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

# LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

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

www.leoncountyfl.gov

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# » Introduction

#### Bill Proctor, Chairman, District 1



Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor is the current Chairman and also 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.

#### Nick Maddox, Vice-Chairman, 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

# » Introduction

#### (Vacant), District 2

#### 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.

#### **Rick Minor, 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.

# » Introduction

#### 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.

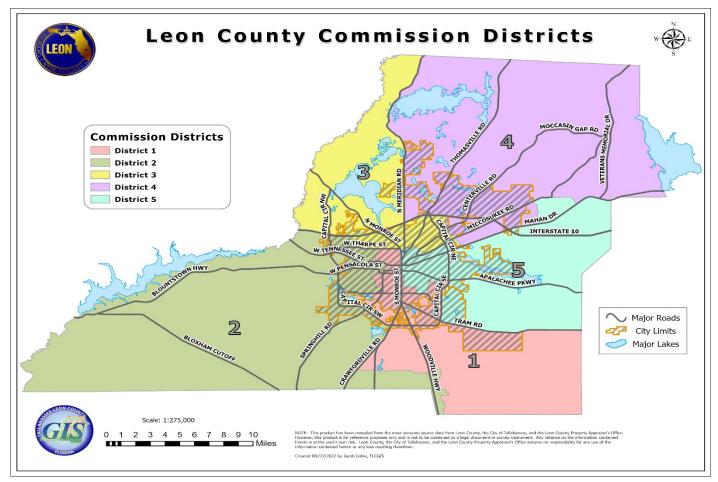
#### Carolyn D. Cummings Esq., At-Large



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.

# » Introduction



#### LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 295,921 people, with 97,550 living in the unincorporated area of the County and 198,371 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.

# » Introduction



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, 2021.** 

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 32<sup>nd</sup> consecutive year.

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# >>> Introduction

#### **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 Principal Management & Budget Analyst

Jelani Marks Senior Management & Budget Analyst

Michelle Tipton Senior Management & Budget Analyst

Miranda Hernandez Management & Budget Analyst

> Amy McClure Management Analyst

The Leon County Office of Management and 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.

### PEOPLE FOCUSED. PERFORMANCE DRIVEN.



**Leon County Government Organization Chart** 

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Pamela Monroe

Director

» Probation

Release

Testing

Law Enforcement

» PSCC

Director

Library Services

» Branch Libraries

Reference

» Community

Media

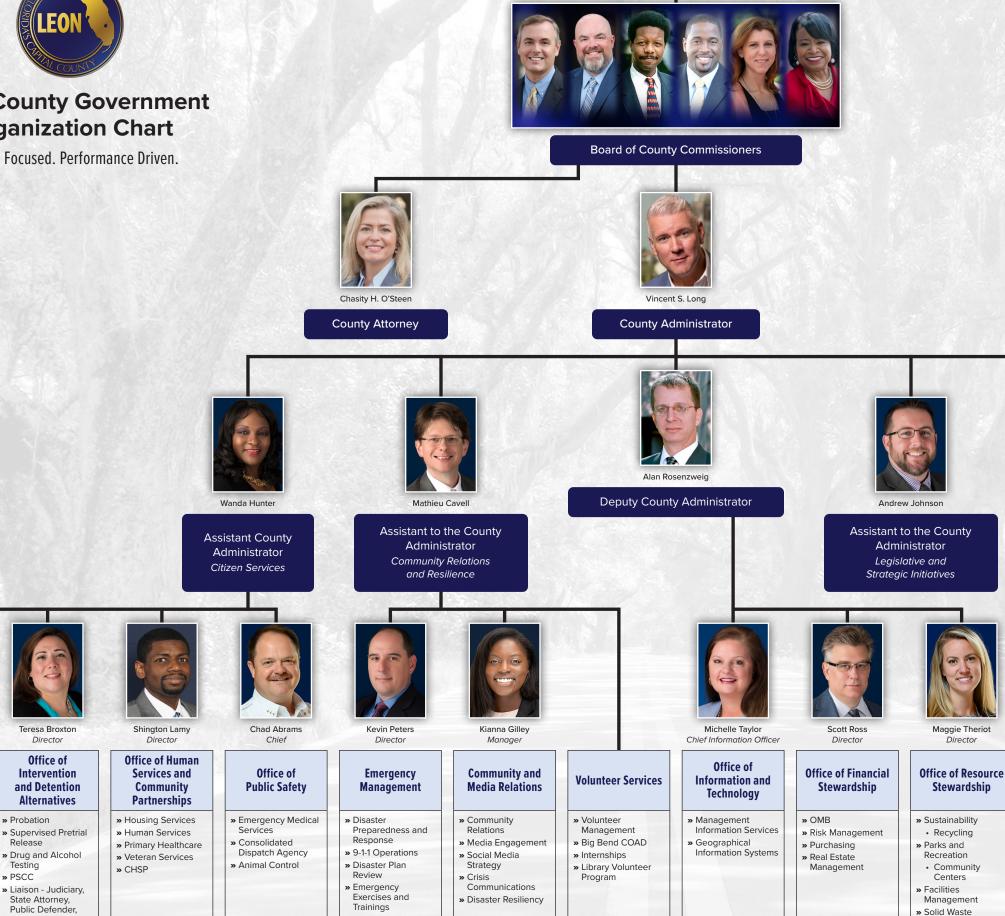
Programming

» Technology and

» Ask a Librarian and

» Learning Resources





» Cooperative

Extension



#### VOTER ELECTED

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



Commissioners

BILL PROCTOR District 1 Chairman

NICK MADDOX At-Large Vice Chairman

VACANT District 2

RICK MINOR District 3

BRIAN WELCH District 4

KRISTIN DOZIER District 5

CAROLYN D. CUMMINGS At-Large

VINCENT S. LONG County Administrator

CHASITY H. O'STEEN County Attorney

# Leon County

Board of County Commissioners

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

October 1, 2022

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 2022/2023 Adopted Budget. The Adopted Budget of \$317,904,222 represents an 8.1% increase from last fiscal year. The development of the FY 2022/2023 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the eleventh 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 2022/2023 budget in an economic environment still recovering from COVID 19.

In developing the annual budget, Leon County recognizes that budgeting is not only a yearround process, but an ongoing multi-year process that reflects the Board's longer term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

Because of this continuous focus on rigorous fiscal planning, Leon County has been able to perennially provide high quality essential services and make responsible investments in infrastructure, while keeping our tax burden among the lowest for citizens. Even as the COVID 19 pandemic presented unprecedented challenges to our limited resources over the past two fiscal years, Leon County's fiscal discipline and know-how resulted in national recognition for fiscal stability and our organizational capacity to leverage Federal funding for the benefit of the community.

During this crisis the Federal Government acted unlike any other time since the Great Depression to provide economic relief to the individuals, businesses, and state and local governments affected by the pandemic. Leon County received \$62.2 million through the "Coronavirus Aid, Relief and Economic Security (CARES)" act and \$57 million from the American Rescue Plan Act (ARPA). The quick and successful implementation of these programs positioned the County to receive additional funding from the Florida Housing Finance Corporation, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

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Additionally, ARPA is the first funding provided by the Federal Government that allows local governments to use Federal funding to replace revenues loss because of the pandemic. Accordingly, as part of the FY 2021/2022 budget process, the Board approved a multi-year ARPA expenditure plan. The expenditure plan allocated \$25.5 million in ARPA revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. Consistent with the approved ARPA expenditure plan, the FY 2022/2023 Adopted Budget allocates funds to maintain a balanced operating and capital budget.

While the economy is recovering more quickly than after the Great Recession, a full recovery is not anticipated until 2023. Additionally, the sudden and persistent rise in inflation has added additional stresses to local government expenses, especially related to the cost of fuel supporting the County fleet, supplies for road and parks repair and maintenance, and most significantly the increased cost of bids for construction projects.

Even with these challenges, due to the long-term fiscal planning by the County the Adopted Budget continues to maintain essential services and the community's infrastructure. The major elements and strategies of the FY 2023 Adopted Budget include:

- No increase in the Countywide property tax rate.
- No increase in the EMS property tax rate.
- No increase to the stormwater non-ad valorem assessment.
- No increase to the solid waste non-ad valorem assessment.
- No increase to the fire non-ad valorem assessment.
- Reduced use of fund balances.
- Restoration of reserves after they were drawn down during COVID.
- Implementation of a new County pay plan that ensures minimum pay of at least \$15 an hour.
- New costs savings and avoidances of \$3.39 million.
- One new 24/7 EMS crew to maintain response times and address increased demand for calls for service.
- Support for all Constitutional Officer budget requests.
- The use of \$8.91 million in ARPA revenue loss replacement funding to augment the FY 2023 budget by:
  - Providing \$2.75 million to fund the operating budget thereby eliminating the reliance on fund balance and rebuilding reserves.
  - Using \$6.16 million to ensure adequate funding of the existing maintenance capital program, including continued funding for the capital components of the Essential Library Initiative.

Even with the impacts of the COVID 19 pandemic, the FY 2022/2023 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 2022/2023 budget increases funding for public safety by fully funding the Sheriff's Office Budget Request which included the implementation of a new pay plan which will accomplish competitive pay adjustments between Detention and Law Enforcement as well as increase the starting pay for sworn staff to \$50,000.

The FY 2022/2023 budget also reflects the first year of the FY 2022 - 2026 Strategic Plan and prioritizes the Plan's Strategic Initiatives, as well as the addition of 5 Year Targets and Bold Goals. As such, the

2022/2023 Adopted Budget Message October 1, 2022 Page 3

Adopted Budget aligns department and division resources with Plan priorities ranging from: continued funding for sewer projects, the construction of sidewalks and trails, increasing the number of electric vehicles in the County's fleet, and offering 100% online permitting for licensed contractors, engineers, and architects. Additionally, the Adopted Budget supports Board approved Strategic Initiatives by:

- Establishing a dedicated four-person litter debris removal crew.
- To address food insecurity, funding is included to leverage partnerships with Second Harvest by increasing access to mobile food and creates a new County position focused on working closely with local non-profits to further engage and educate targeted neighborhoods.
- Providing \$1.0 million in capital funding to support the Essential Libraries Initiative. Including the \$400,000 budgeted last year, \$2.6 million has been allocated to fund the transformation of the Main Library through FY 2027.
- Establishing a dedicated Grants Coordinator to maximize the leveraging of the \$1.0 trillion federal infrastructure bill.

As in previous years, Leon County's FY 2022/2023 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 recovering economy 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.

In the same way the County 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 and rebound from the COVID 19 pandemic and the highest inflation rates in four decades.

Despite the challenges, Leon County is positioned to remain fiscally viable and responsible to our citizenry. Through our continuous focus on fiscal stewardship, efficiency, innovation and performance, 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.

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2022/2023 Adopted Budget Message October 1, 2022 Page 4

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 2022/2023 operating and capital budgets.

Sincerely,

Vicant S. Long

Vincent S. Long County Administrator

# » Reader's Guide

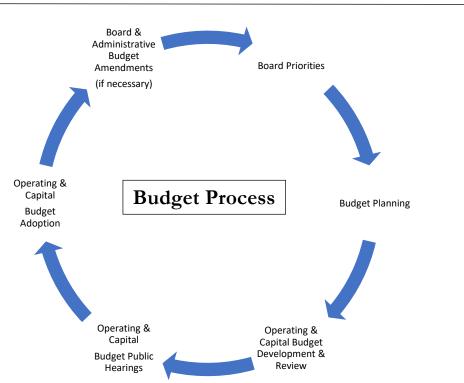


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. 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 January 24, 2022 Board Retreat served as a "Renewal Year" to both close out the FY 2017 – FY 2021 Strategic Plan and established the baseline for the new FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY 2022 – FY 2026 Strategic Plan on February 8, 2022. 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 8, 2022 Board meeting, the Board ratified the actions from the January 2022 Board Retreat and approved the FY 2022 – 2026 Strategic Plan and new strategic initiatives. The Board also formally approved a budget calendar. In March 2022, 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 a Board policy guidance workshop was conducted on June 21, 2022 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.

# » Reader's Guide

#### **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 12, 2022 meeting. The Board also established the maximum millage rate at the July 12, 2022 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 2022/2023 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.

# » Budget Calendar

January 2022 Date	Activity	Participants	January 2022						
Friday, January 7, 2022	Internal Service Requests	Facilities Management	S	Μ	Т	W	Т	F	S
· hady, bandary *, 2022	Matrix Distributed to	Management Information							1
	Departments/Constitutional/ Judicial Officers	Systems Human Resources Office of Management and	2	3	4	5	6	7	8
		Budget (OMB)	9	10	11	12	13	14	15
<b>E</b> : 1			16	17	18	19	20	21	22
Friday, January 21, 2022	Departments/Constitutional/ Judicial Officers submit	Facilities Management Management Information	23	24	25	26	27	28	29
	Internal Service Requests	Systems Human Resources Office of Management and	30	31					
		Budget (OMB)	50	51					
Monday, January 24, 2022	Board Retreat	Board of County		Fe	ebri	uary	7 <b>20</b>	22	
		Commissioners (BOCC) Executive Staff	S	Μ	Т	W	Т	F	SA
					1	2	3	4	5
February 2022			6	7	8	9	10	11	12
Friday, February 4, 2022	New CIP Request forms to	OMB/All Departments	13	14	15	16	17	18	19
Tuesday, February 8, 2022	Departments GovMax Training	OMB	20	21	22	23	24	25	26
Friday, February 11, 2022	-, <b>-</b>	OMB/ All Departments	27	28					
Friday, February 18, 2022	Deadline for New Capital Project Requests	OMB/All Departments	-		Ma	rch	202	2	
Friday, February 25, 2022	Memo to Constitutionals	OMB	-	1	VI CO		202	2	
1 Hudy, 1 Cordary 20, 2022	with updated FRS,Health	OMD	S	Μ	Τ	W	Τ	F	SA
	Care and Worker Comp Rates				1	2	3	4	5
March 2022			6	7	8	9	10	11	12
Tuesday, March 8, 2022	Establish maximum funding	Board of County	- 13	14	15	16	17	18	19
, , .	levels for outside agencies at regular meeting	Commissioners (BOCC)	20	21	22	23	24	25	26
Friday, March 11, 2022	GovMax closes, existing and	OMB/All Departments	27	28	29	30	31		
•	new CIP submissions in GovMax		April 2022						
April 2022				Μ	Г Т	W	Т	F	SA
-	Γ		S	111	1	W	1	1	2
Thursday, April 7, 2022 10:00 am - 4:00 pm	Executive Administrative Hearing	County Administrator/ OMB/All Departments	3	4	5	6	7	8	9
	(if necessary)		10	11	12	13	14	15	16
			10						
			17	18	19	20	21	22	23
			24	25	26	27	28	29	30

# >>>> Budget Calendar

May 2022					Ma	<i>ay 2</i>	022	)			
Date	Activity	Participants	S	Μ	т	W	Т	F	SA		
Monday, May 2, 2022	Constitutional Officers	Constitutional Officers	1	2	3	4	5	6	7		
	budgets are due		8	9	10	11	12	13	14		
			15	16	17	18	19	20	21		
			22	23	24	25	26	27	28		
June 2022			20	•	24						
Wednesday, June 1, 2022	Receive Tentative Certified	Property Appraiser	29	30	31						
	Values from Property Appraiser		June 2022								
Wednesday, June 1, 2022	Notice to Property	Public Works/OMB/	S	Μ	Т	W	Т	F	SA		
	Appraisers regarding possible Non-Ad Valorem	Property Appraiser				1	2	3	4		
	assessments for TRIM		5	6	7	8	9	10	11		
			12	13	14	15	16	17	18		
Tuesday, June 21, 2022 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments	19	20	21	22	23	24	25		
	and mild your report)		26	27	28	29	30				

Certified Taxable Values	uly 2022				July 2022						
uly 1, 2022     Certified Taxable Values provided by Property Appraiser     Property Appraiser       uly 1, 2022     Non-Ad Valorem     BOCC/		S	Μ	Т	W	Т	<b>F</b>	<b>SA</b> 2			
Non-Ad Valorem assessments to be included on TRIM due to Property	BOCC/ County Administrator/OMB/ Property Appraiser	3 10	4 11	5 12	6 13	7 14	8 15	9 16			
Appraiser Budget Workshop	BOCC/	17	18	19	20	21	22	23			
	County Administrator/OMB/All Departments		25	26	27	28	29	30			
Tuesday, July 12, 2022       Regular Board Meeting       BOCC/         Establishment of Maximum       County Administrator/       OMB/ Departments/         Millage Rate       Citizens		31									
			A	lug	ust	202	22				
		S	Μ	T	W	Т	F	SA			
TRIM Maximum Millage Notice due to Property	County Administrator/OMB/ Property Appraiser		1	2	3	4	5	6			
Appraiser and Department of Revenue		7	8	9 16	10 17	11 18	12	13 20			
	Property Appraiser	21	22	23	24	25	26	20			
notices		28	29	30	31						
	Appraiser Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser Budget Workshop Regular Board Meeting Establishment of Maximum Millage Rate TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue Last day for Property Appraiser to mail TRIM	AppraiserBOCC/Non-Ad Valorem assessments to be included on TRIM due to Property AppraiserBOCC/ County Administrator/OMB/ Property AppraiserBudget WorkshopBOCC/ County Administrator/OMB/All DepartmentsRegular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ CitizensTRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property AppraiserLast day for Property Appraiser to mail TRIMProperty Appraiser	Appraiser       BOCC/         Non-Ad Valorem       BOCC/         assessments to be included       County Administrator/OMB/         on TRIM due to Property       Property Appraiser         Appraiser       10         Budget Workshop       BOCC/         County Administrator/OMB/All       24         Departments       31         Regular Board Meeting       BOCC/         Establishment of Maximum       BOCC/         Millage Rate       County Administrator/         OMB/ Departments/       31         TRIM Maximum Millage       County Administrator/OMB/         Notice due to Property       Property Appraiser         Appraiser and       Department of Revenue         Last day for Property       Property Appraiser         Appraiser to mail TRIM       Property Appraiser         notices       21	AppraiserBOCC/ County Administrator/OMB/ Property Appraiser34assessments to be included on TRIM due to Property AppraiserBOCC/ Property Appraiser1011Budget WorkshopBOCC/ County Administrator/OMB/All Departments1718Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ Citizens31TRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property Appraiser1TRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property Appraiser1Last day for Property Appraiser to mail TRIM noticesProperty Appraiser14152122	AppraiserBOCC/ County Administrator/OMB/ Property Appraiser345101112Budget WorkshopBOCC/ County Administrator/OMB/All Departments171819Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/OMB/All Departments/ Citizens171819TRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ County Administrator/OMB/ OMB/ Departments/ Citizens12TRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property Appraiser12Last day for Property Appraiser to mail TRIM noticesProperty Appraiser Property Appraiser141516Last day for Property Appraiser to mail TRIM noticesProperty Appraiser Property Appraiser212223	AppraiserBOCC/ County Administrator/OMB/ Property Appraiser345610111213Budget WorkshopBOCC/ County Administrator/OMB/All Departments17181920Budget WorkshopBOCC/ County Administrator/OMB/All Departments24252627Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ Citizens31	AppraiserBOCC/ County Administrator/OMB/ Property Appraiser34567Non-Ad Valorem assessments to be included on TRIM due to Property AppraiserCounty Administrator/OMB/ Property Appraiser1011121314Budget WorkshopBOCC/ County Administrator/OMB/All Departments1718192021Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ Citizens312425262728TRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property AppraiserTVVV <td>AppraiserINon-Ad Valorem assessments to be included on TRIM due to Property AppraiserBOCC/ County Administrator/OMB/ Property Appraiser345678Budget WorkshopBOCC/ County Administrator/OMB/All Departments171819202122Budget WorkshopBOCC/ County Administrator/OMB/All Departments242526272829Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ Citizens31TVTFTRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property AppraiserT12345Last day for Property Appraiser to mail TRIM noticesProperty Appraiser212223242526</td>	AppraiserINon-Ad Valorem assessments to be included on TRIM due to Property AppraiserBOCC/ County Administrator/OMB/ Property Appraiser345678Budget WorkshopBOCC/ County Administrator/OMB/All Departments171819202122Budget WorkshopBOCC/ County Administrator/OMB/All Departments242526272829Regular Board Meeting Establishment of Maximum Millage RateBOCC/ County Administrator/ OMB/ Departments/ Citizens31TVTFTRIM Maximum Millage Notice due to Property Appraiser and Department of RevenueCounty Administrator/OMB/ Property AppraiserT12345Last day for Property Appraiser to mail TRIM noticesProperty Appraiser212223242526			

# <sup>≫</sup> Budget Calendar

### September 2022

Date	Activity	<b>Participants</b>		September 2022					
Tuesday, September 13, 2022	BOCC– 1st Public Budget Hearing on	BOCC/County Administrator/OMB/	S	M	Т	W	Т	F	SA -
	Adoption of Tentative Millage Rates and	Departments/Citizens					1	2	3
	Tentative Budgets for FY 2022/2023		4	5	6	7	8	9	10
Thursday, September 15, 2022	Certification of Non-Ad	County Administrator/OMB/	11	12	13	14	15	16	17
	Valorem assessment roll due to Tax Collector	Property Appraiser	18	19	20	21	22	23	24
			25	26	27	28	29	30	
Tuesday, September 20, 2022	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2022/2023	BOCC/ County Administrator/OMB/ Departments/Citizens							
Friday, September 23, 2022	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB							
October 2022				C	octo	obe.	r 20	22	
Saturday, October 1, 2022	Beginning of New Fiscal Year	OMB	S	Μ	'n	W	'n	F	SA
Thursday, October 20, 2022	30 day deadline to	OMB	-						1
	publish the adopted budget online		2	3	4	5	6	7	8
Thursday, October 20, 2022	Final day to submit TRIM Compliance	County Administrator/OMB	9	10	11	12	13	14	15
	Certification to	-		17	18	19	20	21	22

Department of Revenue

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# » 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 strategic plan for FY 2022 through FY 2026.

#### **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, Division of Tourism, 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: <u>Constitutional Officers</u> (Clerk of the Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector). <u>Iudicial Officers</u> (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.

Section 3 - Page 7

### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

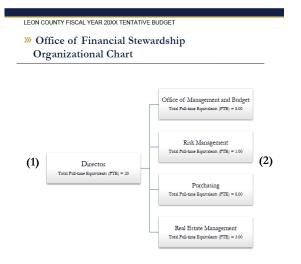
# » Reader's Guide

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	10 54 157,158
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	54 105 158
What is the County's budget process timeline?	Reader's Guide	17
How to read budget forms?	Reader's Guide	24
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	54
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	110
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	545
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	88 730
Where are the County's financial policies?	Appendix	696
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	110 569
What are the priorities of Leon County?	LEADS/Strategic Plan	29

# » Reader's Guide

### 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: Office of Management and Budget, Risk Management, Purchasing, and Real Estate Management.

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

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



Executive Summary(3)

The Office of Financial Stewardship section of the Leon County FY 2023 Annual Budget is comprised of the Office of Management & Budget, Risk Management, Purchasing, and Real Estate.

The Office of Management & Budget provides financial management and guidance to the Board, County Administrator, and other departments. Risk Management manages the County's stortism in an effort to minimize total long-term cours associated with accelerated lowers. Proceedings provides proceedings terrorise, contract management, and topples and cosmodifies for all County departments under the Board. Real Estate provides the management of acquisition and disposition of real property and County property lasers.

Leon County follows an annually updated fire-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management and Bodget Businers Plan communicates the continued alignment of the Board's trategic poincitudes and initiative with the department's actions and performance measures. The Businers Plan is a road map and a broad plan of action for accompliability the Board's priorities and serves as a gauge to suit the department in measuring moreomet of the Strategic Plan.

#### HIGHLIGHTS (4)

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the Coursy Administrator, as adopted by the Boud. The annual Operating and Capital Improvement Program, and Budget in Budget are available on the Coursty' web page: To advance Strategic Instature (2024), the budget includes the addison of a Grant Coordinator to maximize the Ferenziation of the \$10 million federal infrastructures bid and student in addison on the Helen infrastructures the line protonion bid is emported by approximation is well studies on the Helen infrastructure with the protonion bid is endering out the grant opportunition is well studies and setting framing federal primer OMB consension Feuer Automation of the U.S. and Canada's Distinguished Dadget Award for the 20<sup>-</sup> econception the constants of the Studies of the Studies Canada's Distinguished Dadget Award for the 20<sup>-</sup> econception primer.

Putchising continues to expand the use of electronic documents, including the implementation of electronic putchase orders, electronic requisitions, and direct payment approxib. Furchisting continues to surve citizens faster and more easily with an online proceement system citized Operfords Proceement. This system provides vendoin initiant access to many different services and processes such as, instant access to bids, experients for proposal, invitations to negotiate, and vacious offset solicitation document. These initiatives allow readons, tatif, and doets interested equations to obtain copies of putchasing and solicitation documents in a more efficient and courted. Feeding and we obtain the potentiang bit by readoning the work operation. The second patchasing the second s

Real Extate Management continues to lease vacant space in County-owned buildings. Real Extate Management also manages the investory of County-owned properties, processes tax deeds, and identifies appropriate properties for County and Constitutional Offices' space needs.

Risk Management continues to stuire to protect the County against the financial consequences of accidental losses by establishing, implementing, and monitoring a cobseive county-well safety program. Reduced accident and impiry rates have a direct constibution to instrance presention paid to protect the County's resources. To asfigurate the safety and well-being of Long County employees, Risk Management continues to enhance and forter a culture of safety, working together with Departments to identify workplues barried and well-being innovative training program. Risk Management coordinated fiftees safety training sension, including a Defensive During course, and conducted monthly site visits. (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.

# » Reader's Guide

**Figure 1.3 - Department Business Plans -** Serves as a summary of Department Business Plans. These plans developed as a part of the FY 2022 through FY 2026 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 TENT	TATIVE B	UDGET				
» Division of Touris	sm					
<b>Business</b> Plan						
MISSION STATEMENT (5)						
The mission of the Leon County Division of Tourism management of the destination through the coordinati community to sustain and grow visitor spending and jo	ion of the h	ospitality ind	lostry, local	government		siness
STRATEGIC PRIORITIES $(6)$						
	ECONO	YN				
EC4 - Grow our tourism economy, its dr	versity, con	petitiveness	, and econo:	mie impaet.		
STRATEGIC INITIATIVES $(7)$						
ECONOMY						
1. (EC4) Implement the Division of Tourism's S	trategic Pla	n. (2022-5)				
<ol> <li>(EC4) To further promote Leon County as a b continue to coordinate with the City, Blueprin pursuit of the International Mountain Biking J</li> </ol>	it, State, and	U.S. Forest	Service to 1	everage cap		
<ol> <li>(EC4) Continue to build upon the reputation of athletes by securing state, regional and national</li> </ol>				tination ven	me for cross	country
ACTIONS (8)						
ECONOMY 1. The Board approved the Division's Plan on M report to the TDC in Fall/Winter of 2022. (O.		2. The Divis	ion of Tour	ism will pro	vide a semia	nnval
<ol> <li>Blueprint provided information on future bicy for inclusion in applications for the "Trail Tow (Completed)</li> </ol>	vn" designa					
BOLD GOALS & 5-YEAR TARGET	<mark>s</mark> (9)					
Bold Goal: Grow the five-year tourism	n economy	to \$5 billio	n. (BG1)			
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Tourism Economic Growth (billions)	\$1.16	\$1.19	TBD	TBD	TBD	\$2.35
Note: Leon County currently contracts with the research fir determining the quarterly tourism economy. For the first tw of tourism in Leon County at \$554 million, 11% of the Cou track to achieve this goal by FY 2026.	o quarters of	f FY 2022, th	e research fin	m has estima	ted the econo	

(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 highlevel "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.

	Financial Stewardship						
	4.0	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 202-
Budgetary Costs	(10)	Actual	Adopted	Continuation	Issues	Budget	Budge
Personnel Services		1,432,480	1,615,111	1,840,110	11,393	1,851,503	1,908,20
Operating		375,716	473,733	478,521	38,900	517,421	517,47
Capital Outlay		- C	- C	1 - C - C - C - C - C - C - C - C - C -	5,000	5,000	5,000
Grants-in-Aid		63,175	63,175	63,175		63,175	63,175
	Total Budgetary Costs	1,871,371	2,152,019	2,381,806	55,293	2,437,099	2,493,853
(1	1)	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024
Appropriations -	,	Actual	Adopted	Continuation	Issues	Budget	Budge
Office of Management a	nd Budget	759,327	861,900	970,687	10,000	980,687	1,006,511
Risk Management		191,316	200,566	208,773	12,500	221,273	225,335
Purchasing		542,643	645,657	675,399	1,393	676,792	694,368
Real Estate Management		378,086	443,896	526,947	31,400	558,347	567,63
	Total Budget	1,871,371	2,152,019	2,381,806	55,293	2,437,099	2,493,852
11		FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024
Funding Sources	(2)	Actual	Adopted	Continuation	Issues	Budget	Budge
001 General Fund	,	1.680.056	1,951,453	2.173.033	42,793	2.215.826	2.268.517
501 Insurance Service		191,316	200,566	208,773	12,500	221,273	225,335
	Total Revenues	1,871,371	2,152,019	2,381,806	55,293	2,437,099	2,493,852
	(4.0)	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 202-
Staffing Summary	13)	Actual	Adopted	Continuation	Issues	Budget	Budge
Office of Management a	nd Budget	7.00	7.00	8.00	-	8.00	8.00
Purchasing		8.00	8.00	8.00	-	8.00	8.00
		3.00	3.00	3.00		3.00	3.00
Real Estate Management						3.00	5.00
Real Estate Management Risk Management	otal Pull-Time Equivalents (PTE)	1.00	1.00	1.00		1.00	1.00

(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.

# » 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.

	Strategic Ini	tiatives - Sti	ategic Ini	iatives (001-11	5-515)		
Budgetary Costs (14	1)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Personnel Services	·/	598.881	659,202	693,525	10,000	703.525	724,238
Operating		200.952	238,703	242.117	10,000	242.117	242.117
- Frank	Total Budgetary Costs	799,832	897,905	935,642	10,000	945,642	966,355
(1	<b>F</b> \	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024
Funding Sources ( 1	.5)	Actual	Adopted	Continuation	Issues	Budget	Budget
001 General Fund	/	799,832	897,905	935,642	10,000	945,642	966,355
	Total Revenues	799,832	897,905	935,642	10,000	945,642	966,355
Staffing Summary (1	6)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
pecial Projects Coordinate	30	1.00		1.00		1.00	1.00
enior Policy Analyst		-	1.00	1.00	-	1.00	1.00
Assistant to the County Ad	lmin	1.50	1.50	1.50		1.50	1.50
lanagement Intern		1.00	1.00	1.00		1.00	1.00
Agenda Coordinator Janagement Analyst		1.00	1.00	1.00		1.00	1.00
		1.00	1.00	1.00		1.00	1.00
				1.00		1.00	1.00
Citizen Services Lisison Executive Assistant		1.00	1.00				

(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.

»Offic	e of I	Resource Stewar	dship						
		Parks and Recreat	ion Servi	ices (140-	-436-572	)			
Goal		The goal of the division of Farks of public by creating, maintaining, and This is accomplished through cost services.	& Recreation S I managing info	iervices is to p astructure and	rovide for the programs sup	, e safety, comfo porting recrea	tion, parks, as	d open space.	(1
Core Objectives     Argeneithe for the development, preserving and management of framescula, tark and writely-     and preserving the facility areas of complete in advances and finitions.     Argeneithe facility areas of complete in advances and finitions.     Terrole preserving and operations for the set bands     preserving and anomalies areas restrictions through sets and advances.     Preserving and anomalies areas restrictions through sets and advances of sets and another     compared preserving and anomalies areas restrictions.     Preserving and anomalies areas restrictions through sets to facility anomalies of a setting preserving and anomalies areas restrictions.     Preserving anomalies and anomalies areas restrictions.     Preserving anomalies areas restrictions.     Preserving anomalies anomalies and anomalies anomalies areas are						ooat landings, d nature trails nd basketball ms and activ	nature trails, courts. ities through	(1	
Statutory Responsib	ilities		oter 13 "Parks	and Recreation		nty Code of L	aws 92 - 12,	Leon County	(1
Advisory E	Board	None							(2
Benchmar	king								Ĺ
Strategic Priorities		Benchmark	Data			Leon Cou	nty B	enchmark	1
	Total Pari	k Acres per 1,000 Population				13.04		9.9	(2
<b>BOB</b>	Total Pari	k Acres Maintained per FTE				118.10		8.2	ľ
69	Total Op	erating Expenditures per Capita				\$12.36	\$88.30		
		resation and Park Association (NRPA) 20 f the data set for like-sized jurisdictions.	21 Agency Perfo	cmance Review,	a Park and Rec	reation Agency	Performance B	nehmarks.	-
Y 2022-20		,							(2
		k Five-Year Targets	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	(4
			Estimate <sup>2</sup>	Estimate <sup>2</sup>	Estimate	Estimate	Estimate	TOTAL	
		nal 90 miles of sidewalks, d bike lanes. (T11) <sup>1</sup>	10	8	TED	TBD	TBD	18	
Performan	ce Meas	sures							
Strategic Priorities		Performance Measu	ues		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Estimate	(2
<i>(</i>		r of acres of invasive exotic plants rer 75/open spaces <sup>1</sup>	noved from		2,404	2,434	2,573	2,573	
൭൭ഁൔ	-	of greenway acres maintained <sup>2</sup>			2,852	2,852	2,852	2,852	1
	Number	of youths participating in sport activ	ities <sup>3</sup>		453	1,225	2,000	2,500	1
	-	onomically significant events at the A	palachee Regio	anal Park <sup>4</sup>	5	7	8	10	1
5	Host ee								

(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.

# » Reader's Guide

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.

Strategic Initiat	ives - Commun	ity and Me	edia Relations	(001-116-513	3)	
Budgetary Costs (24)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Personnel Services	416,520	517,933	583,465	-	583,465	601,407
Operating	231,873	318,977	321,234		321,234	321,240
Total Budgetary Cost	648,393	836,910	904,699		904,699	922,647
Funding Sources (25)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
001 General Fund	648,393	836,910	904,699		904,699	922,647
Total Revenue	648,393	836,910	904,699		904,699	922,647
Staffing Summary (26)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Assistant to the County Admin	0.50	0.50	0.50		0.50	0.50
Public Information Specialist	1.50	2.50	3.50	-	3.50	3.50
Public Information Specialist Citizen Engagement Liaisor	1.00		-	-		
Public Information and Communications Manager		1.00	1.00		1.00	1.00
Senior Public Information Specialist	1.00	1.00	-	-	-	-
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Specialist	1.00	1.00	1.00		1.00	1.00
Total Full-Time Equivalents (FTE)	6.00	7.00	7.00		7.00	7.00

(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 CAP	ITAL IMPROVEMENT P	ROGRA	М
» Culture & Recreation			
Describer The Culture & Recreation section contains capital mprovement projects designed to facilitate the provision, maintenance, and operation of culture ac- discussion facilitatism and activitate. Major Culture & Recreation capital projects funded in FY 2022 include Replachese Regional Park, Parks Capital Maintenance, Graenways Capital Maintenance, New Parks/Greenways Veikides and Equipment, Library Services Technology, Sciential Libraries Initiative and Library Services for Everyone (LIFE) projects.	Managing Divisions C Table 27. shows Parks & projects, or 79% of the F capital improvement proj Fleet Management and Man will each manage one projec Culture & Recreation capi FY 2022.	Y 2022 Ct ects. Faci agement I: tt for the re tal improv <u>le 25.7</u> z Recreati	alture & Recreatio lities Managemen information Service imaining 21% of the rement projects for on Projects
Funding Sources(29) Chart 25.4 illustrates that 81% (\$2.44 million) of Culture &	Managing Division	# of Projects	FY 2022 Budget
Recreation projects are funded in FY 2022 by general revenue, or Capital Improvements Fund (Fund 305). The	Parks & Recreation	11	\$2,070,812
L.I.F.E Fund (Fund 352) is funding the remaining 19% at	Facilities Management	1	\$400,000
582,312. <u>Chart 25.4</u> FY 2022 Culture & Recreation Projects	Management Information Services	1	\$287,030
by Funding Source	Fleet Management	1	\$265,986
Fund 352	Total	14	\$3,023,828
199 Fund 105 819			

(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.

### ng Budget Impacts (30) 8 shows the estimated inverse

g budget impacts (~~) shows the estimated impacts that some Culture & Recreation projects have on the op the fiscal year which they are anticipated to begin as well as the out-years that are affec sere impacts are only estimates and subject to change.

Table 25.8 Culture & Recreation Operating Budget Impacts	
--	--

Project	Project #	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Library Services Technology	076011	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	

# » Reader's Guide

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.

Project #: 086081	n County 5 Managem Governmer	y Buildin ent		Comj Capit Level	Plan CIE P al Improvem of Service So spic Priority:	roject: N ent: N tandard: N		ogram 51)			-
Project Description/Ju As part of the County's 1 \$50,000 was established to increasing renewable energ <u>Strategic Initiative</u> Reduce Greenhouse Gas 1 Double oaks pomer gener	Integrated S o increase th gy capacity o Emissions st	ustainability se County's u m County fac emming from	use of renews illities by 30% a County ope	ble energy b b by 2030.	oy expanding	solar on Co	019 Budget V unty building	Vorkshop, ar 7. The ISAP	i annual bud Goal recom	lget of 🕻	32)
Financial Summary	Life	Adjusted	Year To							Total	
		Adjusted Budget FY 2022	Year To Date FY 2022	FY 2023 Budget	FY 2024 Planned	FY 2025 Planned	FY 2026 Planned	FY 2027 Planned	5 Year Total	Total Project Cost	
Financial Summary	Life To Date FY 2021	Budget	Date		Planned					Project	(34)

(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.

