FISCAL YEAR 2021/2022

ANNUAL BUDGET, FIVE-YEAR FINANCIAL PLAN, AND CAPITAL IMPROVEMENT PROGRAM

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

(From left to right) District 2 Commissioner Jimbo Jackson, District 4 Commissioner Brian Welch, District 1 ***Vice-Chairman*** *Bill Proctor, District 3* ***Chairman*** *Rick Minor, District 5 Commissioner Kristin Dozier, At-Large Commissioner Carolyn Cummings, and At-Large Commissioner Nick Maddox.*

Leon County Courthouse
301 South Monroe Street, 5th Floor
Tallahassee, Florida 32301
Phone Number: 850-606-5302

www.leoncountyfl.gov

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

Rick Minor, Chairman, District 3

Rick Minor was elected to the Leon County Board of County Commissioners in August 2018 and took office in November. He represents the citizens of County District 3 and is focused on reducing crime, growing our economy by helping businesses bring quality jobs to District 3 and the County, protecting the environment, and ensuring that our local government performs at the highest ethical standards. Rick recently served as the Chief Executive Officer of our region's nonprofit food bank. During his three-year tenure, the food bank's distribution grew by 86%, revenue increased by 54% and in FY 2019 it provided an all-time record 12.7 million pounds of food to those in need. The food bank coordinates with more than 135 agency partners across the Big Bend region -- churches, schools, and other nonprofits -- to serve about 55,000 people each month. Rick is also the former Chief of Staff to the Mayor's Office at Tallahassee's City Hall. In that role, he was responsible for managing both the Mayor's Office and the City's involvement in various projects such as Local Business Saturday, Choose Tallahassee, and the DeSoto 'America's First Christmas' site. Rick also functioned as the City's intergovernmental and legislative liaison, advocating for federal and state policies that benefited Tallahassee's residents and businesses. For much of his career, Rick has developed public policy for state and local governments, and he has also spent a great deal of time in the private sector, running the financial operations of a small business, managing accounts and making payroll for employees. In addition, Rick spent nearly a decade as a business and information technology consultant, working on numerous private and public sector projects throughout the United States as well as in Germany, Hong Kong, Canada, South Africa, and Denmark. Rick is a native Floridian with a Bachelor of Science degree in Business. He has also earned a Master's in Public Administration from Harvard University's Kennedy School of Government. Rick and his wife Jessica are the proud parents of two young daughters, Madeline and Charlotte.

Bill Proctor, Vice-Chairman, District 1

Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor served as Chairman of the Board in 2006 and 2015. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, education, and economic development. Commissioner Proctor attended FAMU High School from 1st through 12th grade. After earning an undergraduate degree from Howard University School of Communications he furthered his studies and obtained his Juris Doctorate from Howard University School of Law where he also served on the University's Board of Trustees as the graduate student member. Commissioner Proctor furthered his studies at Boston University School of Theology, ITC in Atlanta and Wesley Seminary in Washington, D.C.. Commissioner Proctor has engaged in many diverse activities providing leadership, creativity, and vision for our community. The breadth of his service includes church, community, higher education, federal, state and local government. He has served on several community advisory boards and has received numerous awards and recognitions for public service. Commissioner Proctor is a much sought-after speaker, commentator, and writer of political commentaries. He is an Associate Minister at Bethel A.M.E. Church in Tallahassee, Florida where he entered the ministry in 1985. He served as a pastor in the A.M.E. Church for nine years. Currently, he is a Political Science instructor at Florida A&M University. He also serves as the advisor to the College Democrats student organization and mentors' numerous students. He is currently serving as interim Pastor of Salem A.M.E Church, Greensboro, Florida. Commissioner Proctor's professional political career began as a Staff Assistant to United States Senator Bob Graham of Florida. He went on to serve as a Special Assistant to Governor Lawton Chiles before winning a special election to the Leon County Commission. Commissioner Proctor serves District 1 constituents with a "Clear Voice" addressing the needs of the community. Commissioner Proctor has achieved several accomplishments worthy of noting; Widening of Crawfordville Road (US Hwy 319 South) and the widening of Orange Avenue, Assisted with the building of the B.L. Perry Branch Public Library and the southside Richardson-Lewis Health Center, Chaired the 50th Anniversary of the Tallahassee Bus Boycott in 2006, Led the charge to keep the Bond Elementary School in the community at its current site, Chaired the Social and Political Action Committee of the Florida Conference of the A.M.E. Church for several years, Represented the county as the chief negotiator of the Fallschase Development Settlement Agreement. Over one billion dollars has been invested in District 1 under Commissioner Proctor's tenure. The Commissioner has continued with each passing year to chronicle seasons of success within District 1.

Jimbo Jackson, District 2

Jimbo Jackson grew up in the Fort Braden community of western Leon County and currently serves as the Principal of Fort Braden Prek-8 School and was elected in 2016 for Leon County Commissioner for District 2. Jimbo attended District 2 public schools at Fort Braden, Nims Middle, and Godby High School. In 1989, Jimbo graduated from Tallahassee Community College with an Associate in Arts degree. Jimbo was an early participant in the articulation agreement between TCC and Florida State University and went on to earn bachelor's degrees in both physical education (1991) and elementary education (1995). In 2003, he earned a graduate degree in educational leadership and administration. In 2006, Jimbo was awarded the Tallahassee Community College Eagle Saver Award for his work at Fort Braden that secured college scholarships for 26 7th and 8th grade students. In 1992, Mr. Jackson accepted a job at Fort Braden School, where he remains today. In 1994, Jimbo was recognized as the Fort Braden School Teacher of the Year. He has served in nearly every role at the school: as a student, a parent, as a teacher's aide, a physical education teacher, a classroom instructor, a technology teacher, dean of students and Assistant Principal. Jimbo became principal of Fort Braden in July of 2008. In 2014, Jimbo won the Tallahassee Democrat's Person of the Year Award for his work in education. In 2016, he successfully ran for the Leon County Commission District 2 seat in an 8-candidate race. Jimbo's campaign and commission initiatives focus on providing improved recreational opportunities that focus on the children and families of Southwestern Leon County, maintaining highway, trail, bicycle and sidewalk improvements in the FSU and TCC communities, providing safer neighborhoods and rural highways, and recruiting responsible business growth that provides enhanced job opportunities for Leon County. He is a member of the Florida Association of Counties and achieved his Certified County Commissioner credentials within his first year as a commissioner, Greater Tallahassee Chamber of Commerce and Tiger Bay. He serves as a committee member of the Geographic Information Systems (GIS), Transportation Disadvantaged Coordinating Board (TDCB, Chair) and Value Adjustment Board. On a personal note, Jimbo has volunteered as a youth league coach for over 20 years in a variety of youth sports in District 2 as well as the City of Tallahassee. Jimbo and his late wife Wendy Jackson raised two daughters, Ashley and Allie, in Leon County and Tallahassee. He was raised in a family of small business owners and entrepreneurs in the Florida Panhandle. On December 31, 2016, Jackson married Beth Button. Beth brings two sons, Luke and Drew, to the family; add Addison Jane and Amelia James, Jimbo's granddaughters and you have four generations of Jacksons living and serving in Tallahassee and Leon County.

Brian Welch, District 4

Brian Welch was elected to the Leon County Commission in November of 2020 to represent the residents of Northeast Leon County in District 4. Brian's priorities are to protect the quality of life and property values of our NE neighborhoods. To provide adequate recreational and transportation infrastructure to the growing NE community, while also protecting our environment and keeping our communities safe. Brian is a member of Leadership Tallahassee, Class 36 as well as serving on the board of the Foundation for Leon County Schools and the Centerville Conservation Community homeowners association from 2017-2020. Brian has lived in NE Tallahassee since 1997 and has been a Social Studies teacher at Chiles High School since 2007. A diehard Timberwolf, Brian has served in many roles during his tenure at Chiles, including as the "Voice of the Timberwolves" football team, Key Club sponsor, Youth Leadership Tallahassee coordinator, Business Advisory Council coordinator and Vice President and Founding member of the Chiles High School Foundation. At Chiles, Brian has had the opportunity to lead many community service endeavors, including the March of Dimes men-in-labor program, the annual Wolf Dash 5k and numerous canned food drives benefitting Second Harvest. Brian has had the pleasure of travelling the world with his students, leading six international educational tours, including trips to France, Italy, England, Ireland, Scotland, Wales, Australia and New Zealand, among others. Brian received an Associate's degree from Tallahassee Community College in 1999. He received a Bachelor's degree in Political Science from the Florida State University in 2001, followed by a Master's degree in the renowned Applied American Politics and Policy (MAPP) program at FSU in 2003. Brian subsequently received an additional Master's degree in Educational Leadership from the University of West Florida in 2016. Brian is supported by his wonderful wife Kim, who he met while working at the Killearn Country Club in 1998. Brian and Kim were married on the old North course tee box in 2003. They have three beautiful children, Chloe, Cameron and Carter, who all attend the amazing public schools in the NE.

Kristin Dozier, District 5

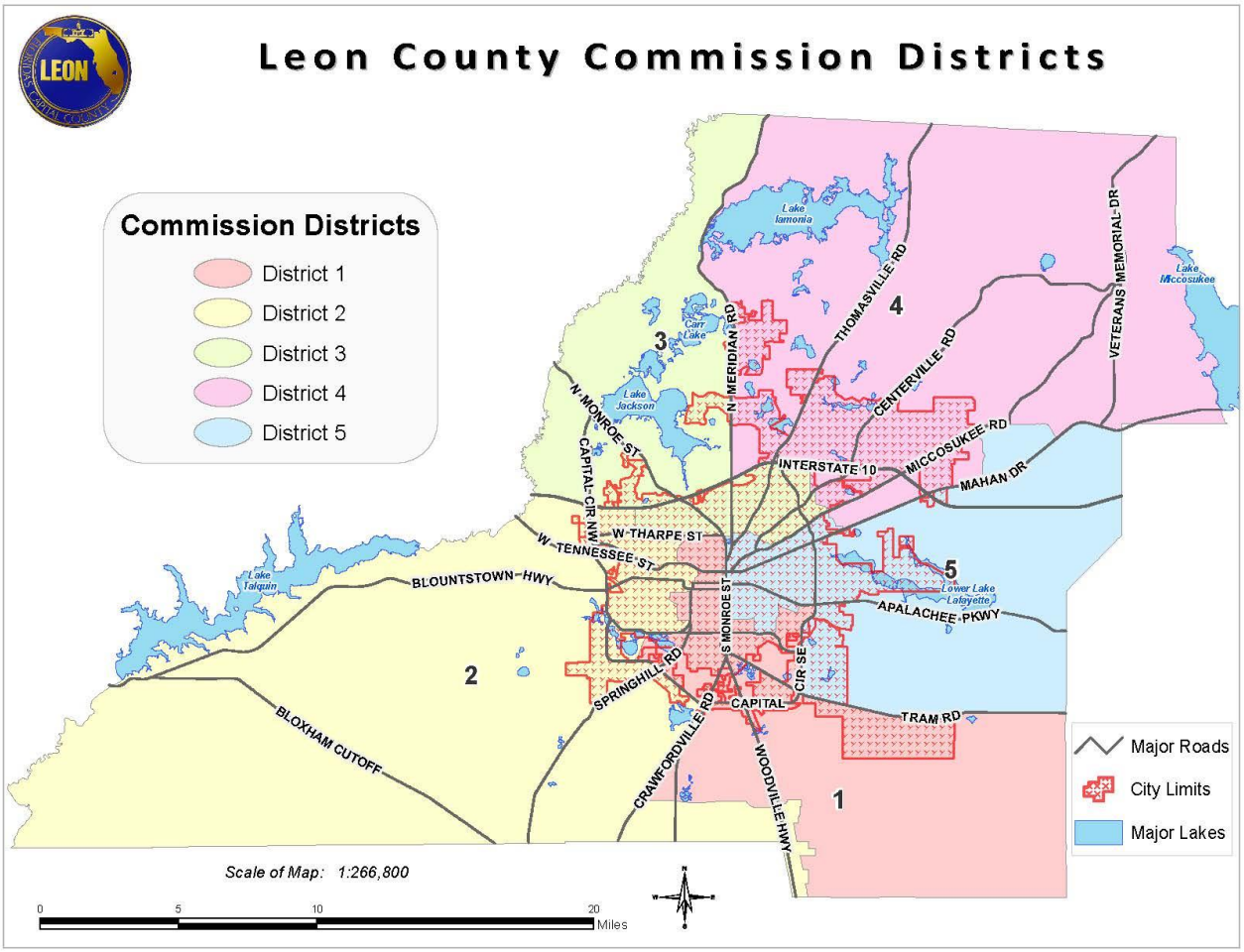
Commissioner Dozier is serving her third term as a Leon County Commissioner. She was first elected to the Commission in 2010 and re-elected without opposition in 2014 and 2018. In 2013, she was selected by her fellow Commissioners to serve as Chairman of the Board of County Commissioners for 2013-14. Prior to her election, Kristin spent eleven years at Mad Dog Construction holding numerous positions including Green Building Advisor and Vice President. Kristin holds an Associate's degree from Tallahassee Community College, a Bachelor's degree in Religion and a Master's degree in Religious Ethics and Philosophy, both from Florida State University (FSU). She completed coursework in a Ph.D. program focused on Comparative Religious Ethics, Catholic Moral Theology, and Human Rights Ethics. For three and a half years, she also taught an undergraduate course in Religious Ethics at FSU.

Carolyn D. Cummings Esq., At-Large

Commissioner Carolyn D. Cummings has served the citizens of Leon County since 2020. Carolyn was elected to the Board of County Commissioners on November 3, 2020. A native of Mississippi, she received her undergraduate degree from Alcorn State University, performed graduate studies at the University of Southern Mississippi and Laney College and she received her Juris Doctorate from the University of Florida Law School. A Leon County resident for over thirty years, she has been a practicing attorney in the public and private sectors, including the State of Florida Department of Labor and Employment Security as Assistant General Counsel, Legal Advisor to the State Retirement Commission, and Senior Attorney at the Florida Department of Administration. She was a partner in the law firm of Cummings & Hobbs, P.A. for over thirteen years and is now the owner of Carolyn Cummings, P.A. where she practices primarily in the areas of family law and probate. As an undergraduate, she became committed to public service through her membership in Delta Epsilon Chapter of Delta Sigma Theta Sorority, Inc. She has been and is currently actively involved in many community organizations that are designed to enhance the quality of life for all citizens, including the National Association of University Women, where she currently serves as president, the Senior Citizens Center Advisory Foundation and the Lincoln Center Foundation. She provides free legal services to Senior Citizens through her affiliation with both organizations and she has provided pro bono services to indigent clients through the local Legal Aid Foundation. Carolyn is a member of several professional organizations including, the Tallahassee Barristers Bar Association of which she is a Past President and Past Vice-President, Tallahassee Bar Association, Tallahassee Women Lawyers Association, and the Florida Bar Association. She has served as Past President and current Board Member of Legal Services of North Florida, Inc. for over (25) twenty-five years and through the Thunderdome Project she has mentored young lawyers in the family law area. She has been recognized by the Florida Supreme Court for her level of free legal services provided to senior and low-income citizens. Carolyn is a Life Member of the National Association for the Advancement of Colored People (NAACP) and a member of the Tallahassee Branch of the NAACP. She is a member of the Tallahassee Chapter of Jack and Jill of America, Inc., a Board Member of the Bethel Empowerment Foundation, and the current President of the Tallahassee Area Coalition Center of Excellence Advisory Board. She is also a Golden Life Member of Delta Sigma Theta Sorority, Inc. and a local member of the Tallahassee Alumnae Chapter. Carolyn has been a member of Bethel Missionary Baptist Church, Tallahassee, Florida for over thirty-five year where she serves as the Church Attorney, Sunday school teacher and choir member. She is the proud Mother of one son, Dr. Terrell Cummings, a 2004 graduate from the Rickards High School International Baccalaureate Program, a 2009 graduate of the University of Florida in Biochemistry and a 2013 Harvard Medical School graduate. He is presently a practicing anesthesiologist in Arlington, Texas.

Nick Maddox, At-Large

Commissioner Nick Maddox was first elected in 2010 to represent the citizens of Leon County. Running on a platform of diversity, transparency and competitiveness, Maddox has won reelection in 2014, and again in 2018. Before Commissioner Maddox was slipping on his loafers, he was lacing up his cleats as part of the Florida State Seminole football team. It was in his role as running back that he and the Seminoles were able to capture their second championship in 1999; although Commissioner Maddox gives all the glory to his teammates and coaches. After finding success at the college football level, Commissioner Maddox took his talents to the big stage and was signed as a free agent to the Chargers before playing on the Chargers, the Panthers, and the Cleveland Browns over a three-year career. Upon retiring from the NFL in 2005, Commissioner Maddox returned to FSU where he earned dual degrees in Real Estate and Business Administration. Upon graduating, he worked for the Seminole Boosters and then once again joined a team with his former head coach as the Vice President of Development for the Bowden Foundation. Nick then used his talents for building strategic relationships, administration, and fund development for the Leon County Schools Foundation where he served as Executive Director. Now serving in a role that brings all of his passions together, Nick is the CEO of the Boys and Girls Club of the Big Bend where he is able to serve children who are growing up in the same circumstances he did and helping them realize their full potential. Nick's passion for winning and success has translated into a competitive edge that he has brought to our community. Some of his specific focuses have been on building up the county's youth through mentoring and creative programming, bringing in new business and growing local business, as well as preserving Leon County's environment. He maintains his commitment to the community he is proud to call home by investing his time in numerous organizations including Omega Psi Phi, the Tallahassee Symphony Orchestra, and the Council on Culture and Arts. Nick met his wife Tina in 2005 and together they are raising three children, Nyla, Mylee, and Nicholas. Nick is passionate about improving the county not just for his children, but for everybody's, and ensuring the future of this community.



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 299,484 people, with 100,857 living in the unincorporated area of the County and 198,627 living within the city limits.

Leon County is a political subdivision of the State of Florida and is guided by an elected seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. The members of the Board also select a chairperson each year. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. Originally part of Escambia and later Gadsden County, Leon County was created in 1824. It was named for Juan Ponce de León, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through a local constitution.

The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners.

Leon County has five Constitutional Officers, which includes the Clerk of the Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public. Other elected officials of Leon County include the Judiciary, State Attorney, and Public Defender.

The Board of County Commissioners is obligated to fund the operating budget of elected officials partly or in whole. Leon County also has a number of appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners. In addition, the Board appoints a number of committees that serve as quasi-legislative bodies.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Leon County
Florida

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Leon County, Florida** for its annual budget for the fiscal year beginning **October 1, 2020.**

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we will be submitting our budget to GFOA to determine its eligibility for another award.

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 31st consecutive year.

PREPARED BY:

Leon County
Board of County Commissioners

Vincent S. Long
County Administrator

Alan Rosenzweig
Deputy County Administrator

Wanda Hunter
Assistant County Administrator

Kenneth Morris
Assistant County Administrator

Office of Management & Budget

W. Scott Ross
Director, Office of Financial Stewardship

Roshaunda Bradley
Budget Manager

Eryn Calabro
Senior Management & Budget Analyst

Jelani Marks
Senior Management & Budget Analyst

Michelle Tipton
Management & Budget Analyst

Tiffany Fisher
Management & Budget Analyst

The Leon County Office of Management & Budget (OMB) received a Certificate of Recognition for Budget Preparation from the Governmental Finance Officers Association (GFOA). The award represents a significant achievement by OMB.

The purpose of the GFOA is to enhance and promote the professional management of governments for public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership. The association has more than 17,000 members throughout North America.

Leon County Government Organization Chart

People Focused. Performance Driven.

VOTER ELECTED

- Judicial
- Clerk of the Court Circuit and Comptroller
- Property Appraiser
- Supervisor of Elections
- Tax Collector
- Sheriff

Citizens of Leon County

Board of County Commissioners

Chasity H. O'Steen

County Attorney

Vincent S. Long

County Administrator

Wanda Hunter

Assistant County Administrator
Citizen Services

Mathieu Cavell

Assistant to the County Administrator
Community Relations and Resilience

Alan Rosenzweig

Deputy County Administrator

Andrew Johnson

Assistant to the County Administrator
Legislative and Strategic Initiatives

Candice Wilson
Director

Human Resources

Ken Morris

Assistant County Administrator
Community Development

Debra Sears
Director

Library Services

- Branch Libraries
- Ask a Librarian and Reference
- Community Programming
- Learning Resources
- Technology and Media

Teresa Broxton
Director

Office of Intervention and Detention Alternatives

- Probation
- Supervised Pretrial Release
- Drug and Alcohol Testing
- PSCC
- Liaison - Judiciary, State Attorney, Public Defender, Law Enforcement

Shington Lamy
Director

Office of Human Services and Community Partnerships

- Housing Services
- Human Services
- Primary Healthcare
- Veteran Services
- CHSP

Chad Abrams
Chief

Office of Public Safety

- Emergency Medical Services
- Consolidated Dispatch Agency
- Animal Control

Kevin Peters
Director

Emergency Management

- Disaster Preparedness and Response
- 9-1-1 Operations
- Disaster Plan Review
- Emergency Exercises and Trainings

Royle King
Manager

Volunteer Services

- Volunteer Management
- Big Bend COAD
- Internships
- Library Volunteer Program

Michelle Taylor
Director

Office of Information and Technology

- Management Information Services
- Geographical Information Systems

Scott Ross
Director

Office of Financial Stewardship

- OMB
- Risk Management
- Purchasing
- Real Estate Management

Maggie Theriot
Director

Office of Resource Stewardship

- Sustainability
  - Recycling
- Parks and Recreation
  - Community Centers
- Facilities Management
- Solid Waste
- Cooperative Extension

Barry Wilcox
Director

Development Support and Environmental Mgmt.

- Environmental Services
  - Petroleum Storage Tanks
- Development Services
- Building Plans Review and Inspection
- Permit/Code Services

Ben Pingree
Director

Department of P.L.A.C.E.
(Planning, Land Management and Community Enhancement)

- Planning
- Blueprint
- Office of Economic Vitality
- M\WSBE

Brent Pell
Director

Public Works

- Operations
  - Mosquito Control
- Engineering Services
  - Construction Management
- Fleet Management

Kerri Post
Director

Tourism

- Destination Marketing
- Sports Tourism
- Signature Event Grants
- Amphitheater Concert Series
- Culture and Arts

Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301
(850) 606-5300 www.leoncountyfl.gov

Commissioners

RICK MINOR
District 3
Chairman

BILL PROCTOR
District 1
Vice Chairman

JIMBO JACKSON
District 2

BRIAN WELCH
District 4

KRISTIN DOZIER
District 5

CAROLYN D. CUMMINGS
At-Large

NICK MADDOX
At-Large

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

October 1, 2021

Members of the Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Honorable Members of the Board of County Commissioners:

I am pleased to formally present the Board with the FY 2021/2022 Adopted Budget. The Adopted Budget of $294,199,442 represents a 4.86% increase from last fiscal year. The development of the FY 2021/2022 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the tenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government. These practices prepared the County for the development of the FY 2021/2022 budget in an economic environment severely impacted by COVID 19.

The development of the FY 2022 Adopted Budget reflects a constrained fiscal approach as many forecasters do not expect economic activity to return to pre-pandemic levels until 2023. However, unlike the long and slow economic recovery, which took close to a decade after the Great Recession, the economy has rebounded much more quickly from the impacts of COVID. This in large part is due to fiscal support by the Federal Government. During this crisis the Federal Government has acted unlike any other time since the Great Depression to provide economic relief to the individuals and business affected by the pandemic. The first Federal relief package providing funding to local governments came though the $2.2 trillion "Coronavirus Aid, Relief and Economic Security (CARES) act.

Of this funding total, Leon County received $62.2 million including $51.2 million through the State of Florida for CARES programs, and $11.0 million from the Florida Housing Finance Corporation (FHFC). The quick and successful implementation of the Leon CARES plan positioned the County to receive the additional funding from the FHFC, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

The Leon CARES plan provided funding for essential public health and safety expenditures related to COVID-19, direct assistance to individuals experiencing financial hardship, a broad range of critical human service needs, and critical economic relief to the local business community. Additionally, the plan reimbursed direct COVID-19 related costs incurred by the County, Constitutional and Judicial Offices, and the City of Tallahassee.

During 2021, additional federal legislation was passed that created the Emergency Rental Assistance Program (ERAP). This program provides funding to assist individuals by paying for their past and future rents and utilities if they have been impacted by job loss due to COVID. Leon County received $19.72 million in ERAP funding, and to date has issued $10.67 million for assistance to more than 2,298 Leon County renters.

Most recently, the Federal Government passed the American Recovery Plan Act (ARPA) as the next economic support tool to assist state and local governments. The US Treasury provided $57 million to Leon County to remedy the increasing costs to provide critical local government services and address the decline in revenues caused by COVID. Specifically, this program is the first funding provided by the Federal Government that allows local governments to use Federal funding to replace revenues lost because of the pandemic.

For FY 2021/2022, the ARPA funding allows Leon County to mitigate revenue losses and buttress the capital infrastructure program including: restoration of prior year project deferrals; reduce the use of fund balance; avoid significant operating budget cuts like hiring freezes or layoffs; mitigates service reductions; and avoids tax or fee increases.

The major components of the FY 2022 Adopted Budget and balancing strategies include:

- No increase in the countywide or EMS property tax rate, stormwater, solid waste, and fire services non-ad valorem assessments.
- No net increase in general revenue positions being added to Leon County Government. (Five new general revenue positions are offset through the elimination of existing vacancies.)
- No layoffs or furloughs of existing employees.
- Implementation of a $14/hour living wage.
- New costs savings and avoidances of $13.375 million.
- Reduced use of General Fund balance by $1.0 million ($1.8 million in FY 2021 to $800,000 in FY 2022), thereby reducing the use of one-time revenues for recurring expenses.
- Support for all Constitutional Officer budget requests.
- The use of $6.4 million in American Recovery Program Act (ARPA) revenue loss replacement funding to augment the FY 2022 budget by:
    - Providing $2.8 million to fund the operating budget thereby reducing the reliance on fund balance and rebuilding reserves.
    - Using $3.6 million to ensure adequate funding of the existing maintenance capital program, including initial funding for the capital components of the Essential Library Initiative.
    - Offsetting additional costs related to restoring the hiring freeze, support for EMS and Solid Waste, increased payments for Fire Services, and restoring capital projects that were cut because of revenue reductions caused by the impacts of COVID.

Even with the impacts of the COVID 19 pandemic, the FY 2021/2022 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities of the County. As such, the FY 2021/2022 budget increases funding for public safety by fully funding the Sheriff's Office Budget Request which included the addition of ten positions, of which eight are for law enforcement and two are for corrections.

Inclusive of these positions, as requested by the Board at this year's retreat, the Sheriff evaluated the need to create a separate mental health officer position to assist deputies responding to calls where mental health may be a concern. To address this matter, rather than adding one position, the Sheriff's budget request includes the implementation of three mental health crisis teams. These teams will allow a trained deputy to pair with contracted mental health professionals when responding to calls where mental health may need to be assessed.

In addition, as part of the Essential Library Initiative, a process of re-envisioning of the Leon County Public Library System to address the changing needs of residents and trends in library use, the FY 2022 capital budget includes $400,000 in support of this initiative. With current space planning underway, the FY 2022 funding includes $300,000 for space improvements at the main library and the initiation of improvements at the branch libraries. Out-year funding totaling $1.2 million ($300,000 each year) will provide for additional improvements at the main and branch libraries.

The FY 2021/2022 budget also reflects the fifth and final year of the FY 2017- 2021 Strategic Plan and prioritizes the Plan's Strategic Initiatives, as well as the addition of 5 Year Targets and Bold Goals. As such, the Adopted Budget aligns department and division resources with Plan priorities ranging from: continued funding for canopy road and other tree plantings, funding for sewer projects, the construction of sidewalks and trails, and reducing the time approval period for single-family building permits.

Leon County's FY 2021/2022 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

In closing, I would like to thank the Board for your clear and consistent fiscal and policy leadership and guidance in the wake of a slow economic recovery and throughout this era of unprecedented challenges and fiscal constraints caused by the COVID 19 pandemic. In addition, the cooperation of the Constitutional Officers was critical in balancing the budget and I genuinely appreciate their efforts. And of course, tremendous thanks go to our employees for the dedication and innovation they bring to this process year-round.

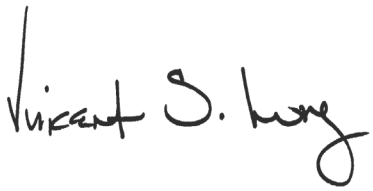
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget

does not include any millage or fee rate increases. Coming out of the Great Recession, significant long-term fiscal issues were addressed, which in part, placed Leon County Government in a position to address the recessionary financial impacts caused by the COVID 19 pandemic. As we come out of the COVID recession, it bears repeating that these actions have provided the necessary resources to continue maintaining the County as a financially viable organization.

Despite the challenges, Leon County has positioned itself to remain fiscally viable and responsible to our citizenry. While modest, I am confident this Adopted Budget and five-year capital plan will provide the resources necessary for Leon County employees to continue to set the standard in delivering essential services to our citizens and for the Board of County Commissioners to continue to fulfill your ambitious vision for our community

In the following pages, you will find budget summary information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the Adopted FY 2021/2022 operating and capital budgets.

Sincerely,



Vincent S. Long
County Administrator

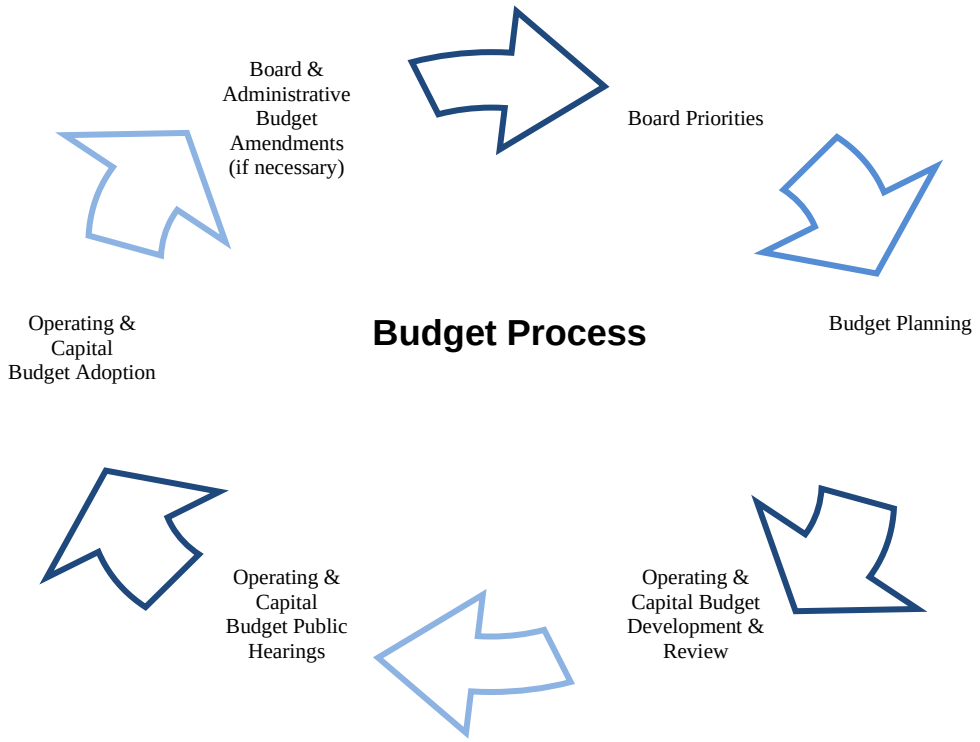


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. The end result is an annual operating budget, a five-year financial plan, and a capital improvement program for Leon County.

OPERATING AND CAPITAL BUDGET PLANNING

Board Priorities

Annually, the Board conducts a retreat facilitated by the County Administrator to establish the County's priorities for the upcoming year. The 2021 Board Retreat served as the continuation of the FY2017-2021 strategic plan established at the 2017 Board Retreat and focused on Leon CARES Community Impact Report and Progress and reviewing progress towards the County's completion of bold goals and five-year targets and updating the current strategic plan. More information about the County's Strategic Plan can be found in Section 4.

Budget Planning

In early January, County departments/divisions assess program service level impacts and identify internal services needs for the budget year through an Internal Services Request process. Similarly, the capital planning process provides for a capital needs assessment and project identification by department/division staff. Both processes allow OMB and County Administration to provide financial analysis, evaluation and planning for capital projects, and operating budget impacts.

At the February 16, 2021 Board meeting, the Board ratified the actions from the January 2021 Board Retreat and approved updating the FY 2017 – 2021 Strategic Plan in FY 2022 and new strategic initiatives. The Board also formally approved a budget calendar (see Appendix). In March 2021, the Board established the Maximum Discretionary Funding Levels for outside agencies.

OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION

Operating Budget Development and Review

Each department, including the constitutional and the judicial officers are responsible for the development of their respective operating budget requests. The departmental budget requests are submitted to OMB during the month of March. Constitutional officers submit their budgets in May and June as specified by Florida Statute and local requirements. During the months of April through June, all budgetary requests are analyzed, revenue estimates are updated, and conduct a Board policy guidance workshop on July 13, 2021 to enable staff to complete the proposed budget. While the capital improvement budget is also developed and reviewed during this time, it has a separate process.

Capital Improvement Program
The Capital Improvement Program (CIP) is a five-year plan for providing public physical improvements funds during a five-year planning period. The program delineates proposed capital projects to be undertaken, the year in which they will be started or acquired, the funding amount expected or required for the projects each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget.

Budget Adoption
The County Administrator presented the proposed budget to the Board at the July 13, 2021 meeting. The Board also established the maximum millage rate at the July 13, 2021 Board meeting. During the month of September, the Board will adopt the budget at the first of two public hearings, which allows for citizen input as required by Florida Statutes (FS) 129 & 200. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, the Board adopts the final millage rates and budget by resolution.

Budgetary Structure
Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2021/2022 Adopted Budget for Leon County is balanced with the use of a variety of revenue sources and fund balances.

Amendment Request (BAR)
Budgetary control is maintained at the department level, with OMB providing support to each department. Departmental budgets can be amended according to the County policy for amending the budget (Policy No. 97-11, See Appendix). The County Administrator may authorize personnel services and operating expenditures up to 10 percent of the total budget on an aggregate basis between programs with a $250,000 cap and intrafund transfers up to $250,000. All intrafund transfers greater than $250,000 and all interfund transfers must be approved by a majority vote of the County Commission.

Leon County Fiscal Year 2022 Adopted Budget

Budget Calendar

January 2021

Date	*Activity*	*Participants*
Friday, January 8, 2021	Internal Service Requests Matrix Distributed to Departments/Constitutional/ Judicial Officers	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Friday, January 22, 2021	Departments/Constitutional/ Judicial Officers submit Internal Service Requests	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Monday, January 25, 2021	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

February 2021

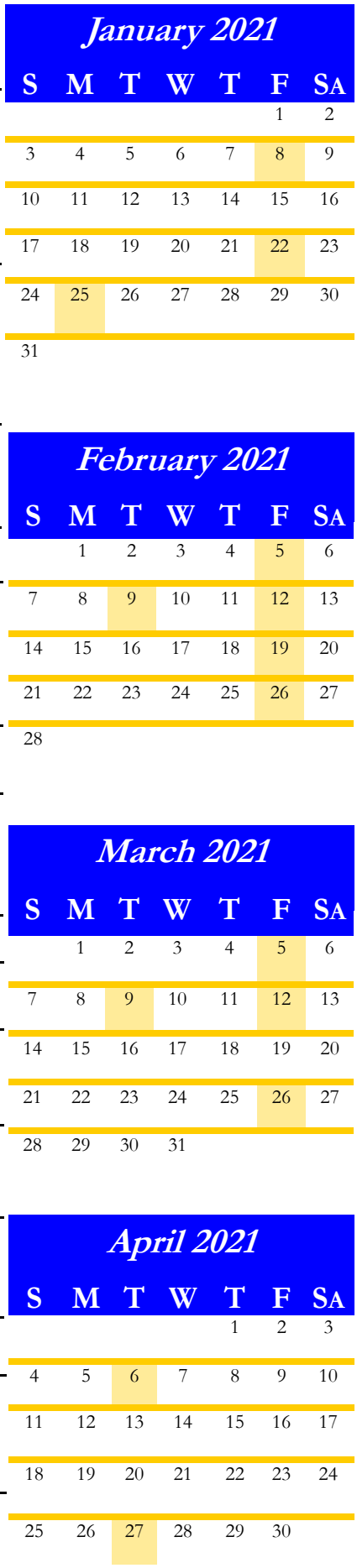
Friday, February 5, 2021 Tuesday, February 9, 2021 Friday, February 12, 2021	New CIP Request forms to Departments GovMax Training GovMax Open to Departments	OMB/All Departments OMB OMB/ All Departments
Friday, February 19, 2021	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 26, 2021	Memo to Constitutionals with updated FRS,Health Care and Worker Comp Rates	OMB

March 2021

Friday, March 5, 2021	Department Narrative Sheets and Business Plans sent	OMB/All Departments
Tuesday, March 9, 2021	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)
Friday, March 12, 2021	GovMax closes, existing and new CIP submissions in GovMax	OMB/All Departments
Friday, March 26, 2021	Department Narrative sheets and Business Plans are due	OMB/All Departments

April 2021

Wednesday, April 6, 2021 10:00 am - 4:00 pm	Executive Administrative Hearing (if necessary)	County Administrator/ OMB/All Departments
Tuesday, April 27, 2021 9:00 am - 3:00 pm	Preliminary Budget Policy Workshop	OMB/All Departments



May 2021

Date	*Activity*	*Participants*
Saturday, May 1, 2021	Constitutional Officers budgets are due	Constitutional Officers

June 2021

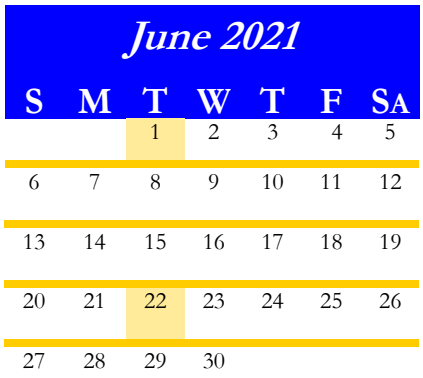
Tuesday, June 1, 2021	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Tuesday, June 1, 2021	Notice to Property Appraisers regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 22, 2021 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments

July 2021

Thursday, July 1, 2021	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Thursday, July 1, 2021	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 13, 2021 9:00 am - 3:00 pm (If Necessary)	Budget Workshop	BOCC/ County Administrator/OMB/All Departments
Tuesday, July 13, 2021 9:00 am - 3:00 pm	Regular Board Meeting	BOCC/ County Administrator/ OMB/ Departments/ Citizens

August 2021

Wednesday, August 4, 2021	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Tuesday, August 24, 2021	Last day for Property Appraiser to mail TRIM notices	Property Appraiser



Leon County Fiscal Year 2022 Adopted Budget

Budget Calendar

September 2021

Date	*Activity*	*Participants*
Tuesday, September 14, 2021	BOCC– 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2021/2022	BOCC/County Administrator/OMB/ Departments/Citizens
Tuesday, September 14, 2021	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser
Tuesday, September 28, 2021	BOCC 2nd Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2021/2022	BOCC/ County Administrator/OMB/ Departments/Citizens
Thursday, September 30, 2021	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB

September 2021

S	M	T	W	T	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October 2021

Friday, October 1, 2021	Beginning of New Fiscal Year	OMB
Friday, October 28, 2021	30 day deadline to publish the adopted budget online	OMB
Friday, October 28, 2021	Final day to submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/OMB

October 2021

S	M	T	W	T	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Reader's Guide

The Reader's Guide provides the basic budgeting information. This section is a layout of the budgeting process and what the budget document consists of as well as an explanation of forms that the reader will encounter while reading the budget document.

The Leon County budget document is intended to provide information in such a manner that the average reader can understand the operations of Leon County. The budget document is also intended to serve as a policy document, financial plan, and operating guide for county programs. The following is a brief description of the information included in each section of this document.

BUDGET MESSAGE
This section includes the County Administrator's Message, which summarizes the recommendations made to the Board during the budget process and provides an overview for the implementation of Board policy.

LEADS/Strategic Plan
This section includes the Leon County Board of County Commissioners' revised strategic plan for FY 2017 through FY 2021.

BUDGET SUMMARY & ANALYSIS
This section includes a summary of the budget, analysis of trends, finances, and staffing. A budget overview provides an explanation of future budget considerations based on revenue sources, relevant legislation, the economy, current fund balances, debt services and transfers. The analysis of trends evaluates the community's economic profile and compares Leon County to like-sized and surrounding counties. The financial analysis examines the financial indicators and major revenues. It also provides an illustration of revenue and expenditures, and it categorizes expenditures by function and revenues by source. Other analysis examines the County's estimated fund balance, long-term debt structure, and schedule of transfers.

BUDGET BY FUND
This section summarizes the County revenues and expenditures by discreet funds. Funds are presented in numeric order from Fund 001 (General Fund) to Fund 505 (Motor Pool).

LEON COUNTY GOVERNMENT
The Board of County Commissioners (BOCC) appoints the County Administrator to manage and supervise all County departments and offices. The departments and offices are as follows: Administration, Information Technology, County Attorney's Office, Public Works, Development Support & Environmental Management, PLACE, Financial Stewardship, Tourism Development, Public Safety, Library Services, Intervention & Detention Alternatives, Human Services & Community Partnerships, and Resource Stewardship.

As part of the LEADS process, a business plan is included for each department area. These plans summarize how each area demonstrates its commitment to the County's core practices and identify performance metrics within the budgetary units of the department. The following information is included for each program/department area: Goals, Core Objectives, Statutory Responsibilities, Advisory Board, Benchmarking, Performance Measures, and Notes.

ELECTED OFFICIALS
All elected officials, including the Board of County Commissioners, administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budget of the other elected officials. The elected officials are as follows: *Constitutional Officers* (Clerk of the Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector). *Judicial Officers* (Court Administration, Public Defender, and State Attorney).

NON-OPERATING OR OTHER BUDGETS
This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

DEBT PROFILE
This section includes summary information on the County's debt status.

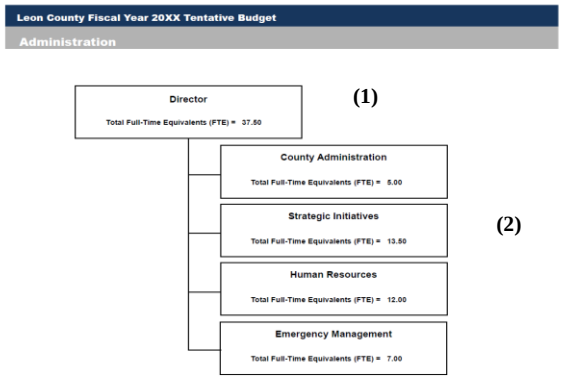
CAPITAL IMPROVEMENT PROGRAM
The Capital Improvement Program (CIP) represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type.

APPENDIX
This section includes important County documents, such as the County Charter Ordinance, the County Policies and the Guiding Principles that provide direction and restrictions to the County's fiscal operation. It also provides an Acronym list that provides the reader with a collection of explanations of frequently-used budget terms and a Glossary that provides the reader with definitions of commonly used budget terms. A Statistical Summary of Leon County is also featured. Finally, a budget cost summaries section is included, which provides line item budgetary information for all County departments and divisions.

If you have this question	Refer to Tab(s)	Page(s)
What is the total adopted budget?	Administrator's Budget Message Budget Summary & Analysis / Budget Overview Budget by Fund	1 5 - 2 6 - 3,4
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	5 - 2 5 - 44 6 - 4
What is the County's budget process timeline?	Reader's Guide	3 - 1
How to read budget forms?	Reader's Guide	3 - 8
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	5 - 2
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	5 - 49
Where can I find Discretionary Line Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	23 - 4
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	5 - 27 26 - 52
Where are the County's financial policies?	Appendix	26 - 9
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	5 - 49 25 - 1
What are the priorities of Leon County?	LEADS/Strategic Plan	4 - 1

HOW TO READ BUDGET FORMS

Figure 1.1 - Department Organizational Chart - Shows the organizational structure of each department at each of the reporting levels.

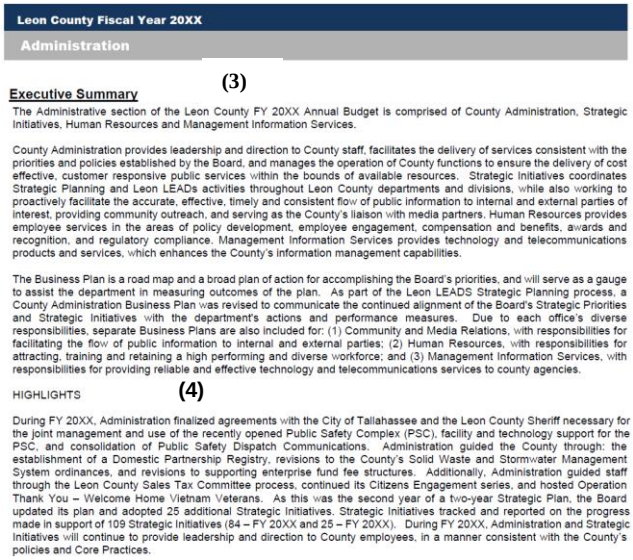


(1) Department Level - Shows the department level and the total number of FTEs within the department. County staff is divided between four service areas: County Administration, Strategic Initiatives, Human Resources, and Emergency Management.

(2) Division Level - Division shows FTE (Full-Time Equivalent) number of positions within the respected program area.

(2)

Figure 1.2 - Department Introduction- Introduces the department and division, in addition to providing division highlights.



Leon County Fiscal Year 20XX

Administration

Executive Summary **(3)**

The Administrative section of the Leon County FY 20XX Annual Budget is comprised of County Administration, Strategic Initiatives, Human Resources and Management Information Services.

County Administration provides leadership and direction to County staff, facilitates the delivery of services consistent with the priorities and policies established by the Board, and manages the operation of County functions to ensure the delivery of cost effective, customer responsive public services within the bounds of available resources. Strategic Initiatives coordinates Strategic Planning and Leon LEADs activities throughout Leon County departments and divisions, while also working to proactively facilitate the accurate, effective, timely and consistent flow of public information to internal and external parties of interest, providing community outreach, and serving as the County's liaison with media partners. Human Resources provides employee services in the areas of policy development, employee engagement, compensation and benefits, awards and recognition, and regulatory compliance. Management Information Services provides technology and telecommunications products and services, which enhances the County's information management capabilities.

The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities, and will serve as a gauge to assist the department in measuring outcomes of the plan. As part of the Leon LEADS Strategic Planning process, a County Administration Business Plan was revised to communicate the continued alignment of the Board's Strategic Priorities and Strategic Initiatives with the department's actions and performance measures. Due to each office's diverse responsibilities, separate Business Plans are also included for: (1) Community and Media Relations, with responsibilities for facilitating the flow of public information to internal and external parties; (2) Human Resources, with responsibilities for attracting, training and retaining a high performing and diverse workforce; and (3) Management Information Services, with responsibilities for providing reliable and effective technology and telecommunications services to county agencies.

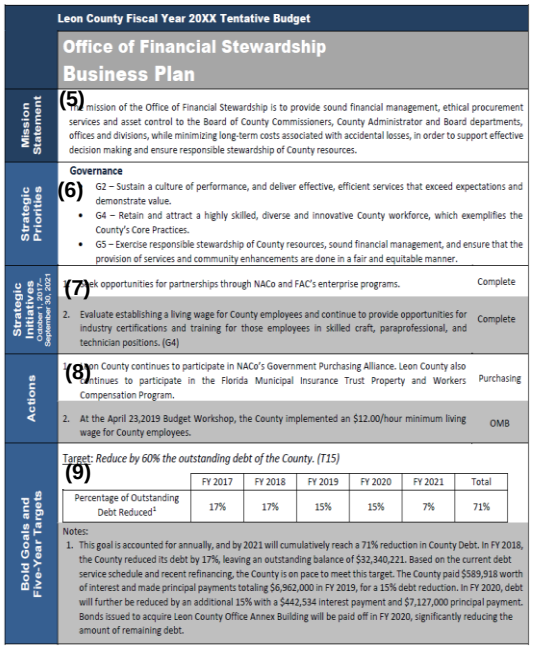
HIGHLIGHTS **(4)**

During FY 20XX, Administration finalized agreements with the City of Tallahassee and the Leon County Sheriff necessary for the joint management and use of the recently opened Public Safety Complex (PSC), facility and technology support for the PSC, and consolidation of Public Safety Dispatch Communications. Administration guided the County through: the establishment of a Domestic Partnership Registry, revisions to the County's Solid Waste and Stormwater Management System ordinances, and revisions to supporting enterprise fund fee structures. Additionally, Administration guided staff through the Leon County Sales Tax Committee process, continued its Citizens Engagement series, and hosted Operation Thank You – Welcome Home Vietnam Veterans. As this was the second year of a two-year Strategic Plan, the Board updated its plan and adopted 25 additional Strategic Initiatives. Strategic Initiatives tracked and reported on the progress made in support of 109 Strategic Initiatives (84 – FY 20XX and 25 – FY 20XX). During FY 20XX, Administration and Strategic Initiatives will continue to provide leadership and direction to County employees, in a manner consistent with the County's policies and Core Practices.

(3) Executive Summary - This section introduces the department, noting each division, and describing the primary purpose of the division in its delivery of services.

(4) Highlights - This section details the specific functions and service areas the division performs, including specific budget strategies or actions that were provided prior to or during the development of the budget.

Figure 1.3 - Department Business Plans - Serves as a summary of Department Business Plans. These plans developed as a part of the FY 2017 through FY 2021 LEADS strategic planning process will summarize how the department/division is demonstrating its commitment to the County's core practices, and identify performance metrics. The components of the business plans consist of the mission statement, strategic priorities, strategic initiative, actions and performance. measures.



Leon County Fiscal Year 20XX Tentative Budget

Office of Financial Stewardship
Business Plan

Mission Statement (5)

The mission of the Office of Financial Stewardship is to provide sound financial management, ethical procurement services and asset control to the Board of County Commissioners, County Administrator and Board departments, offices and divisions, while minimizing long-term costs associated with accidental losses, in order to support effective decision making and ensure responsible stewardship of County resources.

Strategic Priorities (6)

Governance

- G2 – Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.
- G4 – Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices.
- G5 – Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner.

Strategic Initiatives October 1, 2017 – September 30, 2021 (7)

1. Seek opportunities for partnerships through NACo and FAC's enterprise programs.	Complete
2. Evaluate establishing a living wage for County employees and continue to provide opportunities for industry certifications and training for those employees in skilled craft, paraprofessional, and technician positions. (G4)	Complete

Actions (8)

1. Leon County continues to participate in NACo's Government Purchasing Alliance. Leon County also continues to participate in the Florida Municipal Insurance Trust Property and Workers Compensation Program.	Purchasing
2. At the April 23,2019 Budget Workshop, the County implemented an $12.00/hour minimum living wage for County employees.	OMB

Bold Goals and Five-Year Targets (9)

Target: Reduce by 60% the outstanding debt of the County. (T15)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Percentage of Outstanding Debt Reduced[1]	17%	17%	15%	15%	7%	71%

Notes:

1. This goal is accounted for annually, and by 2021 will cumulatively reach a 71% reduction in County Debt. In FY 2018, the County reduced its debt by 17%, leaving an outstanding balance of $32,340,221. Based on the current debt service schedule and recent refinancing, the County is on pace to meet this target. The County paid $589,918 worth of interest and made principal payments totaling $6,962,000 in FY 2019, for a 15% debt reduction. In FY 2020, debt will further be reduced by an additional 15% with a $442,534 interest payment and $7,127,000 principal payment. Bonds issued to acquire Leon County Office Annex Building will be paid off in FY 2020, significantly reducing the amount of remaining debt.

(5) Mission Statement - This section outlines what departments attempt to accomplish and how it plans to move towards achieving the Board's vision.

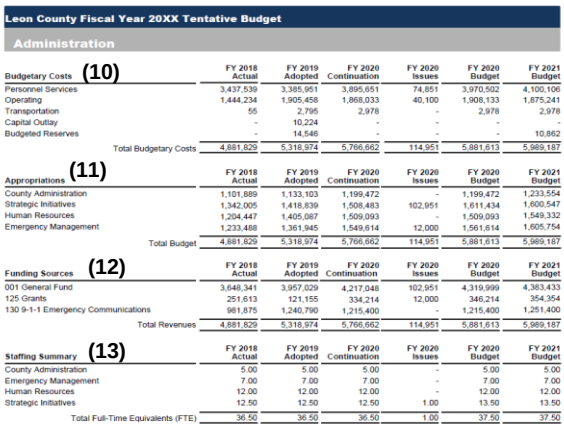
(6) Strategic Priorities - This section lists the Board's high-level "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.

(7) Strategic Initiatives - This section contains tactics, projects, programs, or services to address the Board's Strategic Priorities.

(8) Actions - This section lists the broad implementation plan aligned with each strategic initiative.

(9) Bold Goals and Five-Year Targets - Where applicable, this section denotes the Department's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

Figure 1.4 - Department Budget Summary- Serves as a summary of the entire Department Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present and future financial, staffing, and funding information.



