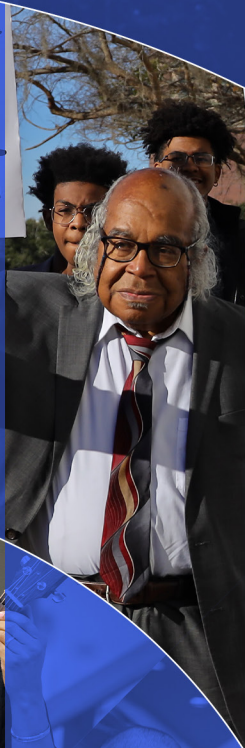


MORE ALIKE  
THAN WE  
ARE  
DIFFERENT

# BUDGET IN BRIEF



PEOPLE FOCUSED.  
PERFORMANCE DRIVEN.



# FISCAL YEAR 2020/2021



LEON COUNTY, FLORIDA

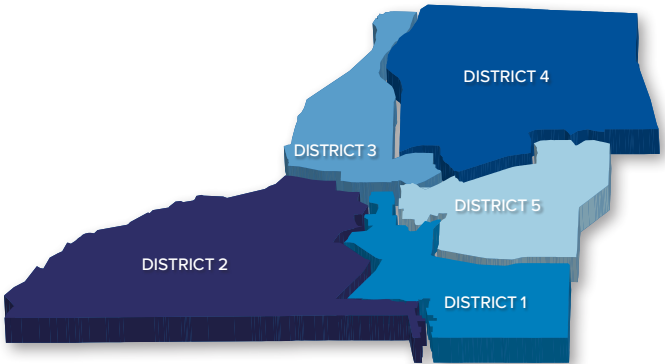


# LEON COUNTY



## BOARD OF COUNTY COMMISSIONERS

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



### Vision

A community that is safe, healthy and vibrant.

### Mission

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



**Vincent S. Long**  
County Administrator



**Chasity H. O'Steen**  
County Attorney

# ADMINISTRATOR'S MESSAGE

Fellow Citizens,

On behalf of Leon County, I am proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2020 and ending September 30, 2021. This document has been designed to communicate the basic budget information for the adopted FY 2021 annual operating and five-year capital improvement plan.

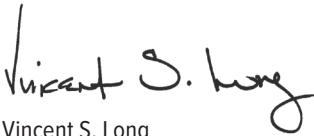
The adopted budget of \$280,565,746 represents a 2.32% increase from last fiscal year. The development of the FY 2020/2021 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the ninth consecutive 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 2020/2021 budget in an economic environment severely impacted by COVID 19.

The FY 2020/2021 budget also reflects the fourth year of the FY 2017- 2021 Strategic Plan and prioritizes the Plan's Strategic Initiatives, as well as the addition of 5 Year Targets and Bold Goals. As such, the adopted budget aligns department and division resources with Plan priorities ranging from: continued funding for canopy road and other tree plantings, funding for sewer projects, the construction of sidewalks and trails, and reducing the time approval period for single-family building permits.

Leon County's FY 2020/2021 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.

We sincerely hope that you find this document and the information contained within interesting, informative and useful. To view the entire budget document, please go online and visit [www.LeonCountyFL.gov](http://www.LeonCountyFL.gov).