#### Section 4 - Page 1

# LEON COUNTY FY2022-2026 STRATEGIC PLAN



**ADOPTED FEBRUARY 2022** 

### LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

VISION

A community that is safe, healthy and vibrant.

### MISSION

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

#### **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.

# MESSAGE FROM THE COUNTY ADMINISTRATOR



VINCENT S. LONG, County Administrator

**On behalf of the Board of County Commissioners and the dedicated men and women of Leon County Government**, I'm proud to present the Fiscal Year (FY) 2022-2026 Leon County Strategic Plan. The County's current Strategic Plan builds upon the County's long-term term strategic framework that has produced results and ensured we remain agile and innovative in the face of unprecedented challenges like the COVID-19 pandemic, a human tragedy of historic proportions.

Each year, we update our Strategic Plan as we continue to evolve, engage, and execute our strategy. And every fifth year, we reflect on the County's impact and progress over the past strategic plan while affirming and updating the County's vision, priorities, and initiatives that continue to guide our daily efforts. In addition, we set our sights on new or even more aspirational bold goals and five-year targets, which keep County employees striving to make Leon County a special place to live, work, and play.

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 community 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. The plan also 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 cocreators of this special community we share.

### LEON COUNTY 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.



# FY2022-2026 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. (EC)

# 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. (EN)

# **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. (Q)

# Governance

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

# STRATEGIC INITIATIVES

# BOLD GOALS AND TARGETS

### A community that is safe, healthy and vibrant.

# Vision

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.

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

# Mission

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)



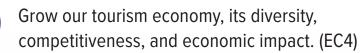
Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits. (EC1)



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



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



### **BOLD GOAL**

Grow the five-year tourism economy to \$5 billion. (BG1)





# TARGETS

........

- Attract 100 state, regional, or national championships across all sports. (T1)
- Grow the job market by 10,000 new jobs and co-create 500 entrepreneur ventures. (T2)
- Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)
- Increase the number of certified MWSBEs by 30% (T4)



# **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)



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



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



Promote orderly growth and sustainable practices. (EN3)

Reduce our carbon footprint. (EN4)

# **BOLD GOAL**

Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2)



8 • FY2022-2026 Strategic Plan



# TARGETS

- Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)
- Double solar power generation at County facilities. (T6)
- Divert 3 million pounds of household hazardous waste from the landfill. (T7)
- Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)



# **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)



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



Provide relevant and essential offerings thorough our libraries and community centers which promote literacy, life-long learning, and social equity. (Q2)



Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies. (Q3)



Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need. (Q4)

# **BOLD GOAL**

Support community partners to place 100 residents experiencing chronic homelessness in permanent supportive housing. (BG3)



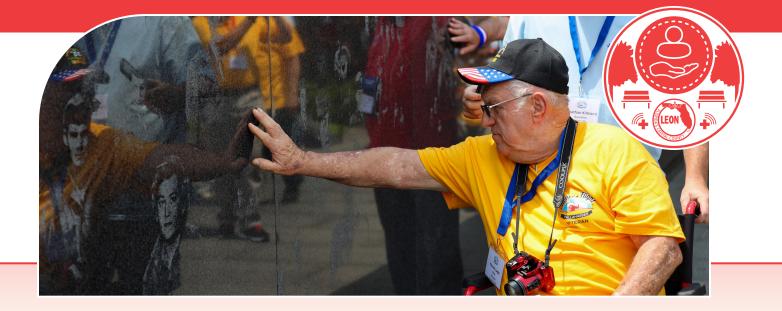
Promote livability, health and sense of community by supporting strong neighborhoods, enhancing mobility, encouraging human scale development, and creating public spaces for people of all ages. (Q5)



Assist local veterans and their dependents with securing entitled benefits and advocating their interests. (Q6)



Build, sustain and improve resilience to mitigate against, prepare for, respond to and recover from man-made and natural disasters. (Q7)



# TARGETS

- Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)
- Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)
- Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)
- Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)



# GOVERNANCE

# PRIORITY

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



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



- Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value. (G2)
- Inform and engage citizens through multiple outreach platforms to ensure consistent, highvalue, transparent communication on our most important issues. (G3)



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

\$

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. (G5)

# **BOLD GOAL**

Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)





## TARGETS

- Connect 50,000 volunteers with service opportunities communitywide. (T13)
- Reach 100,000 more citizens across all County platforms and programming. (T14)
- > Offer 100% online permitting for licensed contractors, engineers, and architects. T15)
- Communicate more than 1.5 a million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)



# STRATEGIC INITIATIVES – ECONOMY





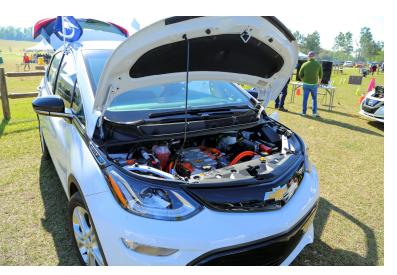


- (EC1) Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- (EC2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency. (2022-2)
- (EC2) Implement the recommendations from the joint County/ City disparity study to be completed in FY 2022. (2022-3)
- (EC3) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry. (2022-4)
- (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
- (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)
- (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
- (EC1) Maximize the leveraging of the \$1.0 trillion federal infrastructure bill to fund County projects. (2022-8)
- (EC2, EC3) Collaborate with regional workforce and talent partners to connect companies and education institutions with training programs to inform, support, and recruit entry-level technology talent. (2022-9)
- (EC1, EC4) Support the completion of the Fairgrounds Master Plan by Blueprint and, upon completion, effectuate the next steps for the redevelopment of the North Florida Fairgrounds. (2022-10)

# STRATEGIC INITIATIVES – **ENVIRONMENT**







- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems. (2022-11)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
- (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)
- (EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
- >>> (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. (2022-16)
- >> (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)
- (EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)

# STRATEGIC INITIATIVES – QUALITY OF LIFE







- » (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- » (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- (Q5) 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. (2022-26)
- Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the Sheriff's Anatomy of a Homicide Project report. (2022-28)
- (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security (2022-31)
- (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)

# STRATEGIC INITIATIVES – GOVERNANCE







- (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I<sup>2</sup>) Program. (2022-39)
- (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)

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FY2022-2026 STRATEGIC PLAN

# $\textbf{BOLD GOALS} \And \textbf{TARGETS}$

PRIORITY AREAS	<b>BOLD GOAL</b>	TARGETS
		» Attract 100 state, regional, or national championships across all sports.
ЧМО	Grow the five-year tourism economy to	» Grow the job market by 10,000 new jobs and co-create 500 entrepreneur ventures.
ECONOMY	\$5 billion	» Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives.
		» Increase the number of certified MWSBEs by 30%.
ΤN		» Reduce Greenhouse Gas Emissions stemming from County operations by 25%.
ENVIRONMENT	Upgrade or eliminate 500 septic tanks in	» Double solar power generation at County facilities.
VIRO	the Primary Springs Protection Zone	» Divert 3 million pounds of household hazardous waste from the landfill.
EN		» Increase the number of fully electric vehicles in the County's fleet by 500%.
	Support community	Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families.
LITY	partners to place 100 residents experiencing	Support 900 community events, sporting competitions, festivals, performances, and cultural programing.
QUALITY OF LIFE	chronic homelessness in permanent supportive housing	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes.
	supportive nousing	Host 100,000 residents and visitors through County-supported performances at the Amphitheater.
Щ		» Connect 50,000 volunteers with service opportunities communitywide.
NAN	Implement 600 citizen ideas, improvements, solutions and	» Reach 100,000 more citizens across all County platforms and programming.
GOVERNANCE	opportunities for co-creation	» Offer 100% online permitting for licensed contractors, engineers, and architects.
00		Communicate more than 1.5 a million disaster preparedness messages to create resilient households, businesses, and nonprofits.

# **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.

Leon County Government • 19



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

The January 24, 2022 Board Retreat served as a "Renewal Year" to both close out the FY 2017 – FY 2021 Strategic Plan and established the baseline for the new FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY 2022 – FY 2026 Strategic Plan on February 8, 2022.

In support of Board approved Strategic Initiatives, the FY 2023 Budget:

- Establishes a dedicated four-person litter debris removal crew. (2022-19)
- To address food insecurity, allocates \$156,159 to leverage partnerships with Second Harvest by increasing access to mobile food and creates a new County position focused on working closely with local non-profits to further engage and educate targeted neighborhoods. (2022-31)
- Provides \$1.0 million in capital funding to support the Essential Libraries Initiative. (2022-21)
- Establishes a dedicated Grants Coordinator to maximize the leveraging of the \$1.0 trillion federal infrastructure bill. (2022-8)

The Strategic Plan includes specific Targets that Leon County expects to realize as an organization over the next five-year plan cycle. These Targets are aligned with each priority area and communicate to the public and staff throughout the County the specific results that the County expects to achieve through the collective execution of our Strategic Initiatives. Additionally, the Strategic Plan includes a Bold Goal for each priority area. Bold Goals differ from Targets in that they are truly stretch goals which will be big and difficult to achieve but are worthy of the County'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.

## NOTE: Bold Goal & Target figures for FY 2022 and FY 2023 are estimates. Actuals for FY 2022 will be reported at the Annual Board Retreat in January 2023.

	Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal Grow the five-year tourism economy to \$5 billion. (BG1) <sup>1</sup>		\$1.16 billion	\$1.19 billion	TBD	TBD	TBD	\$2.35 billion
	Attract 100 state, regional, or national championships across all sports. (T1) <sup>2</sup>	20	25	TBD	TBD	TBD	45
	Grow the job market by 10,000 new jobs (T2) <sup>3</sup>	2,300	900	TBD	TBD	TBD	3,200
Targets	Co-create 500 entrepreneur ventures. (T2) <sup>3</sup>	80	80	TBD	TBD	TBD	160
Tangeto	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3) <sup>4</sup>	3,565	922	0	0	0	4,487
	Increase the number of certified MWSBE's by $30\% (T4)^5$	6%	6%	TBD	TBD	TBD	6%

### ECONOMY

Notes:

- 1. Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. For the first two quarters of FY 2022, the research firm has estimated the economic impact of tourism in Leon County at \$554 million, 11% of the County's five-year Bold Goal. Accordingly, the County's progress is currently on track to achieve this goal by FY 2026.
- 2. Since the start of FY 2022, ten championship sporting events have been held in Leon County, including the National Collegiate Athletic Association (NCAA) Division 1 National Championships, Youth Basketball of America Tournament (Youth Boys), and the Florida High School Athletic Association State Football Championships. An additional 14 events are anticipated to be hosted in the remainder of FY 2022, totaling 20% of the County's five-year Target, which is on track to achieve this target by FY 2026.

## Reporting Results: Target and Bold Goal Tracking

- 3. 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 and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis.
- 4. Since the start of FY 2022, 3,689 students have been connected to skilled job opportunities, 53% of the County's five-year Target. This progress was achieved largely in part to the addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the spring, was a one-time event which accounted for 73% of the student connections achieved so far, this fiscal year. The 2022 Leon Works Expo was also hosted in-person in the Spring of 2022 at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty counties. Additional initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division. The County is anticipated to reach the remainder of this five-year Target through the continuation of the Leon Works Expo, Junior Apprenticeship Program, and the EMT to Paramedic Trainee Program.
- 5. At the time of the January 2022 Board Retreat, there were 580 certified minority, women, and small business enterprises (MWSBE) in Leon County. Since the start of FY 2022, OEV has increased this number by 32 for a total of 612 certified MWSBEs. Through continued outreach to new businesses and recertification of existing MWSBEs OEV anticipates achieving 20% of this five-year target by the end of FY 2022.

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2) <sup>1</sup>	25	259	TBD	TBD	TBD	284
	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5) <sup>2</sup>	5%	5%	TBD	TBD	TBD	5%
T.	Double solar power generation at County facilities. (T6) <sup>3</sup>	50 kWs	25 kWs	TBD	TBD	TBD	75 kWs
Targets	Divert 3 million pounds of household hazardous waste from the landfill. (I'7) <sup>4</sup>		1,275,000	TBD	TBD	TBD	1,197,038
Increase the number of fully electric vehicles in the County's fleet by 500%. (T8) <sup>5</sup>		0%	125%	TBD	TBD	TBD	125%

### **ENVIRONMENT**

Notes:

- 1. Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. During the FY 2022-2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated as part of Phase 1A and 1B of the Woodville Septic to Sewer Project and continuation of the Advanced Septic System Pilot Program. The County anticipates achieving 5% of this target in FY 2022 through the Advance Septic System Pilot Program, with significant progress to be achieved through completion of septic to sewer conversions in the upcoming years.
- 2. In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. For FY 2022, the County anticipates achieving a 5% GHG reduction (or 20% of the five-year target) by the end of FY 2022.
- 3. Prior to the start of FY 2022, the County had solar arrays installed at five County facilities, providing a total solar power generation capacity of 135.7 kWs (Kilowatts). Under the new five-year plan, the County is seeking to double this amount of solar power generated at County facilities. The County is on track to increase solar power generation by 50 kWs, 37% of the five-year target, by the end of FY 2022 through the installation of solar panels at the County's Public Works Fleet Division.
- 4. Annually, Leon County's Household Hazardous Waste Division processes a million pounds of waste including chemicals, batteries, paint, and small electronics. Of these materials, the Division is able to recycle almost 600,000 pounds of waste annually. Over the next five years, the Division will work to maintain this recycling rate and divert a total of 3 million pounds of waste from the landfill. The County is currently on track to achieve this five-year target with nearly 600,000 pounds of waste diverted during the first half of FY 2022.
- 5. Leon County's ISAP establishes a goal to convert 30% of the light duty vehicles in the County's fleet to fully electric by FY 2030. To stay on track to accomplish this goal, the County will need to increase the number of fully electric vehicles in its fleet by 500%, for a total of 25 vehicles by FY 2026. Due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the County is still waiting on the arrival of electric vehicles ordered in FY 2021. Notwithstanding this, staff anticipates achieving a 125% increase of the County's fleet of electric vehicles by FY 2023 and continuing its progress in achieving an increase of 500% through the remainder of the five-year plan.

## **Reporting Results: Target and Bold Goal Tracking**

## QUALITY OF LIFE

	Measures		FY 2023				
Bold Goal	Support community partners to place 100 residents experiencing chronic homelessness in permanent supportive housing. (BG3) <sup>1</sup>	10	15	TBD	TBD	TBD	25
	Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9) <sup>2</sup>	\$21,897,833	\$22,826,744	TBD	TBD	TBD	\$44,724,577
Targets	Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10) <sup>3</sup>	140	165	TBD	TBD	TBD	305
Ŭ	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11) <sup>4</sup>	15.75	16.12	TBD	TBD	TBD	31.87
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12) <sup>5</sup>	20,000	22,500	TBD	TBD	TBD	42,500

Notes:

- 1. To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, has made a historic \$6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). Through the BBCoC, local homeless services agencies have been awarded direct funding to support the placement of clients in permanent supportive housing beginning in June 2022. Through CHSP, funding will also be awarded to agencies to provide permanent supportive housing placements beginning in the Fall of 2022, following presentation of the CHSP Citizen Review Team recommendations to the Board in September 2022.
- 2. For FY 2022, the Division of Veteran Services estimates nearly \$22 million in Veteran Affairs benefits will be secured during FY 2022 for Leon County veterans and their families. To reach the target of \$150 million, an almost 30% increase, over the next five years, the County will continue to leverage partnerships with local veteran's agencies/groups and conduct targeted marketing and outreach to veterans.
- 3. Since the start of FY 2022, the County has hosted 95 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. With additional events planned through the remainder of FY 2022, the County is currently on track to achieve this five-year target.
- 4. In the first half of FY 2022, almost 5 miles of sidewalks, greenways, trails, and bike lanes have been constructed as of March 31, 2022. By the end of FY 2022, a total of 15.75 miles, or 18% of the County's five-year target, is projected tobe constructed through the continued implementation of the dedicated County Sidewalk program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include Magnolia Drive, the Ft. Braden History Trail, Pedrick Pond Playground Sidewalk, and Apalachee Regional Park Hiking/Biking Trails.
- 5. Since the start of FY 2022, there have been 5 County-supported performances at the Capital City Amphitheater in Cascades Park: (1) Boz Scaggs, (2) Tallahassee Symphony Orchestra Presents "Star Wars: A Musical Celebration Comes to Life from a Galaxy Far, Far Away" (3) Jamey Johnson (Word of South) and (4) Brett Young. In total, these performances had 9,600 residents and visitors in attendance, nearly 10% of the County's five-year goal. Additional Capital City Amphitheater performances scheduled for the remainder of FY 2022 include JJ Grey & Mofro, Earth, Wind & Fire, and various performances through the Summer Concert Series which will further the County's progress in achieving this five-year goal.

## Reporting Results: Target and Bold Goal Tracking

## GOVERNANCE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4) <sup>1</sup>	100	120	TBD	TBD	TBD	220
	Connect 50,000 volunteers with service opportunities communitywide. (T13) <sup>2</sup>	7,400	8,600	TBD	TBD	TBD	16,000
	Reach 100,000 more citizens across all County platforms and programming. (T14) <sup>3</sup>	18,200	18,700	TBD	TBD	TBD	36,900
Targets	Offer 100% online permitting for licensed contractors, engineers, and architects. (T15) <sup>4</sup>	25%	100%	TBD	TBD	TBD	100%
	Communicate more than 1.5 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16) <sup>5</sup>	750,000	260,000	TBD	TBD	TBD	1,010,000

Notes:

1. Since the start of FY 2022, staff has implemented 129 citizen ideas, improvements, solutions and opportunities for co-creation, 22% of the County's five-year Target. Included in this list are 83 actionable recommendations provided during the recent 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. Going forward, implemented recommendations will be captured through ongoing tracking of this Bold Goal which is presented to the Board throughout the year. Additionally, the County will continue its progress through all methods of citizen engagement (i.e. Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach the goal of 600 citizen ideas implemented by FY 2026.

2. In FY 2022, the County anticipates making 7,400 volunteer connections, 15% of the five-year target. The County will continue its progress by connecting citizens with internal volunteer opportunities with the County libraries, internships, and special events, and other opportunities with community service partners to reach the five-year Target of 50,000 volunteer connections.

3. Since the start of FY 2022, the County has reached nearly 13,168 citizens through County platforms subscriptions and programming attendance, 13% of the County's five-year Bold Goal. So far, the County has reached 6,384 citizens in programs at the libraries, with Citizen Engagement Series, Created Equal, and more, as well as 6,784 social media, bulletin and email subscribers.

4. In recent years, the County has reduced average permitting times in large part due to the launch of new permitting software which allows licensed contractors, engineers, and architects to complete most of the permitting process online. However, several steps of the process are still paper based including most applications and associated support materials. Since the start of FY 2022, the County's transition to a 100% online permitting process has been underway with the first of three transition components to be completed by June 2022. The remaining components are anticipated to be completed next spring, putting the County on track to complete this target by FY 2023.

5. In FY 2022, Leon County Emergency Management anticipates communicating disaster preparedness messages approximately 600,000 times. These messages include distribution of the County's Disaster Survival Guide, social media messages, earned media coverage, as well as community events and trainings. The majority of the County's messaging will take place during the annual hurricane season (June to November).

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# >>> Budget Overview

## **Budget Overview**

The total FY 2023 budget is \$317,904,222, an 8.1% increase over last fiscal year. The **operating budget** of \$295,346,200 represents an increase of 8.6% from last year's adopted budget. The **capital budget** of \$22,558,022 represents a 1.3% increase from last year.

## Funding

The FY 2023 budget was developed with a conservative fiscal approach due to a full recovery from the COVID pandemic not anticipated until 2023 and the additional stresses on the economy due to the sudden and persistent rise in inflation. The FY 2023 budget continues implementing the approved American Rescue Plan Act (ARPA) expenditure plan by allocating the remaining funds to maintain a balanced operating and capital budget. Without the availability of ARPA funding, significant operating cuts would have been considered and capital projects would have again been recommended for elimination or deferral.

The FY 2023 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;
- A reduced use of fund balances;
- Restoring reserves;
- Maintaining strategic, long term investments in infrastructure; and
- New costs savings and avoidances of \$3.39 million.

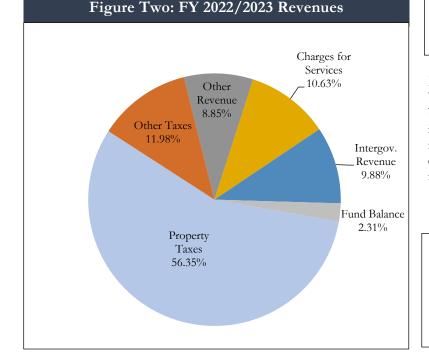
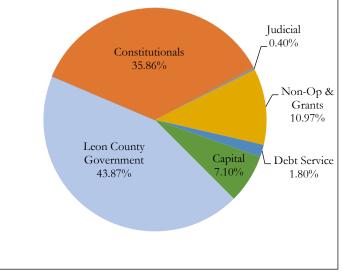


Figure One: FY 2022/2023 Expenditures



**Figure One** depicts the budget as it is reflected by governmental category. The FY 2022/2023 budget shows the Leon County Government and the Constitutional Officers make up 79.7% of the total budget.

Florida Statutes require all local government budgets to be balanced. Leon County's FY 2023 budget of \$317,904,222 is balanced with the use of a variety of revenue sources including: property taxes, \$3.07 million in ARPA revenue loss replacement funding; fees, gas taxes and fund balances. As depicted 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 2023 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

# >>> Budget Overview

The following is an overview of the County's FY 2023 Adopted Budget that includes policy guidance and budget balancing strategies.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing multi-year process that reflects the Board's longer term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

Because of this continuous focus on fiscal planning, Leon County has been able to perennially provide high quality essential services and make responsible investments in infrastructure, while keeping our tax burden among the lowest for citizens. Even as the COVID-19 pandemic presented unprecedented challenges to our limited resources over the past two fiscal years, Leon County's fiscal discipline and know-how resulted in national recognition for fiscal stability and our organizational capacity to leverage Federal funding for the benefit of the community.

FY 2023 will continue to present challenges as global health concerns and geopolitical conflict persist. As the County closely monitors these issues and prepare for the potential impacts locally for the upcoming fiscal year, the FY 2023 budget is balanced and reflects the following:

- No millage rate or fee increases of any kind;
- Reduced use of fund balances;
- Maximizing Federal and ARPA funding;
- Restoring reserves;
- Maintaining high quality service delivery;
- Maintaining strategic, long term investments in infrastructure;
- Ensuring a high performing workforce with fair pay and equitable practices, and;
- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

It is critically important to consider the impacts of the global economy leading up to the development of the FY 2023 Budget. On March 13, 2020, during 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 and continues to have, an unprecedented long-term economic and social 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 considerably.

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 mid-year recommendations to reduce the FY 2020 operating and capital budgets.

During the development of the 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 severely impacted, other revenue declines required operating budget reductions, continuation of the hiring freeze, the elimination of non-essential travel and training, as well as the deferral and elimination of capital projects. However, because of the proactive budget actions by the County, only a small increase of \$283,000 in the use of general fund balance was required, with no reduction in levels of essential services, and no County employee layoffs. This was essential as the County organization would respond to dramatically increased demands by activating the Emergency

# >>> Budget Overview

Operations Center (EOC) for 703 days, create and implement dozens of new emergency "Coronavirus Aid, Relief and Economic Security" (CARES) programs for citizens, businesses and non-profit agencies, and launch a massive communications campaign about these initiatives.

The FY 2022 budget also reflected a fiscally conservative approach, as many economic forecasters did not expect economic activity to return to pre-pandemic levels until 2023. Unlike the long and slow economic recovery after the Great Recession, which took close to a decade, the economy rebounded much more quickly from the impacts of COVID. This in large part is due to fiscal support by the Federal Government.

### Federal COVID-19 Economic Relief

During this crisis the Federal Government acted unlike any other time since the Great Depression to provide economic relief to the individuals and businesses affected by the pandemic. The first Federal relief package providing funding to local governments came through the \$2.2 trillion CARES Act.

Of this total funding, 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 \$11.0 million in funding from the FHFC, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

The Federal Government also passed the American Recovery Plan Act (ARPA) as the next economic support tool to assist state and local governments. The US Treasury provided \$350 billion in ARPA funding 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 support provided by the Federal Government that allows local governments to use Federal funding to replace revenues lost because of the pandemic.

In May of 2021, Leon County received \$57 million in ARPA funding. Accordingly, as part of the FY 2022 budget process, the Board approved a multi-year ARPA expenditure plan. The plan provided funding to address community nonprofit and human services assistance, public health support, targeted support for the local business community, and funding to complete major wastewater projects.

The expenditure plan also allocated \$25.5 million in ARPA revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. Consistent with the approved ARPA expenditure plan, these funds were allocated as part of the FY 2022 budget process in support of capital projects and reducing the use of fund balance. The FY 2023 budget continues implementing the approved ARPA expenditure plan by allocating the remaining funds to maintain a balanced operating and capital budget.

#### Inflationary Impacts

While the economy rebounded more quickly than expected from the impacts of COVID, pent up consumer demand led to increased spending before the global supply chain returned to normal output. This increased consumer spending, an expanding economy, an increased demand for petroleum products, the large amount of federal funds infused into the economy, and the Russian invasion of Ukraine led to high inflation.

From March 2021 when inflation was 2.62%, the annual rate of inflation has steadily increased to 9.1% in June 2022. Many economists and the Federal Reserve anticipated a transitory short-term increase in inflation as supply chains caught up with demand, and as initial consumer demand ebbed to normal levels. Since inflation has continued to increase monthly, the Federal Reserve no longer considers the increase in inflation transitory. As in addressing the significant impacts of the pandemic, only the Federal government has the tools and the resources to address the impacts of inflation. As such, the Federal Reserve started to increase interest rates in March 2022 to slow down the economy by making it more expensive to borrow money.

# >>> Budget Overview

Prior to COVID, the Fed began slowly reducing rates to 1.5%, but when the impacts of COVID initiated a sudden recession, the Fed again reduced rates to nearly zero. During these historically low interest rate periods, Leon County took advantage of, and refinanced higher interest rate debt, financed energy saving improvements (ESCO), purchased public safety radios, and the property that houses the Supervisor of Elections Voting Operations Center.

Very recently, in response to the faster than what is considered normal 2.0% growth in inflation, the Fed increased interest rates by 0.25% in March 2022 and by 0.5% in April 2022. While the current Federal Reserve interest rates are still below 1.0% (0.83%), this sudden movement in rates has caused further economic uncertainty, and the impacts on consumer spending and the overall economy are still not clear. The Federal Reserve has also indicated they intend to continue with at least two more 0.5% increases over the next several quarters to bring inflation down.

While inflation places an enormous burden on consumers purchasing everyday goods and services, the impacts are just as, or even more significant for local government. Inflationary pressures have caused other increases throughout the FY 2023 budget. Increases are reflected in the cost of fuel supporting the County fleet, including ambulances and public works equipment; contractual obligations ranging from custodial contracts to technology support; the purchase of supplies for road and parks repair and maintenance; and most significantly, the budget reflects the increased cost of bids for construction projects.

In addition to inflationary pressures, the County is also addressing the impacts of an extremely competitive job market where local unemployment is 3.1%. To remain an employer of choice, the budget includes funding to implement the results of a recently completed compensation study ensuring that Leon County's wages are competitive with the current and future job market.

General revenue growth and the use of ARPA funding supports these priorities and mitigates some of the inflationary impacts on the cost to provide services. The major components of the FY 2023 budget and budget balancing strategies are as follows:

- No increases in the Countywide or EMS property tax rates, and no increases to the stormwater, solid waste, and fire non-ad valorem assessments
- In support of Board approved Strategic Initiatives:
  - Establishes a dedicated four-person litter debris removal crew.
  - To address food insecurity, \$156,159 is included to leverage partnerships with Second Harvest by increasing access to mobile food and creates a new County position focused on working closely with local non-profits to further engage and educate targeted neighborhoods.
  - o Provides \$1.0 million in capital funding to support the Essential Libraries Initiative.
  - Establishes a dedicated Grants Coordinator to maximize the leveraging of the \$1.0 trillion federal infrastructure bill; this new position is offset through the planned elimination of an existing vacant position.
- One new EMS crew and vehicle to address increased demand for calls for service
- One Facilities Technician to address increased maintenance demands at the detention facility. This position is offset by the planned elimination of a vacant position.
- New costs savings and avoidances of \$3.39 million
- Supporting all Constitutional Officer budget requests
- Implementing a new County pay plan that ensures minimum pay of at least \$15 an hour
- Consistent with the Board approved ARPA expenditure plan, using \$8.91 million in ARPA revenue loss replacement, which:
  - Provides \$2.75 million to fund the operating budget thereby eliminating the reliance on fund balance and rebuilding reserves, and;
  - Uses \$6.16 million to ensure adequate funding of the existing maintenance capital program, including continued funding for the capital components of the Essential Library Initiative.

# >>> Budget Overview

## Initial FY 2023 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 1<sup>st</sup>. 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 25, 2022 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 8, 2022 meeting, including:

- Maintaining funding for the next two-year Community Human Service Partnership cycle at \$1.445 million.
- Maintaining \$100,000 for year four 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 2023, the total new cost savings and avoidances are \$3.39 million. Current year examples of savings include:

- J. Lee Vause Boardwalk: Original construction costs for the installation of a new boardwalk at J. Lee Vause Park were \$702,000. These funds were budgeted over two fiscal years as part of the Livable Infrastructure for Everyone (LIFE) recreational amenity funding category. Prior to seeking bids for the project, a reevaluation of the project determined certain engineering and design work could be eliminated and identified minor modifications to the construction scope, resulting in costs saving of approximately \$600,000.
- Pier and Dock Replacements: A reevaluation of the approach to replacing piers and docks eliminated certain design and engineering costs. In addition to reconstructing new pier and docks, when appropriate, floating docks may replace fixed pier docks which produces cost savings. On average, the redesigned fishing piers, and docks costs \$35,000; saving a total of \$1.35 million for nine replacements.
- Courthouse Switch Gear: This project originally anticipated a complete replacement of all the components of the existing switch gear, at a cost of \$1.23 million. Subsequently, working closely with other community partners, information was received about a similar project at FSU where parts of the switchgear had been retrofitted rather than manufacturing all new components. Using these retrofits options saved \$625,000.
- Public Works Building and Parking Lot Safety Improvements: Using in-house resources instead of contractual services to provide upgraded security for the entrance to the building and to install walkway safety improvements from the parking lot to the building saved \$55,000.

Including the above costs savings, since 2013 the County has saved or avoided costs totaling more than \$62.8 million. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

### Adopted FY 2023 Budget

While the economy continues to rebound from the pandemic, County revenues are increasing; however, had the financial impacts of COVID not occurred, County revenues would be higher for FY 2023 had revenue growth not been interrupted. This interrupted growth in revenues has been partially offset by ARPA funding. However, even with revenue growth and the use of ARPA funding, revenues are not keeping up with the high inflation the economy is experiencing. The annual CPI in June 2022 was 9.1%, or nearly double the previous June 2021 CPI of 5.4%. In April of 2020, the first full month the economy felt the impacts of COVID, inflation was only 0.03%.

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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 sales 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 2023 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 are contemplated. OMB correspondingly analyzed revenue models including sales and gas tax activity. Given the highly volatile nature of the post-pandemic economic recovery and continued future economic uncertainty, the budget presumes a conservative revenue forecast that contemplates an economic recovery through FY 2023. Table #1 details the forecasts for major revenue and expenditure changes from FY 2022 to FY 2023.

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# >>> Budget Overview

Table #1: Adopted FY 2023 Changes in Revenues and Expenditures Over FY 2022				
	Change from			
Adopted Changes in Revenues	Fiscal Year 2022			
Property Taxes with current millage rate (8.3144)	\$14,413,585			
1/2 Cent Sales, State Revenue Sharing, CST, PST	\$2,751,239			
Tourism Revenue	\$1,527,837			
Departmental Internal Billing (Insurance, Fleet, and Communications)	\$1,402,528			
Interest Earnings	\$1,128,561			
Gas Taxes	\$901,699			
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	\$890,118			
EMS Municipal Service Tax Unit	\$866,784			
Solid Waste Revenues including Contracted Hauling and Disposal	\$561,261			
General Fund – Fund Balance	\$428,874			
Other Non-General Revenue (e.g., Building, Courts, SHIP)	\$344,321			
EMS Fees/Medicaid Reimbursement	\$296,589			
Other General Revenue	\$137,517			
Other Fund Balances	(\$1,946,133)			
Total Change in Revenue	\$23,704,780			
Adopted Changes in Expenditures				
Sheriff Personnel and Operating Expenses	\$8,183,761			
County Government Personnel Costs	\$4,560,514			
Contractual Obligations and Repairs and Maintenance	\$1,873,258			
Division of Tourism Expenses	\$1,545,707			
Other Constitutional Offices	\$1,184,761			
Fuel and Vehicle Repair	\$1,002,880			
Workers Compensation/Insurance	\$899,345			
EMS Crew & Extra Shift Stipend Pay	\$863,943			
Debt Service Payments	\$631,182			
Pay Compensation Study Implementation, includes \$15 minimum	\$549,549			
Community Redevelopment Agency (CRA)	\$542,534			
New Public Works Litter Crew	\$314,528			
City Interlocal Agreements (CDA, Fire/EMS ALS, Planning, Animal Ctrl, etc.)	\$303,793			
Medical Examiner Expenses	\$276,130			
Capital Projects	\$227,488			
Detention Alternatives and Detention Center Space Analysis	\$200,000			
Travel and Training (CDL, EMT to Paramedic, etc.)	\$193,423			
Food Insecurity Initiatives	\$156,159			
Grants Coordinator & Detention Center Facilities Technician	\$148,604			
Communications	\$76,638			
FSU Askew School CHSP Metrics Analysis	\$61,900			
Florida Civil Rights Museum	\$60,000			
Department of Juvenile Justice	\$40,999			
Medicaid	(\$71,472)			
Position Reduction Savings	(\$120,844)			
Total Change in Expenses	\$23,704,780			
Budget Shortfall	\$0			
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# >>> Budget Overview

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 2022 and FY 2023 budgets as reflected in Table #1.

<u>Property Taxes (\$14.41 million)</u>: 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 \$21.4 billion on July 1, 2022, a 9.33% increase from last year. The FY 2023 budget is balanced based on levying the current millage rate of 8.3144.

The Save-Our-Homes cap limits the increase of homestead residential property values to the change in CPI or 3%, whichever is lower. In January 2022, the CPI change resulted in homesteaded property reaching the 3% cap for valuations used for the FY 2023 budget. Moreover, a recovering economy for commercial property and new building construction have contributed to the increase 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 passed on property tax savings to the community. Coming out of the "Great Recession," and as part of the County's deliberate and reasoned multi-year fiscal planning, the budget continued to maintain a constant millage rate to mitigate inflationary pressures and to support necessary and critical cost increases. This same approach is recommended for the FY 2023 budget.

For five years following the Great Recession Leon County did not experience any property valuation growth until a modest 3.0% increase occurred in FY 2015 and again in FY 2016. From there values gradually increased to 6.8% in FY 2021. These increased values provided funds that generally covered the inflationary costs of basic government service levels and allowed for increasing the recurring revenue to the capital program. Subsequently, due to the impacts of COVID, the property tax growth rate moderated to 4.05% in FY 2022. For FY 2023, the growth in values allows for an increased transfer to the capital program.

<u>State Shared Revenue, <sup>1</sup>/2 cent Sales Tax, Public Services Tax (PST) and Communications Services Tax (CST) (\$2.8 million):</u> County governments receive certain revenues from the State of Florida, which are largely based on sales tax collections. Sales tax related revenues have rebounded from the precipitous decline in FY 2020 and are estimated to generate \$2.54 million in additional revenue to Leon County. Statewide, the CST has been in decline the past five years; however, FY 2023 projections are expected to remain relatively level, increasing by a modest \$30,000. While the COVID pandemic impacted other revenues, the Public Services Tax on electric, water and gas were less affected by stay-at-home orders and shutdowns as more people worked from home. As commercial business open and teleworking opportunities continue, these revenues are projected to increase by \$167,000.

<u>Tourism Revenue (\$1,527,837)</u>: The effects of COVID on the tourism industry were immediate and severe. Travel and gathering restrictions caused the cancelation of almost all non-essential travel, events, hotel stays, and restaurant dining. Expenses related to the Division of Tourism were greatly impacted due to the precipitous decline in bed-tax revenue, referred to as the Tourism Development Tax (TDT).

In response, at the April 14, 2020 meeting, the Board approved a \$1.65 million expense reduction plan in the Tourism budget to address this revenue decline. In addition to reducing operating expenses, significant budget reductions were made to marketing and advertising, event grant aid and amphitheater concert funding. These actions prevented staff layoffs and furloughs and preserved dedicated tourism reserves. As 1-cent of TDT revenue supports COCA, they also experienced a reduction in regranting revenues.

# **>>>**Budget Overview

Subsequently, when travel and gathering restrictions were lifted and COVID vaccinations became widely available, tourism travel increased steadily as consumers stopped deferring travel. Tourism in Leon County dramatically increased with the resumption of FAMU and FSU football home games, the return of the Legislature, and Leon County's enhanced marketing efforts partially funded by ARPA revenue. Leon County also increased visitation by hosting the 2021 NCAA National Cross-Country meet. Table #2 shows the trend in bed-tax collections before, during and after the on-set of COVID.

TDT Collections	FY 2019	FY 2020	FY 2021	FY 2022 Projected	FY 2023 Budget
All 5 cents	\$7,020,237	\$4,723,874	\$5,148,383	\$7,289,914	\$6,538,043
1-Cent	1,164,804	\$1,404,047	\$944,775	\$1,029,677	\$1,307,609

Table #2:	Leon Coun	y Tourist Developm	nent Tax Collections

Increased travel led to a resurgence of bed tax revenue, which is projected to increase 46% from FY 2021. This increase will moderate in FY 2023, as tourism travel returns to normal levels of activity.

