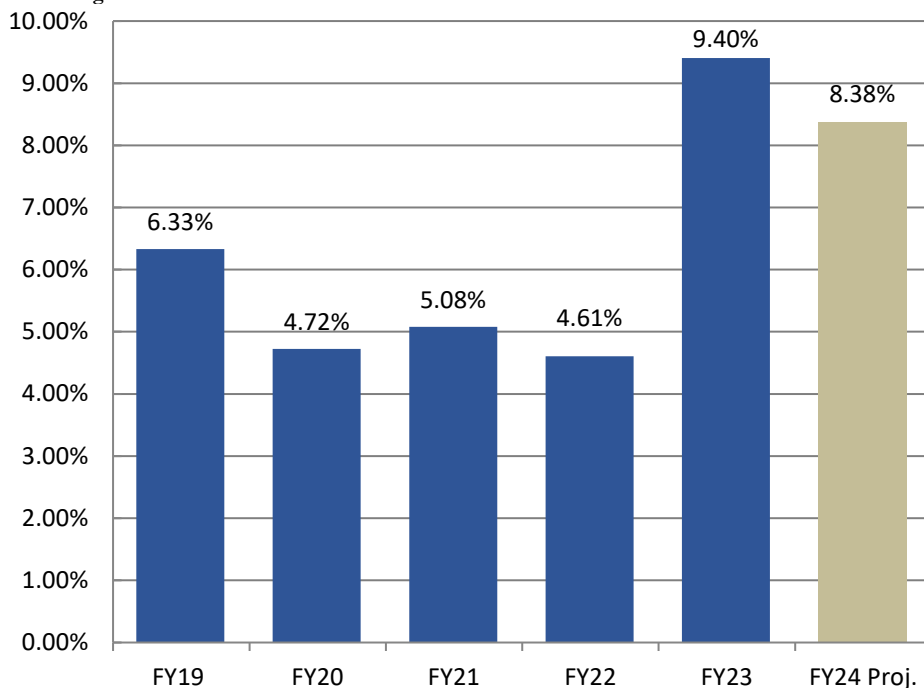
The Board maintained the 8.3144 millage rate through FY 2024. However, property tax revenue increased by 8.38% or \$7,775,693 in FY 2024.

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

Source: The 2023 Revised Recapitulation of the Ad Valorem Assessment Roll, 2023 Certification of Final Taxable Value and Statistical Digest.

Property Tax Revenue

Rate of Change

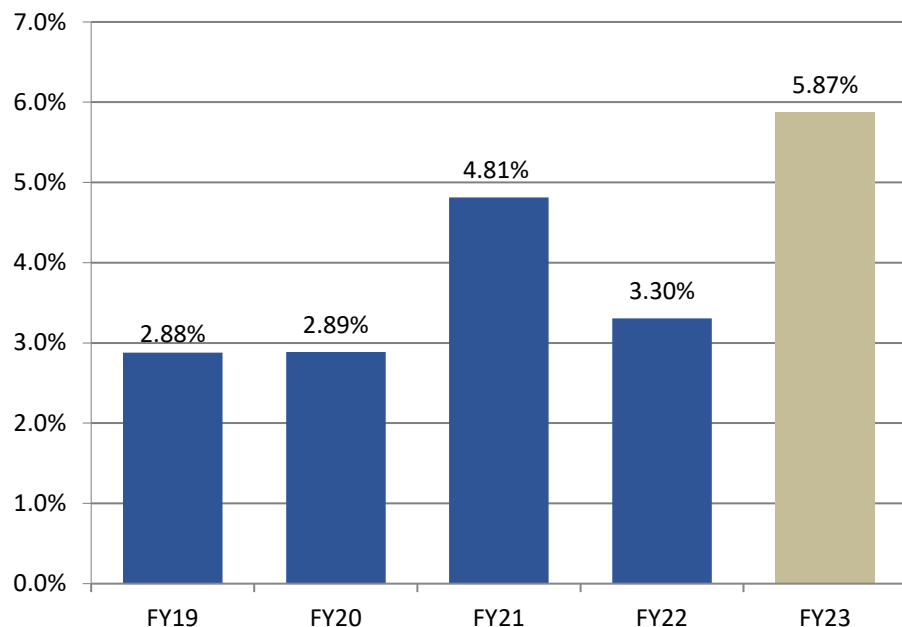


LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» 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.

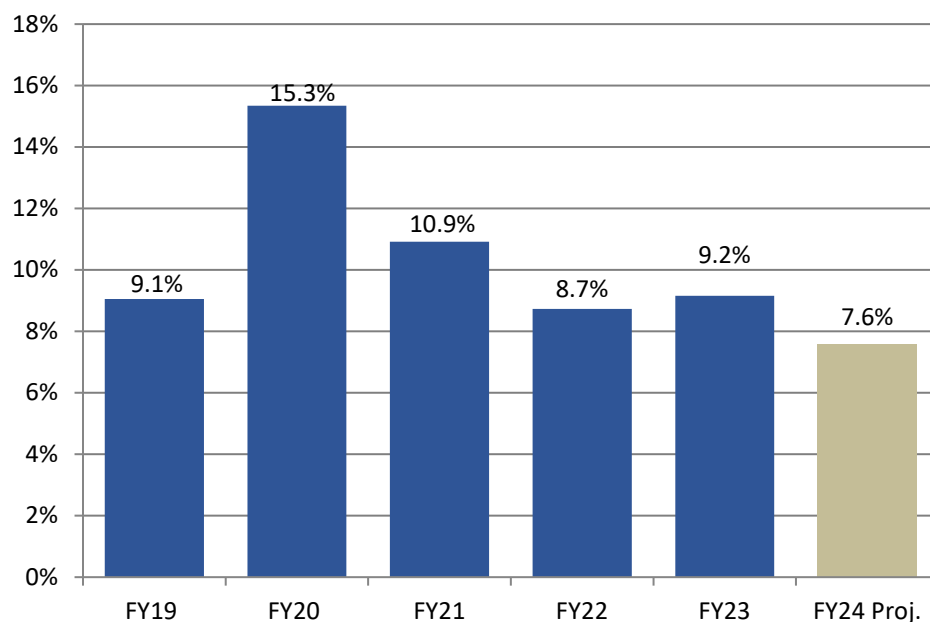
FY 2021 and FY 2023 show increases in building permitting for new construction development.

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 2023 Revenue Summary Report and FY 2024 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 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 increase is related to expenditures for the Annawood Woodville, and N.E. Lake Munson sewer projects, in addition to building improvements at the historic Amtrak building for the Tourism Division.