Sincerely,



Vincent S. Long

County Administrator

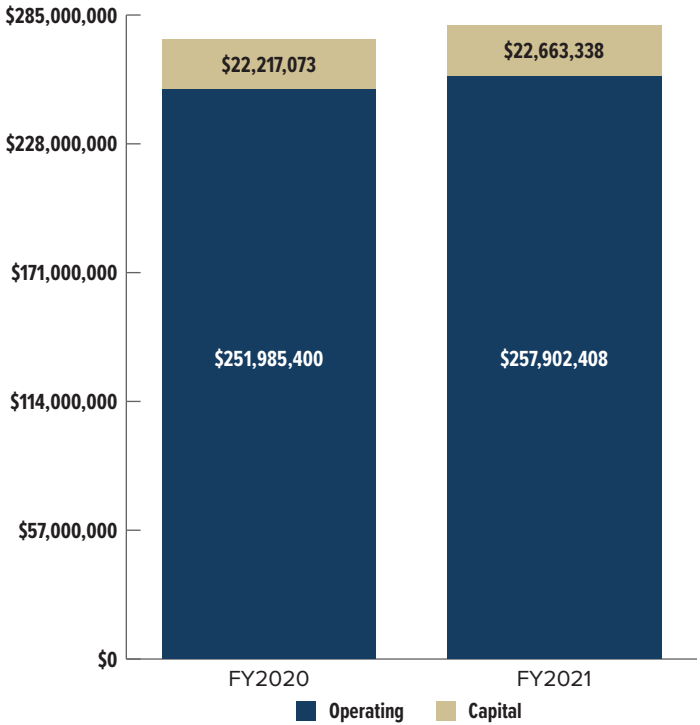
Leon County is approximately 702 square miles. It has a population of approximately 296,499 people, with 100,786 living in the unincorporated area of the County and 195,713 living within the city limits.

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 Board of County Commissioners, whose function is to manage the affairs of the county, is made up of seven members: five elected to serve specific districts and two elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out its directives and policies, as well as the management and supervision of all functions and personnel. The County Attorney, also appointed by the Board, is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards in all legal matters relating to their official responsibilities.

# FY 2021 BUDGET SUMMARY

The total budget for FY 2021 is \$280,565,746 or a 2.32% increase over last fiscal year. The **operating budget** of \$257,902,408 represents an increase of 2.35% from last year's adopted budget. The **capital budget** of \$22,663,338 represents an increase of 2.01% from last year's adopted budget.



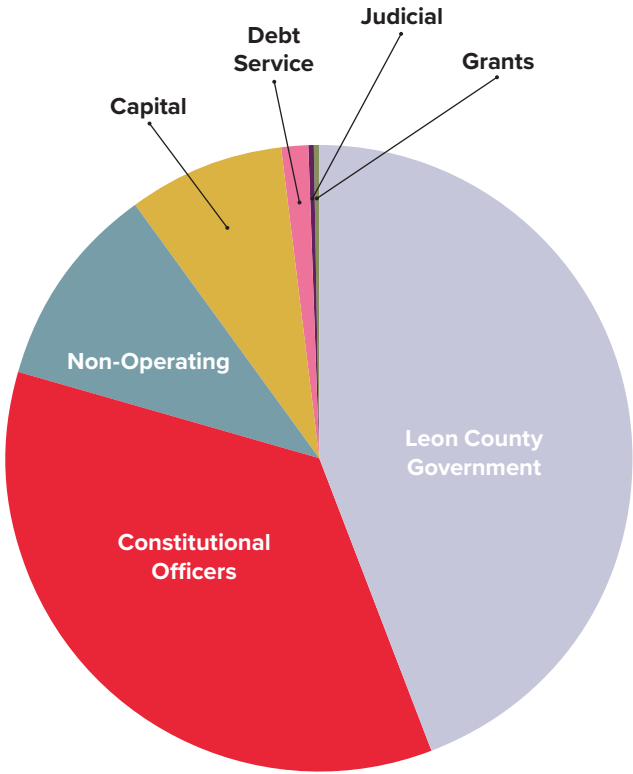
## FY 2021 Budget Highlights:

- No increase in the Countywide or EMS property tax rate, solid waste and fire non-ad valorem assessments;
- No new general revenue positions being added to Leon County Government and no layoffs or furloughs of existing employees;
- New costs savings and avoidances of \$11.0 million, bringing the total to \$44.9 million since FY 2013;
- Continuation of the hiring freeze for the first six months of the new fiscal year by not budgeting \$1.0 million in salary and benefits. In the event the economy worsens beyond projections, the hiring freeze could be extended further;
- Continuation of the travel and training freeze for six months into the new fiscal year saving \$250,000;
- Technology enhancements and changes to the Library's collection management process that will improve the quality of the collection and reduce the time spent processing materials, so staff can provide more direct customer service and program offerings. Eliminating 12.5 existing library vacancies as a result of these enhancements creates an annual recurring budget savings of \$350,000;
- A reduction in debt service payments of \$4.17 million next fiscal year as the County continues to pay off long term debt;
- Reduction of \$1.060 million in the Supervisor of Elections budget resulting from Presidential Preference cycle being funded in FY 2020.