<u>Departmental Billings (Insurance, Fleet and Communications (\$1,402,528)</u>: This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel and maintenance for the fleet, and to fund the phone system. Funding supports the rising cost of fuel, increased workers' compensation expenses and overall inflationary increases.

<u>Interest Earnings (\$1.1 million)</u>: As the Federal Reserve begins to increase interest rates to hedge against inflation, interest and investment earnings are estimated to increase by \$1.1 million.

<u>*Gas Taxes (\$901,699)</u></u>: Gasoline taxes are estimated to increase by 8.3% or \$901,699. This is largely due to gas taxes collections starting to approach pre-COVID levels as the economy rebounds. Stay-at-home orders and their effect on commuting and vacation travel dramatically reduced gas tax collections in the last part of FY 2020 and in FY 2021. The upcoming October 2022 State of Florida gas tax holiday will not affect county collections as the State is supplementing this tax holiday with other State revenues.</u>* 

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 hybrid and electric vehicles. While gas taxes are just approaching pre-COVID collections they are only expected to increase moderately in outyears. This is largely due to the volatility in the market for crude oil, which has caused gasoline and diesel fuel prices to spike (approaching \$120/barrel), and the shift in consumers driving more fuel-efficient or electric cars and trucks.

<u>Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) (\$890,118)</u>: Like the ½ cent and state shared sales tax revenue, this local sales tax has benefited from the economic rebound and increased consumer spending. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, and the LIFE infrastructure projects.

<u>EMS Municipal Services Tax Unit (MSTU) (\$866,784)</u>: The MSTU revenue reflects the 9.33% increase in property values and anticipates no change to the 0.5000 millage rate.

<u>Solid Waste Fees (\$561,261)</u>: These fees are related to the amount of tonnage collected at the transfer station and the required fees collected to pay for the hauling and waste disposal contract.

<u>General Fund - Fund Balance (\$428,874)</u>: The FY 2023 budget contemplates an increase in the use of fund balance from \$800,000 to \$1,228,874. The Board authorized funding to support 5% raises for all County and Constitutional Officer employees. The increase in property tax revenue and the use of \$2.75 million in ARPA funds for balancing the budget allows for a lower use of fund balance. If the ARPA funds were not available, a like amount of fund balance use and/or expense

# **Budget Overview**

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.

<u>Other Non-General Revenue (\$344,321)</u>: This summary reflects other dedicated revenues, such as: State Housing Initiative Partnership (SHIP) funding, fire service fees, state E-911 revenue, and the leasing of County office and retails spaces at the Annex and Lake Jackson Town Center.

<u>EMS Fees/Medicaid Reimbursement (\$296,589)</u>: EMS revenues are projected to grow due to an increase in patient transports, special event revenue and higher collection rates of outstanding billings due to a previous rate reduction in June 2020. These increases are offset by reductions in Medicaid fees, which are the direct result of a reduction in the distribution formulas established by the federal government, and fewer Medicaid transports related to COVID.

<u>Other General Revenues (\$137,517)</u>: Other general revenues are expected to increase by \$137,517. These increases are primarily related to parking, library, parks and recreation, child support enforcement, court facility and technology fees. These increases are generally related to activities returning to pre-COVID levels. The Downtown Library has now returned to charging for parking, and county parks are seeing an increase in camping. Also, the delivery of warrants for child support enforcement are no longer restricted by COVID measures, and traffic citations and fees that partially fund court operations are beginning to rebound as more citations are issued, and court activity returns to normal.

<u>Other Fund Balance (-\$1,946,133)</u>: This revenue accounts for all non-general fund balances. For next fiscal year, the total amount is decreasing. Most of the decrease comes from less ARPA funding budgeted to support capital projects (discussed further in the capital project section). However, there are increases in the DSEM and Transportation funds. DSEM permit fee revenue had previously increased significantly in FY 2021 due to builders taking advantage of the low interest rate environment and the one-time permitting applications for the Amazon Fulfillment Center. Rather than transferring additional general revenue to support DSEM, fund balances in the DSEM fund are used when they are above policy minimums. The transportation fund balance is recommended for appropriation to support the continuation of sidewalk and roadway stormwater improvements.

## Adopted Changes in Expenses

The following sections provide a summary of the proposed increases and decreases in expenditures.

<u>Sheriff Personnel and Operating Expenses (\$8.18 million)</u>: As presented, the Sheriff's budget increased by \$8.18 million or 9.5%. This includes the implementation of a new compensation plan which will accomplish competitive pay adjustments between Detention and Law Enforcement as well as increase the starting pay for sworn staff to \$50,000. The Sheriff is not requesting any new positions in FY 2023. Instead, the Sheriff is redeploying existing sworn positions in areas such as Community and Media Relations and Crime Scene to Law Enforcement and will utilize civilian staff in these areas. The estimated cost to implement part one of the pay plan and other personnel related increases (on-call pay, healthcare, retirement, work comp, etc.) in FY 2023 is \$4.8 million.

The Sheriff's contractual services increased over \$1.8 million largely due to the increased cost of providing inmate medical, dental, and mental health services. Additional increases in contractual services include contract price increases for inmate meals, janitorial services, and other contracts. Other increases are related to inflationary costs of fuel and vehicle repair.

Leon County Employee General Revenue Related Expenses (\$4.6 million): The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include performance raises, health insurance, retirement contributions and workers' compensation. In total, projected increases are \$4.6 million. The budget contemplates 5% raises for all employees. Also included are health care costs estimated to increase 6.0%. 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 10.1%.

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Contractual Obligations and Repairs and Maintenance (\$1.87): Total increases include:

- Parks and Recreation mowing, trail, playground and ballfield maintenance, and tree trimming on greenway and park trails (\$92,835).
- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, DocuSign, Banner Document Management, cyber security enhancements (\$228,461).
- Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, elevators, and building and grounds maintenance services (\$379,978). Increases in Facilities' contractual costs are offset by \$212,853 in operational savings associated with the ESCO energy savings project.
- Public Works road materials and supplies (\$126,204) and contractual services related to stormwater maintenance, sidewalk repair, and guardrail installation (\$102,018). These costs are partially offset by a reduction in contractual services related to FDOT traffic signal maintenance.
- Solid Waste annual increases for debris processing (\$72,700) and the Transfer Station hauling and disposal contract (\$312,882).
- Increased payment to the City of Tallahassee for fire services (\$200,000). As part of the adopted FY 2020 long-term fiscal plan, rather than increasing fire service 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 increasing fees in FY 2021. As part of the FY 2022 budget process the Board authorized increased payments to the City for fire services from general revenue debt service savings: \$1.4 million in FY 2022 and \$1.6 million in FY 2023.
- \$264,909 associated with increased funding from the State Housing Initiatives Partnerships (SHIP), which will support additional local housing rehabilitation projects.
- Other miscellaneous increases (e.g., radio communications, rentals and leases, operating supplies, etc.) due to inflationary costs (\$93,271).

*Division of Tourism (\$1,545,707):* This increase aligns with the additional revenue previously described and provides more funds for the COCA cultural grant programs (funded by 1-cent of the bed-tax), as well as additional resources for the Division of Tourism marketing efforts. As discussed in the adopted staffing changes section, two new positions are recommended to focus on marketing, and the coordination of sporting and other events. This increase in revenue also allows for a limited use of fund balance for one-time expenses related to marketing, planning, and hosting the Leon County/Tallahassee bicentennial celebration in FY 2024.

<u>Supervisor of Elections, Clerk, Property Appraiser and Tax Collector (\$1,184,761)</u>: The Supervisor of Elections budget decreased by \$216,686. The Supervisor of Elections budget varies year to year depending on election cycles, increasing for the Presidential Preference Primary, and decreasing in general election and off-year election cycles. The FY 2023 Budget contemplates a general election cycle. However, due to the Florida Legislature enacting new voting requirements for absentee ballots and other voting measures, the decline in the SOE budget was less than originally forecasted.

Other Constitutional Officer increases include:

- The Clerk of Courts and Comptroller: The budget request increased by \$277,531. The increase is associated with performance raises, increased retirement rates as well as the implementation of a salary and benefits compensation study conducted in FY 2022.
- 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 9.33% increase in property values, this budget will increase by \$490,850.
- Property Appraiser: This budget is submitted directly to the Department of Revenue (DOR) for approval on June 1. The anticipated increase to cover the costs of personnel and operating expenditures is \$630,304 compared to the FY 2022 DOR approved budget. As allowed by DOR, the Property Appraiser has included a 5% salary increase for employees. DOR budget guidance stated that DOR would approve salary increases up to the state approved 5.38%.

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The submitted operating budget also includes increases for technology improvements including migrating to the County's Office 365 environment and the building of a new website.

*<u>Fuel, Fleet Maintenance and Repair Costs (\$1,002,880)</u>: Fuel costs are anticipated to increase by \$743,643 due to the rising price of crude oil, and fleet repair and maintenance costs are projected to increase \$259,237.* 

<u>Workers' Compensation/Insurance (\$899.345)</u>: Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. To ensure that adequate reserves are maintained to pay outstanding claims, an annual actuarial analysis is done to ensure adequate funding is available to pay outstanding and future claims. Based on the most recent actuarial analysis, an additional \$500,000 is needed to fund current claim liability. The additional \$399,345 covers anticipated increases in insurance premium coverages which are competitively procured annually by the County's insurance broker.

<u>EMS Crew & Extra Shift Stipend Pay (\$863,943)</u>: To maintain current service levels and ensure adequate resources are available for increased demand, the FY 2023 budget includes the addition of one new full-time crew (\$493,943) for EMS. Adequately staffing a 24/7 ambulance requires the hiring of 10 new full-time employees. The cost of the crew is net of an offsetting reduction in overtime of \$287,232. Additionally, as approved by the Board at the December 14, 2021 meeting and to ensure adequate staffing for all shifts, the budget includes continued funding for the extra shift incentive and special day stipend pay during critical staffing periods (\$370,000).

<u>Debt Service Payments (\$631,182)</u>: The increase in FY 2023 debt service payments is primarily related to the first-year payment for the \$3.35 million bank loan to finance the replacement of the 800 MHz radios for the Sheriff's Office, EMS, Animal Control, and the Volunteer Fire Departments (\$510,688). Other nominal increases are contemplated in the existing debt service payment schedules for the Sheriff Helicopter, Building Energy Savings improvements, and the Supervisor of Elections Voting Operations Center (\$120,494).

<u>Pay Compensation Study (\$549,549)</u>: This funding supports the implementation of a market-based compensation study and a \$15 County minimum wage effective October 1, 2022. The compensation study is presented later in this overview.

<u>Community Redevelopment Agency (CRA) (\$542,534)</u>: Values in the Frenchtown and Downtown have increased the CRA payment by \$542,534. Values in the Frenchtown District increased by 12% and the Downtown District by 8%.

<u>Public Works Litter Crew (\$314,528)</u>: This funding supports the implementation of the following approved Environment Strategic Initiative:

(EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)

Specifically, this includes funding for personnel, operating expenses, and vehicle for four positions to enhance roadside litter debris removal. These positions are discussed in greater detail in the position changes section of the item.

*Interlocal Agreements (\$303,793):* Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency (\$84,016), EMS/Fire ALS (\$139,462), Parks and Recreation (\$66,651) and Animal Control (\$76,000). These increases are partially offset by a \$62,336 reduction in the County's portion of funding for the Planning Department.

<u>Medical Examiner Services (\$276,130)</u>: The County's Medical Examiner fees are projected to increase by \$194,200 based on the revised Fee Schedule and the number of autopsies, toxicology services, etc. performed for deceased Leon County citizens. Additionally, facility operating expenses (security, utilities, custodial, etc.) are projected to increase by \$92,030. This increase will be offset by the morgue use fee charged to the other District 2 and 3 counties for the use of the Leon County ME Facility.

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<u>Capital Projects (\$227,488)</u>: The overall capital project increase for FY 2023 is \$290,328. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: facility maintenance; statutory records retention; enhanced technology for the courts, and improvements to stormwater and park facilities. As discussed in greater detail in the capital section of this overview, \$5.84 million in dedicated ARPA capital revenue replacement was appropriated in FY 2022.

<u>Detention Alternatives and Detention Center Space Analysis (\$200,000)</u>: As approved by the Board at the March 22, 2022 Leon County Detention Facility Population Management workshop, the FY 2023 budget includes funding for consulting services to identify additional strategies to further mitigate the need for additional infrastructure, and the evaluation of future space needs that may be necessary for the Detention Facility. The scope for consulting services will include options for more diversion programs that could further reduce the average daily inmate population and a review of other factors that may be impacting an inmate's length of stay in the Detention Facility.

<u>Travel & Training (\$193,423)</u>: 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 was partially restored (75%) in FY 2022. While the FY 2023 budget restores the remaining 25% much of the increase relates to funding the EMS EMT to Paramedic Training program and Commercial Driver's License (CDL) training for Public Works employees.

*Food Insecurity Initiatives (\$156,159):* This funding supports the implementation of the following approved quality of Life Strategic Initiative:

# (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security (2022-31)

The County, City and Children Services Council (CSC) conducted nine separate meetings, attended by over 300 residents which resulted in identifying barriers and opportunities to address food insecurity. Throughout all the meetings, it emerged that residents were unaware of the significant level of resources available in the community to address food insecurity including access to transportation. The FY 2023 Budget includes funding to assist residents in accessing existing resources through on-going targeted outreach, partnering with the City and CSC in directly engaging neighborhood leaders and stakeholders to raise awareness of available resources in the community and establishing a new full time Neighborhood Engagement and Community Partnership Manager to oversee these efforts. Additionally, funding also supports Second Harvest purchasing a mobile food pantry vehicle (\$60,000) which will double their monthly Neighborhood Empowerment events.

<u>Recommended New Positions (\$148,604)</u>: As discussed in more detail in the position changes section of this overview, the addition of a Detention Facilities Technician and a Grants Coordinator are recommended. These positions are offset by a reduction in two planned vacant Library positions.

<u>Communication Costs (\$76,638)</u>: This funding will pay for inflationary costs for the County's phone system maintenance and internet services.

<u>FSU Askew School Community Human Services Partnership Metrics (\$61,900)</u>: As approved at the April 12, 2022 meeting, the budget includes funding for the continued partnership with the FSU Askew School of Public Administration and Policy to develop CHSP uniform performance measures. The cost for the continued partnership is \$123,801 annually and split equally by the County and the City (\$61,900 each) for the upcoming two-year CHSP funding cycle (FY 2023 and FY 2024).

<u>Florida Civil Rights Museum (\$60,000)</u>: As approved at the June 21, 2022 workshop, the budget includes \$60,000 for the development of a virtual civil rights museum and database showcasing Leon County's civil rights leaders and educational pioneers.

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<u>Department of Juvenile Justice Payment (DJJ) (\$40,999)</u>: The County is statutorily required to make certain payments to the Department of Juvenile Justice. The Adopted Budget estimates the DJJ payment will increase by \$40,999.

<u>Medicaid (-\$71,472)</u>: The County is required by Florida Statute 409.915 to contribute to the State's share of matching funds for the Medicaid Program. The annual contribution is projected to decrease 2.0% or \$71,472.

<u>Position Reduction Savings (-\$120,844)</u>: Position reduction savings in the amount of \$120,844 related to eliminating two planned vacant positions in Library Services. These reductions are consistent with the implementation of the Essential Library Initiative.

While the previous analysis focused on overall increases in revenue and supported expenditures, the following section focuses on specific position changes included in the FY 2023 Adopted Budget.

### Adopted Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The FY 2023 Adopted Budget continues to build upon this effort, by annually reviewing positions to ensure the organization is optimizing 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 including whether other positions, especially vacant positions are still needed. Table #3 reflects the position changes included as part of the FY 2023 Budget.

Division	Change	+/-	(Savings)/Increase
General Revenue Positions			
Public Works (Litter Crew)	Crew Chief I	1.0	\$58,871
	Maintenance Technician	3.0	\$176,613
Financial Stewardship – OMB	Grants Coordinator	1.0	\$79,022
Resource Stewardship/Facilities	Facilities Support Tech IV for	1.0	\$69,582
	Detention Facility		
Human Services and Community	Neighborhood Engagement &	1.0	\$91,159
Partnerships	Community Partnership Manager		
	(to address Food Insecurity)		
Library Services	Vacant Library Services Asst	-2.0	(-\$120,844)
Total General Revenue		5.0	\$354,403
Non-General Revenue Positions			
Tourism	Events and Grant Manager	1.0	\$79,013
	Graphic & Web Design Lead	1.0	\$79,013
Human Services & Community	Affordable Housing Coordinator	1.0	\$81,119
Partnerships			
EMS	Crew for 24/7 New Ambulance	10.0	\$781,175
EMS	Overtime Off-set		(-\$287,232)
Total Non-General Revenue		13.0	\$733,088
Total All Positions		18.0	

### Table #3: FY 2023 Position Changes

As presented, seven new general revenue positions are recommended, with an off-setting reduction of two positions for a net general revenue increase of five positions. As further discussed, six of these new FTEs are directly related to the newly adopted Leon County FY 2022 - 2026 Strategic Plan. The net fiscal impact of these position changes is \$354,403.

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#### Public Works

In support of the Board's approved Strategic Initiative to address roadside litter, the FY 2023 budget includes funding for a new litter crew (a Crew Chief I and three Maintenance Technicians). In the past, community service workers assigned by the Courts or through the Sheriff's Office worked on roadside crews supervised by Public Works personnel to pick up litter along County roadways. These programs were greatly reduced as the Courts are now providing alternative diversion programs, an overall reduction in the number of inmates eligible to be released for litter pickup, and the Sheriff eliminating outside work assignments to prevent bringing COVID into the detention center from any offsite work program. For these reasons litter removal from County rights-of-way became more sporadic and decreased drastically.

Dedicating a full-time crew to litter removal ensures that trash is removed from all 519 miles of County maintained right-ofway at regular intervals. This crew is anticipated to remove litter from the right-of-way twice per year. The total operating cost and capital costs of adding the new crew is \$314,528, which includes the four positions, and operating expenses of \$16,204 (e.g., uniforms, fuel, insurance) and the one-time purchase of a crew truck (\$62,840). As specified in the Strategic Plan, the County will continue efforts to further engage neighborhoods, businesses, and civic organizations to also expand the Adopt-A-Road program.

#### Financial Stewardship

The FY 2023 budget includes the addition of a Grants Coordinator to support the Board's Strategic Initiative:

#### (EC1) Maximize the leveraging of the \$1.0 trillion federal infrastructure bill in support of county projects (2022-8).

In addition to monitoring and identifying Federal infrastructure funding opportunities, this position will pursue other grant opportunities as well as track and report on existing federal grants. To ensure that grant prospects are identified and applied for in a timely manner, this position was approved for advertising in the FY 2022 budget year.

#### Resource Stewardship

As part of the FY 2021 budget, Sheriff Detention Facility maintenance staff were transferred to Leon County Government Facilities Management. Based on current and future maintenance needs of the aging facility, the addition of a Facilities Technician IV is recommended in the FY 2023 budget.

#### Library Services

As part of the Essential Library Initiative and to enhance customer experience, technology and space innovations are being implemented that allow for a reduction of vacant positions at the Library. For FY 2023, two vacancies at the Library have been eliminated. This reduction off-sets the addition of the Grants Coordinator and Facilities Technician IV.

#### Tourism

Two new positions are recommended to ensure that the Division of Tourism continues to provide adequate resources to attract visitors and events to the areas. These positions, an Event and Grants Manager, and a Graphic and Web Design Lead are funded by dedicated bed-tax revenue. The Event and Grants Manager will provide coordination and management of sponsorship opportunities and partnerships related to the expanding number of events managed by the Division of Tourism. The Graphic and Web Design Lead will ensure that relevant and timely content for the website and social media platforms are produced. This position will also assist in increasing the visibility and exposure across all marketing platforms and benefit of the overall marketing of the Tallahassee-Leon County destination.

#### Human Service and Community Partnership

The FY 2023 budget recommends the addition of an Affordable Housing Coordinator position. Adding this position will allow the Division of Housing Services to provide necessary support for the two new program categories (Homeowner and Renter Development) recently added to the Leon County Housing Assistance Plan (LHAP) in FY 2022, and to ensure audit compliance with the State programs. The addition of the position will be funded with State Housing Initiative Partnership Program (SHIP) funding, which will increase to approximately \$900,000 a year and is expected to remain consistent in outyears due to major changes in statutory minimums awarded to jurisdictions.

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Also, to implement the findings of the food insecurity community meetings that occurred during May 2022, a Neighborhood Engagement & Community Partnership Manager position is recommended. As referenced earlier, this position aligns with the Board's Strategic Initiative to coordinate with Second Harvest and neighborhoods identified in need for additional food resources. In brief, this position will manage the implementation of the immediate actions and proposed recommendations to achieve the solutions identified during the neighborhood food insecurity meetings.

#### Emergency Medical Services:

Emergency Medical Services (EMS) continues to experience an increase in calls for service which are currently projected to exceed 50,000 in FY 2022; a 13% increase since FY 2020. This call volume is slightly above what other communities of similar size experience. To ensure resources are available for this increased demand, the FY 2023 budget recommends adding a full crew to staff a 24/7 ambulance. A full crew consists of 10 FTEs. The additional crew is recommended to maintain current service levels and response times. As referenced earlier, there is a decrease in the EMS overtime budget to assist in funding this new crew.

As discussed in the next section, in addition to new positions, there are several existing positions recommended to be reclassified.

<u>Recommended Position Reclasses</u>: As part of the annual budget process, the Office of Human Resources reviews requests for position reclassifications to determine if the position duties have changed or been modified by more than 50%. During the hiring freeze, some existing employee workloads, and duties changed significantly. Table #4 shows ten position reclassifications recommended for FY 2023 with a net fiscal impact of \$41,260.

Department/Current Position	Recommended Reclass	Increase*
Public Works	Keeominended Keelass	Increase
		***
CAD Technician	Engineering Technician	\$2,401
Crew Chief I	Work Control Coordinator	\$4,493
Resource Stewardship		
Facilities Operations Tech I	Facilities Operations Tech II	\$2,923
Library Services		
Computer Support Technician	Graphics Design Specialist	\$12,123
Human Services & Community		
Partnership		
Housing Rehab Specialist*	Housing Rehab Specialist	\$2,000
Office of Information Technology		
GIS Technician II	GIS Specialist I	\$3,485
Development Support & Env. Services		
Environmental Compliance Specialist	Sr Environmental Compliance Specialist	\$3,282
Environmental Review Biologist	Sr. Environmental Review Biologist	\$5,433
Emergency Medical Services		
EMS Billing Technician	Quality Assurance Coordinator	\$3,120
EMS Billing Coordinator*	EMS Billing Coordinator	\$2,000
Total		\$41,260

#### Table #4: FY 2023 Position Reclassifications

\* Reclass related to an increase of 50% of more change in job duties with no change in title.

While there are limited new and reclassified positions being requested as part of the FY 2023 Adopted Budget, as discussed in the next section, there are also several pay adjustments recommended for existing staff.

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## <u>Other Pay Adjustment Items</u>

The Adopted Budget includes several recommendations related to employee pay to ensure Leon County remains an employer of choice, not only in the region, but throughout the state. These pay adjustments, as well as the County's competitive health and benefits package, acknowledge the necessary investment to recruit and retain employees. The pay adjustments include:

- \$549,549 to implement a pay compensation study which ensures salaries remain competitive with the current job market;
- Minimum salary of \$15/hour for all positions; and
- A 5% raise for all Board and Constitutional employees.

Specifically, to remain competitive with the current job market, the County engaged Evergreen Solutions, LLC to perform a compensation study. Evergreen Solutions, LLC is an industry leader throughout the country in performing compensation studies. They also recently completed a study for the Leon County Sheriff's Office and the Clerk and Comptroller. The compensation study compared Leon County pay to over 17 governmental organizations throughout the State of Florida. To ensure the County maintains a competitive pay plan, Evergreen Solutions LLC recommended the County implement a revised pay plan which adjusts the pay grades to the market.

In implementing the new plan, all County employee's pay currently below market value will be increased to equal market value. Employees pay currently exceeding market value will not be changed because of the study. In total, the cost to implement the study is \$549,549, and is included in the Adopted Budget. Importantly, most of the pay increases (almost 87% or \$438,010) will go to the County's lower paid employees making less than \$19.00/hour. Of this amount, almost \$98,263 will go to the county's lowest paid employees and ensures all County employees earn at minimum \$15.00/hour.

In addition to implementing the study, and consistent with previous budget cycles, the budget includes funding to support 5% pay raises for all Board and Constitutional employees. Over the past two years, while revenues were declining, Leon County continued to recognize the critical work of employees during the pandemic by continuing to provide performance pay raises.

As discussed, the pay study establishes the minimum entry level salary for Leon County as \$15/hour. During last year's budget process, the Board approved incrementally achieving this \$15/hour pay rate by increasing the minimum rate to \$14/hour in FY 2022. By moving to \$15/hour in FY 2023, the County has exceeded the state constitutional mandate of reaching \$15/hour by September 30, 2026.

Since the adoption of a \$12/hour living wage in FY 2018, an annual review of the Massachusetts Institute of Technology (MIT) living wage calculator for Leon County has been presented as part of the budget development process. Subsequently, the MIT living wage for Leon County increased each year (\$11.45 in 2019, and \$11.91 in 2020) but it remained below the established Leon County \$12/hour living wage.

During last year's budget process, the MIT calculator reflected Leon County's living wage increasing to \$13.98. This large jump reflected the addition of two new components to the living wage calculation: the cost of social engagement and the cost of broadband. The Board implemented a \$14/hour living wage for FY 2022 and directed a proposed \$15/hour be considered as part of the FY 2023 budget process.

The new pay plan implements a new minimum wage of \$15/hour four years prior to the state requirement to reach this minimum level. In addition, the budget includes funding to implement the recent pay study ensuring Leon County salaries are competitive with the market and provides funding for performance raises for all employees. However, largely due to increased consumer inflation, the MIT living wage calculator currently reflects a living wage for Leon County residents at \$16.18/hour in 2022. However, based on current Federal Reserve Policy to bring inflation down through increasing interest rates, inflation is not expected to be permanent. Therefore, this item does not recommend using the MIT living wage for FY 2023 or in future budget cycles.

# >>> Budget Overview

In addition to position adjustments for Leon County Government, the FY 2023 Adopted Budget also includes recommendations from the Constitutional Officers for a limited number of new positions.

#### Constitutional Position Changes

To accommodate on-going election law changes, the Supervisor of Elections has requested the addition of 1.0 Voter Operations Technician. In addition, in accordance with the County's statutory obligations to provide technology support to the Courts, the budget includes funding for 1.0 additional IT Technical Support position within the Courts.

Transitioning from specific programmatic expenditures and position expenditures, the following section provides an overview of Fund Balances.

### <u>Fund Balances</u>

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.

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 most recent February 5, 2021 annual release, Leon maintained a Aa2 credit rating, and did "not see any material immediate credit risk to the County."

### <u>General Fund</u>

Due to the proposed use of ARPA funding, increased property tax revenue and constraining expenditures to the greatest extent possible the use of general fund balance for FY 2023 is \$1.25 million, an increase of \$445,773 from FY 2022 but less than the \$1.76 million originally planned in conjunction with the adoption of the FY 2022 budget.

The reduction from the planned use of fund balance will allow for the continued replenishment of general revenue reserves, which can be used for emergencies such as hurricanes and future capital projects. Increasing the reserves will also allow Leon County to continue to receive high financial ratings from Moody's and Fitch. Comparatively, Leon County used \$5.0 in fund balance in FY 2013 to support the budget and manage the impacts of the Great Recession.

The County's general revenue fund balances grow at a rate of \$3 to \$4 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, \$3 to \$4 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, 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 can 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., \$2.8 million FY 2024, \$4.8 million FY 2025, \$6.8 million, 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

# **>>>**Budget Overview

catastrophe reserves, which were used in three consecutive years to fund the debris removal related to 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

As discussed in the preceding revenue and expenditure section, based on current revenue and expenditure forecasts, the FY 2023 Budget appropriates fund balance in two special revenue funds that receive general revenue support, the Development Service & Environmental Management (DSEM) Fund and Transportation Trust Fund. The use of \$500,000 of DSEM dedicated fund balance mitigates the amount of general revenue support required for this fund. In addition, the appropriation of \$1.25 million of Transportation Trust fund balance allows for continued capital funding of sidewalk and roadway stormwater projects.

Funds entirely supported by fee revenue that 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 and Judicial Programs) will use available fund balances totaling \$196,869 to continue to support their operations. Also, to ensure Building Inspection continues to provide prompt permitting services, it is recommended to use \$470,642 in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing to a more consistent level. Building fund balances are available due to increased revenues generated during the recent robust construction market.

#### Tourism Fund Balance Use

The FY 2023 Budget also recommends the appropriation of \$253,645 in available fund balance. This funding will cover onetime expenses related to marketing and hosting the 2024 Leon County bicentennial celebration, and off-set the costs of hosting cross-country, football championships and beach volleyball events. Fund balances are available due to the rapid and steady increase in Leon County tourism during the COVID economic recovery, and constraining Tourism expenses during COVID. The Board also allocated \$750,000 in ARPA funds for marketing Leon County as a tourism destination rather than relying on fund balance.

Transitioning from the analysis on fund balance usage, the following section provides an overview of the adopted capital program.

### <u>Capital Program</u>

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 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 for operation and maintenance, such as the routine mowing of a new park or the custodial needs and utilities to support a new building.

#### General Infrastructure Maintenance

To provide adequate funding to the capital program, annual recurring general revenue should be between \$12.0 to \$16.0 million to support the outyear capital program; this amount continues to increase as construction inflation grows. Following the "Great Recession", the County took deliberate action over several years and 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

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revenue support was reduced in FY 2021 and FY 2022 to \$5.0 million. In the FY 2022 budget, ARPA funding was also used to support the capital program. This allowed general revenue support to remain at \$5.0 million. If not for the ARPA funding, the capital program funding would have been reduced and projects eliminated or deferred.

The Board approved ARPA plan allocated \$6.16 million in funding to support the FY 2023 capital program. Without the availability of the ARPA funding in FY 2023, capital projects would have again been recommended for elimination or deferral. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in planned ARPA funding was appropriated in FY 2022. This funding will support the purchase of County vehicles and heavy equipment, Detention Facility improvements, and the Essential Library Initiative.

### Essential Libraries Initiative

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 occurred. Recognizing that libraries are no longer book warehouses but critical social infrastructure integral to a community's resilience and well-being, the Board approved a plan to implement the Essential Libraries Initiative (ELI) as a part of the FY 2022 Budget and allocated an initial \$400,000 for capital improvements.

New and enhanced programming and services such as the Career Online High School, the Library of Things, and the Artists and Autism exhibit launched in FY 2022 to support the ELI's four focus areas: (1) Literacy and Lifelong Learning; (2) Business and Workforce Development: (3) Civic and Community Engagement; and (4) Arts and Humanities. Funds allocated for capital improvement were used for architectural services to develop a facilities improvement plan for the main library and to construct the Fort Braden History Walk to enhance the use of outdoor spaces surrounding the Fort Braden Library and Community Center. To continue support and implementation of this initiative, \$1.0 million was appropriated during FY 2022 from dedicated ARPA funding. Including the \$400,000 budgeted last year, \$2.6 million has been allocated to fund the transformation of the Main Library through FY 2027.

### **Transportation**

The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. In addition, funding is included for the replacement of heavy equipment that has reached its end-of-life. Due to the impacts of COVID, some heavy equipment replacement (dump trucks) was deferred. Due to the short supply and lead time to acquire heavy equipment, and to ensure heavy equipment arrives in FY 2023, \$1.1 million in available capital transportation fund balance was appropriated in FY 2022.

#### **Emergency** Medical Services Ambulances

Eight ambulances are scheduled for purchase in FY 2023 at a cost of \$2.4 million. These include seven planned replacement units with high mileage and extended idling times, and a new ambulance for the recommended new crew. The current manufacturing process for ordering new ambulances required the County to provide a notice of intent to purchase ambulances by July 2022 to receive the ambulances in approximately one year. Normally, EMS does not order ambulances until the adopted budget goes into effect on October 1. To ensure that the County receives the ambulances in FY 2023, EMS fund balance was appropriated in FY 2022.

#### Livable Infrastructure for Everyone (LIFE) Program

In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. A new component of the sales tax is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, the Board considers a five-year L.I.F.E Program schedule during the budget process. The schedule continues to implement previous Board direction on the allocation of these funds.

The following section provides information regarding several other budget considerations and updates related to the FY 2023 Adopted Budget, as well as long term fiscal planning for the County.

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### Other Budget Considerations

#### <u>Fire Services</u>

Through an Interlocal Agreement with the City of Tallahassee, the City provides fire services in the unincorporated area of the County. Since FY 2010, the County and City funded fire services from fees charged to residential, commercial, industrial/warehouse, and government properties. These fees are established by a legally defensible joint rate study conducted by an independent consultant that provides for level fire service fees over a five-year period. Since the inception of fire service fees, the rate has been increased once (FY 2017) in the unincorporated area. Due to increasing costs at the City Fire Department, current rates charged in the unincorporated area do not cover the actual costs of fire services.

To ensure that fire services in the unincorporated areas of the County are properly funded, and to delay increasing fees to unincorporated area residents, the multi-year fiscal plan approved by the Board at the April 23, 2019 budget workshop planned for the transfer of \$1.4 million in FY 2022 and \$1.6 million in FY 2023 in general revenue to fund fire services in the unincorporated area of the County. These funds were available from debt service savings related to the final payment of a bank loan in FY 2021.

As part of the development of the FY 2022 budget, the Board authorized the County Administrator to negotiate an amended Fire Service Interlocal Agreement to allow additional payments to the City in FY 2022 and FY 2023, to cover increased expenses, and initiate a new Fire Service Fees Study. The results of the fee study, which recently started, will be presented to the Board for consideration as part of the FY 2024 budget process.

The results of the Fire Services Fee study will be presented to the Board early in the FY 2024 budget process to consider rates that could be charged over the next five years. These new fees would be used to eliminate the general revenue subsidy for fire services in the unincorporated area. While general revenue has been used to delay increasing fees in the past, the establishment of the fees for FY 2010 were intended to cover the entire cost to provide fire services in the unincorporated area.

### CARES/ ERA /ARPA

The following provides an update on the Federal CARES/ERA/ARPA funding allocated to Leon County.

In addressing the pandemic over the past two years, Leon County has provided \$141.59 million via the Federal CARES, ARPA and ERA funding to support the community and provide relief to thousands of residents most in need through rental and utility assistance, non-profit grant programs, business assistance grants, and establishing minority/women loan programs. Leon County has been a leader not only in Florida, but in the nation, in being recognized for establishing best practices and in disbursing funds quickly when the assistance was needed the most.

At the July 14, 2020 Budget Workshop, the Board approved the "Leon CARES" expenditure plan to distribute the County's \$51.2 million Coronavirus Relief Funds (CRF) allocation through a variety of partnerships and direct assistance programs which included programs to address critical public health needs, housing and utility assistance, small business assistance, food insecurity, childcare assistance, support for mental health and homelessness services and more. The quick and successful implementation of the Leon CARES plan positioned the County to receive an additional \$11.0 million allocation from the Florida Housing Finance Corporation, which allowed the County to aid thousands of more individuals, families, and local businesses in the community.

At the January 26, 2021, and July 13, 2021 meetings, the Board accepted Leon County's allocation of \$8.9 million in Emergency Rental Assistance 1 (ERA) and \$10.8 million ERA2 program funding, respectively. From this \$19.7 million in funding, the Board approved establishing programs to provide rent and utility assistance to low-income individuals. The quick implementation and distribution of the ERA program funds, allowed Leon County to apply to Treasury for ERA recapture funds (funds not allocated or spent by other jurisdictions in the required timeframe). Based on the community needs, Leon County applied for an additional \$11.0 million in ERA1 funding. Based on the return of funds from other jurisdictions

# >>> Budget Overview

Treasury has provided Leon County an additional \$2.2 million. Currently, Treasury is reviewing parameters regarding the redistribution of unallocated ERA2 program funds and is expected to release the criteria later this year.

At the May 25, 2021 Budget Workshop, the Board approved Leon County's expenditure plan for the County's \$57 million allocation from the Coronavirus State and Local Fiscal Recovery Funds under the ARPA. The plan supports the community's economic recovery by mitigating the significant revenue impacts incurred by the County as a result of the COVID-19 pandemic; by providing funding to address the community's specific recovery needs in the areas of nonprofit and human service assistance, public health support, and targeted support for the local business community; and by leveraging local and state funding to complete major wastewater infrastructure projects which have been impacted by a significant increase in construction costs. To meet the community's remaining recovery needs most efficiently, the expenditure plan contemplated a partnership with the City of Tallahassee to jointly fund several of the programs and initiatives included in the plan on a county-wide basis. Several of the programs and initiatives are currently on-going.

In addition to providing direct assistance to residents and businesses, the County also incurred significant expenditures in providing Emergency Medical Services (EMS) during the height of the pandemic. Under Treasury Rules, Leon County was eligible to utilize a portion of the CARES funding to pay for certain EMS salary expenditures. Based on a final accounting of CARES funding, Leon County has approximately \$2.8 million in funding that is recommended to be transferred to the EMS special revenue fund to offset these previous expenditures. As discussed in more detail in the EMS section of the overview, allocating these funds to EMS will assist the County in deferring the need to increase other revenues (i.e., EMS MSTU property tax or additional general revenue support).

#### Long Term Fiscal Planning for EMS

Leon County provides Emergency Medical Services (EMS) throughout the entire county. These services include both basic life support (BLS) and advanced life support (ALS). For accounting purposes, EMS is established as a special revenue fund which ensures that dedicated EMS revenues are only paying for EMS expenditures. The services are paid for through a combination of fees for service, EMS MSTU (0.5 mil property tax), general revenue support and EMS fund balances.