Leon County Fiscal Year 20XX Tentative Budget

Administration

Budgetary Costs (10)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
Personnel Services	3,437,539	3,385,951	3,895,651	74,851	3,970,502	4,100,106
Operating	1,444,234	1,905,458	1,868,033	40,100	1,908,133	1,875,241
Transportation	55	2,795	2,978	-	2,978	2,978
Capital Outlay	-	10,224	-	-	-	-
Budgeted Reserves	-	14,546	-	-	-	10,862
Total Budgetary Costs	4,881,829	5,318,974	5,766,662	114,951	5,881,613	5,989,187

Appropriations (11)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
County Administration	1,101,889	1,133,103	1,199,472	-	1,199,472	1,233,554
Strategic Initiatives	1,342,005	1,418,839	1,508,483	102,951	1,611,434	1,600,547
Human Resources	1,204,447	1,405,087	1,509,093	-	1,509,093	1,549,332
Emergency Management	1,233,488	1,361,945	1,549,614	12,000	1,561,614	1,605,754
Total Budget	4,881,829	5,318,974	5,766,662	114,951	5,881,613	5,989,187

Funding Sources (12)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
001 General Fund	3,648,341	3,957,029	4,217,048	102,951	4,319,999	4,383,433
125 Grants	251,613	121,155	334,214	12,000	346,214	354,354
130 9-1-1 Emergency Communications	981,875	1,240,790	1,215,400	-	1,215,400	1,251,400
Total Revenues	4,881,829	5,318,974	5,766,662	114,951	5,881,613	5,989,187

Staffing Summary (13)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
County Administration	5.00	5.00	5.00	-	5.00	5.00
Emergency Management	7.00	7.00	7.00	-	7.00	7.00
Human Resources	12.00	12.00	12.00	-	12.00	12.00
Strategic Initiatives	12.50	12.50	12.50	1.00	13.50	13.50
Total Full-Time Equivalents (FTE)	36.50	36.50	36.50	1.00	37.50	37.50

(10) Budgetary Costs - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, transportation and grants.

(11) Appropriations - This section represents a specific amount of funds that the Board has authorized.

(12) Funding Sources - This section contains a summary of the revenue sources that provide funding directly to the department.

(13) Staffing Summary - This section serves as a summary of past, present, and future information related to departments.

Leon County Fiscal Year 2022 Adopted Budget

Reader's Guide

Figure 1.5 - Division Summary- Serves as a financial summary of the entire Division Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present and future financial, staffing, and funding information.

Leon County Fiscal Year 20XX Tentative Budget

Administration

Strategic Initiatives - Strategic Initiatives (001-115-513)

Budgetary Costs (14)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
Personnel Services	478,121	486,190	572,005	-	572,005	591,726
Operating	242,678	259,817	259,817	-	259,817	223,820
Total Budgetary Costs	720,798	746,007	831,822	-	831,822	815,546

Funding Sources (15)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
001 General Fund	720,798	746,007	831,822	-	831,822	815,546
Total Revenues	720,798	746,007	831,822	-	831,822	815,546

Staffing Summary (16)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
Special Projects Coordinator	1.00	1.00	1.00	-	1.00	1.00
Assistant to County Administrator	1.50	1.50	1.50	-	1.50	1.50
Management Intern	1.00	1.00	1.00	-	1.00	1.00
Agenda Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Citizen Services Liaison	1.00	1.00	1.00	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	7.50	7.50	7.50	-	7.50	7.50

The major variances for the FY 2020 Strategic Initiatives budget are as follows:

Increases to Program Funding:
1. Increase in personnel services due to costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 3.86%, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average.

(14) Budgetary Costs - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, and grants.

(15) Funding Sources - This section contains a summary of the revenue sources that provide funding to this division/program.

(16) Staffing Summary - This section serves as a summary of past, present, and future information related to Division/program staffing.

Figure 1.6 - Program Description- Describes the goals, objectives, statutory responsibilities, advisory boards, provides a list of benchmarks for the program, lists performance measures, and provides relevant notes concerning the measures. The data on this form illustrates the Division or program's performance which indicates how efficiently and effectively services are projected to be provided.

Leon County Fiscal Year 20XX Tentative Budget

Department of Public Works

Operations – Right-Of-Way Management (106-432-541)

Goal (17)	The goal of the Public Works, Division of Operations Right-of-Way Management Program is to provide for the safety, comfort, and convenience of the public by managing programs that support transportation, roadside beautification and stormwater maintenance.
Core Objectives (18)	1. Provide roadside maintenance on over 660 miles of County roadways. 2. Meet the objectives and goals set forth in the Canopy Road Management Plan. 3. Review tree removal requests and prune or remove high risk trees and noxious plants. 4. Manage the Roadside Beautification Program, including the Adopt-A-Tree, Adopt-A-Road, and Tree Bank programs. 5. Perform litter control and roadside mowing to enhance the functionality, safety, and effectiveness of the roadside environment for vehicular and pedestrian traffic. 6. Perform Clear Zone maintenance to provide a safe recovery area along roadways. 7. Respond to service requests from citizens and internal customers. 8. Perform finish cut mowing, edging, mulching, irrigation maintenance, herbiciding, fertilizing, and shrub/tree pruning in landscaped areas of County right-of-ways.
Statutory Responsibilities (19)	Florida Statute, Chapter 125.01(1)(m) "General Authority Over Streets, Roads, etc."; Chapter 334.03(7), 336.01 et seq. "County Road System", Comprehensive Plan, Policy 3.3.2 "Implementation of Urban Forest Management Goals" & "Canopy Roads Management Plan Development and Implementation"
Advisory Board (20)	Canopy Roads Citizen Committee; Tree and Wildlife Committee

Benchmarking

Priorities (21)	Benchmark Data	Leon County FYXX Actual MH/Unit	Benchmark (FDOT 4 Year Average Production)
Q2	Roadside Litter Removal	0.67 man hours/acre	0.78 man hours/acre
Q2	Right-of-Way Mowing	0.13 man hours/acre	0.66 man hours/acre
Q2	Finish Cut Mowing	7.43 man hours/acre	3.21 man hours/acre

Strategic Plan Bold Goals and Five-Year Targets

Reference	Measure (22)	FY 20XX Estimate	FY 20XX Estimate
T5	Strategic Target: Plant 15,000 trees between FY17 – FY21	361	600
T5	Strategic Target: Plant 1,000 trees in Canopy Roads between FY17 – FY21	0	250

Performance Measures

Priorities	Performance Measures (23)	FY 201X Actuals	FY 201X Actuals	FY 201X Estimate	FY 201X Estimate
Q1, EN2	Increase the number of Adopt-a-Road litter control groups by 2% over the prior year	2%	10%	2%	2%
Q1, EN2	Inspect and remove high risk wood on 58 miles of Canopy Roads every three years with an annual average of 19.3 miles	12.5	24.5	19	19
Q1, EN2	Perform clear zone maintenance on 15 shoulder miles	18.96	8.3	40	15

(17) Goals - This section states what is to be achieved as a result of the division/program's operation.

(18) Core Objectives - This section describes the activities that will attain the division/program's established goals.

(19) Statutory Responsibilities - This section details the statutory and code references that the division/programs are charged to perform.

(20) Advisory Boards - This section lists the advisory boards that the division/programs are charged to staff or support.

(21) Benchmarks - Where applicable, this section compares division/program benchmarks against established tracked industry or institutional standards.

(22) Strategic Plan Bold Goals and Five-Year Targets - Where applicable, this section denotes the division's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

(23) Performance Measures - This section compares the division/program's actual performance with target levels to determine if the division/program is accomplishing its desired outcomes.

Figure 1.7 - Program Summary- Serves as a financial summary of the Division's Programs. It presents the budgetary costs, staffing summary and funding sources report, which contains summary of past, present and future financial, staffing, and funding information.

Leon County Fiscal Year 20XX Tentative Budget

Administration

Strategic Initiatives - Community and Media Relations (001-116-513)

Budgetary Costs (24)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
Personnel Services	362,233	369,811	382,293	74,851	457,144	472,527
Operating	258,919	302,611	293,846	28,100	321,946	311,952
Transportation	55	410	522	-	522	522
Total Budgetary Costs	621,207	672,832	676,661	102,951	779,612	785,001

Funding Sources (25)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
001 General Fund	621,207	672,832	676,661	102,951	779,612	785,001
Total Revenues	621,207	672,832	676,661	102,951	779,612	785,001

Staffing Summary (26)	FY 2018 Actual	FY 2019 Adopted	FY 2020 Continuation	FY 2020 Issues	FY 2020 Budget	FY 2021 Budget
Assistant to County Administrator	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	3.00	3.00	2.00	-	2.00	2.00
Public Information Specialist Citizen Engagement Liaison	-	-	1.00	-	1.00	1.00
Website Design Coordinator	-	-	-	1.00	1.00	1.00
Public Information & Communications Manager	1.00	1.00	1.00	-	1.00	1.00
Digital Communication Engagement Specialist	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	5.00	5.00	5.00	1.00	6.00	6.00

The major variances for the FY 2020 Community and Media Relations budget are as follows:

(27)

Increases to Program Funding:
1. Increase in personnel services due to costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 3.86%, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average. One Applications Systems Analyst I position was moved from Management Information Services and realigned to Community & Media Relations as a Website Design Coordinator.
2. Promotional Activities increased by $10,000 for the Complete Census Count funding for public information and education efforts associated with the upcoming 2020 Census and $15,600 for promotional activities in local media.
3. Other Current Charges and Obligations in the amount of $20,000 associated with the realignment of Created Equal and Library Lecture Series funding from Strategic Initiatives.
4. Printing and Binding increased in the amount of $2,500 due to the cost of printing increasing each year for annual reports, ethics guide and mental health flyer's.

(24) Budgetary Costs - This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants and transportation.

(25) Funding Sources - This section contains a summary of the revenue sources that provide funding to the program.

(26) Staffing Summary - This section serves as a summary of past, present, and future information related to program staffing.

(27) Notes - This section describes increases and/or decreases in funding pertaining to the fiscal year budget.

Figure 1.8 - Capital Project Service Type- Provides a brief overview of all projects within the service type. The overview includes the following: managing departments, summary of the funding sources that support these services, and all major projects.

Leon County Fiscal Year 20XX - 20XX Capital Improvement Program

Culture & Recreation

Overview

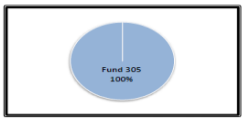
The Culture and Recreation section contains capital improvement projects designed to facilitate the provision, maintenance, and operation of culture and recreation facilities and activities. Major culture and recreation capital projects funded in FY 2019 include Fred George Park, Parks Capital Maintenance, Greenways Capital Maintenance, and New Parks/Greenways Vehicles and Equipment.

(29)

Funding Sources

Chart 25.4 illustrates that 100% ($1.81 million) of culture and recreation projects are funded in FY 2019 by general revenue, or the Capital Improvements Fund (Fund 305).

Chart 25.4
FY 2019 Culture & Recreation Projects
By Funding Source



Managing Divisions (28)

Table 25.7 shows Parks and Recreation will manage 14 projects, or 81% of the FY 2019 Culture and Recreation capital improvement projects. Engineering, Fleet Management and Management Information Systems will each manage one project for the remaining 19% of the Culture and Recreation capital improvement projects for FY 2019.

Table 25.7
FY 2019 Culture & Recreation Projects
By Managing Division

Managing Division	# of Projects	FY 2019 Budget
Parks and Recreation	13	1,680,000
Fleet Management	1	82,800
Management Information Services	1	50,000
Engineering	1	0
Total	16	$1,812,800

Operating Budget Impacts (30)

Table 25.8 shows the estimated impacts that some Culture and Recreation projects have on the operating budget. Impacts are shown in the fiscal year which they are anticipated to begin as well as the out-years that are affected by additional operating costs. These impacts are only estimates and are subject to change.

Table 25.8
Culture & Recreation Operating Budget Impacts

Project	Project #	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
Apalachee Parkway Regional Park	045001	0	38,050	38,600	39,150	39,700
J.R. Alford Greenway	045004	3,500	3,500	3,500	3,500	3,500
New Parks/Greenways Vehicles and Equipment	046007	2,440	15,273	15,273	15,273	15,273
Total		$5,940	$56,823	$57,373	$57,923	$58,473

(28) Managing Departments - This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.

(29) Funding Sources - This section contains a summary of the funding sources that support this service type.

(30) Operating Impacts - This section describes the operating impacts of the capital project.

Figure 1.8 - Capital Project Detail- Provides project identification, description and justification, financial summary, all policy and comprehensive plan information, and any operating budget impacts.

Leon County Fiscal Year 20XX - 20XX Capital Improvement Program

General Vehicle & Equipment Replacement

Dept/Div: **Fleet Management**
Project #: **026003**
Service Type: **General Government**
Status: **Existing Project**

Comp Plan CIE Project: **N/A**
Capital Improvement: **N/A**
Level of Service Standard: **N/A**
Strategic Priority: **G2**

(31)

Project Description/Justification **(32)**

This project is for the replacement of County vehicles and equipment. It is estimated that the vehicles/equipment being replaced will generate $17,500 in surplus sales. The following is the FY 2019 replacement schedule:

Division	Year/Make Description	Mileage/Hour	Original Cost	Repair Cost to Date	Estimated Replacement Cost
Facilities	2005 GMC Sierra	70,046	$17,976	$15,085	$38,000
Parks and Recreation	2002 Ford Ranger	113,586	$12,635	$8,941	$38,000
Parks and Recreation	2005 Elite Trailer	N/A	$2,100	$7,769	$7,000
Parks and Recreation	2006 Ford F-250	120,071	$20,200	$14,794	$46,000
Parks and Recreation	2007 Ford F-350	92,037	$28,300	$29,115	$46,000
Parks and Recreation	2008 Ford F-350	107,558	$26,960	$26,039	$48,000

(33)

Strategic Initiative

N/A

Financial Summary **(34)**

Funding Source		Life To Date FY 2017	Adjusted Budget FY 2018	Year To Date FY 2018	FY 2019 Budget	FY 2020 Planned	FY 2021 Planned	FY 2022 Planned	FY 2023 Planned	5 Year Total	Total Project Cost
305	Capital Improvements	4,906,146	280,912	251,158	227,000	312,500	296,000	123,000	103,000	1,064,500	6,251,558
		4,906,146	280,912	251,158	227,000	312,500	296,000	123,000	103,000	1,064,500	6,251,558

Policy/Comprehensive Plan Information **(35)**

In accordance with the Green Fleet Policy, each vehicle and equipment replacement is evaluated to make every effort to purchase and use the lowest emission vehicle or equipment item possible, while taking into account the vehicle's life cycle costs, miles per gallon, life cycle environmental impacts, and ability to support Leon County's operation and services. All vehicles will be replaced with smaller, more efficient vehicles, as well as alternative fuels (such as compressed natural gas, CNG), hybrids, or other "clean" vehicles when appropriate.

Operating Budget Impact **(36)**

There are no new operating costs associated with replacing vehicles and equipment. The applicable fuel, maintenance, and insurance costs have already been budgeted.

General County Vehicle

(31) Project Identification - This section provides the project's managing department/division, project number, service type, project status, comprehensive plan elements, service standard, and what Strategic Priority(s) the project works toward. The Board's Strategic Priorities are further explained in the LEADS/ Strategic Plan section.

(32) Project Description/Justification - This section describes the project and provides a brief justification for its overall purpose.

(33) Strategic Initiative - This section notes if the project works toward fulfilling one or more of the Board's Strategic Initiatives. The Board's Strategic Initiatives are further explained in the LEADS/ Strategic Plan section.

(34) Financial Summary - This section contains a summary of the funding sources for the project. In addition, this section summarizes the past, present, and future expenditure information for the project.

(35) Policy/Comprehensive Plan Information - This section outlines all major policies, Inter-local Agreements, Florida Statutes, and comprehensive plan amendments that pertain to the project.

(36) Operating Budget Impact - This section contains all the financial impacts on the operating budget. The impacts are listed by fiscal year.

LEON COUNTY FY2017-2021

STRATEGIC PLAN

UPDATED JANUARY 2021

ECONOMY ENVIRONMENT QUALITY OF LIFE GOVERNANCE

(Left to Right) District 2 Commissioner Jimbo Jackson, District 4 Commissioner Brian Welch, District 1 Commissioner Bill Proctor (Vice Chairman), District 3 Commissioner Rick Minor (Chairman), District 5 Commissioner Kristin Dozier, At-Large Commissioner Carolyn D. Cummings, and At-Large Commissioner Nick Maddox.

VISION

A community that is safe, healthy and vibrant.

MISSION

To efficiently provide public services which serve and strengthen our community.

CONTENTS: Economy 6 | Environment 8 | Quality of Life 10 | Governance 12 | Strategic Initiatives 14-17
Key Community Metrics 20 | Bold Goals and Targets 23

LEON COUNTY

On behalf of the Board of County Commissioners and the dedicated men and women of Leon County Government, I'm proud to present the updated Fiscal Year (FY) 2017-2021 Leon County Strategic Plan. In the pages ahead, you will read about the County's vision, priorities, and initiatives that guide our daily efforts, as well as bold goals and five-year targets, which keep County employees striving to make Leon County a special place to live, work, and play.

County Administrator Vincent S. Long

Each year we update our Strategic Plan as we continue to evolve, engage, and execute our strategy. Our culture of performance has made Leon County known nationwide and here at home as a county government of innovative problem solvers working on behalf of and alongside our citizens in addressing the needs of the day and shaping our future.

In the pages ahead, you will see how we at Leon County plan and measure our success in the priority areas of Economy, Environment, Quality of Life, and Governance. Our Strategic Plan guides our efforts at every level of the organization and provides a foundation for setting the standard in public service. Recently updated for the current year, this plan features five-year targets that keep us focused on tangible results, and our bold goals that ensure we stretch ourselves to expand possibilities and exceed expectations.

And we cannot do all this alone. In the years ahead, we will continue to engage citizens as co-creators of this special community we share.

CORE PRACTICES

- Delivering the "Wow" factor in Customer Service.
- Connecting with Citizens.
- Demonstrating Highest Standards of Public Service.
- Accepting Accountability.
- Exhibiting Respect.
- Employing Team Approach.
- Exercising Responsible Stewardship of the Community's Resources.
- Living our "People Focused, Performance Driven" Culture.

FY2017-2021 Strategic Plan

VISION

A community that is safe, healthy and vibrant.

MISSION

To efficiently provide public services which serve and strengthen our community.

CORE VALUES

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

STRATEGIC PRIORITIES

Economy

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality.

Environment

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings.

Quality of Life

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community.

Governance

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship.

STRATEGIC INITIATIVES

BOLD GOALS AND TARGETS

Vision

A community that is safe, healthy and vibrant.

Leon County's vision statement is an aspirational description of what the organization would like to achieve and accomplish in the future. The vision statement also describes how Leon County, in an ideal state, should look in the future.

Mission

To efficiently provide public services which serve and strengthen our community.

Leon County's mission statement supports the vision and serves to communicate purpose and direction to employees, citizens, vendors and other stakeholders. The mission statement reflects the organization's vision, but is more concrete and action-oriented.

Core Values

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

Leon County's core values are the foundational, guiding principles on how the County team serves the public, exceeds expectations, and accomplishes big, game-changing projects and initiatives. These core values serve as the foundation for our core practices, which are the ways we live our values every day through public service.

Strategic Priorities

Leon County's Strategic Priorities are high-level categories of focus in the County's major areas of responsibilities: Economy, Environment, Quality of Life, and Governance. The priorities consider the County's future in each area and are critical to the success of the community. As part of the strategic plan, these priorities inform every decision and every initiative made by Leon County.

Strategic Initiatives

Leon County's strategic initiatives are program- or area-specific projects that align with the County's strategic priorities to serve and strengthen the community. In the FY2017-2021 Strategic Plan, the 75 strategic initiatives ensure that the optimized resources of the County are aligned to address the community's most pressing issues and to achieve the County's top priorities.

Bold Goals and Targets

Bold goals are truly stretch goals that will be big and difficult to achieve, but are worthy of Leon County's best efforts. Bold goals require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

Leon County's five-year targets are aligned with each strategic priority and will communicate to the public and staff throughout the County the specific results the County expects to achieve through the collective execution of the strategic initiatives. Achieving these five-year targets will demonstrate results, accountability, and the strength of long-term planning.

ECONOMY

PRIORITY

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality.(EC)

(EC1) Do well-designed public infrastructure which supports business, attracts private investment and has long term economic benefits.

(EC2) Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, and job creation.

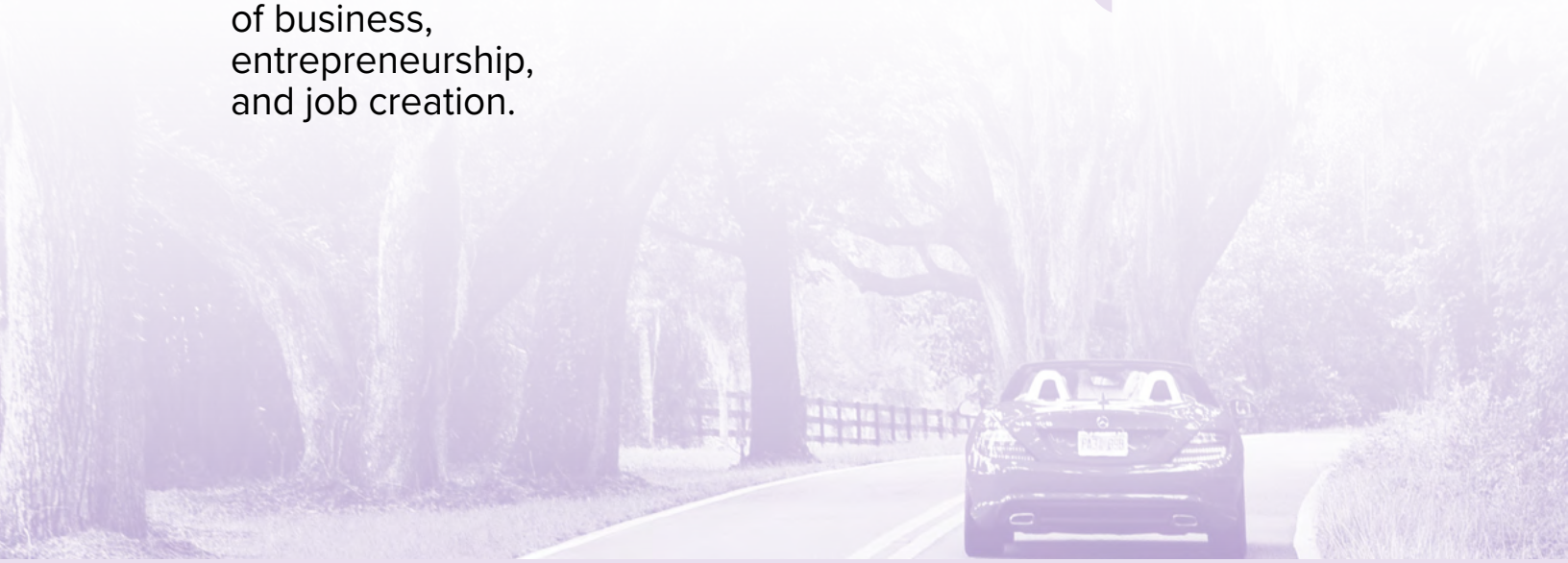
(EC3) Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities.

(EC4) Grow our tourism economy, its diversity, competitiveness and economic impact.

BOLD GOAL

Grow the five-year tourism economy to $5 billion

PROGRESS TO DATE **72%** ($3.6 Billion)

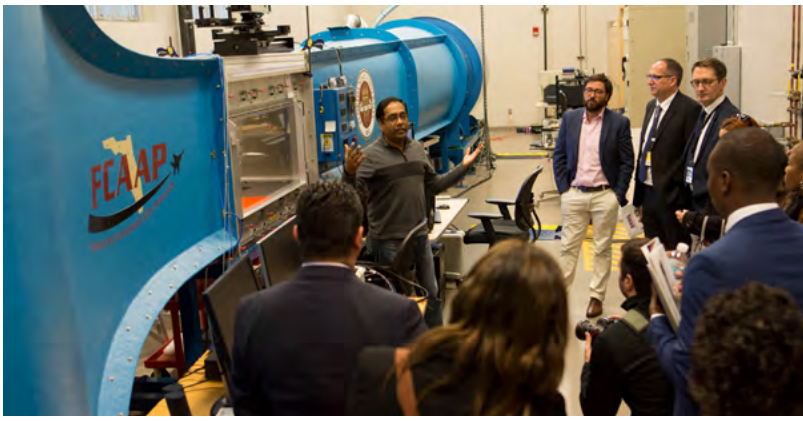


PROGRESS AS OF SEPTEMBER 30, 2020

5-YEAR TARGETS

» Attract 80 state, regional, or national championships across all sports	85% (68 Championships)
» Co-create 500 entrepreneur ventures and 11,500 new jobs, including 400 high-wage jobs	373 entrepreneurial ventures (75%) and 362 high-wage jobs in high tech clusters (90%)*
» Connect 5,000 students & citizens to middle skilled job career opportunities	50% (2,522 Students and Citizens)
» Host 100,000 residents & visitors as part of the Amphitheater County Concert Series	39% (38,761 Residents and Visitors)

**Due to the COVID-19 Pandemic, Leon County experienced unemployment as high as 8.5% resulting in a net loss of approximately 5,000 jobs since FY 2017 which will significantly impact the County's ability to meet the target for co-creating 11,000 new jobs by the end of the current fiscal year.*



ENVIRONMENT

PRIORITY

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings.(EN)

(EN1) Protect the quality and supply of our water.

(EN3) Promote orderly growth and sustainable practices.

(EN2) Conserve and protect environmentally sensitive lands and our natural ecosystems.

(EN4) Reduce our carbon footprint.

BOLD GOAL

Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone

PROGRESS TO DATE **610** septic tank upgrades or eliminations in progress

PROGRESS AS OF SEPTEMBER 30, 2020

5-YEAR TARGETS

» Plant 15,000 trees including 1,000 in canopy roads	95% (14,053 Trees)
» Ensure 100% of new County building construction, renovation and repair utilize sustainable design	On target
» 75% community recycling rate	57% Recycling Rate
» Construct 30 miles of sidewalks, greenways and trails	94% (28.3 Miles)

QUALITY OF LIFE

PRIORITY

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community.(Q)

(Q1) Maintain and enhance our parks and recreational offerings and green spaces.

(Q2) Provide relevant library offerings which promote literacy, life-long learning and social equity.

(Q3) Provide essential public safety infrastructure and services.

(Q4) Support and promote access to basic health and welfare services to our community members most in need.

(Q5) Support strong neighborhoods.

(Q6) Promote livability, health and sense of community by enhancing mobility, encouraging human scale development, and creating public spaces for people.

(Q7) Assist local veterans and their dependents with securing entitled benefits and advocating their interests.

BOLD GOAL

Secure more than $100 million in Veteran Affairs benefits for Leon County veterans & their families

PROGRESS TO DATE **96%** ($96.2 Million)*

** Estimate based upon available data.*

PROGRESS AS OF SEPTEMBER 30, 2020

5-YEAR TARGETS

» Double the number of downloadable books at the library	123% (16,581 New Books)
» Construct 100 fire hydrants	68% (68 Fire Hydrants)
» Train 8,500 citizens in CPR/AEDs	73% (6,169 Citizens)
» Open 1,000 new acres of park land to the public	27% (272.67 new acres)

GOVERNANCE

PRIORITY

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship.(G)

(G1) Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service.

(G2) Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value.

(G3) Sustain a culture that respects, engages, and empowers citizens in important decisions facing the community.

(G4) Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices.

(G5) Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner.

BOLD GOAL

Implement 500 citizen ideas, improvements, solutions & opportunities for co-creation

PROGRESS TO DATE **88%** *(440 Citizen Ideas)*

PROGRESS AS OF SEPTEMBER 30, 2020

5-YEAR TARGETS

» Reduce by at least 30% the average time it takes to approve a single family building permit	30% Reduction (3 days faster)
» Achieve 90% employee participation in the County's "My Rewards" Well Being Program	91% Participation (488 Employees Participating)
» Reduce by 60% the outstanding debt of the County	65% Reduction
» 100% of employees are trained in Customer Experience, Diversity and Domestic Violence, Sexual Violence & Stalking in the Workplace	100% of Employees Trained

STRATEGIC INITIATIVES – **ECONOMY**

- (EC4) Utilizing a portion of the BP settlement funds, identify solutions for weatherization of the Capital City Amphitheater stage, inclusive of potential sound mitigation elements. (2016-1)
- (EC1, EC4) Continue to work with FSU on the Civic Center District Master Plan to include the potential partnership to realize the convention center space desired by the County and to bring back issues related to the County's financial and programming roles and participation for future Board consideration. (2016-2)
- (EC4) Support the revision of Sec. 125.0104, F.S. to modify the eligibility for levying the local option High Tourism Impact Tax to include counties that are home to Preeminent State Research Universities in order to levy a sixth cent to support the convention center and arena district. (2016-3)
- Continue to pursue opportunities for workforce development, including:
  - (EC2) Based upon the projected unmet local market for middle skill jobs, continue to host Leon Works Exposition in collaboration with community and regional partners and launch Leon County's Junior Apprenticeship Program. (2016-4A)
  - (EC2) Work with partners, such as The Kearney Center and Leon County Schools, to increase access to training programs, apprenticeships, and other programs promoting middle-skilled jobs. (2016-4B)
- (EC4) Continue to work with FSU to bid and host NCAA cross country national and regional championships at Apalachee Regional Park (ARP). (2016-5)
- (EC2) Implement the Economic Development Strategic Plan as adopted and may be revised by the Intergovernmental Agency. (2016-6)
- (EC2) Complete and implement the joint County/City disparity study and enhancements to the MWSBE

STRATEGIC INITIATIVES – **ECONOMY**

program and conduct an update to the study in 2021. (2016-7, rev. 2020 and 2021)

- (EC4) Expand our economic competitiveness by coordinating with regional partners to host an Americas Competitive Exchange on Innovation and Entrepreneurship (ACE) conference. (2016-8)
- (EC1, EC2) Evaluate sun setting the Downtown CRA and correspondingly evaluate the effectiveness of the Frenchtown/ Southside CRA including the County's partnership with the City. (2016-9)
- (EC4) Enhance sports tourism through the exploration of an NFL Preseason game and other possible events at Doak Campbell Stadium. (2016-10)
- (EC2) To address issues of economic segregation and diversity, evaluate establishing a micro-lending program for small, minority and women-owned businesses. (2016-11)
- (EC1, EC4) Further enhance our competitiveness in attracting national and regional running championships by making additional strategic investments at the Apalachee Regional Park (ARP). (2016-12)
- (EC2) Evaluate expanding Leon Works as a regional event and to different segments of the community. (2017-1)
- (EC2) Explore the creation of local Enterprise Zone incentives to be managed by the Office of Economic Vitality in support of economic growth and development. (2017-2)
- (EC2, EC3) Continue to partner with Shop Local 850 to promote Leon County's local businesses and entrepreneurs and develop new data sources to analyze the economic impacts of shopping local. (2017-3)
- (EC2, EC3) Explore ways to expand how local businesses can do business outside of the community. (2017-4)
- (EC4) Raise awareness of County trails through the Division of Tourism Strategic Plan. (2017-5)
- (EC4) To further promote Leon County as a biking community, pursue the International Mountain Biking Association (IMBA) Designation. (2018-1)
- (EC1, EC2) Conduct an updated market feasibility study and evaluation of the Fairgrounds relocation/modification. (2020-1)
- (EC4) Work with the City of Tallahassee to develop a branding strategy for the community's trail system. (2020-2)
- (EC2) Continue to pursue and position the County to accept and further advance local priorities to distribute additional CARES funding in support of individual assistance, small business assistance and vaccinations. (2021-1)
- (EC2, EC4) Evaluate potential enhancements to the Lake Talquin/ Urban Fringe (LT/UF) zoning district to provide more opportunity for commercial uses that are functionally supportive and related to eco-tourism or natural resource-based activities along the southern shoreline of Lake Talquin. (2021-2)

STRATEGIC INITIATIVES – **QUALITY OF LIFE**

- Continue to expand recreational amenities to include:
  - (Q1, Q6) Implement a master plan for the Apalachee Regional Park. (2016-24A, rev. 2017)
  - (Q1, Q6) Develop a program to establish a signature landscaping feature with a regular blooming season. (2016-24B)
  - (Q1, Q6) Implement the Tallahassee-Leon County Greenways Master Plan. (2016-24C)
  - (Q1, Q6) Evaluate additional trail expansion opportunities. (2016-24D)
  - (Q1, Q6) Work with partners to utilize rights-of-way and utility easements to further expand the trail system. (2016-24E)
  - (Q1, Q6) Identify opportunities to create dog parks in the unincorporated area. (2016-24F)
- (Q5) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan, including a review of inclusionary housing. (2016-25)
- (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2016-26)
- (Q4, G1, G5) Work with the City of Tallahassee to develop a new CHSP process in-light of the United Way's decision to conduct a separate funds distribution process. (2016-27)
- (Q4, Q5) Implement the Joint County-City Affordable Housing Work Group's efforts to develop a holistic plan for the redevelopment of a multi-family affordable housing project and identification of additional transitional housing opportunities through community partnerships. (2016-28, rev. 2017)
- Continue to serve our seniors through programs and partnerships, including:
  - (Q4) As Florida's first Dementia Caring Community, support the Florida Department of Elder Affairs in the further development of the pilot program, provide enhanced paramedic training and engage local partners in making the County a more dementia-friendly community. (2016-29A)
  - (Q4) Exploring opportunities to address fraud/scams targeted towards seniors. (2016-29B)
  - (Q4, EC4) To continue to support Choose Tallahassee's efforts to market our community as a retirement destination. (2016-29C)
- (Q4) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders through regional partnerships and state and national efforts, including data-driven justice initiatives. (2016-30)
- (Q7) Work with community partners to expand appreciation of local veterans including recognition of National Pearl Harbor Remembrance Day. (2016-31)
- (Q3) Increase safety in the unincorporated area through the development of a new street lighting program and evaluation of the need for additional signage. (2016-32)
- (Q3, Q4) Improve pet overpopulation by engaging vested community partners in the implementation of spay and neutering strategies. (2016-33)
- (Q4) Continue County support of primary healthcare through participation in Carenet in order

STRATEGIC INITIATIVES – **QUALITY OF LIFE**

to increase access to affordable healthcare for those in need. (2016-34)

- (Q2) Explore opportunities to increase to high speed internet access through a "mobile hot spot" library lending program. (2016-35)
- (Q5, Q6) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2017-9)
- (Q1, Q5, Q6) As part of sense of place initiative for Miccosukee, evaluate the opportunity to combine activities from the existing community center into the Old Concord School. (2017-10)
- (Q7) Enhance partnership with CareerSource to increase job and economic opportunities for local veterans. (2018-7)
- (Q5, Q6) Develop a formal policy to implement the private dirt road safety stabilization program to be funded through L.I.F.E. (2% of sales tax extension). (2018-8)
- (Q4) Conduct a comprehensive human service needs assessment in order to align CHSP funding with the highest human services needs in the community. (2018-9)
- (Q3) Implement practices and strategies to further enhance the response to mass casualty incidents; including, the delivery of Stop the Bleed campaign training which teaches citizens how to assist someone suffering from major bleeding. (2018-10)
- (Q4) Continue to evaluate the effectiveness of our existing County supported re-entry programs, explore other opportunities to further enhance re-entry efforts, and work with the Supervisor of Elections to assist former felons with registering to vote. (2018-11)

- (Q6, Q1) Implement a minimum grid bicycle route network. (2018-12)
- (Q3) Implement text-to-911 in coordination with the Consolidated Dispatch Agency so that individuals in emergency situations may text 911 call takers. (2020-5)
- (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2020-6)
- (Q3, Q5) Coordinate with community partners to implement training for parents and students on the safe use of online applications. (2020-7)
- (Q6) Coordinate with the City of Tallahassee in pursuing designation as an AARP Age-Friendly Community Network to enhance the community's livability for residents of all ages. (2021-5)
- (Q1) Relocate the proposed Northeast Park to the Welaunee area and support Blueprint accelerating the funding of the project in coordination with the Northeast Gateway project. (2021-6)
- (Q5) Evaluate and implement options to address chronic speeding and traffic issues in the Northeast and along Deer Lake Road. (2021-7)
- (Q4) Implement targeted outreach and education to minority communities to encourage vaccinations. (2021-8)
- (Q4, Q5) Develop a plan to address poverty and inequities in 32304 in collaboration with the City and other community partners. (2021-9)
- (Q5) Create a Citizen's North Monroe Street Task Force with City of Tallahassee participation, staffed by the City/County Planning Department charged with identifying opportunities to reduce crime and improve conditions along the North Monroe Corridor between Fred George Road and Tharpe Street. (2021-10)
- (Q4) Working with community partners, develop possible options for those struggling with food insecurity by utilizing the results of Feeding Florida's recent study on food insecurity that provides granular information down to the neighborhood block group level. (2021-11)

STRATEGIC INITIATIVES – **ENVIRONMENT**

- (EN1, EN2) Implement the adopted Basin Management Action Plan (BMAP) for Wakulla Springs including bringing central sewer to Woodville and implementing requirements for advanced wastewater treatment. (2016-13)
- (EN4) Develop strategies to increase recycling and reuse rates. (2016-14)
- (EN3) Implement the Apalachee Landfill closure process in an environmentally sensitive manner which complements the master planning for the site. (2016-15)
- (EN3) Convene the Leon County Sustainable Communities summit on a bi-annual basis. (2016-16)
- (EN3) In partnership with the Canopy Roads Committee, update and implement the long term management plan for the Canopy Roads including an active tree planting program. (2016-17, rev. 2020)
- (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2016-18)
- (EN4) Successfully launch a commercial and residential Property Assessed Clean Energy (PACE) program and identify opportunities, including the Leon County Spring Home Expo, to train industry professionals on sustainable building practices for participation in the PACE program. (2016-19)
- (EN2) Add environmental education kiosks, trail markings/mapping at Greenways and Parks. (2016-20)
- (EN4) Explore new opportunities for solar on County facilities. (2016-21)
- (EN1) Support the protection of Lake Talquin. (2016-22)
- Reduce nitrogen impacts in the PSPZ (primary springs protection zone) by identifying cost effective and financially feasible ways including:
  - (EN1, EN2) Develop a septic tank replacement program. (2016-23A)
  - (EN1, EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2016-23B)
- (EN2, EN3, EN4) Work with Sustainable Tallahassee and community partners to evaluate developing a community-wide climate action plan. (2017-6)
- (EN1, EN2, EN3) Continue to work with the state as a host community in evaluating pilot technologies for new advanced wastewater treatment septic tanks. (2017-7)
- (EN1, EN2, EN3) Continue to work with the state to seek matching grants to convert septic to sewer systems. (2017-8)
- (EN4, EN3) Develop and enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2018-2, rev. 2020)
- (EN1, EN2) To increase information available to the public regarding blue-green algae blooms, fishing advisories, invasive species, and general water quality, add education kiosks at Leon County boat landings. (2018-3)(EN3, EN4) Pursue NACo's SolSmart designation. (2018-4)
- (EN1) Ensure County's water quality and stormwater regulations, programs and projects are evaluated and implemented holistically to advance the County's adopted strategic priority: to protect the quality and supply of our water. (2018-5)
- (EN1) Develop and enhance communications strategies to inform citizens of the County's overall water quality and stormwater policies, as well as emergent issues impacting individual water bodies or ground water (2018-6).
- (EN4, EN3) Implement zoning changes that allow for solar energy farms in the unincorporated area while preserving the rural character of our community. (2020-3)
- (EN2) To further reduce litter and trash in rural areas and the Apalachicola National Forest, launch a targeted public outreach effort encouraging the use of County Rural Waste Service Centers. (2020-4)
- (EN2, EN3) Develop a policy and criteria for adding County roads to the canopy road system. (2021-3)
- (EN3, EN4) Develop a Sustainable Business Recognition Program. (2021-4)

STRATEGIC INITIATIVES – **GOVERNANCE**

- (G1, G3) Alongside community partners, engage citizens of diverse backgrounds, education, and age on issues that matter most to them through the Citizen Engagement Series and Club of Honest Citizens. (2016-36)
- (G1) Continue to Support Commissioner Desloge during his term as NACo President. (2016-37)
- (G5) In accordance with the Leon County Charter, convene a Charter Review Committee to review the Leon County Home Rule Charter and propose any amendments or revisions which may be advisable for placement on the general election ballot. (2016-38)
- (G2) Implement migration from Groupwise to Microsoft Outlook to better integrate with other software applications that utilize automated notifications, workflows and approvals. (2016-39)
- (G2) Continue the deployment of an updated permitting system that is modernized to use mobile and online technologies. (2016-40)
- (G4) Continue County sponsorship of employees' participation in the Certified Public Manager training. (2016-41)
- (G1) Seek opportunities for partnerships through NACO and FAC's enterprise programs. (2016-42)
- (G5) Continue to explore opportunities for efficiency and cost savings through intergovernmental functional consolidation where appropriate. (2016-43)
- (G4) Evaluate establishing a living wage for County employees and continue to provide opportunities for industry certifications and training for those employees in skilled craft, paraprofessional, and technician positions. (2016-44)
- (G1, G2) Partner with the Federal Alliance for Safe Housing (FLASH) to become the nation's first #HurricaneStrong county. (2017-11)

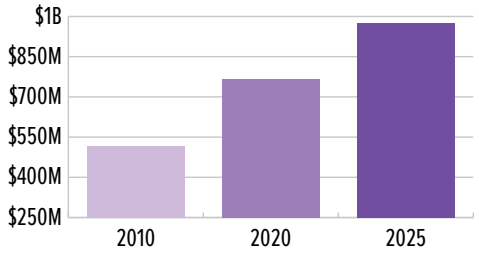
- (G1, G3) As part of Leon County's Citizen Engagement Series, conduct an annual "Created Equal" event to strengthen the County's commitment in tackling difficult subjects. (2017-12)
- (G1) Continue to support Commissioner Maddox in his efforts to become Florida Association of Counties President. (2017-13)
- (G2, G5) Implement the recommendations of the Hurricane Irma After Action Report. (2017-14)
- (G2, G5) Develop an emergency management plan for controlled release of water at the C. H. Corn hydroelectric dam. (2018-13)
- (G2, G5) Implement the recommendations of the Hurricane Michael After-Action Report. (2018-14)
- (G1) Pursuant to the approved ballot initiative amending the County Charter, adopt an Ethics Ordinance by December 2019. (2018-15)
- (G3, G1) Explore ways to promote and build upon Leon County's success in citizen engagement by identifying additional ways to increase the quantity and quality of citizen input opportunities. (2018-16)
- (G3, G5) Evaluate incorporating social infrastructure into the comprehensive plan land use element update. (2018-17)
- (G5) Complete an updated Building Permit fee study. (2020-8)
- (G2, G3) Implement the Leon County Essential Libraries Initiative. (2020-9)
- (G3) To celebrate Leon County/Tallahassee bicentennial in 2024, the County will coordinate and enhance local planning efforts with government agencies, businesses, organizations, and citizens. (2020-10)
- (G2, G5) Participate in the MIT Sloan School of Management USA Lab to explore opportunities to further enhance re-entry efforts. (2020-11)
- (G3) In coordination with community partners, celebrate the centennial of women's right to vote by conducting a multimodal public information/education campaign culminating with a special community event. (2020-12)
- (G3) Support the Complete Count Committee in educating the community and promoting the 2020 Census. (2020-13)
- (G1) Conduct the redistricting process as mandated by the Florida Constitution to ensure Leon County's Commission districts reflect the results of the 2020 Census. (2021-12)
- (G3) Become a member of the Government Alliance on Race and Equity (GARE) organization and integrate initiatives and resources of GARE in human service programs such as CHSP where possible. (2021-13)
- (G3) In working with community partners, bring greater community awareness of Florida Emancipation Day (May 20th). (2021-14)
- (G2) Provide the Children Services Council a loan to support its initial operations. (2021-15)
- (G1, G3) Develop a public engagement coordination and planning process with the City and Big Bend Continuum of Care for the siting of all future homeless shelters and support facilities. (2021-16)

KEY COMMUNITY METRICS

ECONOMY

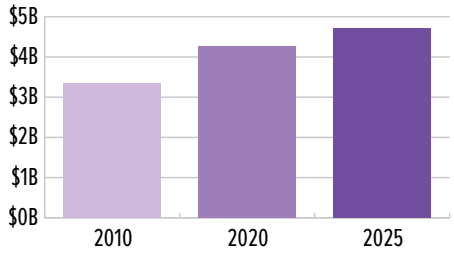
Tourism

ANNUAL ECONOMIC IMPACT



Office of Economic Vitality

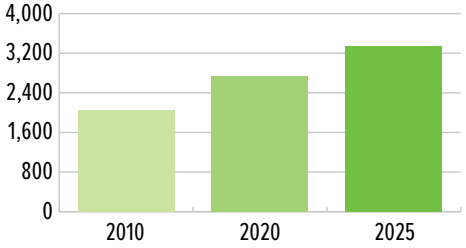
TAXABLE SALES



ENVIRONMENT

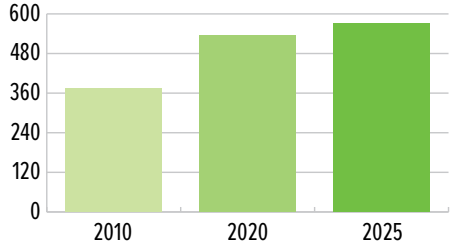
Parks and Recreation

TOTAL ACRES OPEN TO THE PUBLIC



Public Works, Parks and Rec, P.L.A.C.E.

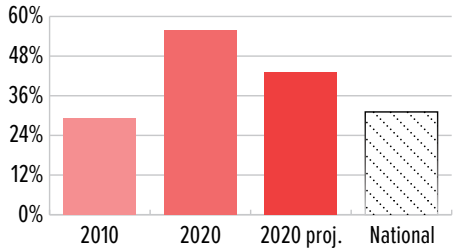
TOTAL MILES OF TRAILS AND SIDEWALKS



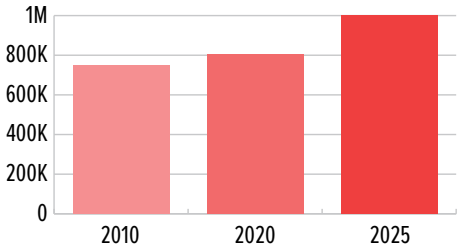
These key community metrics provide a representative snapshot of how Leon County is achieving results in the following four strategic priority areas: (1) Economy, (2) Environment, (3) Quality of Life, and (4) Governance. Additionally, the metrics show the County's continued progress by presenting where we were (2010), where we are today (2020) and where we are projected to be in five years (2025).

QUALITY OF LIFE

Emergency Medical Services
CARDIAC SURVIVAL RATE

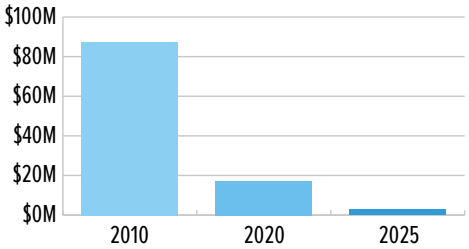


Library Services
LIBRARY OFFERINGS

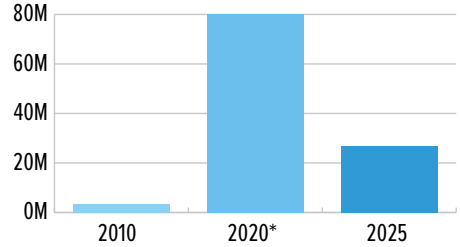


GOVERNANCE

Financial Stewardship
DEBT REDUCTION



Community and Media Relations
CITIZEN ENGAGEMENT THROUGH OUTREACH



**Higher than expected number due to COVID-19 and Leon CARES public health messaging.*

OUR VALUE PROPOSITION

What You Get as a Taxpayer and a Stakeholder in our Community

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.

YEAR TO DATE AS OF SEPTEMBER 30, 2020

GOALS & TARGETS

PRIORITY AREAS	BOLD GOAL	PROGRESS TO DATE	5-YEAR TARGETS	PROGRESS TO DATE
ECONOMY	Grow the five-year tourism economy to $5 billion	72% ($3.6 Billion)	» Attract 80 state, regional, or national championships across all sports	85% (68 Championships)
			» Co-create 500 entrepreneur ventures and 11,500 new jobs, including 400 high-wage job	373 entrepreneurial ventures (75%) and 362 high-wage jobs in high tech clusters (90%)[1]
			» Connect 5,000 students and citizens to middle skilled job career opportunities	50% (2,522 Students and Citizens)
			» Host 100,000 residents and visitors as part of the Amphitheater County Concert Series	39% (38,761 Residents and Visitors)
ENVIRONMENT	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone	610 septic tank replacements are in progress	» Plant 15,000 trees including 1,000 in canopy roads	95% (14,053 Trees)
			» Ensure 100% of new County building construction, renovation and repair utilize sustainable design	On target
			» 75% community recycling rate	57% Recycling Rate
			» Construct 30 miles of sidewalks, greenways and trails	94% (28.3 Miles)
QUALITY OF LIFE	Secure more than $100 million in Veteran Affairs benefits for Leon County veterans & their families	96% ($96.2 Million)[2]	» Double the number of downloadable books at the library	123% (16,581 New Books)
			» Construct 100 fire hydrants	68% (68 Fire Hydrants)
			» Train 8,500 citizens in CPR/AEDs	73% (6,169 Citizens)
			» Open 1,000 new acres of park land to the public	27% (272.67 new acres)
GOVERNANCE	Implement 500 citizen ideas, improvements, solutions & opportunities for co-creation	88% (440 Citizen Ideas)	» Reduce by at least 30% the average time it takes to approve a single family building permit	30% Reduction (3 days faster)
			» Achieve 90% employee participation in the County's "My Rewards" Well Being Program	91% Participation (488 Employees Participating)
			» Reduce by 60% the outstanding debt of the County	65% Reduction
			» 100% of employees are trained in Customer Experience, Diversity and Domestic Violence, Sexual Violence & Stalking in the Workplace	100% of Employees Trained

1) Due to the COVID-19 Pandemic, Leon County experienced unemployment as high as 8.5% resulting in a net loss of approximately 5,000 jobs since FY 2017 which will significantly impact the County's ability to meet the target for co-creating 11,000 new jobs by the end of the current fiscal year. 2) Estimate based upon available data.

Leon County needs your help shaping the years ahead

To volunteer at the County or in a local nonprofit, call (850) 606-1970 or visit
VolunteerLEON.org

To serve on a Citizen Committee, call (850) 606-5300 or visit
LeonCountyFL.gov/Committees

To provide feedback or make a service request, call (850) 606-5300 or visit
LeonCountyFL.gov/CitizensConnect

Leon County Courthouse, Suite 502
301 S. Monroe St. | Tallahassee, FL 32301
(850) 606-5300 | CMR@LeonCountyFL.gov

Reporting Results: Target and Bold Goal Tracking

On January 24, 2017, the Board adopted the FY 2017 – FY 2021 Leon County Strategic Plan. The Plan includes a "Bold Goal" for each priority area, as well as a series of five-year "Targets." The Targets are aligned with each priority area and will communicate the specific results that the County expects to achieve through the collective execution of its Strategic Initiatives. Bold Goals differ from Targets in that they are truly stretch goals which will be big and difficult to achieve but are worthy of staff's best efforts because they are big and difficult to achieve. The adoption of Bold Goals is something the best organizations do because they recognize that all goals should not be tied to specific programs or current resources. Bold Goals, rather, require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

The following is a summary report on the County's progress in accomplishing the Targets and Bold Goals laid out in its Strategic Plan. These results are reflected throughout the book in the Department business plans and Division performance measurement sections. The figures in this section may differ slightly from those reported in the January 2021 Strategic Plan Update.

Note: ***The Board is anticipated to develop a new set of Targets and Goals at its January 2022 Retreat as part of the next strategic planning cycle.***

Economy Measures		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	Total
Bold Goal	Grow the Five-year Tourism economy to $5 billion (BG1)[1]	$.90 billion	$.92 billion	$1.04 billion	$0.77 billion	$0.69 billion	$4.3 billion
Targets	Attract 80 state, regional, or national championships across all sports (T1) [2]	16	17	22	13	19	87
	Co-Create 500 Entrepreneurial Ventures (…) (T2) [3]	78	129	166	373	500	500
	(…) and 11,000 New Jobs (…)(T2)[4]	3,745	3,854	6,713	-5,249	TBD	TBD
	(…) Including 400 High-Wage Jobs in High Tech Clusters (T2) [5]	163	123	123	362	400	400
	Connect 5,000 students and citizens to middle skilled job career opportunities (T3)[6]	886	869	643	124	1,000	3,522
	Host 100,000 residents and visitors as part of the Amphitheater County Concert Series (T4)[7]	5,789	5,414	17,014	10,544	10,000	48,761

Notes:

1. Due to the COVID-19 pandemic, the tourism economy in FY 2020 was down approximately 26% from the previous year. For the first two quarters of FY 2021, the economic impact is over $382 million, which brings the total tourism economy over the last three years to nearly $4 billion, 80% of the County's five-year Bold Goal.
2. In FY 2020, the County hosted 13 events including the FHSAA Football Championship (1A, 2A, and 3A) and the National Junior College Athletic Association's Cross-Country Region 8 Championship. In FY 2021, the County hosted 12 championship sporting events bringing the total to 80 championships, 100% of the County's five-year Target. These events include the FHSAA State Cross Country Championships, 1A – 8A FHSAA State Football Championships, Amateur Athletic Union (AAU) Cross Country National Championships AAU Track and Field Regional Championships, and the American Junior Golf Association All-Star Championships.
3. Over the last four years, Leon County has co-created 373 entrepreneurial ventures (75% of the target). An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing, and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station, Innovation Park, and the Jim Moran College of Entrepreneurship. Through these partnerships, 373 entrepreneurial ventures have started in Leon County.
4. Due to the COVID-19 pandemic, Leon County experienced unemployment rates as high as 8.5%, which will significantly impact the County's ability to meet the target for co-creating 11,000 new jobs by the end of the current

fiscal year. In FY 2017, at the start of the current five-year Strategic Plan, almost 147,000 jobs were located in Leon County. By the end of last year, the number of jobs grew to almost 154,000. Since the pandemic, the local job market has shrunk to approximately 142,000, a net loss of approximately 5,000 jobs since FY 2017.