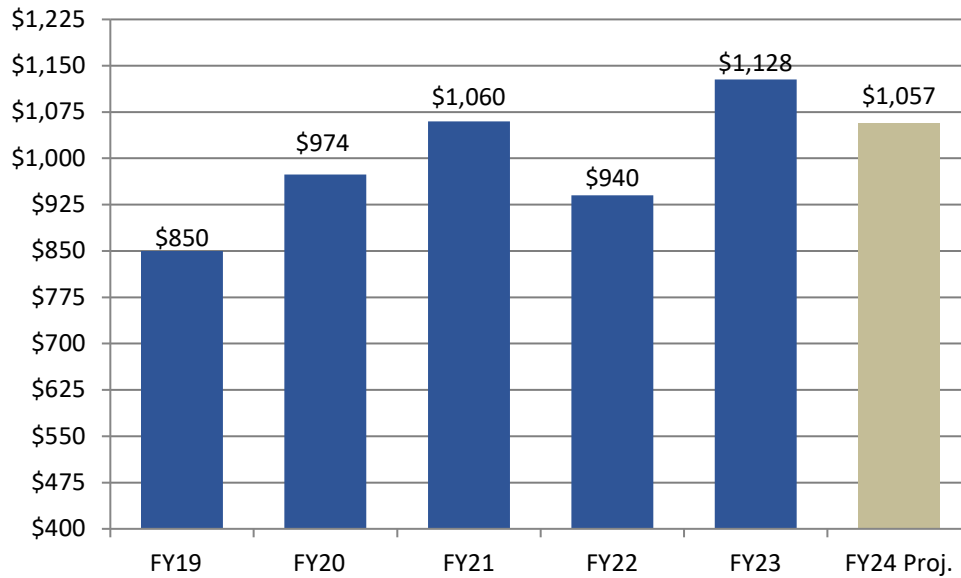
The FY 2024 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

Formula: Capital Outlay Divided by Total Operating Expenditures.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Financial Indicators

Revenue Per Capita

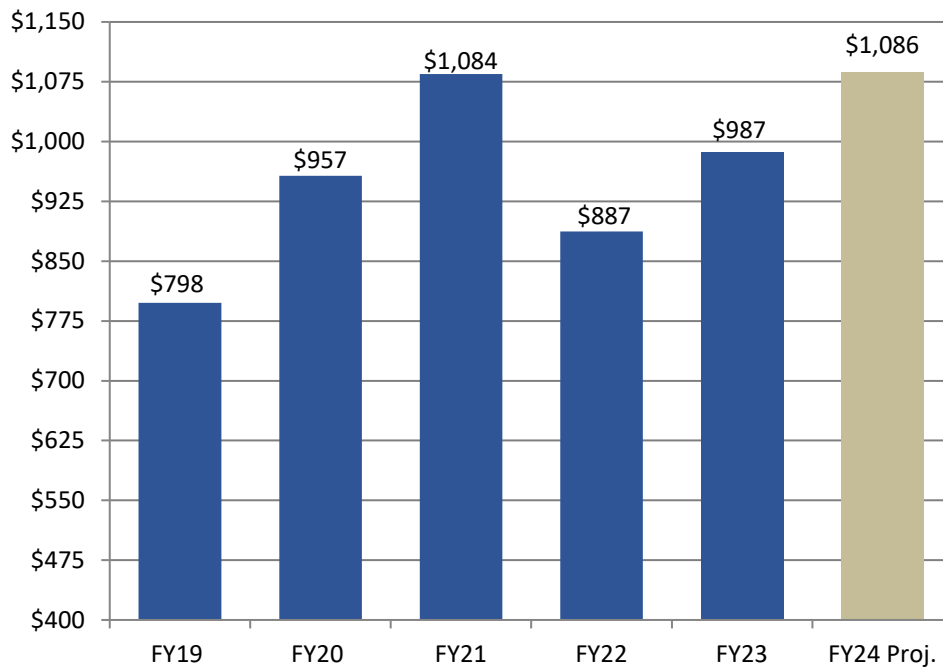


Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing 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 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, \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 projection is reflective of additional revenues associated with the EMS MSTU and increases of the fire services fee.

Expenditures Per Capita



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

Source: FY 2023 Revenue Summary Report and the FY 2024 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 2024 projection is reflective of inflationary increases on the budget related to contractual services, materials, and supplies.

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

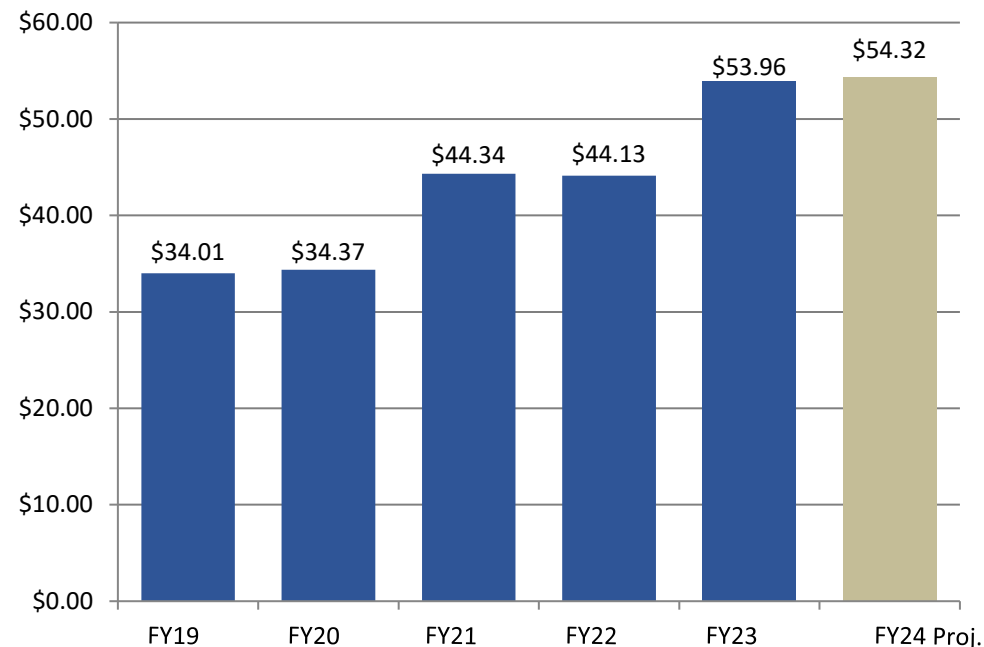
Source: FY 2023 Expenditure Summary Report, Office of Economic Vitality, and FY 2024 TRIM Ad and the FY 2024 Budget Summary.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» 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. \$2.1 million of the remaining ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2024 estimated fund balance of \$54.32 million reflects 17% of FY 2024 operating expenditures.