At the FY 2015 budget workshop held on June 14, 2014, an update was provided to the Board discussing the long-term plan for funding of EMS. At that time, the EMS special revenue fund had fund balances more than the policy requirements, thereby allowing fund balances to be drawn down overtime to offset increasing costs. Beginning in FY 2015, the County began utilizing these fund balances as part of the annual budget process. This planned use of fund balance delayed the need to consider increasing the EMS millage rate or EMS fees.

To further delay this need, at the FY 2020 Budget Workshop held on April 23, 2019, the Board approved a multi-year fiscal plan to use a portion of debt service savings to pay for EMS services. This plan contemplated the transfer up to \$2.0 million annually to the EMS fund. For FY 2023, a transfer of \$1.9 million of these debt service savings is proposed. The multi-year plan for this additional general revenue transfer was to provide financial stability for EMS for several years, and if the demand for services continued to grow, additional funding for EMS would be addressed in future budget cycles.

Based on current projections, there is sufficient fund balance for the FY 2023 budget to assist with funding EMS operations. To avoid a millage rate or ambulance fee increase, the reimbursement of CARES funds previously discussed, provides additional funds for at least one more fiscal year (FY 2024). However, expenditures are projected to continue to increase faster than revenue growth. This is a result of medical inflation rising, increased call volume requiring additional crews, and salary and wage increases for paramedics and EMTs. Therefore, while the consideration to increase fees/property taxes can be delayed, a future budget discussion will be presented to address a long-term EMS fiscal plan during the FY 2024 budget process. This discussion item will evaluate projected cost increases to support EMS and the associated revenue options available to fund these costs. Revenue options may include consideration to increase the EMS millage rate, which has remained unchanged since the implementation of the program in 2005 and/or adjusting EMS transport fees.

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## Conclusion

Due to a long history of rigorous fiscal planning, Leon County has been able to continue to provide high quality essential services, while perennially being one of the most efficient and affordable county governments in Florida. By reducing spending at the beginning of the pandemic, constraining budget growth in previous budgets, and the targeted and intentional use of Federal ARPA funding, the County is positioned to consider an FY 2023 budget with no millage rate or fee increases of any kind; the addition of five net general revenue positions to implement Board Strategic Priorities and Initiatives; reduced use of fund balances; restoring reserves; maintaining high quality service delivery; maintaining strategic, long term investments in infrastructure; ensuring a high performing workforce with fair pay and equitable practices; 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. Additionally, the sudden and persistent rise in inflation has added additional stresses on the economy, including local government. 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 2023 budget does not include any millage rate or fee rate increases.

In the same way the County 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 recommended actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the COVID-19 pandemic and the current inflation that is adding more pressures to local government expenses, especially related to fuel and the cost of capital projects.

Even with the continued economic uncertainty surrounding COVID, due to this long-term fiscal planning, before and during this unparalleled challenge, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service in its most recent annual release, Leon County maintained a Aa2 credit rating while many other state and local governments experienced a 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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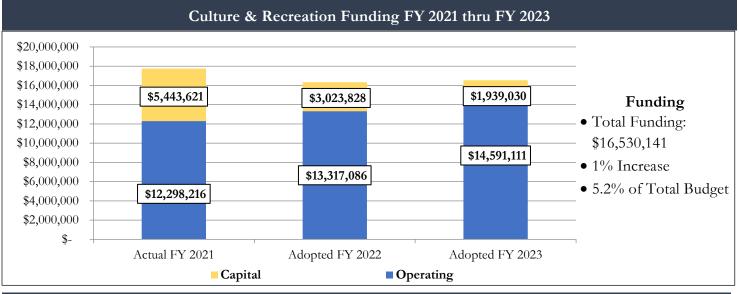
# >>>Budget Overview Highlights

#### 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 920,000 customers through the Library System and managed nearly 1,130,000 checked out materials in FY 21, including print, DVD, audio, e-books, computers and more.





#### FY 2023 Culture & Recreation Highlights

- \$1.0 million in American Rescue Plan Act (ARPA) funding was advanced funded in FY 2022 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- \$725,000 for Parks and Greenways Capital Maintenance.
- \$611,000 for playground equipment replacements.
- \$185,000 from Livable Infrastructure for Everyone (L.I.F.E) funding for boat landing upgrades.
- \$100,000 for improvements at Apalachee Regional Park.
- \$318,030 in capital funding for Library technology, including public computers, 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 10,200 requests for services via email, telephone, personal contacts and the Citizens Connect mobile app.



#### Transportation Funding FY 2021 thru FY 2023 \$30,000,000 \$25,000,000 Funding \$8,441,922 \$20,000,000 • Total Funding: \$8,014,420 \$24,961,547 \$6.604.078 \$15,000,000 • 6% Increase \$16,519,625 \$10,000,000 • 7.8% of Total Budget \$15,598,660 \$5,000,000 \$12,473,924 \$-Actual FY 2021 Adopted FY 2022 Adopted FY 2023 Operating Capital

#### FY 2023 Transportation Highlights

- \$4.35 million for resurfacing portions of the County's arterial/collector and local roads system.
- \$135,200 for refurbishing pavement markings on the County's arterial/collector road system.
- \$2.67 million for the Sidewalk Program in the unincorporated areas of the county.
- \$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.
- Added a new four person Litter Crew to enhance roadside litter debris removal.
- \$1.08 million for Public Works vehicle and equipment replacements was advanced funded in FY 2022 due to national supply shortages.

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#### Public Safety

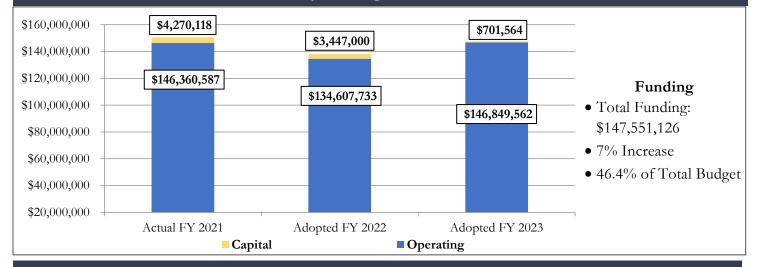
A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- 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:* Over 15,000 citizens have been trained in CPR and cardiac defibrillator training since EMS began hosting Press the Chest events in 2010.



#### Public Safety Funding FY 2021 thru FY 2023



#### FY 2023 Public Safety Highlights

- 67% of the total FY 2023 Public Safety budget is allocated in support of Leon County Sheriff operations, including \$53.4 million for Sheriff Law Enforcement and \$45.2 million for Detention/Corrections. The budget includes competitive pay adjustments between Detention and Law Enforcement as well as increases the starting pay for sworn staff to \$50,000.
- Emergency Management (\$1,681,208).
- \$200,000 for a Detention Alternatives and Detention Center Space Analysis, to include options for more diversion programs that could further reduce the average daily inmate population.
- \$6.26 million in capital funding (\$3.62 million for Sheriff facilities, and \$2.64 for EMS ambulances) was advanced funded in FY 2022 to ensure projects are not delayed in FY 2023 due to supply chain issues with vehicles and construction facilities.
- \$26.7 million for Emergency Medical Services, including funding for a new full time (24/7) crew to maintain current service levels and ensure adequate resources are available for increased demand.

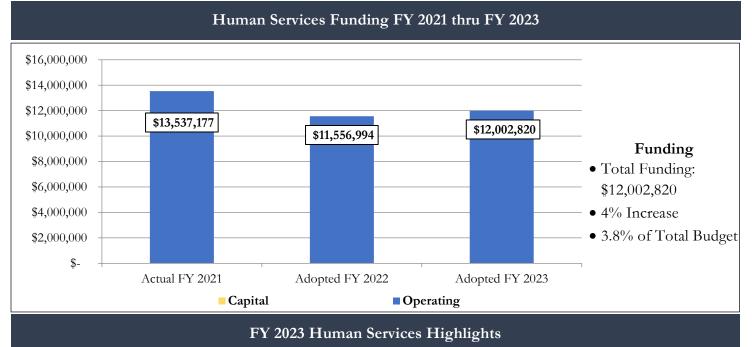
# >>> Budget Overview Highlights

#### 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 6,800 visits for primary care, dental care and mental health services for uninsured and lowincome residents at Neighborhood Medical Center, Bond Community Health Center and Apalachee Center.





# • To address food insecurity, \$60,000 is included to support a one-time contribution to Second Harvest for the purchase of a mobile food pantry vehicle; and funding for a new Neighborhood Engagement & Community Partnerships Manager to work closely with local non-profits to further engage and educate neighborhoods on available resources in the community.

- \$1,833,820 in continued support of Primary Health Care.
- \$839,296 for the Medical Examiner contract, a \$194,200 increase; and an additional \$92,030 in operating expenses for morgue equipment, security, etc.
- \$253,709 in support of the Health Department.
- \$3.09 million for the continued support of Medicaid.

# >>> Budget Overview Highlights

#### Physical Environment

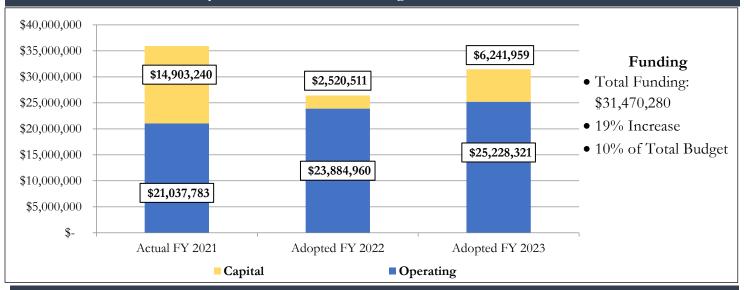
A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

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

**County Fact:** Development Services reviewed and approved 57 site and development plan applications, 82 minor subdivision applications, 1,875 land use compliance applications and issued 30 concurrency certificates and 228 permitted use verifications.



#### Physical Environment Funding FY 2021 thru FY 2023



#### FY 2023 Physical Environment Highlights

- \$500,000 for Transfer Station Heavy Equipment Replacement.
- \$468,000 for Stormwater Vehicle and Equipment replacement.
- \$478,515 in continued funding in support of Cooperative Extension.
- \$1,088,000 for preventative maintenance for stormwater infrastructure throughout the County.
- \$298,500 for the Geographic Information Systems (GIS) Basemap Update.
- \$400,000 in local grant match funding in support of a \$1.6 Federal appropriation for the Lake Henrietta stormwater project.

# >>> Budget Overview Highlights

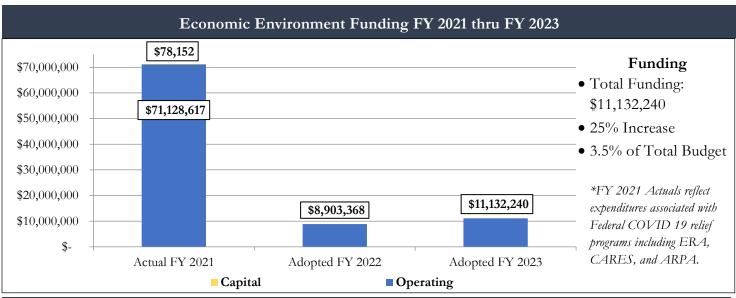
#### Economic Environment

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;
- Veterans Services;
- Housing Services; and
- Community Redevelopment Areas (Frenchtown and Downtown).

*County Fact:* To address the pandemic, provided \$141.59 million via the Federal CARES, ARPA, and ERA funding to support the community and provide relief to thousands of residents most in need through rental/utility assistance, non-profit grant programs, and business assistance grants and loan programs.





#### FY 2023 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be \$1.31 million per penny in FY 2023, a 29% increase from the \$1.01 million projected in FY 2022. As tourism travel returns to normal levels of activity, the FY 2023 budget reflects the restoration of many of the COVID related budget reductions for marketing and advertising activities and Signature and Legacy Event grant funding.
- Allocated \$100,000 in Tourism funding for marketing, planning, and hosting the Leon County/Tallahassee bicentennial celebration in FY 2024.
- FY 2023 payments to the Community Redevelopment Agency increased to \$4,054,510. The Frenchtown District increased by 12% while the Downtown District increased by 8.2%.
- \$387,955 for continued funding for the Veteran's program.

# >>>Budget Overview Highlights

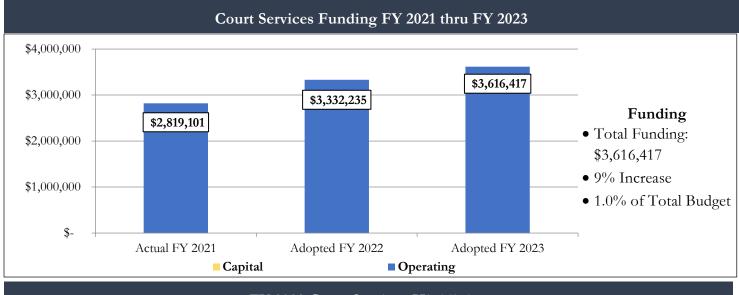
#### Court Related Services

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 2021, the Guardian Ad Litem program represented 656 Leon County children in court proceedings.





#### FY 2023 Court Services Highlights

- \$1,330,908 in funding for the state Juvenile Justice detention payment, an increase of \$41,000.
- \$234,360 for technology for the State Attorney and Public Defender.
- \$131,320 for courtroom technology and \$64,017 for an additional IT Technical Support position to support the Court system.
- \$60,000 for courtroom minor renovations.
- \$35,000 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 \$9.06 million in FY 2021. 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.

# >>> Budget Overview Highlights

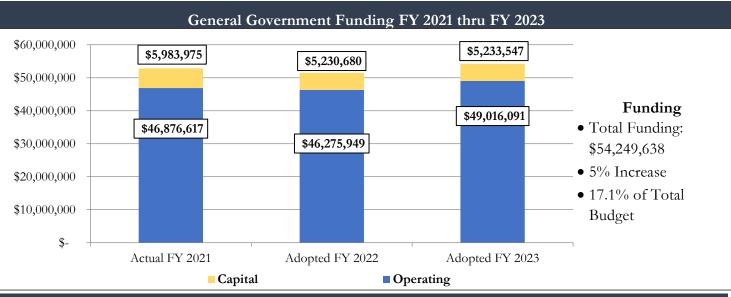
#### General Government

A broad range of 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 Facilities Management Division provides professional maintenance services for 2,022,992 square feet of County owned facilities annually.





#### FY 2023 General Government Highlights

\$19,940,432 in support of Constitutional Officers including: Property Appraiser (\$5,980,519); Tax Collector (\$6,445,377); and the Supervisor of Elections (\$4,728,975), which includes \$58,019 for a new Voting Operations Technician position to accommodate ongoing election law changes.

- \$1,533,190 for building mechanical repairs and replacements, and roofing repairs and replacements.
- Due to national supply shortages with vehicles, \$1.22 million in American Rescue Plan Act (ARPA) funding was advanced funded in FY 2022 for general vehicle and equipment replacements.
- \$550,000 for compute infrastructure such as the digital phone system, maintaining file servers, and the network infrastructure.
- \$438,060 in building infrastructure improvements.

# >>> Budget Overview Highlights

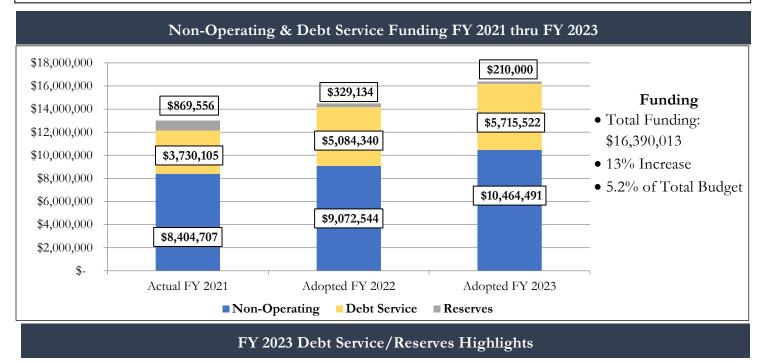
#### Other Expenses & Debt Service

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 lowest net operating budget.



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 2023, Leon County budgeted \$5,715,522 for debt service, a 44% increase from the FY 2022 budget. The increase is attributed to a \$3.35 million loan for the replacement of the 800 MHz radios for the Sheriff's Office, EMS, Animal Control, and the Volunteer Fire Departments. Leon County budgeted \$210,000 for reserves in FY 2023 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 2023 average taxable value<sup>1</sup> (\$144,249) of an average assessed<sup>2</sup> home (\$194,249) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2023 Ad Valorem Tax Bill \$1,271	FY 2023 Monthly Cost	FY 2023 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	341.90	28.49	26.90%
Sheriff - Corrections	260.86	21.74	20.52%
Emergency Medical Services	83.56	6.96	6.57%
Facilities Management	70.24	5.85	5.53%
Health & Human Services	61.13	5.09	4.81%
Capital Improvement	45.80	3.82	3.60%
Library Services	43.05	3.59	3.39%
Management Information Services	41.14	3.43	3.24%
Tax Collector	38.83	3.24	3.06%
Property Appraiser	38.32	3.19	3.02%
Other Non-Operating/Communications	34.58	2.88	2.72%
Other Criminal Justice (Probation, DJJ, Diversion)	33.34	2.78	2.62%
Supervisor of Elections	30.60	2.55	2.41%
Community Redevelopment - Payment	25.98	2.17	2.04%
Administrative Services <sup>3</sup>	20.32	1.69	1.60%
Veterans, Volunteer, Planning, Economic Development	15.53	1.29	1.22%
Geographic Information Systems	12.68	1.06	1.00%
Board of County Commissioners	12.21	1.02	0.96%
Clerk of Circuit Court	10.98	0.92	0.86%
Financial Stewardship <sup>4</sup>	10.89	0.91	0.86%
800 MHz Radio Communication System	10.78	0.90	0.85%
Court Administration and Other Court Programs <sup>5</sup>	8.59	0.72	0.68%
Risk Allocations	6.93	0.58	0.55%
Mosquito Control	5.49	0.46	0.43%
Sustainability/Cooperative Extension	5.36	0.45	0.42%
Budgeted Reserves	1.28	0.11	0.10%
Line Item Agency Funding	0.64	0.05	0.05%
Total	\$ 1,271.00	\$ 105.92	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).

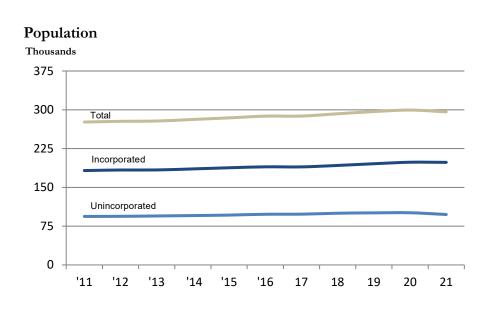
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2022 is 3.0%.

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.

# **Community Economic Profile**



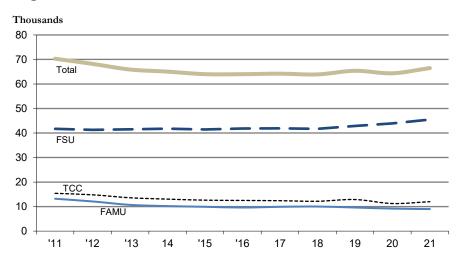
According to the 2021 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 295,921 where 66% represents the incorporated area and 34% represents the unincorporated area. The total county population estimates grew by 1.27% from the 2020 census.

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

Sources:

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

#### **Higher Education Enrollment**

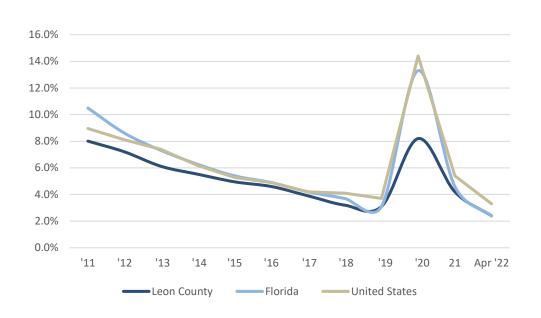


Source: 2021 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2021 was 66,490, an increase of 2,103 students from Fall 2020.

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

# **>>>**Community Economic Profile

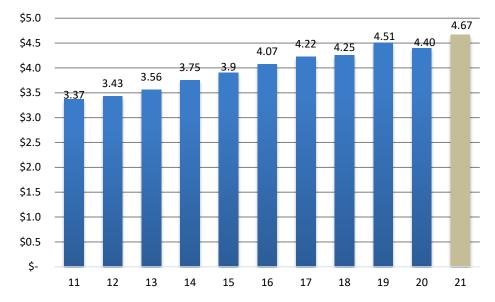
#### **Unemployment Statistics**



\*Source:

#### **Taxable Sales**

Billions



Source:

2021 Office of Economic Vitality, Statistical data, Taxable Sales

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

Prior to the COVID-19 pandemic, Florida's unemployment rate 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 is 2.4% in April 2022, which is equal to the State rate of 2.4%, and 0.9 points below US unemployment rate of 3.3%. Overall, the 2022 trend is showing a return to 2019 numbers.

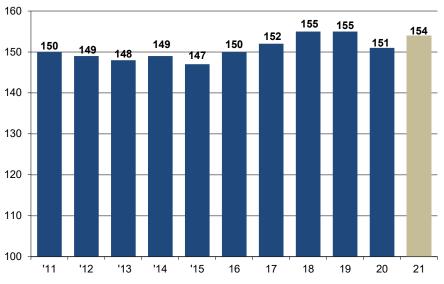
Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2021, taxable sales increased by 7.23% or \$314,799,789 million, a reflection of the continued recovery from the COVID-19 recession.

<sup>2021</sup> Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

### **Community Economic Profile**

#### **Total Leon County Labor Force**

Thousands



Source: 2021 Office of Economic Vitality, Workforce and Income, Labor Force

#### MSA Employment by Industry – 2011 vs. 2021

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

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

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

County labor force remained level prior to 2012 and saw slight decreases from 2012 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which is a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 2.18% in 2021.

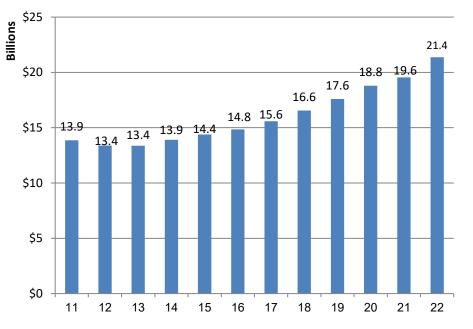
Over the past ten years, Leon County's industries have included maior Government, Education and Health Services. Retail Trade. Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee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

The largest increase over the past decade (in terms of percentage) has been in Education and Health Services, and Trade, Transportation, and Utilities, while Government has seen the largest decrease. The strain of COVID-19 on the healthcare industry has contributed to the significant increase in Health Services over the past two years.

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

### **Community Economic Profile**

Taxable Value



From 2011 to 2013, valuations decreased by \$0.5 billion, or 4%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.27% from 2017 and 6.30% in FY 2019. Final values provided by the Property Appraiser for July 1, 2021 increased by 4.05%. Final numbers for FY 2022 show an increase of 9.33%.

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

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



#### Annual Percentage Change in Taxable Value

Fiscal year 2011 and 2012 show the end of the six year downward turn in taxable values from the recession and a collapse of the housing market with 2013 being the first-year values increased.

In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.4% in 2015 and 3.2% in 2016. However, taxable value saw a steady increase from 2017 to 2020. The Final July 1 Property Appraiser property values show a 4.05% increase for 2021. Final numbers for 2022 show an increase of 9.33%.

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

# **>>>**Community Economic Profile

#### **Principal Taxpayers**

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

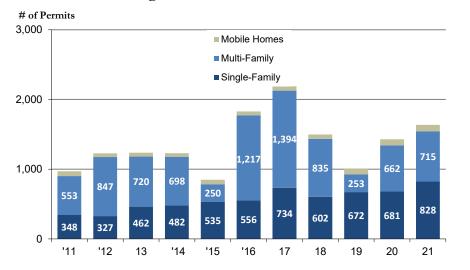
Notes:

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

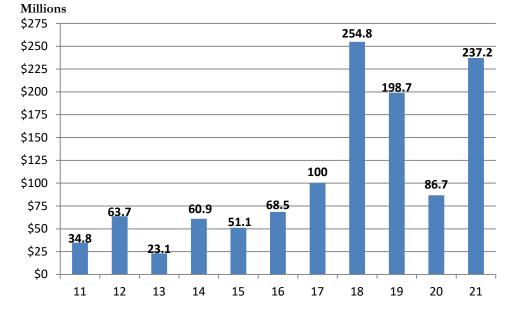
(1) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

### **Community Economic Profile**

#### **Residential Building Permits**



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



#### Value of Commercial Permits

Since 2011, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multifamily permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. In FY 2021, there were 828 permits issued for new single-family (detached and attached) homes, the most in the past ten years. The effects of the COVID-19 pandemic has driven mortgage rates to record lows which allowed additional buyers to enter the home buying market and pent up demand.

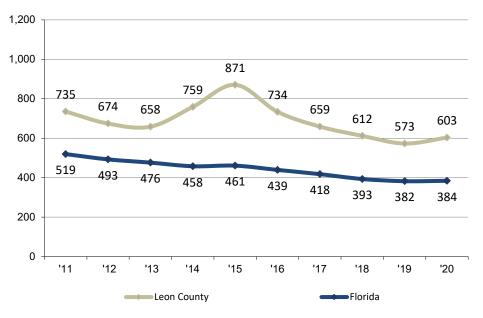
Note: Multi-Family permitting is based on a per bed/unit number.

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The spike in 2012 was followed by a significant reduction the following year. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2018 is 155% higher than in 2017. This was the first time the value of commercial permitting reached \$254 million. The value of commercial permits issued for new construction in 2021 totaled \$237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent up demand.

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

# **>>>**Community Economic Profile

#### Violent Crime Rate



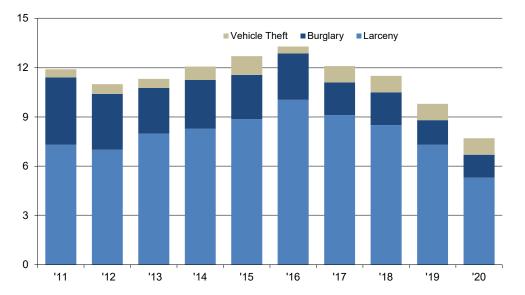
Violent Crime consists of murder, sex offenses, robbery and aggravated assault. The 2019 rates saw a 6.4% decrease from the 2018 index. The 2020 figure stands at 603 Violent Crimes per 100,000 residents, a 5.2% increase from FY 2019. However, with a slight increase over last year, Leon County fell to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

\*2021 numbers are unavailable

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

#### Crimes Against Property in Leon County

#### Thousands



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

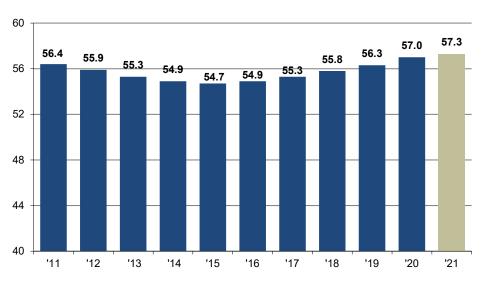
\*2021 numbers are unavailable

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

# Community Economic Profile

#### Homestead Parcels



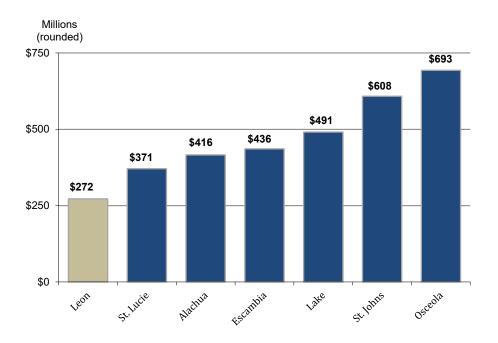


Source: Property Appraiser, Official Tax Roll Certification

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

# >>> Comparative Data – Like-Sized Counties

#### Total Net Budget (FY22)

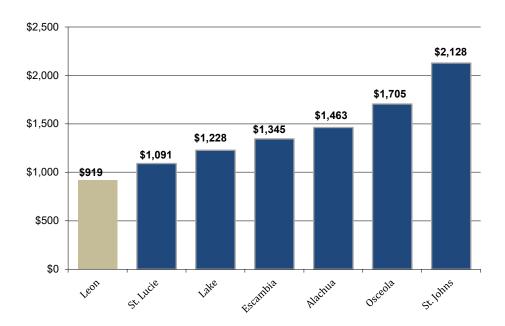


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$272 million. St. Lucie County's net budget is 81% higher than Leon County's.

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

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

#### Net Budget per Countywide Resident (FY22)

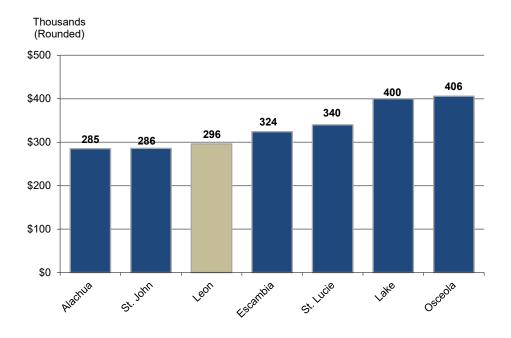


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 19% higher than Leon County's (St. Lucie County). St. Johns County spends more than two times the amount per resident than Leon County does.

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

# Comparative Data – Like-Sized Counties

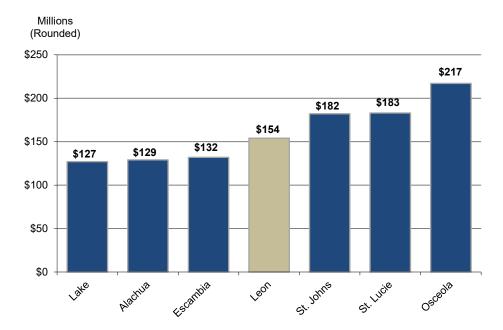
#### Countywide Population (2021)



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

Source: Office of Economic Vitality, 4/1/2022

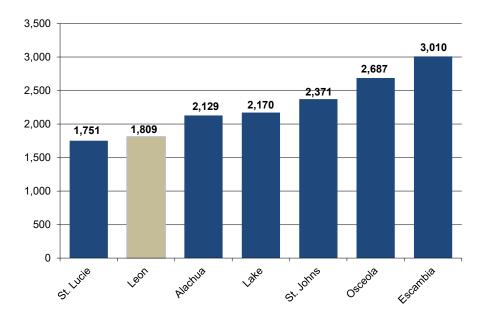
#### Anticipated Ad Valorem Tax Collections (FY22)



Among the like-sized counties, Leon County collects \$154 million in ad valorem taxes. Leon County collects \$6 million less than the mean collection (\$160 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2021 Taxable Value by County

# >>> Comparative Data – Like-Sized Counties



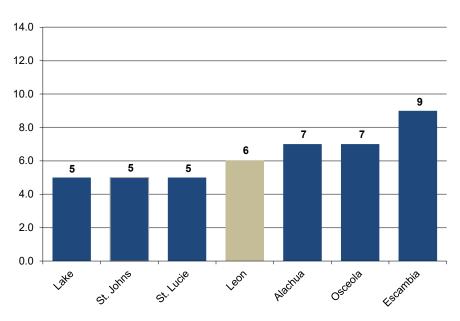
#### Total Number of County Employees (FY22)

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

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

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

#### County Employees per 1,000 Residents (FY22)



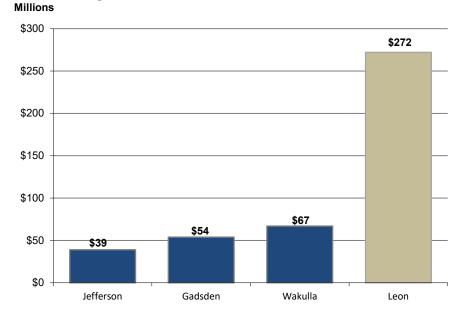
Leon County is second highest just above Lake, St. Lucie and St. Johns Counties with a ratio of 6 employees for every thousand County residents.

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

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

## Comparative Data – Surrounding Counties

Total Net Budget (FY22)

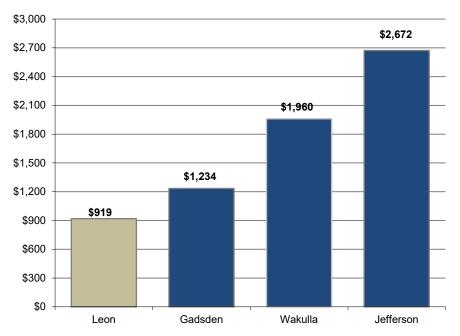


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$272 million. Jefferson County has the lowest with a net budget of \$39 million.

