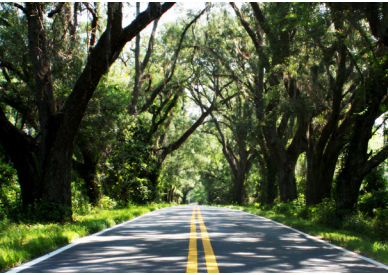


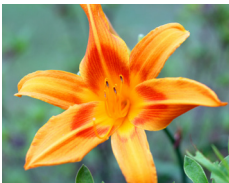
BUDGET IN BRIEF



FISCAL YEAR 2014/2015



LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS



PEOPLE FOCUSED. PERFORMANCE DRIVEN.

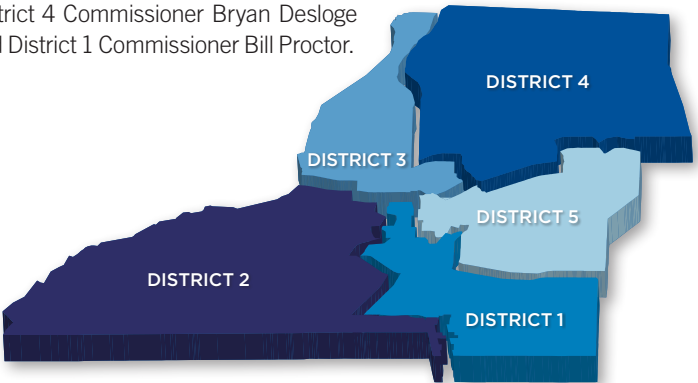
LEON COUNTY BOARD OF COUNTY COMMISSIONERS

Vision

Leon County is a welcoming, diverse, healthy, and vibrant community, recognized as a great place to live, work and raise a family. Residents and visitors alike enjoy the stunning beauty of the unspoiled natural environment and a rich array of educational, recreational, cultural and social offerings for people of all ages. Leon County government is a responsible steward of the community's precious resources, the catalyst for engaging citizens, community, business and regional partners, and a provider of efficient services, which balance economic, environmental, and quality of life goals.



(From left to right) District 2 Commissioner Jane G. Sauls, At-Large Commissioner Nick Maddox, At-Large Commissioner and Vice-Chairman Mary Ann Lindley, District 5 Commissioner and Chairman Kristin Dozier, District 3 Commissioner John Dailey, District 4 Commissioner Bryan Desloge and District 1 Commissioner Bill Proctor.



Vincent S. Long
County Administrator



Herbert W. A. Thiele
County Attorney

ADMINISTRATOR'S MESSAGE

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2014 and ending September 30, 2015. This document has been designed to communicate the basic budget information for the adopted FY 2015 annual operating and five-year capital improvement plan.

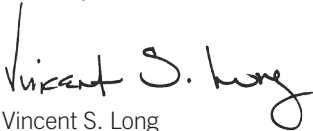
The adopted budget of \$228,455,029 represents a nominal increase (2.71%) from last fiscal year. It reflects the strong and consistent fiscal leadership of the Board of County Commissioners in balancing our community's needs with the resources of our citizens; as well as, the fiduciary stewardship and innovation of Leon County employees in maximizing efficiency, driving performance and delivering results for our community.

I suggest to you the adopted budget also reflects a stark contrast in the perceptions of what people today expect of government in general and what the people of Leon County actually get for their taxpayer dollars. Many have come to associate government in general with a persistently gridlocked and uncooperative Washington D.C., leaving them discouraged by a lack of progress and an inability to have meaningful input on issues that are important to them.

The development of the current year budget is not an action that is isolated from previous Board budgets, but a continuation of on-going efforts to minimize resources while maintaining quality services. The adopted budget is, in effect, a maintenance and cost avoidance budget. The operating budget reflects efforts to adequately fund a high level provision of essential services. The capital budget demonstrates our emphasis on maintaining the County's core infrastructure.

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 to www.LeonCountyFL.gov.