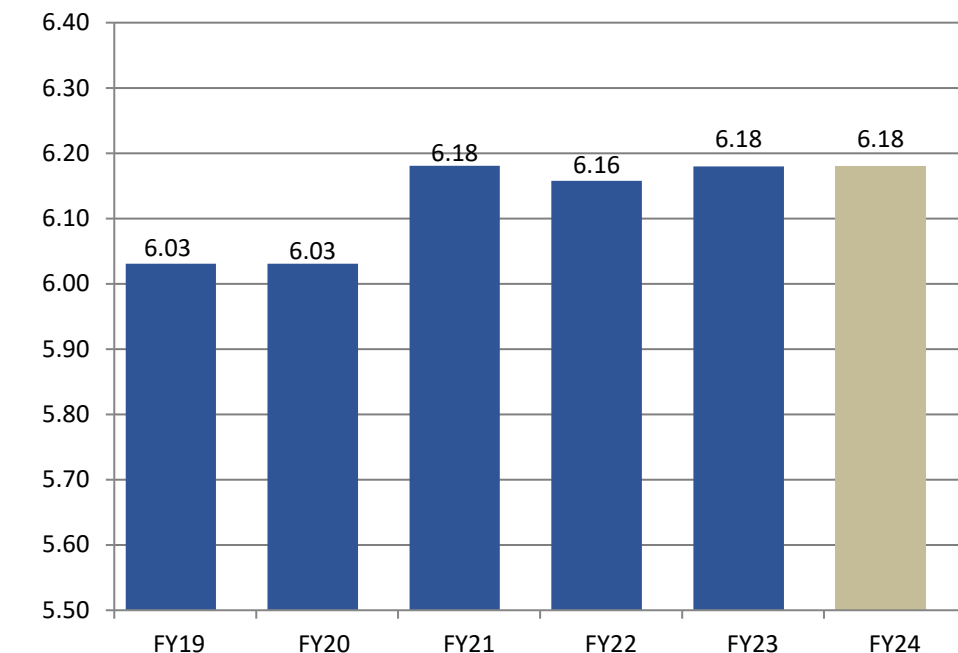
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2023 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.

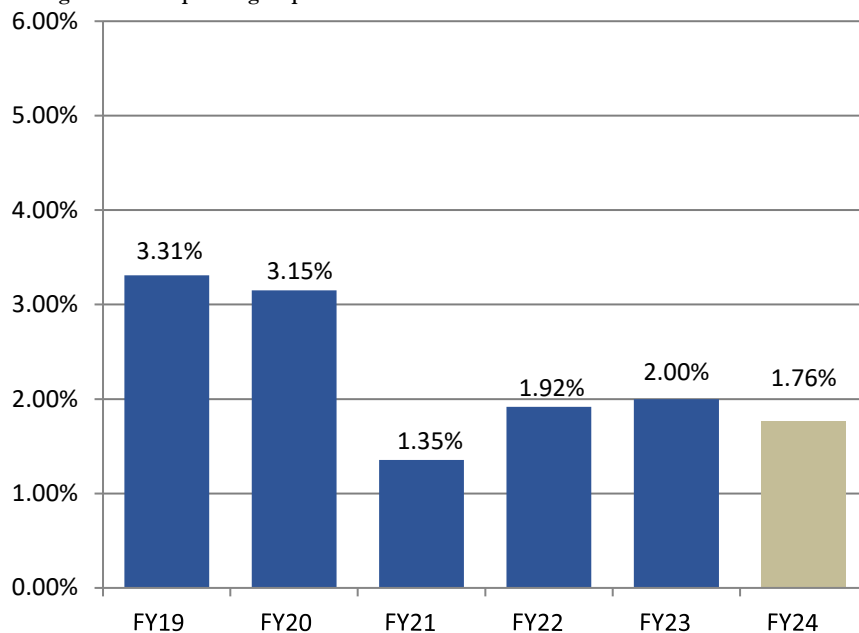
Source: FY23-24 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



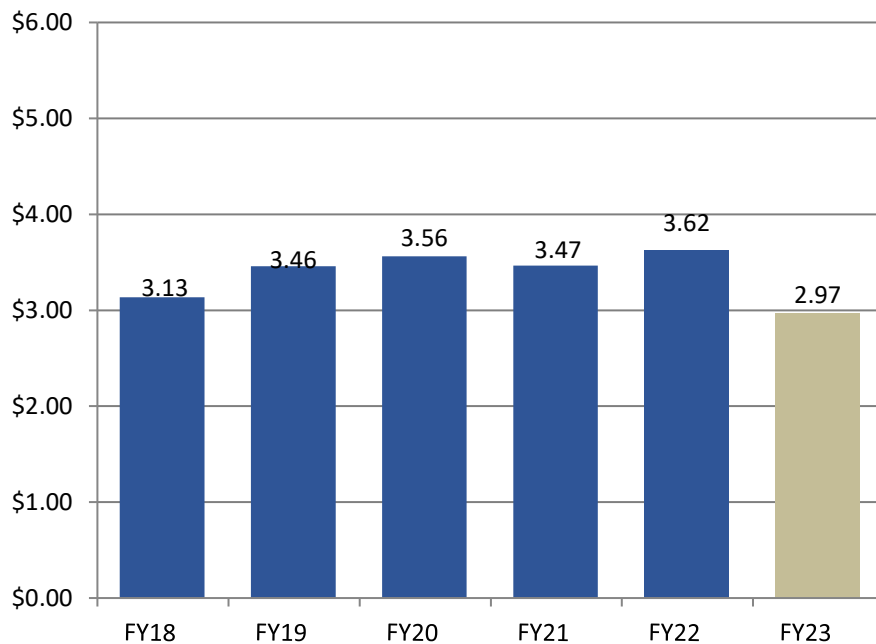
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has shown a decline since FY 2020. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. 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. Leon County's debt level remains extremely low for a comparable county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2023 Expenditure Summary and the FY 2024 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. FY 2019 increase is due to FEMA reimbursement for Hurricanes Hermine, Irma, and Michael. FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic. The decline in the level in FY 2023 can be attributed to increased liabilities associated with inflationary cost increases for the landfill closure project.