5. Over the last four years, Leon County has co-created 362 high-wage jobs in high tech clusters (90% of the target).
6. To reach this Target, staff has identified new opportunities to interact with the community beyond the Leon Works Expo, an annual event with attendance of approximately 500-600 people. This includes the Leon Works Junior Apprenticeship program as well as the EMS internship program. However, due to the COVID-19 pandemic, both the Leon Works Expo and Junior Apprenticeship Program were cancelled during FY 2020. County staff are currently coordinating with Leon County Schools, CareerSource, and the Tallahassee Chamber to host a virtual Leon Works Expo in fall 2021. The Junior Apprenticeship Program is also scheduled to resume at the start of the fall semester.
7. Three County concerts took place in FY 2020 and the successful partnership with the Downtown Improvement Authority continued with three concerts in the Sundown Series. Due to the COVID-19 pandemic, one concert was cancelled, and an additional four concerts were rescheduled for FY 2021 and FY 2022.

Environment Measures		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	Total
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone (BG2)	610 In Progress[1]					610
Targets	Plant 15,000 trees (…) (T5)[2]	702	2,122	9,443	1,743	1,229	15,239
	(…) including 1,000 in canopy roads (T5)[3]	18	73	496	522	100	1,209
	Ensure 100% of new County building construction, renovation and repair utilize sustainable design (T6)[4]	100%	100%	100%	100%	100%	100%
	75% community recycling rate (T7)[5]	55%	66%	62%	57%	63%	63%
	Construct 30 miles of sidewalks, greenways and trails (T8)[6]	8.73	9.7	1.86	8	20.86	49.15

Notes:

1. Since FY 2019, a total of 186 septic tanks were eliminated through the completion of the Woodside Heights Septic to Sewer Project and launch of the Advanced Septic System Pilot Program. An additional 424 are planned or in progress, for a total of 610.
2. This is the aggregate of the total number of trees planted by the Office of Resource Stewardship and Public Works. Additionally, the Blueprint Intergovernmental Agency plants trees with County funding, which are also included in these figures.
3. This is the total number of trees planted specifically along canopy roads by Public Works. Recurring funding has been included in the Public Works budget since FY 2018 to develop an active canopy road tree planting program.
4. To achieve this Target, staff has been working to implement policies and procedures that will ensure sustainable design is utilized in 100% of new construction, renovation, and repair. For instance, staff has developed material standards for small renovations such as painting and carpet installation, and staff are also working to incorporate Green Building criteria into the next update of the Facilities Design Guidelines.
5. Leon County receives prior year's recycling numbers from DEP (Department of Environmental Protection) in April or May of the following year. As a result, the number for FY 2021 represents how the County performed for FY 2020. The decreased rate reported in FY 2020 is due in part to a decrease in recycling of construction building debris. Staff has invested various options for increasing waste diversion rates from the commercial sector which were included in the December sustainability update to the Board.
6. This is the aggregate of the total miles of sidewalks constructed by Public Works and miles of trails and greenways constructed by the Office of Resource Stewardship. Additionally, the Blueprint Intergovernmental Agency constructs sidewalks, trails and greenways with County funding, which are included in these numbers.

Reporting Results: Target and Bold Goal Tracking

Quality of Life Measures		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	Total
Bold Goal	Secure more than $100 million in Veteran Affairs benefits for Leon County veterans and their families (B3)[1]	$38,604,146	$18,492,095	$20,202,490	$18,203,232	$18,965,805	$114,467,768
Targets	Double the number of downloadable books at the library (T9)[2]	10,002	11,771	14,276	16,581	18,673	18,673
	Construct 100 fire hydrants (T10)[3]	15	17	16	20	32	100
	Train 8,500 citizens in CPR/AEDs (T11)[4]	1,572	1,768	2,111	718	1,750	7,919
	Open 1,000 new acres of park land to the public (T12)[5]	0	204	40.42	28.25	790.37	1,063.04

Notes:

1. The figure for FY 2020 is an estimate. Estimates are based on the projected amount of Veterans Compensation & Pension as well as Medical Care Expenditure reported by the VA for Leon County and adjusted for the unique clients served by the Leon County Veterans Office. The final numbers will be provided by the VA. Utilizing a much more aggressive outreach effort will be a primary strategy to serve more customers and create a larger impact on the dollars VA spends in Leon County.
2. These year-to-year figures are cumulative. At the start of the FY 2017, Leon County's libraries had 13,500 downloadable books in circulation. In FY 2017, Library Services added 10,002 new downloadable books to their collection, 74% of the County's five-year Target. The numbers reported are a running total of the increase over the initial 13,500 downloaded books in circulation. To achieve the five-year goal of doubling the number of downloadable ebooks, the Library has calculated the number of downloadable books to purchase and add to the collection each month.
3. Fire hydrant construction is subject to available funding. Budgeted outyears tentatively allocate $150,000 annually for the construction of new fire hydrants. Of this, $50,000 is dedicated for a matching program which allows a HOA or citizen and the County to evenly share in the cost of hydrant installations. To meet this target, Public Works is working with Talquin Electric Cooperative to expedite installation of fire hydrants on the Prioritization List. Talquin has agreed to use an outside contractor to perform installations.
4. Due to the COVID-19 pandemic and restrictions on public gatherings, the County's annual Press the Chest event was postponed to FY 2021 and additional community trainings were canceled. EMS has partnered with the Library to distribute CPR Anytime kits to encourage residents to train at home.
5. This is the aggregate of the total park acres constructed by Leon County Government and the Blueprint Intergovernmental Agency. The FY 2020 acres are comprised of the Orange/Meridian Community Space (5.75 acres), the J. Lee Vause Dog Park (1.5 acres) and Apalachee Regional Park (21 acres). The FY 2021 estimate is comprised of opening Phase II of the St. Marks Headwaters Greenway (590 acres), the newly acquired parcel at Coe Landing Rd (3.49 acres) which will provide access to Lake Talquin State Forest, Phase II of the enhancements to Apalachee Regional Park (45 acres), the construction of the Chaires baseball field (10 acres), as well as Pimlico Park (13.4 acres) and Man O War Park (4.4 acres) which are in the process of being donated to the County by the Killearn Acres Homeowners Association. Blueprint's 124.08-acre contribution to the FY 2021 estimate includes the Debbie Lightsey Nature Park, the St. Marks Trailhead, Skeateable Art at Coal Chute Pond, and community space at Capital Cascades Trail Segment 3D-B.

Reporting Results: Target and Bold Goal Tracking

Governance Measures		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	Total
Bold Goal	Implement 500 citizen ideas, improvements, solutions and opportunities for co-creation (BG4)[1]	107	100	90	144	100	541
Targets	Reduce by at least 30% the average time it takes to approve a single-family building permit (T13)[2]	9%	18%	18%	30%	30%	30%
	Achieve 90% employee participation in the County's "My Rewards" Well Being Program (T14)[3]	88%	90%	90%	91%	92%	92%
	Reduce by 60% the outstanding debt of the County (T15)[4]	17%	17%	16%	16%	7.7%	73.7%
	100% of employees are trained in Customer Experience, Diversity and Domestic Violence, Sexual Violence & Stalking in the Workplace (T16)[5]	10%	45%	100%	100%	100%	100%

Notes:

1. This is subject to citizen feedback. Staff anticipates implementing 100 citizen ideas, improvements, solutions and opportunities for co-creation each year.
2. In 2020, the County achieved the five-year Target to reduce by 30% the time it takes to approve a single family building permit by achieving average permit time of 8 days. During this year, DSEM issued a total of 5,796 building permits that contained 414 new single-family homes. Reductions in average permitting times during FY 2020 are due to the flat fee modification approved by the Board in November 2019 as well as improvements to the electronic plan review software. Staff anticipates further efficiencies in permit review times because of additional automation through software improvements.
3. The "My Rewards" Program is an incentive-based wellness program designed to help employees participate in healthy lifestyle behaviors. Employees who successfully complete the My Rewards Program each calendar year will receive a 2.5%discount off their annual health insurance premium contribution for the following year. Those who are not eligible include Opt-Out and Spousal employees, since they do not pay for their health insurance, and part time employees, who don't receive health insurance as a benefit.
4. This goal is accounted for annually, and by the end of FY 2021 will cumulatively reach a 73.7% reduction in County Debt. Based on the current debt service schedule and recent refinancing, the County is on pace to exceed this target.
5. In FY 2020, Human Resources completed trainings for all existing Leon County Government employees. Human Resources will continue to provide these training to new employees.

Leon County Fiscal Year 2022 Adopted Budget

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Budget Overview

The total FY 2022 budget is $294,199,442, a 4.86% increase over last fiscal year. The **operating budget** of $271,931,748 represents an increase of 5.44% from last year's adopted budget. The **capital budget** of $22,267,694 represents a 1.75% decrease from last year.

Funding

The FY 2022 budget was developed with a conservative fiscal approach due to uncertainty of when the economy would return to pre-pandemic levels. For FY 2022, the American Rescue Plan Act (ARPA) funding allowed Leon County to mitigate revenue losses due to the pandemic and buttress the capital infrastructure program including: restoration of prior year project deferrals; reduce the use of fund balance; avoid significant operating budget cuts like hiring freezes or layoffs; mitigates service reductions; and avoid tax or fee increases.

The FY 2022 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide or EMS property tax rate, or increases to the stormwater, solid waste, and fire services non-ad valorem assessments;
- No net increase in general revenue positions being added to Leon County Government;
- A decrease of $1.0 million in the use of fund balance
- No layoffs or furloughs of existing employees; and
- New costs savings and avoidances of $13.375 million.

Figure One: FY 2021/2022 Expenditures

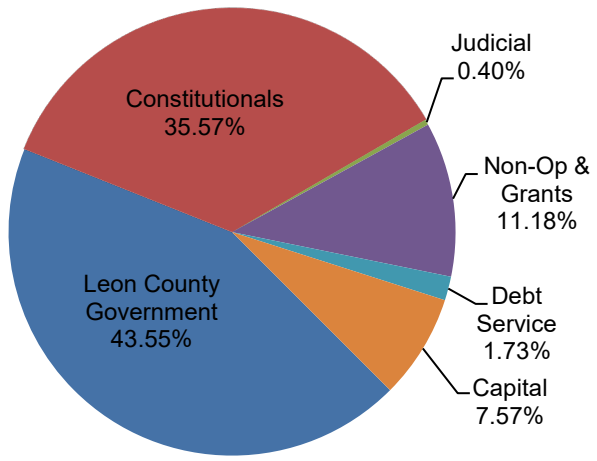
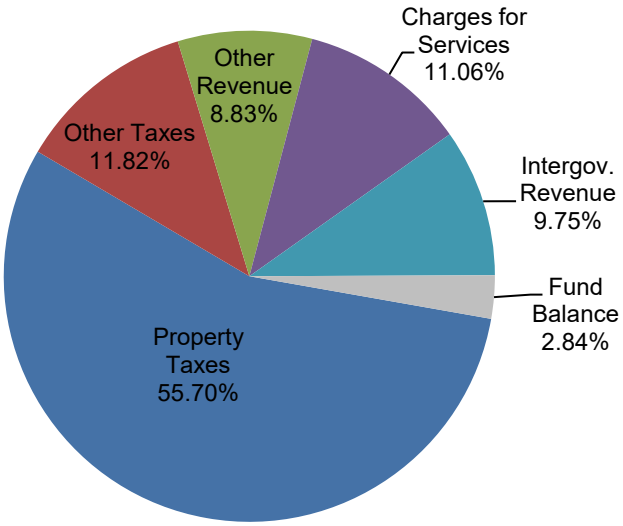


Figure One depicts the budget as it is reflected by governmental category. The FY 2021/2022 budget shows the Leon County Government and the Constitutional Officers make up 79.1% of the total budget.

Figure Two: FY 2021/2022 Revenues



Florida Statutes require all local government budgets to be balanced. Leon County's FY 2022 budget of $294,199,442 is balanced with the use of a variety of revenue sources including: property taxes, $6.4 million in ARPA revenue loss replacement funding; fees, gas taxes and fund balances. As depicited in Figure 2, slightly more than half of Leon County's revenue is derived from property taxes.

Figure Two displays the major classifications of revenue sources used in support of the FY 2022 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

Leon County Fiscal Year 2022 Adopted Budget

Budget Overview

The following is an overview of the County's FY 2022 Adopted Budget that includes policy guidance and budget balancing strategies.

On March 13, 2020, during fiscal year FY 2020, the United States declared COVID-19 a National Emergency. The global COVID pandemic is a human tragedy of historic proportions, which has had an unprecedented economic impact. The first quarter of 2020 saw the United States enter a recession as governments issued stay-at-home orders to control the spread of COVID. These actions caused a major decline in the economy, as workers in service industries were laid off and corporate and consumer spending slowed.

During FY 2020, in Florida, where sales taxes are a major driver of government funding, the recession caused state and local governments to immediately see reduced revenues that fund government services. Leon County experienced revenue declines in the millions related to gas taxes, sales taxes and tourism taxes. As opposed to using reserves or laying off employees, in response to this decline, the County Administrator initiated a hiring freeze, stopped non-essential travel and training, and started implementing capital project deferrals and other operating expenditure reductions. The Board supported these actions by approving specific recommendations to reduce the FY 2020 operating and capital budgets.

In developing the prior year FY 2021 budget, given the uncertainty of when the pandemic would end, and economic activity would begin to rebound, a significant decline in general revenues were contemplated in developing the budget. While property tax collections were not impacted, the other revenue declines required operating budget reductions, continuation of the hiring freeze, elimination of non-essential travel and training, as well as the deferral and elimination of capital projects. However, because of these proactive budget actions by the County, only a small increase in the use of the general fund balance was required ($283,000), no reduction in levels of essential services and no County employees were laid off. In fact, the County organization responding to increased demands activated the Emergency Operations Center (EOC) for over 500 days, created and implemented numerous new emergency services and CARES programs for citizens, businesses and non-profit agencies in response and launched an expansive communications campaign.

The development of the FY 2022 Budget reflects a conservative fiscal approach as many forecasters do not expect economic activity to return to pre-pandemic levels until 2023. Unlike the long and slow economic recovery which took close to a decade after the Great Recession, however, the economy rebounded much more quickly from the impacts of COVID. This in large part is due to fiscal support by the Federal Government. During this crisis, the Federal Government has acted unlike any other time since the Great Depression to provide economic relief to the individuals and business affected by the pandemic. The first Federal relief package providing funding to local governments came though the $2.2 trillion "Coronavirus Aid, Relief and Economic Security" (CARES) act.

Of this funding total, Leon County received $62.2 million including $51.2 million through the State of Florida for CARES programs, and $11.0 million from the Florida Housing Finance Corporation (FHFC). The quick and successful implementation of the Leon CARES plan positioned the County to receive the additional $11 million in funding from the FHFC, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

The Leon CARES plan provided funding for essential public health and safety expenditures related to COVID-19, direct assistance to individuals experiencing financial hardship, a broad range of human service needs, and critical economic relief to the local business community. Additionally, the plan reimbursed direct COVID-19-related costs incurred by the County, Constitutional and Judicial Offices, and the City of Tallahassee. Of this funding, Leon County received $5.0 million to directly off-set COVID related expenditures. This amount was also provided to the City, and $2.5 million for the Constitutional Officers. The remaining $38.7 million was used to support individual assistance (rent and utilities), emergency food assistance, homelessness, non-profit and business grants, and health services.

Leon CARES was intended to prevent business closures and prevent increased unemployment, provide emergency assistance to those most in need, and strengthen public health operations. In summary, Leon CARES provided $11.4 million to 4,900 individuals and families, $18.1 million to over 930 businesses retaining/creating over 6,600 jobs, funded $4.0 million to provide 3.4 million meals, awarded $4.4 million to over 300 local non-profit and human service agencies, and provided millions in funding to support public health operations. However, while the CARES funding provided critical relief to those most vulnerable, this funding did not provide local governments any support for lost revenue related to the pandemic.

During 2021, additional federal legislation was passed that created the Emergency Rental Assistance Program (ERAP). This program provides funding to assist individuals by paying for their past and future rents and utilities if they have been impacted by job loss due to COVID. Leon County received $19.72 million in ERAP funding and has approved $10.67 million in assistance for 2,298 Leon County households with an average award amount of over $4,500.

American Rescue Plan Act (ARPA)

Most recently, the Federal Government passed the American Rescue Plan Act (ARPA) as the next economic support tool to assist state and local governments. According to the US Treasury, the ARPA provides $350 billion to state, local, territory and tribal governments to remedy the increasing costs to provide critical local government services and the decline in revenues. Specifically, this program is the first funding provided by the Federal Government that allows local governments to use Federal funding to replace revenues lost because of the pandemic.

As stated in the Treasury Interim Final Rule issued on May 10, 2021, it is critical that local governments utilize the ARPA funding to mitigate drastic budget reductions, laying-off staff or raising taxes which could impede the economic recovery significantly:

> *"During the period following the 2007-2009 recession, State and local government budget pressures led to fiscal austerity that was a significant drag on the overall economic recovery.*
>
> *…the American Rescue Plan Act allows recipients facing budget shortfalls to use payments from the Fiscal Recovery Funds to avoid cuts to government services and thus enable State, local and Tribal governments to continue to provide valuable services and ensure that fiscal austerity measures do not hamper the broader economic recovery."*

Leon County received $57.02 million in ARPA funding. A portion of these funds ($11.3 million) were used to augment the FY 2022 budget and fund capital projects and tourism expenditures during FY 2021.

For FY 2022, the ARPA funding allows Leon County to mitigate revenue losses and buttress the capital infrastructure program including: restoration of prior year project deferrals; reduce the use of fund balance; avoid significant operating budget cuts like hiring freezes or layoffs; mitigate service reductions; and avoid tax or fee increases. The major components of the FY 2022 budget and budget balancing strategies are as follows:

- No increase in the Countywide or EMS property tax rate, stormwater, solid waste, and fire non-ad valorem assessments.
- No net increase in general revenue positions being added to Leon County Government. (Five new general revenue positions are offset through the elimination of existing vacancies.)
- No layoffs or furloughs of existing employees.
- New costs savings and avoidances of $13.375 million.

- Reduced use of General Fund balance by $1.0 million from $1.8 million in FY 2021 to $800,000 in FY 2022, thereby reducing the use of one-time revenues for recurring expenses.
- Support for all Constitutional Officer budget requests.
- The use of $6.4 million in ARPA revenue loss replacement funding to augment the FY 2022 budget by:
    - Providing $2.8 million to fund the operating budget thereby reducing the reliance on fund balance and rebuilding reserves.
    - Using $3.6 million to ensure adequate funding of the existing maintenance capital program, including initial funding for the capital components of the Essential Library Initiative.
    - Offsetting additional costs related to restoring the hiring freeze, support for EMS and Solid Waste, increased payments for Fire Services.

While $6.4 million in ARPA revenue loss replacement was used for FY 2022, the total revenue loss replacement is $11.3 million. The difference in the total and the funding utilized for FY 2022 is $4.9 million. $2.7 million of these funds were appropriated during FY 2021 to address the deferral of transportation and flood relief projects caused by the pandemic. $2.2 million was also appropriated during FY 2021 to support tourism capital projects and enhanced destination marketing to mitigate the significant impacts to the tourism economy.

Initial FY 2022 Policy Guidance

All County Departments submitted their operating and capital budgets to the Office of Management and Budget (OMB). The Constitutional Officers (Sheriff, Clerk, and Supervisor of Elections) were required to submit their budget to the County by May 1st. OMB, in coordination with the County Administrator, reviewed and analyzed all budget requests.

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 26, 2021 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 9, 2021 meeting, including:

- Maintaining funding for the second year of the two-year Community Human Service Partnership cycle at $1.445 million.
- Maintaining $100,000 for year three of a five-year commitment to pay for the capital construction costs of the Kearney Center.
- Providing $37,000 in Special Event Funding.

Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year, not only during the formal budget process. Through specific and targeted practices, such as LEADs listening sessions, the Employee Innovation Awards Program - I2 (squared), and the SMARTIES (Specific Measurable, Attainable, Realistic, Timely, Innovative, Employee Solutions) Team, employees are continuously empowered to seek and implement cost saving measures throughout the organization. For FY 2022 the total new cost savings and avoidances are $13.375 million. Current year examples of employee savings include:

- Internal implementation of the Non-Profit Assistance Grant Program: This effort used existing County resources and staff to receive and review assistance applications for non-profit organizations applying for the $3.0 million appropriated from CARES funding. A review of the cost to outsource this effort showed it would have cost an estimated $975,000.

- Courthouse Siding Replacement: An earlier engineering review of the exterior courthouse panels indicated replacement was required at a cost of $15 million. Previous year budgets established a sinking fund to accumulate funding for this anticipated reconstruction. However, as part of last year's revenue decline, the sinking fund was eliminated, and a further evaluation of the panels was conducted to identify possible cost savings. Subsequent analysis shows that the panels can last an additional 10-15 years if they are routinely cleaned, sealed, and re-caulked over the next four years. This change provided cost savings in the amount of $13 million.
- Public Works Roof Repair Instead of Replacement: Previously, a review of County roof repair needs indicated that the Public Works roof required a complete replacement at a cost of $500,000. To mitigate this proposed cost, Facilities Management conducted a complete review and analysis of the existing Public Works roof to determine if an alternative approach could be applied. The updated analysis indicates that the metal panels have extensive useful life and a modification to the existing installation (as opposed to a complete replacement) would cost $125,000. The change in approach provides a cost avoidance of $375,000.
- Installation of On-Board Ambulance Battery System: This pilot program for two select ambulance chassis allowed for a reduction in idling time saving an estimated $11,000 in fuel costs. Before the installation of these systems, ambulances had to continuously idle to operate the on-board life and safety electrical systems. A review of this effort also indicated that ambulance replacement life cycles can be extended due to the substantial decrease in engine wear from constant idling which will save thousands of dollars. It is anticipated that all new ambulances will be ordered with this system.

Including the above costs savings, since 2013 the County has saved or avoided costs totaling more than $59.42 million. For FY 2022, $13.375 million in cost savings and avoidances were identified. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

Adopted FY 2022 Budget

While the economy continues to rebound, County revenues are either still below pre-pandemic levels or are growing at rates slower than normal. Current revenue projections show that FY 2022 sales tax related revenue collections will be below pre-pandemic FY 2019 levels, and that property tax growth rates will remain below FY 2020 and FY 2021 rates.

Normal growth in expenses includes Leon County Government and Constitutional Officers personnel cost (e.g. retirement, health insurance), contractual increases, mandatory state payments, and materials and supplies. To offset these increases, the County relied on average revenue growth in property, state shared and local sale taxes, fees, and gas taxes. This revenue growth allowed Leon County government to avoid increasing taxes to cover expense growth necessary to maintain adequate service levels.

In developing the FY 2022 adopted budget recommendations, the County Administrator and OMB reviewed all departmental operating and capital budgets to identify operating costs savings and capital project reductions/deferrals. In addition, expenditures relating to mandatory state payments (e.g. Medicaid, the Department of Juvenile Justice), interlocal agreements and contracts were contemplated. OMB correspondingly analyzed revenue models including sales and gas tax activity. Given the highly volatile nature of the pandemic and continued future economic uncertainty, the adopted budget presumes a conservative revenue forecast that contemplates an economic recovery lasting through FY 2023.

Budget Overview

Table #1: Adopted FY 2022 Change in Revenues and Expenditures Over FY 2021

Adopted Changes in Revenues	Change from Fiscal Year 2021 (in Millions)
Property Taxes with current millage rate (8.3144)	$6,013,356
1/2 Cent Sales, State Revenue Sharing	$4,825,055
American Rescue Plan Act Revenue Loss Replacement	$2,829,682
EMS Municipal Service Tax	$446,282
Public Service Tax and Other Municipal Services	$425,846
Gas Taxes	$(1,345,576)
General Fund Balance Reduction	$(1,041,310)
Other General Revenue Decreases	$(366,210)
Interest Earnings	$(246,006)
Total Change in Revenue	$11,541,119
Adopted Changes in Expenditures	
Sheriff Personnel and Operating Expenses	$4,663,259
County Government Personnel Costs	$2,240,759
Fire Services Payment to City of Tallahassee	$1,400,000
Other Constitutional Offices	$894,193
General Revenue Transfer to Special Revenue Funds (Probation, DSEM, etc.)	$873,226
Workers Compensation/Insurance	$774,661
Contractual Services and Repairs and Maintenance	$597,765
New Positions (offset by corresponding position reductions)	$373,466
Real Time Crime Center	$277,777
Interlocal Agreements (e.g. Animal Control, Planning, 800mhz, Park & Rec.)	$198,645
Living Wage	$188,071
Non-Essential Travel and Training	$156,773
Consolidated Dispatch Agency	$126,430
Department of Juvenile Justice	$115,128
Communication Increases	$81,372
Period Poverty	$25,000
Proctor Road Maintenance	$12,590
General Revenue Transfer to Transportation Capital	$(657,950)
Position Reduction Savings	$(333,136)
Medicaid	$(264,050)
Fuel and Vehicle Repair	$(196,826)
Community Redevelopment (CRA)	$(6,034)
Total Change in Expenses	$11,541,119
Budget Shortfall	$0.000

* The total ARPA revenue replacement for FY 2022 is $6.4 million ($2.829 for operating expenses and $3.6 million to fund capital projects). The capital funding is discussed later in this overview. The remaining $4.9 million in revenue replacement funding was budgeted in FY 2021, including $2.7 million for transportation capital projects and $2.2 million for tourism capital projects and enhanced destination marketing.

The following is an analysis of the revenues and expenditures outlined in Table #1.

Adopted Changes in Revenues

The following section provides a summary of the projected changes to general revenues between the FY 2021 and FY 2022 budgets as reflected in Table #1.

Property Taxes ($6.01 million): Property tax collections are calculated based on the countywide millage rate times the taxable value of all property in Leon County. Taxable values are established by the Property Appraiser and the millage rate is established by the Board. The Property Appraiser provided certified final countywide property values totaling $19.55 billion on July 1, 2021, a 4.05% increase from last year. The FY 2022 budget is balanced based on levying the current millage rate of 8.3144 mills. Even though the County is not increasing the millage rate, under Florida Statutes levying the current millage is considered a tax increase, due to the collection of additional revenue. Maintaining the current millage rate results in property tax collections increasing $6.01 million. This compares to last year's growth of $9.2 million or a decline of $3.1 million in growth.

The projected taxable value increase for next year is significantly less than last year's growth rate of 6.8%. The decline in growth is mainly attributable to two factors: a reduction in the Save-Our-Homes cap and a decline in commercial property values related to the impacts of COVID. The Save-Our-Homes cap is the amount homestead residential property values can increase each year. The increase for this year is 1.4% compared to last year which was 2.3% and is set by statute. Regarding commercial values, the pandemic has had a significant impact on commercial leases, restaurants and hotels which also has contributed to the slowing of taxable values.

During the "Great Recession", with declining property values the Board maintained the millage rate resulting in less property tax collections and correspondingly passing on property tax savings to the community. Coming out of the recession, and as part of the County's deliberate and reasoned multi-year fiscal planning, the budget continues to maintain a constant millage rate to mitigate inflationary pressures and to support necessary and critical costs increase. This same approach was recommended for the FY 2022 budget.

For five years following the recession Leon County did not experience any growth until a modest 3.0% increase occurred in FY 2015 and FY 2016 followed by 4% in FY 2017, 5% in FY 2018 and 6.56% in FY 2019. In FY 2020, property values increased by 6.05% and last year they increased by 6.8%. These increased values provided funds that covered the inflationary costs of basic government service levels and allowed for increasing the recurring revenue to the capital program. Due to reduced growth in property taxes in FY 2022, the transfer to the capital program was not increased as previously planned.

State Shared Revenue, ½ cent Sale Tax and CST ($4.83 million): County governments receive certain revenues from the State of Florida, which are largely based on sales tax collections. State Shared and ½ Cent Sales Tax revenues are estimated to generate $5.66 million in additional revenue. While these sales tax related revenues have rebounded from the precipitous decline in FY 2020, the forecasts are still below the FY 2019 pre-COVID collections by $1.1 million or 5.0%. These state shared revenue increases are offset by a forecasted decrease in Communication Services Taxes of $154,611.

American Rescue Plan Act (ARPA) Revenue Replacement ($2.829 million): The American Rescue Plan Act is a $1.9 trillion-dollar federal government spending package that allocates $360 billion dollars to state and local governments to mitigate fiscal impacts of the COVID-19 pandemic. Leon County received $57.02 million divided equally over two years ($28.51 million) from the ARPA.

As specifically allowed and recommended by the Department of Treasury, a portion of this funding is contemplated for general revenue replacement to offset the decline in revenue caused by decreased consumer spending related to the stay-at-home orders issued in response to the pandemic.

For the FY 2022 budget, a total of $6.4 million of the available $11.3 million in ARPA revenue replacement funds were used in balancing the budget. The $11.3 million is based on a specific formula U.S. Treasury requires counties to use in calculating revenue loss. Revenue losses are based on actual revenue collections; therefore, the $11.3 million is the revenue loss experienced by the County in FY 2020 (the last full fiscal year of activity).

Of the $6.4 million, $2.829 million was used to augment the operating budget thereby negating the need to use additional fund balance and assists in restoring reserves.

Of the $11.3 million in total revenue loss replacement, $4.9 million was allocated in FY 2021. This revenue restored funding for transportation and flood relief capital projects deferred as a result of the pandemic ($2.7 million) and funding of enhanced tourism marketing and capital projects ($2.2 million).

EMS Municipal Services Tax Unit (MSTU) ($446,282): The MSTU revenue anticipates no change to the 0.5000 millage rate and an estimated 5.0% increase in property values. This would generate an additional $446,282. Like property taxes discussed earlier, this is a decrease in the growth rate by $107,000 from last year.

Public Services Tax ($425,846): While the COVID-19 pandemic impacted other revenues, the Public Services Tax on electric, water and gas usage was less affected by stay-at-home orders and shutdowns. Since people were working from home, utility consumption did not decline. Revenues are projected to increase in FY 2022 by $425,826 or 4.8%.

Gas Taxes (-$1.34 Million): Gasoline taxes are estimated to decrease by 10.9% or $1.345 million. Prior to COVID, gas taxes, which are consumption based (taxes are per gallon, not a percentage of cost), were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of electric vehicles. Stay-at-home orders and their effect on commuting dramatically affected gas tax collections. Even with the phased economic reopening, gas taxes have not rebounded, indicating that telecommuting and changed driving habits are still impacting fuel consumption. This decline is projected to continue into FY 2022.

Fund Balance (-$1.041 million): The adopted budget contemplates a reduction in the use of fund balance from $1.84 million in FY 2021 to $800,000 in FY 2022. If the $2.829 million in ARPA revenue replacement were not available to assist in balancing the budget, additional fund balance would be necessary to support the budget, or expense reductions would be required. Using the ARPA funds to supplement the budget allows the County to maintain reserves for future needs such as one-time capital projects.

Other General Revenues (-$366,210): Other general revenues have also been affected by the pandemic and are expected to decrease by $366,210. Fees related to Sheriff law enforcement (warrants) and prisoner room and board have declined. Other reductions included: parking, library fees, child support enforcement, court facility and technology fees, and the Federal Payment in Lieu of Taxes.

Interest Earnings (-$246,006): One of the measures the Federal Reserve made to address the economic impacts of COVID-19 was to decrease interest rates to near zero percent. This trend is expected to continue in FY 2022 and will cause interest and investment earnings for the County's portfolio to decrease an estimated $246,000.

Adopted Changes in Expenses

The following sections provide a summary of the adopted increases and decreases in general revenue supported expenditures.

Sheriff Personnel and Operating Expenses ($4.66 million): In accordance with Florida Statutes, most of the Constitutional Officers submit their budget requests on May 1st. As presented the Sheriff's budget increased by $4.66 million or 5.7%. This includes the addition of ten positions, of which eight are for law enforcement and two are for corrections. These positions are identified in the adopted staffing section below.

As requested by the Board at the January 2021 retreat, the Sheriff evaluated the need to create a separate mental health officer position to assist deputies responding to calls where mental health may be a concern. Rather than adding one position, the Sheriff's Office applied for $350,000 in state funding during the 2021 legislative session to support contracting with mental health professionals to provide adequate resources for three new mental health teams. The funding was appropriated by the legislature and signed by the Governor, allowing the Sheriff to reduce his original $5.01 million budget request increase to $4.66 million.

Additional deputies are requested for the Sheriff to continue his law enforcement and detention initiatives including "All in Leon" which addresses crime prevention, violent crimes, and re-entry programs at the detention facility. The correction staffing increases are requested to maintain adequate coverage ratios between correctional officers and inmates.

Leon County Employee General Revenue Related Expenses ($2.24 million): The largest operating expense in the budget is associated with personnel costs. These costs include performance raises, health insurance, retirement contributions and worker's compensation. In total, projected increases are $2.22 million, which includes the restoration of the FY 2021 six-month hiring freeze. The budget contemplates continuing to support the County's pay for performance structure with an increase of 0 - 5%, with an average of 3% based on performance. Health care costs are budgeted at a 6.0% increase. To address the actuarial unfunded liability in Florida Retirement System (FRS), the legislature continues to increase the cost to participate in the FRS. This year the regular retirement rate increased by 8.2%.

Fire Services Payment to the City ($1.4 million): As part of the adopted FY 2020 long-term fiscal plan, rather than increasing fire service rescue fees, debt service savings were planned to pay for the increased cost of fire rescue services. Due to the budgetary impacts of COVID, the City and County deferred a fire rescue service fee study and increased funding in FY 2021. However, based on current fire services expenses, which increase annually, the costs to pay the City for fire rescue services in the unincorporated area is estimated to increase by $1.4 million in FY 2022. A complete analysis of this funding request, including the approved amendment to the current County/City Fire Services Interlocal Agreement, are discussed later in this overview.

Supervisor of Elections, Clerk, Property Appraiser and Tax Collector ($894,193): The Supervisor of Elections budget increased by $439,185. While this is a non-presidential preference election cycle, this is a census redistricting year with related cost increases in implementing voting redistricting requirements such as a countywide mail out and new voter ID cards. In addition, there are some residual costs associated with the pandemic and new voting legislation passed during the 2021 legislative session. These changes include: increased mail ballot requests; the required staffing of drop-off ballot box locations; and voter education costs associated with recent legislative changes regarding vote-by-mail ballots.

Other Constitutional Officer increases include:

- *The Clerk of Courts and Comptroller*: The submitted budget request increased by $170,202. To improve the accounts payable process, the Clerk's budget includes the addition of a new Accounts Payable Supervisor position.
- *Tax Collector's Office:* Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the estimated 5.0% increase in property values, this budget will increase by $149,714.

- *Property Appraiser's Office*: The Property Appraiser's submitted budget request increased by $135,092 to cover costs for personnel and operating expenditures.

General Revenue Transfer to Special Revenue Funds ($873,226): Increases in transfer to Special revenue funds include:

- $801,056 for Probation/Pretrial to support general operations and a $196,849 contract increase for GPS monitoring services. Additionally, increased funding is necessary to off-set the decline in probation and pre-trial fees directly impacted by COVID, as well as reduced client visits at the Office of Intervention and Detention Alternatives.
- $351,546 increase in support for the Emergency Medical Services fund to maintain current levels of services without increasing fees or property taxes. The multi-year fiscal plan contemplated transferring additional general revenue to support EMS services. Using available EMS fund balance reduced the amount of the transfer. Without the use of the fund balance the transfer would have been almost $400,000 greater.
- $215,514 for the Solid Waste Fund to support increases to the County recycling contract, the operation of the rural waste services centers, and the hauling and disposal contract.
- $27,734 for the Grant Fund to support increases in operating grant match funding for Emergency Management and the DEP Storage Tank Program.
- ($522,624) decrease in Development Service and Environmental Management because of projected increases in site plan and environmental fee revenue due to an increased level of development activity in the unincorporated area of the County.

Workers' Compensation/Insurance ($774,661): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. An annual actuarial analysis is done to ensure adequate funding is available to pay outstanding and future claims. Based on the year ending FY 2020 analysis, an additional $600,000 is needed to fund current claim liability. The additional $174,661 covers anticipated increases in insurance premium coverages which are competitively procured by the County's insurance broker on an annual basis.

Contractual Obligations and Maintenance and Repairs ($597,765): Total increases include:

- Parks and Recreation mowing, burning contract (Lake Lafayette lake bottom and greenway management plans), trail maintenance, and tree trimming on greenway and park trails ($268,560).
- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Adobe Acrobat, Banner Document Management, cyber security enhancements, and voice applications that allow citizens to utilize Alexa and Google for Commission Meetings ($165,095).
- Funding to support the approved Maintenance Agreement between the Florida Department of Transportation and Leon County for the County to maintain the right-of-way on North Monroe from 1-10 to the Gadsden County Line. The agreement and funding support the North Monroe Street Corridor ($96,000).
- Annual contractual increases in Facilities Management, for security, custodial and grounds maintenance services ($102,777).
- Medical Examiner fees related to autopsy and pathology services and an additional rack system at the morgue ($74,680).
- County share for maintenance to the Public Safety Complex ($26,444).
- Replacement of equipment of the Public Works Sign Shop ($23,600).

- Increase in State Lobbying Services contract for the purposes of increasing the Minority, Women, and Small Business subcontractor participation requirement ($15,000).

New Positions ($373,466): As discussed in more detail in the adopted position changes section, three park positions, an Assistant County Attorney and a Mechanical/Electrical Engineer are programmed in the FY 2022 budget. These five positions are offset by a reduction in five positions described later in this section.

Real Time Crime Center (RTCC) ($277,777): As approved at the March 9, 2021 meeting, the Leon County Sheriff's Office Real Time Crime Center project is for the development of a joint centralized criminal intelligence information sharing center in partnership with the County, City, and Florida State University. The total estimated cost is $2.5 million to be split evenly among the three agencies. The County share is $833,333 to be paid over three years. The FY 2022 budget contemplates the first-year payment of $277,777.

Interlocal Agreements ($198,645): Funding includes annual inflationary increases related to County interlocal agreements with the City of Tallahassee for the Animal Shelter ($31,633), and the Parks and Recreation agreement ($63,934). In addition, the Radio Communications budget increased to address system repairs ($89,641). The FY 2022 budget also includes an increase in the Planning Department budget ($13,437) which is jointly funded between the County and the City.

Travel and Training Increase ($156,773): In response to the COVID pandemic and to reduce expenses, the FY 2021 budget included a six-month non-essential travel and training freeze, which saved $250,000. The FY 2022 budget restores 75% of the reduction.

$14/hour Living Wage ($188,071): As directed by the Board at the May 25 Budget Workshop, funding for a $14/hour living wage has been added to the budget at an additional cost of $188,071. Further discussion of the Living Wage Adjustment is included in the Adopted Staffing Section below.

Consolidated Dispatch Agency (CDA) ($126,430): Pursuant to an Interlocal Agreement, the County and City jointly fund the CDA. The CDA budget is projected to increase by 3.99%, which is primarily related to personnel costs and the Motorola Computer Aided Dispatch (CAD) system contract.

Department of Juvenile Justice Payment (DJJ): ($115,128): The County is statutorily required to make certain payments to the Department of Juvenile Justice. In FY 2022, the DJJ payment will increase by $115,128.

Communication Costs ($81,372): Inflationary costs related to communications include the County's phone system maintenance, internet services and conferencing applications such as Zoom are projected to increase by $81,372.

Period Poverty ($25,000): As directed by the Board during the May 25, 2021 Budget Workshop, $25,000 was added to the FY 2022 budget to provide funding for feminine hygiene products in County restrooms.

Proctor Road Maintenance ($12,590): As approved at the June 13, 2021 meeting, an additional $12,590 was allocated in the budget for enhanced road maintenance for Proctor Road after storm events.

General Revenue Transfer to Transportation Capital (-$657,950): As presented in the capital funding section of this overview, $2.7 million of the ARPA revenue replacement was recommended to immediately fund transportation projects during FY 2021, thereby mitigating the need for general revenue support in FY 2022.

Position Reduction Savings (-$333,136): Position reduction savings in the amount of $335,591 related to the County Attorney's Office, Fleet Maintenance and the Mosquito Control Program are detailed further in the Adopted Position Changes section of this overview.

State Mandated Medicaid Payment (-$264,050): Final budget information provided by the Agency for Health Care Administration showed that the County's FY 2022 Medicaid payment will be $264,050 less than the previous fiscal year. This is the first time in ten years the County has had a decrease in Medicaid payments to the State.

Fuel, Fleet Maintenance and Utilities Costs ($-196,826): Fuel costs are anticipated to decrease by $62,346, and fleet repair and maintenance costs are projected to decrease $134,480. Fuel costs are declining due to fuel prices staying within budgeted forecasts and a more fuel-efficient fleet.

Community Redevelopment Agency Payment (CRA) (-$6,034): Payments to the CRA are directly related to the values of the Frenchtown and Downtown CRA districts. Property values provided by the Property Appraiser's Office for these two districts are lower than originally projected. Final values in the Frenchtown District increased by 3.9% and decreased by 5.7% in the Downtown district, resulting in a reduction in the payment to the CRA of $6,034

Adopted Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and ensure the limited resources of the County continue to be aligned with the highest priorities of the Board. In developing the FY 2022 Adopted Budget, staff continued to build upon this effort by annually reviewing positions to ensure the organization is optimizing the use of personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures in the requesting Department's organization such as whether other positions, especially vacant positions are still needed. Table #2 reflects the position changes currently being considered as part of the FY 2022 adopted budget. In summary, there is no net increase in general revenue positions.

Table #2: Adopted Position Changes

Division	Change	+/-	(Savings)/Increase
General Revenue Positions			
County Attorney's Office	Assistant County Attorney	1.0	$97,940
	Legal Assistant	-1.0	($65,978)
	Administrative Associate III	-1.0	($55,793)
Total County Attorney		-1.0	($23,832)
Public Works	Mechanical Engineer	1.0	$128,124
	Crew Chief	-1.0	($52,156)
	Fleet Admin V	-1.0	($73,504)
Total Public Works		-1.0	$2,528
Resource Stewardship - Parks	Park Attendant	1.0	48,444
	Crew Chief	1.0	49,410
	Maintenance Technician	1.0	49,484
Total Resource Stewardship		3.0	$147,338
Development Services	Planner II	-1.0	($85,704)
Total Development Services		-1.0	($85,704)
General Revenue Total		0	$40,330
Non-General Revenue Positions			
DSEM (Building Inspection)	Building Inspector	1.0	$71,725
EMS	Medical Supply Technicians	2.0	$96,656
Total Non-General Revenue		3.0	$168,381

As presented, while five new general positions are included in the adopted budget, there is an equal reduction of five general revenue funded positions. The net fiscal impact of these position changes is $40,330.

As a result of the County continuing to significantly increase park acres available to the public (Apalachee Regional Park, St. Mark's, Broadmoor Park, two dog parks, etc.), a new two-person Park Crew and park attendant position are recommended to maintain adequate service levels. The crew was requested during last year's budget process but was deferred due to the impacts of COVID. The new park attendant has been planned to coincide with the completion of the new cross-country track amenities at the Apalachee Regional Park.

The County Attorney requested an additional Assistant County Attorney position to properly address the County's legal needs. This additional position is offset after a workload review indicated two vacant administrative positions are no longer needed to support the attorneys.

A Public Works Mechanical and Electrical Engineer was recommended to support the workload associated with building mechanical and electrical systems, as well as on-going retrofits of various County buildings. The addition of this position is offset by the elimination of a vacant Crew Chief previously supporting a portion of the mosquito control program and a vacant Fleet Administrative Associate position.

In addition, due to an increase in new construction, a new Building Inspector position was recommended to ensure inspection timelines are met. This position is funded through building fees.

Currently, EMS has two EMS Supply Technicians to provide 24/7 logistical coverage for all EMS operations. These Supply Technicians provide support and supplies to the ambulance fleet, EMTs and Paramedics.

When the Supply Technicians are unavailable due to leave, EMTs provide shift back up to allow for continuous logistical support. Adding the two new Supply Technicians will allow EMTs to be available for additional ambulance coverage. These positions are funded through ambulance fees.

Position Reclasses: As part of the annual budget process, the Office of Human Resources reviews requests for position reclassifications to determine if the positions' duties have changed or been modified by more than 50%. During the hiring freeze, some existing employee workloads, and duties changed significantly. Table #3 shows 11 position reclassifications included for FY 2022 with a net fiscal impact of $71,889.

Table #3: FY 2022 Position Reclassifications

Department/Current Position	Reclass	Increase*
Public Works		
Administrative Associate III	Administrative Associate IV	$1,589
Sr. Administrative Associate I	Operations Analyst	$2,485
Engineering Intern	Design Engineer	$6,943
Facilities Project Coordinator	Construction Manager II	$21,717
Office of Information & Technology		
Office Coordinator	Cyber Security Manager	$3,669
Library Services		
Information Professional	Community Resources Specialist	$5,195
Human Services & Community Partnership		
Human Service Analyst	Human Service Analyst**	$5,195
Development Support & Env. Services		
Sr. Environmental Engineer*	Engineer Intern	$0
Environmental Inspection Supervisor*	Environmental Review Supervisor**	$0
Strategic Initiatives/CMR/Library		
Special Projects Coordinator	Senior Policy Analyst	$5,747
Library Services Specialist	Public Information & Communications Manager	$19,349
Total		$71,889

* Due to vacancies through promotion and retirement, the reclassification of these positions has no fiscal impact.
** These are paygrade adjustments and are based on workload and position market analysis.

Emergency Medical Services: As part of the FY 2021 budget, a new crew (ten positions) was added to the EMS budget to support transports for Capital Regional Medical Center's (CRMC) two new emergency room locations. After this approval, CRMC petitioned the County to perform their own patient transports. Based on this request, EMS did not hire the new ambulance crew. However, as previously anticipated and based on increased call demand and call volume analysis, EMS is recommending filling these positions and basing an ambulance in the northeast area of the County.

Other Pay Adjustment Items

This section provides an analysis of the recommendation to increase the County's living wage from the current $12/hour to $14/hour, as well as other pay plan adjustments.

Living Wage

As part of the FY 2018 budget process, to address the Board's Strategic Priority of Governance, the Board adopted a Living Wage based on the following:

- *(G4) Retain and attract a highly skilled, diverse, and innovative County workforce, which exemplifies the County's Core Practices.*

The supporting adopted Strategic Initiative is:

- *Evaluate establishing a living wage for County employees and continue to provide opportunities for industry certifications and training for those employees in skilled craft, paraprofessional, and technician positions. (2016-44)*

During the initial 2018 analysis, according to the Massachusetts Institute of Technology (MIT) living wage calculator, the living wage in Leon County was $11.15/hour. In the absence of neither a state nor federal government living wage, the use of the MIT calculator is considered an industry best practice to determine a living wage. Rather than adopt the MIT living wage, the Board opted to establish the living wage at $12.00/hour.

An annual review of the living wage has occurred every year since the adoption of the $12/hour living wage. While the MIT living wage for Leon County has increased each year ($11.45 in 2019, and $11.91 in 2020), it remained below the Leon County established $12/hour living wage. During last year's budget process, raising the living wage to $13/hour was considered; however, with a State of Florida $15/hour minimum wage on the November 2020 ballot, and because the Leon County living wage still exceeded the MIT living wage calculator, the $12/hour living wage was maintained.

This year MIT's calculator reflects a living wage of $13.98 for Leon County. This increase from $11.98 is due to MIT making significant changes to their methodology including adding societal communication inputs into their calculator including costs associated with civic engagement, cell phones and broadband costs. In addition, since the last review of the living wage at the July 2020 budget workshop, a referendum was approved implementing a new minimum wage for Florida. Beginning on September 30, 2021, the new Florida minimum wage will be $10/hour. This wage will increase annually by $1.00 until September 30, 2026 when a $15/hour minimum wage will be achieved.

Leon's County's current $12 living wage exceeds the required state minimum wage of $10 beginning September 30, 2021 by $2/hour. Conversely, due to changes in the MIT calculator the current living wage is below the MIT suggested living wage by $1.98. Prior to this year's increase, annually the MIT living wage has increased at a rate below $0.50/hour ($0.30 in 2019 and $0.46 in 2021.) It is anticipated that updates to the model will return to more normal growth rates unless the model's methodology is revised again.

During the May 26, 2021 Budget Workshop, the Board increased the living wage to $14.00 to meet the current MIT living wage, which has a fiscal impact of $188,071 to the FY 2022 budget. By increasing the living wage to $14.00 in October 2021, the County will far exceed the new Florida minimum wage of $10.00 per hour. Based on the current review of the MIT living wage calculator, it is anticipated the County will reach a $15.00 living wage before the State of Florida $15.00/hour minimum wage takes effect in September 2026. At the time the County reaches the $15/hour living wage, the Board may choose to have a broader policy discussion on whether to continue having a separate Leon County living wage or remain consistent with the State of Florida minimum wage requirements.

To implement the increase in the living wage to $14/hour, there will be needed adjustments to the Pay Plan to address the revised entry level salary. Certain positions would also be placed in updated paygrades with a minor fiscal impact of $6,976. In addition, modifications to HR policies to continue to incentive career advancement for existing County employees was approved. In making these adjustments, Human Resources reviewed other comparable jurisdictions to determine best practices for pay adjustments related to internal promotions. Existing policy caps internal promotions at 5% or the minimum of the new paygrade; however, often the total pay increase is less than adequate (less than $0.60/hr.) to incentive internal candidates to seek promotion. The policy revision authorizes pay increases of 5% or $2,000 (approximately $1.00/hr.) for career service employees being promoted one paygrade. Existing policy already authorizes a 10% pay increase for promotions of two paygrades. In addition, in recognizing the additional responsibility, knowledge and skills, if a career service employee is promoted to a senior management

position, a pay increase of 15% will be provided. Likewise, for senior management employees being promoted, the pay would be increased 10% or the minimum of the new paygrade whichever is greater.

As this is a living wage adjustment and not a full market analysis of the market value of positions, the budget does not contemplate addressing compression issues within existing paygrades and therefore does not consider raising all salaries. To summarize, the total fiscal impact for implementing a $14/hour living wage and adjusting the paygrades is $188,071, which has been included in the FY 2022 adopted budget.

Constitutional Position Changes

Table #4 summarizes the positions requested by the Constitutional Officers, specifically ten for the Sheriff, one for the Clerk of Courts and Comptroller Finance Division, and one for the Supervisor of Elections.

Table #4: FY 2022 Constitutional Position Requests

Sheriff	
Sworn Deputies	3
Crime Scene Specialist	1
Crime Analyst	1
Digital Forensic Examiner	1
Community Relations Specialist	2
Sworn Correctional Officers	2
Total Sheriff	10
Clerk of Courts and Comptroller	
Account Payable Supervisor	1
Total Clerk of Courts and Comptroller	1
Supervisor of Elections	
Voter Services Specialist	1
Total Supervisor of Elections	1
Total Constitutional Officers	12

Fund Balances

Consistent with best governmental financial practices, Leon County Policy 07-2 “Reserves” establishes fund balance policy levels sufficient for cash flow and emergency purposes. As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers.

As recognized by bond rating agencies like Fitch and Moody’s, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings. In addition, as noted in Policy 07-2, the use of fund balance more than the policy minimums should support one-time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls. Moving toward the elimination of using recurring fund balance aligns with industry best practices, is consistent with County policy, and provides greater long-term financial stability for the County. However, given the revenue shortfalls associated with the pandemic, using some fund balance is consistent with County policy.

Even with the continued economic uncertainty surrounding COVID, due to long-term fiscal planning, before and during this unparalleled challenge, Leon County government has maintained its fiscal viability. As recognized by Moody’s Investor Service in its February 5, 2021 annual release, Leon maintained a Aa2 credit rating, and did “not see any material immediate credit risk to the County.”

Budget Overview

General Fund
With the use of ARPA revenue replacement, the adopted budget reduces the use of general fund balance from $1.84 million to $800,000, the lowest level since FY 2010. This reduction will allow for the replenishment of general revenue reserves.

The County's general revenue fund balances have historically grown at a rate of $4 to $5 million a year. This is due to State budget requirements that counties budget 95% of expected revenues, and the nominal under expenditure of Board and Constitutional Officer's budgets. Hence, $4 to $5 million has not been an unreasonable amount to budget given the constraints placed on County resources. However, when this level of fund balance is used to offset the operating budget ($4 to $5 million), fund balances do not grow year over year, but rather stay at the same level. When fund balance use is reduced (like during the current budget process), fund balances can start to grow. When the fund balances are allowed to grow, they accumulate, and can be used as part of a "fund balance sweep" to fund one-time capital projects (i.e. Consolidated Dispatch Center and Branch Libraries). Alternatively, without general fund balance accumulation, the County would need to consider issuing debt to support future capital project needs.

Increasing the use of the general fund balance annually is an unsustainable practice. If the use of fund balance grew by only $2 million each year (e.g., $4.0 million FY 2022, $6.0 million FY 2023, etc.), it would only take four or five years to deplete the entire fund balance. This occurs because the use rate would be much higher than the replenishment rate. This practice would further diminish the County's ability to provide fund balances for future capital projects or to maintain the catastrophe reserves, which were used in three consecutive years to fund the cleanup of Hurricanes Hermine, Irma, and Michael. Last year these reserves were used to mitigate the impacts of COVID on the community by purchasing personal protective equipment and emergency overtime staffing.

Other Operating Budget Fund Balance Use
Based on current revenue and expenditure forecasts, except for the Emergency Medical Services Fund, the adopted budget does not anticipate using fund balances accumulated in special revenue funds that receive general revenue support.

Furthermore, funds that are entirely supported by fee revenue, and do not receive general revenue support, sometimes use accumulated fund balances to support special projects or continued operations from balances accumulated in previous years. These fund types include court related functions and Building Inspection.

Due to revenue declines in traffic citations, the Judicial funds (e.g., Teen Court) will use available fund balances to continue to support their operations. Also, to continue with technology upgrades, purchase vehicle replacements and a new inspection vehicle, $290,000 in available Building Inspection fund balance will be used. These funds are available due to increased revenues generated during FY 2021, related to the robust construction market. In addition, the adopted budget contemplates appropriating $360,000 in available fund balance in the Emergency Medical Services fund. Using this amount of fund balance will still leave the EMS reserves above policy limits. If this fund balance is not appropriated the general revenue transfer to this fund would need to be increased or expenses reduced.