Sincerely,



Vincent S. Long
County Administrator

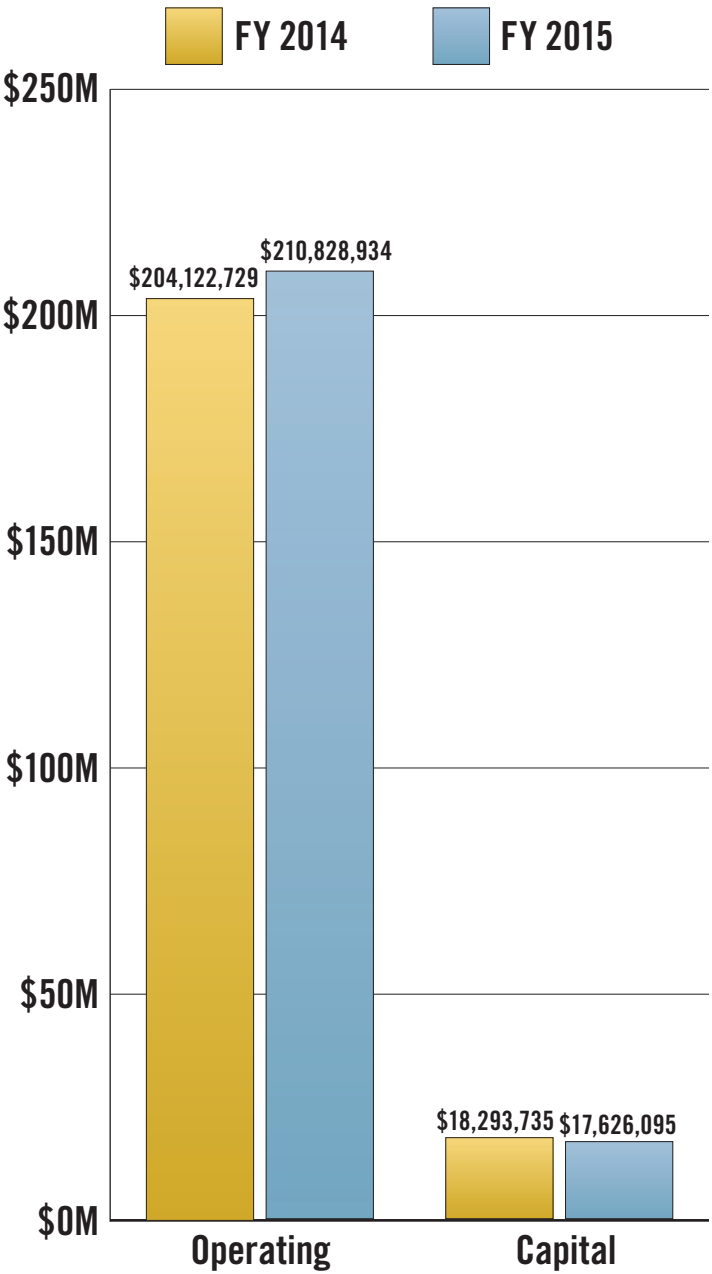
Leon County is approximately 702 square miles. It has a population of approximately 278,000 people, with 95,000 living in the unincorporated area of the County and 183,000 living within the city limits.

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 2015 BUDGET SUMMARY

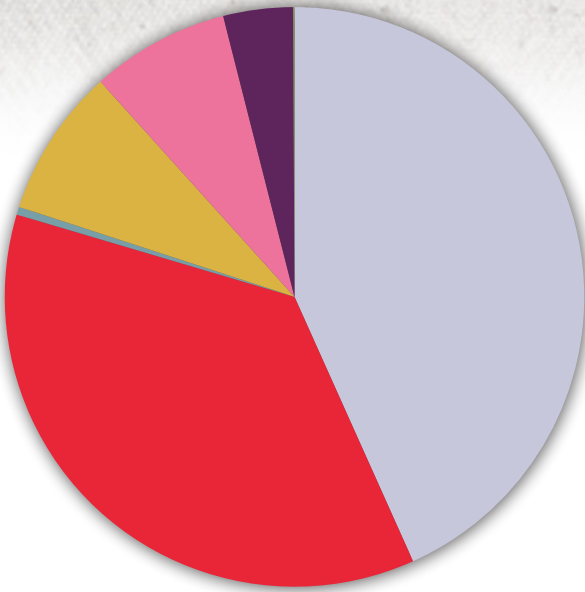
The total budget for FY 2014/2015 is \$228,455,029 or 2.71% increase over last fiscal year. The operating budget of \$210,828,934 represents an increase of 3.29% from last year's adopted budget. The capital budget of \$17,626,095 represents a 3.65% decrease from last year.