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

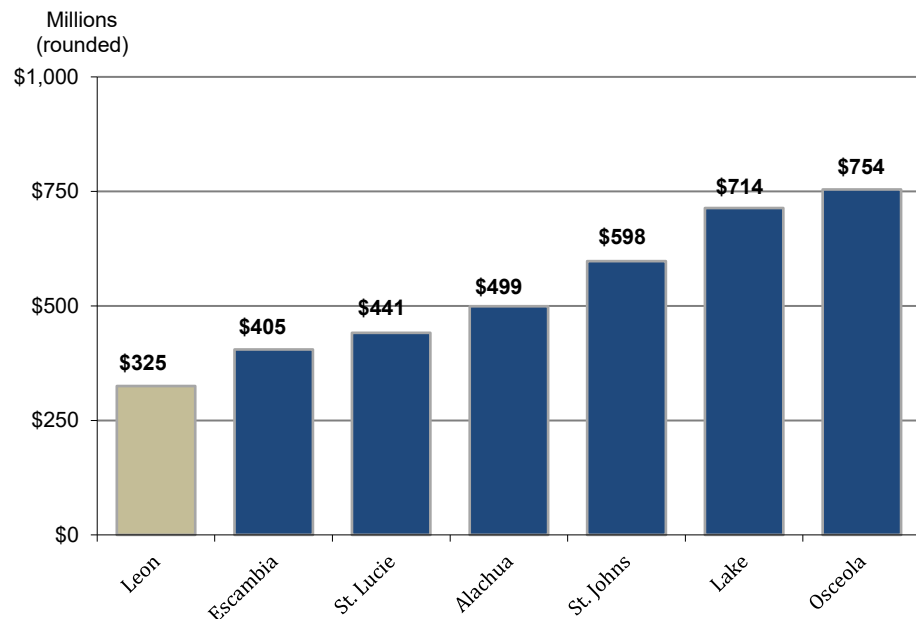
Source: FY 2023 Comprehensive Annual Financial Report



LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Like-Sized Counties

Total Net Budget (FY24)

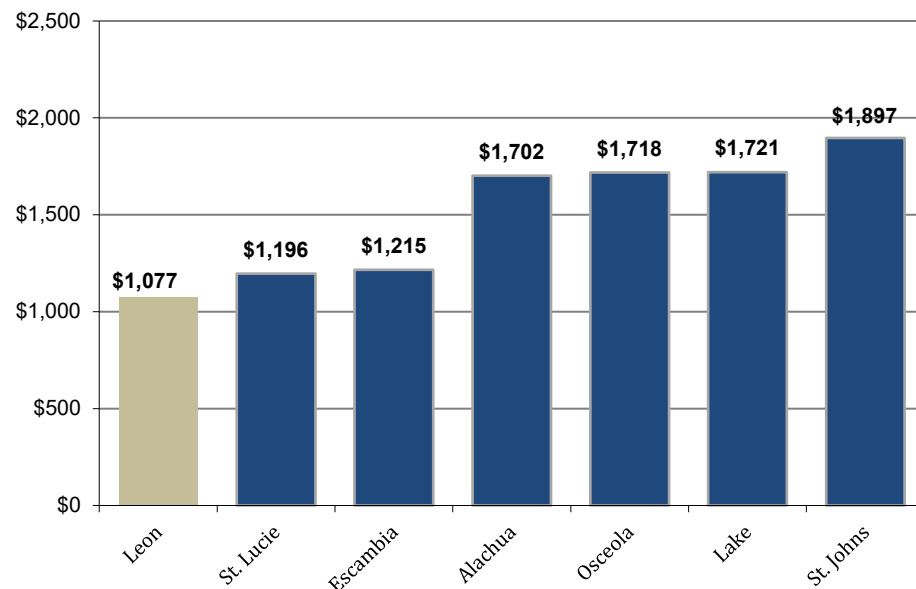


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$325 million. Escambia County’s net budget is 25% higher than Leon County’s.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY24)



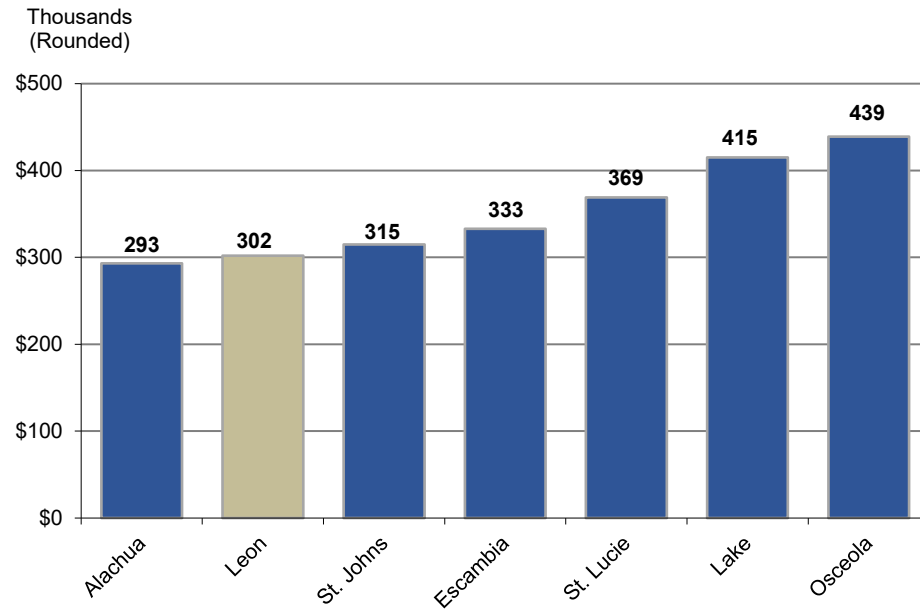
Leon County spends the least dollars per county resident of all like-sized counties. The next closest County’s net budget per capita is 11% higher than Leon County’s (St. Lucie County). St. Johns County spends 76% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2024 & FY 2024 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Like-Sized Counties

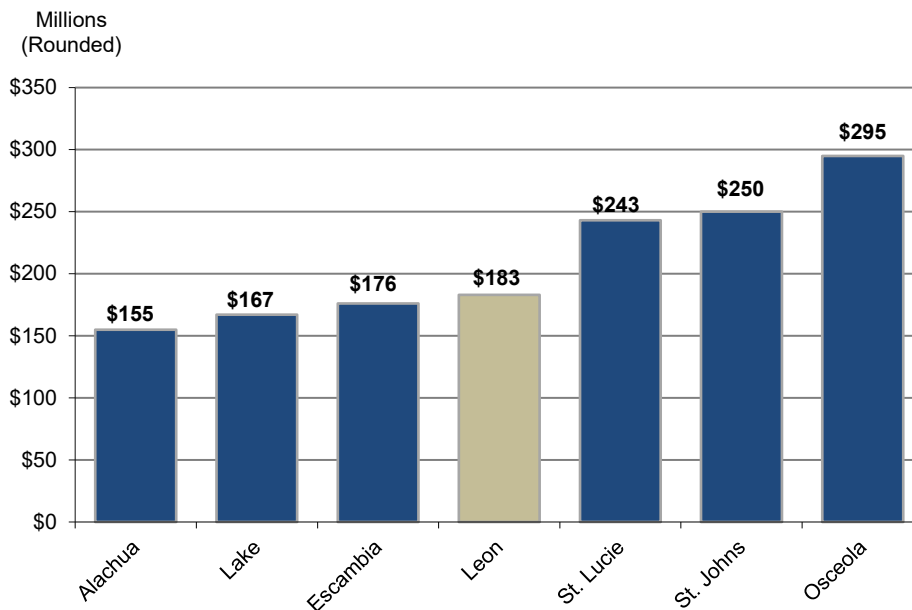
Countywide Population (2023)