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

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

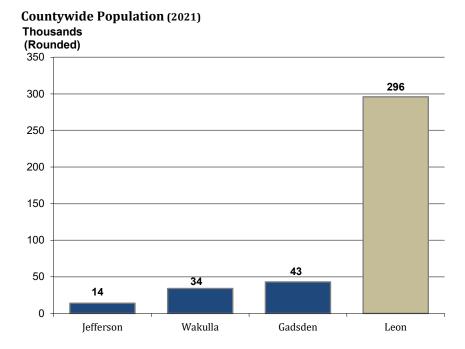
#### Net Budget Per Countywide Resident (FY22)



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

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

# >>> Comparative Data – Surrounding Counties

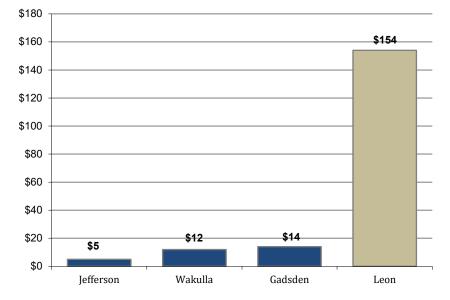


The University of Florida Bureau of Economic and Business Research estimated the 2021 Leon County population at 295,921. Leon County has 252,108 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population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

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

#### Anticipated Ad Valorem Tax Collections (FY22)

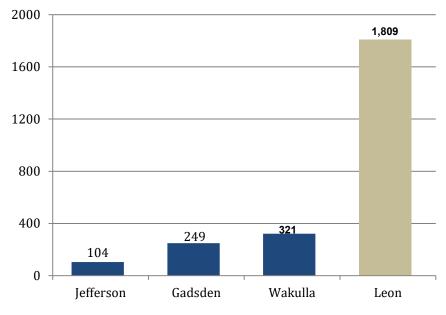
Millions



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

Source: Florida Department of Revenue 2021 Taxable Value by County

# **>>>**Comparative Data – Surrounding Counties

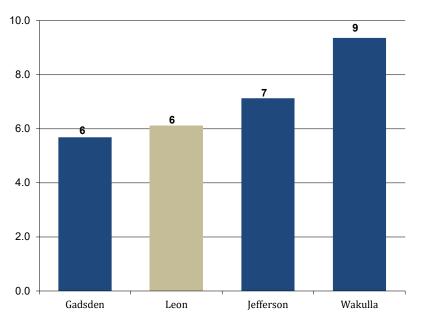


Total Number of County Employees (FY22)

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

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

Total County Employees per 1,000 Residents (FY22)



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

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

# >>> Comparative Data – All Counties

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

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

Notes:

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

# >>> Comparative Data – All Counties

#### Percent of Exempt Property

Collier         10%         \$3,025         10.2           Palm Beach         14%         \$1,825         8.0           Manatee         14%         \$1,810         9.1           Miami-Dade         15%         \$2,130         10.7           Martin         15%         \$2,128         8.3           Lee         16%         \$1,122         6.5           Monroe         16%         \$2,258         16.2           Indian River         17%         \$1,980         9.0           St. Lucie         17%         \$1,980         9.0           St. Lucie         17%         \$1,091         5.1           Broward         17%         \$2,173         6.5           Sumter         18%         \$1,238         5.5           Nassau         19%         \$1,702         9.8           Okaloosa         20%         \$2,078         7.0           Orange         20%         \$2,078         7.0           Charlotte         20%         \$2,078         7.2           Osceola         21%         \$1,705         6.0           Hardee         21%         \$1,705         6.0           Hardee         21%				
Walton9% $\$2,654$ 15.3Collier10% $\$3,025$ 10.2Palm Beach14% $\$1,825$ 8.0Manatee14% $\$1,810$ 9.1Miami-Dade15% $\$2,130$ 10.7Martin15% $\$2,346$ 11.5St. Johns15% $\$2,246$ 11.5St. Johns15% $\$2,2128$ 8.3Lee16% $\$1,122$ 6.5Monroe16% $\$2,258$ 16.2Santa Rosa16% $\$1,004$ 5.4Indian River17% $\$1,980$ 9.0St. Lucie17% $\$1,091$ 5.1Broward17% $\$2,173$ 6.5Sumter18% $\$1,238$ 5.5Nassau19% $\$1,702$ 9.8Okaloosa20% $\$2,078$ 7.0Orange20% $\$2,078$ 7.6Charlotte20% $\$2,108$ 11.8Hamilton20% $\$2,108$ 11.8Hardee21% $\$1,705$ 6.0Hardee21% $\$1,705$ 6.0Hardee21% $\$1,705$ 6.0Hardee21% $\$2,031$ 7.0Flagler23% $\$1,052$ 3.4Flagler23% $\$1,228$ 5.4Pasco23% $\$1,228$ 5.4Pasco23% $\$1,2310$ 10.9Suwannee24% $\$1,310$ 10.9			Budget	Per
Collier         10%         \$3,025         10.2           Palm Beach         14%         \$1,825         8.0           Manatee         14%         \$1,810         9.1           Miami-Dade         15%         \$2,130         10.7           Martin         15%         \$2,128         8.3           Lee         16%         \$1,122         6.5           Monroe         16%         \$2,258         16.2           Indian River         17%         \$1,980         9.0           St. Lucie         17%         \$1,980         9.0           St. Lucie         17%         \$1,091         5.1           Broward         17%         \$2,173         6.5           Sumter         18%         \$1,238         5.5           Nassau         19%         \$1,702         9.8           Okaloosa         20%         \$2,078         7.0           Orange         20%         \$2,078         7.0           Charlotte         20%         \$2,078         7.2           Osceola         21%         \$1,705         6.0           Hardee         21%         \$1,705         6.0           Hardee         21%			-	
Palm Beach       14%       \$1,825       8.0         Manatee       14%       \$1,810       9.1         Miami-Dade       15%       \$2,130       10.7         Martin       15%       \$2,128       8.3         St. Johns       15%       \$2,128       8.3         Lee       16%       \$1,122       6.5         Monroe       16%       \$2,258       16.2         Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.0         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.6         Okaloosa       20%       \$2,978       7.6         Orange       20%       \$2,078       7.6         Charlotte       20%       \$2,078       7.6         Osceola       21%       \$1,705       6.6         Hamilton       20%       \$2,018       11.8         Hardee       21%       \$1,705       6.6         Hardee       21%       \$2,031 <td< td=""><td>Walton</td><td>9%</td><td>\$2,654</td><td>15.3</td></td<>	Walton	9%	\$2,654	15.3
Manatee       14%       \$1,810       9.1         Miami-Dade       15%       \$2,130       10.7         Martin       15%       \$2,346       11.5         St. Johns       15%       \$2,128       8.3         Lee       16%       \$1,122       6.5         Monroe       16%       \$2,258       16.2         Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.6         St. Lucie       17%       \$1,980       9.6         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,078       7.6         Orange       20%       \$2,078       7.6         Orange       20%       \$2,078       7.6         Okaloosa       20%       \$2,078       7.6         Orange       20%       \$1,091       5.7         Orange       20%       \$2,078       7.6         Osceola       21%       \$1,705       6.6	Collier	10%	\$3,025	10.2
Miami-Dade       15%       \$2,130       10.7         Martin       15%       \$2,346       11.5         St. Johns       15%       \$2,128       8.7         Lee       16%       \$1,122       6.5         Monroe       16%       \$2,258       16.2         Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.6         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,398       10.6         Pinellas       20%       \$1,091       5.7         Orange       20%       \$2,078       7.6         Charlotte       20%       \$2,078       7.6         Osceola       21%       \$1,705       6.6         Hardee       21%       \$1,761       13.4         Bay       21%       \$2,031       7.6         Flagler       23%       \$1,052       3.4         Flagler       23%       \$1,052       3.4	Palm Beach	14%	\$1,825	8.0
Martin       15%       \$2,346       11.5         St. Johns       15%       \$2,128       8.3         Lee       16%       \$1,122       6.5         Monroe       16%       \$2,258       16.2         Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.0         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,078       7.0         Orange       20%       \$1,091       5.7         Orange       20%       \$2,078       7.0         Orange       20%       \$2,078       7.0         Osceola       21%       \$1,705       6.0         Hardee       21%       \$2,031       7.0     <	Manatee	14%	\$1,810	9.1
St. Johns       15%       \$2,128       8.3         Lee       16%       \$1,122       6.5         Monroe       16%       \$2,258       16.2         Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.0         St. Lucie       17%       \$1,991       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,398       10.0         Pinellas       20%       \$1,091       5.7         Orange       20%       \$2,078       7.0         Charlotte       20%       \$2,078       7.0         Charlotte       20%       \$835       12.8         Osceola       21%       \$1,705       6.0         Hardee       21%       \$1,705       6.0         Hardee       21%       \$1,705       6.0         Hardee       21%       \$1,701       5.0         Polk       22%       \$849       3.3         Flagler       23%       \$1,052       3.4	Miami-Dade	15%	\$2,130	10.7
Lee         16%         \$1,122         6.5           Monroe         16%         \$2,258         16.2           Santa Rosa         16%         \$1,004         5.4           Indian River         17%         \$1,980         9.6           St. Lucie         17%         \$1,091         5.1           Broward         17%         \$2,173         6.5           Sumter         18%         \$1,238         5.5           Nassau         19%         \$1,702         9.8           Okaloosa         20%         \$2,398         10.6           Pinellas         20%         \$2,078         7.6           Orange         20%         \$2,078         7.6           Charlotte         20%         \$2,078         7.6           Charlotte         20%         \$2,108         11.8           Hamilton         20%         \$835         12.8           Osceola         21%         \$1,705         6.6           Hardee         21%         \$1,705         6.7           Hardee         21%         \$2,031         7.6           Flagler         23%         \$1,224         7.3           Flagler         23%	Martin	15%	\$2,346	11.5
Monroe16%\$2,25816.2Santa Rosa16%\$1,0045.4Indian River17%\$1,9809.0St. Lucie17%\$1,0915.1Broward17%\$2,1736.5Sumter18%\$1,2385.5Nassau19%\$1,7029.8Okaloosa20%\$2,39810.0Pinellas20%\$1,0915.7Orange20%\$2,0787.0Charlotte20%\$2,10811.8Hamilton20%\$83512.8Osceola21%\$1,7056.0Hardee21%\$1,7056.0Hardee21%\$1,7056.0Flagler23%\$1,0523.2Flagler23%\$1,0523.4Sarasota23%\$1,2285.4Pasco23%\$1,7008.9Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	St. Johns	15%	\$2,128	8.3
Santa Rosa       16%       \$1,004       5.4         Indian River       17%       \$1,980       9.0         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,398       10.0         Pinellas       20%       \$1,091       5.7         Orange       20%       \$2,078       7.0         Charlotte       20%       \$2,078       7.0         Charlotte       20%       \$1,705       6.0         Hamilton       20%       \$1,705       6.0         Hardee       21%       \$1,705       5.0         Polk       22%       \$849       3.3         Flagler       23%       \$1,052       3.4         Sarasota       23%       \$1,228       5.4 <td>Lee</td> <td>16%</td> <td>\$1,122</td> <td>6.5</td>	Lee	16%	\$1,122	6.5
Indian River       17%       \$1,980       9.0         St. Lucie       17%       \$1,091       5.1         Broward       17%       \$2,173       6.5         Sumter       18%       \$1,238       5.5         Nassau       19%       \$1,702       9.8         Okaloosa       20%       \$2,398       10.0         Pinellas       20%       \$2,398       10.0         Orange       20%       \$2,078       7.0         Orange       20%       \$2,078       7.0         Charlotte       20%       \$2,108       11.8         Hamilton       20%       \$835       12.8         Osceola       21%       \$1,705       6.0         Hardee       21%       \$1,761       13.4         Bay       21%       \$2,031       7.0         Hillsborough       21%       \$2,031       7.0         Flagler       23%       \$1,052       3.4         Flagler       23%       \$1,052       3.4         Sarasota       23%       \$1,228       5.4         Pasco       23%       \$1,228       5.4         Pasco       23%       \$1,310       10.5<	Monroe	16%	\$2,258	16.2
St. Lucie $17\%$ $\$1,091$ $5.1$ Broward $17\%$ $\$2,173$ $6.5$ Sumter $18\%$ $\$1,238$ $5.5$ Nassau $19\%$ $\$1,702$ $9.8$ Okaloosa $20\%$ $\$2,398$ $10.6$ Pinellas $20\%$ $\$2,078$ $7.6$ Orange $20\%$ $\$2,078$ $7.6$ Charlotte $20\%$ $\$2,108$ $11.8$ Hamilton $20\%$ $\$2,108$ $11.8$ Hardee $21\%$ $\$1,705$ $6.6$ Hardee $21\%$ $\$1,761$ $13.4$ Bay $21\%$ $\$1,761$ $13.4$ Bay $21\%$ $\$1,710$ $5.6$ Polk $22\%$ $\$1,710$ $5.6$ Polk $22\%$ $\$1,710$ $5.6$ Pagler $23\%$ $\$1,052$ $3.4$ Sarasota $23\%$ $\$1,228$ $5.4$ Pasco $23\%$ $\$1,700$ $8.9$ Franklin $24\%$ $\$3,622$ $13.8$ Suwannee $24\%$ $\$1,310$ $10.9$	Santa Rosa	16%	\$1,004	5.4
Broward $17\%$ \$2,1736.5Sumter $18\%$ \$1,2385.5Nassau $19\%$ \$1,702 $9.8$ Okaloosa $20\%$ \$2,398 $10.6$ Pinellas $20\%$ \$2,398 $10.6$ Pinellas $20\%$ \$2,078 $7.6$ Orange $20\%$ \$2,078 $7.6$ Charlotte $20\%$ \$2,108 $11.8$ Hamilton $20\%$ \$835 $12.8$ Osceola $21\%$ \$1,705 $6.6$ Hardee $21\%$ \$1,761 $13.4$ Bay $21\%$ \$2,245 $7.3$ Hillsborough $21\%$ \$2,031 $7.6$ Polk $22\%$ \$1,710 $5.6$ Polk $22\%$ \$1,710 $5.6$ Polk $22\%$ \$1,710 $5.6$ Pasco $23\%$ \$1,052 $3.4$ Fanklin $24\%$ \$3,622 $13.8$ Suwannee $24\%$ \$1,310 $10.9$	Indian River	17%	\$1,980	9.6
Sumter $18\%$ $\$1,238$ $5.5$ Nassau $19\%$ $\$1,702$ $9.8$ Okaloosa $20\%$ $\$2,398$ $10.6$ Pinellas $20\%$ $\$1,091$ $5.7$ Orange $20\%$ $\$2,078$ $7.6$ Charlotte $20\%$ $\$2,108$ $11.8$ Hamilton $20\%$ $\$2,108$ $11.8$ Osceola $21\%$ $\$1,705$ $6.6$ Hardee $21\%$ $\$1,761$ $13.4$ Bay $21\%$ $\$2,031$ $7.6$ Taylor $22\%$ $\$1,710$ $5.6$ Polk $22\%$ $\$849$ $3.3$ Flagler $23\%$ $\$1,052$ $3.4$ Sarasota $23\%$ $\$1,228$ $5.4$ Pasco $23\%$ $\$1,700$ $8.9$ Franklin $24\%$ $\$3,622$ $13.8$ Suwannee $24\%$ $\$1,310$ $10.9$	St. Lucie	17%	\$1,091	5.1
Nassau19% $\$1,702$ 9.8Okaloosa20% $\$2,398$ 10.0Pinellas20% $\$2,398$ 10.0Orange20% $\$1,091$ 5.7Orange20% $\$2,078$ 7.0Charlotte20% $\$2,108$ 11.8Hamilton20% $\$835$ 12.8Osceola21% $\$1,705$ 6.0Hardee21% $\$1,761$ 13.4Bay21% $\$2,245$ 7.3Hillsborough21% $\$2,031$ 7.0Taylor22% $\$1,710$ 5.0Polk22% $\$849$ 3.3Flagler23% $\$1,052$ 3.4Sarasota23% $\$1,228$ 5.4Pasco23% $\$1,700$ 8.9Franklin24% $\$3,622$ 13.8Suwannee24% $\$1,310$ 10.9	Broward	17%	\$2,173	6.5
Okaloosa $20\%$ \$2,39810.0Pinellas $20\%$ \$1,0915.7Orange $20\%$ \$2,0787.0Charlotte $20\%$ \$2,10811.8Hamilton $20\%$ \$83512.8Osceola $21\%$ \$1,7056.0Hardee $21\%$ \$1,76113.4Bay $21\%$ \$2,0317.0Hillsborough $21\%$ \$2,0317.0Flagler $23\%$ \$1,0523.4Sarasota $23\%$ \$1,2285.4Pasco $23\%$ \$1,7008.9Franklin $24\%$ \$1,31010.9	Sumter	18%	\$1,238	5.5
Pinellas20%\$1,0915.7Orange20%\$2,0787.0Charlotte20%\$2,10811.8Hamilton20%\$83512.8Osceola21%\$1,7056.0Hardee21%\$1,76113.4Bay21%\$2,2457.3Hillsborough21%\$2,0317.0Taylor22%\$1,7105.0Polk22%\$8493.3Flagler23%\$1,0523.4Sarasota23%\$1,2285.4Pasco23%\$1,7008.9Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	Nassau	19%	\$1,702	9.8
Orange $20\%$ \$2,0787.0Charlotte $20\%$ \$2,10811.8Hamilton $20\%$ \$83512.8Osceola $21\%$ \$1,7056.0Hardee $21\%$ \$1,76113.4Bay $21\%$ \$2,2457.3Hillsborough $21\%$ \$2,0317.0Taylor $22\%$ \$1,7105.0Polk $22\%$ \$8493.3Flagler $23\%$ \$1,0523.4Sarasota $23\%$ \$1,2285.4Pasco $23\%$ \$1,7008.9Franklin $24\%$ \$1,31010.9	Okaloosa	20%	\$2,398	10.6
Charlotte $20\%$ \$2,10811.8Hamilton $20\%$ \$83512.8Osceola $21\%$ \$1,7056.0Hardee $21\%$ \$1,76113.4Bay $21\%$ \$2,2457.3Hillsborough $21\%$ \$2,0317.0Taylor $22\%$ \$1,7105.0Polk $22\%$ \$8493.3Flagler $23\%$ \$1,0523.4Sarasota $23\%$ \$1,2285.4Pasco $23\%$ \$1,7008.9Franklin $24\%$ \$3,62213.8Suwannee $24\%$ \$1,31010.9	Pinellas	20%	\$1,091	5.7
Hamilton $20\%$ \$835 $12.8$ Osceola $21\%$ \$1,705 $6.0$ Hardee $21\%$ \$1,761 $13.4$ Bay $21\%$ \$2,245 $7.3$ Hillsborough $21\%$ \$2,031 $7.0$ Taylor $22\%$ \$1,710 $5.0$ Polk $22\%$ \$849 $3.3$ Flagler $23\%$ \$1,052 $3.4$ Sarasota $23\%$ \$1,228 $5.4$ Pasco $23\%$ \$1,700 $8.5$ Franklin $24\%$ \$3,622 $13.6$	Orange	20%	\$2,078	7.6
Osceola $21\%$ $\$1,705$ $6.6$ Hardee $21\%$ $\$1,761$ $13.4$ Bay $21\%$ $\$2,245$ $7.3$ Hillsborough $21\%$ $\$2,031$ $7.6$ Taylor $22\%$ $\$1,710$ $5.6$ Polk $22\%$ $\$1,710$ $5.6$ Polk $22\%$ $\$849$ $3.3$ Flagler $23\%$ $\$1,052$ $3.4$ Sarasota $23\%$ $\$1,228$ $5.4$ Pasco $23\%$ $\$1,700$ $8.9$ Franklin $24\%$ $\$3,622$ $13.6$	Charlotte	20%	\$2,108	11.8
Hardee $21\%$ \$1,761 $13.4$ Bay $21\%$ \$2,245 $7.3$ Hillsborough $21\%$ \$2,031 $7.0$ Taylor $22\%$ \$1,710 $5.0$ Polk $22\%$ \$849 $3.3$ Flagler $23\%$ \$1,052 $3.4$ Sarasota $23\%$ \$2,194 $8.4$ Lake $23\%$ \$1,228 $5.4$ Pasco $23\%$ \$1,700 $8.5$ Franklin $24\%$ \$3,622 $13.8$	Hamilton	20%	\$835	12.8
Bay       21%       \$2,245       7.3         Hillsborough       21%       \$2,031       7.0         Taylor       22%       \$1,710       5.0         Polk       22%       \$849       3.3         Flagler       23%       \$1,052       3.4         Sarasota       23%       \$2,194       8.4         Lake       23%       \$1,228       5.4         Pasco       23%       \$1,700       8.9         Franklin       24%       \$3,622       13.8	Osceola	21%	\$1,705	6.6
Hillsborough       21%       \$2,031       7.0         Taylor       22%       \$1,710       5.0         Polk       22%       \$849       3.3         Flagler       23%       \$1,052       3.4         Sarasota       23%       \$2,194       8.4         Lake       23%       \$1,228       5.4         Pasco       23%       \$1,700       8.9         Franklin       24%       \$3,622       13.8         Suwannee       24%       \$1,310       10.9	Hardee	21%	\$1,761	13.4
Taylor22%\$1,7105.0Polk22%\$8493.3Flagler23%\$1,0523.4Sarasota23%\$2,1948.4Lake23%\$1,2285.4Pasco23%\$1,7008.5Franklin24%\$3,62213.8Suwannee24%\$1,31010.5	Bay	21%	\$2,245	7.3
Polk         22%         \$849         3.3           Flagler         23%         \$1,052         3.4           Sarasota         23%         \$2,194         8.4           Lake         23%         \$1,228         5.4           Pasco         23%         \$1,700         8.5           Franklin         24%         \$3,622         13.8           Suwannee         24%         \$1,310         10.5	Hillsborough	21%	\$2,031	7.0
Flagler23%\$1,0523.4Sarasota23%\$2,1948.4Lake23%\$1,2285.4Pasco23%\$1,7008.9Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	Taylor	22%	\$1,710	5.0
Sarasota       23%       \$2,194       8.4         Lake       23%       \$1,228       5.4         Pasco       23%       \$1,700       8.9         Franklin       24%       \$3,622       13.8         Suwannee       24%       \$1,310       10.9	Polk	22%	\$849	3.3
Lake23%\$1,2285.4Pasco23%\$1,7008.9Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	Flagler	23%	\$1,052	3.4
Pasco23%\$1,7008.9Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	Sarasota	23%	\$2,194	8.4
Franklin24%\$3,62213.8Suwannee24%\$1,31010.9	Lake	23%	\$1,228	5.4
Suwannee 24% \$1,310 10.9	Pasco	23%	\$1,700	8.9
	Franklin	24%	\$3,622	13.8
Volusia 24% \$979 6.1	Suwannee	24%	\$1,310	10.9
	Volusia	24%		6.1

County%ExemptPer Capita1,000Citrus $25\%$ $\$2,457$ $\$.0$ Desoto $26\%$ $\$1,965$ $10.5$ Putnam $26\%$ $\$2,945$ $7.6$ Marion $26\%$ $\$1,375$ $7.5$ Duval $26\%$ $\$1,375$ $7.5$ Duval $26\%$ $\$1,506$ $7.6$ Gilchrist $27\%$ $\$2,370$ $10.6$ Seminole $27\%$ $\$2,370$ $10.6$ Seminole $27\%$ $\$1,236$ $12.3$ Gulf $27\%$ $\$1,236$ $12.3$ Clay $27\%$ $\$1,287$ $7.2$ Highlands $28\%$ $\$1,173$ $9.6$ Bradford $29\%$ $\$1,604$ $9.1$ Hernando $30\%$ $\$1,470$ $7.9$ Columbia $31\%$ $\$957$ $7.7$ Washington $31\%$ $\$5,553$ $8.4$ Escambia $32\%$ $\$1,345$ $9.3$ Brevard $32\%$ $\$1,229$ $6.9$ Jefferson $33\%$ $\$2,672$ $7.1$ Okeechobee $34\%$ $\$1,168$ $12.1$ Leon $34\%$ $\$1,250$ $8.5$ Baker $36\%$ $\$1,950$ $9.4$ Gadsden $37\%$ $\$1,234$ $5.7$ Lafayette $38\%$ $\$1,597$ $5.2$ Alachua $40\%$ $\$1,463$ $7.5$ Hendry $38\%$ $\$1,597$ $5.2$ Glades $55\%$ $\$1,487$ $14.0$ Liberty $57\%$ $\$5,305$ $15.9$ <th></th> <th></th> <th>Net Budget</th> <th>Staff Per</th>			Net Budget	Staff Per
Citrus25%\$2,4578.0Desoto26%\$1,96510.5Putnam26%\$2,9457.6Marion26%\$1,3757.5Duval26%\$1,5067.6Gilchrist27%\$2,37010.6Seminole27%\$1,0823.2Gulf27%\$1,23612.3Clay27%\$1,23612.3Clay27%\$1,2877.2Highlands28%\$1,1739.6Bradford29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	County	%Exempt		
Putnam       26%       \$2,945       7.6         Marion       26%       \$1,375       7.5         Duval       26%       \$1,375       7.5         Duval       26%       \$1,375       7.5         Gulchrist       27%       \$2,370       10.6         Seminole       27%       \$1,082       3.2         Gulf       27%       \$2,654       14.9         Madison       27%       \$1,236       12.3         Clay       27%       \$1,287       7.2         Highlands       28%       \$1,173       9.6         Bradford       29%       \$2,596       9.5         Calhoun       30%       \$1,604       9.1         Hernando       30%       \$1,470       7.9         Columbia       31%       \$957       7.7         Washington       31%       \$2,553       8.4         Escambia       32%       \$1,345       9.3         Brevard       32%       \$1,229       6.9         Jefferson       33%       \$2,672       7.1         Okeechobee       34%       \$1,168       12.1         Leon       34%       \$1,250       8.5	Citrus	25%	\$2,457	8.0
Marion         26%         \$1,375         7.5           Duval         26%         \$1,506         7.6           Gilchrist         27%         \$2,370         10.6           Seminole         27%         \$1,082         3.2           Gulf         27%         \$1,236         12.3           Clay         27%         \$1,236         12.3           Clay         27%         \$1,287         7.2           Highlands         28%         \$1,173         9.6           Bradford         29%         \$2,596         9.5           Calhoun         30%         \$1,604         9.1           Hernando         30%         \$1,470         7.9           Columbia         31%         \$957         7.7           Washington         31%         \$95,553         8.4           Escambia         32%         \$1,345         9.3           Brevard         32%         \$1,229         6.9           Jefferson         33%         \$2,672         7.1           Okeechobee         34%         \$1,168         12.1           Leon         34%         \$1,250         8.5      Baker         36%         \$1,250<	Desoto	26%	\$1,965	10.5
Duval26%\$1,5067.6Gilchrist27%\$2,37010.6Seminole27%\$1,0823.2Gulf27%\$1,23612.3Clay27%\$1,2377.2Highlands28%\$1,1739.6Bradford29%\$1,72010.7Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$2,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Putnam	26%	\$2,945	7.6
Gilchrist         27%         \$2,370         10.6           Seminole         27%         \$1,082         3.2           Gulf         27%         \$2,654         14.9           Madison         27%         \$1,236         12.3           Clay         27%         \$1,287         7.2           Highlands         28%         \$1,173         9.6           Bradford         29%         \$2,596         9.5           Calhoun         30%         \$1,604         9.1           Hernando         30%         \$1,604         9.1           Hernando         30%         \$1,470         7.9           Columbia         31%         \$957         7.7           Washington         31%         \$957         7.7           Washington         31%         \$957         7.7           Washington         31%         \$2,672         7.1           Okeechobee         34%         \$1,168         12.1           Leon         34%         \$1,168         12.1           Leon         34%         \$1,250         8.5           Baker         36%         \$1,250         8.5      Baker         36%         \$1	Marion	26%	\$1,375	7.5
Seminole27%\$1,0823.2Gulf27%\$2,65414.9Madison27%\$1,23612.3Clay27%\$1,2877.2Highlands28%\$1,1739.6Bradford29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$1,3459.3Brevard32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Duval	26%	\$1,506	7.6
Gulf27%\$2,65414.9Madison27%\$1,23612.3Clay27%\$1,2877.2Highlands28%\$1,1739.6Bradford29%\$1,72010.7Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Gilchrist	27%	\$2,370	10.6
Madison27%\$1,23612.3Clay27%\$1,2877.2Highlands28%\$1,1739.6Bradford29%\$1,72010.7Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$9577.7Washington31%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Seminole	27%	\$1,082	3.2
Clay $27\%$ \$1,287 $7.2$ Highlands $28\%$ \$1,173 $9.6$ Bradford $29\%$ \$1,720 $10.7$ Levy $29\%$ \$2,596 $9.5$ Calhoun $30\%$ \$1,604 $9.1$ Hernando $30\%$ \$1,470 $7.9$ Columbia $31\%$ \$957 $7.7$ Washington $31\%$ \$955 $8.4$ Escambia $32\%$ \$1,345 $9.3$ Brevard $32\%$ \$1,229 $6.9$ Jefferson $33\%$ \$2,672 $7.1$ Okeechobee $34\%$ \$1,168 $12.1$ Leon $34\%$ \$919 $6.1$ Dixie $35\%$ \$2,532 $12.3$ Jackson $35\%$ \$1,250 $8.5$ Baker $36\%$ \$1,960 $9.4$ Gadsden $37\%$ \$1,234 $5.7$ Lafayette $38\%$ \$2,102 $9.8$ Hendry $38\%$ \$1,597 $5.2$ Alachua $40\%$ \$1,463 $7.5$ Holmes $41\%$ \$1,010 $8.9$ Union $46\%$ \$1,082 $7.2$ Glades $55\%$ \$1,487 $14.0$	Gulf	27%	\$2,654	14.9
Highlands28%\$1,1739.6Bradford29%\$1,72010.7Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$1,2508.5Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Madison	27%	\$1,236	12.3
Bradford29%\$1,72010.7Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Clay	27%	\$1,287	7.2
Levy29%\$2,5969.5Calhoun30%\$1,6049.1Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Highlands	28%		9.6
Calhoun $30\%$ \$1,6049.1Hernando $30\%$ \$1,4707.9Columbia $31\%$ \$9577.7Washington $31\%$ \$5,5538.4Escambia $32\%$ \$1,3459.3Brevard $32\%$ \$1,2296.9Jefferson $33\%$ \$2,6727.1Okeechobee $34\%$ \$1,16812.1Leon $34\%$ \$9196.1Dixie $35\%$ \$2,53212.3Jackson $35\%$ \$1,2508.5Baker $36\%$ \$1,9609.4Gadsden $37\%$ \$1,2345.7Lafayette $38\%$ \$2,1029.8Hendry $38\%$ \$1,5975.2Alachua $40\%$ \$1,4637.5Holmes $41\%$ \$1,0108.9Union $46\%$ \$1,0827.2Glades $55\%$ \$1,48714.0	Bradford	29%	\$1,720	10.7
Hernando30%\$1,4707.9Columbia31%\$9577.7Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Levy	29%	\$2,596	9.5
Columbia $31\%$ \$9577.7Washington $31\%$ \$5,5538.4Escambia $32\%$ \$1,3459.3Brevard $32\%$ \$1,2296.9Jefferson $33\%$ \$2,6727.1Okeechobee $34\%$ \$1,16812.1Leon $34\%$ \$9196.1Dixie $35\%$ \$2,53212.3Jackson $35\%$ \$1,2508.5Baker $36\%$ \$1,59311.3Wakulla $36\%$ \$1,9609.4Gadsden $37\%$ \$1,2345.7Lafayette $38\%$ \$2,1029.8Hendry $38\%$ \$1,5975.2Alachua $40\%$ \$1,4637.5Holmes $41\%$ \$1,0108.9Union $46\%$ \$1,0827.2Glades $55\%$ \$1,48714.0	Calhoun	30%	\$1,604	9.1
Washington31%\$5,5538.4Escambia32%\$1,3459.3Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Hernando	30%	\$1,470	7.9
Escambia $32\%$ \$1,345 $9.3$ Brevard $32\%$ \$1,229 $6.9$ Jefferson $33\%$ \$2,672 $7.1$ Okeechobee $34\%$ \$1,168 $12.1$ Leon $34\%$ \$919 $6.1$ Dixie $35\%$ \$2,532 $12.3$ Jackson $35\%$ \$1,250 $8.5$ Baker $36\%$ \$1,593 $11.3$ Wakulla $36\%$ \$1,960 $9.4$ Gadsden $37\%$ \$1,234 $5.7$ Lafayette $38\%$ \$2,102 $9.8$ Hendry $38\%$ \$1,597 $5.2$ Alachua $40\%$ \$1,463 $7.5$ Holmes $41\%$ \$1,010 $8.9$ Union $46\%$ \$1,082 $7.2$ Glades $55\%$ \$1,487 $14.0$	Columbia	31%	\$957	7.7
Brevard32%\$1,2296.9Jefferson33%\$2,6727.1Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,99311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Washington	31%	\$5,553	8.4
Jefferson $33\%$ \$2,6727.1Okeechobee $34\%$ \$1,16812.1Leon $34\%$ \$9196.1Dixie $35\%$ \$2,53212.3Jackson $35\%$ \$1,2508.5Baker $36\%$ \$1,59311.3Wakulla $36\%$ \$1,9609.4Gadsden $37\%$ \$1,2345.7Lafayette $38\%$ \$2,1029.8Hendry $38\%$ \$1,5975.2Alachua $40\%$ \$1,4637.5Holmes $41\%$ \$1,0108.9Union $46\%$ \$1,0827.2Glades $55\%$ \$1,48714.0	Escambia	32%	\$1,345	9.3
Okeechobee34%\$1,16812.1Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Brevard	32%	\$1,229	6.9
Leon34%\$9196.1Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,48714.0	Jefferson	33%	\$2,672	7.1
Dixie35%\$2,53212.3Jackson35%\$1,2508.5Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Okeechobee	34%	\$1,168	12.1
Jackson35%\$1,2508.5Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Leon	34%	\$919	6.1
Baker36%\$1,59311.3Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Dixie	35%	\$2,532	12.3
Wakulla36%\$1,9609.4Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Jackson	35%	\$1,250	8.5
Gadsden37%\$1,2345.7Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Baker	36%	\$1,593	11.3
Lafayette38%\$2,1029.8Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Wakulla	36%	\$1,960	9.4
Hendry38%\$1,5975.2Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Gadsden	37%	\$1,234	5.7
Alachua40%\$1,4637.5Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Lafayette	38%	\$2,102	9.8
Holmes41%\$1,0108.9Union46%\$1,0827.2Glades55%\$1,48714.0	Hendry	38%	\$1,597	5.2
Union46%\$1,0827.2Glades55%\$1,48714.0	Alachua	40%	\$1,463	7.5
Glades 55% \$1,487 14.0	Holmes	41%	\$1,010	8.9
	Union	46%	\$1,082	7.2
Liberty 57% \$5,305 15.9	Glades	55%	\$1,487	14.0
	Liberty	57%	\$5,305	15.9

Note:

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

# >>> Comparative Data – All Counties

	Staff	# of	
County	Per 1,000	Employee	Population
Seminole	3.2	1,551	477,455
Flagler	3.4	404	119,662
St. Lucie	5.1	1,751	340,060
Hendry	5.2	211	40,540
Santa Rosa	5.4	1,031	191,911
Lake	5.4	2,170	400,142
Sumter	5.5	737	134,593
Gadsden	5.7	249	43,813
Pinellas	5.7	5,486	964,490
Leon	6.1	1,809	295,921
olusia	6.1	3,448	563,358
Polk	6.2	4,638	748,365
.ee	6.5	5,087	782,579
roward	6.5	12,764	1,955,375
Osceola	6.6	2,687	406,460
revard	6.9	4,246	616,742
illsborough	7.0	10,485	1,490,374
efferson	7.1	104	14,590
nion	7.2	114	15,799
lay	7.2	1,604	221,440
ay	7.3	1,303	178,282
kaloosa	7.4	1,584	213,204
larion	7.5	2,850	381,176
lachua	7.5	2,129	284,607
aker	7.5	216	28,692
utnam	7.6	558	73,673
uval	7.6	7,751	1,016,809
range	7.6	11,151	1,457,940
olumbia	7.7	539	69,809
lernando	7.9	1,556	196,540
itrus	8.0	1,246	155,615
alm Beach	8.0	12,054	1,502,495
t. Johns	8.3	2,371	285,533
Vashington	8.4	209	24,995

#### Total County Employees per 1,000 Residents

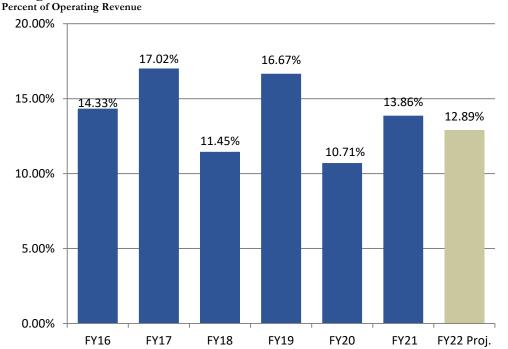
	Staff Per	# of Employee	
County	1,000	s	Population
Sarasota	8.4	3,724	441,508
Jackson	8.5	400	47,198
Holmes	8.9	175	19,665
Pasco	8.9	5,125	575,891
Calhoun	9.1	124	13,683
Manatee	9.1	3,748	411,209
Escambia	9.3	3,010	324,458
Wakulla	9.4	321	34,311
Levy	9.5	415	43,577
Indian River	9.6	1,545	161,702
Highlands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

Note:

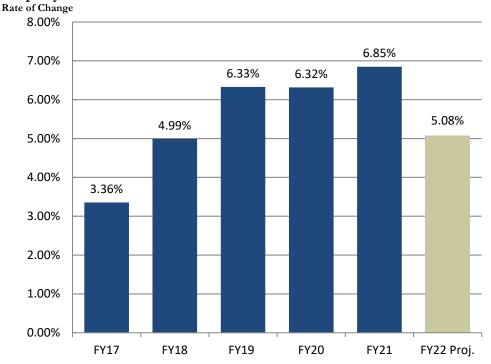
The following counties were non-responsive to survey requests: Columbia, Duval, Gadsden, Glades, Jefferson, Okaloosa, Putnam

# Financial Indicators

#### Intergovernmental Revenue



**Property Tax Revenue** 



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

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

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

Source: FY 2022 Budget Summary

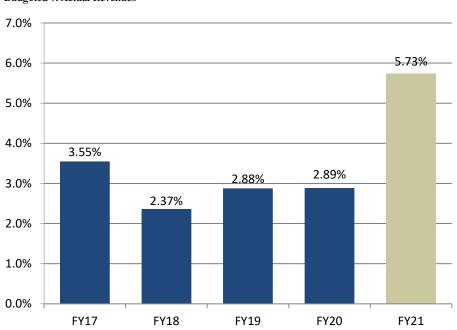
*Analysis*: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY 2022. However, property tax revenue increased by 5.08% or \$5,119,111 in FY 2022.

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

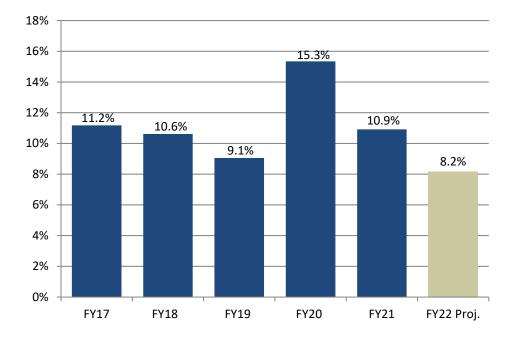
Source: The 2021 Revised Recapitulation of the Ad Valorem Assessment Roll, 2021 Certification of Final Taxable Value and Statistical Digest.

### Financial Indicators



Revenue Projections Budgeted v. Actual Revenues

Capital Outlay Percentage of Total Expenditures



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

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

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

Source: FY 2021 Revenue Summary Report and FY 2022 Budget Summary.

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

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

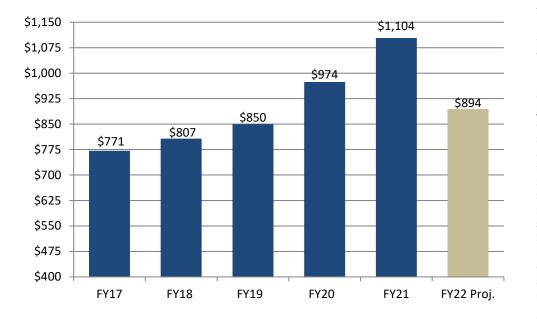
The FY 2022 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

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

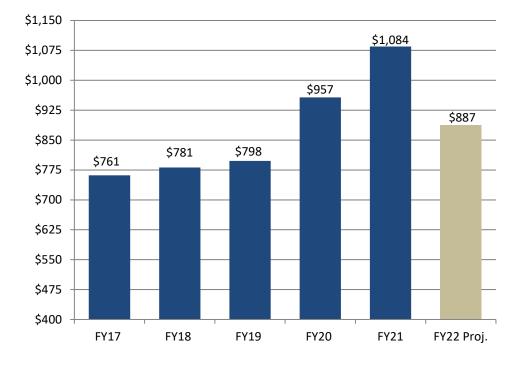
Source: FY 2021 Expenditure Summary Report and FY 2022 Budget Summary.

### **>>>**Financial Indicators

#### **Revenue Per Capita**



#### **Expenditures Per Capita**



Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses. As Leon County's population grows, so too does the revenue, evidenced by a relatively consistent revenue per capita amount from FY 2017 to FY 2018. FY 2019 brought about additional revenue outside of the normal collections due to FEMA reimbursement from Hurricane Michael and property tax revenues. FY 2020 increased due to the County receiving \$51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits. FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury. \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2022 projection is reflective of the county returning to its normal revenue with no additional funding.

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

Source: FY 2021 Revenue Summary Report and the FY 2022 Budget Summary.

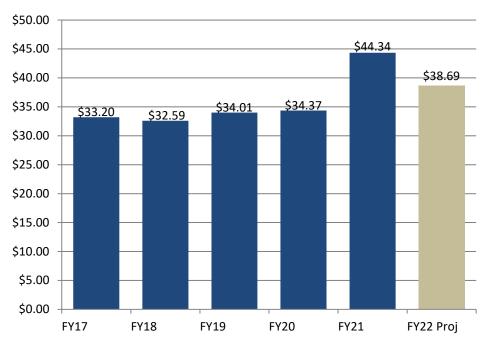
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury. \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2022 projection is reflective of the county returning to its normal revenue with no additional funding.