Did You Know

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

FY 2015 BUDGET BY PROGRAM



BOCC		\$98,899,462
Constitutional Officers		\$82,920,793
Judical		\$997,133
Non- Operating		\$18,960,322
Capital		\$17,626,095
Debt Service		\$8,871,724
Grants		\$179,500

DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
BOCC	\$98,899,462	43.29%	795.9
Constitutional Officers	\$82,920,793	36.30%	930
Judical	\$997,133	0.44%	8.5
Non- Operating	\$18,960,322	8.30%	2.00
Capital	\$17,626,095	7.72%	N/A
Debt Service	\$8,871,724	3.88%	N/A
Grants	\$179,500	0.08%	N/A
Total FY 2015 Budget	\$228,455,029	100.00%	1,736.40



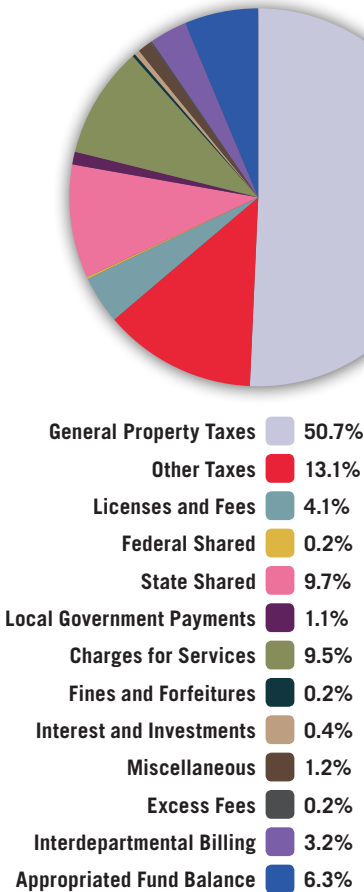
Did You Know

Leon County received the Government Finance Officers Association Distinguished Budget Presentation Award for the 24th year in a row.

REVENUES BY SOURCE

Source	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
General Property Taxes	\$114,101,068	\$111,375,497	\$115,847,210
Other Taxes	\$25,424,831	\$27,903,221	\$29,914,414
Licenses and Fees	\$9,391,946	\$8,917,692	\$9,374,640
Federal Shared	\$6,700,329	\$392,916	\$363,295
State Shared	\$21,662,708	\$20,766,146	\$22,214,495
Local Government Payments	\$2,756,346	\$2,555,159	\$2,506,911
Charges for Services	\$22,366,199	\$20,476,259	\$21,800,532
Fines and Forfeitures	\$467,165	\$587,414	\$570,969
Interest and Investments	\$423,919	\$3,060,741	\$1,013,736
Miscellaneous	\$2,912,015	\$2,668,374	\$2,736,957
Excess Fees	\$1,897,498	\$350,000	\$350,000
Interdepartmental Billing	\$5,898,771	\$6,750,884	\$7,343,440
Appropriated Fund Balance	\$0	\$16,612,161	\$14,418,430
TOTALS	\$214,002,794	\$222,416,464	\$228,455,029

*This figure represents the revenues by source for the FY 2015 Budget.