Leon County Office of Economic Vitality estimated Leon County 2023 population at 301,724 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 5/1/2024

Anticipated Ad Valorem Tax Collections (FY24)



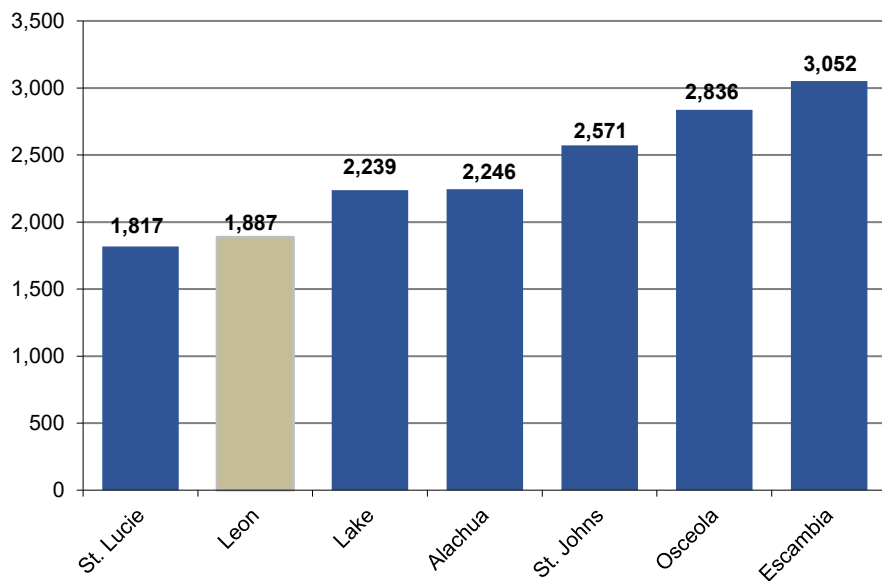
Among the like-sized counties, Leon County collects \$183 million in ad valorem taxes. Leon County collects \$27 million less than the mean collection (\$210 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2023 Taxable Value by County

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Like-Sized Counties

Total Number of County Employees (FY24)

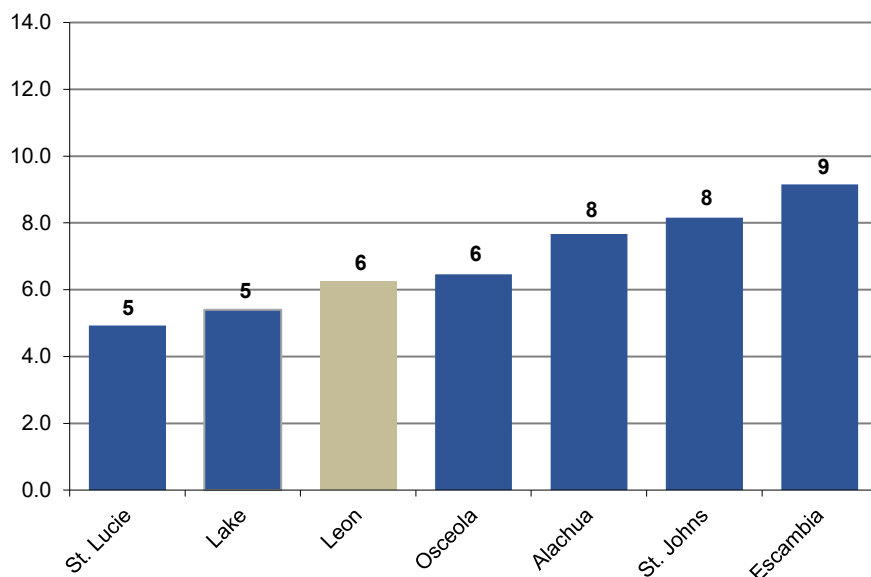


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY24)



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

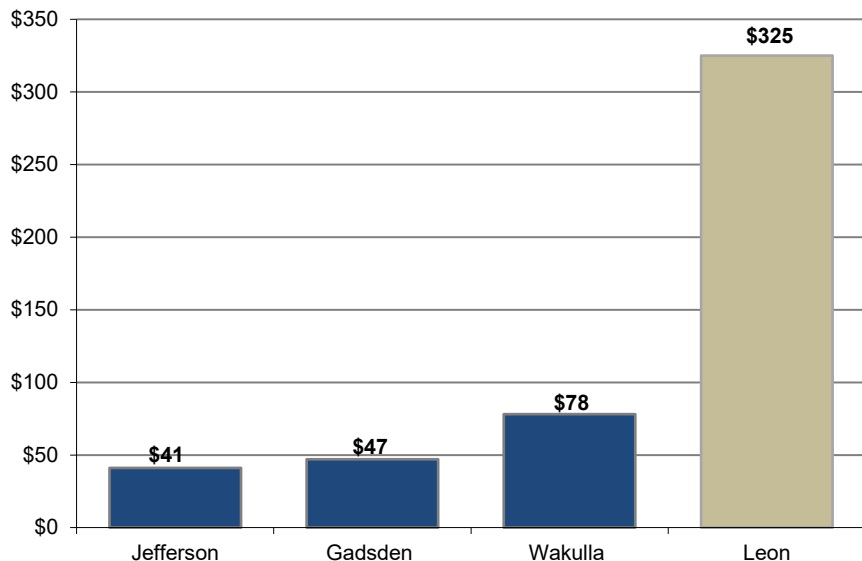
Source: University of Florida, Bureau of Economic and Business Research & FY 2024 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2023 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Surrounding Counties