Capital Program
Each fiscal year, pursuant to Florida Statutes and County policy, the County is required to adopt a five-year capital improvement plan. The capital improvement budget, the first year of the five-year plan, is how the county funds and maintains the County's core infrastructure, including road resurfacing, stormwater facilities, parks and greenways, technology infrastructure and upgrades to the detention facility. In addition, the capital budget includes new infrastructure projects such as the construction of new park facilities, major building improvements and vehicles.

The capital budget differs from the operating budget in that expenses are one-time in nature, or an asset such as a vehicle or heavy equipment to be used over an extended period. The operating budget covers

recurring annual expenses such as personnel costs, and the funding of day-to-day operating services. Capital budgets, however, can impact the operating budget as a new facility may require additional personnel to operate and maintain it, such as the routine mowing of a new park or the custodial and utilities to support a new building.

General Infrastructure Maintenance

Ideally, to provide adequate funding to the capital program, annual recurring general revenue should be between $9.0 to $11.0 million; this amount continues to increase as construction inflation grows. Following the great recession, the County had taken deliberate action and over several years increased the general revenue support for capital to $7.3 million by FY 2020. However, because of the pandemic and the associated negative fiscal impacts, the general revenue support was reduced in FY 2021 to $5 million.

The reduction in general revenue support in FY 2021 was offset through one-time budget reductions which provided $2.0 million in capital fund balance. Given the continued financial impacts of the pandemic, County funding is not available to increase the general revenue transfer to the capital program. Therefore, the adopted budget contemplates maintaining the general revenue support at $5.0 million. However, to ensure the County's aging infrastructure is adequately maintained and funded, the FY 2022 budget contemplates using $3.6 million in ARPA funding to balance the capital budget.

The capital budget is focused on maintaining the County's building infrastructure, including the Detention Facility, stormwater systems, the technology environment, and parks. Allocating these ARPA funds for capital projects allows for the maintenance of the County's infrastructure, while waiting for the economy and the County's revenue streams to rebound. To increase the transfer to adequate levels, the five-year capital plan contemplates increasing the general revenue transfer as property values and other revenues return to normal levels.

Essential Libraries Initiative

The FY 2022 capital budget includes $400,000 in support of the Essential Library Initiative, a process of re-envisioning of the Leon County Public Library System to address the changing needs of residents and trends in library use. FY 2021 funding was used to engage an architectural firm to begin space planning and design for the Main Library. The FY 2022 funding includes $300,000 for space improvements at the main library and the construction of a walking trail at the Ft. Braden Library which had been delayed due to the pandemic. Out-year funding totaling $1.2 million ($300,000 each year) will provide for additional improvements at the main and branch libraries.

Sheriff Evidence Facility

As part of the FY 2021 budget, funding was allocated to move the Sheriff's evidence to the County owned Tharpe Street storage facility. The current evidence facility located at the Sheriff's campus is undersized and does not provide enough space for the long-term evidence storage required by Florida Statutes. Using an existing facility for this effort will save the County $10.0 million instead of building an entire new facility as originally requested by the Sheriff's Office. Last year the estimated cost to remodel the Tharpe Street building for evidence storage was $1.9 million. Given the significant increases in construction inflation and based upon preliminary design and engineering, the cost of the project has increased by $500,000 to $2.4 million. To address this increase, an additional $500,000 has been added to this project.

Transportation

As a result of the pandemic certain capital projects in both FY 2020 and FY 2021 were eliminated or deferred. To bolster the transportation capital program, and fund critical road/flooding projects that were delayed or not considered because of COVID, $2.7 million in ARPA replacement revenue funding was allocated to shore up the transportation capital program. These projects include:

- Baum Road Drainage Improvements - $926,000
- Ben Boulevard Flood Relief - $850,000
- Miccosukee Road Bridge Replacement 25% FDOT match - $567,500

- Maylor Road Flood Relief Final Construction Funds - $356,500

Rather than including these projects in the FY 2022 budget, the ARPA revenue replacement funds allowed these projects to be reinstated and moved forward in FY 2021.

Tourism Capital

In FY 2019, Leon County sold the previous Tourism Division building located at 106 E. Jefferson Street. Proceeds from this sale were programmed to construct a new Tourism Office in the Historic Tallahassee Train Station. This construction effort was targeted to begin after Community Services and Human Partnerships (CSHP) were relocated to their new location on Paul Russel Road. This relocation happened earlier this year, and construction plans for the new Tourism Division Offices are nearing completion. The original budget established for this project was $2.4 million. Due to significantly inflated industry wide construction costs, final estimates for the building renovations are $3.5 million. The County had applied for a State historical restoration grant to offset this increase, but unfortunately the grant was not awarded. $1.1 million in ARPA revenue recovery is allocated to offset the increase. $350,000 in ARPA funds are also recommended to continue the development of the Apalachee Regional Park master plan implementation.

Other Budget Considerations

The following section provides additional updates and recommendations for other departmental budgets and policy items.

Outside Agency Funding

At the March 9, 2016 meeting, the Board reviewed agencies that provided contracted services to the County to ensure that the services provided aligned with County priorities and initiatives and to provide budget oversight and contract compliance. To ensure outside agency contracts receive continuous oversight, Fiscal Policy No. 93-44 requires that as part of the annual budget process a mid-year performance report was presented. Table 5 shows the outside agency funding for the FY 2022 Budget.

Table #5: FY 2021 Adopted Outside Agency Funding & FY 2022 Recommendations

Outside Agency	FY 2021 Funding	FY 2022 Recommendation
Legal Services of North Florida	$257,500	$257,500
DISC Village	$222,759	$222,759
Tallahassee Senior Citizens Foundation	$179,000	$179,000
St. Francis Wildlife Association	$71,250	$71,250
Tallahassee Trust for Historic Preservation	$63,175	$63,175
Whole Child Leon	$38,000	$38,000
Domestic Violence Coordinating Council	$25,000	$25,000
United Partners for Human Services	$23,750	$23,750
Oasis Center Commission on the Status Women & Girls	$20,000	$20,000
Apalachee Regional Planning Council (Sustainability Compact Administrator)	$8,800	$8,800
Total	$909,234	$909,234

At the March 9, 2021 meeting, the Board approved the proposed outside funding agency contracts at the funding levels reflected in Table #5.

Based on recent practice it was approved that for future budget cycles the contract funding for outside agencies that provide County services be done in conjunction with the Discretionary Funding process, which occurs prior to March 31 of each year. To codify this procedure, an update to the County's Fiscal Planning Policy was made. As has been done the past two fiscal years, the funding level for these contracts will be presented at the same time the Board establishes the funding levels specified in the Discretionary

Funding Ordinance. The agency annual reports will also be provided as part of the annual establishment of this funding.

Fire Services

Leon County has had a long history of contracting with the City of Tallahassee for the provision of fire rescue services to serve the unincorporated area of the County. A contract for services was originally entered into in March 1988. That agreement was amended a number of times through 2005. In April 2009 a new Interlocal Agreement for five years was executed. As part of this agreement a joint rate study was adopted to uniformly charge properties for fire services in both the City and unincorporated areas of the County. The interlocal agreement contemplates five-year rate studies to ensure that fire rescue services are property funded. The last rate study was adopted in 2016.

The fire rescue service fees are established as a "flat" rate to be the same amount levied each year over a five-year period. This approach provides consistency and certainty to taxpayers and provides revenue assurances for the fire department. The fire rescue service fees are collected from property owners through City utility billing if the property uses City utilities, and if serviced by Talquin, the residents pay through either quarterly billing or a non-ad valorem assessment on the property tax bill. Since the adoption of the 2016 study, the County has paid the City an average of $8.1 million/year for these services.

As part of the FY 2020 budget development process, the Board approved the implementation of a multi-year fiscal plan to avoid anticipated tax and fee increases. The multi-year fiscal plan built on over ten years of budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency that positioned the County for long-term fiscal stability. This fiscal strategy demonstrated sensitivity of taxpayers. During tough economic times, the County maintained fees and passed on significant property tax savings.

Aligned with the multi-year fiscal plan, the adopted FY 2017 – FY 2021 Strategic Plan includes a 5-year target to reduce the County's outstanding debt by 60%. The County is on pace to achieve this target. The multi-year fiscal plan presented approaches to utilize the reduced debt service payments beginning in FY 2021. Specifically, the plan contemplated using a portion of the debt service savings to pay for an increase in the fire services payment to the City of Tallahassee beginning in FY 2021. This approach allows the debt service savings to be used in place of any increase in the Fire Services fee charged to unincorporated area residents.

Because of the pandemic, and as previously discussed in this overview, the development of the FY 2021 budget considered significant declines in revenue, budget reductions, capital project deferrals and increased use of fund balances. In addition, the City of Tallahassee recommended, and the County concurred, to delay any increase in the Fire Services fee for one year. Pursuant to the multi-year fiscal year plan, the County intended to use the debt service payment in place of raising the Fire Services fee. The delay in increasing the fire services payment to the City allowed the debt service savings ($1.6 million) to be used to offset revenue losses due to the pandemic during FY 2021.

For FY 2022, the City, working closely with County OMB, completed a detailed review and analysis of the fire departmental budget. Over the past six years, the cost of services has increased primarily associated with personnel, the replacement of firefighting equipment, and the construction of a fire station. In total, the annual recurring costs have increased approximately 15% over the six-year period or approximately $1.4 million for the County.

Per the existing interlocal agreement, a complete fire study would normally be conducted to formalize the fee increases. However, since the County approved the multi-year fiscal plan and intended to utilize the debt service savings to pay for any increases, a fire study was not needed at this time. Therefore, the FY 2022 budget includes redirecting the debt service savings in support of the $1.4 million increase in the fire services payment to the City. The City has previously approved increasing the fire services fee for City residents to pay for their share of the increased costs.

In discussions with the City, the interlocal agreement also contemplates future annual increases in the fire services payment tied to an inflationary amount. This is intended to support personnel and operating cost increases associated with the Fire Department budget. For the following fiscal year (FY 2023), a portion of the debt service savings are still available to pay for this projected increase of approximately $200,000. However, beginning in FY 2024, without a rate study or fee increase, any additional annual increases would need to be considered using general revenue.

To provide the Board the option of considering a rate increase in the future, it was recommended that a joint fire services fee study be conducted with the City in FY 2023, with any recommendations regarding the fee being presented to the Board during the FY 2024 budget process. Rate studies provide a legally defensible methodology for applying the fees uniformly across different property categories including residential, commercial, warehouses and governments. The studies also allow for the legal placement of the fees as a non-ad valorem assessment on the property tax bill should a property owner refuse to pay their quarterly billing.

As approved at the June 8, 2021 meeting, the Board authorized the County Administrator to negotiate modifications to the current County/City Fire Services Interlocal Agreement. The amendment to the interlocal agreement was approved at the July 13, 2021 Board meeting. The modifications relate to providing additional funding to the City for fire services in FY 2022 and FY 2023. The increased payments are funded from general revenue debt service savings: $1.4 million in FY 2022 and $1.6 million in FY 2023. This approach allows fire service rescue fees charged to unincorporated residents to remain unchanged. In addition, the Amended Interlocal Agreement states that a new joint fire rescue services fee study will be conducted by FY 2023 in order to provide updated information for out-year budget processes.

800 MHz Radios

The FY 2022 Adopted Budget also contemplates the replacement of the County's 800 MHz radios in FY 2022, one year sooner than originally planned. In summary, the replacement can be accomplished one year earlier with no general revenue fiscal impact as preliminary discussions with Motorola indicate favorable financing terms that delay any payments for at least one full fiscal year (FY 2023) and the planned use of EMS and Volunteer Fire special revenue fund balances.

The jointly owned City/County 800 MHz system has been in place since July 1999. Public safety radio systems (such as those used by police, firefighters, and emergency medical services) operate in several portions of the 800 MHz band. There are approximately 3,200 radios authorized to access the system. These radios are used by 16 various city departments, seven County departments, the Sheriff's Office, FSU, FAMU and Tallahassee Community College. Prior to the installation of the current 800MHz System, there were instances where law enforcement agencies in Leon County could not communicate with each other via radio communications. This created a public safety issue for personnel responding to emergency incidents from the Sheriff's Office, Tallahassee Fire Department, Emergency Medical Services, Emergency Management, Public Works and Facilities Management.

In July 1999, the City, County and Sheriff entered an interlocal agreement to join the system. In 2009, after an investment of almost $20 million (approximately $10 million each from the County and City) and significant upgrades to the system were implemented, the Sheriff and the County became 50% owners of the system. The current annual operating costs to support the 800 MHz system is $3.2 million with the County paying $1.6 million.

In 2017, a joint City and County replacement plan for the 800MHz radios was established to ensure that the functionality of the radios in the County's inventory was maintained. In conjunction with the County, the City Radio Communications Shop began purchasing radio replacement parts (face plates, knobs, and antennas) and after-market used radios from Motorola. The intent was to begin using the replacements parts and used radios to avoid the need to purchase new radios until FY 2023.

There are several factors that have caused a re-evaluation of the radio replacement timeline.

- Age of the existing inventory. Most of the radios in the system were purchased in 2009 and are past the average seven to ten-year useful life. Most of the radios used by the Emergency Medical Services (EMS) were purchased in 2003 when the County took over the ambulance service from Tallahassee Memorial Hospital.
- Motorola support of the existing radios. Motorola advised that after April 2021, batteries for several of the radio models in the system inventory would not be able to be purchased any longer from Motorola.
- Motorola offering a volume discount for the County and City to simultaneously replace their respective radio inventories.
- Motorola has offered the City and County the ability to expedite the radio replacement timeline by deferring any payment until at least FY 2023 and offering favorable financing rates.

Given the age of the radios, and in consideration of overall public safety, it is prudent for the City and the County to explore the option to accelerate the replacement timeline. The total number of radios in the County inventory is 1,180. A review of the County and Sheriff radio inventories and current usage shows that the number of new radios can be reduced to 1,073 saving the replacement costs of 107 units.

The County's estimated total costs is dependent upon the choice of financing scenarios and total number of radios purchased, buy back credits applied for the existing parts and the used radios inventory, and an additional credit for implementation of the joint Real Time Crime Center mentioned previously in this summary.

County and City staff have preliminarily met with Motorola representatives concerning the cost of replacing all radio units. An initial cost proposal totaling $14.9 million was provided by Motorola for all radios to support the County, Sheriff, and the City. The County and Sheriff's share of the one-time radio replacement cost is an estimated $5.2 million, and the City's an estimated $9.7 million.

To reduce the impact to the County financing of new radio units, fund balances in the Fire and Emergency Medical Service Funds have been intentionally accumulated to purchase the Volunteer Fire Department and EMS radios. The use of these fund balances will reduce any equipment financing by $2.0 million, from $5.2 million to $3.2 million. Based on current favorable market conditions and the deferral of any payments until the following fiscal year, the annual payments would be an estimated $400,000 a year for nine years beginning in FY 2023. This cost would be considered as part of subsequent budget processes.

Household Hazardous Waste Program Service Enhancements

To enhance services for the Household Hazardous Waste (HHW) program, a new centrally located drop off site was proposed. The newly proposed site would be centrally located at the Public Works complex off Blair Stone and Miccosukee Road. Current operations provide full-service at the Solid Waste Facility off Apalachee Parkway, and the drop off locations at the rural waste sites in Woodville, Ft. Braden, and Miccosukee communities. The Hazardous Waste Facility off Apalachee Parkway is full-service supporting residential household chemical items and electronics, as well as commercial customers. As an added convenience, the rural waste sites accept the most common household items and electronics.

Prior to COVID service interruptions, the Hazardous Waste program hosted a monthly remote collection event for residential customers. This event occurred once a month (September through May) in the parking lot of the Public Works complex to provide a convenient central drop-off option. The event was popular, with several hundred participants on any given month. Due to COVID, these monthly events were canceled. Although the HHW Center and the Rural Waste sites remained open, over all participation numbers dipped in the first few months of COVID. However, by summer 2020 overall program participation numbers returned to pre-COVID levels with customers traveling to the HHW Center and making greater use of the

rural waste sites. Despite the overall leveling of participation, staff examined opportunities to continue a centrally located drop off feature for the added convenience.

A solution was identified allowing for drop off seven-days a week at Public Works, a vast service enhancement from the prior once a month offering. The existing services at the HHW Center and rural waste sites will continue unchanged. With this enhanced service approach, a small building will be placed in the lower Public Works complex, near Fleet Management allowing citizens to drop off materials. The building will be relocated from another County facility, avoiding construction costs, and routinely serviced by HHW staff, transporting the items back to the central HHW Center.

To provide for the enhanced service, a Hazardous Waste Technician was proposed. Funding for this position is provided through the tipping fee and will also be offset by a $28,000 reduction in program overtime no longer necessary to fund staffing for the monthly collection events. Since the monthly hazardous waste collection events were canceled for public safety during COVID, it was approved that this service enhancement and position commence in FY 2021.

Tourism Marketing

The financial impact of the COVID-19 pandemic on the Tourism industry in Tallahassee-Leon County has been devastating and although Tourism is slowly coming back, the industry continues to be impacted and the County is not anticipating a full recovery until late 2022, at the earliest. While the Tourist Development Tax (TDT) revenue collections continue to trend in the right direction, collections are down 33% year-over-year and have not yet made a full recovery to pre-pandemic levels. As a result, the Division of Tourism's Marketing/Advertising budget was drastically reduced by 48% in FY 2021 and is estimated to still be down by 41% in FY 2022 compared to pre-pandemic funding levels to align with projected shortfalls.

Use of $750,000 of the ARPA revenue replacement funding is vitally important and will augment the Division of Tourism's Marketing/Advertising budget by aggressively targeting drive-market travelers showcasing Tallahassee-Leon County as a naturally scenic mid-sized community in Florida that is not saturated with large crowds and has an abundance of parks, greenways, inspirational art, safe events, outdoor dining options, a favorable business climate and outdoor recreation including more than 700 miles of trails for biking, hiking, paddling, and equestrian activities. To reach the targeted audience, the Division of Tourism will heavily utilize media/advertising, sports bids and events, concerts, creative asset development, and media to convey the undeniable beauty of the area and the unexpected nature of our community is better than ever.

Conclusion

As discussed in this overview, the global COVID-19 pandemic is a human tragedy of historic proportions, which has had an unprecedented economic impact that resulted in a global recession. Due to previous fiscal planning, Leon County has been able to continue to provide essential services, while keeping the community safe. By reducing spending at the beginning of the pandemic, producing a fiscally constrained FY 2021 budget and the targeted and intentional use of Federal ARPA funding, the County's FY 2022 budget has no tax or fee increases, no net increase in general revenue positions, reduced use of fund balances, growing reserves, enhancing service delivery, no operating reductions, maintaining and strengthening the County's capital infrastructure and continuing to invest in making the community stronger by leveraging partnerships and supporting those most in need.

While the economy is recovering more quickly than after the Great Recession, a full recovery is not anticipated until 2023. Through best fiscal practices, the County's strong financial foundation was established over many previous budget cycles by using budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During previous recessions and downturns in the economy, the County maintained fees and passed on significant property tax savings to citizens. Similarly, the FY 2022 adopted budget does not include any tax or fee rate increases.

Budget Overview

Similar to when the Country came out of the Great Recession, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts of the COVID-19 pandemic.

Even with the continued economic uncertainty surrounding COVID, due to this long-term fiscal planning, before and during this unparalleled challenge, Leon County government fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service in its February 5, 2021 annual release, Leon County maintained a Aa2 credit rating while many other state and local governments have experienced volatility in credit ratings.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, Leon County government continues to be as well positioned as any organization to continue to meet the current and foreseeable challenges and opportunities facing our organization and community.

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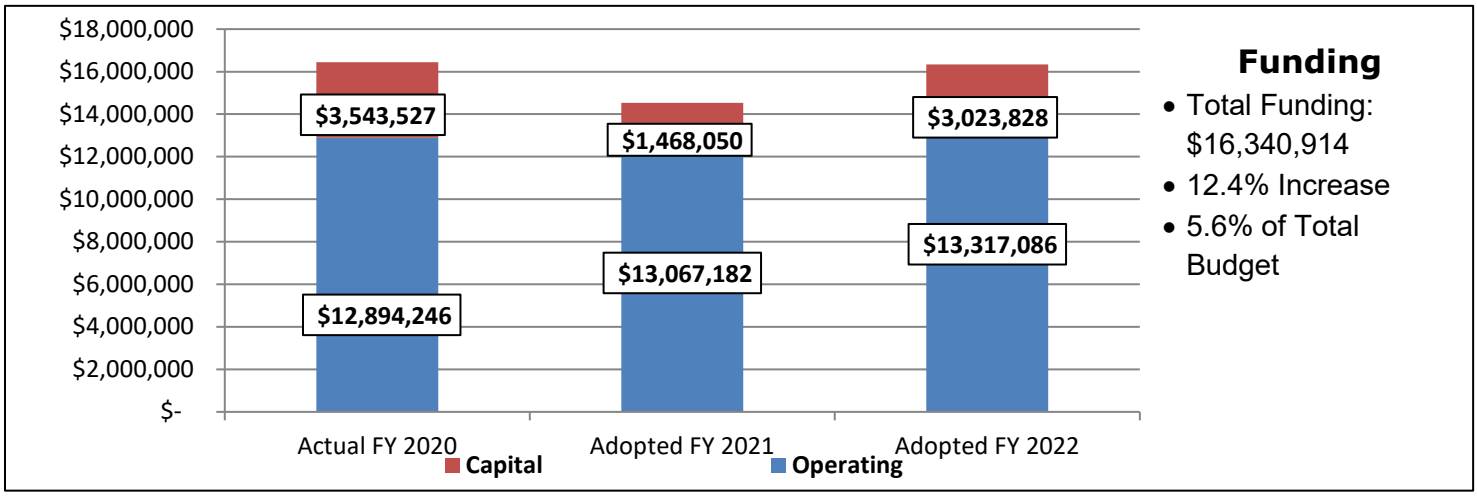
Budget Overview Highlights

Culture & Recreation

A broad range of services provided by Leon County Parks and Recreation and Library Services designed to enhance the quality of life for both residents and visitors.

County Fact: *Served over 1,200,000 customers through the Library System and managed nearly 1,400,000 checked out materials in FY 20, including print, DVD, audio, e-books, computers and more.*

Culture & Recreation Funding FY 2020 thru FY 2022



FY 2022 Culture & Recreation Highlights

- The addition of three new positions and associated operating costs, including a Park Attendant and a two - person crew (Crew Chief and Maintenance Technician) to maintain service levels related to increased park acreage. These position additions were offset by reductions in other County divisions.
- $600,000 for Parks and Greenways Capital Maintenance.
- $502,312 from Livable Infrastructure for Everyone (L.I.F.E) funding for parks maintenance and boat landing upgrades ($80,000).
- $400,000 in capital improvements including space modifications, furnishing and fixtures, for the main and branch libraries in support of the Essential Libraries Initiative.
- $287,030 in capital funding for Library technology, including security cameras and radio frequency identification (RFID) equipment leases.

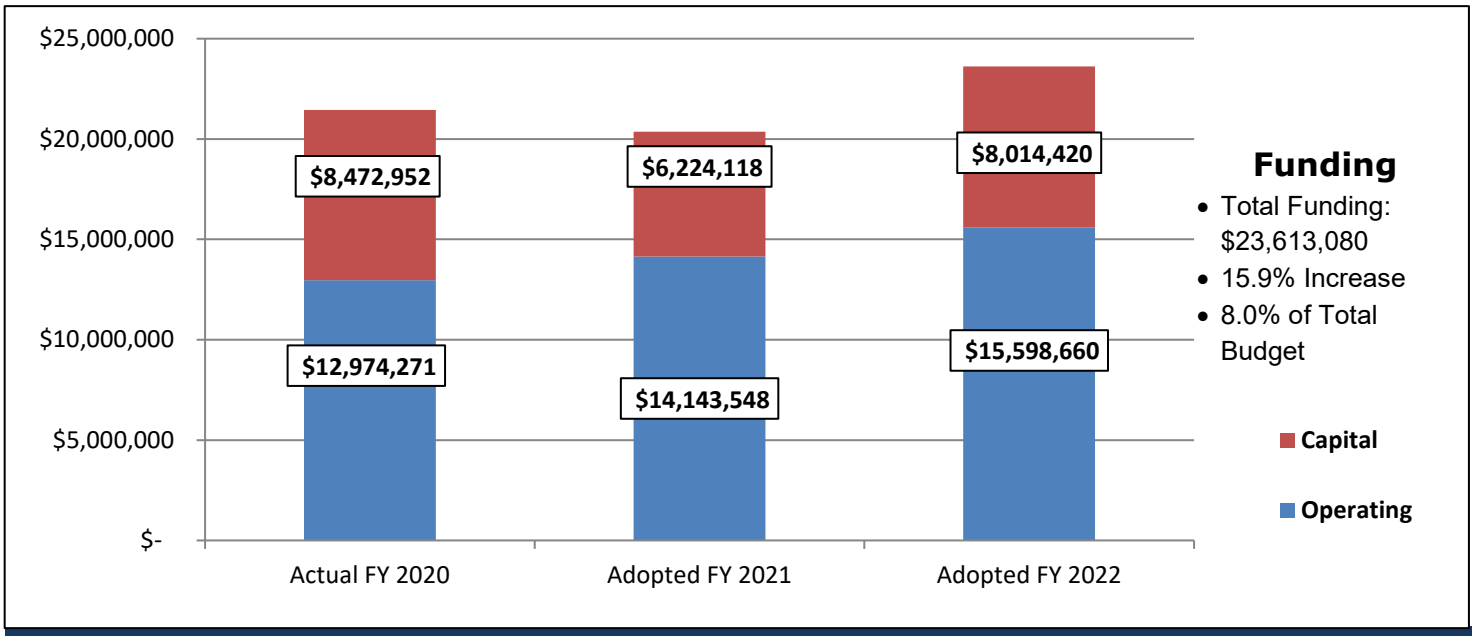
Budget Overview Highlights

Transportation

A broad range of services provided by the Engineering Services and Operations Divisions of the Leon County Public Works Department designed to enhance the safe and adequate flow of vehicles, travelers, and pedestrians.

County Fact: *Responded to more than 12,100 requests for services via e-mail, telephone, personal contacts and the Citizens Connect mobile app.*

Transportation Funding FY 2020 thru FY 2022



FY 2022 Transportation Highlights

- $4.27 million for resurfacing portions of the County's arterial/collector and local roads system.
- $160,200 for refurbishing pavement markings on the County's arterial/collector road system.
- $2.54 million for the Sidewalk Program in the unincorporated areas of the county.
- $1.06 million for Public Works vehicle and equipment replacements.
- $125,000 in Livable Instructure for Everyone (L.I.F.E.) funding to support the County's Street Lighting Program and $100,000 for Rural Road Safety Stabilization in the unincorporated area.
- $12,590 for the Proctor Road Stabilization Project.

Leon County Fiscal Year 2022 Adopted Budget

Budget Overview Highlights

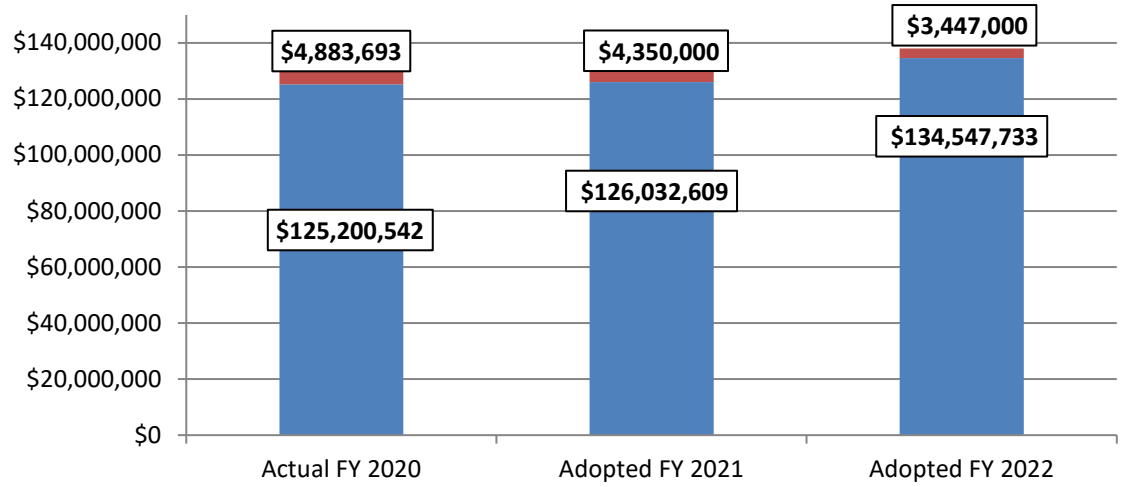
Public Safety

A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- Emergency Medical Services (EMS);
- Emergency Management;
- Leon County Sheriff's Office;
- Medical Examiner;
- Building Inspection;
- Probation Services; and
- Leon County Volunteer Fire Departments.

County Fact: The Emergency Operations Center (EOC) was activated on March 10, 2020 to respond to COVID-19 and was active for 533 consecutive days (as of September 1, 2021), the longest in County history. The previous longest activation was 8 days for Hurricane Michael.

Public Safety Funding FY 2020 thru FY 2022



Funding

- Total Funding: $137,994,733
- 5.8% increase
- 46.9% of Total Budget

FY 2022 Public Safety Highlights

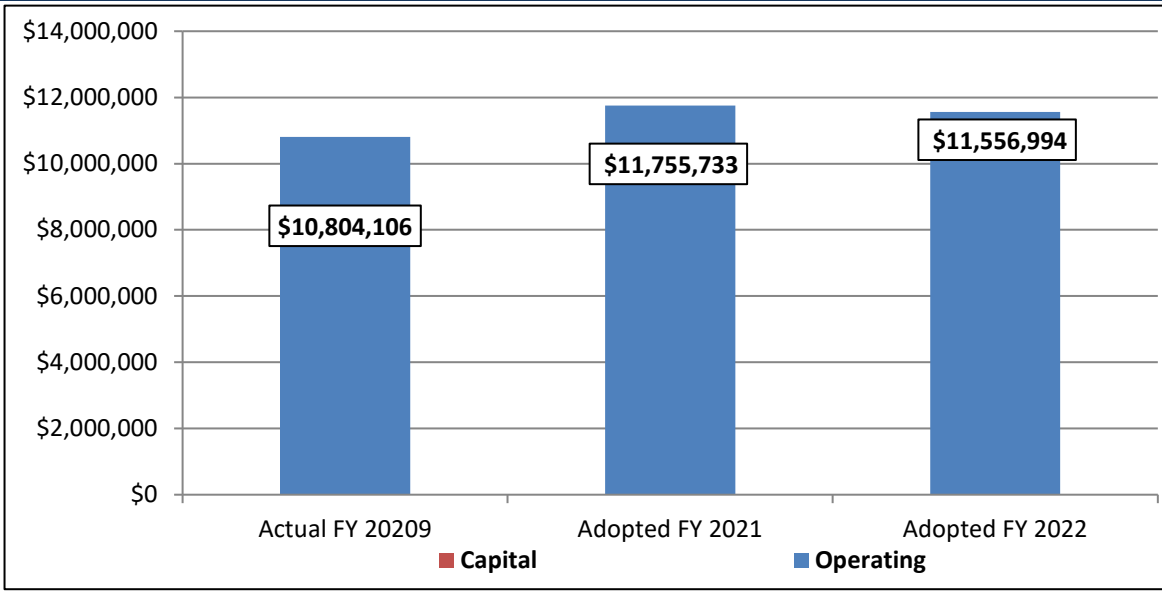
- 67% of the total FY 2022 Public Safety budget is allocated in support of Leon County Sheriff operations, including $49.7 million for Sheriff Law Enforcement and $42.3 million for Detention/Corrections. The budget includes the addition of ten positions, three Deputies for a mental health unit, two Correctional Officers, two Community Relations Specialists, one Crime Scene Specialist, one Digital Forensic Examiner, and one Crime Analyst; Emergency Management ($1,615,520).
- $2.09 million in Detention Center capital improvements.
- $1.18 million in EMS replacement vehicles and equipment.
- $24.7 million for Emergency Medical Services, including funding for two new Emergency Medical Technician positions to provide support to the ambulance fleet and reduce the reliance on EMTs to provide backup coverage for logistical operations.
- Funding one Building Inspector position needed to maintain inspection time frames related to increased building permitting and the related required inspections.

Human Services

A broad range of services provided by Leon County Mosquito Control and the Office of Human Services and Community Partnerships for the welfare of the community as a whole and its individuals.

County Fact: Contributed $1,323,768 to help fund more than 7,500 visits for primary care, dental care and mental health services for uninsured and low-income residents at Neighborhood Medical Center, Bond Community Health Center and Apalachee Center.

Human Services Funding FY 2020 thru FY 2022



Funding

- Total Funding: $11,556,994
- 1.7% Decrease
- 4.0% of Total Budget

FY 2022 Human Services Highlights

- $3.16 million for the continued support of Medicaid, a decrease of $264,050 from FY 2021.
- $1,836,838 in continued support of Primary Health Care.
- $645,096 for the Medical Examiner contract, a $63,680 increase; and an additional $11,000 in operating expenses for morgue equipment.
- $237,345 in support of the Health Department.
- $100,000 in continued funding to support debt service for the capital construction of the Kearney Center.
- Reduction of a Crew Chief I position in Mosquito Control, which was realigned to Engineering Services to support a new Mechanical, Electrical and Plumbing Engineer position.

Budget Overview Highlights

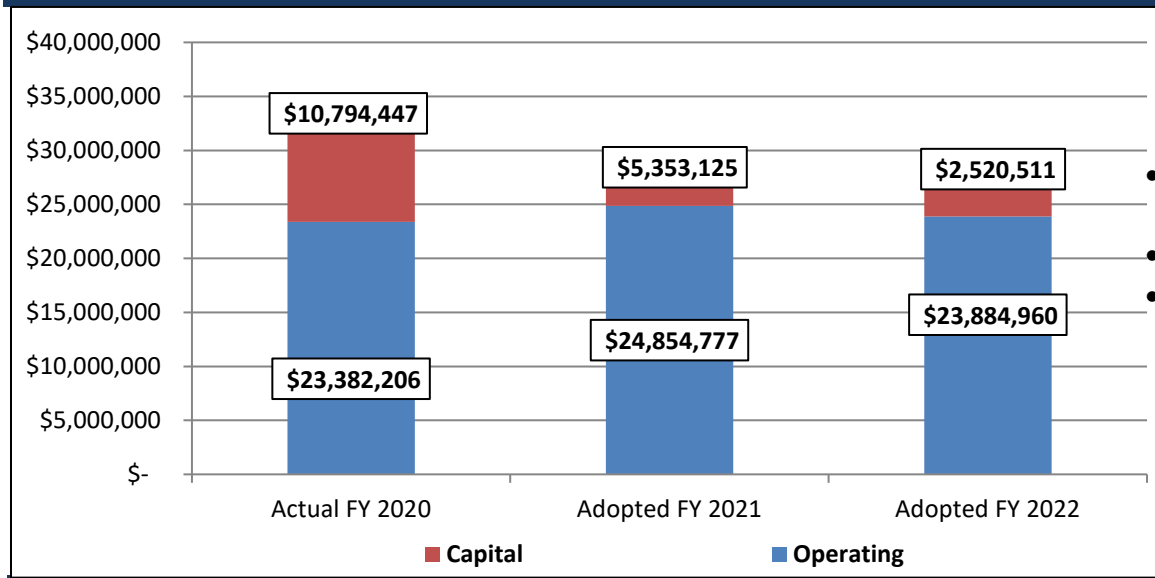
Physical Environment

A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

- Solid Waste;
- Stormwater Engineering and Maintenance;
- Geographic Information Services;
- Cooperative Extension; and
- Development Support and Environmental Services.

County Fact: Development Services reviewed and approved 41 site and development plan applications, 42 minor subdivision applications, 1,079 land use compliance applications and issued 32 concurrency certificates and 200 permitted use verifications.

Physical Environment Funding FY 2020 thru FY 2022



Funding

- Total Funding: $26,405,471
- 12.6% decrease
- 9.0% of Total Budget

FY 2022 Physical Environment Highlights

- $165,000 for Transfer Station Heavy Equipment Replacement.
- $468,000 for Stormwater Vehicle and Equipment replacement.
- $448,037 in continued funding in support of Cooperative Extension.
- $300,000 for preventative maintenance for stormwater infrastructure throughout the County.
- $298,500 for the Geographic Information Systems (GIS) Basemap Update.
- $240,000 for Lake Henrietta stormwater project.
- A reduction of one Planner II position in Development Services due to the reallocation of workload.

Leon County Fiscal Year 2022 Adopted Budget

Budget Overview Highlights

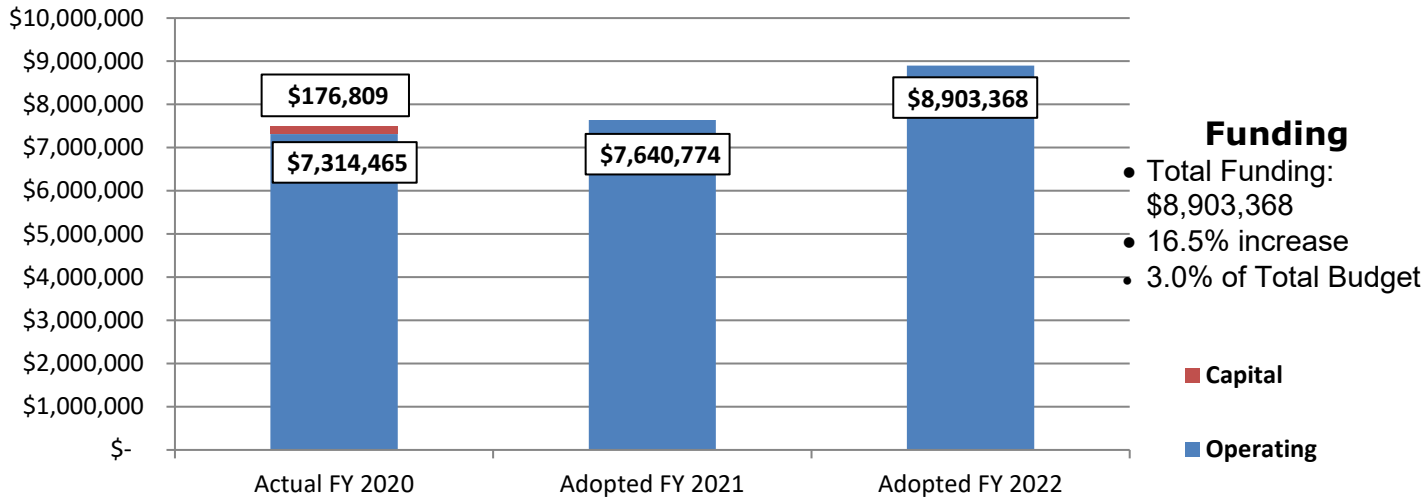
Economic Environment

A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

- Leon County's Division of Tourism;
- PLACE;
- Office of Economic Vitality;
- Veteran Services;
- Housing Services; and
- Community Redevelopment Areas (Frenchtown and Downtown).

County Fact: Counseled over 35 citizens on housing services in partnership with the Tallahassee Lenders Consortium and assisted over 50 citizens through the Emergency Short Term Housing Repair Program.

Economic Environment Funding FY 2020 thru FY 2022



FY 2022 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be $1.01 million per penny in FY 2022, a 15.6% increase from the $877,347 projected in FY 2021 due to the COVID-19 pandemic. While TDT revenue collections continue to trend in the right direction, collections have not yet made a full recovery to pre-pandemic levels. However, the modest increase anticipated for FY 2022 allows for the restoration of funding for marketing and advertising activities and Signature and Legacy Event grant funding.
- Allocated $250,000 in Tourism Development funding to continue the implementation of the Apalachee Regional Park Master Plan.
- FY 2022 payments to the Community Redevelopment Agency remained relatively level at $3,511,976. The Frenchtown District increased by 3.89% while the Downtown District decreased by 5.74%.
- $358,291 for continued funding for the Veteran's program.

Budget Overview Highlights

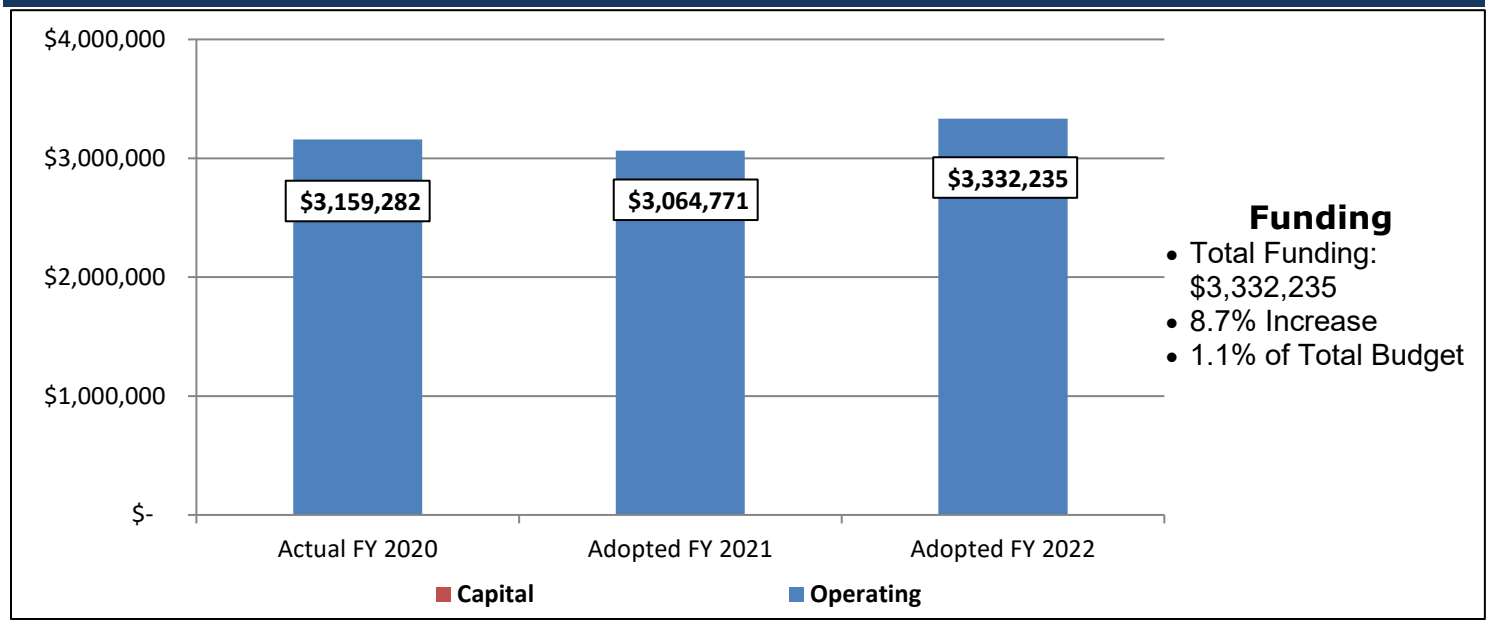
Court Related Services

A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

- Second Judicial Circuit of the State of Florida;
- State Attorney;
- Public Defender; and
- Office of the Clerk of the Court.

County Fact: *In FY 2020, the Guardian Ad Litem program represented 514 Leon County children in court proceedings.*

Court Services Funding FY 2020 thru FY 2022



Funding

- Total Funding: $3,332,235
- 8.7% Increase
- 1.1% of Total Budget

FY 2022 Court Services Highlights

- $1,289,909 in funding for the state Juvenile Justice detention payment, an increase of $115,128.
- $268,715 for technology for the State Attorney and Public Defender.
- $133,820 for courtroom technology.
- $60,000 for courtroom minor renovations.
- $80,000 for Courthouse security.
- $50,000 for the initial planning for the Justice Information System (JIS) Upgrade.
- Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- The actuals and budgets do not reflect all costs related to Article V, which was $8.65 million in FY 2020. Costs related to facilities, communications, and information technology are budgeted separately in Facilities Management and the Office of Information Technology's operating and capital budgets.

Leon County Fiscal Year 2022 Adopted Budget

Budget Overview Highlights

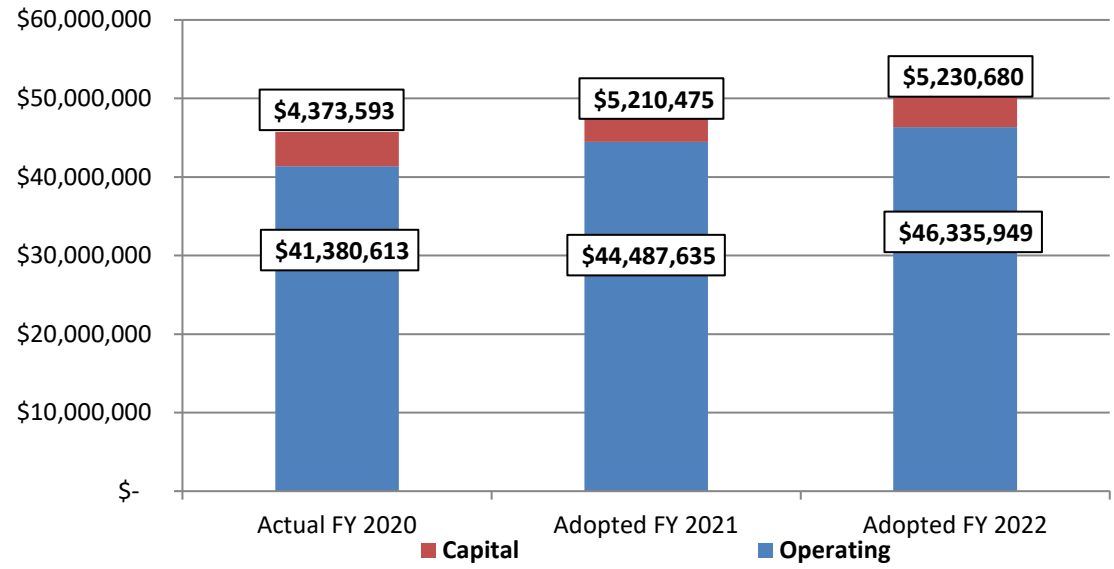
General Government Services

A broad range of general services associated with operating the Leon County government, including:

- County Commission;
- County Administrator;
- County Attorney;
- Facilities Management;
- Office of Information Technology;
- Property Appraiser;
- Tax Collector; and
- Supervisor of Elections.

County Fact: *The Office of Information Technology facilitated over 1,000 Zoom meetings for various departments and implemented an extensive work from home strategy in a matter of days providing over 300 County employees a safe and secure way to work remotely during the pandemic.*

General Government Funding FY 2020 thru FY 2022



Funding

- Total Funding: $51,566,629
- 3.8% increase
- 17.5% of Total Budget

FY 2022 General Government Highlights

- $15,952,636 in support of Constitutional Officers including: Property Appraiser ($5,350,215); Tax Collector ($5,612,706); and the Supervisor of Elections ($4,989,715), which includes an $439,185 increase in support of new voting legislation enacted in FY 2021 and the implementation of census redistricting requirements.
- $1,261,386 for building mechanical repairs and replacements, and roofing repairs and replacements.
- $717,999 for new and general vehicle and equipment replacements.
- $550,000 for compute infrastructure such as the digital phone system, maintaining file servers, and the network infrastructure.
- $530,000 in building infrastructure improvements.
- $25,000 for the Period Poverty Program to provide feminine hygiene products in County restrooms.

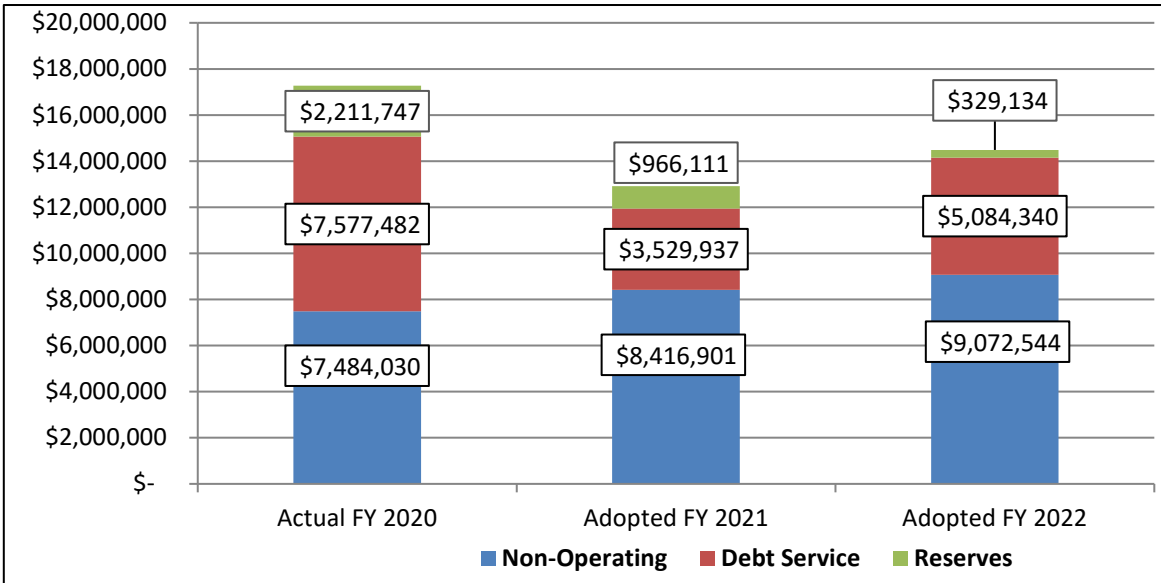
Other Expenses & Debt Services

Non-operating funding is for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. Non-Operating expenditures support:

- Fleet Management;
- Countywide communication services;
- Infrastructure improvements;
- Risk management and insurance programs; and
- Reserve and contingency funding.

County Fact: *Leon County, when compared to other liked sized counties in the state, has the second lowest net operating budget.*

Non-Operating & Debt Service Funding FY 2020 thru FY 2022



Funding

- Total Funding: $14,486,018
- 12.2% Increase
- 4.9% of Total Budget

FY 2022 Debt Service/Reserves Highlights

The various Debt Service Funds were established to account for the debt service associated with bonds issued by the County, which includes annual principal and interest payments. When financially advantageous, the County has historically taken advantage of low interest loans to fund items such as major repairs and renovations and property acquisitions.

In FY 2022, Leon County budgeted $5,084,340 for debt service, a 44% increase from the FY 2021 budget. The increase is attributed to a $5.4 million loan for the acquisition of the Supervisor of Election Voting Operation Center and payment of the Energy Saving Performance Contract (ESCO) lease financing which replaces lighting and mechanical equipment at the Courthouse, Annex and Sheriff Detention Facility.

Leon County budgeted $329,134 for reserves in FY 2022 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs.