### DID YOU KNOW?

Leon County Residents pay among the lowest in the state, \$850 per person, to operate their local county government.

# FY 2021 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$124,031,173	44.2%	818.65
Constitutional Officers	\$98,988,475	35.3%	975
Non-Operating	\$29,873,531	10.6%	4.5
Capital	\$22,663,338	8.1%	N/A
Debt Service	\$3,529,937	1.3%	N/A
Judicial	\$1,208,795	0.4%	8.5
Grants	\$270,497	0.1%	0.0
Total FY 2021 Budget	\$280,565,746	100.0%	1,806.65

## DID YOU KNOW?

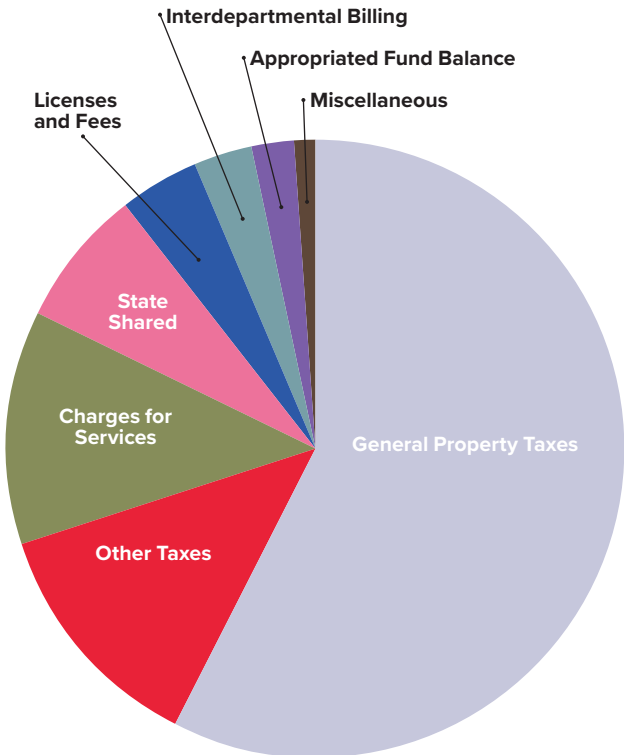
For FY 2021, Leon County will maintain a millage rate of 8.3144 for the 9th consecutive year.



# FY 2021 REVENUES BY SOURCE

Source	FY 2019 Actual	FY 2020 Adopted	FY 2021 Budget
General Property Taxes	\$141,102,334	\$147,908,133	\$157,473,918
Other Taxes	\$37,112,808	\$36,645,706	\$33,609,625
State Shared	\$28,341,952	\$25,784,789	\$20,283,287
Charges for Services	\$28,796,446	\$26,803,641	\$33,787,519
Licenses and Fees	\$6,199,355	\$11,581,803	\$11,629,390
Appropriated Fund Balance	\$0	\$7,616,795	\$5,777,902
Interdepartmental Billing	\$7,489,123	\$7,585,301	\$8,481,920
Miscellaneous	\$6,156,042	\$2,913,893	\$2,680,277
Local Government Payments	\$4,646,147	\$3,302,839	\$3,853,841
Interest and Investments	\$5,982,049	\$2,936,285	\$1,858,618
Fines and Forfeitures	\$403,589	\$368,504	\$408,249
Federal Shared	\$22,709,656	\$454,784	\$421,200
Excess Fees	\$1,255,566	\$300,000	\$300,000
<b>TOTALS</b>	<b>\$290,195,068</b>	<b>\$274,202,473</b>	<b>\$280,565,746</b>

\*This figure represents the revenues by source for the FY 2021 Budget.