Total Net Budget (FY24)
Millions

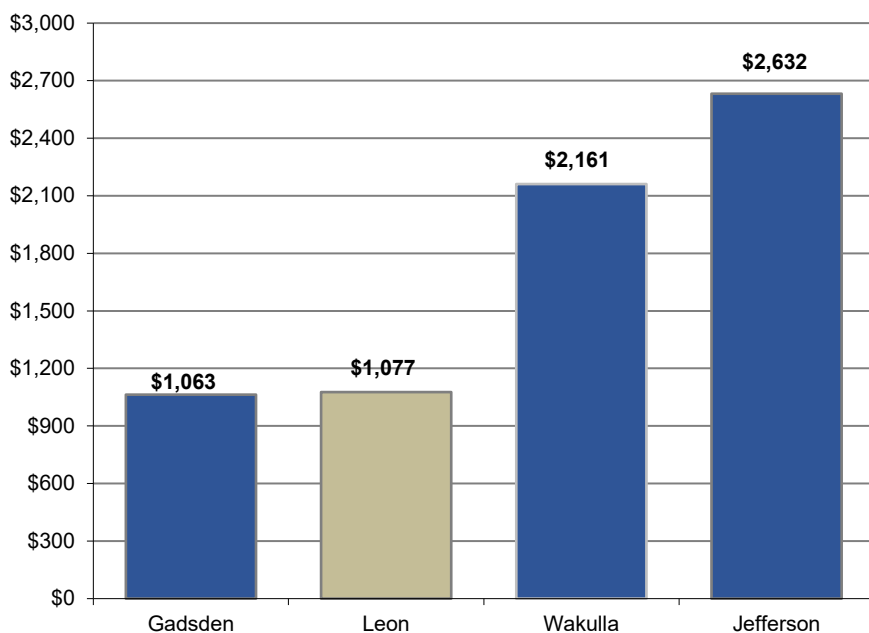


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$325 million. Jefferson County has the lowest with a net budget of \$41 million.

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

Source: FY 2024 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY24)



Leon County is the second lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 144% more per county resident.

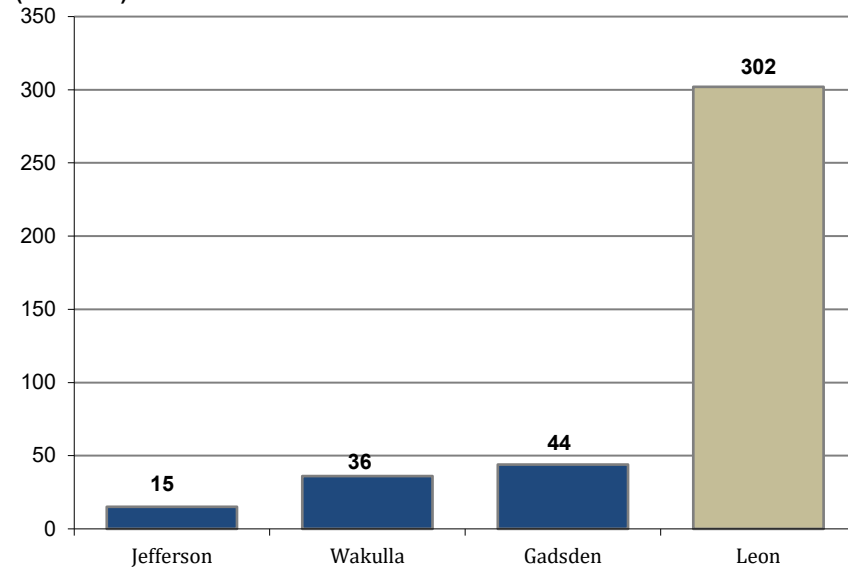
Source: University of Florida: Bureau of Economic and Business Research & FY 2024 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Surrounding Counties

Countywide Population (2023)

Thousands
(Rounded)

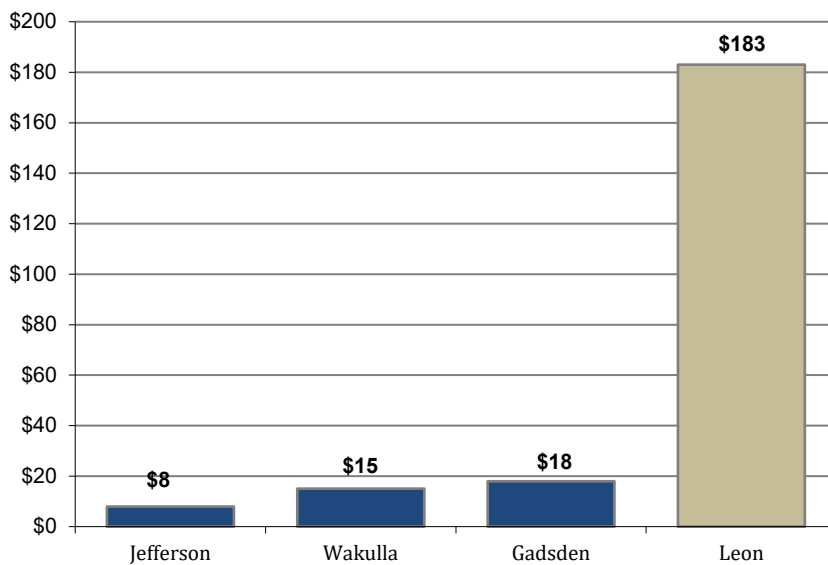


The University of Florida Bureau of Economic and Business Research estimated the 2023 Leon County population at 301,724. Leon County has 257,303 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 7.12% compared to Gadsden (1.36%), Leon (3.26%), and Jefferson (6.15%).

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

Anticipated Ad Valorem Tax Collections (FY24)

Millions



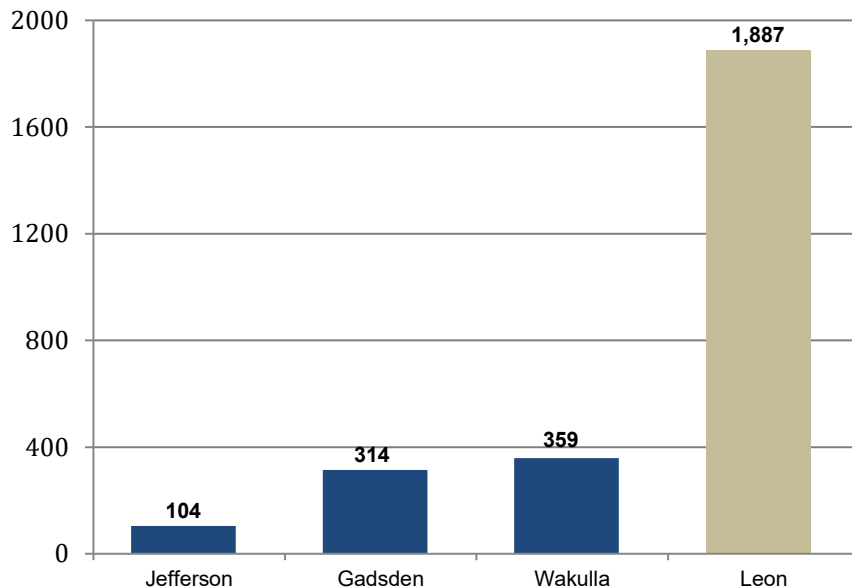
Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2023 Taxable Value by County