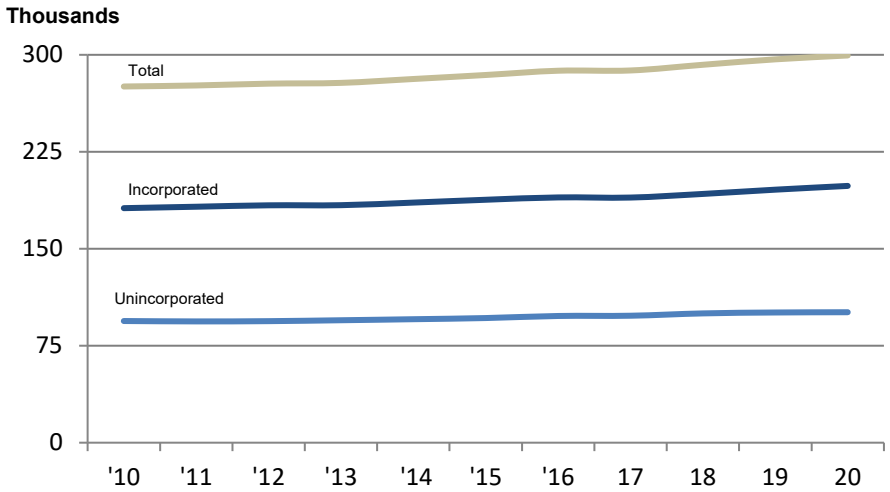
Monthly Costs for Government Services: Average Value Single Family Home in Leon County

The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2022 average taxable value[1] ($133,931) of an average assessed[2] home ($183,931) with a $50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2022 Ad Valorem Tax Bill $1,180	FY 2022 Monthly Cost	FY 2022 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	325.56	27.13	27.59%
Sheriff - Corrections	236.75	19.73	20.06%
Emergency Medical Services	74.43	6.20	6.31%
Facilities Management	69.70	5.81	5.91%
Health & Human Services	58.95	4.91	5.00%
Library Services	41.11	3.43	3.48%
Management Information Services	36.85	3.07	3.12%
Tax Collector	36.75	3.06	3.11%
Property Appraiser	35.03	2.92	2.97%
Other Non-Operating/Communications	33.58	2.80	2.85%
Supervisor of Elections	32.67	2.72	2.77%
Other Criminal Justice (Probation, DJJ, Diversion)	31.98	2.67	2.71%
Administrative Services[3]	23.79	1.98	2.02%
Capital Improvement	23.63	1.97	2.00%
Community Redevelopment - Payment	22.99	1.92	1.95%
Veterans, Volunteer, Planning, Economic Development	15.69	1.31	1.33%
Board of County Commissioners	12.68	1.06	1.07%
Geographic Information Systems	11.78	0.98	1.00%
800 MHz Radio Communication System	11.63	0.97	0.99%
Clerk of Circuit Court	9.40	0.78	0.80%
Financial Stewardship[4]	8.69	0.72	0.74%
Court Administration and Other Court Programs[5]	7.69	0.64	0.65%
Risk Allocations	6.40	0.53	0.54%
Mosquito Control	5.27	0.44	0.45%
Sustainability/Cooperative Extension	5.03	0.42	0.43%
Budgeted Reserves	1.31	0.11	0.11%
Line Item Agency Funding	0.65	0.05	0.06%
Total	**$ 1,180.00**	**$ 98.33**	**100.00%**

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less $50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2021 is 1.4%.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, and Human Resources.
4. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.
5. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

Population

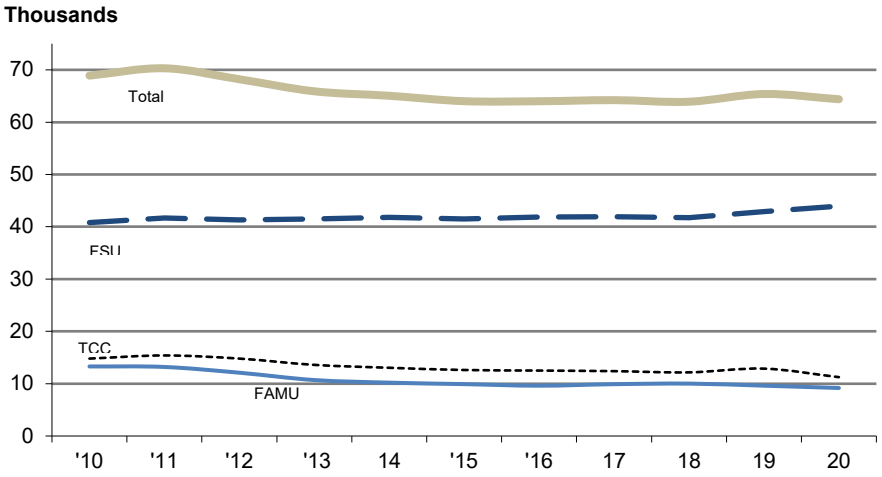


Sources:
- 2020 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

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

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

Higher Education Enrollment

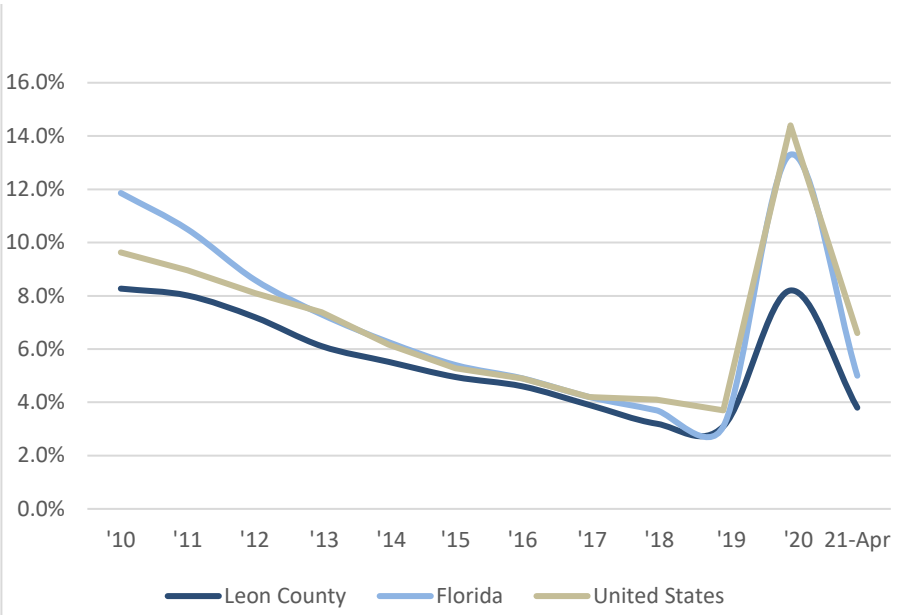


Source: 2020 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2020 was 64,387, a decrease of 996 students from Fall 2019.

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

Unemployment Statistics

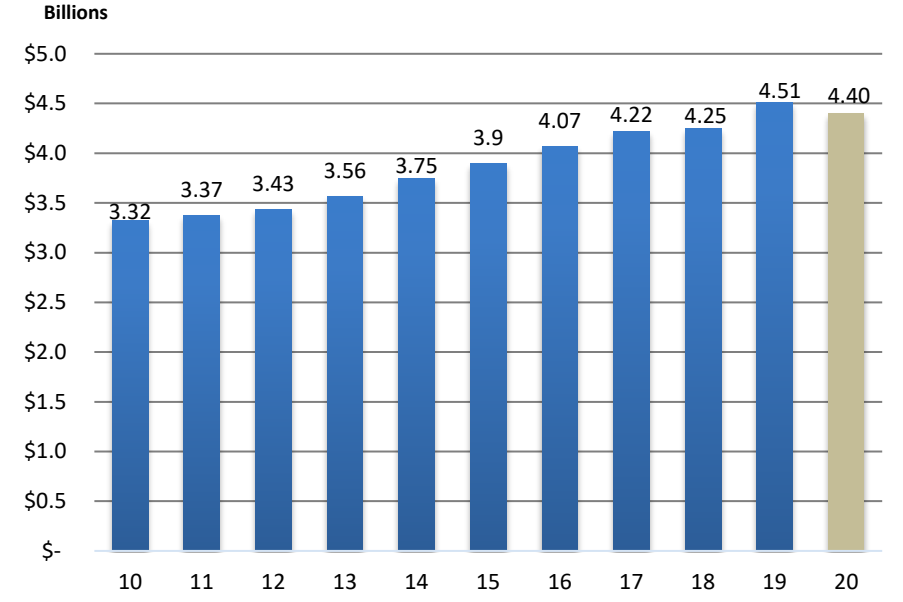


*Source: 2020 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

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

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

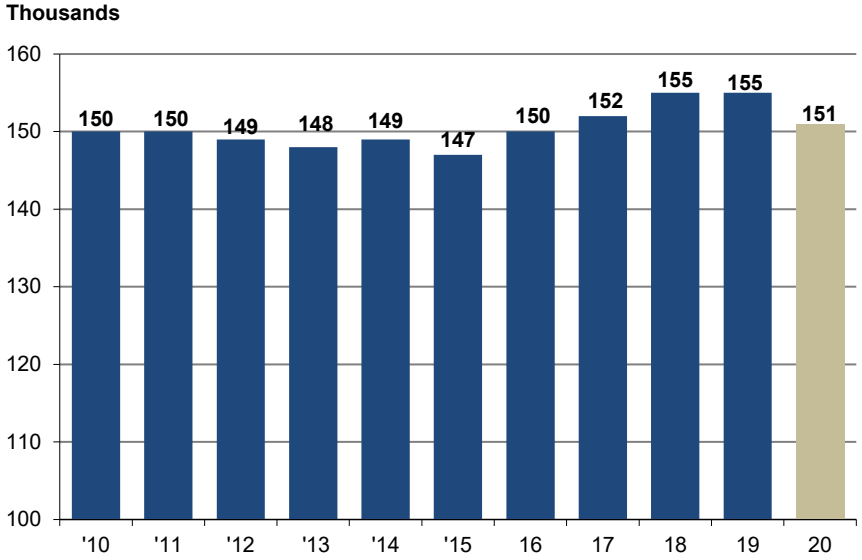
Taxable Sales



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

Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2020, taxable sales decreased by -3.56% or $160,738,228 million due to COVID-19's impact on consumer confidence.

Total Leon County Labor Force



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

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

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

MSA Employment by Industry – 2010 vs. 2020

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

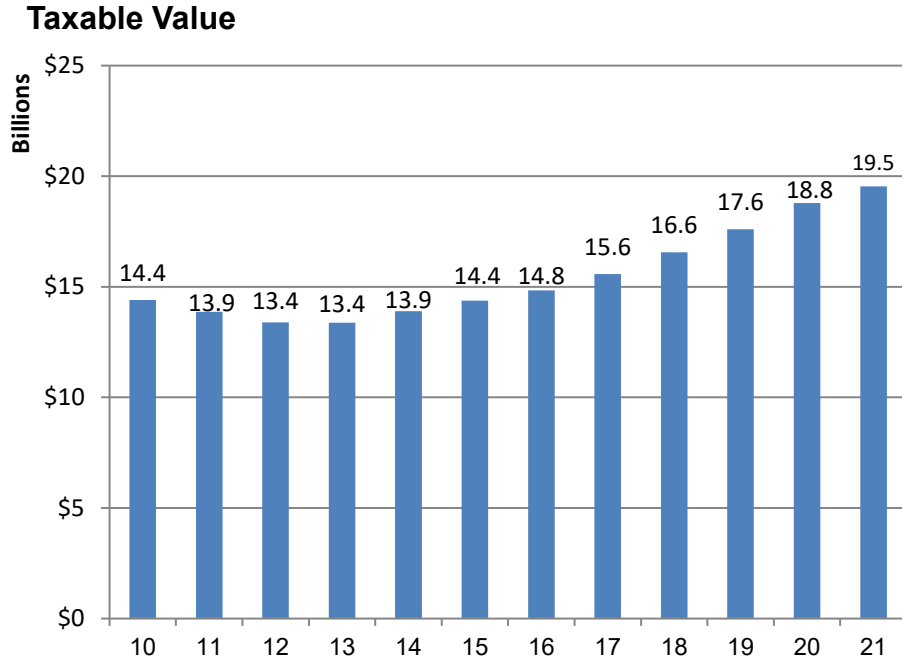
Source: 2020 Office of Economic Vitality, Workforce and Income, Labor Force

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

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

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

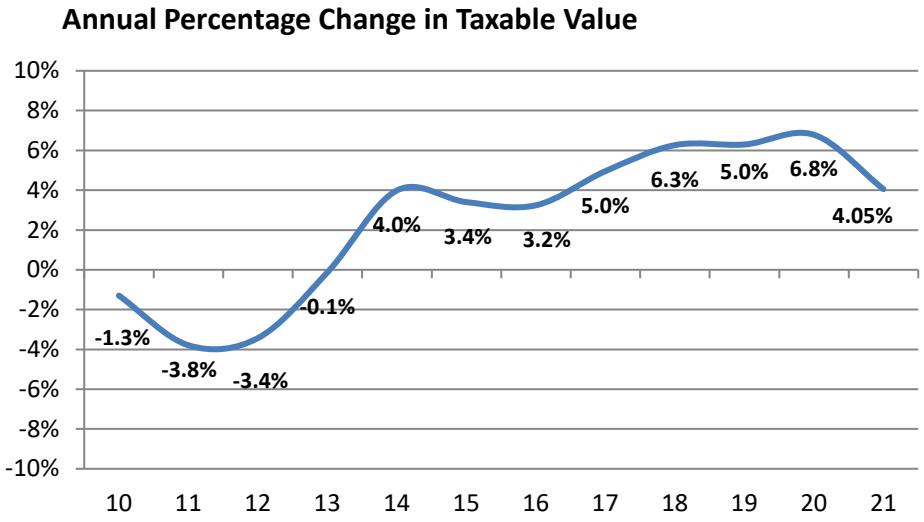
Total employment in these major industries for 2020 is an increase of 5% compared to 2010.



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

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

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



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

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

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

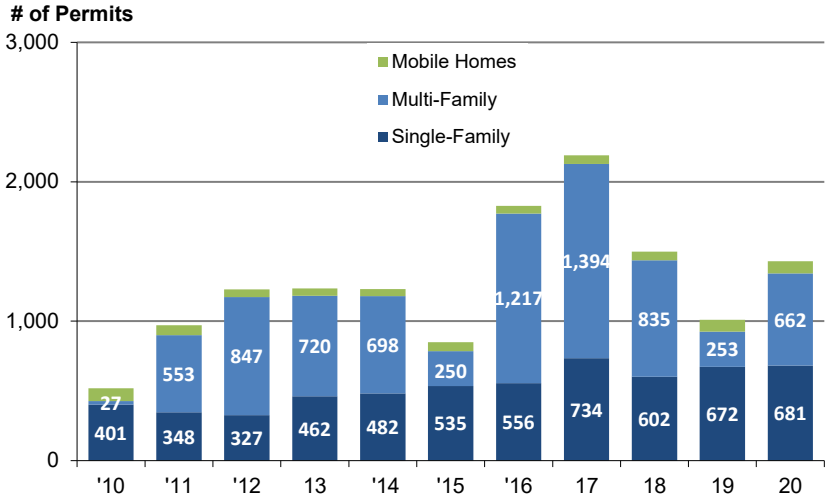
Principal Taxpayers

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

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

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

Residential Building Permits

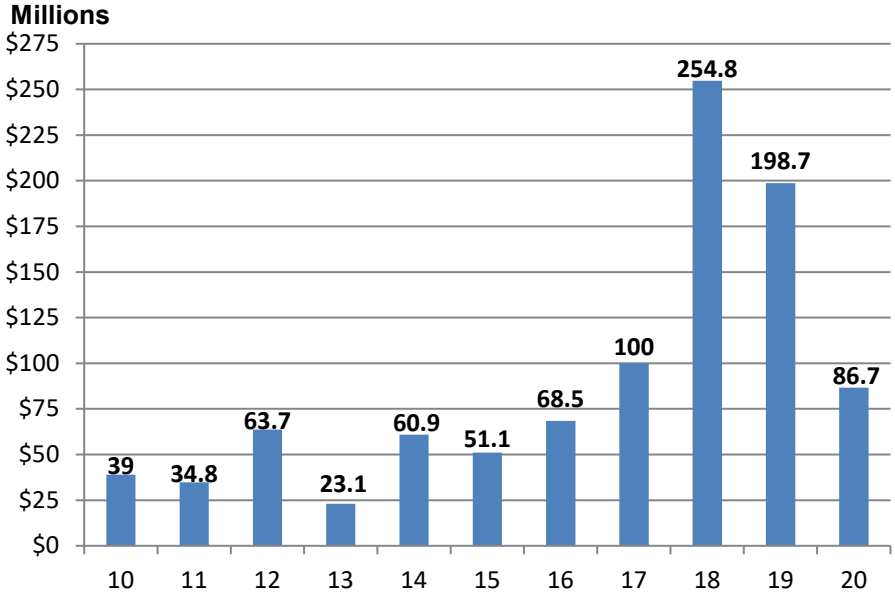


Source: Tallahassee-Leon County Office of Economic Vitality, 2020 Statistical Digest.

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

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

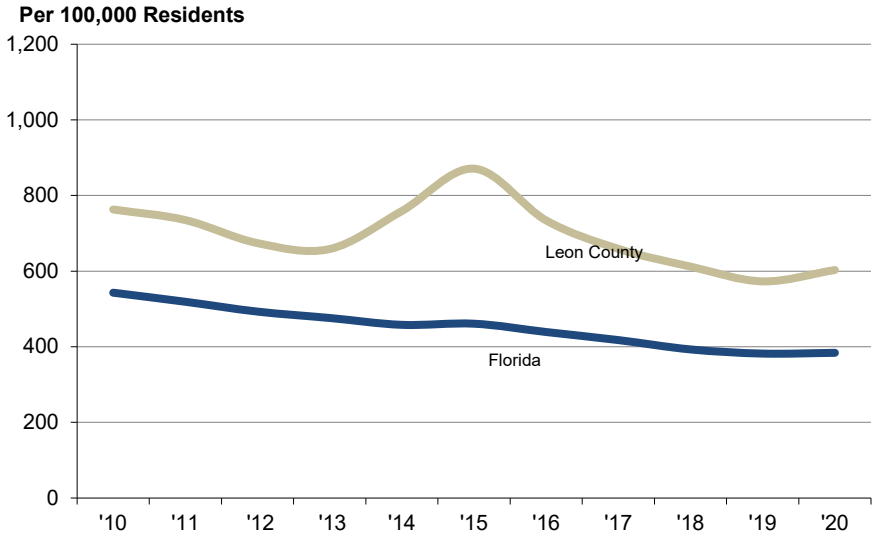
Value of Commercial Permits



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

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The Spike in 2012 was followed by a significant reduction the following year. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2018 is 155% higher than in 2017. This was the first time the value of commercial permitting reached $254 million. The value of commercial permits issued for new construction in 2020 totaled $86.7 million. Adjusted for inflation, total commercial permit value in the past five years was over $722 million, while total inflation-adjusted commercial permit value in the prior ten years totaled $982 million.

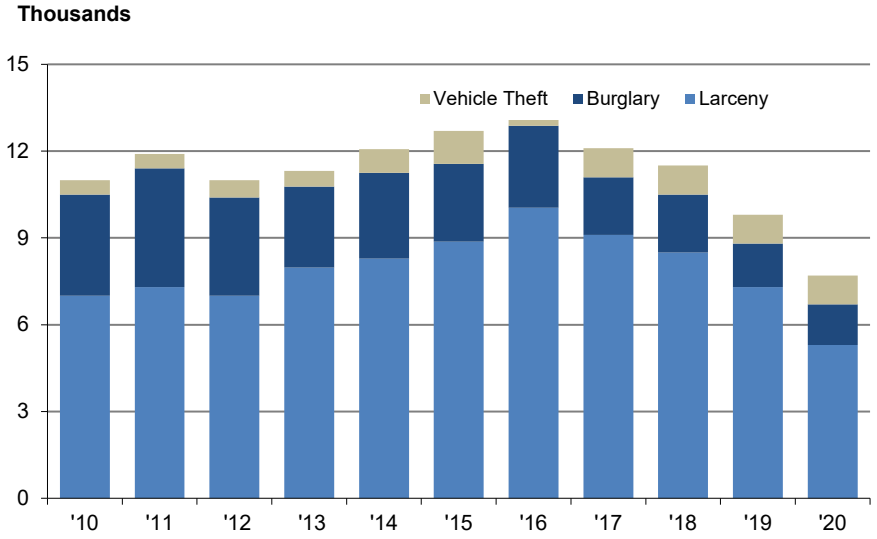
Violent Crime Rate



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

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

Crimes Against Property in Leon County

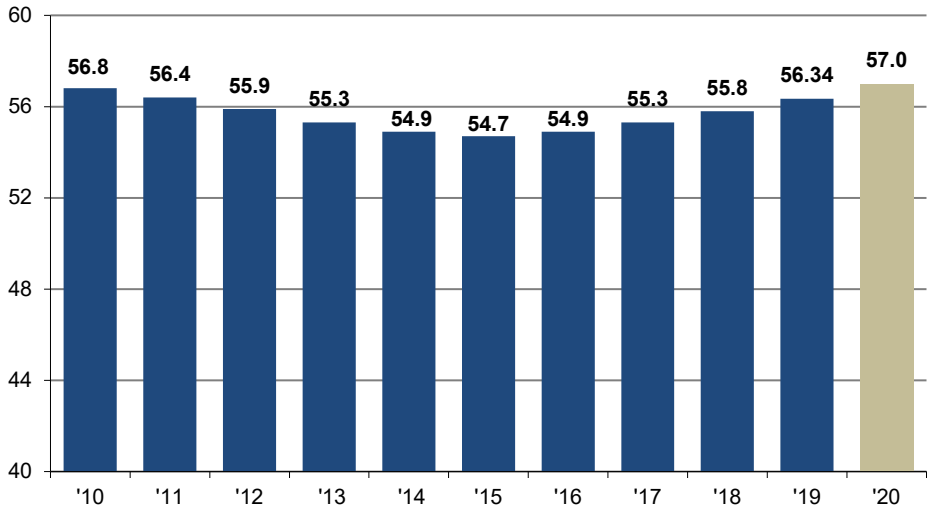


Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

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

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

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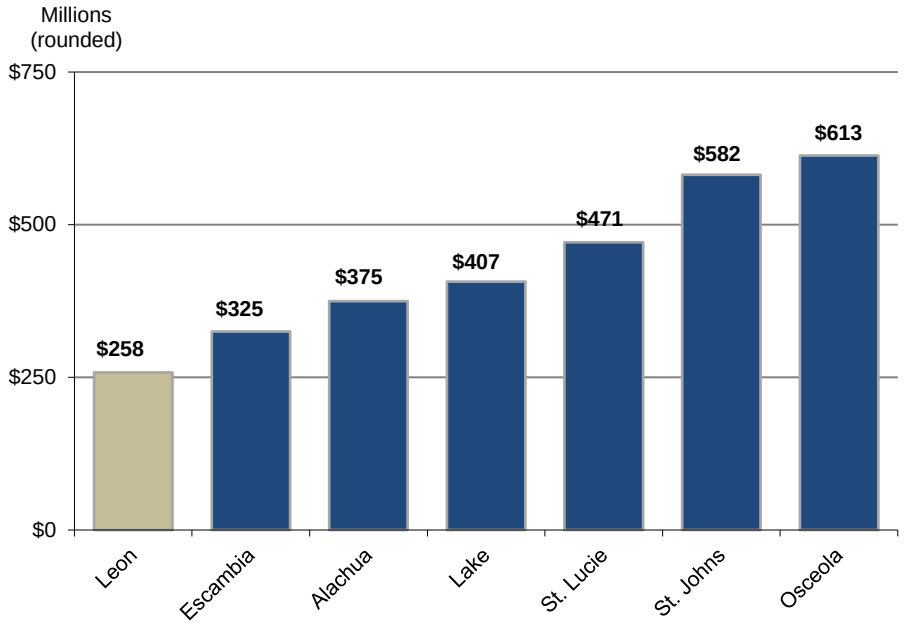
Continuing with the recession in 2010 and the recovery of a slumping economy, homestead parcels declined to 54,745 in 2015. Since 2016 homestead parcels have gradually increased and are at the highest level since the “Great Recession”. Peaking in 2020, the economic impact of the COVID-19 pandemic has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

Comparative Data for Like-Sized Counties

Total Net Budget (FY21)

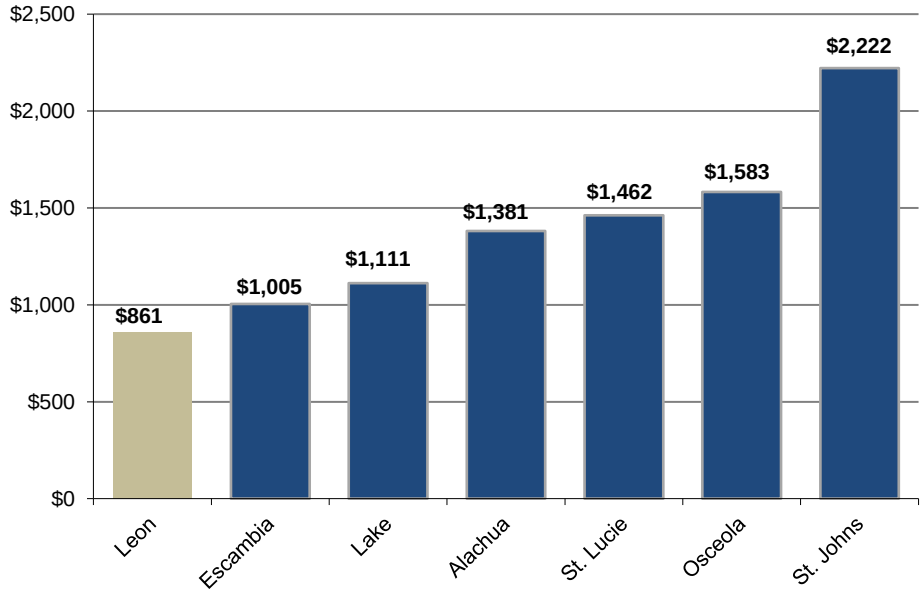


Leon County has the lowest operating budget among like-sized counties, with a net budget of $258 million. Escambia County's net budget is 26% higher than Leon County's.

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

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

Net Budget per Countywide Resident (FY21)

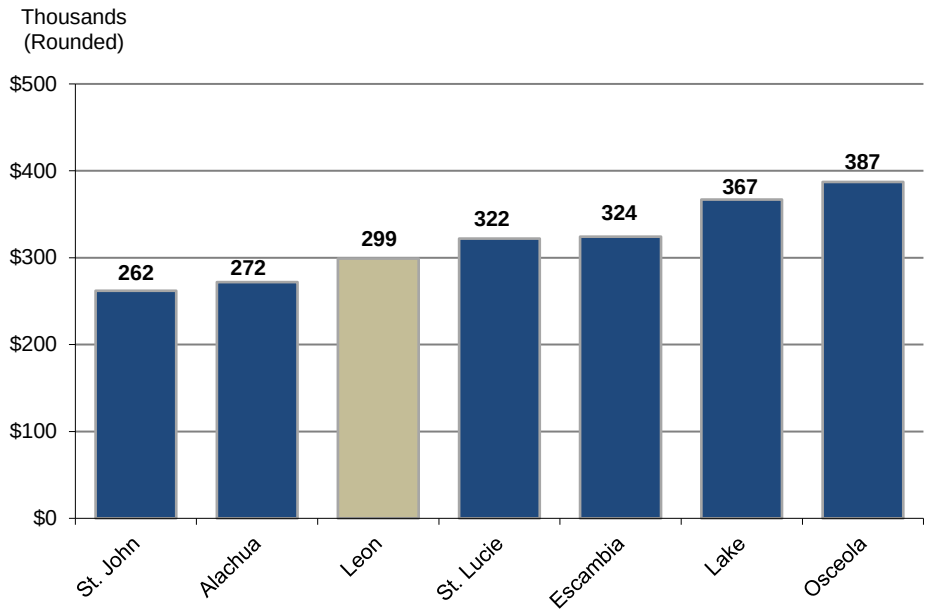


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 17% higher than Leon County's (Escambia County). St. Johns County spends more than two times the amount per resident than Leon County does.

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

Comparative Data for Like-Sized Counties

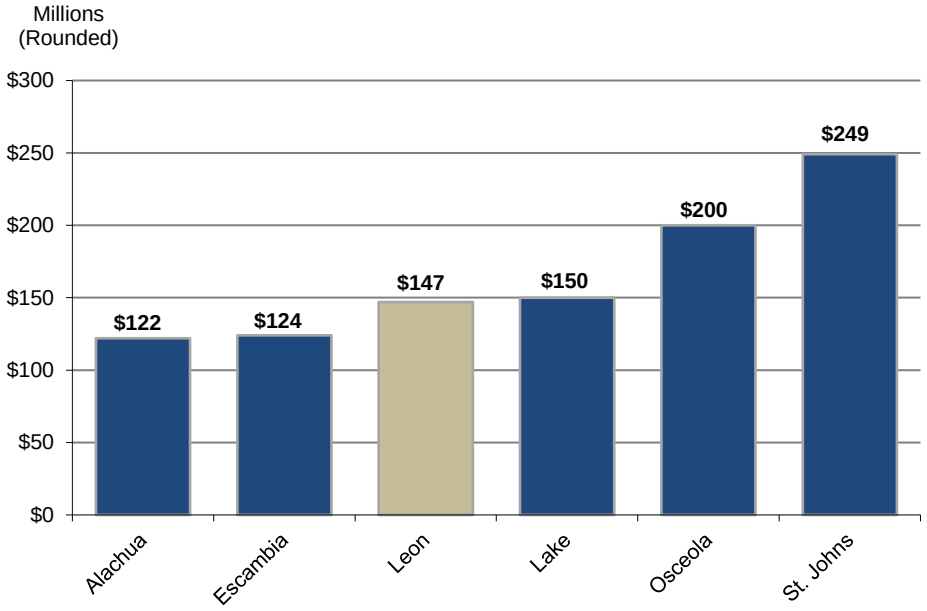
Countywide Population (2020)



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

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

Anticipated Ad Valorem Tax Collections (FY21)



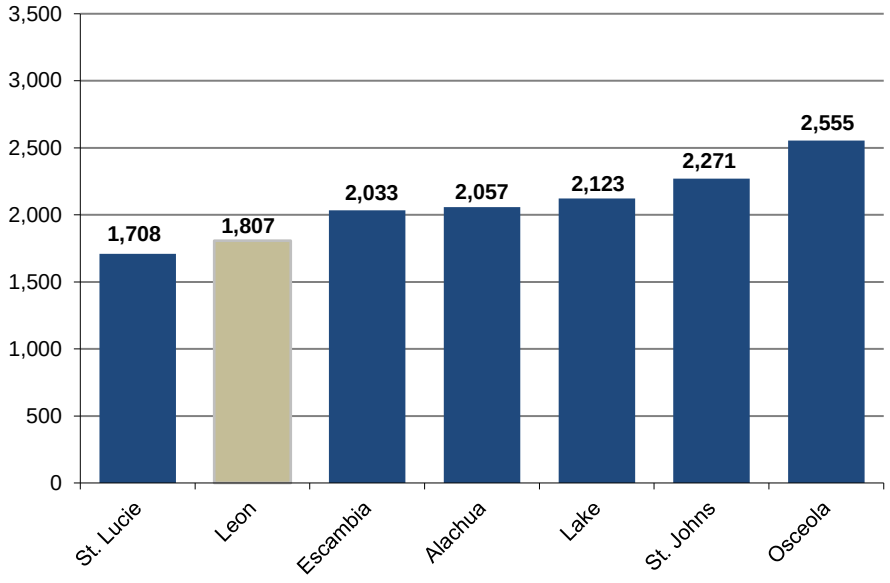
Among the like-sized counties, Leon County collects $147 million in ad valorem taxes. Leon County collects $18 million less than the mean collection ($165 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem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

Source: Florida Department of Revenue 2021 Taxable Value by County

Leon County Fiscal Year 2022 Adopted Budget

Comparative Data – Like-Sized Counties

Total Number of County Employees (FY21)

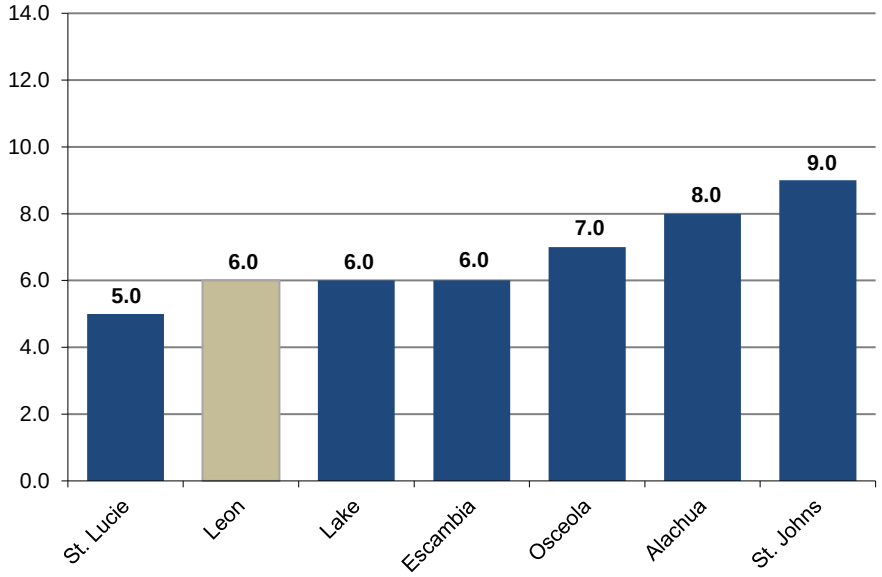


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

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

County Employees per 1,000 Residents (FY21)



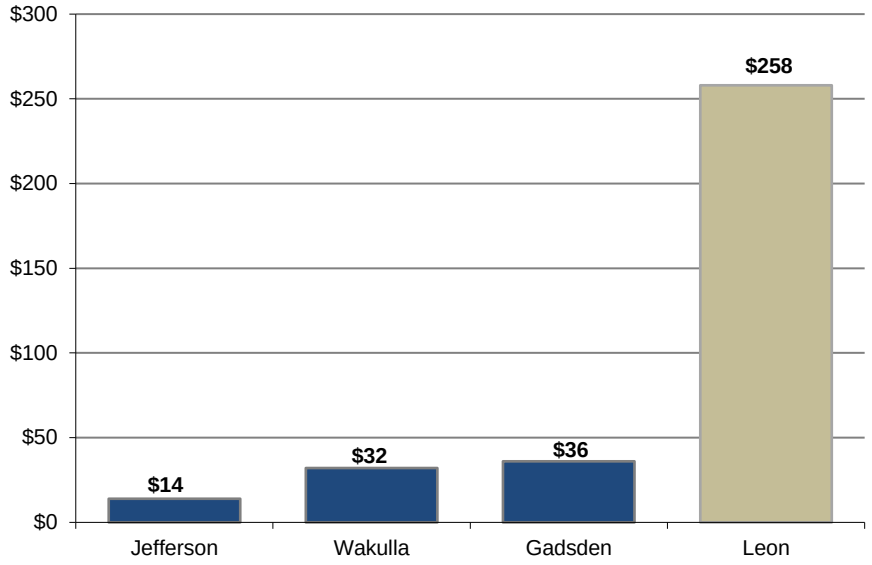
Leon County ranks second (tied with Lake County and Escambia), with a ratio of 6 employees for every thousand County residents.

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

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

Comparative Data for Surrounding Counties

Total Net Budget (FY21)
Millions

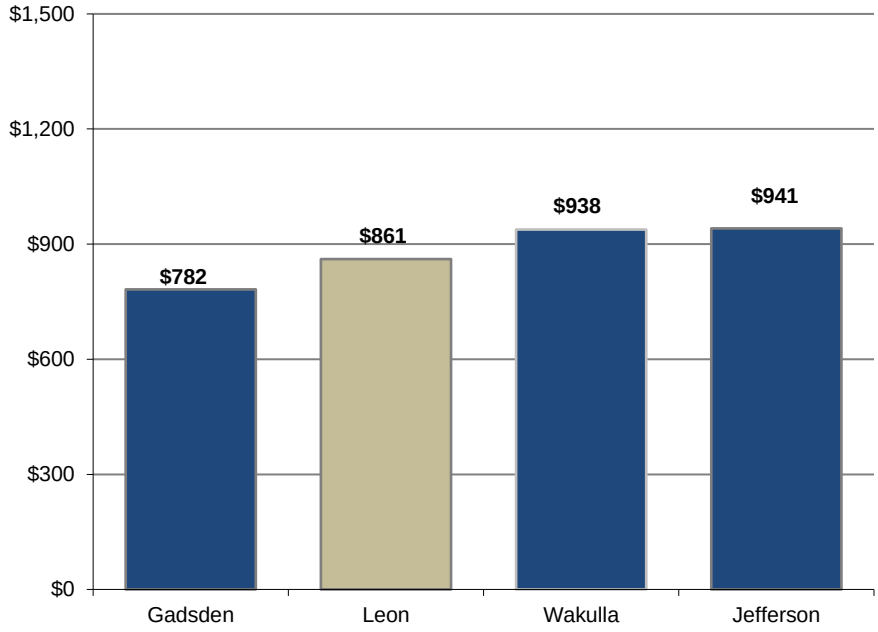


Among surrounding counties, Leon County has the highest operating budget with a net budget of $258 million. Jefferson County has the lowest with a net budget of $14 million.

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

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

Net Budget Per Countywide Resident (FY21)

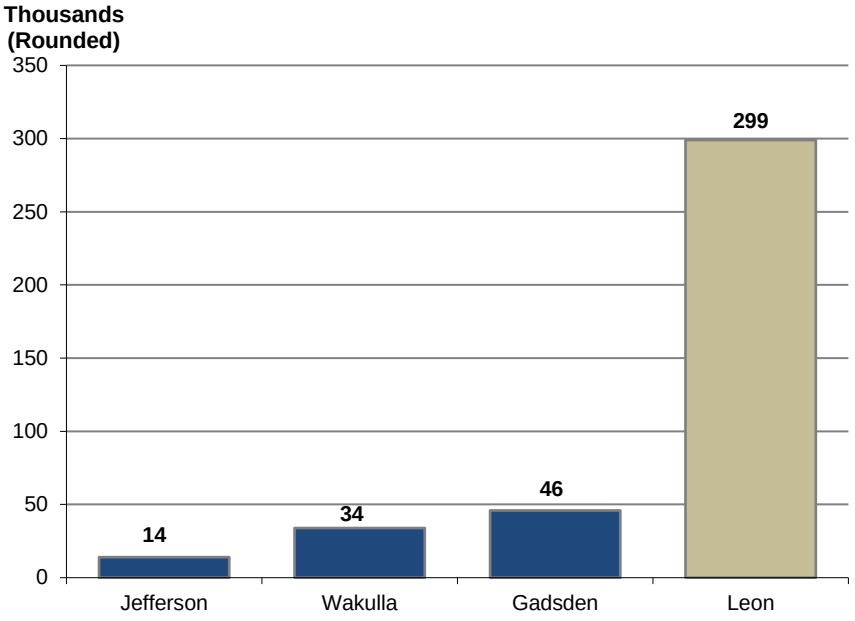


Leon County is the second lowest for dollars spent per county resident when compared to surrounding counties. Gadsden County spends 9% less per county resident.

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

Comparative Data for Surrounding Counties

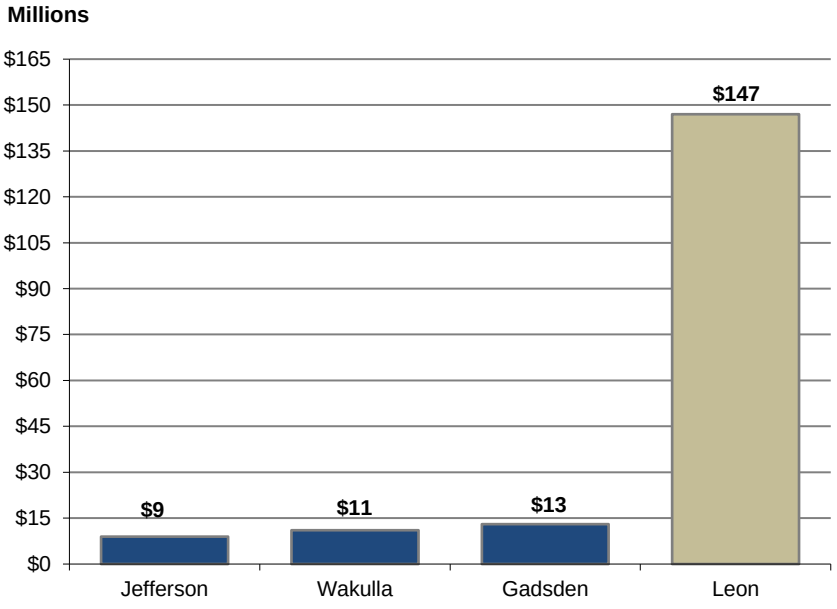
Countywide Population (2020)



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

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

Anticipated Ad Valorem Tax Collections (FY20)

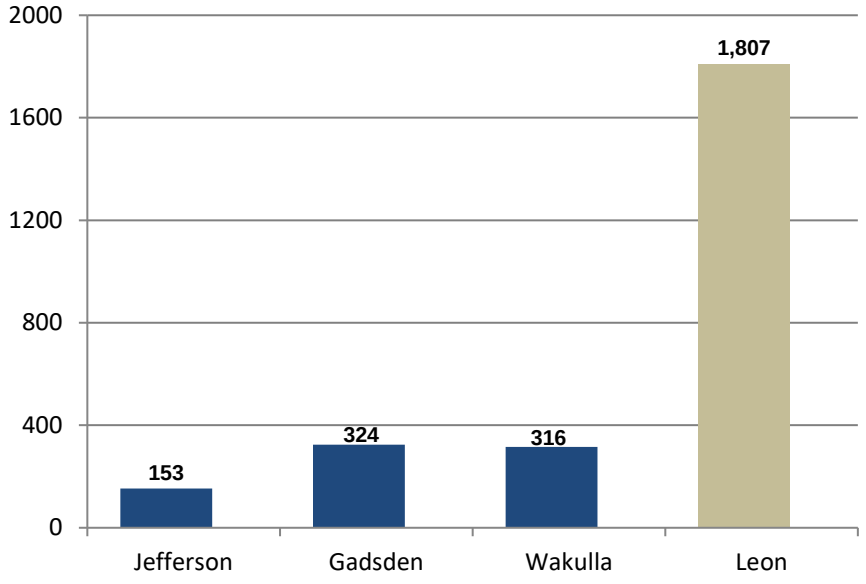


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2020 Taxable Value by County

Comparative Data for Surrounding Counties

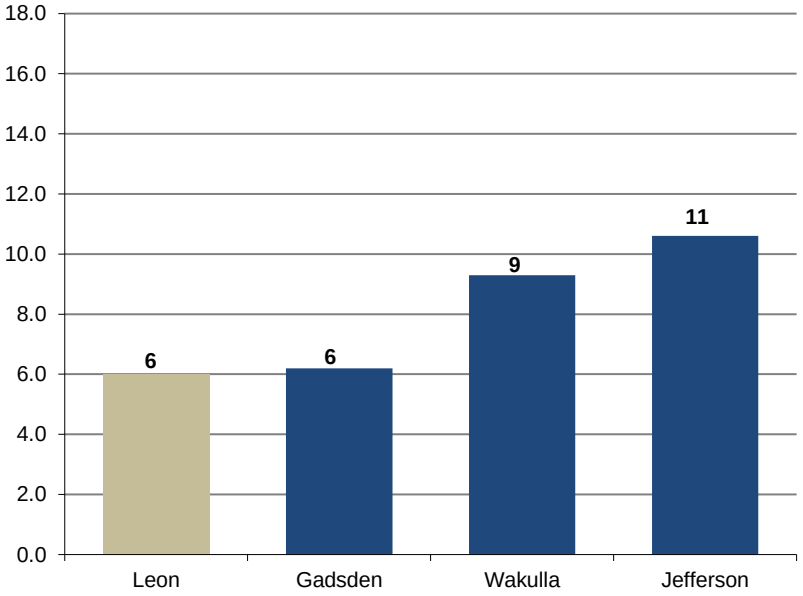
Total Number of County Employees (FY21)



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

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

Total County Employees per 1,000 Residents (FY21)



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

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

Net Budget per Countywide Resident

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

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

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

Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Walton County	9%	$2,464	14.9
Collier County	9%	$2,836	9.9
Hardee County	12%	$1,566	7.2
Miami-Dade County	12%	$2,018	10.1
Palm Beach County	12%	$1,754	8.1
Martin County	13%	$2,049	6.6
Manatee County	13%	$1,740	9.0
Lee County	14%	$2,141	6.8
Seminole County	14%	$1,140	3.1
Indian River County	14%	$1,977	9.6
Saint Lucie County	14%	$1,462	5.3
Monroe County	15%	$4,297	16.8
St. Johns County	15%	$2,222	8.7
Broward County	15%	$1,781	6.5
Sumter County	15%	$1,529	1.4
Hamilton County	15%	$1,582	11.5
Nassau County	16%	$1,431	9.6
DeSoto County	17%	$1,751	9.5
Pinellas County	17%	$1,253	5.5
Osceola County	17%	$1,583	6.6
Orange County	18%	$1,518	7.9
Charlotte County	18%	$1,973	11.7
Okaloosa County	18%	$1,789	4.2
Taylor County	18%	$1,976	11.1
Hillsborough County	19%	$1,906	7.0
Polk County	19%	$1,219	6.3
Madison County	19%	$1,118	9.3
Citrus County	19%	$1,059	7.5
Gilchrist County	19%	$1,916	10.6
Levy County	19%	$1,755	4.7
Santa Rosa County	20%	$727	19.8
Suwannee County	20%	$2,084	5.9
Calhoun County	20%	$1,697	8.1
Flagler County	20%	$1,722	3.3

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

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

Total County Employees per 1,000 Residents

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

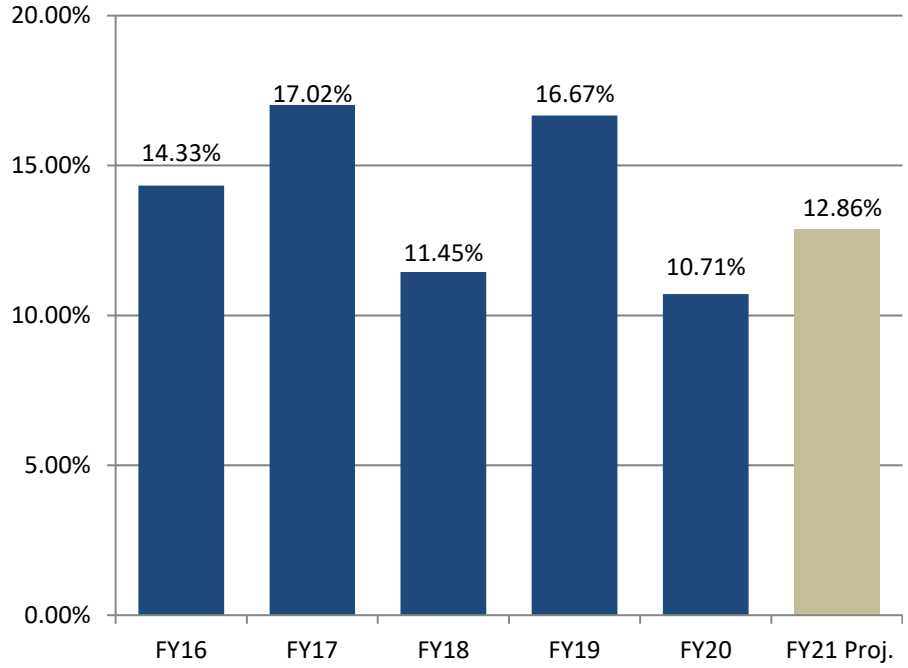
County	Staff Per 1,000	# of Employees	Population
Jackson County	7.9	370	46,587
Bay County	8.0	1,396	174,410
Calhoun County	8.1	117	14,489
Pasco County	8.1	4,392	542,638
Palm Beach County	8.1	11,904	1,466,494
Holmes County	8.5	171	20,001
Putnam County	8.7	638	73,723
St. Johns County	8.7	2,271	261,900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

Note:

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

Intergovernmental Revenue

Percent of Operating Revenue



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

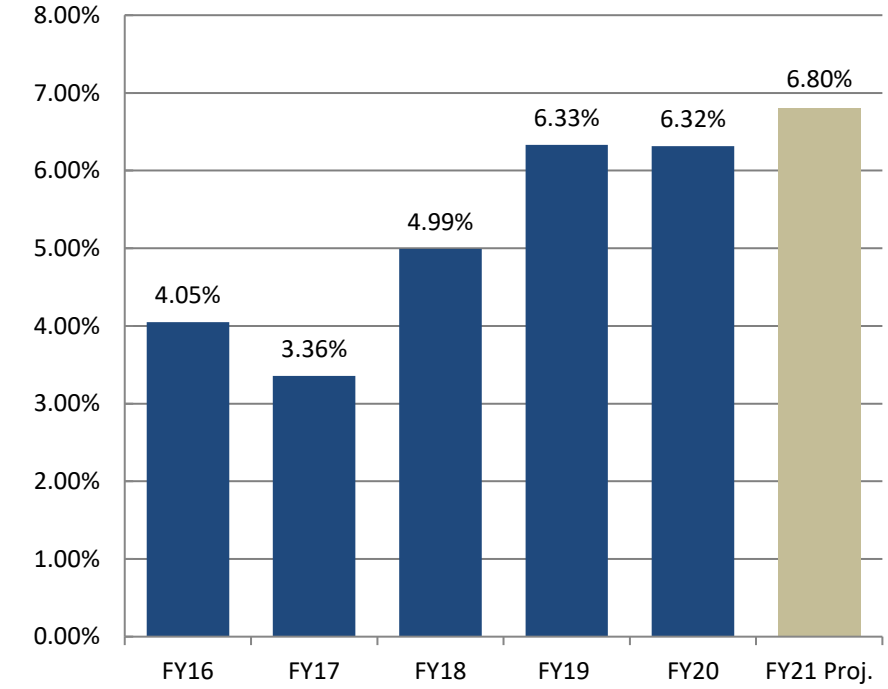
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for Hurricane Hermine, Irma and Michael are reflected in the increases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

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2020 Budget Summary

Property Tax Revenue

Rate of Change



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

The Board maintained the 8.3144 millage rate through FY 2021. However, property tax revenue increased by 6.8% or $7,172,616 million in FY 2021.

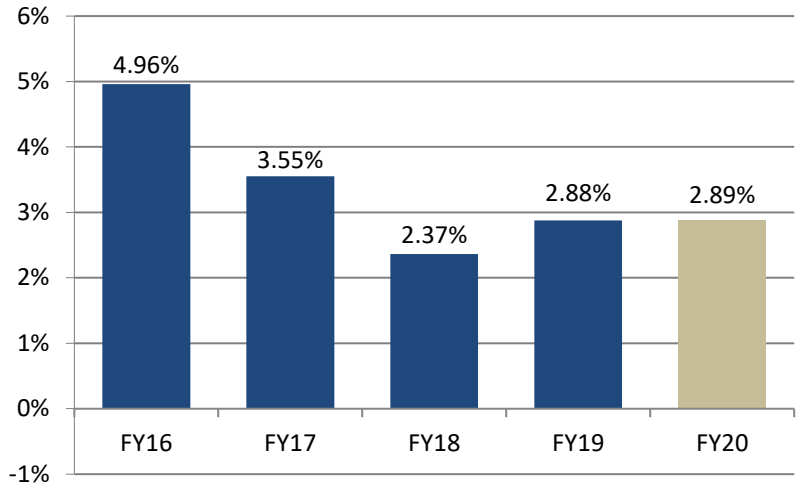
Formula: Current Year minus Prior Year divided by Prior Year.

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

Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



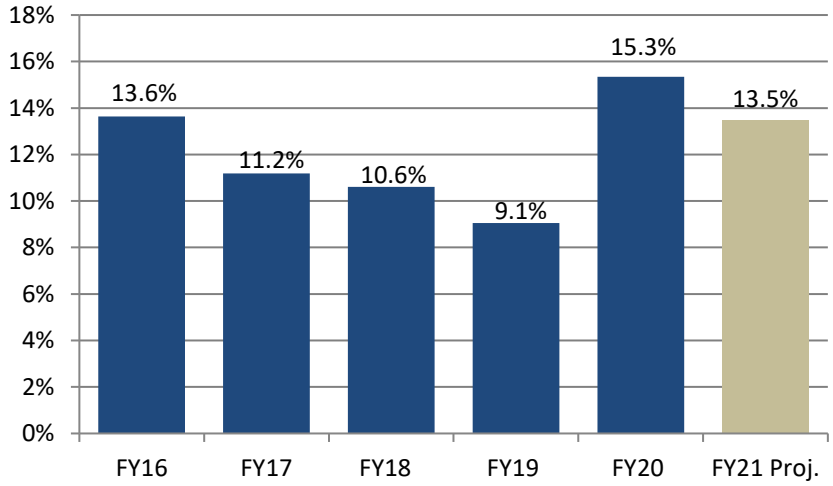
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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

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

Capital Outlay

Percentage of Total Expenditures



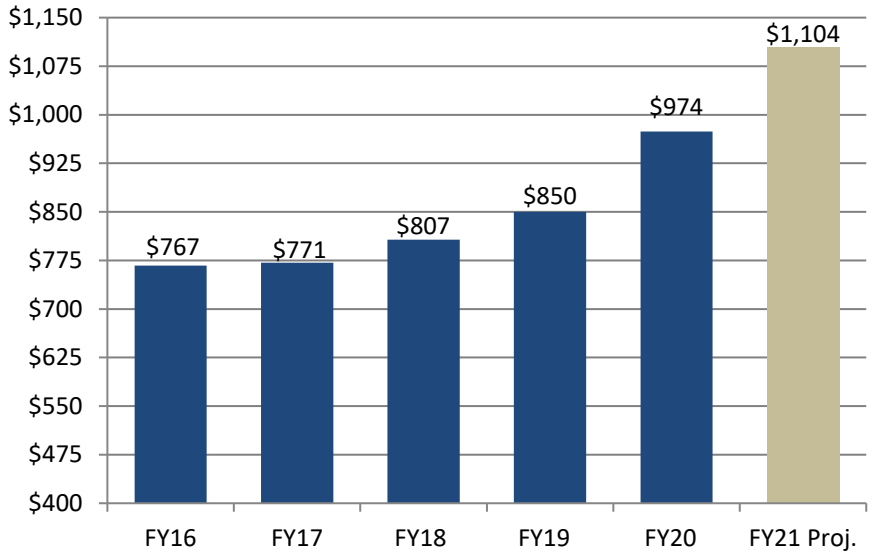
Analysis: The purpose of capital outlay in the budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

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

The FY 2021 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

Formula: Capital Outlay Divided by Total Operating Expenditures.