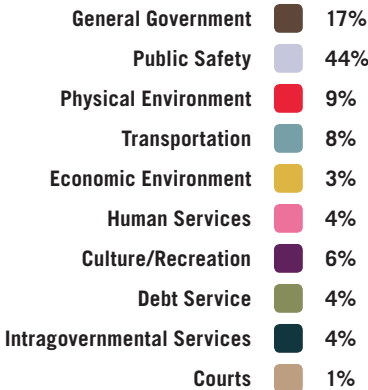
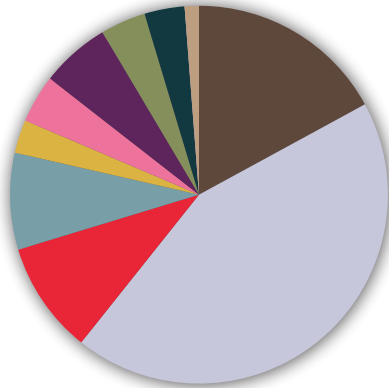
Did You Know

Energy saving efforts for the Courthouse and the County Government Annex has resulted in utility savings of \$500,000.

EXPENDITURES BY FUNCTION

Function	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
General Government	\$32,375,599	\$38,286,572	\$38,986,012
Public Safety	\$103,915,638	\$95,290,402	\$99,708,599
Physical Environment	\$24,888,574	\$20,899,128	\$21,901,036
Transportation	\$19,519,755	\$17,916,589	\$18,908,953
Economic Environment	\$5,017,685	\$6,147,056	\$6,508,883
Human Services	\$9,469,119	\$9,223,728	\$9,406,636
Culture/Recreation	\$13,739,679	\$12,857,983	\$13,539,387
Debt Service	\$8,959,176	\$9,035,307	\$8,871,724
Intragovernmental Services	\$6,161,693	\$9,844,284	\$7,841,524
Courts	\$5,605,500	\$2,915,415	\$2,782,275
TOTALS	\$229,652,417	\$222,416,464	\$228,455,029

*This figure represents expenditures by function for the FY 2015 Budget.



Did You Know

Of like sized counties, Leon County ranks lowest in operating budget at \$204 million.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES:

Median Value Single Family Home in Leon County

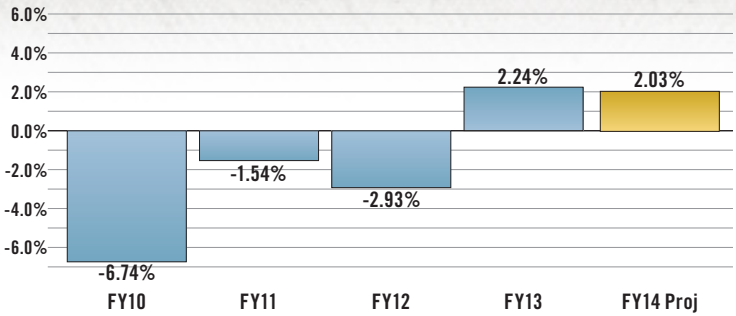
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2015 median taxable value¹ (\$84,043) of a median assessed² home (\$132,441) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2015 Ad Valorem Tax Bill \$740	FY 2015 Monthly Cost	FY 2015 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$187.20	\$15.60	25.30%
Sheriff - Corrections	\$175.84	\$14.65	23.76%
Facilities Management	\$43.61	\$3.63	5.89%
Emergency Medical Services	\$41.98	\$3.50	5.67%
Health & Human Services	\$41.30	\$3.44	5.58%
Library Services	\$36.01	\$3.00	4.87%
Property Appraiser	\$25.92	\$2.16	3.50%
Management Information Services	\$25.74	\$2.14	3.48%
Tax Collector	\$23.92	\$1.99	3.23%
Supervisor of Elections	\$21.46	\$1.79	2.90%
Administrative Services ³	\$21.22	\$1.77	2.87%
Other Criminal Justice (Probation, DJJ)	\$18.96	\$1.58	2.56%
Veterans, Volunteer, Agricultural Co-op, Planning	\$12.85	\$1.07	1.74%
Community Redevelopment - Payment	\$9.21	\$0.77	1.24%
Board of County Commissioners	\$8.25	\$0.69	1.11%
Clerk of the Circuit Court	\$6.68	\$0.56	0.90%
Geographic Information Systems	\$6.49	\$0.54	0.88%
Other Non-Operating/ Communications	\$5.77	\$0.48	0.78%
Court Administration and Other Court Programs ⁴	\$5.74	\$0.48	0.78%
Capital Improvement	\$5.66	\$0.47	0.76%
800 MHz Radio Communications System	\$4.14	\$0.35	0.56%
Risk Allocations	\$3.87	\$0.32	0.52%
Mosquito Control	\$3.43	\$0.29	0.46%
Sustainability	\$1.65	\$0.14	0.22%
Budgeted Reserves	\$1.37	\$0.11	0.18%
Purchasing/MWSBE	\$1.08	\$0.09	0.15%
Line Item Agency Funding	\$0.68	\$0.06	0.09%
Total	\$740.00	\$61.67	100.00%