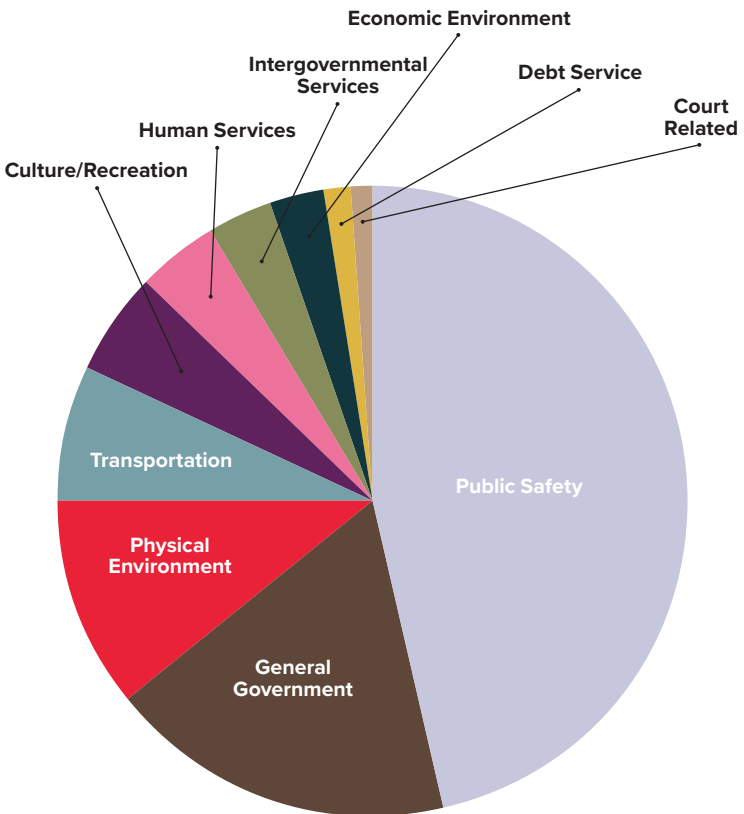
## DID YOU KNOW?

Leon County received the Government Finance Officers Association's Distinguished Budget Presentation Award for the 30th year in a row.

# FY 2021 EXPENDITURES BY FUNCTION

Function	FY 2019 Actual	FY 2020 Adopted	FY 2021 Budget
Public Safety	\$117,931,325	\$121,807,673	\$130,382,609
General Government	\$44,054,078	\$50,020,365	\$49,698,110
Physical Environment	\$34,874,419	\$24,271,343	\$30,207,902
Transportation	\$20,923,593	\$21,960,738	\$20,367,666
Culture/Recreation	\$15,526,655	\$16,996,577	\$14,535,232
Human Services	\$11,196,684	\$11,179,440	\$11,755,733
Intergovernmental Services	\$30,452,047	\$8,350,134	\$9,383,012
Economic Environment	\$8,407,194	\$8,602,811	\$7,640,774
Debt Service	\$7,571,030	\$7,569,535	\$3,529,937
Court Related	\$2,974,453	\$3,443,857	\$3,064,771
<b>TOTALS</b>	<b>\$293,911,477</b>	<b>\$274,202,473</b>	<b>\$280,565,746</b>

\*This figure represents the expenditures by function for the FY 2021 Budget.



## DID YOU KNOW?

Leon County residents pay among the lowest in the state per person to operate their local County government.

Leon County's Fiscal Year 2021 budget is still \$3.0 million less than the Fiscal Year 2008 budget.

# SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

## 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 2021 average taxable value<sup>1</sup> (\$128,241) of an average assessed<sup>2</sup> home (\$178,241) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

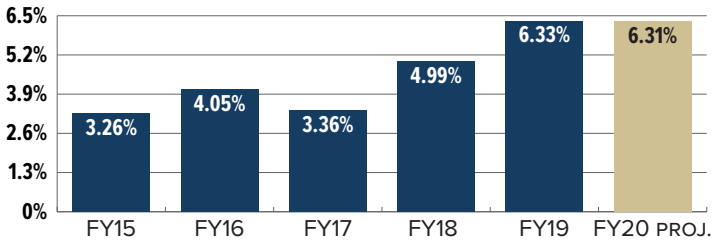
Services	FY 2020 Ad Valorem Tax Bill \$1,072	FY 2020 Monthly Cost	FY 2020 % of Ad Valorem Taxes
Sheriff - Law Enforcement	290.04	24.17	25.67%
Sheriff - Corrections	242.23	20.19	21.44%
Emergency Medical Services	69.29	5.77	6.13%
Health & Human Services	60.86	5.07	5.39%
Facilities Management	74.00	6.17	6.55%
Library Services	43.24	3.60	3.83%
Supervisor of Elections	29.22	2.43	2.59%
Capital Improvement	22.93	1.91	2.03%
Property Appraiser	34.18	2.85	3.02%
Tax Collector	35.80	2.98	3.17%
Management Information Services	34.27	2.86	3.03%
Other Criminal Justice (Probation, DJJ, Diversion)	26.62	2.22	2.36%
Other Non-Operating/Communications	30.38	2.53	2.69%
Administrative Services <sup>3</sup>	22.67	1.89	2.01%
Community Redevelopment - Payment	23.06	1.92	2.04%
Veterans, Volunteer, Planning, Economic Development	15.09	1.26	1.34%
Board of County Commissioners	12.53	1.04	1.11%
Geographic Information Systems	11.76	0.98	1.04%
800 MHz Radio Communication System	11.06	0.92	0.98%
Clerk of Circuit Court	8.42	0.70	0.74%
Court Admin. and Other Court Programs <sup>4</sup>	7.74	0.64	0.68%
Financial Stewardship <sup>5</sup>	7.04	0.59	0.62%
Mosquito Control	5.29	0.44	0.47%
Risk Allocations	5.18	0.43	0.46%
Sustainability/Cooperative Extension	5.07	0.42	0.45%
Budgeted Reserves	1.38	0.11	0.12%
Line Item Agency Funding	0.66	0.05	0.06%
<b>TOTALS</b>	<b>\$1,130.00</b>	<b>\$94.17</b>	<b>100.00%</b>

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 2020 is 2.3%.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, and Human Resources.
4. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.
5. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.



# FINANCIAL INDICATORS

## Property Tax Revenues (Rate of Change)



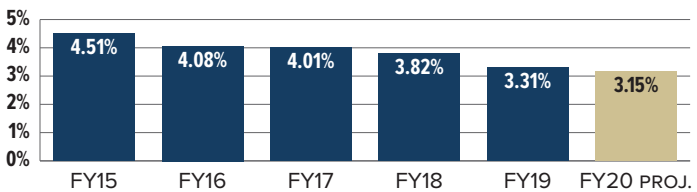
**Analysis:** In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY20. However, property tax revenue increased by 6.31% or \$6.279,277 million in FY20 due to an increase in property values.

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

Source: 2019 Certification of Final Taxable Value and Statistical Digest.

## Debt Service (Percentage of Total Operating Expenditures)

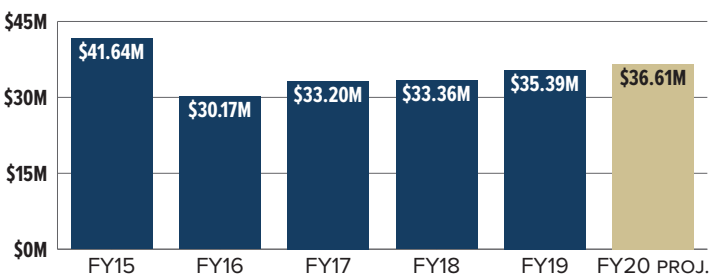


**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service is projected to continue to decrease.

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

Source: FY 2019 Expenditure Summary and the FY 2019 Budget Summary.