Revenue Per Capita



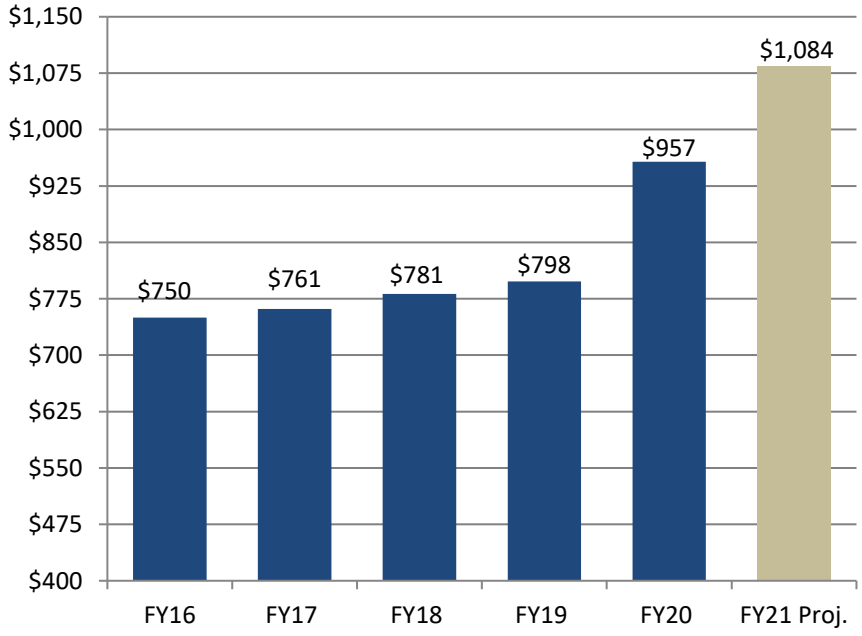
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing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

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

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

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

Expenditures Per Capita

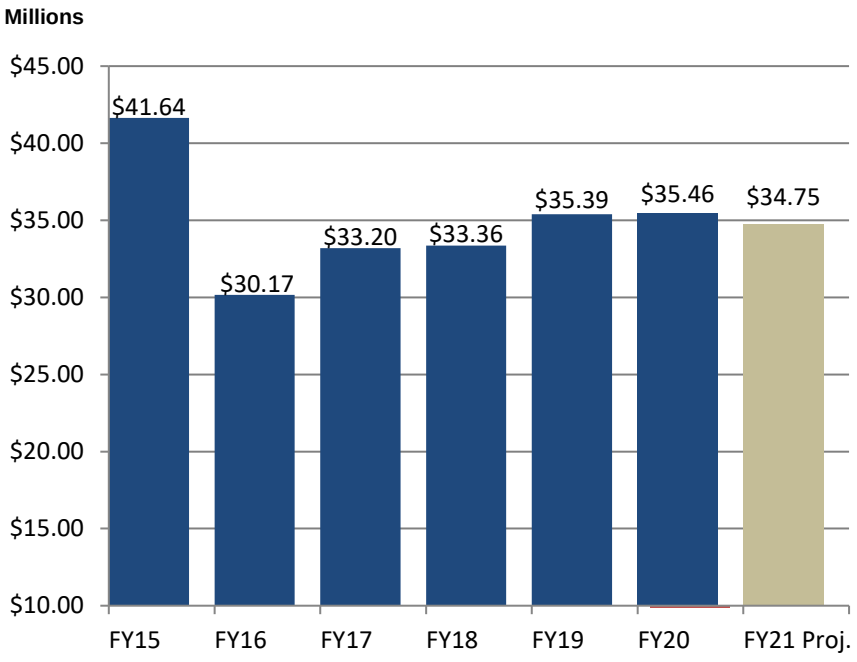


Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

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

General/Fine & Forfeiture Fund Balance



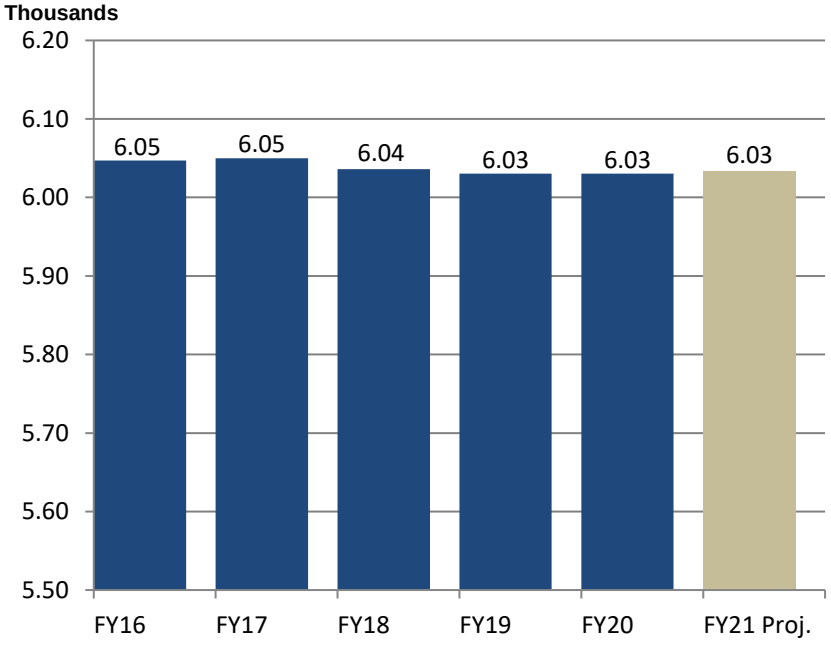
Analysis: Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of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

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

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

Employees Per Capita

Employees per 1,000 Leon County Residents



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

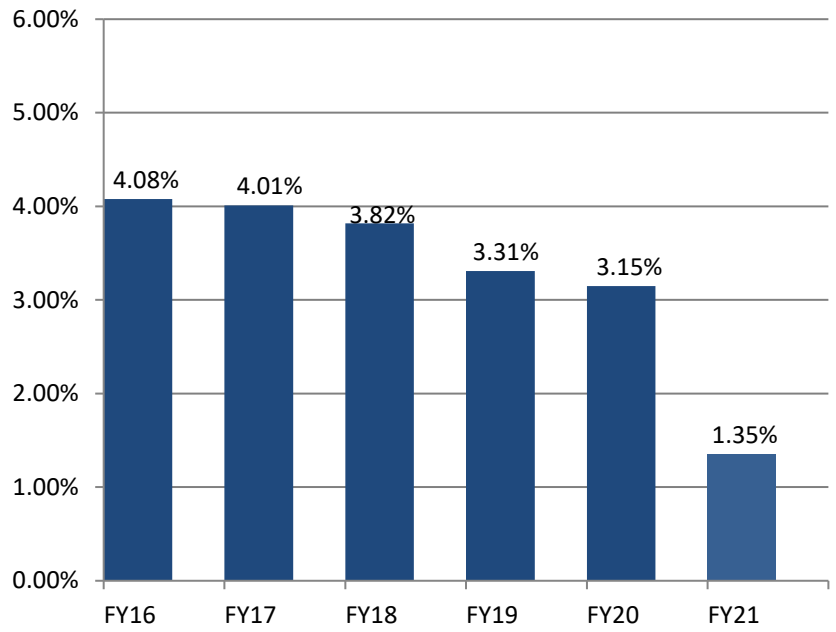
The number of County employees has slightly decreased since FY 2017 and has remained level even with annual increases in population.

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

Source: FY20-21 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

Debt Service

Percentage of Total Operating Expenditures



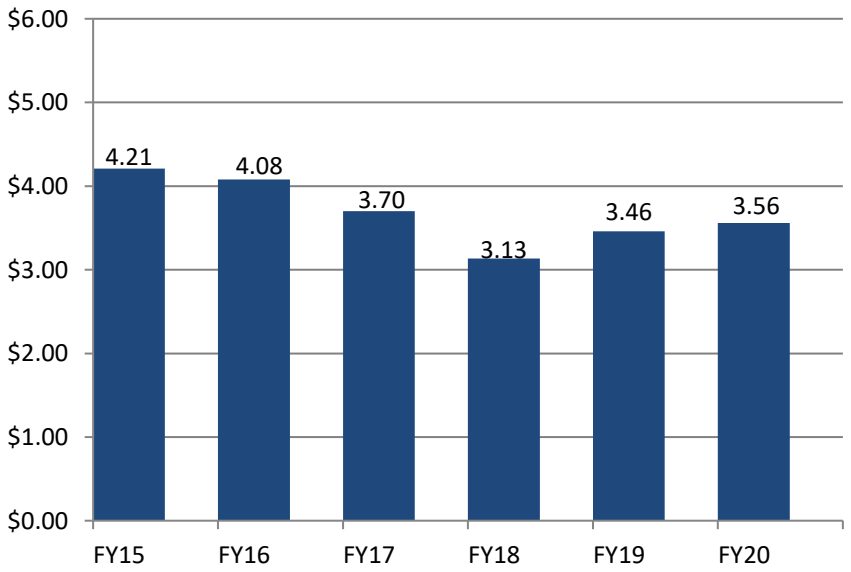
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021.

Formula: Debt Service divided by Total Operating Expenditures.

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

Liquidity

Ratio of Current Assets to Current Liabilities



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

The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The decline in the level in FY18 is due to cash outlay for two successive Hurricanes, Hermine and Irma, and the lag in reimbursement of cash for storm recovery costs from FEMA. FY 2019 increase is due to FEMA reimbursement for Hurricanes, Hermine, Irma and Michael (3rd consecutive hurricane). FY 2020 marks the start of CARES funding due to the COVID-19 pandemic.

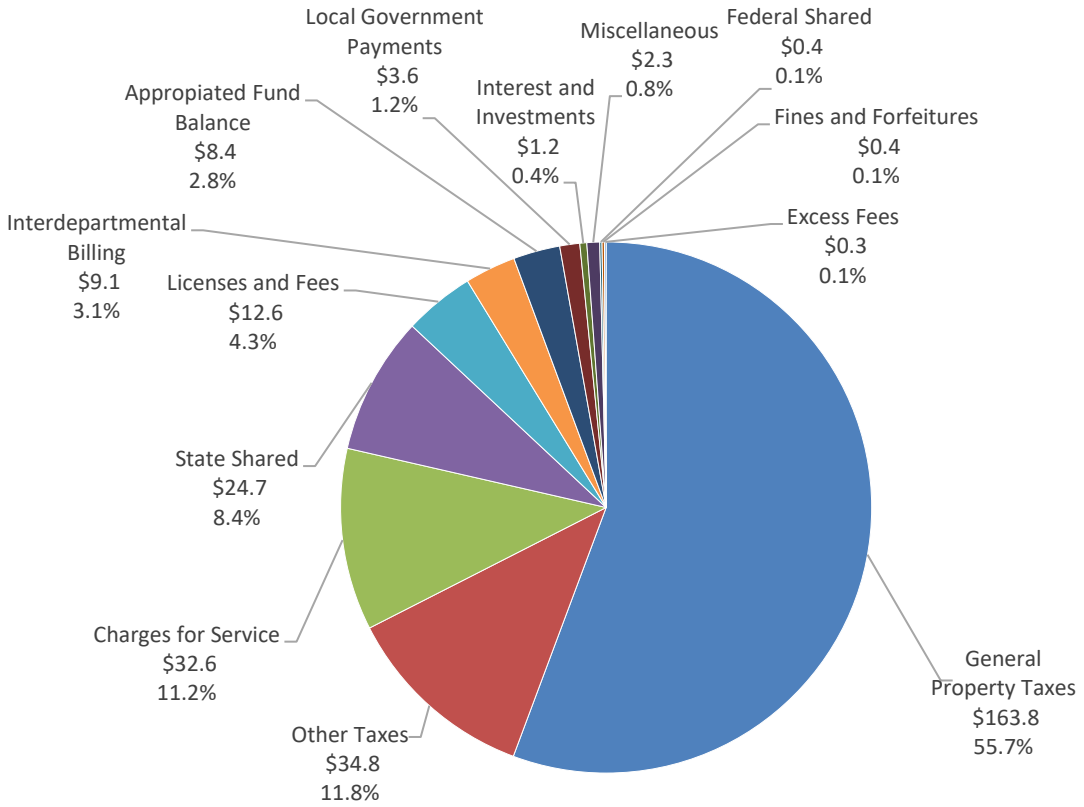
Formula: Cash and short-term investments divided by Current Liabilities

Source: FY 2020 Comprehensive Annual Financial

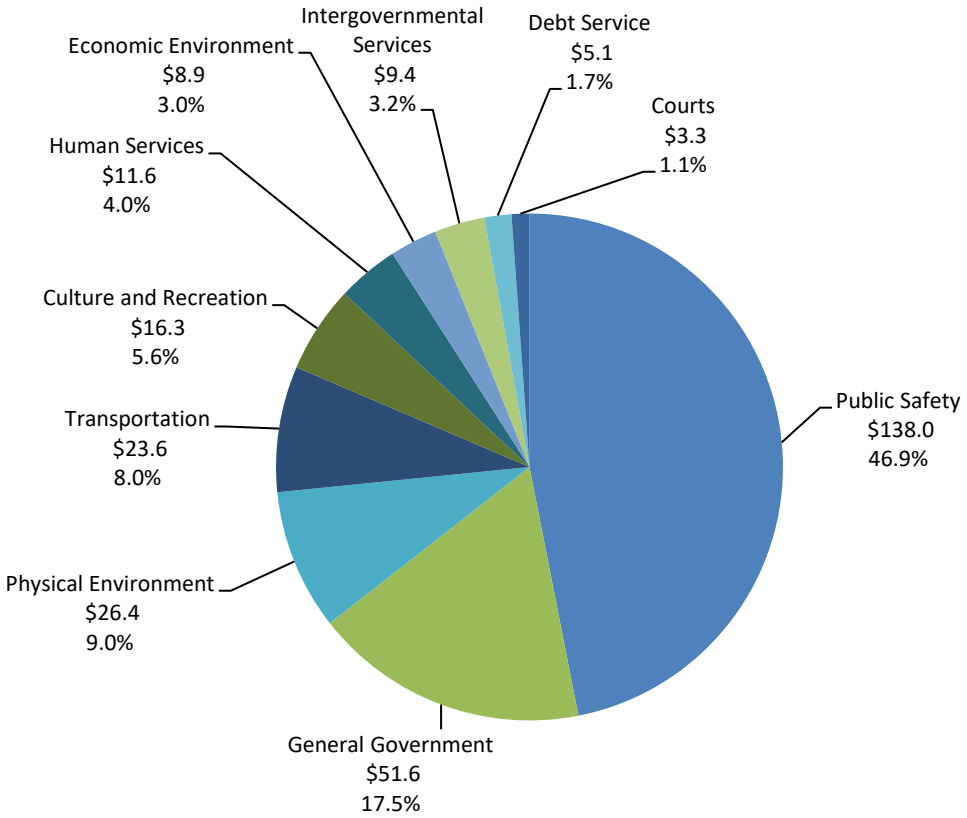
Leon County Fiscal Year 2022 Adopted Budget

Expenditure & Revenue Illustrations

Where the $294.2 million comes from…



Where the $294.2 million goes…



Leon County Fiscal Year 2022 Adopted Budget

Total Revenue By Source

	FY 2020 Actual	%	FY 2021 Adopted	%	FY 2022 Budget	%
Property Taxes						
Ad Valorem - General Fund	56,155,603		62,772,113		63,487,744	
Ad Valorem - Fine/Forfeiture Fund	85,094,554		85,650,660		90,948,385	
MSTU Ad Valorem	8,494,331		8,925,645		9,287,268	
Delinquent Taxes	84,979		125,500		125,000	
Subtotal	**149,829,466**	**54.4%**	**157,473,918**	**56.1%**	**163,848,397**	**55.7%**
Other Taxes						
Local Option Tourist Development Tax	4,772,574		4,429,285		5,125,449	
Local Option Gas Tax	7,393,548		8,087,491		7,113,315	
Sales Tax Extension	4,981,419		4,218,268		5,359,742	
Franchise Fee	316,389		298,135		302,673	
Public Service Taxes	9,057,016		8,844,536		9,270,382	
Local Communication Services Tax	2,834,383		2,719,611		2,565,000	
Non Ad Valorem Assessments	4,998,028		5,012,299		5,036,195	
Delinquent Assessments	15,444		0		7,257	
Subtotal	**34,368,800**	**12.5%**	**33,609,625**	**12.0%**	**34,780,013**	**11.8%**
Licenses and Fees						
Building Permits	2,028,365		1,773,650		2,234,400	
Fire Services Fees	8,215,852		8,492,680		8,623,513	
Growth Fees	1,411,256		1,363,060		1,757,785	
Subtotal	**11,655,473**	**4.2%**	**11,629,390**	**4.1%**	**12,615,698**	**4.3%**
Federal Shared						
Federal Grants	2,532,442		150,099		146,554	
Federal Payments in Lieu of Taxes	293,124		271,101		261,630	
Subtotal	**2,825,567**	**1.0%**	**421,200**	**0.2%**	**408,184**	**0.1%**
State Shared						
State Grants	2,022,869		505,057		440,916	
State Revenue Sharing	5,585,564		3,023,528		5,776,445	
Local 1/2 Cent Sales Tax	12,429,991		10,698,273		12,928,414	
Other State Revenues	1,737,989		1,753,264		1,676,798	
State Shared Gas & Transportation Tax	3,975,742		4,303,165		3,857,190	
Subtotal	**25,752,155**	**9.4%**	**20,283,287**	**7.2%**	**24,679,763**	**8.4%**
Local Government Payments	**3,974,688**	**1.4%**	**3,853,841**	**1.4%**	**3,581,224**	**1.2%**
Charges for Service						
General Government	722,458		756,370		825,480	
Public Safety	12,697,806		13,767,069		14,354,316	
Tipping Fees	9,145,375		12,037,211		9,978,868	
Other Physical	7,290,794		4,741,698		4,334,744	
Transportation	562,267		598,990		687,561	
Economic Envrionmental	575,836		85,000		741,540	
Cultural and Recreational	95,493		137,750		117,990	
Other Charges for Services	1,374,691		1,663,431		1,509,161	
Subtotal	**32,464,721**	**11.8%**	**33,787,519**	**12.0%**	**32,549,660**	**11.2%**
Fines and Forfeitures	**325,760**	**0.1%**	**408,249**	**0.1%**	**425,413**	**0.1%**
Interest and Investments	**4,006,347**	**1.5%**	**1,858,618**	**0.7%**	**1,243,342**	**0.4%**
Miscellaneous	**2,563,339**	**0.9%**	**2,680,277**	**1.0%**	**2,284,508**	**0.8%**
Excess Fees						
Clerk of Court	125,308		0		0	
Sheriff's Office	93,273		0		0	
Property Appraiser	67,515		0		0	
Tax Collector	488,406		300,000		300,000	
Supervisor of Elections	222,388		0		0	
Subtotal	**996,890**	**0.4%**	**300,000**	**0.1%**	**300,000**	**0.1%**
Interdepartmental Billing	**6,580,099**	**2.4%**	**8,481,920**	**3.0%**	**9,120,972**	**3.1%**
Appropriated Fund Balance	**0**	**0.0%**	**5,777,902**	**2.1%**	**8,362,268**	**2.8%**
TOTAL	**275,343,304**	**100%**	**280,565,746**	**100%**	**294,199,442**	**100%**

Leon County Fiscal Year 2022 Adopted Budget

Total Expenditures by Function

	FY 2020 Actual	%	FY 2021 Adopted	%	FY 2022 Budget	%
General Government						
Legislative	1,836,017		1,911,276		1,936,151	
Executive	1,369,873		1,238,043		1,279,626	
Property Appraiser	5,051,875		5,215,123		5,350,215	
Tax Collector	5,457,683		5,802,167		5,954,527	
Clerk - Finance Administration	1,845,539		1,941,920		2,112,646	
Financial & Administrative	12,214,540		12,904,186		13,592,537	
Legal Counsel	2,091,907		2,011,946		2,078,549	
Comprehensive Planning	1,884,428		1,660,914		1,685,164	
Other General Governmental Service	8,393,890		12,598,932		12,631,553	
Supervisor of Elections	5,608,453		4,413,603		4,945,661	
Subtotal	**45,754,206**	**16.0%**	**49,698,110**	**17.7%**	**51,566,629**	**17.5%**
Public Safety						
Law Enforcement	45,726,301		44,257,495		49,762,026	
Fire Control	8,592,831		8,867,283		10,393,964	
Detention And/or Correction	44,798,473		43,655,929		42,386,554	
Protective Inspections	2,492,380		2,711,263		2,776,089	
Emergency & Disaster Relief	1,912,977		1,652,804		1,615,520	
Ambulance & Rescue	21,229,822		23,144,966		24,744,055	
Medical Examiner	665,310		717,875		732,555	
Other Public Safety	4,666,140		5,374,994		5,583,970	
Subtotal	**130,084,235**	**45.4%**	**130,382,609**	**46.5%**	**137,994,733**	**46.9%**
Physical Environment						
Garbage/Solid Waste Control	12,385,074		15,150,744		13,580,550	
Sewer/Wastewater Services	1,875,865		232,500		232,500	
Conservation & Resource Management	4,725,199		5,132,890		4,554,420	
Flood Control	7,917,076		6,988,148		5,291,772	
Other Physical Environment	7,273,439		2,703,620		2,746,229	
Subtotal	**34,176,653**	**11.9%**	**30,207,902**	**10.8%**	**26,405,471**	**9.0%**
Transportation	**21,447,223**	**7.5%**	**20,367,666**	**7.3%**	**23,613,080**	**8.0%**
Economic Enviroment						
Economic Environment (Summer Youth)	0		40,727		40,731	
Industry Development	3,553,596		3,643,060		4,200,830	
Veteran Services	271,082		303,977		358,291	
Housing & Urban Development	573,473		135,000		791,540	
Other Economic Environment	3,093,123		3,518,010		3,511,976	
Subtotal	**7,491,273**	**2.6%**	**7,640,774**	**2.7%**	**8,903,368**	**3.0%**
Human Services	**10,804,106**	**3.8%**	**11,755,733**	**4.2%**	**11,556,994**	**4.0%**
Culture and Recreation						
Libraries	6,302,759		6,763,174		6,981,474	
Parks & Recreation	8,499,552		6,744,711		8,305,773	
Cultural Services	1,635,462		1,027,347		1,053,667	
Subtotal	**16,437,772**	**5.7%**	**14,535,232**	**5.2%**	**16,340,914**	**5.6%**
Debt Service	**7,577,482**	**2.6%**	**3,529,937**	**1.3%**	**5,084,340**	**1.7%**
Intergovernmental Services						
Intragovernmental Services	840,325		1,368,186		1,481,141	
Motor Pool	2,531,773		3,083,007		2,847,660	
Grants Program	1,786		91,844		92,143	
Insurance Program	4,110,146		3,873,864		4,651,600	
Budgeted Contingency	2,211,747		966,111		329,134	
Subtotal	**9,695,778**	**3.4%**	**9,383,012**	**3.3%**	**9,401,678**	**3.2%**
Court Related						
Court Administration	219,956		219,204		210,448	
State Attorney	111,787		150,500		155,210	
Public Defender	158,558		169,485		174,990	
Clerk of Circuit Court	420,865		395,908		395,384	
Article V Expenses	32,690		50,125		54,510	
Guardian Ad Litem	21,841		21,882		20,238	
Other Court Related Programs	2,193,585		2,057,667		2,321,455	
Subtotal	**3,159,282**	**1.1%**	**3,064,771**	**1.0%**	**3,332,235**	**1.1%**
Totals						
Totals	**286,628,012**	**100%**	**280,565,746**	**100%**	**294,199,442**	**100%**

Leon County Fiscal Year 2022 Adopted Budget

Total Operating and Capital Expenditures by Function

	FY 2020 Actual				FY 2021 Adopted				FY 2022 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	Capital	Total	%
General Government Services												
Legislative	1,836,017	-	1,836,017		1,911,276	-	1,911,276		1,936,151	-	1,936,151	
Executive	1,369,873	-	1,369,873		1,238,043	-	1,238,043		1,279,626	-	1,279,626	
Property Appraiser	5,051,875	-	5,051,875		5,215,123	-	5,215,123		5,350,215	-	5,350,215	
Tax Collector	5,457,683	-	5,457,683		5,802,167	-	5,802,167		5,954,527	-	5,954,527	
Clerk - Finance Administration	1,845,539	-	1,845,539		1,941,920	-	1,941,920		2,112,646	-	2,112,646	
Financial & Administrative	12,211,958	2,582	12,214,540		12,854,186	50,000	12,904,186		13,592,537	-	13,592,537	
Legal Counsel	2,091,907	-	2,091,907		2,011,946	-	2,011,946		2,078,549	-	2,078,549	
Comprehensive Planning	1,884,428	-	1,884,428		1,660,914	-	1,660,914		1,685,164	-	1,685,164	
Other General Governmental Service	4,022,880	4,371,011	8,393,890		7,438,457	5,160,475	12,598,932		7,400,873	5,230,680	12,631,553	
Supervisor of Elections	5,608,453	-	5,608,453		4,413,603	-	4,413,603		4,945,661	-	4,945,661	
Subtotal	**41,380,613**	**4,373,593**	**45,754,206**	**16.0%**	**44,487,635**	**5,210,475**	**49,698,110**	**17.7%**	**46,335,949**	**5,230,680**	**51,566,629**	**17.5%**
Public Safety												
Law Enforcement	44,199,101	1,527,200	45,726,301		44,257,495	-	44,257,495		49,762,026	-	49,762,026	
Fire Control	8,586,012	6,819	8,592,831		8,867,283	-	8,867,283		10,393,964	-	10,393,964	
Detention and/or Correction	42,674,539	2,123,934	44,798,473		40,735,929	2,920,000	43,655,929		40,294,554	2,092,000	42,386,554	
Protective Inspections	2,492,380	-	2,492,380		2,711,263	-	2,711,263		2,776,089	-	2,776,089	
Emergency & Disaster Relief	1,912,977	-	1,912,977		1,652,804	-	1,652,804		1,615,520		1,615,520	
Ambulance & Rescue	20,208,196	1,021,626	21,229,822		21,889,966	1,255,000	23,144,966		23,539,055	1,205,000	24,744,055	
Medical Examiner	539,868	125,442	665,310		717,875	-	717,875		732,555	-	732,555	
Other Public Safety	4,587,468	78,672	4,666,140		5,199,994	175,000	5,374,994		5,433,970	150,000	5,583,970	
Subtotal	**125,200,542**	**4,883,693**	**130,084,235**	**45.4%**	**126,032,609**	**4,350,000**	**130,382,609**	**46.5%**	**134,547,733**	**3,447,000**	**137,994,733**	**46.9%**
Physical Environment												
Garbage/Solid Waste Control	12,084,557	300,517	12,385,074		14,115,692	1,035,052	15,150,744		12,953,539	627,011	13,580,550	
Sewer/Wastewater Services	1,445,352	430,514	1,875,865		232,500	-	232,500		232,500	-	232,500	
Conservation & Resource Management	4,457,886	267,313	4,725,199		4,623,890	509,000	5,132,890		4,504,420	50,000	4,554,420	
Flood Control	3,422,510	4,494,566	7,917,076		3,783,575	3,204,573	6,988,148		4,083,772	1,208,000	5,291,772	
Other Physical Environment	1,971,902	5,301,537	7,273,439		2,099,120	604,500	2,703,620		2,110,729	635,500	2,746,229	
Subtotal	**23,382,206**	**10,794,447**	**34,176,653**	**11.9%**	**24,854,777**	**5,353,125**	**30,207,902**	**10.8%**	**23,884,960**	**2,520,511**	**26,405,471**	**9.0%**
Transportation												
Road & Street Facilities	12,974,271	8,472,952	21,447,223		14,143,548	6,224,118	20,367,666		15,598,660	8,014,420	23,613,080	
Subtotal	**12,974,271**	**8,472,952**	**21,447,223**	**7.5%**	**14,143,548**	**6,224,118**	**20,367,666**	**7.3%**	**15,598,660**	**8,014,420**	**23,613,080**	**8.0%**
Economic Environment												
Economic Environment (Summer Youth)	0		0		40,727	-	40,727		40,731	-	40,731	
Industry Development	3,376,787	176,809	3,553,596		3,643,060	-	3,643,060		4,200,830	-	4,200,830	
Community Redevelopment/Housing	3,937,677	-	3,937,677		3,956,987	-	3,956,987		4,661,807	-	4,661,807	
Subtotal	**7,314,465**	**176,809**	**7,491,273**	**2.6%**	**7,640,774**	**-**	**7,640,774**	**2.7%**	**8,903,368**	**-**	**8,903,368**	**3.0%**
Human Services												
Subtotal	**10,804,106**	**-**	**10,804,106**	**3.8%**	**11,755,733**	**-**	**11,755,733**	**4.2%**	**11,556,994**	**-**	**11,556,994**	**4.0%**
Culture and Recreation												
Libraries	6,184,893	117,866	6,302,759		6,613,174	150,000	6,763,174		6,294,444	687,030	6,981,474	
Parks & Recreation	5,073,891	3,425,661	8,499,552		5,426,661	1,318,050	6,744,711		5,968,975	2,336,798	8,305,773	
Cultural Services	1,635,462	-	1,635,462		1,027,347	-	1,027,347		1,053,667	-	1,053,667	
Subtotal	**12,894,246**	**3,543,527**	**16,437,772**	**5.7%**	**13,067,182**	**1,468,050**	**14,535,232**	**5.2%**	**13,317,086**	**3,023,828**	**16,340,914**	**5.6%**
Debt Service												
Redemption Of Long Term Debt	7,577,482	-	7,577,482		3,529,937	-	3,529,937		5,084,340	-	5,084,340	
Subtotal	**7,577,482**	**-**	**7,577,482**	**2.6%**	**3,529,937**	**-**	**3,529,937**	**1.3%**	**5,084,340**	**-**	**5,084,340**	**1.7%**
Intergovernmental Services												
Intragovernmental Services	840,325	-	840,325		1,368,186	-	1,368,186		1,481,141	-	1,481,141	
Motor Pool	2,531,773	-	2,531,773		3,083,007	-	3,083,007		2,847,660	-	2,847,660	
Grants Program	1,786	-	1,786		91,844	-	91,844		92,143	-	92,143	
Insurance Program	4,110,146	-	4,110,146		3,873,864	-	3,873,864		4,651,600	-	4,651,600	
Budgeted Contingency	2,211,747	-	2,211,747		908,541	57,570	966,111		297,879	31,255	329,134	
Subtotal	**9,695,778**	**-**	**9,695,778**	**3.4%**	**9,325,442**	**57,570**	**9,383,012**	**3.3%**	**9,370,423**	**31,255**	**9,401,678**	**3.2%**
Court Related												
Court Administration	219,956	-	219,956		219,204	-	219,204		210,448	-	210,448	
State Attorney	111,787	-	111,787		150,500	-	150,500		155,210	-	155,210	
Public Defender	158,558	-	158,558		169,485	-	169,485		174,990	-	174,990	
Clerk of Circuit Court	420,865	-	420,865		395,908	-	395,908		395,384	-	395,384	
Article V Expenses	32,690	-	32,690		50,125	-	50,125		54,510	-	54,510	
Guardian Ad Litem	21,841	-	21,841		21,882	-	21,882		20,238	-	20,238	
Other Court Related Programs	2,193,585	-	2,193,585		2,057,667	-	2,057,667		2,321,455	-	2,321,455	
Subtotal	**3,159,282**	**-**	**3,159,282**	**1.1%**	**3,064,771**	**-**	**3,064,771**	**1.0%**	**3,332,235**	**-**	**3,332,235**	**1.1%**
Totals												
Totals	**254,382,991**	**32,245,020**	**286,628,012**	**100%**	**257,902,408**	**22,663,338**	**280,565,746**	**100%**	**271,931,748**	**22,267,694**	**294,199,442**	**100%**

Leon County Fiscal Year 2022 Adopted Budget

Programs by Function and Funding Source

General Government

General Fund: County Commission, County Administration, Strategic Initiatives, Community and Media Relations (CMR), Human Resources, Office of Management and Budget, Risk Management, Purchasing/Procurement, Real Estate Management, Office of Information & Technology (MIS/GIS), Volunteer Services, Office of Sustainability, Voter Registration, Elections, County Attorney, PLACE (Planning, Economic Development, Blueprint 2000), Facilities Management, CIPs – Technology, Buildings, Vehicles, Miscellaneous

Public Safety

General Fund: Medical Examiner, Public Safety Complex
Special Revenue: Office of Intervention & Detention Alternatives, Sheriff and Detention Facility, Fire Services, Building, Storage Tank Program, Emergency Medical Services, Emergency Management, E-911

Physical Environment

General Fund: Cooperative Extension, GIS
Special Revenue: Permit Services, Development Services, Environmental Services, Stormwater Maintenance, CIPs – Stormwater, Sewer, and Vehicles
Enterprise: Solid Waste, CIPs – Solid Waste and Vehicles

Transportation

Special Revenue: PW Support Services, Transportation Maintenance, Right of Way Management, Engineering Services, CIPs – Stormwater, Transportation, Vehicles

Economic Environment

General Fund: Community Redevelopment Agency, Summer Youth Employment, Veteran Services
Special Revenue: Tourism Development, State Housing Initiatives Partnership Program (S.H.I.P)

Human Services

General Fund: Mosquito Control, Health Department, Primary Health Care, Baker Act & Marchman Act, Medicaid & Indigent Burials, Housing Services
Special Revenue: Diversionary Programs, Animal Control

Culture and Recreation

General Fund: Library Services, COCA
Special Revenue: Parks and Recreation, CIPs – Parks

Debt Service

2014 Debt Series, Bond Series 2020 (Equipment Lease Financing), Supervisor of Elections Voting Operations Center Building, ESCO Lease

Intergovernmental Services

Internal Services: Communications Trust, Fleet Maintenance, Insurance
Budgeted Reserves (included in various funds under each funding source type)

Court-Related

Special Revenue: Court Administration, Veteran's Court, State Attorney Administration, Public Defender, Clerk of the Circuit Court, Judicial Programs/Article V Guardian Ad Litem, Court Information Systems, Public Law Library, Legal Aid

Leon County Fiscal Year 2022 Adopted Budget

Department Funding Source Guide

Department	Funding Source
County Commission	001 - General Fund*
Administration	001 - General Fund*
	125 - Grants
	130 - 911 Emergency Communications Trust
Office of Information Technology	001 - General Fund*
	130 - 911 Emergency Communications Trust
County Attorney	001 - General Fund*
Public Works	001 - General Fund*
	106 - Transportation Trust*
	123 - Stormwater Utility*
	125 - Grants
	505 - Motor Pool
Development Support & Environmental Management (DSEM)	120 - Building Inspection Fund
	121 - DSEM Fund*
	125 - Grants
Planning, Land Management & Community Enhancement (PLACE)	001 - General Fund*
Financial Stewardship	001 - General Fund*
	501 - Insurance Service Fund
Tourism Development	160 - Tourism Development Fund
Public Safety	135 - Emergency Medical Services MSTU
	140 - Municipal Service Fund
Library Services	001 - General Fund*
Intervention & Detention Alternatives	001 - General Fund*
	110 - Fine and Forfeiture Fund
	111 - Probation Services Fund
	125 - Grants
Human Services & Community Partnerships (HSCP)	001 - General Fund*
	124 - SHIP Trust Fund
Resource Stewardship	001 - General Fund*
	140 - Municipal Service Fund
	165 - County Government Annex Building
	166 - Huntington Oaks Operations
	401 - Solid Waste Fee*

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

Leon County Fiscal Year 2022 Adopted Budget

Department Funding Source Guide

Department		Funding Source
Constitutional	Clerk of the Circuit Court	001 - General Fund*
		110 - Fine and Forfeiture Fund
	Property Appraiser	001 - General Fund*
	Sheriff	110 - Fine and Forfeiture Fund
	Supervisor of Elections	060 - Supervisor of Elections**
	Tax Collector	001 - General Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		145 - Fire Services Fee
		162 - County Accepted Roadways & Drainage Systems
		164 - Special Assessment: Killearn Lakes Sewer
		401 - Solid Waste Fee*
Judicial	Court Administration	001 - General Fund*
	Other Court-Related Programs	110 - Fine and Forfeiture Fund
		114 - Family Law Legal Services
		116 - Drug Abuse Trust Fund
		117 - Judicial Programs
	State Attorney	110 - Fine and Forfeiture Fund
	Public Defender	110 - Fine and Forfeiture Fund
	Guardian Ad Litem	001 - General Fund*
Non-Operating	Fire Control	145 - Fire Services Fee
	Line Item Funding	001 - General Fund*
	Communications	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		160 - Tourism Development Fund
		401 - Solid Waste Fee*
		502 - Communications Trust
		505 - Motor Pool

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

Leon County Fiscal Year 2022 Adopted Budget

Department Funding Source Guide

Department		Funding Source
Non-Operating	Cost Allocation	001 - General Fund*
		106 - Transportation Trust*
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		130 - 911 Emergency Communications Trust
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Development Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
	Risk Allocations	001 - General Fund*
		060 - Supervisor of Elections**
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		125 - Grants
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Development Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
	Workers' Comp Risk Management	501 - Insurance Service Fund

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

Leon County Fiscal Year 2022 Adopted Budget

Department Funding Source Guide

Department		Funding Source
Non-Operating	Budgeted Reserves	001 - General Fund*
		106 - Transportation Trust*
		116 - Drug Abuse Trust
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		501 - Insurance Service Fund
	Other Non-Operating	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		116 - Drug Abuse Trust
		125 - Grants
		140 - Municipal Service Fund
		164 - Special Assessment: Killearn Lakes Sewer
Debt Service		222 - Debt Series 2014*
		223- Bond Series 2020
		224 - Supervisor of Elections Voting Operations Center
		225 - ESCO
Capital Projects		106 - Transportation Trust*
		125 - Grants
		135 - Emergency Medical Services MSTU
		120 - Building Inspection Fund
		160 - Tourism Development Fund
		162 - County Accepted Roadways & Drainage Systems
		165 - County Government Annex Building
		305 - Capital Improvements Fund
		306 - Transportation Improvements
		308 - Local Option Sales Tax
		309 - Sales Tax Extension Fund
		323 - ESCO 2020
		330 - 911 Capital Projects
		351 - Sales Tax Extension 2020 Fund
		352 - Sales Tax Extension 2020 JPA Fund
		401 - Solid Waste Fee*

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

Leon County Fiscal Year 2022 Adopted Budget
Expenditures By Department and Division

Board of County Commissioners

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
1)	County Commission	1,836,017	1,911,276	1,936,151	1.30%	1,968,375	2,001,949	2,036,913	2,073,353
		1,836,017	1,911,276	1,936,151	1.30%	1,968,375	2,001,949	2,036,913	2,073,353

1) Increase reflects County Commission costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6.0%, increases in workers' compensation rates and funding for performance raises in a range of 0% - 5% based on a 3% average. The performance raises pertain to the Commission staff only. In accordance with the County Charter, Commissioner salaries are set by ordinance according to a formula established by the State of Florida based on population.

Administration

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
2)	County Administration*	1,252,586	1,238,043	1,279,626	3.36%	1,321,512	1,359,368	1,398,470	1,438,873
3)	Emergency Management*	1,839,941	1,589,804	1,536,520	-3.35%	1,558,655	1,581,651	1,605,555	1,630,369
4)	Human Resources*	1,391,198	1,526,508	1,576,424	3.27%	1,622,636	1,665,953	1,710,865	1,757,425
5)	Strategic Initiatives/CMR*	1,449,409	1,561,805	1,734,815	11.08%	1,773,681	1,807,818	1,843,292	1,880,147
6)	Volunteer Services*	183,134	188,225	203,081	7.89%	209,456	215,140	221,053	227,197
		6,116,268	6,104,385	6,330,466	3.70%	6,485,940	6,629,930	6,779,235	6,934,011

2) *See personnel note below.
3) Decrease reflects the elimination of the equipment contingency account no longer needed due to recent system upgrades, offset by costs noted below.
4) *See personnel note below.
5) Increase reflects the reallocation of existing staff resources, which involve the transfer of a vacant Library position to Community and Media Relations to add a needed Public Information and Communications Manager, and the reclass of a Special Projects Coordinator to a Senior Policy Analyst for a net increase of $25,096. The budget also includes an additional $15,000 increase in the state lobbying contract to increase minority subcontracting opportunities.
6) Increase reflects costs as noted below and copier rentals and lease costs needed due to the relocation of the office. Previously these costs were shared with other divisions in a shared location.

County Attorney's Office

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
7)	County Attorney*	2,091,907	2,011,946	2,078,549	3.3%	2,124,032	2,168,524	2,214,406	2,261,879
		2,091,907	2,011,946	2,078,549	3.3%	2,124,032	2,168,524	2,214,406	2,261,879

7) Increase reflects costs noted below offset by staffing adjustments that add a new Assistant County Attorney and eliminate two administrative positions, a Legal Assistant and an Administrative Associate III saving $23,832.

Department of Public Works

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
8)	Engineering Services*	3,551,303	3,958,223	4,375,628	10.5%	4,494,936	4,613,282	4,736,120	4,863,591
9)	Fleet Management*	2,522,359	3,073,578	2,838,005	-7.7%	2,931,809	2,975,228	3,019,685	3,045,309
10)	Operations*	9,917,268	11,702,754	12,819,497	9.5%	13,016,472	13,281,683	13,587,840	13,858,201
11)	PW Support Services*	613,997	627,095	648,504	3.4%	665,291	681,535	698,355	715,776
		16,604,927	19,361,650	20,681,634	6.8%	21,108,508	21,551,728	22,042,000	22,482,877

8) Increase costs associated with adding a new Mechanical Engineering and Plumbing (MEP) Engineer position ($128,124) needed due to the increased design workload related to the replacement and retrofits of building mechanical and electrical systems, and the reclass of an Engineer Intern position to a Design Engineer ($6,943). This increase is offset by a the elimination of a Fleet Division Administrative Associate V and an Operations Crew Chief I no longer needed due to organizational efficiencies.
9) Decrease reflects the elimination of an Administrative Associate V whose duties were reallocated to other Public Works administrative personnel to increase organizational efficiency. This savings allows the addition of an MEP Engineer position as previously noted in Engineering Services. The decrease also includes fleet fuel savings related to the cost of diesel fuel in the amount of $62,346. These decreases are offset by the personnel costs noted below and the reclass of an Administrative Associate III to an Administrative Associate IV.
10) Increase funding related to costs as noted below in additions to contractual services with FDOT for the North Monroe Street right of way mowing ($96,000), sign shop equipment replacement ($23,600), and Proctor Road Stabilization ($12,590), offset by a reduction in one Crew Chief I position ($52,156).
11) In addition to costs noted below, the increase reflects the reclass of a Sr. Administrative Associate I to an Operations Analyst related to the assumption of analysis duties reassigned from the Fleet Division ($2,485).

**** Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average and the adjustment of the Living Wage from $12 per hour to $14 per hour. Additional costs increases are associated with the lifting of the hiring freeze and the restoration of 75% of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.***

Leon County Fiscal Year 2022 Adopted Budget
Expenditures By Department and Division

Department of Development Support & Environmental Management

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
12)	Building Plans Review & Inspection*	1,882,675	2,024,882	2,142,963	5.83%	2,242,185	2,292,414	2,354,300	2,418,749
13)	Code Compliance Services*	511,965	496,818	533,698	7.42%	546,695	559,372	572,542	586,225
14)	Customer Engagement Services	211,531	217,641	0	-100.00%	0	0	0	0
15)	Development Services*	748,027	862,945	755,902	-12.40%	781,614	805,030	829,325	854,527
16)	DS Support Services*	368,662	397,547	594,280	49.49%	614,652	633,967	654,012	674,827
17)	Environmental Services*	1,678,865	1,762,383	1,733,819	-1.62%	1,783,873	1,832,207	1,882,340	1,934,355
		5,401,725	5,762,216	5,760,662	-0.03%	5,969,019	6,122,990	6,292,519	6,468,683

12) Increase related to the note below and the addition of one Building Inspector position ($71,725) needed to maintain inspection time frames related to increased building permitting and the related required inspections.

13) Increase is related to personnel costs as noted below in addition to a shift in position budget splits between Development Service and Building Plans Review & Inspection based on workload activity associated with each division.

14) To enhance overall customer service and streamline management reporting, personnel and costs in this division were realigned to the DS Support Division.

15) Decrease reflects the elimination of one Planner II position ($85,704) no longer needed due to the reallocation of workload within the division.

16) Increase reflects the reallocation of the personnel and operating costs to the DS Support Services from the Customer Engagement division as previously noted.

17) *See personnel note below.

Department of PLACE

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
18)	Planning Department	1,348,201	1,082,305	1,097,848	1.4%	1,121,165	1,145,008	1,169,389	1,194,320
		1,348,201	1,082,305	1,097,848	1.4%	1,121,165	1,145,008	1,169,389	1,194,320

18) Increase associated with the County's share of the joint City/County Planning Department costs.

Office of Financial Stewardship

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
19)	Office of Management and Budget*	747,958	792,071	861,900	8.82%	886,470	909,725	933,648	958,476
20)	Purchasing*	576,504	585,743	645,657	10.23%	667,698	687,534	708,103	729,427
21)	Real Estate Management*	330,136	389,646	443,896	13.92%	447,909	451,828	455,916	460,175
22)	Risk Management*	245,194	212,584	200,566	-5.65%	204,350	208,276	212,355	216,589
		1,899,792	1,980,044	2,152,019	8.69%	2,206,427	2,257,363	2,310,022	2,364,667

19) *See personnel note below.

20) *See personnel note below.

21) Increase related to funding the vacant Real Estate Manager position, necessary due to the increase in right-of-way acquisition related to sewer projects and increased leasing activity at County owned commercial properties.

22) Decrease reflects costs associated in the retirement of a long time County employee offset by increases in costs as noted below.

Division of Tourism

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
23)	Tourism Development*	4,778,063	4,380,467	5,001,505	14.2%	5,099,099	5,199,284	5,303,184	5,382,528
		4,778,063	4,380,467	5,001,505	14.2%	5,099,099	5,199,284	5,303,184	5,382,528

23) Increase reflects expenses associated with marketing ($267,552); Grants and Aid for Signature Event and Legacy Event grant funding ($150,000); advertising ($125,455); and Local Arts Agency Program (COCA) funding ($26,320). With Tourism Development Tax (bed-tax) revenues recovering from the impacts of the Covid pandemic on travel, these increases reflect a restoration of many of the budget reductions made in FY 2020 and FY 2021 needed due to a decline in bed-tax revenues.

Office of Information and Technology

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
24)	Geographic Information Systems*	1,971,902	2,099,120	2,110,729	0.6%	2,166,969	2,217,676	2,270,204	2,324,602
25)	Management Information Services*	6,944,522	7,483,475	7,828,184	4.6%	8,294,180	8,406,497	8,604,948	8,801,727
		8,916,424	9,582,595	9,938,913	3.7%	10,461,149	10,624,173	10,875,152	11,126,329

24) *See personnel note below.

25) Increase related primarily to necessary County software contracts ($165,095) including: Microsoft Office 365, Adobe Acrobat, Banner Document Management, cyber security enhancements, and voice application software that allows citizens to utilize Alexa and Google to listen to Commission Meetings. In addition, the budget reclasses an Office Coordinator position to a Cyber Security Manager to focus on mitigating cyber security threats to the County network at a cost of $3,669.

**** Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average and the adjustment of the Living Wage from $12 per hour to $14 per hour. Additional costs increases are associated with the lifting of the hiring freeze and the restoration of 75% of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.***

Leon County Fiscal Year 2022 Adopted Budget
Expenditures By Department and Division

Office of Library Services

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
26)	Library Services*	6,124,051	6,598,174	6,279,444	-4.8%	6,681,539	6,855,672	7,036,753	7,225,050
		6,124,051	6,598,174	6,279,444	-4.8%	6,681,539	6,855,672	7,036,753	7,225,050

26) Decrease is related to efficiency reductions in support of the Essential Libraries Initiative and the transfer of a vacant Library Services Specialist Position ($56,790) to the Community and Media Relations division as noted above. This is offset by the increases in personnel and operating costs noted below and the reclassification of an Information Professional to a Community Resource Specialist to provided community support as a approved as part of the Essential Library Initiative ($5,195).

Office of Public Safety

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
27)	Animal Control*	1,861,553	1,815,890	1,870,463	3.0%	1,897,772	1,956,472	2,017,507	2,034,223
28)	Emergency Medical Services*	18,522,843	20,336,869	21,995,039	8.2%	22,401,559	23,460,555	23,849,059	24,252,618
		20,384,396	22,152,759	23,865,502	7.7%	24,299,331	25,417,027	25,866,566	26,286,841

26) Increase related to funding the County's 50% share of operating and capital expenses for the Animal Shelter as specified in the interlocal agreement with the City ($31,633).

27) Reflects increases in the following agreements: the Medicaid match for Managed Care program ($346,041); the Advance Life Support Agreement with City Fire Department ($133,688); and the Medicaid billing vendor agreement ($100,000). The increase also includes funding for two new Emergency Medical Technician positions to provide support to the ambulance fleet and reduce the reliance on EMTs to provide backup coverage for logistical operations ($96,656); costs in training ($12,250) and medical supplies ($11,025).

Office of Intervention & Detention Alternatives

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
29)	County Probation*	1,447,117	1,575,684	1,670,064	6.0%	1,715,042	1,760,778	1,808,336	1,857,792
30)	Drug & Alcohol Testing*	158,428	175,899	182,622	3.8%	187,042	191,355	195,809	200,417
31)	Supervised Pretrial Release*	1,511,894	1,451,921	1,712,644	18.0%	1,748,618	1,785,382	1,823,624	1,863,415
		3,117,439	3,203,504	3,565,330	11.3%	3,650,702	3,737,515	3,827,769	3,921,624

29) *See personnel note below.

30) *See personnel note below.

31) Increase reflects costs related to contracted GPS electronic monitoring services needed due to an increase in the number of clients assigned by the Courts to pre-trial monitoring ($196,849).

Office of Human Services & Community Partnerships

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
32)	Housing Services*	993,240	686,674	1,367,799	99.2%	1,388,376	1,407,145	1,426,660	1,446,943
33)	Human Services*	7,876,988	8,684,818	8,378,092	-3.5%	8,748,462	8,878,512	9,012,535	9,150,652
34)	Veteran Services*	271,082	303,977	358,291	17.9%	366,255	372,371	378,709	385,277
		9,141,310	9,675,469	10,104,182	4.43%	10,503,093	10,658,028	10,817,904	10,982,872

32) Increase reflects State Housing Initiative Program (SHIP) allocated in the state budget for FY 2022. This is offset by a decrease that realigns a portion of the Direct Emergency Assistance Program (DEAP) to the Veteran's Services Active Duty Military Grant Program ($62,000) as allowed by County policy.

33) Decrease reflects a reduction in the state mandated Medicaid payment of $264,050, offset by increases in contractual costs for the Medical Examiner of $63,680; $11,000 for additional morgue equipment; $9,000 in enhancement costs for CHSP grant Portal; and a paygrade adjustment for a Human Service Analyst position ($5,195).

34) The increase reflects the realignment of a portion of the Housing Services Direct Emergency Assistance Program (DEAP) funding to the Active Duty Military Grant Program to maximized the number of residents and Veterans assisted based on program usage ($62,000).

**** Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average and the adjustment of the Living Wage from $12 per hour to $14 per hour. Additional costs increases are associated with the lifting of the hiring freeze and the restoration of 75% of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.***

Leon County Fiscal Year 2022 Adopted Budget
Expenditures By Department and Division

Office of Resource Stewardship

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
35)	Cooperative Extension*	494,250	442,331	448,037	1.3%	461,340	475,042	489,154	489,154
36)	Facilities Management*	9,390,517	12,727,226	12,589,042	-1.1%	12,716,179	12,880,927	13,052,024	13,225,788
37)	Office of Sustainability*	230,748	331,364	320,289	-3.3%	346,553	331,640	356,897	342,330
38)	Parks and Recreation*	2,970,575	3,232,597	3,696,120	14.3%	3,711,153	3,767,037	3,825,382	3,886,288
39)	Solid Waste*	11,463,806	13,490,865	12,292,735	-8.9%	12,505,702	12,706,766	12,948,336	13,178,354
		24,549,896	30,224,383	29,346,223	-2.91%	29,740,927	30,161,412	30,671,793	31,121,914

35) The increase is related to personnel and operating costs associated with the University of Florida Institute of Food and Agricultural Sciences contract.

36) Decrease reflects a reduction in utility and operational expenses directly related to lighting and mechanical improvements for the implementation of the Energy Savings Contract (ESCO) offset by increases to building maintenance contracts ($56,076). Additionally, to eliminate equipment rental for related exterior lighting maintenance funding for a scissor lift and trailer ($20,000) is included in the budget. The increase also includes funding for the Period Poverty Program that will provide menstrual products in County restroom facilities as approved by the Board at the June 8, 2021 meeting in the amount of $25,000.

37) Decrease is related to FY 2022 being an off-year for hosting the bi-annual Sustainable Communities Summit. The most recent summit was held in FY 2021.

38) Increases related to three new positions and their associated operating costs ($172,338). Specifically, this includes a Park Attendant and a two person crew (Crew Chief I and Maintenance Technician) to maintain adequate services levels related to increased park acreage. The crew was requested for the FY 2021 budget but was deferred because of the budgetary impacts of COVID. The Park Attendant position has been planned to coincide with the completion of the cross-country amenities at Apalachee Regional Park. These position additions were offset by position reductions in other county divisions. Other increases are related to, contractual services for tree trimming ($92,000); seasonal temporary labor ($83,000), controlled vegetative management burns ($50,000); and mowing and turf management ($36,060).

39) Overall decrease costs associated with the hauling and disposal contract based on a recalculation of the annual tonnage passing through the Transfer Station. The recalculation was necessary subsequent to previous years including increase waste caused by hurricanes and related debris. This is offset by increases in the hauling and disposal contract portion of the tipping fee from $30.00 to $32.38, the addition of a new Hazardous Waste Materials Technician position for the new drop-off site at the Public Works complex approved at the June 8 ,2021 meeting, the recycling contract ($148,000); and the hazardous waste/electronic recycling contract ($30,000).

Constitutional

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
40)	Clerk of the Circuit Court	2,266,404	2,337,828	2,508,030	7.3%	2,579,317	2,652,664	2,728,130	2,797,386
41)	Property Appraiser	5,051,875	5,215,123	5,350,215	2.6%	5,457,219	5,566,363	5,733,354	5,905,355
42)	Sheriff	83,167,646	81,219,754	85,883,013	5.7%	90,915,388	96,382,450	102,789,911	109,766,014
43)	Supervisor of Elections	5,861,544	4,413,603	4,945,661	12.1%	4,398,673	6,324,292	4,656,918	5,491,882
44)	Tax Collector	5,457,683	5,802,167	5,954,527	2.6%	6,067,494	6,181,612	6,297,253	6,414,256
		101,805,152	98,988,475	104,641,446	5.71%	109,418,091	117,107,381	122,205,566	130,374,893

40) Increase reflects an additional $170,202 to fund the County share of the Clerk's Finance Department, which includes funding for a new Account Payable Supervisor position requested by the Clerk to ensure timely audit schedule preparation. This is offset by a nominal decrease in Article V funding, which is state mandated funding to support the Court system.

41) Increase is related to personnel costs.

42) In addition to normal personnel costs increases the budget includes the addition of 10 new positions: three Deputies for a mental health unit , two Correctional Officers, two Community Relations Specialists, one Crime Scene Specialist, one Digital Forensic Examiner, and one Crime Analyst. The addition of these positions will assist the Sheriff in the continuation of his ALLin Leon Campaign to reduce crime rates in the County.

43) Increases are related to implementing new voting legislation requirements signed by the Governor after the 2021 legislative session, and the implementation of census redistricting requirements that will adjust precinct boundaries requiring countywide mailings and new voter ID cards.

44) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 4.05%. Increases also include commission payments for the Emergency Medical Services Municipal Services Taxing Unit, and the solid waste, fire, and stormwater special assessments.

Judicial

	Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
45)	Court Administration*	228,971	230,364	222,868	-3.3%	229,035	234,939	241,105	247,542
46)	Guardian Ad Litem	24,556	24,277	22,873	-5.8%	22,873	22,873	22,873	22,873
47)	Other Court-Related Programs	546,683	681,459	640,919	-5.9%	642,156	651,829	661,285	671,107
48)	Public Defender	124,440	141,745	143,645	1.3%	143,645	143,645	143,645	143,645
49)	State Attorney	94,765	130,950	131,935	0.8%	131,935	131,935	131,935	131,935
		1,019,415	1,208,795	1,162,240	-3.85%	1,169,644	1,185,221	1,200,843	1,217,102

45) Decrease is related to personnel cost shifts between general revenue supported programs and court fee supported programs.

46) Reflects decrease in communication/internet costs charged to the program.

47) Decrease related to not funding vacant positions due to a decline in revenues related to Teen Court.

48) Increase is associated with communications such as internet, telephone maintenance and printer leases.

49) Increase is associated with communications such as internet, telephone maintenance and printer leases.

**** Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average and the adjustment of the Living Wage from $12 per hour to $14 per hour. Additional costs increases are associated with the lifting of the hiring freeze and the restoration of 75% of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.***

Leon County Fiscal Year 2022 Adopted Budget
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Non-Operating

	Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
50)	Budgeted Reserves	2,211,747	908,542	297,879	-67.2%	520,491	554,321	1,030,344	1,000,421
51)	Communications	2,462,715	3,608,376	3,841,912	6.5%	3,785,551	3,868,938	3,954,630	3,996,652
52)	Consolidated Dispatch Agency (CDA)	2,896,561	3,165,150	3,348,695	5.8%	3,516,130	3,691,937	3,876,534	4,070,361
53)	Fire Control	8,555,012	8,834,283	10,357,634	17.2%	10,690,230	10,619,121	10,770,963	10,925,047
54)	Line Item Funding	126,886	100,000	100,000	0.0%	100,000	100,000	100,000	100,000
55)	Other Non-Operating	7,506,144	8,265,232	8,730,611	5.6%	9,337,859	7,957,170	7,826,035	7,940,414
56)	Risk Allocations	1,073,250	1,149,545	1,369,688	19.2%	1,376,066	1,382,507	1,389,014	1,389,020
57)	Risk Financing & Workers Comp	4,070,146	3,842,403	4,617,064	20.2%	4,653,399	4,697,519	4,740,931	4,784,633
		28,902,461	29,873,531	32,663,483	9.3%	33,979,726	32,871,513	33,688,451	34,206,548

50) Reflects decrease in Solid Waste, Emergency Medical Services, Municipal Services and E-911 Emergency Communications contingencies.

51) Increase reflects annual adjustments in department billings for phone and internet charges.

52) Increase costs for the CDA are related to the County's 34% cost share of the agency and are associated with personnel costs, and the Motorola CAD system contract payment. The County's portion of these increases is $183,545. The City funds the remaining 66% share of the CDA.

53) Increased costs are associated with the 15% growth in fire service costs related to personnel and equipment for the City Fire Department since FY 2016. These funds are used to fund fire rescue services in the unincorporated area of the County. This increase was deferred from FY 2021 due to the economic impacts of COVID. The County will use debt service savings to fund the costs increase in FY 2022 and FY 2023 until a new joint City/County rate study can be completed in FY 2023.

54) This budget provides level funding, and includes continued support in the amount of $100,000 for the third payment of a five year agreement with the Kearney Center for the capital costs associated with the Homeless Shelter Relocation.

55) Increased costs are related to funding for the first year of a three-year commitment for the joint County, City and Florida State University Real Time Crime Center ($277,777); the joint City/County 800Mhz system ($89,641); and for the State Juvenile Justice Payment ($115,128). These increases are offset by a decrease in Community Redevelopment Agency (CRA) payment ($-6,034) related to a 5.74% decline in value in the Downtown District.

56) Reflects an increase in cost allocations to fund the rise in cost of general liability, vehicle and aviation insurance premiums, offset by a decrease in the cost for property insurance.

57) To properly fund the County's liability for the self insurance of workers' compensation claims, the worker's compensation budget was increased by $600,000.

58)

Debt Service

Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Debt Service	7,577,482	3,529,937	3,881,876	10.0%	3,949,187	3,946,291	3,945,972	493,371
ESCO Equipment Lease Financing	0	0	1,202,464	100.0%	1,255,647	1,258,037	1,255,119	1,256,892
	7,577,482	3,529,937	5,084,340	44.03%	5,204,834	5,204,328	5,201,091	1,750,263

58) Debt service increase reflects a $5.4 million loan for the acquisition of the Supervisor of Election Voting Operation Center property, and related facility improvements including the replacement of the roof and mechanical system. The Energy Saving Performance Contract (ESCO) lease financing shows the first payment of 15-years funded energy savings project that replaces lighting and mechanical equipment at the Courthouse, Annex and the Sheriff Detention Facility that is paid for by annual utility and operational savings and a capital funding match. This project also allows for an annual recurring savings of $3.0 million in capital funding for mechanical systems that would have been necessary if not funded by the ESCO equipment lease financing.

59)

Capital Improvement Program

Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Budgeted Capital Reserves	0	57,570	31,255	-45.7%	31,568	31,883	32,202	32,524
Engineering Services	14,692,840	11,844,341	10,039,850	-15.2%	15,119,776	13,934,501	13,119,188	12,970,603
Facilities Management	7,935,559	3,339,180	3,394,386	1.7%	4,328,255	3,377,536	4,064,162	5,025,186
Fleet Management	3,293,786	2,955,660	3,468,985	17.4%	4,509,000	5,327,700	4,282,500	4,628,700
Management Information Services	2,103,345	2,757,785	2,399,695	-13.0%	3,357,589	4,057,569	3,994,126	3,731,284
Parks & Recreation	3,381,056	1,312,550	2,070,812	57.8%	1,160,000	1,515,000	1,335,000	1,535,000
Public Works - Operations	684,345	185,200	435,200	135.0%	596,832	395,168	450,805	450,805
Solid Waste	154,088	211,052	427,511	102.6%	150,852	150,852	150,852	300,582
	32,245,019	22,663,338	22,267,694	-1.75%	29,253,872	28,790,209	27,428,835	28,674,684

59) At the May 25, 2021 meeting, the Board approved advance funding $2.7 million from the American Rescue Plan Act (ARPA) in revenue loss mitigation funding to address transportation and flood relief projects that were delayed or not funded because of the pandemic that include: Baum Road ($926,000); Ben Boulevard ($850,000); Miccosukee Road Bridge ($567,500); and Maylor Road ($358,500). The advance funding of these projects reduced the FY 2022 overall capital program by 1.75% from FY 2021. The FY 2022 Capital Program also includes $4.27 million for Arterial/Collector/Local Road resurfacing to maintain County roads; $2.54 million for continued funding of the Sidewalk Program; $2.26 million for building roofs, maintenance, infrastructure and mechanical repairs, $2.09 million for the Detention Center facility capital costs; $1.18 million in EMS vehicle replacements; $1.21 million in Public Works and General Vehicle and Equipment replacements; $550,000 for County Compute Infrastructure; $400,000 in support of the Library's Essential Library Initiative; and $350,000 for Capital Parks Maintenance.

**** Increase reflects costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates at 6%, workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average and the adjustment of the Living Wage from $12 per hour to $14 per hour. Additional costs increases are associated with the lifting of the hiring freeze and the restoration of 75% of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.***

Leon County Fiscal Year 2022 Adopted Budget
Expenditures By Department and Division

Grants Administration

	Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
	Grant-Economic Development	405,494	-	-	0.00%	0	0	0	0
60)	Grants EMS	216,124	60,000	60,000	0.00%	60,000	60,000	60,000	60,000
61)	Grants Housing	172,907	50,000	50,000	0.00%	50,000	50,000	50,000	50,000
62)	Grants IDA	84,835	105,497	78,454	-25.63%	79,631	80,825	82,037	83,268
63)	Grants Library	60,842	15,000	15,000	0.00%	15,000	15,000	15,000	15,000
64)	Grants LLEBG	0	40,000	38,356	-4.11%	38,356	38,356	38,356	38,356
	Grants Parks	16,280	-	-	0.00%	0	0	0	0
	Grants Public Works	1,798,565	-	-	0.00%	0	0	0	0
	Grants-Emergency Management	19,286	-	-	0.00%	0	0	0	0
		2,774,333	270,497	241,810	-10.61%	242,987	244,181	245,393	246,624

60) Reflects funds for grants received from the Florida Department of Health in support of Emergency Medical Services.

61) Reflects funding for emergency housing repair assistance from the Housing Finance Authority.

62) Reflects decrease traffic fines collected for driver's education for the Slosberg Drivers' Education Fund, caused by the impacts of COVID on driving. These funds are paid to the Leon County School Board for the driver's education program. At the January 28, 2020 Board meeting, the Additional Civil Traffic Penalty ordinance was amended to increase the penalty from $3.00 to $5.00 which at the time was anticipated to generate additional revenue to enhance the driver education programs; however, traffic citations declined due to the stay-at-home orders issued for COVID.

63) Reflects expenditures associated with the receipt of donations from the Friends of the Library.

64) Reflects anticipated Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG).

Transfers

	Department / Division	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
65)	Transfers	52,003,766	39,777,008	45,227,143	13.70%	47,407,460	55,829,694	53,945,854	56,238,688
		52,003,766	39,777,008	45,227,143	13.70%	47,407,460	55,829,694	53,945,854	56,238,688

65) A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The increase in transfers for FY 2022 is related to the increases in transfers from general revenue funds to support operations, for the Supervisor of Election, Pre-trial/Probation (due to the decline in fee revenue), and Emergency Medical Services, Solid Waste and Fire Services as part of the multi-year fiscal plan to avoid fee increases. These transfer increases are offset by decreases in transfers to the Development and Environment Services Fund due to an increase in fee revenue to support permitting operations, and the Transportation Capital Improvements Fund due to the advanced funding of capital projects planned for FY 2022 with American Recovery Act Funds during FY 2021.

Summary Totals

	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	Adopted Change	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Leon County Government	112,310,416	124,031,173	128,138,429	3.31%	131,419,306	134,530,603	137,243,605	139,826,948
Constitutional Officers	101,805,152	98,988,475	104,641,446	5.71%	109,418,091	117,107,381	122,205,566	130,374,893
Judicial	1,019,415	1,208,795	1,162,240	-3.85%	1,169,644	1,185,221	1,200,843	1,217,102
Non-Operating	28,902,461	29,873,531	32,663,483	9.34%	33,979,726	32,871,513	33,688,451	34,206,548
Capital	32,245,019	22,663,338	22,267,694	-1.75%	29,253,872	28,790,209	27,428,835	28,674,684
Debt Service	7,577,482	3,529,937	3,881,876	9.97%	3,949,187	3,946,291	3,945,972	493,371
ESCO Lease Financing	0	0	1,202,464	100.0%	1,255,647	1,258,037	1,255,119	1,256,892
Grants	2,774,333	270,497	241,810	-10.61%	242,987	244,181	245,393	246,624
Total Budget Net Transfers	**286,634,278**	**280,565,746**	**294,199,442**	**4.86%**	**310,688,460**	**319,933,436**	**327,213,784**	**336,297,062**
Total Operating Budget	254,389,259	257,902,408	271,931,748	5.44%	281,434,588	291,143,227	299,784,949	307,622,378
Total Capital Budget	32,245,019	22,663,338	22,267,694	-1.75%	29,253,872	28,790,209	27,428,835	28,674,684
Total County Budget	338,638,044	320,342,754	339,426,585	5.96%	358,095,920	375,763,130	381,159,638	392,535,750
Total County Minus Transfers	286,634,278	280,565,746	294,199,442	4.86%	310,688,460	319,933,436	327,213,784	336,297,062

Leon County Fiscal Year 2022 Adopted Budget

Expenditures by Mandatory, Non-Mandatory, Support and Self-Supporting

Expenditure Summary by Category	FY20 Adopted	FY21 Adopted	% Change	FY22 Budget	% Change	Reference
MANDATORY						
Constitutional Officers						
Supervisor of Elections	5,485,288	4,413,603		4,945,661		FS 129.202, FS 97-107
Tax Collector	5,406,444	5,802,167		5,954,527		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	5,059,837	5,215,123		5,350,215		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	77,045,865	81,219,754		85,883,013		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	2,266,404	2,337,828		2,508,030		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
	95,263,838	98,988,475	3.91%	104,641,446	5.71%	
Judiciary (Article V)						
State Attorney	132,120	130,950		131,935		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	134,980	141,745		143,645		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	23,425	24,277		22,873		FS 29.008, FS 39.8296
Court Administration	175,554	185,228		176,780		FL Constitution: Article V, FS 29.008
Legal Aid	311,404	308,895		309,180		FS 939.185(2)
subtotal	777,483	791,095	1.75%	784,413	-0.84%	
Charter						
County Commission	1,880,430	1,911,276		1,936,151		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	2,121,437	2,011,946		2,078,549		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	1,199,472	1,238,043		1,279,626		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	5,201,339	5,161,265	-0.77%	5,294,326	2.58%	
Payments						
CRA-Payment	2,733,540	3,518,010		3,511,976		FS 163.506
Debt Service	7,569,535	3,529,937		5,084,340		FS 130
Medical Examiner	540,441	717,875		732,555		FS 406.08
Tubercular Care & Child Protection Exams	61,000	61,000		50,000		FS 392.68
Baker and Marchman Act	638,156	638,156		638,156		FS 394.76(3)b
Medicaid & Indigent Burial	3,335,672	3,514,803		3,250,753		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	45,000	45,000		45,000		FS 197.502
Juvenile Detention Payment	1,567,768	1,174,781		1,289,909		FS 985.686
subtotal	16,491,112	13,199,562	-19.96%	14,602,689	10.63%	
Transportation/Stormwater						
Public Works Support Services	605,428	627,095		648,504		
Engineering Services	3,976,392	3,958,223		4,375,628		FS 316.006(3)
Transportation Maintenance	4,674,502	4,699,676		5,128,878		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	2,972,786	2,939,347		3,263,395		FS 337.401
Stormwater Maintenance	3,373,311	3,223,759		3,589,761		LCL: Ch 10-Article VII Div. 1 & 2, FS 403.0893
subtotal	15,602,419	15,448,100	(0)	17,006,166	0	
Development Support & Environmental Management						
Development Services (not including Bldg Dept)	866,527	862,945		755,902		LCL: Chapter 10, FS 163.3180, FS 163.3202
Environmental Compliance	1,626,593	1,571,074		1,533,139		County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Development and Environmental - Support Services	607,249	615,188		594,280		Supports functions of Fund 121
subtotal	3,100,369	3,049,207	-1.65%	2,883,321	-5.44%	
Other						
Veterans Services	220,698	215,077		269,391		FS 292.11
Planning	1,145,289	1,082,305		1,097,848		FS 163.3174, FS 163.3167(2)
Court House Annex	495,142	557,930		626,229		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	1,091,566	1,149,545		1,369,688		
subtotal	2,952,695	3,004,857	1.77%	3,363,156	11.92%	
Solid Waste						
Landfill Closure	-	-		-		FS 403.707
Transfer Station	8,315,757	11,068,224		9,901,735		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	454,849	540,975		573,699		FS 403.706 and Interlocal Agreement
Hazardous Waste	722,619	735,726		823,934		FS 403.7225, FS 403.704
subtotal	9,493,225	12,344,925	30.04%	11,299,368	-8.47%	
TOTAL MANDATORY	**148,882,480**	**151,987,486**	**2.09%**	**159,874,885**	**5.19%**	

Leon County Fiscal Year 2022 Adopted Budget

Expenditures by Mandatory, Non-Mandatory, Support and Self-Supporting

Expenditure Summary by Category	FY20 Adopted	FY21 Adopted	% Change	FY22 Budget	% Change	Reference
NON-MANDATORY						
Jail Detention/Mental Health Coordination	42,870	45,136		46,088		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,400,119	1,451,921		1,712,644		Provided alternative to incarceration
Code Enforcement	515,037	496,818		533,698		Numerous Leon County Code of Laws
Economic Development	77,000	0		0		FS 951.26
Community and Media Relations	779,612	753,526		836,910		FS 125.001
Volunteer Services	216,339	188,225		203,081		FS 125.9503, County Emergency Management Plan
Parks and Recreation	3,123,613	3,232,597		3,696,120		
Cooperative Extension	429,723	442,331		448,037		FS 1004.37
Mosquito Control	851,209	807,504		804,995		FS 388.161-162
Library	7,215,120	6,598,174		6,279,444		
Housing Services	585,596	601,674		626,259		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	237,345	237,345		237,345		FS 154.01
Animal Control	1,600,104	1,815,890		1,870,463		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation	1,243,195	1,227,925		1,322,305		Provides an alternative to the County Jail
Rural Waste Service Centers	680,923	742,376		757,217		
Yard Waste	388,181	403,564		236,150		
Primary Health Care	1,828,022	1,824,059		1,836,838		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability	322,550	331,364		320,289		
Strategic Initiatives	831,822	808,279		897,905		
Real Estate	355,111	344,646		398,896		
subtotal	22,723,491	22,353,354	-1.63%	23,064,684	3.18%	
Agreements/Payments						
Fire Department - City Payment	7,852,738	8,351,804		9,875,155		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter	1,443,005	1,504,334		1,568,268		Interlocal Agreement with City of Tallahassee
subtotal	9,295,743	9,856,138	6.03%	11,443,423	16.10%	
Outside Agency Funding						
Council on Culture & Arts (COCA)	1,318,462	1,027,347		1,053,667		Ordinance 2006-34
DISC Village/Juvenile Assessment Center	222,759	222,759		222,759		Ordinance 2006-34
Domestic Violence Coordinating Council	25,000	25,000		25,000		
Homeless Shelter Relocation	100,000	100,000		100,000		
subtotal	1,666,221	1,375,106	-17.47%	1,401,426	1.91%	
Miscellaneous						
Human Services CHSP	1,480,524	1,691,580		1,632,445		County Policy No. 01-04
Military Grant	100,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment	40,666	40,727		40,731		
Volunteer Fire Department	482,479	482,479		482,479		
Diversionary Funding	100,000	100,000		100,000		
Blueprint 2000	436,719	578,609		587,316		
subtotal	2,640,388	2,926,395	10.83%	2,875,971	-1.72%	
Event Sponsorships						
Community Events	15,000	25,000		25,000		
North Florida Homeless Veterans Stand Down	10,000	10,000		10,000		
Honor Flight	20,000	20,000		20,000		Ordinance 2006-34
Operation Thank You!	15,900	20,900		20,900		Ordinance 2006-34
Veterans Day Parade	5,000	5,000		5,000		Ordinance 2006-34
subtotal	65,900	80,900	22.76%	80,900	0.00%	
TOTAL NON-MANDATORY	**36,391,743**	**36,591,893**	**0.55%**	**38,866,404**	**6.22%**	

Leon County Fiscal Year 2022 Adopted Budget

Expenditures by Mandatory, Non-Mandatory, Support and Self-Supporting

Expenditure Summary by Category	FY20 Adopted	FY21 Adopted	% Change	FY22 Budget	% Change	Reference
SUPPORT FUNCTIONS						
Office of Management & Budget/Risk Management	1,025,650	1,004,655		1,062,466		FS 129
Facilities Management	12,270,320	12,063,601		11,856,961		FS 29.008 Maintains County Facilities
Human Resources	1,509,093	1,526,508		1,576,424		Implement Federal and State legislation regarding employment practices
Management Information Services	7,191,373	7,483,475		7,828,184		FS 29.008 Maintains all County information systems - emails, hardware, software, etc.
Purchasing	603,731	585,743		645,657		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	2,103,224	2,099,120		2,110,729		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	2,896,461	3,165,150		3,348,695		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	986,387	1,016,436		1,295,896		
TOTAL SUPPORT FUNCTIONS	**28,586,239**	**28,944,688**	**1.25%**	**29,725,012**	**2.70%**	
RESERVES						
Budgeted Contingency; all funds	324,003	908,541		297,879		
TOTAL BUDGETED RESERVES	**324,003**	**908,541**	**180.41%**	**297,879**	**-67.21%**	
TOTAL GENERAL REVENUE SUPPORTED	**214,184,465**	**218,432,608**	**1.98%**	**228,764,180**	**4.73%**	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	1,969,134	2,024,882		2,142,963		Numerous FS cites - see division page
Fleet Management	2,891,643	3,073,578		2,838,005		
Risk Management - Workers Comp	3,538,278	3,842,403		4,617,064		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	1,477,683	1,921,426		2,065,321		
Teen Court	71,099	73,422		51,309		FS 938.19, Ordinance 9-18, LCL: Ch 7-Article 2 Section 7-28
Drug Abuse Trust Fund	80,750	84,835		89,015		
Judicial Programs	303,402	299,142		280,430		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	728,543	669,274		1,306,498		
Emergency Management Grant Match	121,221	121,221		121,221		
Emergency Management Grants	224,993	233,883		242,152		
9-1-1 Funding	1,215,400	1,234,700		1,173,147		FS 365.171
Emergency Medical Services (EMS)	18,049,763	20,336,869		21,995,039		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism Development Funding	4,997,821	3,353,120		3,947,838		
Killearn Lakes Special Assessment	232,500	232,500		232,500		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,641,820	1,686,950		1,776,591		
Huntington Oaks Plaza	86,535	105,695		105,852		
Drug & Alcohol Testing	170,349	175,899		182,622		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	**37,800,934**	**39,469,799**	**4.41%**	**43,167,567**	**9.37%**	
TOTAL OPERATING BUDGET	**251,985,399**	**257,902,407**	**2.35%**	**271,931,747**	**5.44%**	
TOTAL CAPITAL BUDGET (excluding reserves)	**22,119,698**	**22,605,768**	**2.20%**	**22,236,439**	**-1.63%**	
TOTAL CAPITAL RESERVES	**97,375**	**57,570**	**-40.88%**	**31,255**	**-45.71%**	
GRAND TOTAL	**274,202,473**	**280,565,746**	**2.32%**	**294,199,442**	**4.86%**	

Notes:

1. Definitions of categories:
- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there maybe certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.
- Non-Mandatory: Expenditures that are not required.
- Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.
- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.
- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

2. References - Citations in Florida Statutes or local ordinance that govern the service. References in categories other than mandatory govern the administration of the activity and do not specify that the service is required.

Major Revenues

(FY 2022 Revenue Estimates projected in Millions at 95%)

AD VALOREM PROPERTY TAXES ($154.44)
Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County. (MSTU Ad Valorem not included)

LOCAL OPTION GAS TAX ($5.87)
This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel originally levied in 2009. 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 in effect from October 1, 2015. At the September 10th, 2013 meeting, the Board approved levying an additional 5 cents to be shared 50/50 between the County and City.

9TH CENT GAS TAX ($1.24)
This tax was a State imposed 1 cent tax on gasoline and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

STATE SHARED GAS TAX ($3.86)
Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

ENVIRONMENTAL PERMITS ($1.82)
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

BUILDING PERMITS ($2.32)
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of plan review and inspections to ensure that development activity meets local, state and federal building code requirements.

LOCAL OPTION SALES TAX ($5.23)
The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to $5,000. Effective December 2004, the sales taxes are disbursed at 80% for Blueprint 2020, 10% County and 10% City. In a November 2014 referendum, the sales tax was extended for another 20 years beginning on January 1, 2020, including additional revenue for L.I.F.E.

LOCAL GOVERNMENT 1/2 CENT SALES TAX ($12.93)
The Local Government 1/2 Cent Sales Tax is the largest amount of revenue among state-shared revenue sources for local government. The funding source is based on the transfer of 8.9744 percent of net sales tax proceeds remitted by all sales tax dealers located within the County. Revenue is shared between County (56.6%) and City (43.4%) based on a statutory defined distribution formula.

PUBLIC SERVICE TAX ($9.27)
The Public Service Tax is based upon a 10% levy on gas, water, electric services and $.04 per gallon on fuel oil.

LOCAL COMMUNICATIONS SERVICES TAX ($2.57)
This Communications Services Tax (CST) tax applies to telecommunications, video, direct-to-home satellite and related services. The CST is comprised of the State of Florida CST and the Local CST. The County levies the Local Communications Services Tax at a rate of 5.22%.

STATE REVENUE SHARING TAX ($2.78)
The Florida Legislature repealed the intangible tax revenues which comprised the majority of the County's revenue sharing in 2002. The Legislature replaced the lost revenue with a 2.0810% of sales tax collections (currently 98.56% of revenue sharing comes from this source and 2.9% comes from cigarette tax collections).

LOCAL OPTION TOURIST TAX ($5.07)
This is a locally imposed 5% tax levied on rentals and leases of less than six months duration. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014).

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES ($20.50)
Funding for emergency medical services is provided by a .50 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

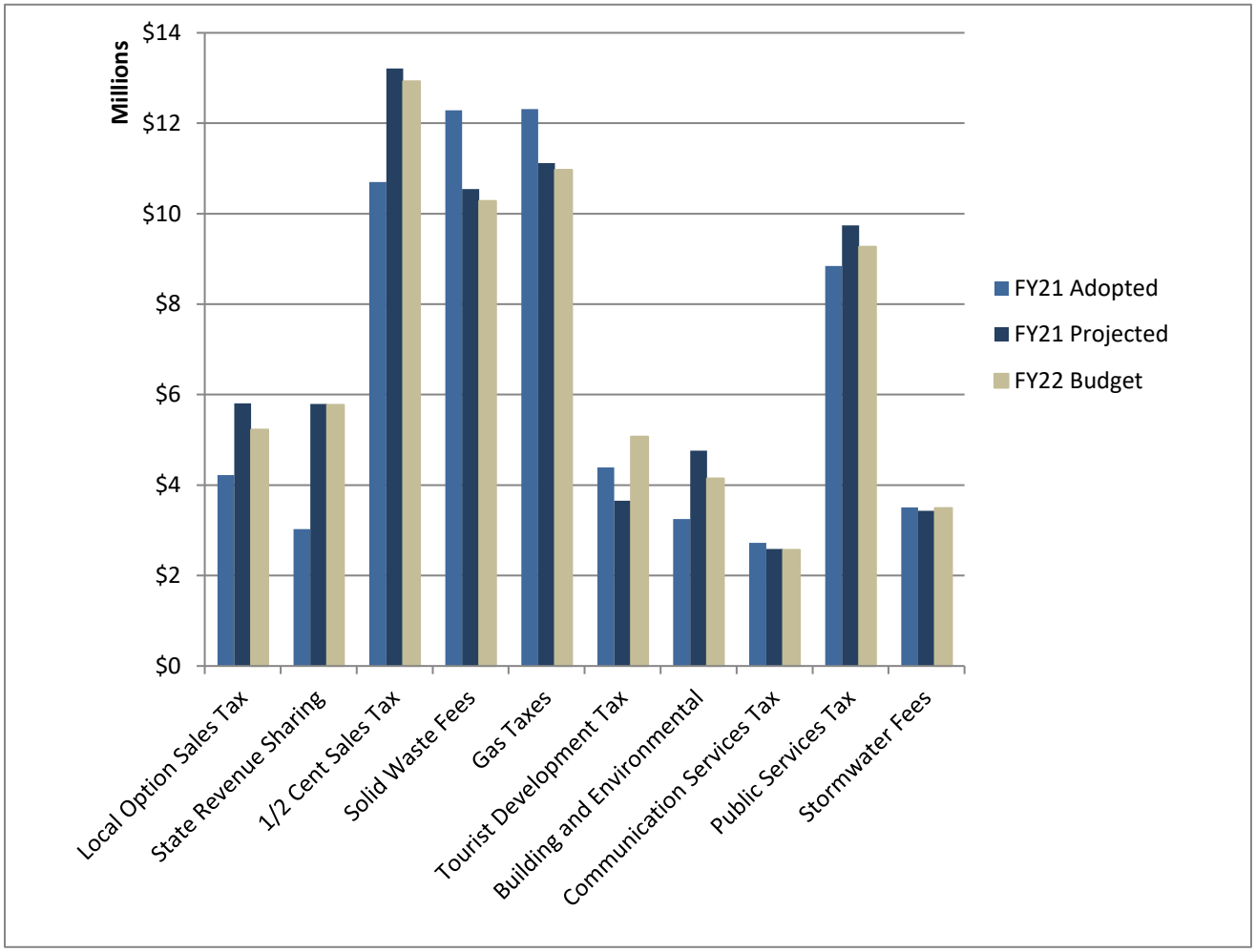
PROBATION FEES ($0.54)
The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

SOLID WASTE FEES ($10.28)
These revenues include tipping fees and assessments collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

FIRE SERVICES FEE ($8.59)
This fee adopted on June 9, 2009, is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area to pay for fire services. On June 23, 2015, the Board approved a new fee schedule.

COURT FACILITIES FEE ($0.52)
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009) and are collected through a surcharge placed on non-criminal traffic infractions.

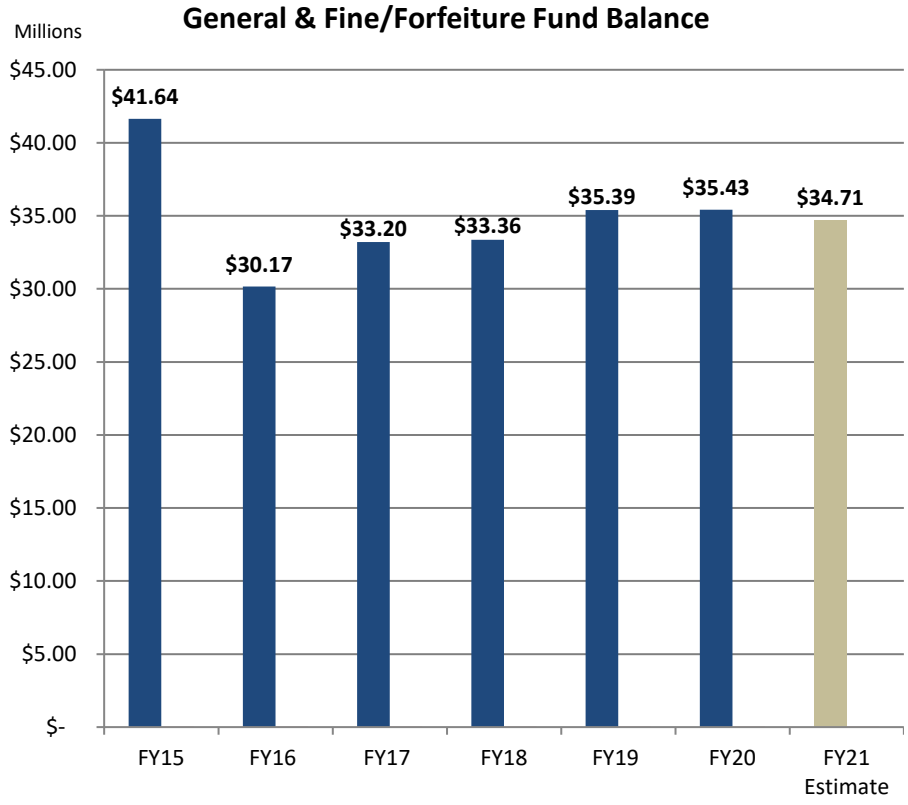
FY 2021 AND FY 2022 REVENUE PROJECTIONS



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

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2021, and the FY 2022 budget estimates. The chart depicts FY 2022 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

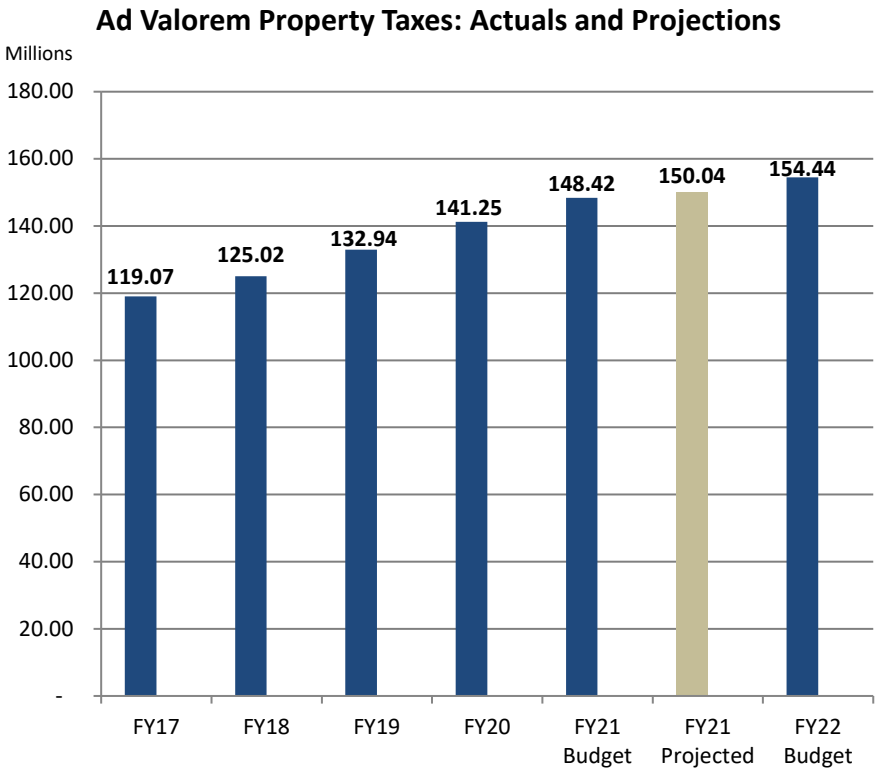
Major Revenues



General Fund – Fund Balance

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The decrease from FY 2015 – FY 2016 is due to the mid-year appropriation of $9.6 million to fund one-time capital projects. The audited year ending fund balance for FY 2019 is $35.39 million and the unaudited year ending fund balance for FY 2020 is $35.43 million. The decline in fund balance is due to the use of the Catastrophe Fund for COVID related expenses where reimbursement will be requested from FEMA. The FY 2021 estimated fund balance of $34.71 million reflects 20% of FY 2021 operating expenditures.

The unaudited year ending fund balance estimate for FY 2021 is $34.71 million. To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2021 General & Fine/Forfeiture Fund Balance would have to remain between $22.5 million and $45.0 million. As depicted, the fund balance is within this range.



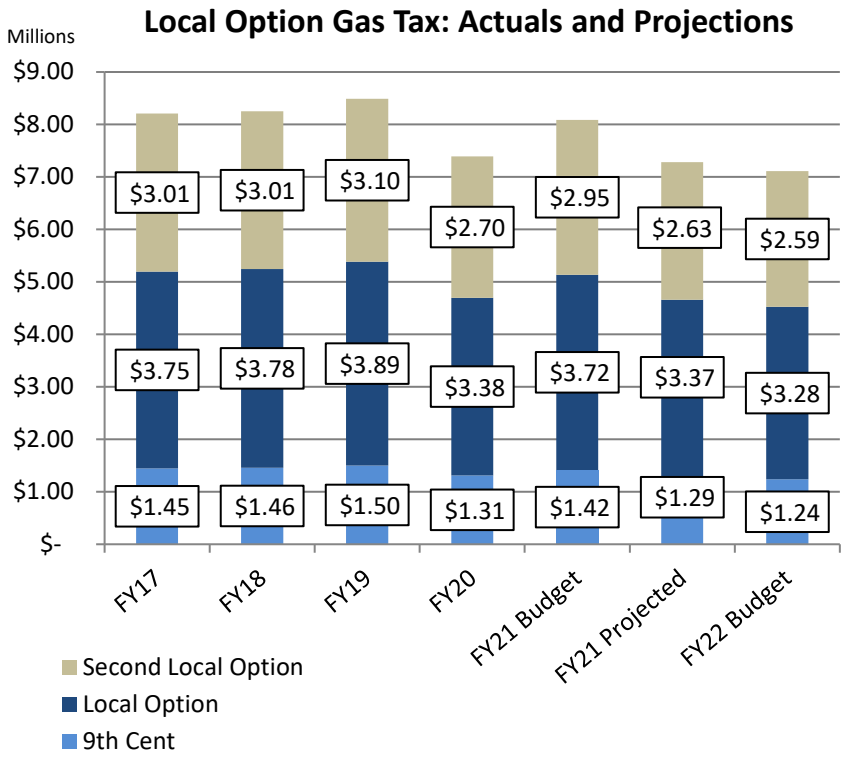
Ad Valorem Property Taxes

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, 1.4% for FY 2022 compared to 2.3% last year.

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



Local Option Gas Tax:

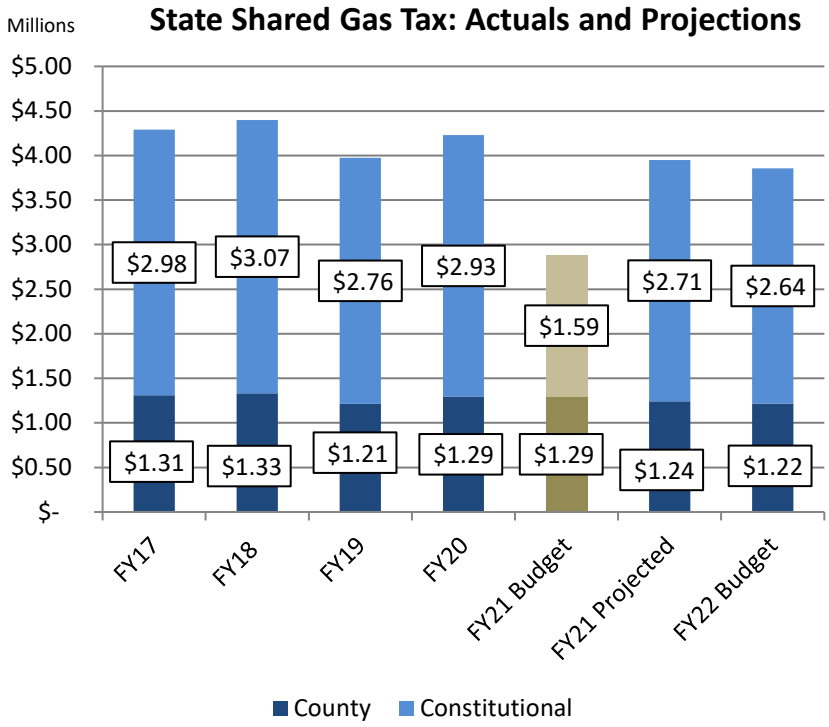
9th Cent Gas Tax: This tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

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

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

The amounts shown are the County's share only.

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

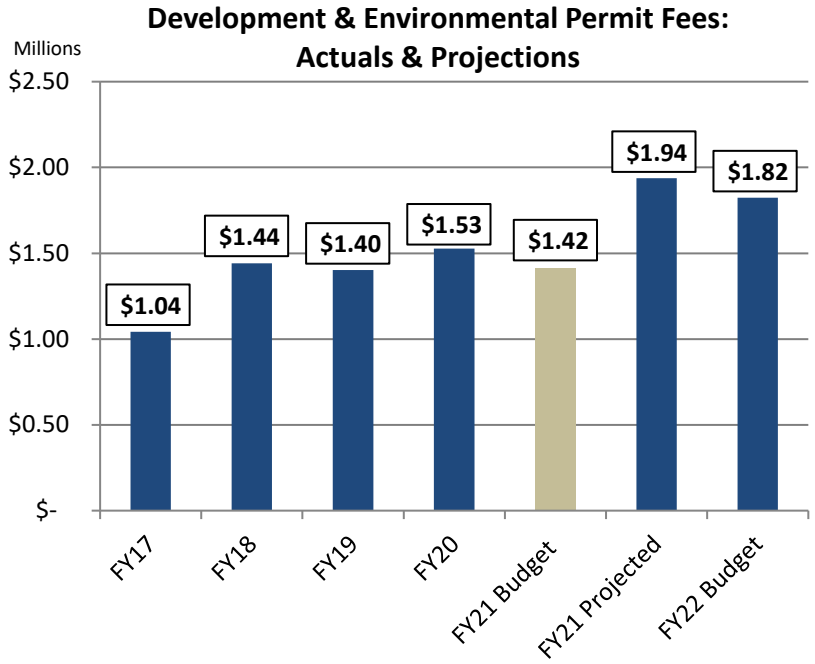


State Shared Gas Tax:

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.

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

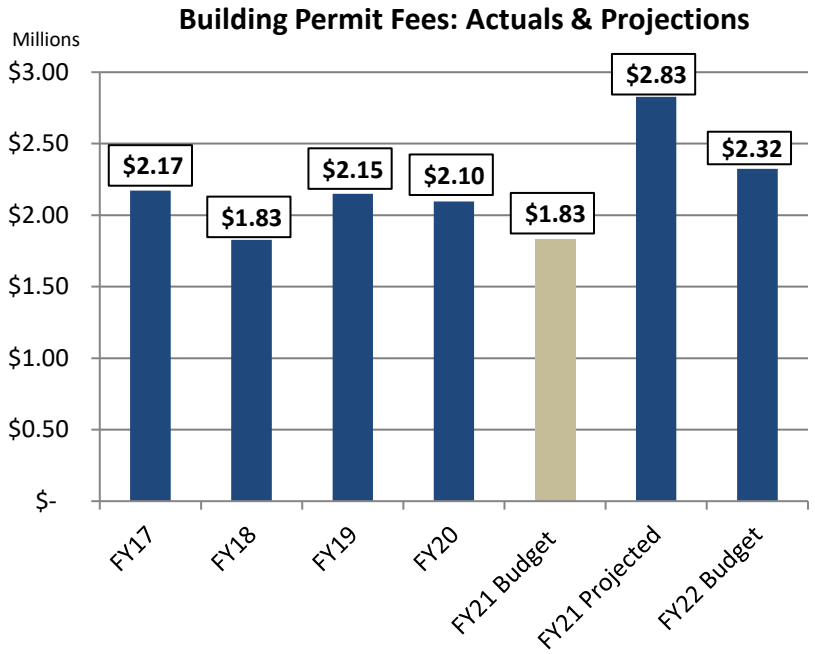
Major Revenues



Environmental Permit Fees:

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.

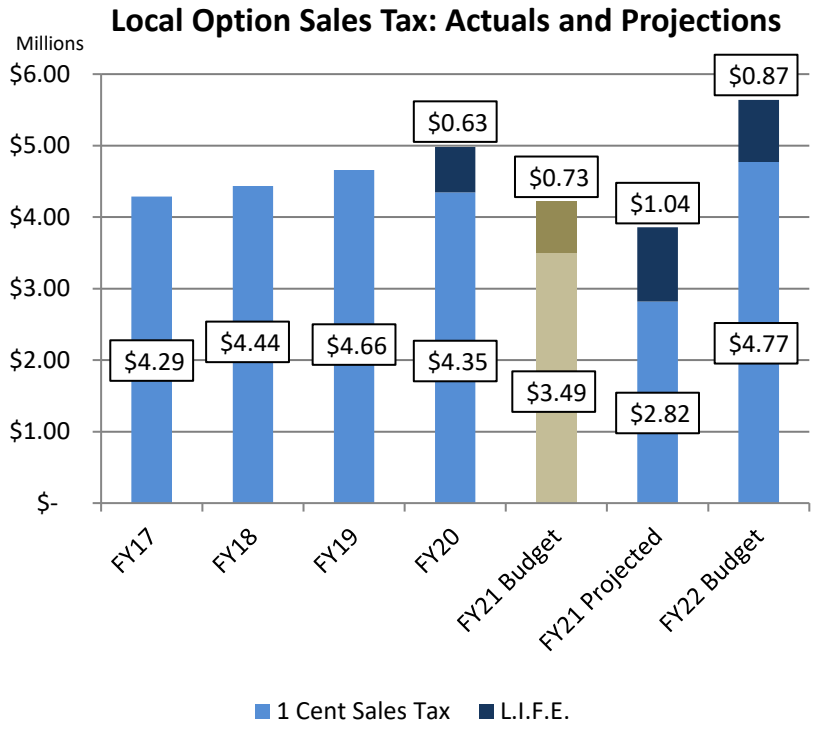
The FY 2021 Environmental Permit Fees have exceeded estimates due to a faster than expected rebounding of the economy from the COVID-19 pandemic due to low interest rates and a strong building sector economy. FY 2022 estimates are anticipated to follow the trend. The major increases in 2020 and 2021 are related to a permitting application within the Fallschase residential housing development.

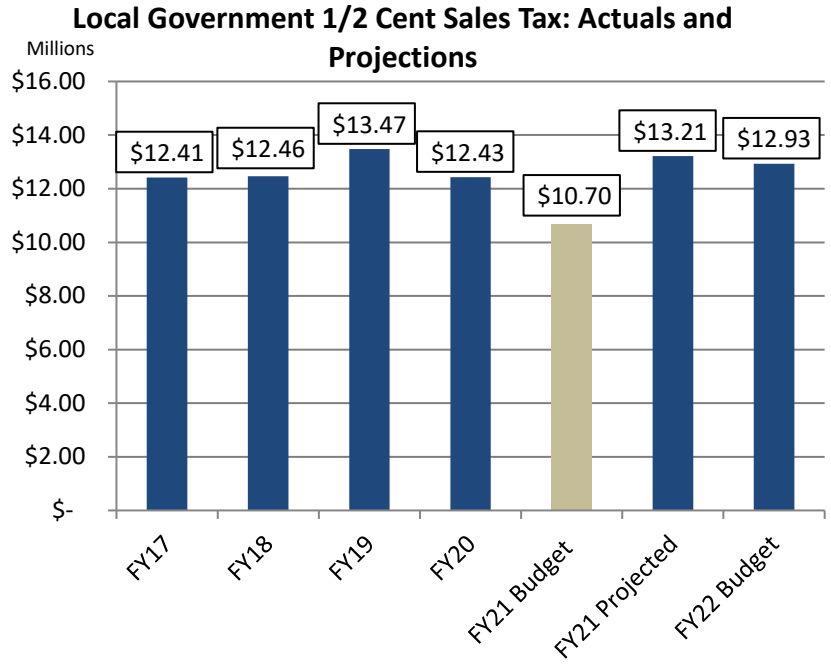


Building Permit Fees:

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

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





Local Option Sales Tax:

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 January 2020.

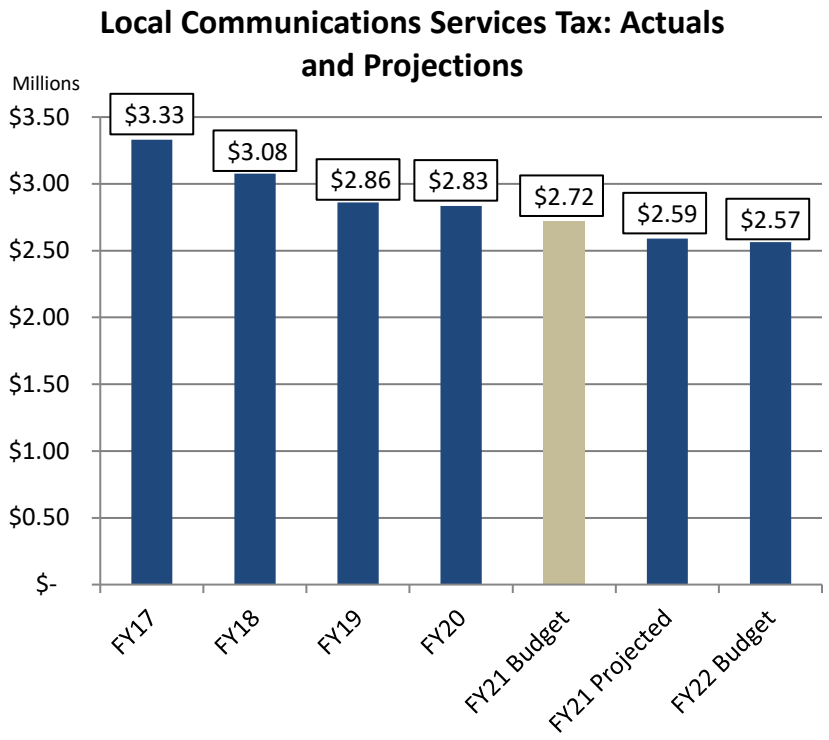
The Local Option Sales Tax 1 Cent Sales Tax is projected to generate 37.7% more than budgeted for FY 2021 due to conservative budgeting consumer spending rebounding more quickly than originally estimated. However, collections have not returned to pre-pandemic levels.

Local Government ½ Cent Sales Tax:

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

The amounts shown are the County's share only.

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

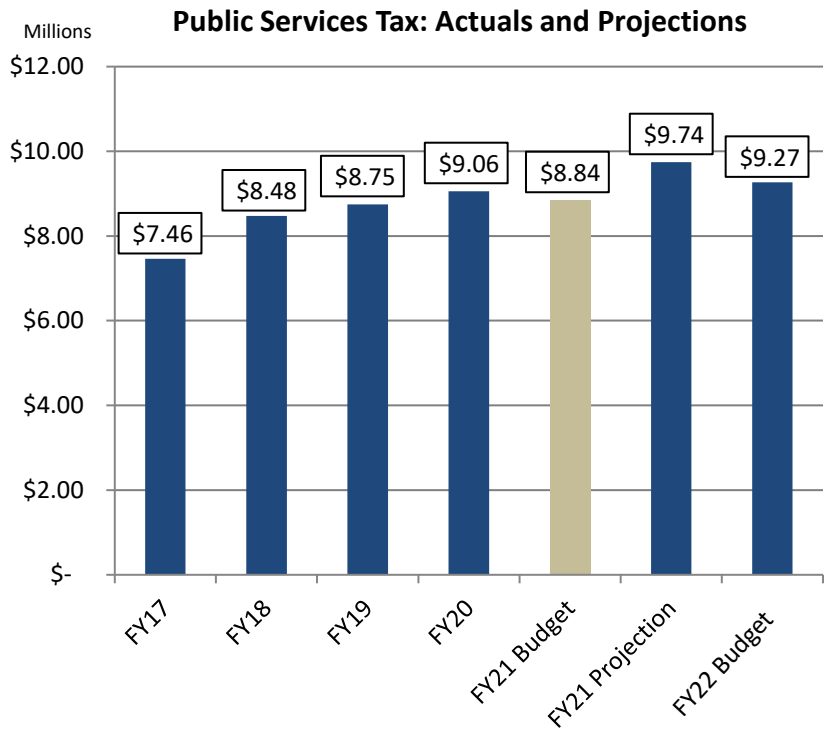


Communication Services Tax:

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

Statewide, the CST has been in decline the past five years. Part of this decline was due to the Florida Department of Revenue notifying the County's Office of Financial Stewardship of an adjustment in the amount of $329,729 due to the erroneous overpayment of local taxes. This adjustment was deducted from monthly distributions, in the amount of $9,159, effective March 2018 through March 2021.

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



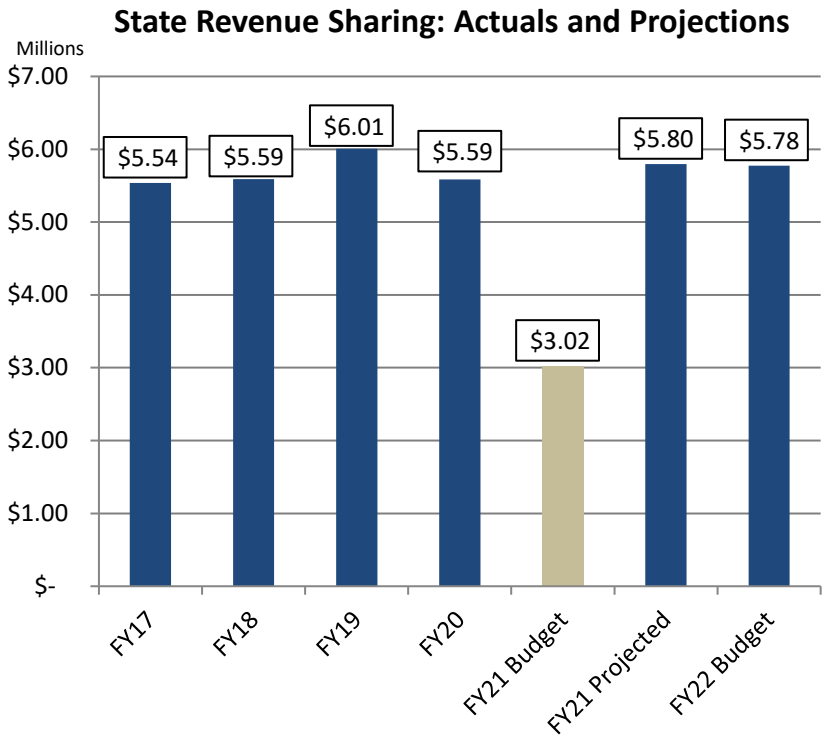
Public Services Tax:

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.

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

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

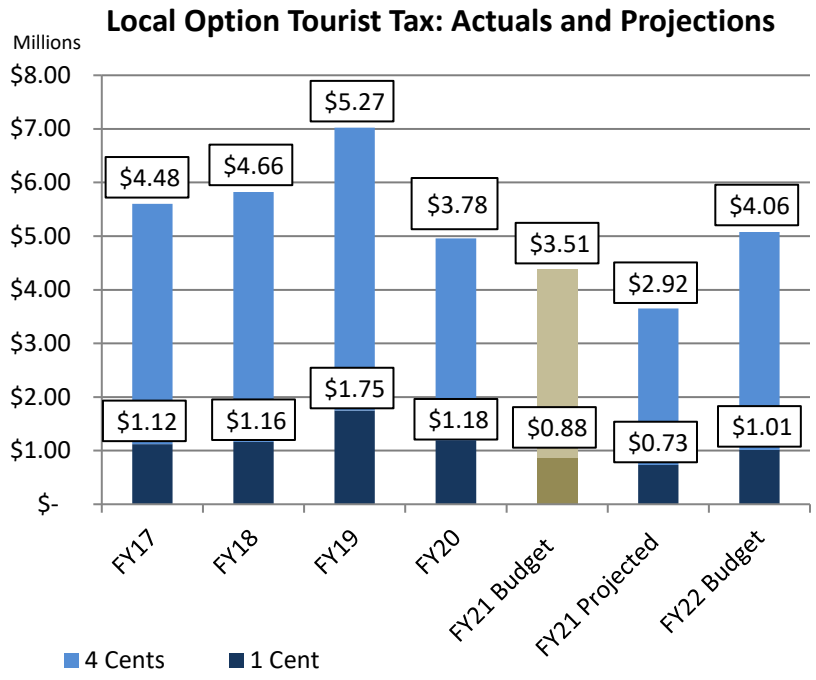
Major Revenues



State Revenue Sharing:

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

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. However, due to consumer spending rebounding after the stay-at- home orders were lifted and vaccines became available, the revenues have recovered. For state revenue sharing, Leon County is projected to receive 91.7% more than budgeted for FY 2021. The budget for FY 2022 is in line with FY 2021 projections.