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less Exemptions).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, 10% non-homestead cap or Agricultural Classification.
3. Administrative Services include: County Administration, the County Attorney's Office, Economic Development/Intergovernmental Affairs, Community and Media Relations Office, the Office of Management and Budget, and Human Resources.
4. Other Court Programs included the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinaton positions and diversionary programs.

FINANCIAL INDICATORS

Property Tax Revenues Rate of Change

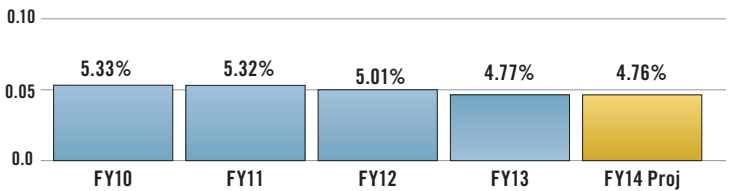


Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board maintained the 8.3144 millage rate through FY14. Property tax revenue is projected to increase 2.03% over the FY13 actual property tax collections due to an increase in property values.

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

Source: 2013 Certification of Final Taxable Value and Statistical Digest.

Debt Service Percentage of Total Operating Expenditures

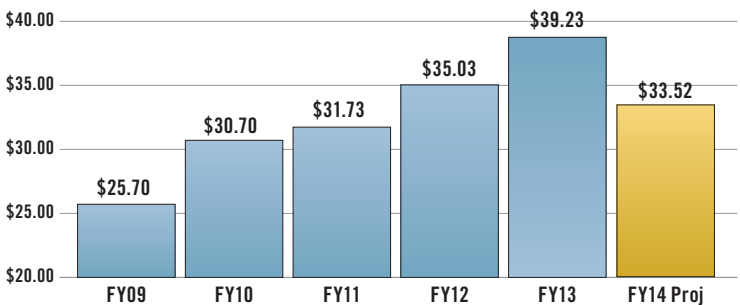


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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 services is projected to continue to decrease.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2013 Expenditure Summary and the FY 2013 Budget Summary.

General/Fine and Forfeiture Fund Balance



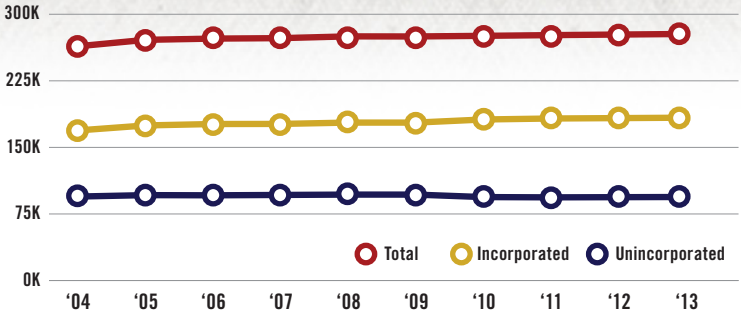
Analysis: Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The proposed decline in FY14 Fund Balance is due to the \$4 million appropriation used to balance the budget. In addition, \$1 million in operating carry forwards were also appropriated for uncompleted projects.