## General/Fine and Forfeiture Fund Balance



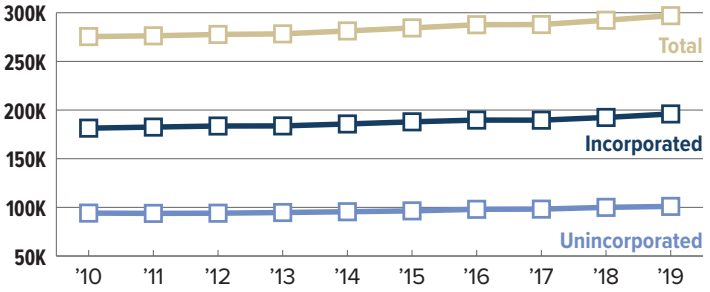
**Analysis:** Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. FY 2015 increase is attributable to higher than anticipated property values and return on excess fees. FY 2016 decrease reflects a \$9.6 million fund balance sweep to fund capital projects. The audited year ending fund balance for FY 2018 is \$33.36 million and \$35.39 million for FY 2019, including \$21.79 million in FEMA reimbursements for Hurricanes Irma and Michael. The FY 2020 estimated fund balance includes \$190,150 in FEMA reimbursements from Hurricane Irma and from Hurricane Michael. This fund balance reflects 23% of FY 2020 operating expenditures.

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

Source: Summary of Fund Balance and Retained Earnings, FY19 Annual Performance & Financial Report.

# COMMUNITY ECONOMIC PROFILE

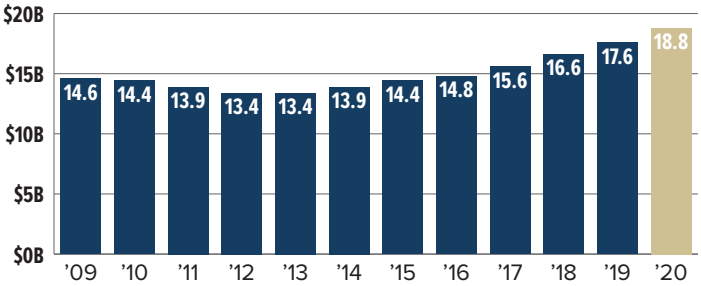
## Population



According to the 2019 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 296,499 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 1.43% from 2018. According to 2019 estimates, the total population has seen a 7.63% increase since the 2010 Census.

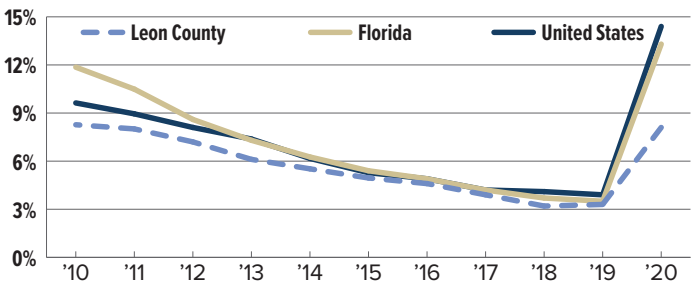
Leon County had the second highest growth rate of neighboring counties at (7.63%) since the 2010 Census. Wakulla (9.63%), Gadsden (-1.57%) and Jefferson (-3.49%).

## Taxable Values



From 2009 to 2012, valuations decreased by \$1.2 billion, or 8.3%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2013 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, 2020 increased by 6.78%.