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

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

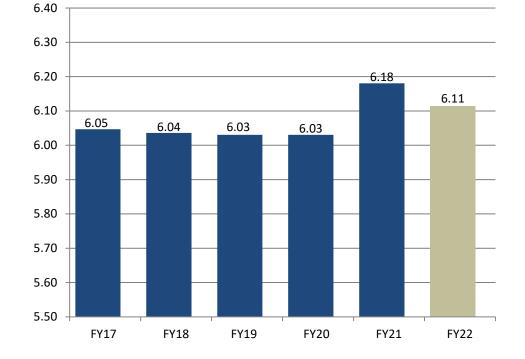
### Financial Indicators

# General/Fine & Forfeiture Fund Balance



Employees Per Capita

Employees per 1,000 Leon County Residents Thousands



Analysis: Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The audited year ending fund balance for FY 2019 is \$34.01 million and the fund balance for FY 2020 is \$34.37 million, which includes \$190,150 in FEMA reimbursements from Hurricanes Irma and Michael. The unaudited year for FY 2021 fund balance is \$44.34 and reflects 21% of FY 2021 operating expenditures. The increase in FY 2021 reflects a \$7.75 million transfer in American Rescue Plan Act (ARPA) funding, which a portion was used as revenue loss recovery to balance the budget to support general government services.

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

Source: Summary of Fund Balance and Retained Earnings, FY 2021 Annual Performance & Financial Report.

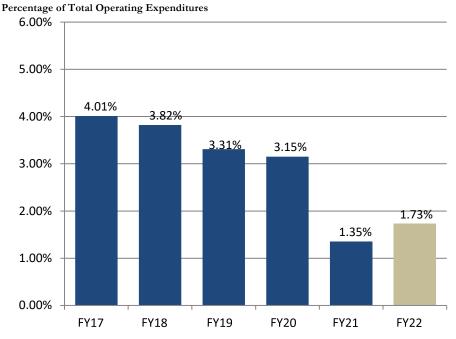
Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees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

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

Source: FY21-22 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

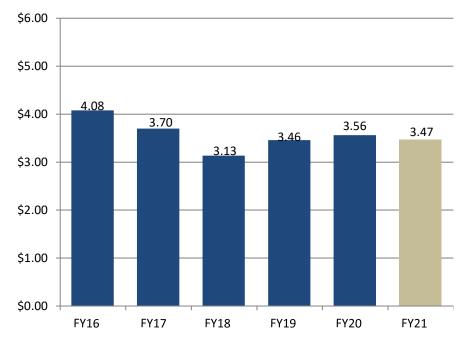
### >>> Financial Indicators

#### **Debt Service**



#### Liquidity

Ratio of Current Assets to Current Liabilities



Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has continued to decline. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. The FY 2022 debt level is extremely low for our county size.

*Formula*: Debt Service divided by Total Operating Expenditures. Source: FY 2021 Expenditure Summary and the FY 2022 Budget Summary.

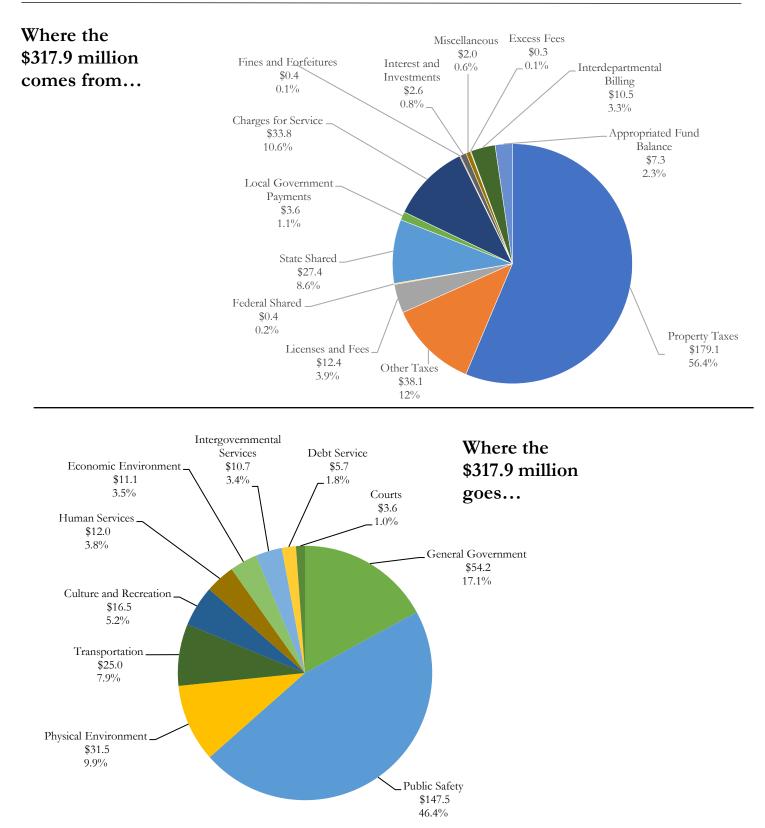
Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its shortterm debt obligations. The International City / County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

**Formula**: Cash and short-term investments divided by Current Liabilities Source: FY 2021 Comprehensive Annual Financial

Report

Fiscal Year 2023

# » Expenditure & Revenue Illustrations



### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET **Total Revenue By Source**

	FY 2021	<u>%</u>	FY 2022	<u>%</u>	FY 2023	<u>%</u>
	Actual	<u>70</u>	Adopted	<u>70</u>	Budget	<u>70</u>
Property Taxes						
Ad Valorem - General Fund	63,146,164		63,487,744		69,560,207	
Ad Valorem - Fine/Forfeiture Fund	86,170,853		90,948,385		99,289,507	
MSTU Ad Valorem	8,979,532		9,287,268		10,154,053	
Delinquent Taxes	182,140		125,000		128,250	
Subtotal	158,478,690	41.7%	163,848,397	55.7%	179,132,017	56.4%
Other Taxes					< < < < < < < < < < < < < < < < < < <	
Local Option Tourist Development Tax	5,201,485		5,125,449		6,603,428	
Local Option Gas Tax	7,677,027		7,113,315		7,833,320	
Sales Tax Extension	6,079,132		5,359,742		6,228,960	
Franchise Fee	332,130		302,673		317,775	
Public Service Taxes	9,214,553		9,270,382		9,436,980	
Local Communication Services Tax	2,626,789		2,565,000		2,599,200	
Non Ad Valorem Assessments	5,075,328		5,036,195		5,060,262	
Delinquent Assessments	19,984 <b>36 226 427</b>	9.5%	7,257 <b>34,780,013</b>	11.8%	0	12.0%
Subtotal Licenses and Fees	36,226,427	9.5%	54,780,015	11.070	38,079,925	12.0%
Building Permits	2,672,395		2,234,400		2,105,200	
Fire Services Fees	8,860,673		8,623,513		8,636,730	
Growth Fees	2,356,741		1,757,785		1,653,835	
Subtotal	13,889,809	3.7%	12,615,698	4.3%	12,395,765	3.9%
Federal Shared	13,007,007	5.770	12,013,070	7.370	12,373,703	3.770
Federal Grants	71,512,259		146,554		149,742	
Federal Payments in Lieu of Taxes	294,112		261,630		296,400	
Subtotal	71,806,372	18.9%	408,184	0.1%	446,142	0.2%
State Shared	, ,		,		,	
State Grants	2,416,410		440,916		453,480	
State Revenue Sharing	6,564,802		5,776,445		6,451,450	
Local 1/2 Cent Sales Tax	13,980,522		12,928,414		14,803,850	
Other State Revenues	1,907,915		1,676,798		1,652,564	
State Shared Gas & Transportation Tax	4,149,145		3,857,190		4,010,330	
Subtotal	29,018,793	7.6%	24,679,763	8.4%	27,371,674	8.6%
Local Government Payments	5,034,281	1.3%	3,581,224	1.2%	3,594,184	1.1%
Charges for Service						
General Government	847,136		825,480		1,001,690	
Public Safety	14,193,772		14,354,316		14,647,520	
Tipping Fees	9,911,565		9,978,868		10,540,129	
Other Physical	4,917,648		4,334,744		4,361,601	
Transportation	541,022		687,561		500,620	
Economic Envrionment	406,695		741,540		1,006,449	
Cultural and Recreational	142,303		117,990		186,485	
Other Charges for Services	1,561,272	0 (0/	1,509,161	11 10/	1,562,016	10 (0/
Subtotal Fines and Forfeitures	32,521,413	8.6%	32,549,660	<u>11.1%</u> 0.1%	33,806,510	10.6%
Interest and Investments	<u> </u>	0.1% 0.1%	425,413 1,243,342	0.1%	377,055 2,559,937	0.1%
Miscellaneous	22,169,887	5.8%	2,284,508	0.4%	1,971,374	0.6%
Excess Fees	22,107,007	5.070	2,201,300	0.070	1,971,971	0.070
Clerk of Court	262,198		0		0	
Sheriff's Office	1,566,277		0		0	
Property Appraiser	60,860		0		0	
Tax Collector	711,396		300,000		300,000	
Supervisor of Elections	328,363		0		0	
Subtotal	2,929,094	0.8%	300,000	0.1%	300,000	0.1%
Interdepartmental Billing	7,024,769	1.8%	9,120,972	3.1%	10,523,500	3.3%
Appropriated Fund Balance	0	0.0%	8,362,268	2.8%	7,346,139	2.3%
TOTAL	380,007,826	100%	294,199,442	100%	317,904,222	100%
	000,007,020	20070		20070	01197019000	100/0

Fiscal Year 2023

Budget Summary/Analysis

### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET **>>> Total Expenditures by Function**

		•					
		FY 2021		FY 2022		FY 2023	
		Actual	%	Adopted	%	Budget	<u>%</u>
General Government		1 007 522		1 02 ( 151		1 005 101	
Legislative		1,896,533		1,936,151		1,905,494	
Executive Property Appraiser		1,432,654 5,223,248		1,279,626 5,350,215		1,379,506 5,980,519	
Tax Collector		5,676,106		5,954,527		6,445,377	
Clerk - Finance Administration		1,942,339		2,112,646		2,305,664	
Financial & Administrative							
		14,955,845		13,592,536		14,734,682	
Legal Counsel		1,690,980		2,078,549		2,179,488	
Comprehensive Planning		1,384,127		1,685,164		1,678,241	
Other General Governmental Service		15,665,212		12,571,554		12,911,692	
Supervisor of Elections		2,993,549		4,945,661		4,728,975	
	Subtotal	52,860,593	14.0%	51,506,629	17.5%	54,249,638	17.1%
Public Safety							
Law Enforcement		46,191,619		49,762,026		53,200,017	
Fire Control		12,085,402		10,393,964		10,603,967	
Detention And/or Correction		42,070,091		42,386,554		45,360,603	
Protective Inspections		2,522,833		2,776,089		3,011,683	
Emergency & Disaster Relief		13,988,940		1,615,520		1,681,208	
Ambulance & Rescue		20,689,021		24,804,055		26,708,482	
Medical Examiner		750,897		732,555		1,065,935	
Other Public Safety		12,331,902		5,583,970		5,919,231	
	Subtotal	150,630,705	40.0%	138,054,733	46.9%	147,551,126	46.4%
Physical Environment		12 00 1 12 1				4.4.440.005	
Garbage/Solid Waste Control		13,004,134		13,580,550		14,412,925	
Sewer/Wastewater Services		3,076,093		232,500		232,500	
Conservation & Resource Management Flood Control		4,259,840		4,554,420		5,240,135	
Other Physical Environment		4,008,775 11,592,181		5,291,772 2,746,229		8,671,097 2,913,623	
Ouler Thysical Environment	Subtotal	35,941,023	9.5%	26,405,471	9.0%	31,470,280	9.9%
Transportation	Subtotal	19,078,002	5.1%	23,613,080	8.0%	24,961,547	7.9%
Economic Enviroment		.,,		- ) )			
Economic Environment (Summer Youth)		195		40,731		40,731	
Industry Development		7,134,576		4,200,830		5,592,595	
Veteran Services		263,623		358,291		387,955	
Housing & Urban Development		18,362,830		791,540		1,056,449	
Other Economic Environment		45,445,545		3,511,976		4,054,510	
	Subtotal	71,206,769	18.9%	8,903,368	3.0%	11,132,240	3.5%
Human Services		13,537,177	3.6%	11,556,994	4.0%	12,002,820	3.8%
Culture and Recreation		6 050 206		( 001 IT I		5 054 040	
Libraries		6,050,386		6,981,474		7,051,849	
Parks & Recreation Cultural Services		10,532,654 1,158,796		8,305,773		8,020,683	
Cultural Services	Subtotal	17,741,836	4.7%	1,053,667 <b>16,340,914</b>	5.6%	1,457,609 <b>16,530,141</b>	5.2%
Debt Service	Subtotal	3,730,105	1.0%	5,084,340	1.7%	5,715,522	1.8%
Intergovernmental Services		-,,		-,,-		-,,	
Intragovernmental Services		1,027,117		1,481,141		1,519,249	
Motor Pool		2,830,621		2,847,660		3,405,633	
Grants Program		1,844		92,143		88,053	
Insurance Program		4,545,125		4,651,600		5,451,556	
Budgeted Contingency		869,556		329,134		210,000	
	Subtotal	9,274,263	2.5%	9,401,678	3.2%	10,674,491	3.4%
Court Related		.,,		.,,		-,,	
Court Administration		244,901		210,448		293,638	
State Attorney		127,230		155,210		155,395	
Public Defender		183,171		174,990		175,515	
Clerk of Circuit Court		395,514		395,384		479,897	
Article V Expenses		50,634		54,510		53,320	
Guardian Ad Litem		11,737		20,238		20,238	
Other Court Related Programs		1,805,915		2,321,455		2,438,414	
	Subtotal	2,819,101	0.7%	3,332,235	1.1%	3,616,417	1.0%
	54510141	_,017,101		0,000,000	111/V	0,010,117	1.0 / 0
Totals	_						
	Totals	376,819,574	100%	294,199,442	100%	317,904,222	100%

### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET >>>> Total Operating and Capital Expenditures by Function

	-						-					
	F	Y 2021 Actua	1		I	FY 2022 Adopte	ed		FY 2	023 Budget		
	Operating	<b>Capital</b>	Total	%	<b>Operating</b>	Capital	Total	%	<b>Operating</b>	<b>Capital</b>	Total	<u>%</u>
General Government Services												
Legislative	1,896,533	-	1,896,533		1,936,151	-	1,936,151		1,905,494	-	1,905,494	
Executive	1,432,654	-	1,432,654		1,279,626	-	1,279,626		1,379,506	-	1,379,506	
Property Appraiser	5,223,248	-	5,223,248		5,350,215	-	5,350,215		5,980,519	-	5,980,519	
Tax Collector	5,676,106	-	5,676,106		5,954,527	-	5,954,527		6,445,377	-	6,445,377	
Clerk - Finance Administration	1,942,339	-	1,942,339		2,112,646	-	2,112,646		2,305,664	-	2,305,664	
Financial & Administrative Legal Counsel	14,955,845 1,690,980	-	14,955,845 1,690,980		13,592,536 2,078,549	-	13,592,536 2,078,549		14,697,182 2,179,488	37,500	14,734,682 2,179,488	
Comprehensive Planning	1,384,127	-	1,384,127		1,685,164	-	1,685,164		1,678,241	-	1,678,241	
Other General Governmental Service	9,681,237	5,983,975	15,665,212		7,340,874	5,230,680	12,571,554		7,715,645	5,196,047	12,911,692	
Supervisor of Elections	2,993,549	5,765,775	2,993,549		4,945,661	5,250,000	4,945,661		4,728,975	5,170,047	4,728,975	
Subtotal		5,983,975	52,860,593	14.0%	46,275,949	5,230,680	51,506,629	17.5%	49,016,091	5,233,547	54,249,638	17.1%
Public Safety												
Law Enforcement	46,191,619	-	46,191,619		49,762,026	-	49,762,026		53,200,017	-	53,200,017	
Fire Control	11,797,756	287,646	12,085,402		10,393,964	-	10,393,964		10,603,967	-	10,603,967	
Detention and/or Correction	39,327,925	2,742,166	42,070,091		40,294,554	2,092,000	42,386,554		45,312,039	48,564	45,360,603	
Protective Inspections	2,522,833	-	2,522,833		2,776,089	-	2,776,089		2,931,683	80,000	3,011,683	
Emergency & Disaster Relief	13,988,940	-	13,988,940		1,615,520	-	1,615,520		1,681,208		1,681,208	
Ambulance & Rescue	19,448,715	1,240,306	20,689,021		23,599,055	1,205,000	24,804,055		26,525,482	183,000	26,708,482	
Medical Examiner	750,897	-	750,897		732,555	-	732,555		1,005,935	60,000	1,065,935	
Other Public Safety	12,331,902	-	12,331,902	10.00/	5,433,970	150,000	5,583,970	46.00/	5,589,231	330,000	5,919,231	16 10/
Physical Environment	146,360,587	4,270,118	150,630,705	40.0%	134,607,733	3,447,000	138,054,733	46.9%	146,849,562	701,564	147,551,126	46.4%
Garbage/Solid Waste Control	11,975,651	1,028,483	13,004,134		12,953,539	627,011	13,580,550		13,505,573	907,352	14,412,925	
Sewer/Wastewater Services	239,426	2,836,667	3,076,093		232,500		232,500		232,500	-	232,500	
Conservation & Resource Management	4,002,359	257,480	4,259,840		4,504,420	50,000	4,554,420		4,904,135	336,000	5,240,135	
0												
Flood Control	2,881,953	1,126,822 9,653,787	4,008,775		4,083,772	1,208,000	5,291,772		4,307,990	4,363,107	8,671,097	
Other Physical Environment Subtotal	1,938,394 21,037,783	9,055,787 14,903,240	11,592,181 35,941,023	9.5%	2,110,729 23,884,960	635,500 2,520,511	2,746,229 26,405,471	9.0%	2,278,123 25,228,321	635,500 6,241,959	2,913,623 31,470,280	9.9%
Transportation	21,057,785	14,903,240	33,941,023	9.570	23,884,900	2,520,511	20,403,471	9.070	23,228,321	0,241,959	51,470,280	9.970
Road & Street Facilities	12,473,924	6,604,078	19,078,002		15,598,660	8,014,420	23,613,080		16,519,625	8,441,922	24,961,547	
Subtotal		6,604,078	19,078,002	5.1%	15,598,660	8,014,420	23,613,080	8.0%	16,519,625	8,441,922	24,961,547	7.8%
Economic Environment		0,001,010				010-11-20				•1••••		110/1
Economic Environment (Summer	195		195		40,731	-	40,731		40,731	-	40,731	
Industry Development	7,056,424	78,152	7,134,576		4,200,830	-	4,200,830		5,592,595	-	5,592,595	
Community Redevelopment/Housing	64,071,998	-	64,071,998		4,661,807	-	4,661,807		5,498,914	-	5,498,914	
Subtotal Human Services	71,128,617	78,152	71,206,769	18.9%	8,903,368	-	8,903,368	3.0%	11,132,240	-	11,132,240	3.5%
Subtotal	13,522,176	15,001	13,537,177	3.6%	11,556,994	-	11,556,994	4.0%	12,002,820	-	12,002,820	3.8%
Culture and Recreation	15,522,170	15,001	13,337,177	5.070	11,550,774		11,550,774	7.070	12,002,020		12,002,020	5.070
Libraries	5,900,386	150,000	6,050,386		6,294,444	687,030	6,981,474		6,733,819	318,030	7,051,849	
Parks & Recreation	5,239,034	5,293,621	10,532,654		5,968,975	2,336,798	8,305,773		6,399,683	1,621,000	8,020,683	
Cultural Services	1,158,796	-	1,158,796		1,053,667	-	1,053,667		1,457,609	-	1,457,609	
Subtotal	12,298,216	5,443,621	17,741,836	4.7%	13,317,086	3,023,828	16,340,914	5.6%	14,591,111	1,939,030	16,530,141	5.2%
Debt Service												
Redemption Of Long Term Debt	3,730,105	-	3,730,105		5,084,340	-	5,084,340		5,715,522	-	5,715,522	
Subtotal	3,730,105	-	3,730,105	1.0%	5,084,340	-	5,084,340	1.7%	5,715,522	-	5,715,522	1.8%
Intergovernmental Services	1 0 27 1 1 7		1 007 117		1 401 144		1 404 4 44		1 510 040		1 510 240	
Intragovernmental Services Motor Pool	1,027,117	-	1,027,117		1,481,141	-	1,481,141		1,519,249	-	1,519,249	
Grants Program	2,830,621	-	2,830,621		2,847,660 92,143	-	2,847,660		3,405,633 88,053	-	3,405,633	
Insurance Program	1,844 4,545,125	-	1,844 4,545,125		4,651,600	-	92,143 4,651,600		5,451,556	-	88,053 5,451,556	
Budgeted Contingency	869,556	-	869,556		297,879	31,255	329,134		210,000	-	210,000	
Subtotal	9,274,263	-	9,274,263	2.5%	9,370,423	31,255	9,401,678	3.2%	10,674,491	-	10,674,491	3.4%
Court Related							, ,		, ,			
Court Administration	244,901	-	244,901		210,448	-	210,448		293,638	-	293,638	
State Attorney	127,230	-	127,230		155,210	-	155,210		155,395	-	155,395	
Public Defender	183,171	-	183,171		174,990	-	174,990		175,515	-	175,515	
Clerk of Circuit Court	395,514	-	395,514		395,384	-	395,384		479,897	-	479,897	
Article V Expenses	50,634	-	50,634		54,510	-	54,510		53,320	-	53,320	
Guardian Ad Litem	11,737	-	11,737		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs	1,805,915	-	1,805,915	0.70/	2,321,455	-	2,321,455	1.00/	2,438,414	-	2,438,414	1.00/
Subtotal	2,819,101	-	2,819,101	0.7%	3,332,235	-	3,332,235	1.0%	3,616,417	-	3,616,417	1.0%
Totals												
Totals	339,521,389	37,298,185	376,819,574	100%	271,931,748	22,267,694	294,199,442	100%	295,346,200	22,558,022	317,904,222	100%

# » 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, 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 2023 ADOPTED BUDGET **Department Funding Source Guide**

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

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

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET **Department Funding Source Guide**

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

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

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET >>>> Department Funding Source Guide

	Department	Funding Source
		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*
	Cost Allocation	130 - 911 Emergency Communications Trust
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
		001 - General Fund*
Non-Operating		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*
	Risk Allocations	123 - Stormwater Utility*
		125 - Grants
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism 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

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET >>>> Department Funding Source Guide

	Department	Funding Source					
	Rudgeted Pesserros	001 - General Fund*					
	Budgeted Reserves	106 - Transportation Trust*					
		001 - General Fund*					
		106 - Transportation Trust*					
Non Operating		110 - Fine and Forfeiture Fund					
Non-Operating	Other Non Operating	116 - Drug Abuse Trust					
	Other Non-Operating	125 - Grants					
		140 - Municipal Service Fund					
		162 - County Accepted Roadways & Drainage Systems					
		164 - Special Assessment: Killearn Lakes Sewer					
		222 - Debt Series 2014*					
		223- Bond Series 2020					
	Debt Service	224 - Supervisor of Elections Voting Operations Center					
		225 - ESCO					
		226 - 800 MHz Radios					
		106 - Transportation Trust*					
		125 - Grants					
		135 - Emergency Medical Services MSTU					
		160 - Tourism Development Fund					
		165 - County Government Annex Building					
		166 - Huntington Oaks Operations					
		305 - Capital Improvements Fund					
	Capital Projects	306 - Transportation Improvements					
	Suprai Projecto	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

# >>>> Expenditures By Department and Division

			Board of Co	unty Commiss	sioners				
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
1)	County Commission	1,896,533	1,936,151	1,905,494	-1.6%	1,937,741	1,971,338	2,006,348	2,042,840
		1,896,533	1,936,151	1,905,494	-1.6%	1,937,741	1,971,338	2,006,348	2,042,840

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 5% raises, offset by changes in employee benefits. The 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.

			Adı	ninistration					
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
2)	County Administration	1,291,145	1,279,626	1,379,506	7.8%	1,418,402	1,458,577	1,500,082	1,542,970
3)	Emergency Management	2,216,813	1,536,520	1,590,208	3.5%	1,612,119	1,634,959	1,658,674	1,690,796
4)	Human Resources	1,474,746	1,576,424	1,583,513	0.4%	1,622,553	1,663,036	1,705,013	1,748,547
5)	Strategic Initiatives/CMR	1,448,225	1,734,815	1,850,341	6.7%	1,889,002	1,929,151	1,970,856	2,014,178
6)	Volunteer Services	163,904	203,081	206,970	1.9%	212,697	218,652	224,844	231,281
		6,594,834	6,330,466	6,610,538	4.4%	6,754,773	6,904,375	7,059,469	7,227,772

2) \*See personnel note below.

**3)** \*See personnel note below.

4) Increase reflects costs as noted below offset by the retirement of a longtime County employee.

5) \*See personnel note below.

6) \*See personnel note below.

#### County Attorney's Office

		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
7)	County Attorney	1,690,980	2,078,549	2,179,488	4.9%	2,229,213	2,280,529	2,333,469	2,388,271
	_	1,690,980	2,078,549	2,179,488	4.9%	2,229,213	2,280,529	2,333,469	2,388,271

7) \*See personnel note below.

#### Department of Public Works

		FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Adopted Change	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
8)	Engineering Services	3,752,748	4,375,628	4,547,954	3.9%	4,613,211	4,732,873	4,857,078	4,986,061
9)	Fleet Management	2,821,192	2,838,005	3,395,084	19.6%	3,429,268	3,463,792	3,498,671	3,533,902
10)	Operations	8,551,049	12,819,497	14,162,987	10.5%	14,695,258	15,030,363	15,345,944	15,639,775
11)	PW Support Services	626,894	648,504	682,539	5.2%	698,922	715,859	733,373	751,486
	-	15,751,882	20,681,634	22,788,564	10.2%	23,436,659	23,942,887	24,435,066	24,911,224

8) Increase reflects costs as noted below and the reclass of a CAD Technician to Engineering Technician (\$2,401) needed to provide enhanced engineering technical support to design professionals and assist in the construction inspection and management of County projects. The increase also includes the replacement of survey equipment (\$50,000) at the end of its life cycle in addition to increased fuel, vehicle repair and insurance costs.

9) In addition to costs noted below, the increase reflects the rising costs of diesel and unleaded fuel (\$341,750) and fleet repair and maintenance costs. Higher fuel costs are associated with the volatility in the crude oil market.

10) Increases reflect the addition of a four person crew (\$252,688) to address roadside litter on County rights-of-way. Additional inflationary increases are attributed to vehicle fuel and repair costs; road materials and supplies (\$126,204) and contractual services related to stormwater and right-of-way maintenance, sidewalk repair, and guardrail installation (\$102,018). These costs are partially offset by a reduction in contractual services related to FDOT traffic signal maintenance.

11) \*See personnel note below.

\* 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, funding for 5% raises for all employees and costs related to positions included in the market based revisions to the Classification and Pay Plan. Additional cost increases are associated with the full restoration of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.

# **Expenditures By Department and Division**

	Department of Development Support & Environmental Management								
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
12)	Building Plans Review & Inspection	1,842,510	2,142,963	2,238,003	4.4%	2,302,979	2,370,497	2,440,634	2,513,548
13)	Code Compliance Services	463,024	533,698	535,573	0.4%	549,068	563,086	577,630	592,731
14)	Customer Engagement Services	101,772	-	-	0.0%	-	-	-	-
15)	Development Services	667,547	755,902	877,839	16.1%	902,156	927,414	953,644	980,899
16)	DS Support Services	369,647	594,280	586,938	-1.2%	605,283	624,104	643,616	663,866
17)	Environmental Services	1,557,907	1,733,819	1,902,472	9.7%	1,955,208	2,009,895	2,066,616	2,125,458
		5,002,408	5,760,662	6,140,825	6.6%	6,314,694	6,494,996	6,682,140	6,876,502

12) \*See personnel note below. 13)

\*See personnel note below. To enhance overall customer service and streamline management reporting, personnel and operating costs in this division were realigned to the DS Support Division in FY 14) 2022

15) \*See personnel note below.

Decrease reflects the realignment of a Records Technician position to Building Plans Review & Inspection offset by increases in costs as reflected in the note below. 16)

17) Increase reflects the reclass of an Environmental Review Biologist to Senior Environmental Review Biologist (\$5,433) and Environmental Compliance Specialist to Senior Environmental Compliance Specialist (\$3,282) to address increased workload demands. Additional increases are associated with rising costs of vehicle fuel, repair and maintenance and insurance.

CDLACE

			Departi	ment of PLAC	,E				
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
18)	Planning Department	819,486	1,097,848	1,046,675	-4.7%	1,069,083	1,092,004	1,115,448	1,120,232
	-	819,486	1,097,848	1,046,675	-4.7%	1,069,083	1,092,004	1,115,448	1,120,232

18) Decrease associated with the County's share of the joint City/County Planning Department costs based on the percentage change in the number of Leon County residents living in the unincorporated portions of the County versus the City limits. Per the interlocal agreement, the most recent US Census data (2020) is used to determine the percentage share.

			Office of Fin	nancial Stewa	rdship				
19)	Office of Management and Budget	FY 2021 Actual 759,327	FY 2022 Adopted 861,900	FY 2023 Adopted 980,687	Adopted Change 13.8%	FY 2024 Projected 1,006,515	FY 2025 Projected 1,033,312	FY 2026 Projected 1,061,119	FY 2027 Projected 1,089,855
20)	Purchasing	542,643	645,657	676,792	4.8%	694,368	712,596	731,477	751,059
21)	Real Estate Management	378,086	443,896	558,347	25.8%	567,634	577,265	587,267	597,643
22)	Risk Management	191,316	200,566	221,273	10.3%	225,335	229,549	233,926	238,469
	-	1,871,371	2,152,019	2,437,099	13.2%	2,493,852	2,552,722	2,613,789	2,677,026

19) In support of Strategic Initiative #2022-8, increase reflects the addition of a Grants Coordinator position to manage the increase in grant opportunities and the reporting requirements related to the American Recovery Program Act and Infrastructure Investment and Jobs Act. Other increases are related to costs as noted below.

20) \*See personnel note below.

21) Increase related to personnel costs as noted below, hiring of the Real Estate Manager mid-year, and costs associated with properties escheated to the County including \$1,400 for HOA fees and \$30,000 for demolition and debris removal services.

22) Increase reflects costs noted below in addition to costs associated with the purchase of additional AED pads, batteries, first aid kits, etc. (\$12,500).

	Division of Tourism											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
23)	Division of Tourism	7,925,769	5,001,505	6,760,603	35.2%	6,971,076	6,936,071	7,057,112	7,234,839			
		7,925,769	5,001,505	6,760,603	35.2%	6,971,076	6,936,071	7,057,112	7,234,839			

23) With Tourism Development Tax (bed-tax) revenues recovering from the impacts of the Covid pandemic on travel, these increases continue to reflect a restoration of many of the budget reductions made in FY 2021 needed due to a decline in bed-tax revenues. Increase reflects the addition of a Events & Grants Manager to provide coordination and management of sponsorship opportunities and Graphics Web Design Lead to ensure relevant and timely content for the Tourism website. Additional expenses associated with operations of the new Visitors Services Center (\$121,000); marketing (\$254,858), including wayfinding signage and promotion for the 2024 Bicentennial Celebration (\$100,000); advertising (\$303,095); Grants and Aid for Signature Event and Legacy Event grant funding (\$100,000); and Local Arts Agency Program (COCA) funding (\$403,942).

\* 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, funding for 5% raises for all employees and costs related to positions included in the market based revisions to the Classification and Pay Plan. Additional cost increases are associated with the full restoration of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.

### >>>> Expenditures By Department and Division

	Office of Information and Technology											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
24)	Geographic Information Systems	1,938,394	2,110,729	2,278,123	7.9%	2,364,501	2,419,513	2,476,565	2,535,738			
25)	Management Information Services	7,367,082	7,828,184	8,491,179	8.5%	8,688,990	8,935,818	9,202,183	9,492,427			
		9,305,476	9,938,913	10,769,302	8.4%	11,053,491	11,355,331	11,678,748	12,028,165			

### 24) Increase related to costs noted below and the reclass of an GIS Technician II position to a GIS Specialist I (\$3,485). Additional increases are associated with inflationary contractual adjustments for data-layer maintenance.

25) Inflationary increase related to County software and maintenance contracts (\$228,461) including: Microsoft Office 365, Adobe Acrobat, Banner Document Management, NeoGov Human Resources management system, and cyber security enhancements; in addition to other related increases associated with work order management systems, email archiving services, and employee application and software training.

	Office of Library Services										
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027		
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected		
26)	Library Services	5,838,912	6,279,444	6,718,819	7.0%	6,886,692	7,061,330	7,243,012	7,432,046		
		5,838,912	6,279,444	6,718,819	7.0%	6,886,692	7,061,330	7,243,012	7,432,046		

26) Decrease is related to efficiency reductions in support of the Essential Libraries Initiative, which allowed for the reduction of two vacant Library Services positions (\$120,844), offsetting the addition of a Grants Coordinator and Facilities Technician position to address other needs within the organization. These reductions are offset by increases in personnel and operating costs noted below and the reclass of a Computer Support Technician to a Graphic Design Specialist (\$12,123).

	Office of Public Safety											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
27)	Animal Control	1,699,630	1,870,463	1,965,482	5.1%	2,028,301	2,092,975	2,113,422	2,134,631			
28)	Emergency Medical Services	17,772,399	21,995,039	24,691,801	12.3%	25,388,171	25,817,686	26,263,738	26,727,159			
		19,472,030	23,865,502	26,657,283	11.7%	27,416,472	27,910,661	28,377,160	28,861,790			

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 (\$76,000).

27) Reflects the addition of a 10-person crew (\$540,943) and special day and extra shift stipend pay (\$370,000) to maintain current service levels and response times, offset by a corresponding reduction in overtime of \$287,232. Other increases include the Advance Life Support Agreement with City Fire Department (\$139,462); medical supplies (\$34,940); and the EMT to Paramedic Training Program (\$25,175).

	Office of Intervention & Detention Alternatives											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
29)	County Probation	1,427,552	1,670,064	1,748,825	4.7%	1,793,355	1,839,661	1,887,810	1,937,886			
30)	Drug & Alcohol Testing	84,947	182,622	197,052	7.9%	201,506	206,110	210,869	215,790			
31)	Supervised Pretrial Release	1,649,100	1,712,644	1,887,069	10.2%	1,930,674	1,976,031	2,023,217	2,072,309			
		3,161,599	3,565,330	3,832,946	7.5%	3,925,535	4,021,802	4,121,896	4,225,985			

29) \*See personnel note below.

30) Increase reflects costs noted below in addition to \$44,965 for operating supplies due to an increase in the number of clients placed on supervision requiring drug and/or alcohol testing for pretrial release, probation, specialty courts and pre-employment screenings.

31) Increase reflects the addition of two Probation/Pretrial Officers to assist with the increased caseload within the Supervised Pretrial Release Program, approved by the Board during the March 2022 Leon County Detention Facility population management workshop.

\* 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, funding for 5% raises for all employees and costs related to positions included in the market based revisions to the Classification and Pay Plan. Additional cost increases are associated with the full restoration of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.

### >>>> Expenditures By Department and Division

	Office of Human Services & Community Partnerships										
		FY 2021 FY 2022 FY 2023 Adopted FY 2024 FY 2025 FY 2026 FY 2027									
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected		
32)	Housing Services	781,515	1,367,799	1,701,283	24.4%	1,719,298	1,738,023	1,757,475	1,777,684		
33)	Human Services	8,221,060	8,378,092	8,845,621	5.6%	8,811,823	8,933,556	9,059,032	9,170,506		
34)	Veteran Services	263,623	358,291	387,955	8.3%	395,013	402,333	409,931	417,821		
	9,266,198 10,104,182 10,934,859 8.2% 10,926,134 11,073,912 11,226,438 11,366,011										

32) Increase reflects State Housing Initiative Program (SHIP) allocated in the state budget for FY 2023, including the addition of an Affordable Housing Coordinator position to provide support for the new Homeowner and Renter Development program categories recently added to the Leon County Housing Assistance Plan. Additional increases are related to the paygrade adjustment for the Housing Rehabilitation Specialist position (\$2,000).

33) Increase reflects costs associated with Strategic Initiative #2022-31 to address food insecurity including a new Neighborhood Engagement and Community Partnerships Manager position, \$60,000 for a partnership with Second Harvest to purchase a food pantry vehicle, and \$5,000 to conduct programming and events; increases in contractual costs for the Medical Examiner of \$194,200; \$92,930 in operating costs (security, custodial, utilities, etc.) for the Medical Examiner facility; \$61,900 for the continued partnership with FSU Askew School to develop CHSP uniform performance measures; \$5,000 to host CHSP diversity, equity, and inclusion trainings. The increases are partially offset by a reduction in the state mandated Medicaid payment of \$71,462.

34) Increase reflects costs noted below and an additional \$1,500 for increased participation in the Veteran Preference Tax Voucher program which covers the cost of building permit applications for eligible disabled veterans.

	Office of Resource Stewardship										
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027		
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected		
35)	Cooperative Extension	392,179	448,037	478,515	6.8%	497,488	517,220	537,739	559,080		
36)	Facilities Management	12,085,059	12,589,042	13,096,391	4.0%	13,403,754	13,677,438	13,960,989	14,262,534		
37)	Office of Sustainability	254,303	320,289	357,714	11.7%	342,421	367,282	352,309	377,504		
38)	Parks and Recreation	3,027,407	3,696,120	3,959,814	7.1%	4,185,922	4,284,190	4,386,139	4,491,965		
39)	Solid Waste	11,318,981	12,292,735	12,786,917	4.0%	13,090,884	13,357,010	13,628,367	13,912,934		
		27,077,928	29,346,223	30,679,351	4.5%	31,520,469	32,203,140	32,865,543	33,604,017		

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

36) In addition to the costs noted below, the increase reflects the addition of a Facilities Support Technician to address increased maintenance needs at the Leon County Detention Facility (\$69,582) and the reclass of a Facilities Technician II position (\$2,923). Other increases are related to inflationary adjustments for contractual services and operating supplies for security, custodial, HVAC, elevators, and building and grounds maintenance services (\$350,592), offset by \$212,853 in operational savings associated with the ESCO energy savings project.