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – Surrounding Counties

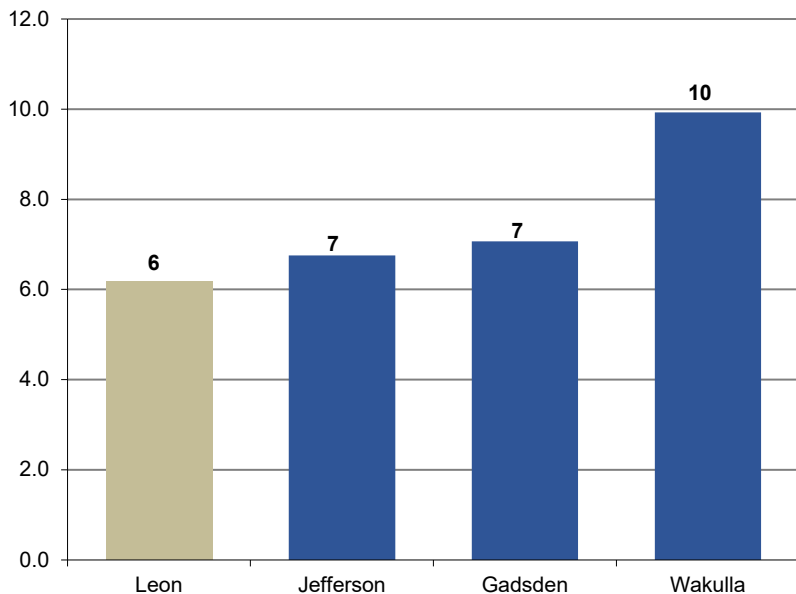
Total Number of County Employees (FY24)



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

Source: FY 2024 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY24)



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 2024 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – All Counties

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Putnam	\$554	9.91
Lee	\$873	6.71
Orange	\$950	13.19
Hamilton	\$1,054	13.39
Gadsden	\$1,063	7.07
Leon	\$1,077	6.25
Levy	\$1,188	17.11
St. Lucie	\$1,196	4.93
Glades	\$1,203	11.04
Flagler	\$1,211	3.15
Escambia	\$1,215	9.15
Baker	\$1,225	11.47
Seminole	\$1,238	6.59
Santa Rosa	\$1,240	5.87
Bradford	\$1,297	10.30
Highlands	\$1,324	9.76
Union	\$1,327	8.43
Madison	\$1,338	14.76
Pinellas	\$1,416	5.42
Citrus	\$1,430	7.91
Holmes	\$1,481	7.79
Brevard	\$1,485	11.13
Polk	\$1,520	6.02
Calhoun	\$1,585	10.28
Columbia	\$1,590	9.54
Marion	\$1,615	7.78
Clay	\$1,632	7.83
Okaloosa	\$1,651	7.68
Alachua	\$1,702	7.67
Osceola	\$1,718	6.46
Lake	\$1,721	5.40
Sumter	\$1,835	5.24
St Johns	\$1,897	8.15

County	Net Budget Per Capita	Staff Per 1,000
Pasco	\$1,951	15.54
Nassau	\$1,975	9.98
Volusia	\$2,046	4.17
Charlotte	\$2,057	12.60
Duval	\$2,070	7.48
Hendry	\$2,124	14.84
Wakulla	\$2,161	9.93
Dixie	\$2,165	20.09
Lafayette	\$2,165	9.29
Hardee	\$2,188	14.41
Palm Beach	\$2,199	8.07
Taylor	\$2,200	9.55
Indian River	\$2,226	9.76
Desoto	\$2,270	10.89
Hillsborough	\$2,365	10.89
Jackson	\$2,403	7.96
Okeechobee	\$2,530	11.82
Jefferson	\$2,632	6.75
Miami-Dade	\$2,653	11.13
Monroe	\$2,718	7.37
Martin	\$2,721	11.69
Bay	\$2,751	7.44
Broward	\$2,793	6.66
Sarasota	\$2,937	8.37
Gulf	\$3,042	14.55
Manatee	\$3,116	9.14
Gilchrist	\$3,168	15.51
Collier	\$3,494	16.23
Suwannee	\$3,604	10.69
Franklin	\$3,670	19.97
Walton	\$3,708	17.07
Hernando	\$3,757	4.13
Washington	\$5,397	9.26
Liberty	\$6,525	14.30

Notes:

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

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

» Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff per 1,000
Franklin	4%	\$3,670	19.97
Walton	8%	\$3,708	17.07
Collier	9%	\$3,494	16.23
Jefferson	12%	\$2,632	6.75
Martin	12%	\$2,721	11.69
Palm Beach	13%	\$2,199	8.07
Manatee	13%	\$3,116	9.14
Miami-Dade	13%	\$2,653	11.13
Monroe	13%	\$2,718	7.37
Sarasota	13%	\$2,937	8.37
Lee	14%	\$873	6.71
Indian River	15%	\$2,226	9.76
St Johns	15%	\$1,897	8.15
Broward	15%	\$2,793	6.66
Seminole	16%	\$1,238	6.59
Sumter	16%	\$1,835	5.24
Osceola	17%	\$1,718	6.46
Nassau	18%	\$1,975	9.98
Hardee	18%	\$2,188	14.41
Bay	18%	\$2,751	7.44
Pinellas	18%	\$1,416	5.42
Charlotte	18%	\$2,057	12.60
Okaloosa	18%	\$1,651	7.68
Orange	19%	\$950	13.19
Flagler	20%	\$1,211	3.15
Hamilton	20%	\$1,054	13.39
Polk	20%	\$1,520	6.02
Hillsborough	20%	\$2,365	10.89
St. Lucie	20%	\$1,196	4.93
Lake	20%	\$1,721	5.40
Pasco	20%	\$1,951	15.54
Taylor	21%	\$2,200	9.55
Gulf	21%	\$3,042	14.55