## Unemployment Statistics

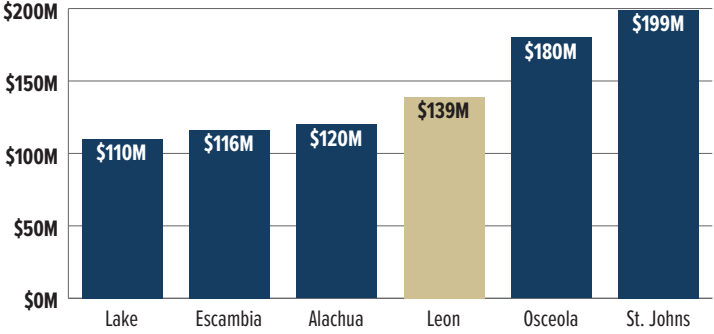


Florida's unemployment rate has been declining since 2011, when the rate was 10.49%. However, due to COVID-19 Local Area Unemployment Statistics data shows MSA employment fell 15.4% compared to April 2019, while the State dropped 17.9%. Preliminary unemployment rate for MSA was 8.1% in April, which was 5.2% below the State rate of 13.3%, and 6.3% below US unemployment rate of 14.4%.

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency has impacted governments, businesses, and individuals across the world. COVID-19 has dramatically changed the local economy and has significantly increased unemployment rates. However, while unemployment has increased, Leon County's unemployment is less than the State and Country.

# HOW WE COMPARE

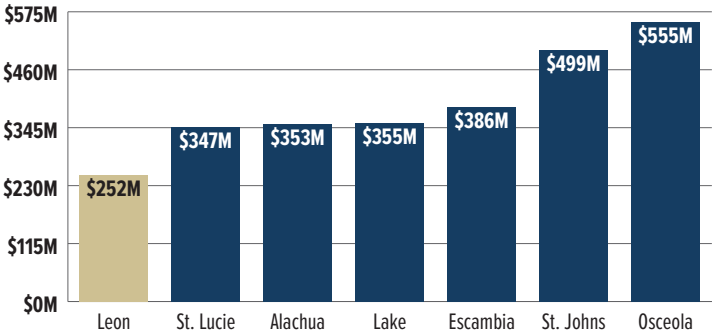
## Anticipated Ad Valorem Tax Collections (FY 2020)



Among the like-sized counties, Leon County represents the median, collecting \$139 million in ad valorem taxes. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2019 Taxable Value by County

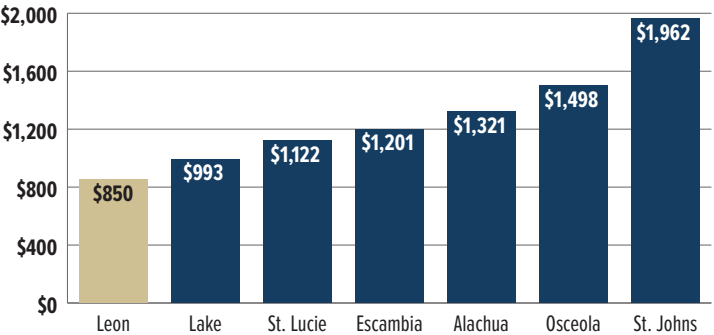
## Total Net Budget (FY 2020)



Leon County has the lowest operating budget among like-sized counties, with a net budget of \$252 million. St. Lucie County's net budget is 38% higher than Leon County's.

Source: FY 2020 Leon County Office of Management and Budget Survey

## Net Budget Per Countywide Resident (FY 2020)



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

Source: Florida Office of Economic & Demographic Research, 4/1/2020 & FY20 Leon County Office of Management and Budget Survey



**Office of Financial Stewardship**  
**Office of Management & Budget**  
301 South Monroe Street, Suite 202  
Tallahassee, Florida 32301  
**Phone:** (850) 606-5100  
Scott Ross, Director  
[RossS@LeonCountyFL.gov](mailto:RossS@LeonCountyFL.gov)

Detailed information on the FY 2021 Budget  
is available on the Leon County website at:  
[www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB)

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**PERFORMANCE DRIVEN.**