37) Increase is related to hosting of the bi-annual Sustainable Communities Summit in FY 2023. The most recent summit was held in FY 2021.

- 38) Increase reflects costs noted below and inflationary contractual costs associated with mowing, trail, playground and ballfield maintenance, and tree trimming on greenway and park trails (\$92,835).
- 39) Overall increases are associated with the hauling and disposal contract (\$312,882); yard debris processing and disposal (\$72,700); and State mandated hazardous waste operations training for Hazmat Technicians.

	Constitutional											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
40)	Clerk of the Circuit Court	2,337,853	2,508,030	2,785,561	11.1%	2,864,345	2,945,396	3,028,781	3,114,569			
41)	Property Appraiser	5,223,248	5,350,215	5,980,519	11.8%	6,219,375	6,467,774	6,726,099	6,994,744			
42)	Sheriff	81,868,047	85,883,013	94,066,774	9.5%	99,525,656	105,894,334	112,832,144	120,390,499			
43)	Supervisor of Elections	4,430,937	4,945,661	4,728,975	-4.4%	6,872,037	4,874,706	5,877,826	5,246,463			
44)	Tax Collector	5,676,106	5,954,527	6,445,377	8.2%	6,569,897	6,696,463	6,821,206	6,952,021			
		99,536,191	104,641,446	114,007,206	9.0%	122,051,310	126,878,673	135,286,056	142,698,296			

40) Increase reflects an additional \$277,531 to fund the County share of the Clerk's Finance Department, which includes cost-of-living adjustments, increased retirement rates as well as the implementation of a salary and benefits compensation study conducted in FY 2022.

41) As allowed by the Department of Revenue, the Property Appraiser has included a 5% salary increase for employees in addition to increases for technology improvements including migrating to the County's Office 365 environment and the building of a new website.

42) In addition to normal personnel costs increases the budget includes the implementation of part one of a new compensation pay plan for Detention and Law Enforcement personnel. Contractual services increased over \$1.8 million largely due to the increased cost of providing inmate meals, medical, dental, and mental health services. Other increases are related to inflationary costs of fuel and vehicle repair.

43) Deceases are related to FY 2023 being a general election cycle. However, due to the Florida Legislature enacting new voting requirements for absentee ballots and other voting measures, the decline in the SOE budget was less than originally forecasted.

44) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 9.33%. Increases also include commission payments for the Emergency Medical Services Municipal Services Taxing Unit, and the solid waste, fire, and stormwater special assessments.

\* 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, funding for 5% raises for all employees and costs related to positions included in the market based revisions to the Classification and Pay Plan. Additional cost increases are associated with the full restoration of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.

# >>>> Expenditures By Department and Division

	Judicial										
	Department / Division	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Adopted Change	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected		
45)	Court Administration	256,061	222,868	304,893	36.8%	312,610	320,640	328,998	337,693		
46)	Guardian Ad Litem	14,641	22,873	22,868	0.0%	22,868	22,868	22,868	22,868		
47)	Other Court-Related Programs	400,536	640,919	670,038	4.5%	680,110	690,046	698,229	711,931		
48)	Public Defender	155,431	143,645	143,645	0.0%	143,645	143,645	143,645	143,645		
49)	State Attorney	107,680	131,935	131,915	0.0%	131,915	131,915	131,915	131,915		
		934,347	1,162,240	1,273,359	9.6%	1,291,148	1,309,114	1,325,655	1,348,052		

45) Increase is related to the addition of a new IT Technical Support Specialist position to support County statutory requirements of providing technology services for the court system.

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

47) Increase is associated with staff travel and training for the Teen Court and nominal increases in personnel costs.

48) Budget is recommended at the same funding level as the previous fiscal year.

49) Budget is recommended at the same funding level as the previous fiscal year.

	Non-Operating											
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
50)	Budgeted Reserves	869,556	297,879	210,000	-29.5%	210,000	210,000	210,000	210,000			
51)	Communications	3,243,220	3,841,912	3,807,263	-0.9%	3,878,617	3,951,797	3,980,812	4,010,216			
52)	Consolidated Dispatch Agency	3,165,150	3,348,695	3,432,711	2.5%	3,604,347	3,784,564	3,973,792	3,973,792			
	(CDA)											
53)	Fire Control	11,764,756	10,357,634	10,562,113	2.0%	10,689,047	10,841,899	10,997,007	11,155,471			
54)	Line Item Funding	160,000	100,000	100,000	0.0%	100,000	-	-	-			
55)	Other Non-Operating	10,501,874	8,730,612	9,604,184	10.0%	8,142,352	8,217,544	8,538,719	8,854,009			
56)	Risk Allocations	1,148,984	1,369,688	1,509,839	10.2%	1,516,526	1,523,275	1,530,093	1,536,982			
57)	Risk Financing & Workers Comp	4,514,125	4,617,064	5,415,000	17.3%	5,462,000	5,513,847	5,566,122	5,617,807			
		35,367,665	32,663,484	34,641,110	6.1%	33,602,889	34,042,926	34,796,545	35,358,277			

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

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

52) Increased costs for the CDA are related to the County's 33% 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 \$84,016. The City funds the remaining 67% 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 2023. A new joint City/County rate study will be considered in FY 2024.

54) This budget includes support in the amount of \$100,000 for the fourth payment of a five year agreement with the Kearney Center for the capital costs associated with the Homeless Shelter Relocation.

55) Reflects increase in Community Redevelopment Agency (CRA) payment (\$542,534) due to increases in value for the Frenchtown and Downtown Districts; funding for the second year of a three-year commitment for the joint County, City and Florida State University Real Time Crime Center (\$277,777); a Detention Alternatives and Detention Center Space Analysis (\$200,000) to identify additional strategies to further mitigate the need for additional infrastructure, and the evaluation of future space needs that may be necessary for the Leon County Detention Facility; the State Juvenile Justice Payment (\$115,128); and funding for the Florida Civil Rights Museum, Inc. (\$60,000).

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

57) To properly fund the County's liability for the self insurance of workers' compensation claims, the worker's compensation budget was increased by \$500,000.

)		D	ebt Service					
	FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
Debt Service	3,730,105	3,881,876	4,459,875	14.9%	4,459,153	4,457,706	1,003,913	929,494
ESCO Equipment Lease Financing	-	1,202,464	1,255,647	4.4%	1,258,037	1,255,119	1,256,892	1,258,314
-	3,730,105	5,084,340	5,715,522	12.4%	5,717,190	5,712,825	2,260,805	2,187,808

58) Debt service increase reflects the first payment for a \$3.35 million bank loan to finance the replacement of the 800 MHz radios for the Sheriff's Office, EMS, Animal Control, and the Volunteer Fire Departments. The Energy Saving Performance Contract (ESCO) lease financing shows the second payment of a 15-year 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.

\* 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, funding for 5% raises for all employees and costs related to positions included in the market based revisions to the Classification and Pay Plan. Additional cost increases are associated with the full restoration of the travel and training budgets from the FY 2021 six month travel and training freeze in response to the COVID-19 pandemic.

58)

### >>>> Expenditures By Department and Division

59)

Capital Improvement Program											
	FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027			
Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected			
Budgeted Capital Reserves	-	31,255	-	-100.0%	-	14,626	37,855	53,215			
Engineering Services	16,706,903	10,039,850	12,453,474	24.0%	16,610,951	16,181,058	14,961,076	14,259,837			
Facilities Management	10,597,778	3,394,386	3,283,250	-3.3%	3,540,617	3,389,162	4,460,186	5,429,265			
Fleet Management	1,910,387	3,468,985	1,049,340	-69.8%	7,100,540	6,867,500	6,617,700	6,674,000			
Management Information Services	2,069,824	2,399,695	3,243,274	35.2%	4,343,439	4,574,226	4,406,458	4,097,383			
Parks & Recreation	5,269,626	2,070,812	1,621,000	-21.7%	1,995,000	2,550,000	2,115,000	1,095,000			
Public Works - Operations	147,888	435,200	756,832	73.9%	695,168	450,805	450,805	450,805			
Solid Waste	595,778	427,511	150,852	-64.7%	450,852	150,852	300,852	230,852			
	37,298,184	22,267,694	22,558,022	1.3%	34,736,567	34,178,229	33,349,932	32,290,357			

59) At the June 14, 2022 workshop, the Board advanced funded \$5.84 million in American Rescue Plan Act (ARPA) funding to address rising construction costs for capital improvement needs at the Detention Facility and other law enforcement projects; funding for Replacement Vehicles and Equipment due to national supply shortages (\$1.22 million), and \$1.0 million for the Essential Library Initiative. The advanced funding of these projects resulted in an increase of only 1% in the overall capital program from FY 2022. The FY 2023 Capital Program also includes \$4.35 million for Arterial/Collector/Local Road resurfacing to maintain County roads; \$2.67 million for continued funding of the Sidewalk Program; \$2.4 million for building roofs, maintenance, infrastructure and mechanical repairs, \$550,000 for County Compute Infrastructure; and \$425,000 for Parks Capital Maintenance.

			Grants	Administratio	n				
	Department / Division	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Adopted Change	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
60)	Grants EMS	183,218	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
61)	Grants Housing	342,802	50,000	50,000	0.0%	50,000	50,000	50,000	50,000
62)	Grants IDA	105,772	78,454	83,800	6.8%	80,825	82,037	83,268	83,268
63)	Grants Library	61,474	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
64)	Grants LLEBG	76,712	38,356	38,356	0.0%	38,356	38,356	38,356	38,356
	Grants Parks	29,275	-	-	0.0%	-	-	-	-
	Grants Public Works	415,963	-	-	0.0%	-	-	-	-
	Grants-Emergency Management	40,447	-	-	0.0%	-	-	-	-
	Grants-Federal Stimulus	83,022,013	-	-	0.0%	-	-	-	-
		84,277,676	241,810	247,156	2.2%	244,181	245,393	246,624	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 increase traffic fines collected for driver's education for the Slosberg Drivers' Education Fund after the decline caused by the impacts of COVID on driving. These funds are paid to the Leon County School Board for the driver's education program.

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).

			F	Transfers					
		FY 2021	FY 2022	FY 2023	Adopted	FY 2024	FY 2025	FY 2026	FY 2027
	Department / Division	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
65)	Transfers	71,052,849	45,227,143	53,343,822	17.9%	53,959,723	53,742,185	59,157,122	61,251,737
		71,052,849	45,227,143	53,343,822	17.9%	53,959,723	53,742,185	59,157,122	61,251,737

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 2023 is related to the transfer of ARPA revenue loss replacement funds to support general government services and the capital program. In addition, increases in transfers from general revenue funds to support operations for Pretrial/Probation (due to the decline in fee revenue), Stormwater, 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 Supervisor of Elections due to FY 2023 being a non-presidential preference primary year, Development and Environment Services Fund due to the use of dedicated DSEM fund balance to support permitting operations, and the Transportation Capital Improvements Fund due to the advanced funding of Public Works equipment with available Transportation fund balance.

# >>>> Expenditures By Department and Division

		Summa	ary Totals					
	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Adopted Change	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Leon County Government	115,675,405	128,138,428	139,461,846	8.8%	142,935,884	145,801,098	148,815,638	151,996,720
Constitutional Officers	99,536,191	104,641,446	114,007,206	9.0%	122,051,310	126,878,673	135,286,056	142,698,296
Judicial	934,347	1,162,240	1,273,359	9.6%	1,291,148	1,309,114	1,325,655	1,348,052
Non-Operating	35,367,665	32,663,484	34,641,110	6.1%	33,602,889	34,042,926	34,796,545	35,358,277
Capital	37,298,184	22,267,694	22,558,022	1.3%	34,736,567	34,178,229	33,349,932	32,290,357
Debt Service	3,730,105	3,881,876	4,513,058	16.3%	4,461,543	4,454,788	1,005,686	930,916
ESCO Lease Financing	0	1,202,464	1,202,464	0.0%	1,255,647	1,258,037	1,255,119	1,256,892
Grants	84,277,676	241,810	247,156	2.2%	244,181	245,393	246,624	246,624
Total Budget Net Transfers	376,819,574	294,199,442	317,904,222	8.1%	340,579,170	348,168,259	356,081,255	366,126,134
The local Data	220 521 200	254 024 540	205.244.200	0.60/	205.042.602	212.000.020	200 501 000	222 025 555
Total Operating Budget	339,521,390	271,931,748	295,346,200	8.6%	305,842,603	313,990,030	322,731,323	333,835,777
Total Capital Budget	37,298,184	22,267,694	22,558,022	1.3%	34,736,567	34,178,229	33,349,932	32,290,357
Total County Budget	447,872,423	339,426,585	371,248,044	9.4%	394,538,893	401,910,444	415,238,377	427,377,871
Total County Minus Transfers	376,819,574	294,199,442	317,904,222	8.1%	340,579,170	348,168,259	356,081,255	366,126,134

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category		FY21 Adopted	FY22 Adopted	% Change	FY23 Budget	% Change	Reference
MANDATORY							
Constitutional Officers							
Supervisor of Elections		4,413,603	4,945,661		4,728,975		FS 129.202, FS 97-107
Tax Collector		5,802,167	5,954,527		6,445,377		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Tax concetor		5,002,107	5,551,527		0,110,077		FL Const: Article VIII Section 1(d), FS
Decements American		5,215,123	E 2E0 21E		E 090 E10		192.091(1), FS 193.023, FS 193-194, 196, 200
Property Appraiser		5,215,125	5,350,215		5,980,519		FL Constitution: Article VIII Section 1(d), FS
Sheriff		81,219,754	85,883,013		94,066,774		30.49 and 30.50
							FL Constitution: Article VIII Section 1(d), FL
Clerk of Court	-	2,337,828	2,508,030	-	2,785,561		Constitution: Article V Section 16
		98,988,475	104,641,446	5.71%	114,007,206	8.95%	
Judiciary (Article V)							
State Attorney		130,950	131,935		131,915		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender		141,745	143,645		143,645		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem Court Administration		24,277 185,228	22,873 176,780		22,868 256,864		FS 29.008, FS 39.8296 FL Constitution: Article V, FS 29.008
Legal Aid		308,895	309,180		309,940		FS 939.185(2)
	subtotal	791,095	784,413	-0.84%	865,232	10.30%	13737.105(2)
Charter	subtotai	771,075	704,415	-0.0470	005,252	10.5070	
							FL Constitution: Article VIII Section 1(e),
County Commission		1,911,276	1,936,151		1,905,494		FS 125.01, Leon County Charter
							Leon County Charter, LCL: Ch 2-Article X
County Attorney		2,011,946	2,078,549		2,179,488		Section 2-503, FS 127.01
Country Administrator's Office							Leon County Charter, LCL: Ch 2-Article X
County Administrator's Office	-	1,238,043	1,279,626		1,379,506		Section 2-501, F.S. 125.7
	subtotal	5,161,265	5,294,326	2.58%	5,464,488	3.21%	
<u>Payments</u>		2 540 040	0 544 054		1051510		
CRA-Payment		3,518,010	3,511,976		4,054,510		FS 163.506 FS 130
Debt Service Medical Examiner		3,529,937 717,875	5,084,340 732,555		5,715,522		FS 150 FS 406.08
Tubercular Care & Child Protection Exams		61,000	50,000		1,005,935 50,000		FS 392.68
Baker and Marchman Act		638,156	638,156		638,156		FS 394.76(3)b
Medicaid & Indigent Burial		3,514,803	3,250,753		3,179,281		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications		45,000	45,000		45,000		FS 197.502
Juvenile Detention Payment		1,174,781	1,289,909		1,330,908		FS 985.686
5	subtotal	13,199,562	14,602,689	10.63%	16,019,312	9.70%	
Transportation/Stormwater							
Public Works Support Services		627,095	648,504		682,539		
Engineering Services		3,958,223	4,375,628		4,547,954		FS 316.006(3)
Transportation Maintenance		4,699,676	5,128,878		5,458,545		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance		2,939,347	3,263,395		3,894,770		FS 337.401
Stormwater Maintenance		3,223,759	3,589,761		3,915,146		LCL: Ch 10-Article VII Div. 1 & 2, FS
		· · · · · ·		10.09%		8.78%	403.0893
	subtotal	15,448,100	17,006,166	10.0970	18,498,954	0./070	
Development Support & Environmental Manag	ement						
Development Services (not including Bldg Dept)		862,945	755,902		877,839		LCL: Chapter 10, FS 163.3180, FS 163.3202
							County Charter, LCL: Ch 10-Article IV Sec. 10,
Environmental Compliance		1,571,074	1,533,139		1,687,051		FS 380.021
Development and Environmental - Support Services		615,188	594,280		586,938		Supports functions of Fund 121
	subtotal	3,049,207	2,883,321	-5.44%	3,151,828	9.31%	
<u>Other</u>		24 5 077	240.201		200.055		EC 202.44
Veterans Services		215,077	269,391		298,055		FS 292.11
Planning Court House Annex		1,082,305	1,097,848		1,046,675		FS 163.3174, FS 163.3167(2) FL Constitution: Article V, FS 29.008
		557,930 1,149,545	626,229 1,369,688		597,295 1,509,839		
Property / Liability Incurance		1,147,545		11.92%	3,451,864	2 ( 40/	
Property/Liability Insurance	aulate to l	2 004 057	2 2/2 4 5/	1197%	1411 X04	2.64%	
	subtotal	3,004,857	3,363,156	11.9270	5,151,001		
	subtotal	3,004,857	3,363,156	11.7270	-		FS 403.707
Solid Waste	subtotal	3,004,857		11.7270	10,248,230		FS 403.707 FS 403.706 and Interlocal Agreement
Solid Waste	subtotal			11.9270			
Solid Waste Landfill Closure Transfer Station	subtotal	11,068,224	9,901,735	11.5270	10,248,230		FS 403.706 and Interlocal Agreement
Solid Waste Landfill Closure Transfer Station Solid Waste Management Facility Hazardous Waste	subtotal subtotal	11,068,224 540,975	9,901,735 573,699	-8.47%	10,248,230 562,741	3.19%	FS 403.706 and Interlocal Agreement FS 403.706 and Interlocal Agreement

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Expenditure Summa	ary by Category		FY21 Adopted	FY22 Adopted	% Change	FY23 Budget	% Change	Reference
NON-MANDATORY								
Jail Detention/Mental Health Co	ordination		45,136	46,088		48,029		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release			1,451,921	1,712,644		1,887,069		Provided alternative to incarceration
Code Enforcement			496,818	533,698		535,573		Numerous Leon County Code of Laws
Community and Media Relations			753,526	836,910		904,699		FS 125.001
								FS 125.9503, County Emergency Management
Volunteer Services			188,225	203,081		206,970		Plan
Parks and Recreation		_	3,232,597	3,696,120		3,959,814		EC 4004 27
Cooperative Extension			442,331	448,037		478,515		FS 1004.37 FS 388.161-162
Mosquito Control Library			807,504 6,598,174	804,995		856,500		F5 588.101-102
Housing Services				6,279,444		6,718,819		ES 420 0075 ES 420 0070 ES 125 0103(7)
		_	601,674	626,259		694,834		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department			237,345	237,345		253,709		FS 154.01 FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D
Animal Control			1,815,890	1,870,463		1,965,482		3.040
Probation			1,227,925	1,322,305		1,401,066		Provides an alternative to the County Jail
Rural Waste Service Centers			742,376	757,217		783,563		
Yard Waste			403,564	236,150		343,776		
Primary Health Care			1,824,059	1,836,838		1,833,820		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability			331,364	320,289		357,714		
Strategic Initiatives			808,279	897,905		945,642		
Real Estate			344,646	398,896		513,347		
Real Estate		subtotal –	22,353,354	23,064,684	3.18%	24,688,941	7.04%	
<u>Agreements/1</u> Fire Department - City Payment		subtotal	8,351,804	9,875,155	5.1070	10,079,634	7.0470	FS 125.01(1)d and Interlocal Agreement
	1.01.1							Interlocal Agreement with City of
City Payment - Parks Rec/Anima	il Shelter		1,504,334	1,568,268	-	1,634,919		Tallahassee
		subtotal	9,856,138	11,443,423	16.10%	11,714,553	2.37%	
Outside Agenc	y Funding							
Council on Culture & Arts (COO	CA)		1,027,347	1,053,667		1,457,609		Ordinance 2006-34
DISC Village/Juvenile Assessme	nt 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	1,375,106	1,401,426	1.91%	1,805,368	28.82%	
Miscellan	eous							
Human Services CHSP			1,691,580	1,632,445		1,884,720		County Policy No. 01-04
Military Grant			33,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment			40,727	40,731		40,731		
Volunteer Fire Department			482,479	482,479		482,479		
Diversionary Funding			100,000	100,000		100,000		
Blueprint 2000			578,609	587,316		631,566		
		subtotal	2,926,395	2,875,971	-1.72%	3,172,496	10.31%	
Event Spons	sorships							
Community Events			37,000	37,000		37,000		
North Florida Homeless Veteran	s Stand Down		10,000	10,000		10,000		
Honor Flight			20,000	20,000		20,000		Ordinance 2006-34
Operation Thank You!			20,900	20,900		21,900		Ordinance 2006-34
Veterans Day Parade			5,000	5,000		5,000		Ordinance 2006-34
		subtotal	80,900	80,900	0.00%	93,900	16.07%	
TOTAL NON-M	ANDATORY		36,591,893	38,866,404	6.22%	41,475,258	6.71%	

#### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET >>>> Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

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Expenditure Summary by Category	FY21 Adopted	FY22 Adopted	% Change	FY23 Budget	% Change	Reference
SUPPORT FUNCTIONS						
Office of Management & Budget/Risk Management	1,004,655	1,062,466		1,201,960		FS 129
Facilities Management	12,063,601	11,856,961		12,392,397		FS 29.008 Maintains County Facilities
	1 504 500	1 576 404		1 502 512		Implement Federal and State legislation
Human Resources	1,526,508	1,576,424		1,583,513		regarding employment practices FS 29.008 Maintains all County information
Management Information Services	7,483,475	7,828,184		8,491,179		systems - emails, hardware, software, etc. FS 274.03, FS 287, LCL: Chapter 2-Article IX
Purchasing	585,743	645,657		676,792		Section 2.401
Geographic Information Systems	2,099,120	2,110,729		2,278,123		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	3,165,150	3,348,695		3,432,711		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,004,436	1,283,896		1,462,739		
TOTAL SUPPORT FUNCTIONS	28,932,688	29,713,012	2.70%	31,519,414	6.08%	
RESERVES						
Budgeted Contingency; all funds	908,541	297,879	(= 044)	210,000	20 500/	
TOTAL BUDGETED RESERVES	908,541	297,879	-67.21%	210,000	-29.50%	
TOTAL GENERAL REVENUE SUPPORTED	218,420,608	228,752,180	4.73%	246,323,134	7.68%	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	2,024,882	2,142,963		2,238,003		Numerous FS cites - see division page
Fleet Management	3,073,578	2,838,005		3,395,084		Workers Compensation, Property, Liability
Risk Management - Workers Comp	3,842,403	4,617,064		5,415,000		Insurance
Communications Trust Fund	1,921,426	2,065,321		2,125,664		
Teen Court	73,422	51,309		53,110		FS 938.19, Ordinance 9-18, LCL: Ch 7- Article 2 Section 7-28
Drug Abuse Trust Fund	84,835	89,015		93,480		
Judicial Programs	299,142	280,430		306,988		FS 939.185, LCL: Ch 7-Article II Section 7-2
Other Grant Related Activity	669,274	1,306,498		1,592,883		
Emergency Management Grant Match	121,221	121,221		121,221		
Emergency Management Grants	233,883	242,152		258,167		
9-1-1 Funding	1,234,700	1,173,147		1,210,820		FS 365.171
Emergency Medical Services (EMS)	20,336,869	21,995,039		24,691,801		FS 125.01(1)e, LCL: Ch 8-Article III Section
Tourism	3,353,120	3,947,838		5,302,994		
Killearn Lakes Special Assessment	232,500	232,500		232,500		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,686,950	1,776,591		1,681,599		1 ananassee
Huntington Oaks Plaza	105,695	105,852		106,699		
Drug & Alcohol Testing	175,899	182,622		197,052		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	39,469,799	43,167,567	9.37%	49,023,065	13.56%	
TOTAL OPERATING BUDGET	257,902,407	271,931,747	5.44%	295,346,199	8.61%	
TOTAL CAPITAL BUDGET (excluding reserves)	22,605,768	22,236,439	-1.63%	22,558,022	1.45%	
TOTAL CAPITAL RESERVES	57,570	31,255	-45.71%	-	-100.00%	
	200 5/5 74/	204 100 442	4.960/	217 004 222	0.0694	
GRAND TOTAL	280,565,746	294,199,442	4.86%	317,904,222	8.06%	

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.
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.

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues

#### (FY 2023 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

#### AD VALOREM PROPERTY TAXES (\$168.85)

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 (\$6.45)

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 Interlocal 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 10<sup>th</sup>, 2013 meeting, the Board approved levying an additional 5 cents to be shared 50/50 between the County and City.

#### **9TH CENT GAS TAX** (\$1.38)

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 (\$4.01)

Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

#### **Environmental Permits** (\$1.74)

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

#### **BUILDING PERMITS** (\$2.25)

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 (\$6.23)

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 (\$14.80)

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 (\$9.44)

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 (\$2.60)

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 (\$6.45)

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 (\$6.54)

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** (\$21.85)

Funding for emergency medical services is provided by a .50 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

#### **PROBATION FEES** (\$0.62)

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 (\$10.79)

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.

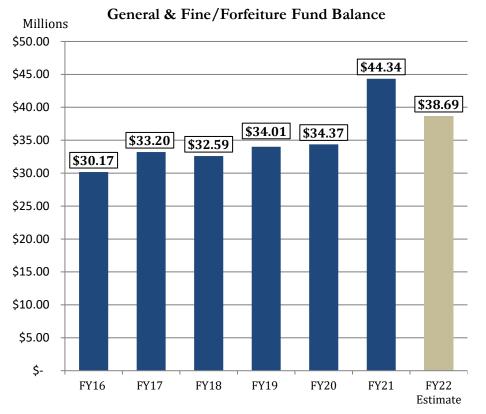
#### FIRE SERVICES FEE (\$8.64)

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.

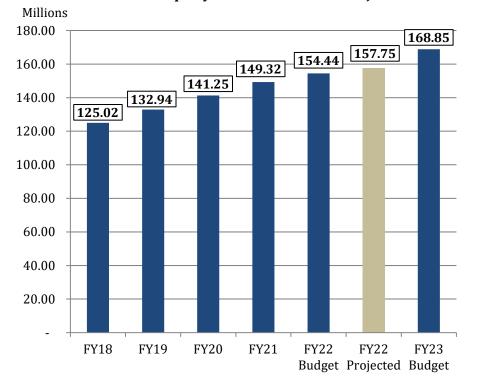
#### COURT FACILITIES FEE (\$0.56)

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.

# » Major Revenues



#### Ad Valorem Property Taxes: Actuals and Projections



#### 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 year ending fund balance for FY 2020 is \$34.37 million and the year ending fund balance for FY 2021 is \$44.34 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The FY 2022 estimated fund balance of \$38.69 million, reflects 22% of FY 2022 operating expenditures.

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

#### Ad Valorem Property Taxes

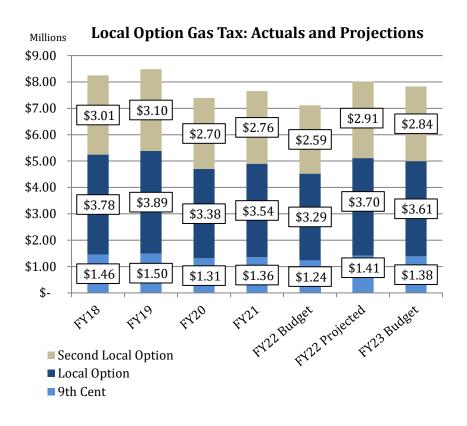
Ad Valorem Taxes are derived from all nonexempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

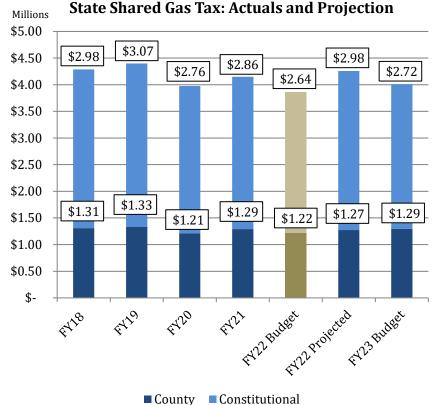
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

In January 2008, a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These exemptions limit the future growth in ad valorem taxes for homesteaded property to 3.0% for FY 2023 compared to 1.4% last year.

The FY 2023 Ad Valorem taxes projection reflects a 9.33% increase in Ad Valorem revenue collections compared to the 4.8% growth experienced in FY 2022. A recovering economy for commercial property and new building construction have contributed to the increase. Final property valuations were provided by the Property Appraiser's Office on July 1, 2022.

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues





#### Local Option Gas Tax:

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

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

 $2^{nd}$  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.

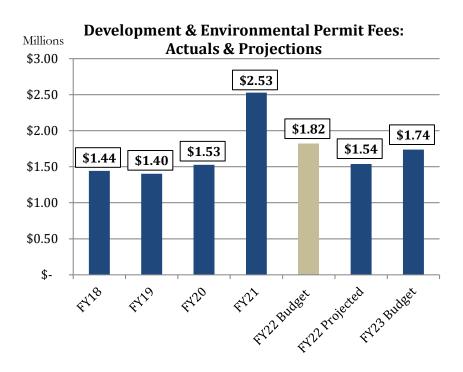
This consumption-based tax is seeing a return to pre-pandemic levels as in-person gatherings and leisure travel are resuming. The FY 2022 projections for this consumption-based tax is 12.7% higher than budgeted. The FY 2023 budget projects a 10.1% increase over the FY 2022 budget.

#### 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.

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

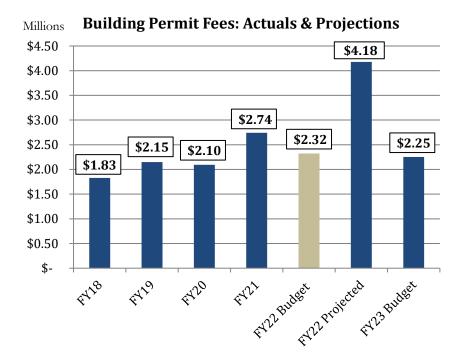
# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues



#### **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. The last fee increase was approved in 2008 by the Board as a result of a fee study.

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

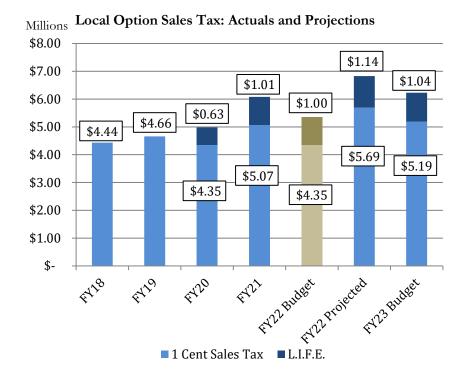


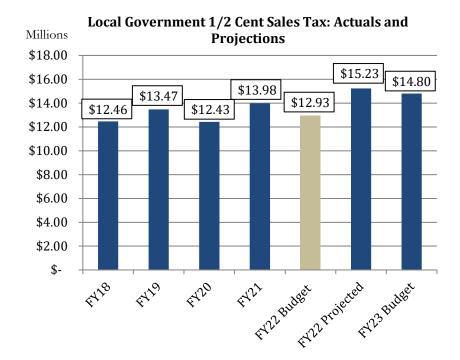
#### **Building Permit Fees:**

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

As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2022 indicate a 52.5% increase in revenues collected in FY 2021 showing an increase in building permitting activity from the previous year. The major increase is related to fees collected from the construction of an Amazon Fulfillment Center. The FY 2023 budget reflects stabilization of growth in permitting activity with a 3.0% decrease over the FY 2022 budgeted amount.

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues





#### 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 1-Cent Sales Tax is projected to generate 12.4% more than FY 2021 due to high consumer spending. The FY 2023 budget reflects a 2.5% increase over FY 2021 actuals but an 8.8% decline over the projected collections for FY 2022 representing slower economic growth.

#### Local Government 1/2 Cent Sales Tax:

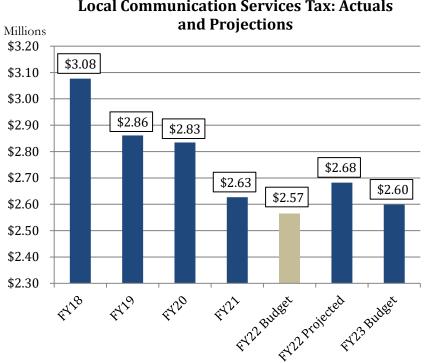
The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County 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.

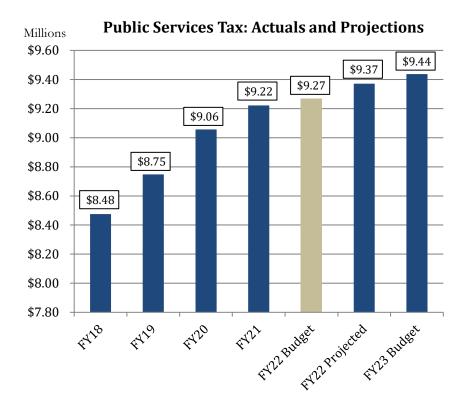
Effective July 1, 2021, internet sales retailers and marketplace providers with no physical presence in Florida were required to collect the Florida sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of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

The amounts shown are the County's share only.

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

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET » Major Revenues





# **Local Communication Services Tax: Actuals**

#### **Communication Services Tax:**

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

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

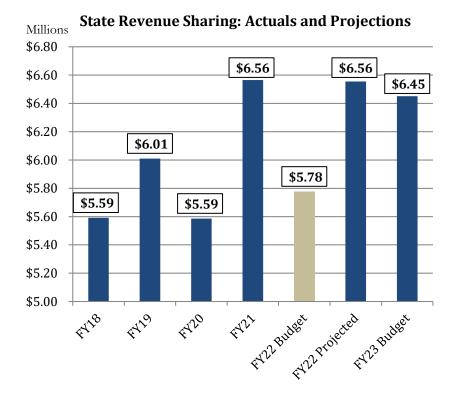
#### **Public Services Tax:**

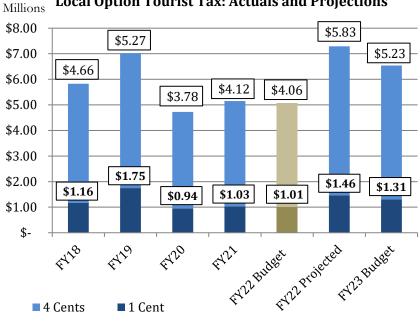
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET » Major Revenues





#### **Local Option Tourist Tax: Actuals and Projections**

#### **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 monthly by the Florida Department of Revenue.

For state revenue sharing, Leon County is projected to receive 13.5% more than budgeted for FY 2022 due to increased consumer spending. The FY 2021 increase is due to the annual true-up, which included the monthly increase of collection prior to the pandemic and the revenue withheld by the state in May and June 2021 to keep the trust fund solvent. The FY 2023 budget is in line with FY 2022 projections.

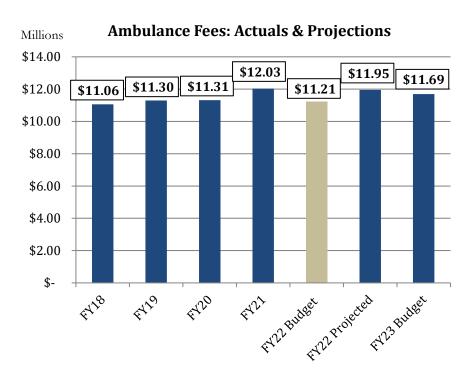
#### Local Option Tourist Tax:

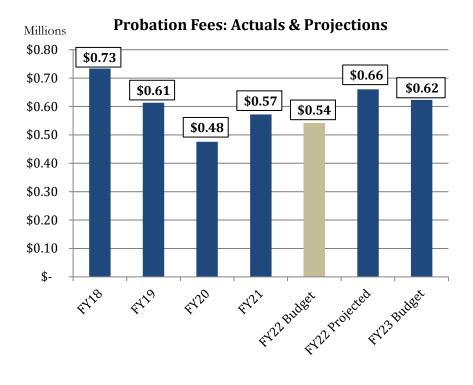
The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than sixmonth duration. This tax is administered locally by the Tax Collector. The funds are restricted to promotional advertising, public relations, programs, visitor services and approved special events (Florida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

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

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

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues





#### **Ambulance Fees:**

Leon County initiated its ambulance service on January 1, 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 2022 are projected to increase by 6.6% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues.

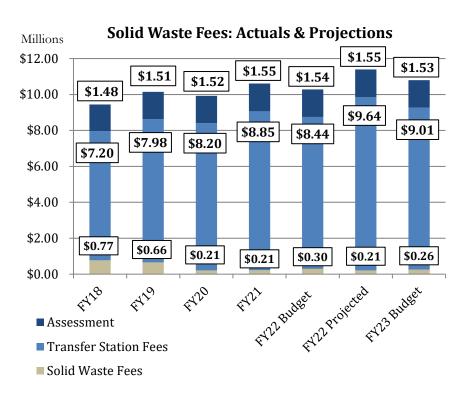
#### **Probation Fees:**

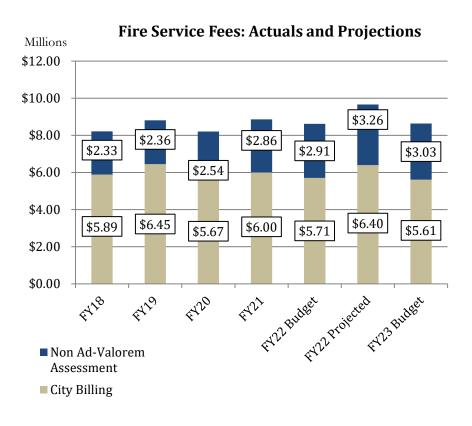
The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and Pre-Trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within 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 2018. This can be attributed to early termination of sentences and a decrease in court ordered GPS (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees.