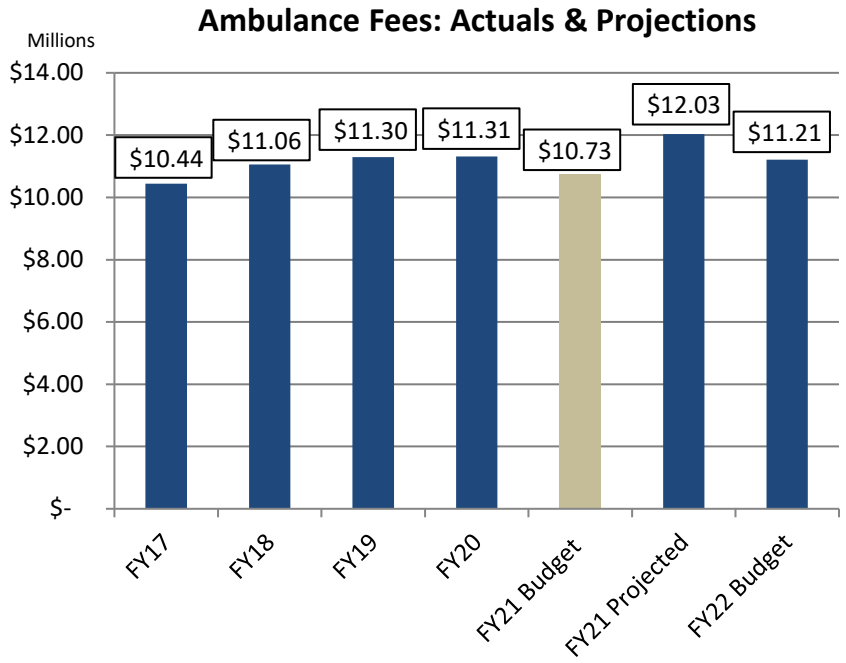


Local Option Tourist Tax:

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

COVID-19 has dramatically changed the local economy and has significantly reduced County revenues in several areas, none more so than the Tourist Development Tax. The national, state, and local recommendations for social distancing and reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates is anticipated to result in a 23% decline in TDT revenues from FY 2020 collections. The FY 2022 budget shows a 16% increase over the FY 2021 budget as the tourism economy continues to recover from the pandemic.

Major Revenues



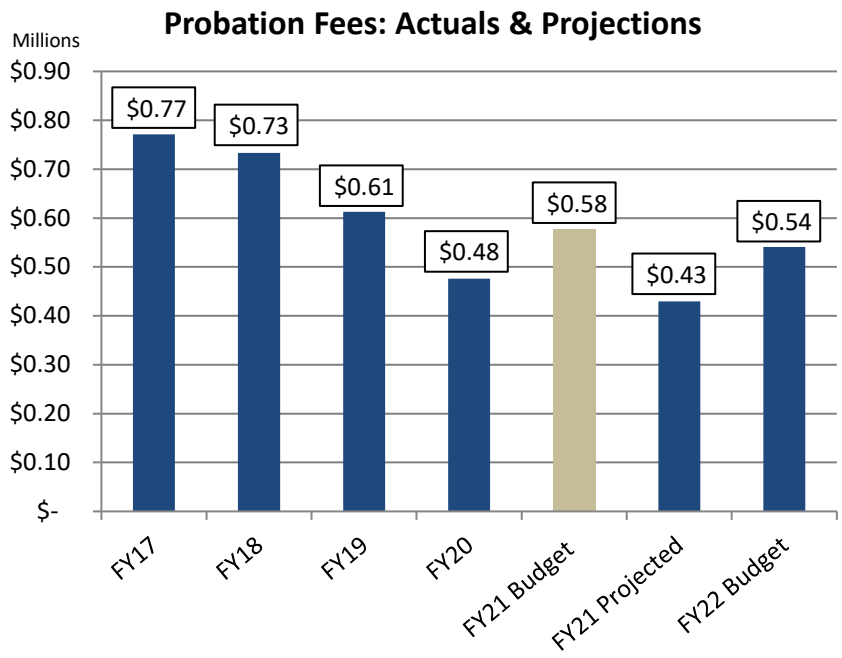
Ambulance Fees:

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).

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

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

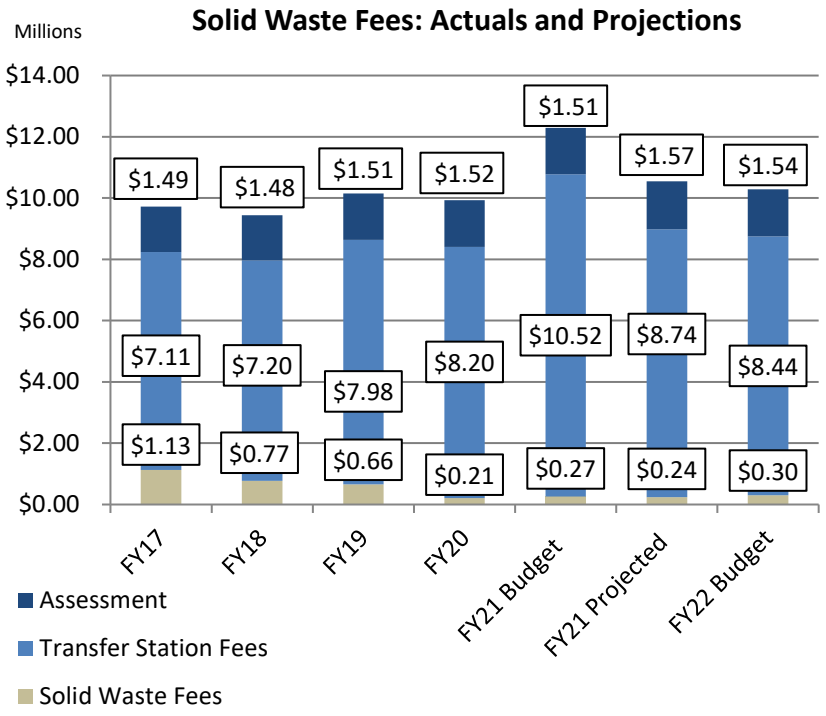


Probation Fees:

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.

Revenues collected through Probation and Pre-Trial fees have steadily declined since FY 2017. This can be attributed to a decline in Probation and Pre-Trial caseloads, early termination of sentences and a decrease in court ordered GPS (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees.

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

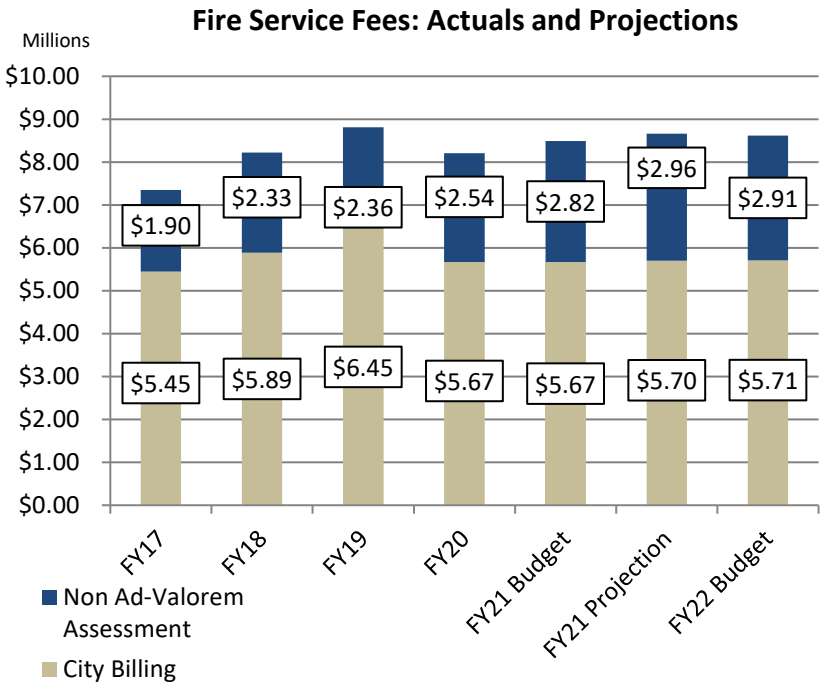


Solid Waste Fees:

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.

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

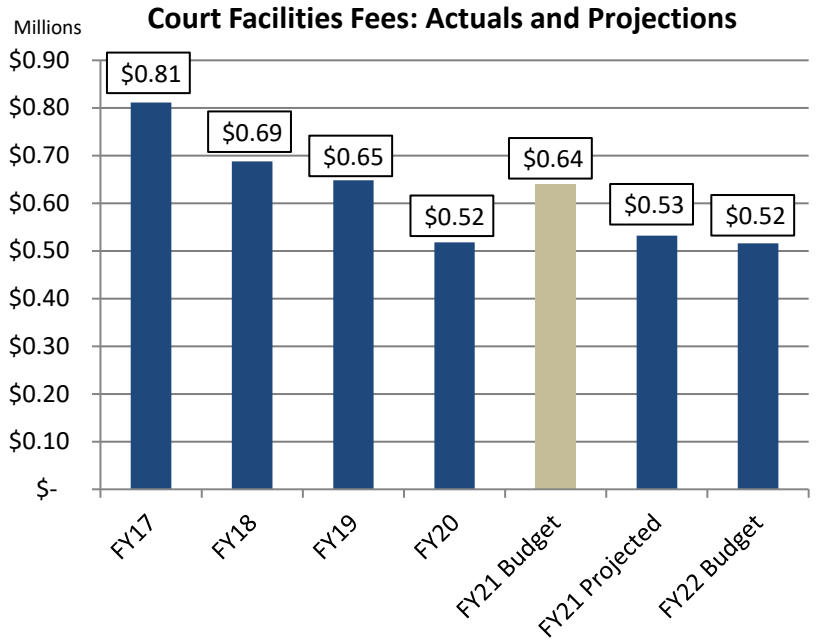


Fire Services Fee:

The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

This fee was adopted June 9, 2009 and is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area of the County to pay for fire services. On June 23, 2015, the Board approved an increased new fee schedule beginning in FY 2016, with 15% reduction for the first two fiscal years, to delay the full fiscal impact on rate payers. The expiration of this discount in FY 2018 resulted in an increase in revenue collected.

Property owners in the unincorporated area, not on city utilities, are billed quarterly. Those who do not pay their bills are transferred to the property tax bill as a non-ad valorem assessment. This accounts for the increase in the non-ad valorem assessment collections. FY 2021 is anticipated to follow that same trend.



Court Facilities Fee:
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 2020, the County collected $518,321 in these fees but expended more than $8.7 million on behalf of the State Court system.

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

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

Leon County Fiscal Year 2022 Adopted Budget

Recommended Position Changes

Positions Additions and Deletions

Leon County Government	FTE	Impact
County Attorney's Office [1]		
Assistant County Attorney	1.00	$ 97,940
Legal Assistant	(1.00)	$ (65,978)
Administrative III	(1.00)	$ (55,793)
Total County Attorney's Office	**(1.00)**	**$ (23,832)**
Department of Public Works [2]		
Mechanical Engineer	1.00	$ 128,124
Crew Chief	(1.00)	$ (52,156)
Fleet Administrative V	(1.00)	$ (73,504)
Total Public Works	**(1.00)**	**$ 2,528**
Office of Resource Stewardship [3]		
Parks & Recreation		
Park Attendant	1.00	$ 48,444
Crew Chief	1.00	$ 49,410
Maintenance Technician	1.00	$ 49,484
Total ORS	**3.00**	**$ 147,338**
Office of Public Safety [4]		
Emergency Medical Services		
Medical Supply Technicians	2.00	$ 96,656
Total EMS	**2.00**	**$ 96,656**
Department of Development Support & Environmental Management [5]		
Building Inspector	1.00	$ 71,725
Planner II	(1.00)	$ (85,704)
Total DSEM	**0.00**	**$ (13,979)**
Total Leon County Government	**3.00**	**$ 208,711**

Judicial and Constitutionals	FTE	Impact
Constitutionals		
Sheriff - Law Enforcement		
Sworn Deputy	3.00	$ 469,916
Crime Scene Specialist	1.00	$ 80,648
Digital Forensic Examiner	1.00	$ 72,186
Community Relations Specialist	2.00	$ 148,306
Crime Analyst	1.00	$ 72,054
Sheriff - Corrections		
Sworn Officer	2.00	$ 172,828
Total Sheriff	**10.00**	**$ 1,015,938**
Clerk of Court and Comptroller		
Account Payable Supervisor	1.00	$ 51,132
Total Clerk	**1.00**	**$ 51,132**
Supervisor of Elections		
Voter Services Specialist	1.00	$ 62,380
Total Supervisor of Elections	**1.00**	**$ 62,380**
Total Constitutionals	**12.00**	**$ 1,129,450**
Total County, Judicial and Constitutionals	**15.00**	**$ 1,338,161**

Notes:

1. The County Attorney requested an additional Assistant County Attorney position to properly address the County's legal needs. This additional position is offset after a workload review indicated two vacant administrative positions are no longer needed to support the attorneys.
2. A Public Works Mechanical and Electrical Engineer was recommended to support the workload associated with building mechanical and electrical systems, as well as on-going retrofits of various County buildings. The addition of this position is offset by the elimination of a vacant Crew Chief previously supporting a portion of the mosquito control program and a vacant Fleet Administrative Associate position.
3. As a result of the County continuing to significantly increase park acres available to the public (Apalachee Regional Park, St. Mark's, Broadmoor Park, two dog parks, etc.), a new two-person Park Crew and park attendant position are recommended to maintain adequate service levels. The crew was requested during last year's budget process but was deferred due to the impacts of COVID. The new park attendant has been planned to coincide with the completion of the new cross-country track amenities at the Apalachee Regional Park.
4. Currently, EMS has two EMS Supply Technicians to provide 24/7 logistical coverage for all EMS operations. These Supply Technicians provide support and supplies to the ambulance fleet, EMTs and Paramedics. When the Supply Technicians are unavailable due to leave, EMTs provide shift back up to allow for continuous logistical support. Adding the two new Supply Technicians will allow EMTs to be available for additional ambulance coverage. These positions are funded through ambulance fees.
5. Due to an increase in new construction, a new Building Inspector position was recommended to ensure inspection timelines are met. This position is funded through building fees.

Leon County Fiscal Year 2022 Adopted Budget

Recommended Position Changes

Positions Reclassifications

Former Position Title	FTE	New Position Title	FTE		Impact
Administration		**Administration**			
Strategic Initiatives [1]					
Special Projects Coordinator	1.00	Senior Policy Analyst	1.00	$	5,747
Community and Media Relations [2]					
*Library Services Specialist	1.00	Public Information & Communications Manager	1.00	$	19,349
As part of the Essential Libraries identified efficiencies, a vacant Library Services Specialist position was reclassed to Community & Media Relations (CMR).					
Department of Development Support & Environmental Management [3]		**Department of Development Support & Environmental Management**			
*Sr. Environmental Engineer	1.00	Engineer Intern	1.00	$	-
*Environmental Inspection Supervisor	1.00	**Environmental Review Supervisor	1.00	$	-
Due to vacancies through promotion and retirement, the reclassification of these positions has no fiscal impact.					
Office of Human Services & Community Partnerships [4]		**Office of Human Services & Community Partnerships**			
Human Services Analyst	1.00	**Human Services Analyst	1.00	$	5,195
These are paygrade adjustments and are based on workload and position market analysis.					
Office of Information Technology [5]		**Office of Information Technology**			
Office Coordinator	1.00	Cyber Security Manager	1.00	$	3,669
Office of Library Services [6]		**Office of Library Services**			
Information Professional	1.00	Community Resources Specialist	1.00	$	5,195
Department of Public Works		**Department of Public Works**			
Fleet Maintenance [7]					
Administrative Associate III	1.00	Administrative Associate IV	1.00	$	1,589
Support Services [8]					
Sr. Administrative Associate I	1.00	Operations Analyst	1.00	$	2,485
Engineering Services [9]					
Engineer Intern	1.00	Design Engineer	1.00	$	6,943
Facilities Project Coordinator	1.00	Construction Manager II	1.00	$	21,717
Total Leon County Government	**11.00**		**11.00**	**$**	**71,889**

Notes:
1. Special Projects Coordinator reclassed to a Senior Policy Analyst to reflect the duties and responsibilities the position has assumed over the past year for a fiscal impact of $5,747.
2. Vacant Library Services Specialist was transferred to Community & Media Relations and reclassified to Public Information & Communications Manager with a fiscal impact of $19,349.
3. Reclassification of Sr. Environmental Engineer to Engineer Intern and Environmental Inspector Supervisor to Environmental Review Supervisor have no fiscal impact.
4. Human Services Analyst was reclassed to a higher paygrade with a fiscal impact of $5,195.
5. OIT Office Coordinator position reclassified to create the Cyber Security Manager position with a fiscal impact of $3,669. Position is split funded between Management Information Services (MIS) and Geographic Information Systems (GIS).
6. Reclassification of an Information Professional to a Community Resources Specialist as part of the Essential Libraries Initiative with an impact of $5,195.
7. The Administrative Associate III was reclassed to an Administrative Associate IV to partially absorb the duties of the eliminated Administrative Associate V position in Fleet Maintenance with a fiscal impact of $1,589. The elimination of the Administrative Associate V offset the addition of the new Mechanical, Electrical and Plumbing Engineer.
8. The Sr. Administrative Associated I was reclassed to an Operations Analyst to partially absorb the duties of the eliminated Administrative Associate V position in Fleet Maintenance with a fiscal impact of $2,485. The elimination of the Administrative Associate V offset the addition of the new Mechanical, Electrical and Plumbing Engineer.
9. Engineer Intern was reclassed to a Design Engineer with a fiscal impact of $6,943 as a result of achieving Professional Engineer (PE) licensure. The Facilities Project Coordinator was reclassed to a Construction Manager with a fiscal impact of $21,717.

Leon County Fiscal Year 2022 Adopted Budget

Authorized Position Summary

Board of County Commissioners

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Administration

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
County Administration	5.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	5.00
Strategic Initiatives	13.50	13.50	13.50	1.00	14.50	14.50	14.50	14.50	14.50
Human Resources	12.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
Emergency Management	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Volunteer Services	0.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	37.50	39.50	39.50	1.00	40.50	40.50	40.50	40.50	40.50

Office of Information and Technology

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Management Information Services	43.34	43.34	43.34	0.00	43.34	43.34	43.34	43.34	43.34
Geographic Information Systems	14.66	14.66	14.66	0.00	14.66	14.66	14.66	14.66	14.66
	58.00	58.00	58.00	0.00	58.00	58.00	58.00	58.00	58.00

County Attorney's Office

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
County Attorney	12.00	12.00	12.00	(1.00)	11.00	11.00	11.00	11.00	11.00
	12.00	12.00	12.00	(1.00)	11.00	11.00	11.00	11.00	11.00

Department of Public Works

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	138.00	138.00	138.00	(1.00)	137.00	137.00	137.00	137.00	137.00
Engineering Services	36.00	36.00	36.00	1.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	9.00	9.00	9.00	(1.00)	8.00	8.00	8.00	8.00	8.00
	187.00	187.00	187.00	(1.00)	186.00	186.00	186.00	186.00	186.00

Department of Development Support & Environmental Management

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Customer Engagement Services	2.25	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DS Support Services	3.40	3.90	6.65	0.00	6.65	6.65	6.65	6.65	6.65
Code Compliance Services	6.25	5.50	5.50	0.00	5.50	5.50	5.50	5.50	5.50
Building Plans Review & Inspection	24.20	24.45	23.95	1.00	24.95	24.95	24.95	24.95	24.95
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	9.00	9.00	9.00	(1.00)	8.00	8.00	8.00	8.00	8.00
	62.00	62.00	62.00	0.00	62.00	62.00	62.00	62.00	62.00

Department of PLACE

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Planning Department[1]	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50
	23.50	23.50	23.50	0.00	23.50	23.50	23.50	23.50	23.50

1. The joint Planning Department position costs are split based on the percentage of population in the unincorporated and incorporated area of the County at 34.2% and 65.8% between the County and the City.

Leon County Fiscal Year 2022 Adopted Budget

Authorized Position Summary

Office of Financial Stewardship

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Office of Management and Budget	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Risk Management	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Real Estate Management	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
	19.00	19.00	19.00	0.00	19.00	19.00	19.00	19.00	19.00

Division of Tourism

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Tourism Development	12.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
	12.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00

Office of Library Services

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Library Services	101.70	89.20	88.70	(1.00)	87.70	87.70	87.70	87.70	87.70
	101.70	89.20	88.70	(1.00)	87.70	87.70	87.70	87.70	87.70

Office of Public Safety

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Emergency Medical Services	127.80	143.80	143.80	2.00	145.80	145.80	145.80	145.80	145.80
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	134.80	150.80	150.80	2.00	152.80	152.80	152.80	152.80	152.80

Office of Intervention & Detention Alternatives

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
County Probation	16.00	16.00	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Supervised Pretrial Release	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
Drug & Alcohol Testing	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	32.00	32.00	32.00	0.00	32.00	32.00	32.00	32.00	32.00

Office of Human Services & Community Partnerships

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Human Services	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Veteran Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Housing Services	6.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Volunteer Services	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	13.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00

Office of Resource Stewardship

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Office of Sustainability	2.50	2.50	2.50	0.00	2.50	2.50	2.50	2.50	2.50
Parks and Recreation	30.00	30.00	30.00	3.00	33.00	33.00	33.00	33.00	33.00
Facilities Management	40.00	48.00	48.00	0.00	48.00	48.00	48.00	48.00	48.00
Solid Waste	27.15	28.15	29.15	0.00	29.15	29.15	29.15	29.15	29.15
	99.65	108.65	109.65	3.00	112.65	112.65	112.65	112.65	112.65
County Total	806.15	818.65	819.15	3.00	822.15	822.15	822.15	822.15	822.15

Leon County Fiscal Year 2022 Adopted Budget

Authorized Position Summary

Constitutional

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Clerk of the Circuit Court	168.00	169.00	169.00	1.00	170.00	170.00	170.00	170.00	170.00
Property Appraiser	52.00	52.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00
Sheriff	647.00	648.00	648.00	10.00	658.00	658.00	658.00	658.00	658.00
Supervisor of Elections	20.00	20.00	20.00	1.00	21.00	21.00	21.00	21.00	21.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	973.00	975.00	975.00	12.00	987.00	987.00	987.00	987.00	987.00

Judicial

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Court Administration	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Other Court-Related Programs	5.50	5.50	5.50	0.00	5.50	5.50	5.50	5.50	5.50
	8.50	8.50	8.50	0.00	8.50	8.50	8.50	8.50	8.50

Non-Operating

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Other Non-Operating [2]	4.50	4.50	4.50	0.00	4.50	4.50	4.50	4.50	4.50

Grants Administration

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Grants Court Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Summary

Authorized Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Total Full-Time Equivalents (FTE)	**1,792.15**	**1,806.65**	**1,807.15**	**15.00**	**1,822.15**	**1,822.15**	**1,822.15**	**1,822.15**	**1,822.15**

2. Non-Operating includes the following Office of Economic Vitality (OEV) County supported positions: Director of Economic Vitality, Business Intelligence Manager, MWBE Coordinator, Legal Assistant; and 50% of the Director of Planning, Land Management & Community Enhancement (PLACE). These positions are reflected in the budget due to employee choosing County benefits as allowed by an interlocal agreement establishing the offices. The County is either reimbursed the expense or the expense is used as part of a true-up for the County's share of funding an agency such as MWSBE or Planning.

Leon County Fiscal Year 2022 Adopted Budget

Authorized OPS Position Summary

Department of Public Works

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Operations	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Department of Development Support & Environmental Management

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Development Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Division of Tourism

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Tourism Development	0.00	0.50	0.50	0.00	0.50	0.50	0.50	0.50	0.50
	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.50	0.50

Office of Library Services

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Public Safety

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Emergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Resource Stewardship

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	2.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	3.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00

Constitutional

OPS Positions	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Supervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	8.50	7.50	7.50	0.00	7.50	7.50	7.50	7.50	7.50

Leon County Fiscal Year 2022 Adopted Budget

Summary of Fund Balance & Retained Earnings (unaudited)

Org	Fund Title	FY19 Actual	FY20 Actual	FY21 Estimate Rev	FY21 Estimate Exp.	FY21 Estimate Year End	% Change(+/-)
	General & Fine and Forfeiture Funds * (A)						
001	General Fund	33,714,518	33,750,782	110,768,177	76,834,659	33,933,518	0.54%
110	Fine and Forfeiture Fund	1,674,303	1,674,303	96,815,330	96,035,685	779,645	-53.43%
	Subtotal:	**35,388,821**	**35,425,085**	**207,583,507**	**172,870,344**	**34,713,163**	**-2.01%**

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

Org	Fund Title	FY19 Actual	FY20 Actual	FY21 Estimate Rev	FY21 Estimate Exp.	FY21 Estimate Year End	% Change(+/-)
	Special Revenue Funds						
106	County Transportation Trust Fund	4,674,953	4,083,919	21,321,049	17,187,574	4,133,475	1.21%
111	Probation Services Fund **(B)**	620,252	148,414	3,226,122	3,514,999	0	-100.00%
114	Teen Court Fund **(C)**	2,533	30,465	99,317	86,233	0	-100.00%
116	Drug Abuse Trust Fund **(C)**	32,410	92,585	121,680	76,443	45,237	-51.14%
117	Judicial Programs Fund	415,478	415,998	658,679	153,564	505,115	21.42%
120	Building Inspection Fund	2,226,315	1,442,111	4,340,930	2,880,842	1,460,088	1.25%
121	Development Support Fund **(D)**	470,935	567,220	5,170,752	3,699,929	1,470,823	159.30%
123	Stormwater Utility Fund	759,757	1,139,510	6,584,031	4,925,006	1,659,025	45.59%
124	SHIP Trust Fund **(E)**	23,654	25,247	518,585	427,951	90,634	258.99%
125	Grants	208,808	598,784	39,211,660	39,243,678	0	-100.00%
126	Non-Countywide General Revenue Fund **(F)**	1,382,791	285,827	22,383,589	16,890,896	5,492,693	1821.68%
127	Grants **(G)**	201,774	200,531	29,908,454	23,621,075	6,287,379	3035.36%
128	CARES Act Fund **(G)**	0	45,980,344	47,133,436	45,980,344	1,153,092	-97.49%
130	911 Emergency Communications Fund **(H)**	660,126	307,756	1,532,683	1,366,036	166,646	-45.85%
131	Radio Communications Systems Fund **(I)**	13,459	149,797	0	0	0	N/A
135	Emergency Medical Services Fund	6,198,513	6,271,413	29,987,300	24,346,592	5,640,708	-10.06%
137	American Recovery Plan Act (ARPA) Fund **(G)**	0	0	57,024,862	16,253,548	40,771,314	N/A
140	Municipal Service Fund **(J)**	195,167	420,716	10,624,536	8,957,509	1,667,027	296.24%
145	Fire Services Fund	2,008,116	2,139,881	11,119,499	9,274,519	1,844,980	-13.78%
160	Tourist Development Fund (1st-5th Cents) **(K)**	4,589,173	4,562,934	8,144,867	7,386,403	758,464	-83.38%
160	Tourist Develop. Cultural, Visual Arts, Heritage **(K)**	5,163,084	5,163,084	5,171,687	3,250,000	1,921,687	-62.78%
162	Special Assessment Paving Fund **(L)**	98,662	97,558	210,093	208,770	1,323	-98.64%
164	Killearn Lakes Units I and II Sewer	15,640	19,706	245,741	228,719	17,022	-13.62%
165	Bank of America Building Operating Fund **(M)**	1,390,294	660,569	2,295,249	1,131,291	1,163,958	76.21%
166	Huntington Oaks Plaza Fund **(N)**	311,752	272,200	486,688	441,493	45,195	-83.40%
	Subtotal:	**31,663,644**	**75,076,570**	**307,521,487**	**231,533,413**	**76,295,885**	**2%**
	Debt Service Funds						
211	Debt Service - Series 2003 A&B	4,034	113,339	0	0	0	N/A
222	Debt Service - Series 2014	6,720	0	3,268,180	3,268,180	0	N/A
223	Debt Service - Series 2020	0	21,449	283,206	261,757	21,449	N/A
	Subtotal:	**10,754**	**134,788**	**3,551,386**	**3,529,937**	**21,449**	**-84.09%**
	Capital Projects Funds						
305	Capital Improvements Fund **(O)**	22,801,984	24,176,104	32,874,721	33,194,473	0	-100.00%
306	Gas Tax Transportation Fund **(P)**	10,207,930	8,215,862	11,513,575	9,873,817	1,639,758	-80.04%
308	Local Option Sales Tax Fund **(Q)**	4,773,066	4,773,065	4,729,451	4,362,082	367,369	-92.30%
309	Local Option Sales Tax Extension Fund **(R)**	4,401,599	2,580,155	3,190,975	2,951,942	239,033	-90.74%
330	911 Capital Projects Fund	4,243,342	4,448,930	4,407,022	57,570	4,349,452	-2.24%
351	Sales Tax Extension 2020	0	0	6,187,989	4,791,281	1,396,708	N/A
352	Sales Tax Extension 2020 JPA Agreement	0	0	6,437,213	6,160,366	276,847	N/A
	Subtotal:	**46,427,922**	**44,194,117**	**69,340,946**	**61,391,531**	**8,269,167**	**-81.29%**

Leon County Fiscal Year 2022 Adopted Budget

Summary of Fund Balance & Retained Earnings (unaudited)

Org	Fund Title	FY19 Actual	FY20 Actual	FY21 Estimate Rev	FY21 Estimate Exp.	FY21 Estimate Year End	% Change(+/-)
	Enterprise Funds						
401	Solid Waste Fund **(S)**	13,547,600	-3,843,515	7,900,420	15,911,611	-8,011,191	108.43%
	Subtotal:	**13,547,600**	**-3,843,515**	**7,900,420**	**15,911,611**	**-8,011,191**	**108.43%**
	Internal Service Funds						
501	Insurance Service Fund	1,317,179	909,282	5,403,765	4,049,266	1,354,499	48.96%
502	Communications Trust Fund	489,620	342,526	1,571,699	1,299,777	271,922	-20.61%
505	Motor Pool Fund **(T)**	139,534	256,977	3,522,324	3,002,816	519,508	102.16%
	Subtotal:	**1,946,333**	**1,508,786**	**10,497,787**	**8,351,858**	**2,145,929**	42.23%
	TOTAL:	**128,985,074**	**152,495,831**	**606,395,533**	**493,588,694**	**113,434,403**	**-25.61%**

Notes:

Balances are estimated as year ending for FY 2021 and may be changed pending final audit adjustments.

A. The decrease in the General & Fine and Forfeiture Funds is due to the use of $1.8 million in fund balance in FY 2021 to avoid service reductions or increases in taxes and fees, in addition to declines in revenues related to Sheriff law enforcement (warrants and prisoner room and board) as a result of the COVID pandemic.

B. The decrease in the Pre-Trial & Probation Fund is due to planned use of accumulated fund balance to support program services due to a decline in fee revenue.

C. The decrease fund balance in the teen court and drug abuse trust fund is due to COVID-19 related office closures and revenue loss for FY 2021.

D. The increase in the development support fund is due to Leon County following the state and national housing market and development trends fueled by low interest rates.

E. The increase in the SHIP fund is due to recaptured revenue as residents pay back loans.

F. This fund is used to account for non-countywide general revenue sources. Non-countywide general revenue includes Communication Services Tax, State Shared and 1/2 cent sales tax. Funds are not expended directly from the fund but are transferred to funds that provide non countywide services, and to the general fund as required by Florida Statute. The increase in fund balance is due to conservative forecasting during COVID-19 and a swift economic recovery with the return of in-person gatherings, festivals and sports and the availability of vaccines, almost bringing revenues to pre-pandemic levels.

G. These are separate grants that are interest bearing. The FY 2021 balance shows funds remaining from the US Treasury allocations for CARES, the Emergency Rental Assistance Programs (ERAP) 1 and 2 and ARPA funds in response to the COVID-19 pandemic. The remaining ERAP funds in Fund 127 will be spent by early FY 2022. The balance in CARES shows the remaining funds of programs that were established by the County after being fully reimbursed by the State of Florida for public safety personnel expenses. The ARAP balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects.

H. The 9-1-1 Emergency Communications has seen a decrease in revenue from landlines.

I. In FY 2021, Radio Communications was consolidated in General Revenue (001) due to the significant decline in revenue and increasing general revenue subsidy.

J. The increase public service tax fund balance is due to additional consumption of water, electric, gas and fuel relating to the COVID-19 stay-at-home orders, teleworking, and virtual schooling.

K. The Tourist Development Tax is reflected in two separate fund balances. Currently, five cents support the Tourist Development Division marketing promotion, and Cultural regranting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated for expenditures on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting. The reduction in the FY 2021 fund balance is due to COVID-19 related revenue losses.

L. The Special Assessment Paving Fund continues to see a decline in revenue as previous special assessments are paid in full and the lack of new assessments being levied in recent years due to a decline in projects.

M. The increases in fund balance for the Leon County Annex is due to the retirement of debt service of the building being completed.

N. Fund balance reduction of 83% is due to the termination of some leases, resulting in reduced collection of rents and royalties over FY 2020.

O. Fund balance builds upon the prior year capital budget reductions to reduce the general revenue transfer to capital.

P. FY 2021 reflects an increase in transfers to the Transportation Capital Fund generated from FY 2020 project reduction savings including the Stormwater Infrastructure Preventative Maintenance in FY 2020, and the Sidewalk Program and Baum Road Drainage Improvements in both FY 2020 and FY 2021. This was done as part of the budget balancing strategies for FY 2021 to support critical capital projects including Maylor Road Stormwater Improvements.

Q. The remaining Sales Tax Fund balance will be used to support capital improvement projects at the Detention Center.

R. The Sales Tax Extension fund has been extended for another 20 years, creating two new funds, 351 & 352. The remaining sales tax extension funds are derived from the remaining County share of the Blueprint water quality funding and will be used for the Lexington Pond/Fords Arm water quality improvement projects.

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

T. The increase includes funding for a contract increase related to vehicle monitoring software to track and improve fuel efficiency, and a slight increase in the diesel fuel budget due to the increase in consumption.

Leon County Fiscal Year 2022 Adopted Budget

Summary of Fund Balance and County Reserves Policy

Fund	Fund Title	FY21 Yr Ending Est. Bal. (B)	FY22 Tentative Budget	Policy (A) Minimum 15% Budget	Policy (A) Maximum 30% Budget	FY22: Fund Balance Allocation (B) Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
	General & Fine and Forfeiture Funds							
001	General Fund	33,933,518	79,086,959	11,863,044	23,726,088	800,000	33,133,518	
110	Fine and Forfeiture Fund	779,645	92,073,949	13,811,092	27,622,185	0	779,645	
	Subtotal:	**34,713,163**	**171,160,908**	**25,674,136**	**51,348,272**	**800,000**	**33,913,163**	**0**
	Special Revenue Funds (C)							
106	County Transportation Trust Fund	4,133,475	18,527,260	**2,779,089**	**5,558,178**	0	4,133,475	0
111	Probation Services Fund	0	3,887,452	**583,118**	**1,166,236**	0	0	0
114	Teen Court Fund	0	64,209	**9,631**	**19,263**	0	0	0
116	Drug Abuse Trust Fund	45,237	97,609	**14,641**	**29,283**	0	29,283	15,955
117	Judicial Programs Fund	505,115	335,441	**50,316**	**100,632**	102,881	100,632	301,602
120	Building Inspection Fund	1,460,088	2,612,909	**391,936**	**783,873**	289,589	783,873	386,626
121	Development Support & Environ. Mgmt. Fund	1,470,823	4,056,383	**608,457**	**1,216,915**	0	1,216,915	253,908
123	Stormwater Utility Fund	1,659,025	5,807,116	**871,067**	**1,742,135**	0	1,659,025	0
124	Ship Trust Fund	90,634	741,540	**111,231**	**222,462**	0	90,634	0
125	Grants	0	870,474	**130,571**	**261,142**	0	0	n/a
126	Non-Countywide General Revenue Fund	5,492,693	21,687,575	**3,253,136**	**6,506,273**	0	5,492,693	0
127	Grants	6,287,379	60,000	**9,000**	**18,000**	0	18,000	6,269,379
130	911 Emergency Communications Fund	166,646	1,252,147	**187,822**	**375,644**	0	166,646	0
135	Emergency Medical Services Fund	5,640,708	24,906,450	**3,735,968**	**7,471,935**	127,009	5,513,699	0
140	Municipal Service Fund	1,667,027	9,865,138	**1,479,771**	**2,959,541**	0	1,667,027	0
145	Fire Services Fund	1,844,980	10,505,992	**1,575,899**	**3,151,798**	0	1,844,980	0
160	Tourist Development Fund (1st-5th Cents)	758,464	5,354,497	**803,175**	**1,606,349**	172,657	585,807	0
160	Tourist Development: Cultural, Visual Arts, Heritage	1,921,687	1,921,687	**288,253**	**576,506**	0	576,506	1,345,181
162	Special Assessment Paving Fund	1,323	100,600	**15,090**	**30,180**	0	1,323	n/a
164	Killearn Lakes Units I & II Sewer	17,022	237,500	**35,625**	**71,250**	0	17,022	0
165	County Government Annex Operating Fund	419,346	1,219,502	**182,925**	**365,851**	0	365,851	53,495
166	Huntington Oaks Plaza Fund	210,462	290,339	**43,551**	**87,102**	0	87,102	123,360
	Subtotal:	**33,792,135**	**114,401,820**	**17,160,273**	**34,320,546**	**692,136**	**24,350,492**	**8,749,506**
	Debt Service Funds							
222	Debt Service - Series 2014	0				0	0	n/a
223	Capital Equipment Financing	0				0	0	n/a
224	Supervisor of Elections Building	0				0	0	n/a
225	ESCO Lease	0				0	0	n/a
	Subtotal:	**0**				**0**	**0**	**0**
	Capital Projects Funds (D)							
305	Capital Improvements Fund	0				0	n/a	0
306	Gas Tax Transportation Fund	1,639,758				440,450	n/a	1,199,308
308	Local Option Sales Tax Fund	367,369				0	n/a	367,369
309	Local Option Sales Tax Ext. Fund	239,033				0	n/a	239,033
330	911 Capital Projects Fund	4,349,452				0	n/a	4,349,452
351	351 Sales Tax Extension 2020	0				0	n/a	0
352	352 Sales Tax Ext 2020 - JPA	0				0	n/a	0
	Subtotal:	**6,595,613**				**440,450**	**0**	**6,155,163**
	Enterprise Funds (D)							
401	Solid Waste Fund (E)	-8,011,191	13,713,834	**2,057,075**	**4,114,150**	0	-8,011,191	0
	Subtotal:	**-8,011,191**	**13,713,834**	**2,057,075**	**4,114,150**	**0**	**-8,011,191**	**0**
	Internal Service Funds (D)							
501	Insurance Service Fund	1,354,499	4,855,821	**728,373**	**1,456,746**	0	1,354,499	0
502	Communications Trust Fund	271,922	1,481,141	**222,171**	**444,342**	0	271,922	0
505	Motor Pool Fund	519,508	2,850,010	**427,502**	**855,003**	0	0	0
	Subtotal:	**2,145,929**	**9,186,972**	**1,378,046**	**2,756,092**	**0**	**1,626,421**	**0**
	TOTAL:	**69,235,648**	**308,463,534**	**46,269,530**	**92,539,060**	**1,932,586**	**51,878,885**	**14,904,669**

Debt Service:
The County transfers the necessary funds to make debt service payments on an as-needed basis. Any balances will be used to support future debt service requirements.

Capital Projects:
Actual project balances will be carried forward into the new fiscal year. Capital projects do not require reserves for cash flow as all funding is accumulated prior to a project commencing. Excess funds in specific capital project funds are available for future capital project needs. Many of the funds have specific constraints based on the revenue source (i.e. 9-1-1 funding, etc.).

Leon County Fiscal Year 2022 Adopted Budget

Summary of Fund Balance and County Reserves Policy

The following is the relevant sections of Leon County Policy No. 07-02 "Reserves", the entire policy is contained in the Appendix Section of the budget document:

1. Emergency Reserves
a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
b. The reserve for contingency is separate from the reserve for cash balances.
c. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

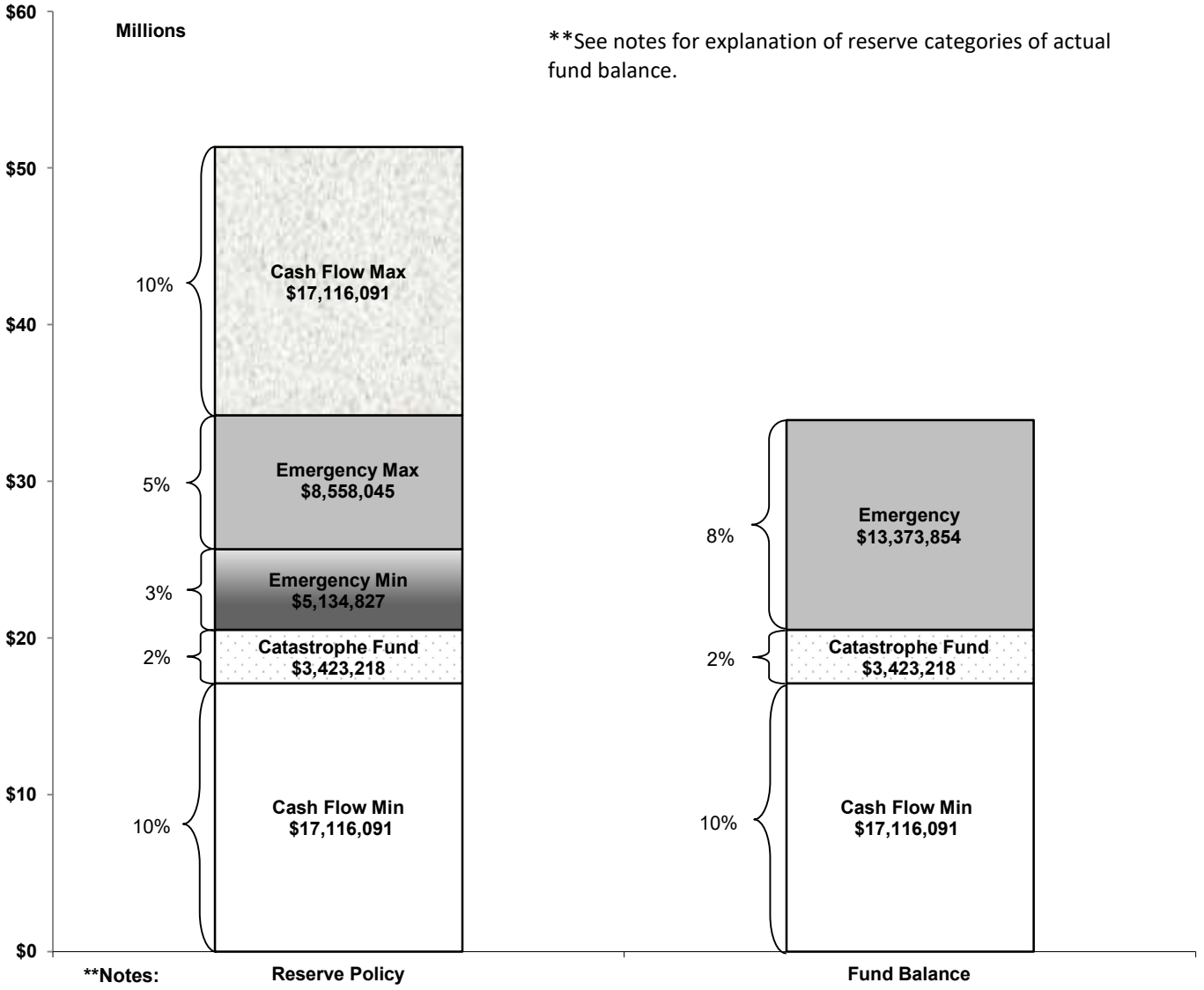
2. Reserve for Cash Balances
a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
b. The unappropriated fund balance shall be no less than ten (10%) and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures.
c. The reserve for cash balance shall be separate from the emergency reserves.
d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.
3. Utilization of Fund Balance
a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
b. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

Notes:
A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2022 Budget.
B. The "Fund Balance Allocation" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2022 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserved, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (i.e. 9-1-1, Transportation, Growth Management). The total of all three categories equals the total of the estimated year ending FY 2021 balance.
C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Tourist Development Additional One Cent for the Performing Arts Center).
D. 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. The budgeted appropriated fund balance in funds 305 and 308 are capital reserves budgeted by the Board for mandatory and necessary capital projects for the next five to six years. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.
E. Amount reflected is unrestricted retained earnings. FY 2021 estimated balance is based on current Solid Waste proforma projections. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance will be reflected if the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

Leon County Fiscal Year 2022 Adopted Budget

General Fund/Fine and Forfeiture Reserve Illustration

General Fund / Fine and Forfeiture Reserve Illustration Using Reserve Policy *



1) The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.
2) Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding policy maximum is $51 million.
3) The Policy column shows the catastrophe reserve and the emergency reserve minimums and maximums of 2% and 8%, respectively.
4) The ending FY 2021 fund balance is estimated at $34.7 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2022 fund balance of $33.9 million. The beginning fund balance contemplates the budgeting of $800,000 in fund balance as approved by the Board. This does not contemplate the American Rescue Plan Act (ARPA) fund balance in the amount of $2.8 million.
5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

* Based on estimated beginning FY 2022 Fund Balance

Leon County Fiscal Year 2022 Adopted Budget

Debt Service Schedule

General Obligation Bonds
No outstanding issues.

Description	Purpose	Pledge/ Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY21/22 Principal Payment	FY21/22 Interest Payment	Remaining Principal	Final Maturity Date
Series 2017	In FY 2017, the bank loan obtained to refund the non-taxable portion of Bond Series 2005 was refinanced.	The pledged revenues for these bonds include guaranteed entitlement revenue, Local Government Half Cent Sales Tax, State Revenue Sharing, Race Track funds and other non-ad valorem revenue sources.	$15,851,000	$12,420,000	$661,991	$3,008,000	$262,062	$9,412,000	2025
Series 2020	The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		$1,298,120	$1,058,634	$43,813	$239,991	$17,740	$818,643	2026
Series 2021	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for $5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		$5,400,000	$5,400,000	$823,898	$270,000	$84,083	$5,130,000	2036
ESCO Lease	Through this program the County financed $16.5M to pay for energy savings projects. All $16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and $650,000 in general revenue annually.		$16,500,000	$16,500,000	$2,280,671	$920,000	$282,464	$15,580,000	2036
TOTAL			**$39,049,120**	**$35,378,634**	**$3,810,373**	**$4,437,991**	**$646,349**	**$30,940,643**	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.
2. City provided half of the annual payment of debt service to the County through an Inter-Local Agreement.

Summary of Transfers

Governmental accounting requires certain funds (self-balancing sets of accounts) to be created. Each fund has a discrete purpose. However, often, there is a need for one fund to support a portion of another fund's activities. To accomplish this, monies are moved between funds through a process called "interfund transfers". The following provides a brief description of each transfer occurring in the budget.

General Fund

General Fund (001) **from** Transportation Trust Fund (106) **$102,430**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Non-Countywide General Revenue (126) **$5,183,922**: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement property tax collections.

General Fund (001) **from** Municipal Services (140) **$202,360**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Fire Rescue Services (145) **$2,840**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** County Accepted Roadways and Drainage Systems Program (162) **$95,400**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) **from** County Government Annex (165) **$255,550**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Huntington Oaks Plaza (166) **$114,630**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **$97,640**: This transfer provides funds for the utility consolidation effort as well as the Waste Pro Recycling Education Fund.

Supervisor of Elections (060) **from** General Fund (001) **$4,989,715**: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **$1,650,050**: The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost provided to the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **$5,156,052**: Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) **from** General Fund (001) **$3,246,807**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Development Services & Environmental Management (121) **from** Non-Countywide General Revenue (126) **$2,215,948**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference.

Summary of Transfers

Special Revenue Funds Continued

Stormwater Utility (123) **from** Transportation Trust (106) **$800,000**: The stormwater operations function provides roadside swale maintenance on behalf of the transportation network.

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **$1,473,726**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non ad valorem assessment. This transfer will offset the discount provided to veterans and low-income seniors and properties receiving stormwater credit discounts.

Grants (125) **from** Non-Countywide General Revenue (126) **$311,672**: This transfer provides matching funds for state and federal grants, including emergency management.

Emergency Medical Services MSTU (135) **from** General Fund (001) **$1,144,162**: The transfer provides the necessary revenue to offset the gap between the fees generated in emergency medical services and the cost of the program.

Emergency Medical Services MSTU (135) **from** Municipal Services Fund (140) **$200,000**: This transfer provides support for operating costs to maintain current levels of service. This transfer will partially offset the 24% reduction in the Emergency Medical Services transportation fees that occurred during FY18.

2020 Sales Tax Extension JPA (352) **from** Municipal Services (140) **$500,000**: This transfer provides L.I.F.E funding to support maintenance at park facilities constructed from past and future local sales tax proceeds.

Fire Rescue Services (145) **from** Non-Countywide General Revenue (126) **$1,400,000:** This transfer provides the additional revenue to support the county's fire rescue services program not funded through the fire non ad valorem assessment.

Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid "splitting revenues" across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

Capital Projects Funds

Capital Improvements (305) **from** General Fund (001) **$3,609,520**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) **from** Building Inspection 120) **$37,500**: This transfer is to fund vehicles for Building Plans Review and Inspection.

Capital Improvements (305) **from** Municipal Services (140) **$1,390,480**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Capital Improvements (305) **from** Tourist Development (160) **$250,000**: This transfer will assist with the completion of Phase II of the master plan at Apalachee Regional Park.

Capital Improvements (305) **from** 2020 Sales Tax Extension (352) **$2,125,000**: This transfer begins the repayment of advance funds used to support sewer related water quality projects.

Gas Tax Transportation (306) **from** Transportation Trust (106) **$2,016,170**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

Summary of Transfers

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **$1,652,329**: The transfer is necessary to support the operation of the rural waste collection centers land increase in recycling costs.

Internal Services Funds

Insurance Services (501) **from** Fire Services (145) **$48,900**: The transfer is to cover insurance expense associated with the Volunteer Fire Departments.

Leon County Fiscal Year 2022 Adopted Budget

Schedule of Transfers

Fund #	Transfer To	Fund #	Transfer From		Transfer Amount
General Funds					
001	General Fund	106	Transportation Trust Fund		102,430
001	General Fund	126	Non-Countywide General Revenue		5,183,922
001	General Fund	140	Municipal Services		202,360
001	General Fund	145	Fire Rescue Services		2,840
001	General Fund	162	Co. Accepted Roadways & Drainage System		95,400
001	General Fund	165	County Government Annex		255,550
001	General Fund	166	Huntington Oaks Plaza		114,630
001	General Fund	401	Solid Waste		97,640
060	Supervisor Of Elections	001	General Fund		4,989,715
				Subtotal	**11,044,487**
Special Revenue Funds					
106	Transportation Trust	123	Stormwater Utility		1,650,050
106	Transportation Trust	126	Non-Countywide General Revenue		5,156,052
111	Probation Services	001	General Fund		3,246,807
121	Dvpmt. Srvcs. & Environ. Mgmt.	126	Non-Countywide General Revenue		2,215,948
123	Stormwater Utility	106	Transportation Trust		800,000
123	Stormwater Utility	126	Non-Countywide General Revenue		1,473,726
125	Grants	126	Non-Countywide General Revenue		311,672
135	Emergency Medical Services MSTU	001	General Fund		1,144,162
135	Emergency Medical Services MSTU	140	Muncipal Services		200,000
140	Muncipal Services	352	2020 Sales Tax Extension		500,000
145	Fire Rescue Services	126	Non-Countywide General Revenue		1,400,000
				Subtotal	**18,098,417**
Debt Service Funds					
222	Debt Series 2017	126	Non-Countywide General Revenue		3,270,062
223	2020 Bond Series	126	Non-Countywide General Revenue		127,731
224	Supervisor of Elections Building	126	Non-Countywide General Revenue		354,083
225	ESCO Lease	001	General Fund		660,414
225	ESCO Lease	126	Non-Countywide General Revenue		542,050
				Subtotal	**4,954,340**
Capital Projects Funds					
305	Capital Improvements	001	General Fund		3,609,520
305	Capital Improvements	120	Building Inspection		37,500
305	Capital Improvements	140	Municipal Services		1,390,480
305	Capital Improvements	160	Tourist Development		250,000
305	Capital Improvements	352	2020 Sales Tax Extension		2,125,000
306	Gas Tax Transportation	106	Transportation Trust		2,016,170
				Subtotal	**9,428,670**
Enterprise Funds					
401	Solid Waste	126	Non-Countywide General Revenue		
				Subtotal	**1,652,329**
Insurance Service					
501	Insurance Servive	145	Fire Rescue Services		48,900
				Subtotal	**48,900**
			TOTAL		**$45,227,143**