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Volusia	22%	\$2,046	4.17
Suwannee	22%	\$3,604	10.69
Marion	23%	\$1,615	7.78
Putnam	23%	\$554	9.91
Madison	24%	\$1,338	14.76
Citrus	24%	\$1,430	7.91
Duval	24%	\$2,070	7.48
Santa Rosa	24%	\$1,240	5.87
Desoto	25%	\$2,270	10.89
Clay	25%	\$1,632	7.83
Gilchrist	25%	\$3,168	15.51
Highlands	26%	\$1,324	9.76
Hernando	27%	\$3,757	4.13
Levy	27%	\$1,188	17.11
Bradford	27%	\$1,297	10.30
Escambia	27%	\$1,215	9.15
Brevard	29%	\$1,485	11.13
Columbia	29%	\$1,590	9.54
Washington	29%	\$5,397	9.26
Okeechobee	31%	\$2,530	11.82
Gadsden	32%	\$1,063	7.07
Dixie	32%	\$2,165	20.09
Leon	33%	\$1,077	6.25
Jackson	33%	\$2,403	7.96
Baker	33%	\$1,225	11.47
Hendry	33%	\$2,124	14.84
Wakulla	34%	\$2,161	9.93
Lafayette	36%	\$2,165	9.29
Alachua	36%	\$1,702	7.67
Holmes	38%	\$1,481	7.79
Calhoun	40%	\$1,585	10.28
Union	43%	\$1,327	8.43
Glades	52%	\$1,203	11.04
Liberty	55%	\$6,525	14.30

Note:

The following counties were non-responsive to survey requests: Duval, Glades, Jefferson, Monroe, Okeechobee, and Suwannee

LEON COUNTY FISCAL YEAR 2024 MID-YEAR FINANCIAL REPORT

»» Comparative Data – All Counties

Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE Positions	Population
Flagler	3.15	412	130,756
Hernando	4.13	844	204,265
Volusia	4.17	2,432	583,505
St. Lucie	4.93	1,817	368,628
Sumter	5.24	814	155,318
Lake	5.40	2,239	414,749
Pinellas	5.42	5,285	974,689
Santa Rosa	5.87	1,190	202,772
Polk	6.02	4,800	797,616
Leon	6.25	1,887	301,724
Osceola	6.46	2,836	439,225
Seminole	6.59	3,209	486,839
Broward	6.66	13,147	1,973,579
Lee	6.71	5,371	800,989
Jefferson	6.75	104	15,402
Gadsden	7.07	314	44,421
Monroe	7.34	620	84,511
Bay	7.44	1,395	187,545
Duval	7.48	7,868	1,051,278
Alachua	7.67	2,246	293,040
Okaloosa	7.68	1,684	219,260
Marion	7.78	3,144	403,966
Holmes	7.79	155	19,910
Clay	7.83	1,809	231,042
Citrus	7.91	1,284	162,240
Jackson	7.96	390	48,982
Palm Beach	8.07	12,367	1,532,718
St Johns	8.15	2,571	315,317
Sarasota	8.37	3,885	464,223
Union	8.43	136	16,137
Manatee	9.14	4,017	439,566
Escambia	9.15	3,052	333,452
Washington	9.26	236	25,497

County	Staff Per 1,000	Total FTE Positions	Population
Lafayette	9.29	75	8,074
Columbia	9.54	689	72,191
Taylor	9.55	207	21,686
Indian River	9.76	1,637	167,781
Highlands	9.76	1,019	104,385
Putnam	9.91	752	75,906
Wakulla	9.93	359	36,168
Nassau	9.98	1,006	100,763
Calhoun	10.28	142	13,816
Bradford	10.30	282	27,389
Suwannee	10.69	486	45,448
Desoto	10.89	381	34,974
Hillsborough	10.89	16,794	1,541,531
Glades	11.04	139	12,591
Miami-Dade	11.13	30,807	2,768,954
Brevard	11.13	7,133	640,773
Baker	11.47	325	28,339
Martin	11.69	1,904	162,847
Okeechobee	11.82	468	39,591
Charlotte	12.60	2,571	204,126
Orange	13.19	19,695	1,492,951
Hamilton	13.39	183	13,671
Liberty	14.30	114	7,977
Hardee	14.41	370	25,645
Gulf	14.55	238	16,323
Madison	14.76	276	18,698
Hendry	14.84	607	40,895
Gilchrist	15.51	297	19,123
Pasco	15.54	9,488	610,743
Collier	16.23	6,484	399,480
Walton	17.07	1,423	83,342
Levy	17.11	775	45,283
Franklin	19.97	259	12,971
Dixie	20.09	347	17,271

Note:

The following counties were non-responsive to survey requests, Duval, Glades, Jefferson, Monroe, Okeechobee, and Suwannee.



2024 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 804 Leon County employees to determine whether gender-based pay inequities exist within the organization. The study revealed no indication of pay inequity between male and female employees.

Analysis

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

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

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

Overall Median Comparison for Leon County Government

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

- Organization-wide, **female employees earn slightly less than the median salary of men.**
- Male employees earn a median salary of \$48,983 and female employees earn a median salary of \$47,156 a **difference of 4%.**
- By comparison, at the state level women earned 21% less than men, and at the national level women earned 19% less than men. These statistics are summarized in the table below:

	Median Salary			% Difference (Women to Men)
	Women	Men	Difference (\$)	
Leon County	\$47,156	\$48,983	\$1,826	(4%)
State of Florida	\$42,228	\$51,151	\$8,923	(21%)
United States	\$53,404	\$63,404	\$10,000	(19%)

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 601 employees across 98 different position groups. The analysis indicated the following:

- 52 groups consisting of 237 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.

Like Positions Salary Review Results (Continued)

- 18 groups consisting of 144 employees were eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- The remaining 31 groups consist of 220 employees in “like positions” with a male employee earning the highest salary/wage in 18 of the groups and a female employee earning the highest salary/wage in the 13 of the groups.

Similarly Situated Positions Salary Review Results

This analysis evaluated County employees who each have unique job titles. These employees were evaluated in “similarly-situated” groupings, which are groups of employees with different job titles but are in the same pay grade, perform the same type of work, and share substantially the same level of responsibility. This portion of the analysis evaluated the remaining 203 employees. The analysis indicated the following:

- 12 groups consisting of 26 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 29 groups consisting of 158 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 8 employees was eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- Of the remaining 6 groups consisting of 15 “similarly-situated” employees, a female employee earned the highest salary in 3 of the 6 groups.

Gender-Based Pay Equity Summary

Leon County maintains a pay structure that is balanced organization-wide and at all levels of the organization with respect to gender. Staff conducted this review of gender-based pay equity within the County organization utilizing a commonly accepted practice in the Human Resources field. This review found that salaries for male and female Leon County employees organization-wide are comparable, with women earning a minimal lower median salary than men (4% difference). Pay equity in Leon County far exceeds state and federal statistics, where women’s median salary is 21% and 19% less than men, respectively.

Among County employees in similarly-situated positions, a female employee earns the highest salary or wage in 50% of the groups reviewed. In 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.