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

### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET Major Revenues





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

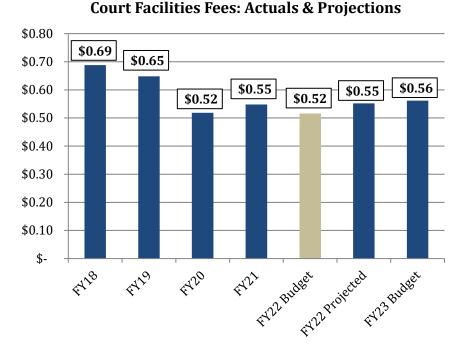
#### Fire Service Fees:

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.

» Major Revenues



### Court Facilities Fees:

Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2021 the County collected \$547,965 in these fees but expended more than \$9.06 million on behalf of the State Court system.

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

Court facility fees are generated through traffic ticket violations, which were significantly impacted by the stay-at-home order and shift to telecommuting due to COVID-19. The FY 2022 projections indicate a 7.1% increase from the budgeted amount and the FY 2023 estimates are 8.8% higher than the prior year budget due to an increase in ticket violations as normal travel has resumed.

#### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET **Recommended Position Changes**

<b>Positions Additions and Deletions</b>					
Leon County Government	FTE	Impact	Leon County Government	FTE	Impact
Department of Public Works <sup>1</sup>			Office of Public Safety <sup>5</sup>		
Operations			Emergency Medical Services		
Crew Chief I	1.00 \$	58,871	New Crew for 24/7 Ambulance	10.00 \$	781,175
Maintenance Technician	3.00 \$	176,613	Overtime Off-set	\$	(287,232)
Total Public Works	4.00 \$	235,484	Total EMS	10.00 \$	493,943
<b>Division of Tourism</b> <sup>2</sup>			Office of Resource Stewardship <sup>6</sup>		
Events and Grants Manager	1.00 \$	79,013	Detention Facility		
Graphic and Web Design Lead	1.00 \$	79,013	Facilities Technician IV	1.00 \$	69 582
Total Tourism	2.00 \$	158,026	Total ORS	1.00 \$	69,582 69,582
Office of Financial Stewardship <sup>3</sup>			Office of Library Services		(100.010)
Office of Management & Budget	1.00 #	70.000	Vacant Library Services Assistant	-2.00 \$	(120,844)
Grants Coordinator Total OFS	1.00 \$ 1.00 \$	79,022 79,022	Total Library	-2.00 \$	(120,844)
Total OFS	1.00 \$	79,022			
Office of Human Services & Community					
Partnerships <sup>4</sup>			Total Leon County Government	18.00 \$	1,087,491
Neighborhood Engagement & Community					_,,
Partnership Manager	1.00 \$	91,159			
Affordable Housing Coordinator	1.00 \$	81,119			
Total HSCP	2.00 \$	,			
Judicial and Constitutionals	FTE	Impact			
Constitutionals		1			
Supervisor of Elections					
Voter Operations Technician	1.00 \$	58,019			
Total Supervisor of Elections	1.00 \$				
<b>X</b>		, .	Total County, Judicial and		
Total Constitutionals	1.00 \$	58,019	Constitutionals	19.00 \$	1,145,510

#### Notes:

1. In support of Strategic Initiative #2022-19 to address roadside litter, a new four-person litter crew (a Crew Chief I and three Maintenance Technicians) were recommended for funding. This funding provides for a full-time crew dedicated to litter removal to ensures that trash is removed from all 519 miles of County maintained right-of-way at regular intervals.

2. Two new positions, an Event and Grants Manager, and a Graphic and Web Design Lead, were recommended to ensure that the Division of Tourism continues to provide adequate resources to attract visitors and events to the area. The Event and Grants Manager will provide coordination and management of sponsorship opportunities and partnerships related to the expanding number of events managed by the Division of Tourism. The Graphic and Web Design Lead will ensure that relevant and timely content for the website and social media platforms are produced. This position will assist in increasing the visibility and exposure across all marketing platforms and benefit of the overall marketing of the Tallahassee-Leon County destination. These positions are funded by dedicated bed-tax revenue.

3. In support of Strategic Initiative #2022-8 to leverage federal infrastructure bill funding in support of county projects, a Grants Coordinator was recommended for funding. To ensure that grant prospects are identified and applied for in a timely manner, the position was approved for funding in the FY 2022 budget year. In addition to monitoring and identifying Federal infrastructure funding opportunities, this position will pursue other grant opportunities as well as track and report on existing federal grants.

4. In support of Strategic Initiative #2022-32 to develop and implement the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods and to support Strategic Initiative #2022-31 and implement the findings of the food insecurity community meetings that occurred during May 2022, a Neighborhood Engagement & Community Partnership Manager position was recommended. This position will manage the implementation of the immediate actions and proposed recommendations to achieve the solutions identified during the neighborhood food insecurity meetings. In addition, an Affordable Housing Coordinator position was recommended. Adding this position will allow the Division of Housing Services to provide necessary support for the two new program categories (Homeowner and Renter Development) recently added to the Leon County Housing Assistance Plan (LHAP) in FY 2022. The addition of the position will be funded with State Housing Initiative Partnership Program (SHIP) funding. Both new positions were approved for funding in the FY 2022 budget year.

5. Due to an increase in call volume and to ensure resources are available for this increased demand, a full crew was added to staff a 24/7 ambulance. The additional crew was recommended to maintain current service levels and response times. There was a decrease in the EMS overtime budget to assist in funding this new crew.

6. As part of the FY 2021 budget, Sheriff Detention Facility maintenance staff were transferred to Leon County Government Facilities Management. Based on current and future maintenance needs of the aging facility, the addition of a Facilities Technician IV was recommended.

7. As part of the Essential Library Initiative and to enhance customer experience, technology and space innovations are being implemented that allow for a reduction of vacant positions at the Library. For FY 2023, two vacancies at the Library have been eliminated. This reduction off-sets the addition of the Grants Coordinator and Facilities Technician IV.

#### 

<b>Positions Reclassifications</b>				
Former Position Title	FTE	New Position Title	FTE	Impact
Department of Public Works		Department of Public Works		
Engineering <sup>1</sup>		- <b>*</b>		
CAD Technician	1.00	Engineering Technician	1.00	\$ 2,40
Crew Chief I	1.00	Work Control Coordinator	1.00	\$ 4,49
Department of Development Sup	oport &	Department of Development Suppo	ort &	
Environmental Managemen	<u>nt</u> <sup>2</sup>	Environmental Management		
Environmental Compliance Specialist	1.00	Sr. Environmental Compliance Specialist	1.00	\$ 3,28
Environmental Review Biologist	1.00	Sr. Environmental Review Biologist	1.00	\$ 5,43
Office of Human Services & Commu	nity Partnerships <sup>3</sup>	Office of Human Services & Communit	y Partnersl	<u>nips</u>
Housing Rehab Specialist	1.00	*Housing Rehab Specialist	1.00	\$ 2,00
*Reclass related to an in	crease of 50% or more cha	nge in job duties with no change in title.		
Office of Information Technology	4	Office of Information Technology		
GIS Technician II	1.00	GIS Specialsist I	1.00	\$ 3,48
<b>Office of Library Services</b> <sup>5</sup>		Office of Library Services		
Computer Support Technician	1.00	Graphics Design Specialist	1.00	\$ 12,12
Office of Resource Stewardship <sup>6</sup>		Office of Resource Stewardship		
Facilities Operations Technician I	1.00	Facilities Operations Technician II	1.00	\$ 2,92
<b>Office of Public Safety</b> <sup>7</sup>		Office of Public Safety		
EMS Billing Technician	1.00	Quality Assurance Coordinator	1.00	\$ 3,12
EMS Billing Coordinator	1.00	*EMS Billing Coordinator	1.00	\$ 2,00
*Reclass related to an in	crease of 50% or more cha	nge in job duties with no change in title.		
Total Leon County Government	10.00		10.00	\$ 41,20

Notes:

1. CAD Technician reclassed to a Engineering Technician with a fiscal impact of \$2,401 and a Crew Chief I reclassed to a Work Control Coordinator with a fiscal impact of \$4,493.

2. Environmental Compliance Specialist reclassed to a Sr. Environmental Compliance Specialist Biologist to reflect the duties and responsibilities this position has assumed for a fiscal impact of \$3,282. An Environmental Review Biologist was reclassed to a Sr. Environmental Review Biologist to reflect the duties and responsibilities this position has assumed for a fiscal impact of \$5,433.

3. Reclassification of Housing Rehab Specialist related to an increase of duties but no change in title for a fiscal impact of \$2,000.

4. GIS Technician II was reclassed to GIS Specialist I at a higher paygrade with a fiscal impact of \$3,485.

Computer Support Technician I position reclassified to create the Graphics Design Specialist position with a fiscal impact of \$12,123.
 Reclassification of a Facilities Operations Technician I to a Facilities Technician II with an impact of \$2,923.

7. The EMS Billing Technician was reclassed to a Quality Assurance Coordinator with a fiscal impact of \$3,120. The EMS Billing Coordinator was reclassed related to an increase of duties but no change in title for a fiscal impact of \$2,000.

### LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET **>>>** Authorized Position Summary

		Board	d of Count	ty Com	missione	rs			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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
			Admir	nistratio	n n				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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	14.50	14.50	0.00	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	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
-	39.50	40.50	40.50	0.00	40.50	40.50	40.50	40.50	40.50
	(	Office o	f Informa	tion and	d Techno	logy			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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	45.54 14.66			0.00					
	58.00	<u>14.66</u> 58.00	<u>14.66</u> 58.00	0.00	14.66 58.00	14.66 58.00	14.66 58.00	14.66 58.00	<u>14.66</u> 58.00
-	50.00	50.00	56.00	0.00	30.00	50.00	30.00	30.00	50.00
		C	ounty Att	orney's	Office				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
County Attorney	12.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
-	12.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
		De	partment	of Publ	ic Works				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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	137.00	137.00	4.00	141.00	141.00	141.00	141.00	141.00
Engineering Services	36.00	37.00	37.00	0.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	9.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
-	187.00	186.00	186.00	4.00	190.00	190.00	190.00	190.00	190.00
Depart	ment of I	Develop	ment Sup	nort &	Environ	nental M	anageme	ent	
_ •p •= •	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Customer Engagement Services	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DS Support Services	3.90	6.65	5.65	0.00	5.65	5.65	5.65	5.65	5.65
Code Compliance Services	5.50	5.50	5.35	0.00	5.35	5.35	5.35	5.35	5.35
Building Plans Review & Inspection	24.45	24.95	26.10	0.00	26.10	26.10	26.10	26.10	26.10
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	9.00	8.00	8.00	0.00	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
		1	Departme	nt of <b>P</b> l	LACE				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Planning Department <sup>1</sup>	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
-	49.90	25.50	23.50	0.00	23.30	25.50	25.50	23.30	43.50

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 32.9% and 67.1% between the County and the City.

### >>> Authorized Position Summary

		Offi	ce of Finai	ncial St	ewardsh	ip			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Office of Management and Budget	7.00	7.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
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 19.00	3.00	3.00 20.00	0.00	3.00 20.00	3.00 20.00	3.00 20.00	3.00 20.00	3.00 20.00
			Division					_0.00	
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Tourism	12.00	12.00	12.00	2.00	14.00	14.00	14.00	14.00	14.00
	12.00	12.00	12.00	2.00	14.00	14.00	14.00	14.00	14.00
		C	Office of Li	ibrary S	ervices				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Library Services	<u>89.70</u> 89.70	87.70 87.70	<u>87.70</u> 87.70	(2.00)	<u>85.70</u> 85.70	85.70 85.70	85.70 85.70	85.70 85.70	<u>85.70</u> 85.70
	07.70	07.70				05.70	05.70	05.70	05.70
			Office of ]	Public S	Safety				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Emergency Medical Services Animal Control	143.80	145.80	151.40	10.00	161.40	161.40	161.40	161.40	161.4
	7.00 150.80	7.00 152.80	7.00 158.40	0.00 10.00	7.00 168.40	7.00 168.40	7.00 168.40	7.00 168.40	7.0
	Offi	ce of Int	ervention	& Dete	ntion A	ternative	s		
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Drug & Alcohol Testing	2.00 32.00	2.00 32.00	2.00 34.00	0.00	2.00 34.00	2.00 34.00	2.00 34.00	2.00 34.00	2.00 34.00
			n Services					54.00	54.00
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Human Services	2.00	2.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
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	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	11.00	11.00	13.00	0.00	13.00	13.00	13.00	13.00	13.00
		Offic	ce of Reso	urce St	ewardsh	ip			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	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	33.00	33.00	0.00	33.00	33.00	33.00	33.00	33.00
Facilities Management Solid Waste	48.00 28.15	48.00 29.15	48.00 29.15	1.00	49.00 29.15	49.00 29.15	49.00 29.15	49.00 29.15	49.00 29.15
oond waste	108.65	112.65	112.65	0.00	113.65	113.65	113.65	113.65	113.65
County Total	819.15	822.15	832.75	15.00	847.75	847.75	847.75	847.75	847.75
County Total	019.15	022.15	034.15	15.00	04/./3	04/./5	04/./3	04/./3	04/./3

			Const	itution	al				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Clerk of the Circuit Court	169.00	170.00	170.00	0.00	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	648.00	658.00	658.00	0.00	658.00	658.00	658.00	658.00	658.00
Supervisor of Elections	20.00	21.00	21.00	1.00	22.00	22.00	22.00	22.00	22.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	975.00	987.00	987.00	1.00	988.00	988.00	988.00	988.00	988.00
			T	ط: م: ما					
			Ju	dicial					
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Court Administration	3.00	3.00	3.00	1.00	4.00	4.00	4.00	4.00	4.00
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	1.00	9.50	9.50	9.50	9.50	9.50
			Non-C	) peratii	ng				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Other Non-Operating <sup>2</sup>	4.50	4.50	4.50	0.00	4.50	4.50	4.50	4.50	4.50
			Grants Ad	minist	ration				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Grants Court Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Sur	202010					
				nmary					
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Authorized Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
Total Full-Time Equivalents (FTE)	1,807.15	1,822.15	1,832.75	17.00	1,849.75	1,849.75	1,849.75	1,849.75	1,849.75

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.

EON COUNTY FISCAL YEAR		-	-						
Authorized OPS P	osition S	Summar	y						
		De	epartment	of Publ	ic Works	5			
	FY 2021	FY 2022	- FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
perations	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
Depar	tment of	Develo	oment Sup	port &	Environ	mental M	anageme	ent	
_	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projecte
evelopment 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
		Offi	ce of Fina	ncial St	ewardsh	ip			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projecte
Office of Management and Budget	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
			Division	of Tou	rism				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projecte
ourism	0.50	0.50	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.50	0.50	1.00	0.00	1.00	1.00	1.00	1.00	1.00
		(	Office of L	ibrary S	ervices				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
ibrary 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 S	Safety				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projecte
mergency 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
		Offi	ce of Reso	ource St	ewardsh	ip			
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projecte
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
olid Waste	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
			Cons	titution	al				
	FY 2021	FY 2022	FY 2023	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
OPS Positions	Actual	Adopted	Continuation	Issues	Adopted	Projected	Projected	Projected	Projected
upervisor 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
otal OPS FTE	7.50	7.50	9.00	0.00	9.00	9.00	9.00	9.00	9.00
	7.50	7.50	7.00	0.00	2.00	7.00	2.00	2.00	2.00

### >>> Fund Balance

		FY20	FY21	FY22 Estimate			
Org Fund Title		Actual	Actual	Rev	Exp.	Year End	<u>% Change(+/-)</u>
General & Fine and Forfeiture Funds * (A)							
001 General Fund		33,695,670	41,882,855	118,384,253	79,960,750	38,423,504	-8.26%
110 Fine and Forfeiture Fund		675,516	2,457,187	95,599,040	95,337,438	261,602	-89.35%
S	Subtotal:	34,371,186	44,340,042	213,983,293	175,298,188	38,685,106	-12.75%

\* 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.

	Special Revenue Funds							
106	County Transportation Trust Fund		4,083,919	5,579,389	25,380,430	15,733,269	9,647,162	72.91%
111	Probation Services Fund (B)		148,414	4,821	3,914,819	3,696,854	217,965	4421.58%
114	Teen Court Fund		30,465	58,232	113,527	148,201	0	-100.00%
116	Drug Abuse Trust Fund <b>(C)</b>		92,585	128,348	158,614	80,421	78,193	-39.08%
117	Judicial Programs Fund <b>(C)</b>		415,998	570,221	735,436	157,076	578,361	1.43%
120	Building Inspection Fund <b>(D)</b>		1,442,111	1,368,166	5,564,242	2,184,750	3,379,491	147.01%
121	Development Support Fund <b>(D)</b>		567,220	2,274,352	6,038,476	3,657,243	2,381,233	4.70%
123	Stormwater Utility Fund		1,139,510	2,050,944	7,600,591	4,950,857	2,649,735	29.20%
124	SHIP Trust Fund <b>(E)</b>		25,247	25,247	1,057,605	878,034	179,571	611.26%
125	Grants		598,784	369,483	30,900,882	25,902,918	0	-100.00%
126	Non-Countywide General Revenue Fund <b>(F)</b>		285,827	5,815,486	30,699,640	21,687,575	9,012,065	54.97%
127	Grants (G)		200,531	191,235	14,583,608	14,215,958	367,650	92.25%
128	CARES Act Fund (G)		32,618,242	99,995	3,976,085	553,870	0	-100.00%
130	911 Emergency Communications Fund		307,756	245,067	1,657,075	1,231,431	425,645	73.68%
131	Radio Communications Systems Fund (H)		149,797	164,891	0	0	0	N/A
135	Emergency Medical Services Fund (I)		6,271,413	7,314,816	35,712,330	29,352,567	6,359,763	-13.06%
137	American Recovery Plan Act (ARPA) Fund (G)	r	0	0	39,506,803	35,241,895	5,168,986	N/A
140	Municipal Service Fund <b>(J)</b>		420,716	373,424	10,390,393	9,062,677	1,327,717	255.55%
145	Fire Services Fund		2,139,881	1,857,960	12,385,121	11,363,978	1,021,143	-45.04%
160	Tourism Fund (1st-5th Cents) (K)		4,562,934	6,280,207	13,611,300	11,511,557	2,099,743	-66.57%
160	Tourism Cultural, Visual Arts, Heritage <b>(K)</b>		5,163,084	2,049,072	2,055,450	1,982,298	73,152	-96.43%
162	Special Assessment Paving Fund		97,558	2,265	102,865	100,600	2,265	0.00%
164	Killearn Lakes Units I and II Sewer		19,706	21,884	261,484	237,500	23,984	9.60%
165	Bank of America Building Operating Fund (L)		660,569	1,249,741	2,731,085	1,213,557	1,517,528	21.43%
166	Huntington Oaks Plaza Fund		272,200	265,922	621,680	474,024	147,656	-44.47%
		Subtotal:	61,714,468	38,361,168	249,759,541	195,619,108	46,659,006	22%
	Capital Projects Funds							
	Capital Improvements Fund (M)		24,176,104	25,051,524	34,006,180	33,680,193	325,987	-98.70%
306	Gas Tax Transportation Fund <b>(N)</b>		8,215,863	10,848,484	12,887,051	12,584,532	302,519	-97.21%
308	Local Option Sales Tax Fund <b>(O)</b>		4,540,343	4,319,173	4,337,487	4,166,700	170,787	-96.05%
309	Local Option Sales Tax Extension Fund (P)		2,580,155	2,007,220	2,236,026	1,976,742	259,284	-87.08%
323	ESCO 2020		15,000	0	0	0	0	N/A
324	Supervisor of Elections Building		0	2,070,746	2,073,801	2,071,706	2,095	N/A
330	911 Capital Projects Fund <b>(Q)</b>		4,448,930	4,430,777	4,439,286	31,255	4,408,031	-0.51%
351	Sales Tax Extension 2020		1,626,931	4,949,233	10,656,108	7,379,075	3,277,033	N/A
352	Sales Tax Extension 2020 JPA Agreement		1,545,961	3,550,196	8,577,888	8,181,475	396,413	N/A
		Subtotal:	47,149,286	57,227,353	79,213,827	70,071,678	9,142,149	-84.02%

### >>> Fund Balance

	FY20	FY21		FY22 Estimate		
Org Fund Title	Actual	Actual	Rev	Exp.	Year End	<u>% Change(+/-)</u>
Enterprise Funds						
401 Solid Waste Fund <b>(R)</b>	-12,898,671	-3,497,764	9,809,253	11,929,623	-2,120,370	-39.38%
Subtota	ul: -12,898,671	-3,497,764	9,809,253	11,929,623	-2,120,370	-39.38%
Internal Service Funds						
501 Insurance Service Fund	-1,420,786	0	5,668,524	5,665,975	2,550	N/A
502 Communications Trust Fund	203,513	173,833	1,654,974	1,407,084	247,890	42.60%
505 Motor Pool Fund	-437,002	0	2,716,760	2,716,760	0	N/A
Subtota	ul: -1,654,275	173,833	10,040,259	9,789,818	250,441	44.07%
TOTA	L: 128,681,993	136,604,633	562,806,173	462,708,415	92,616,330	-32.20%

#### Notes:

Balances are estimated as year ending for FY 2022 and may be changed pending final audit adjustments.

A. The decrease in the General & Fine and Forfeiture Funds is due to the use of \$3.6 million in fund balance in FY 2022 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. American Rescue Plan Act (ARPA) fund balance accounts for \$2.8 million of this. \$1 million of Emergency Reserves was appropriated in FY 2022 to address unforeseen Sheriff off-site medical costs.

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

C. The increase in fund balance in the drug abuse trust fund and the judicial programs fund is due to offices reopening to pre-pandemic levels.

D. The increase in the building inspection fund and development support fund is due to the construction of an Amazon Fulfillment Center as well as Leon County following the state and national housing market and development trends fueled by low interest rates.

E. The increase in the SHIP fund is due to the Florida Legislature appropriating more money for the Doc Stamp Revenue.

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 the State of Florida requiring online retailers with no Florida presence to collect sales tax and remit to the State.

G. These are separate grants that are interest bearing. The FY 2022 balance shows funds remaining from the US Treasury allocations for CARES, the Emergency Rental Assistance Programs (ERAP) 1 and 2 and ARPA funds in response to the COVID-19 pandemic. In FY 2022, a portion (\$2.22 million) of the remaining \$2.8 million in CARES funding was used to reimburse the Kearney Center for expenses related to housing homeless citizens during the pandemic. The CARES fund balance reflects these funds being fully reimbursed by FEMA and all remaining funds being transferred to the EMS Special Revenue Fund (Fund 135) to assist with funding EMS operations. The ARPA balance reflects the remaining balance in the fund after the transfer of funds to other funds for projects.

H. In FY 2021, Radio Communications was consolidated in General Revenue (001) due to the significant decline in revenue and increasing general revenue subsidy.

I. Fund Balance in FY 2022 reflects an additional \$2.8 million from CARES to offset EMS salary expenditures and the appropriation of \$2.3 million to advance fund ambulances due to a one-year manufacturing lag time.

J. The increase public service tax fund balance is due to additional consumption of water, electric, gas and fuel relating to the COVID-19 continued teleworking opportunities.

K. The Tourist Development Tax is reflected in two separate fund balances. Currently, five cents support the Tourist Development Division marketing promotion, and Cultural regranting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated for expenditures on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting. The reduction in the FY 2021 fund balance is due to COVID-19 related revenue losses.

L. The increases in fund balance for the Leon County Annex is due to the retirement of debt service of the building being completed.

M. Fund balance builds upon the prior year capital budget reductions to reduce the general revenue transfer to capital.

N. With the allocation of ARPA funding, the transfer to the Transportation Capital decreased by \$1.4 million. Additionally, the second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects with \$1.29 million allocated for sidewalks. Also, \$440,450 in available fund balance was allocated to support the Transportation Capital Program for vehicle purchase in FY 2022. Due to the short supply and lead time to acquire heavy equipment, \$1.1 million in the capital transportation fund was advance funded to ensure equipment arrives in FY 2023.

O. This fund is still open due to the accumulated funds in the intersection and safety improvement project to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection. The project is proceeding with design and right of way acquisition.

P. 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 Retrofit project.

Q. Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year end to the capital fund for future expenditure on capital upgrades.

R. 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 costs 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 2023 ADOPTED BUDGET $\gg$ Fund Balance

Fund	Fund Title	FY22 Yr Ending Est. Bal. (B)	FY23 Adopted Budget	Policy (A) Minimum 15% Budget	Policy (A) Maximum 30% Budget	FY23: Fu Budgeted For Spending	Ind Balance An Emergency Contingency & Cash Flow	<u>alysis (B)</u> Available for Future Allocation
	General & Fine and Forfeiture Funds							
001	General Fund	38,423,504	88,206,071	13,230,911	26,461,821	1,228,874	37,194,630	
110	Fine and Forfeiture Fund	261,602	100,519,099	15,077,865	30,155,730	0		
	Subtotal:	38,685,106	188,725,170	28,308,776	56,617,551	1,228,874	37,456,232	0
	Special Revenue Funds (C)							
106	County Transportation Trust Fund	9,647,162	20,271,162	3,040,674	6,081,349	1,250,000	6,081,349	2,315,813
111	Probation Services Fund	217,965	4,159,167	623,875	1,247,750	0	,	0
114	Teen Court Fund	0	65,075	9,761	19,523	0		0
116	Drug Abuse Trust Fund	78,193	93,480	14,022	28,044	57,845		0
117	Judicial Programs Fund	578,361	362,844	54,427	108,853	139,024	,	330,484
120	Building Inspection Fund	3,379,491	2,796,262	419,439	838,879	470,642		2,069,971
121 123	Development Support & Environ. Mgmt. Stormwater Utility Fund	2,381,233 2,649,735	4,425,620 6,100,368	663,843 915,055	1,327,686 1,830,110	500,000 0	, ,	553,547 819,624
123	Ship Trust Fund	179,571	1,006,449	150,967	301,935	0	, ,	019,024
125	Grants	0		136,207	272,413	0		n/a
126	Non-Countywide General Revenue Fund	9,012,065	· · · ·	3,642,263	7,284,526	0		1,727,539
127	Grants	367,650	60,000	9,000	18,000	0	. ,	349,650
130	911 Emergency Communications Fund	425,645	1,301,820	195,273	390,546	0	,	35,099
135	Emergency Medical Services Fund	6,359,763	26,852,050	4,027,808	8,055,615	171,185	6,188,578	0
137	American Rescue Plan Act (ARPA)	5,168,986	3,071,844	460,777	921,553	3,071,844	921,553	1,175,589
140	Municipal Service Fund	1,327,717	10,111,907	1,516,786	3,033,572	0	1,327,717	0
145	Fire Services Fund	1,021,143		1,607,881	3,215,763	0	, ,	0
160	Tourism Fund (1st-5th Cents)	2,099,743	6,900,204	1,035,031	2,070,061	253,645		0
160	Tourism: Cultural, Visual Arts, Heritage	73,152	73,152	10,973	21,946	0	·	51,206
162	Special Assessment Paving Fund	2,265	101,000	15,150	30,300	0	,	n/a
164	Killearn Lakes Units I & II Sewer	23,984	237,500	35,625	71,250	0	,	0
165 166	County Government Annex Operating Huntington Oaks Plaza Fund	419,346 210,462	1,021,234 320,435	153,185 48,065	306,370 96,131	169,634 0		114,332
100	Subtotal:	-	125,240,580	18,786,087	37,572,174	6,083,819	,	9,542,853
	Debt Service Funds	10,020,000	120,210,000	10,100,001	01,01=,111	0,000,017	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, <b>j</b> e 1 <u>-</u> jeee
222	Debt Service - Series 2014	0				0	0	n/a
223	Capital Equipment Financing	0		Debt Service:		0		n/a
224	Supervisor of Elections Building	0		ansfers the nece	~	0	0	n/a
225	ESCO Lease	0		vice payments of		0	0	n/a
226	800 MHz Radios	0		ances will be us		0	0	n/a
	Subtotal:	0	ruture de	ebt service requi	rements.	0	0	0
	Capital Projects Funds (D)							
305	Capital Improvements Fund	325,987	C	Capital Projects	s:	0	n/a	325,987
306	Gas Tax Transportation Fund	302,519	Actual project b	palances will be	carried forward	0	n/a	302,519
308	Local Option Sales Tax Fund	170,787		fiscal year. Capit		0	n/a	170,787
309	Local Option Sales Tax Ext. Fund	259,284	1	reserves for cas		0	n/a	259,284
330	911 Capital Projects Fund	4,408,031	0	cumulated prior	<b>.</b> /	33,446	n/a	0
351	351 Sales Tax Extension 2020	3,277,033	and for the	Excess funds in are available for		0	,	3,277,033
352	352 Sales Tax Ext 2020 - JPA	396,413	project needs. N		1	0	n/a	396,413
					ue source (i.e. 9-			
				-1 funding, etc.)				
				0, ,				
	Subtotal:	9,140,054				33,446	0	1,058,577
	Enterprise Funds (D)							
401	Solid Waste Fund (E)	-2,120,370		2,177,717	4,355,434	0		0
	Subtotal:	-2,120,370	14,518,113	2,177,717	4,355,434	0	0	0
	Internal Service Funds (D)							
501	Insurance Service Fund	2,550	5,673,034	850,955	1,701,910	0		0
502 505	Communications Trust Fund Motor Pool Fund	247,890	1,519,249 3,408,483	227,887 511,272	455,775 1,022,545	0	,	0
505	Subtotal:		10,600,766	1,590,115	3,180,230			0
	TOTAL:	91,578,860		50,862,694	101,725,389		67,703,630	10,601,429

Fiscal Year 2023

Budget Summary/Analysis

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 2023 Budget.

B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2023 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserves, 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). Net the FY 2023 budgeted revenues and expenditures, the sum of the "Emegency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2023 estimated year ending fund balance.

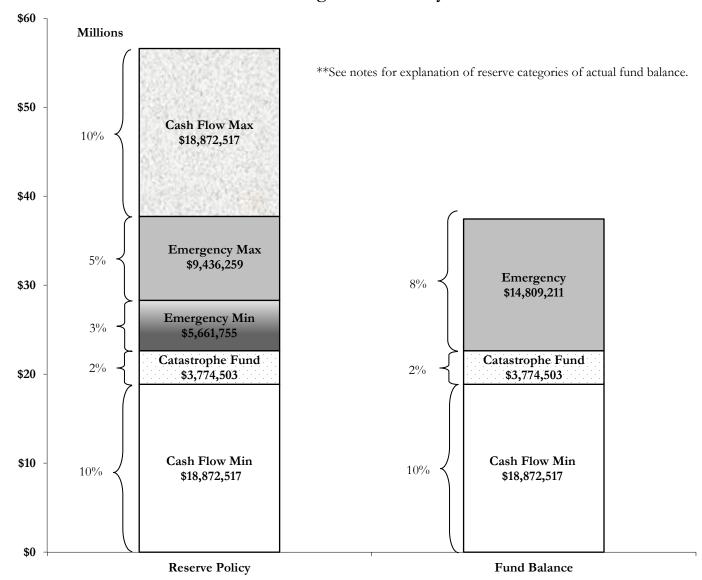
C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Tourist 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. 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 2022 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 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 2023 ADOPTED BUDGET **W** Fund Balance

### General Fund / Fine and Forfeiture Reserve Illustration Using Reserve Policy \*



#### \*\*Notes:

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 2022 fund balance is estimated at \$38.7 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2023 fund balance of \$37.5 million. The beginning fund balance contemplates the budgeting of \$1,228,874 in fund balance as approved by the Board.

5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

\* Based on estimated beginning FY 2023 Fund Balance

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Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY22/23 Principal Payment	FY22/23 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	\$9,412,000	\$399,929	\$3,073,000	\$198,593	\$6,339,000	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	\$818,643	\$26,073	\$244,527	\$13,162	\$574,116	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	\$5,130,000	\$823,898	\$325,000	\$94,905	\$4,805,000	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	\$15,580,000	\$2,480,838	\$990,000	\$265,647	\$14,590,000	2036
Series 226	The Bond Series 226 is for the replacement of the County's 800 MHz radios. This is due to very favorable interest terms in the market and proposed financing that defers the first-year payment until FY 2023, and the planned use of EMS and Volunteer Fire special revenue fund balances.		\$3,400,000	\$3,400,000	\$179,590	\$465,000	\$45,688	\$2,935,000	2029

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 Interlocal 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) **\$98,315**: 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) **\$7,021,105**: 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 American Rescue Plan (137) **\$2,753,754**: As part of the approved ARPA Expenditure Plan, funds are transferred to support general government services.

General Fund (001) **from** Municipal Services (140) **\$258,585**: 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) **\$4,245**: 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) **\$96,041**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) from County Government Annex (165) **\$208,237**: 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) **\$111,643**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **\$68,475**: 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) **\$4,775,790**: 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.

# >>> Summary of Transfers

### Special Revenue Funds

Transportation Trust Fund (106) from Stormwater Utility Fund (123) **\$1,718,350**: 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) **\$4,761,996**: 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) **\$3,524,377**: 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) **\$2,141,996**: 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.

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) **\$1,706,698**: 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) **\$331,108**: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) from 9-1-1 Capital Projects Fund (330) **\$84,585**: The transfer provides the necessary revenue to support the E9-1-1 System.

Emergency Medical Services MSTU (135) from General Fund (001) **\$1,788,751**: 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.

Municipal Services (352) from 2020 Sales Tax Extension JPA (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) **\$1,600,000:** This transfer provides the additional revenue to support the county's fire rescue services program not funded through the fire non ad valorem assessment.

# >>> Summary of Transfers

### 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) **\$7,147,360**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) from American Rescue Plan Act (137) **\$318,090**: This transfer will support the Capital Program.

Capital Improvements (305) from Municipal Services (140) **\$1,032,222**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Gas Tax Transportation (306) from Transportation Trust (106) **\$2,843,222**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

#### Enterprise Funds

Solid Waste (401) from Non-Countywide General Revenue (126) **\$1,813,555**: The transfer is necessary to support the operation of the rural waste collection centers and increase in yard debris recycling.

#### Internal Services Funds

Insurance Services (501) from Fire Services (145) **\$49,800**: The transfer is to cover insurance expense associated with the Volunteer Fire Departments.

# Schedule of Transfers

nd # <u>Transfer To</u>	Fund #	Transfer From		Transfer Amour
neral Funds				
General Fund	106	Transportation Trust Fund		98,3
General Fund	126	Non-Countywide General Revenue		7,021,10
General Fund	137	American Rescue Plan		2,753,75
General Fund	140	Municipal Services		258,58
General Fund	145	Fire Rescue Services		4,2
General Fund	162	Co. Accepted Roadways & Drainage		96,0
General Fund	165	County Government Annex		208,2
General Fund	166	Huntington Oaks Plaza		111,6
General Fund	401	Solid Waste		68,4
Supervisor Of Elections	001	General Fund		4,775,7
Supervisor Of Elections	001		Subtotal	
ccial Revenue Funds			Subtotal	15,396,19
Transportation Trust Transportation	123	Stormwater Utility		1,718,35
Trust	125	Non-Countywide General Revenue		4,761,9
Probation Services	001	General Fund		4,761,9
Dvpmt. Srvcs. & Environ. Mgmt.		Non-Countywide General Revenue		
Stormwater Utility	126	Transportation Trust		2,141,9
Stormwater Utility	106	Non-Countywide General Revenue		800,0
Grants	126	Non-Countywide General Revenue		1,706,6
0.1.1 Empropring Communications	126	9-1-1 Capital Projects		331,1
Emorgonov Modical Sorrigon MSTU	330	General Fund		84,5
Emorgonov Modical Sorrigon MSTU	001	Muncipal Services		1,788,7
Muncipal Services	140	2020 Sales Tax Extension		200,0
E'm Darma Camilana	352	Non-Countywide General Revenue		500,0
Fife Kescue Services	126			1,600,0
			Subtotal	19,157,8
bt Service Funds		Non-Countywide General Revenue		
Debt Series 2017	126	Non-Countywide General Revenue		3,271,5
2020 Bond Series	126	Non-Countywide General Revenue		127,6
Supervisor of Elections Building	126	General Fund		419,9
ESCO Lease	001	Non-Countywide General Revenue		680,2
ESCO Lease	126	Non-Countywide General Revenue		575,4
800 MHz Radios	126			510,6
			Subtotal	5,585,52
oital Projects Funds		General Fund	oustolui	5,005,0
Capital Improvements	001	American Rescue Plan		7,147,3
Capital Improvements	137	Municipal Services		318,0
Capital Improvements	140	Transportation Trust		1,032,2
Gas Tax Transportation	140			2,843,2
Sao am armoportution	100	Non Countraide Conserl Persons	Subtotal	2,843,2 11,340,8
terprise Funds		Non-Countywide General Revenue	ounioial	11,540,0
Solid Waste	126			1,813,5
		Fire Rescue Services	Subtotal	1,813,5
urance Service				,
Insurance Servive	145			49,8
			Subtotal	49,8
urance Service	te	te 126	te 126 Fire Rescue Services	te 126 Fire Rescue Services Subtotal Servive 145 Subtotal