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

Source: FY13 Summary of Fund Balance and Retained Earnings and Year Ending Report.

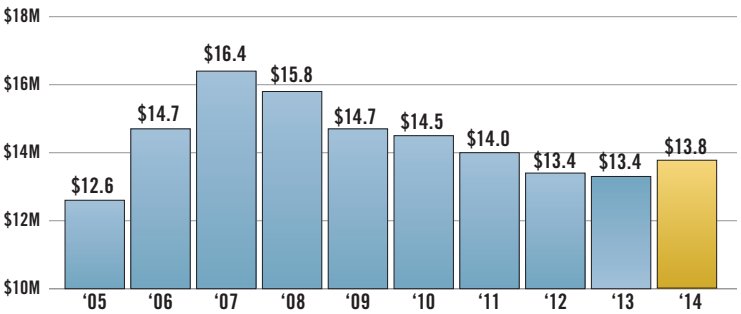
COMMUNITY ECONOMIC PROFILE

Population



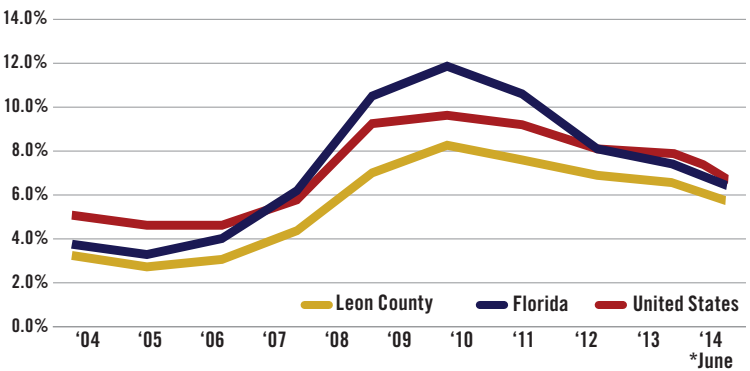
Leon County had the second highest growth rate of neighboring counties since the 2010 Census behind only Gadsden County: Gadsden (2.6%), Leon (1.0%), Wakulla (0.3%), and Jefferson (-1.4%).

Taxable Values



Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.7 billion. From 2007 to 2012, valuations decreased by \$3 billion or 18% due to the continuing recession and a repressed housing market. Values leveled in 2012 and 2013 followed by a 3.2% increase in 2014 showing signs of the rebuilding economy.

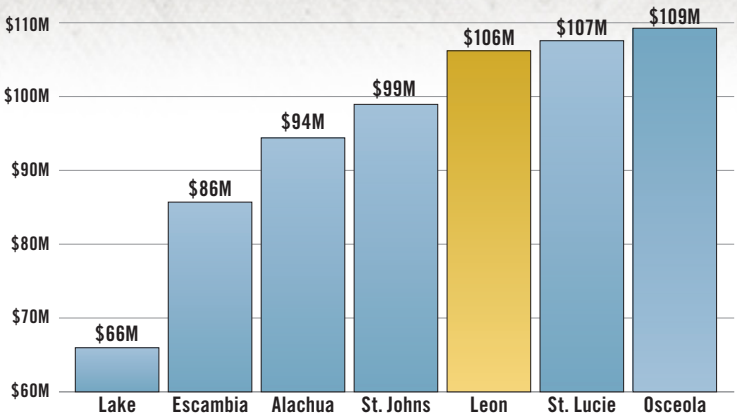
Unemployment Statistics



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. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 70% increase in unemployment compared to Leon County's 60% increase. In 2011, Florida's unemployment rate decreased for the first time since 2006 from 11.9% in 2010 to 10.5% in 2011, which is approximately 4% higher than the national average of 6.8%. Leon County's unemployment rate continues to trend lower than the state or national rates as the June 2014 rate of 5.8% is a decrease from the 6.8% unemployment rate in June of 2013.

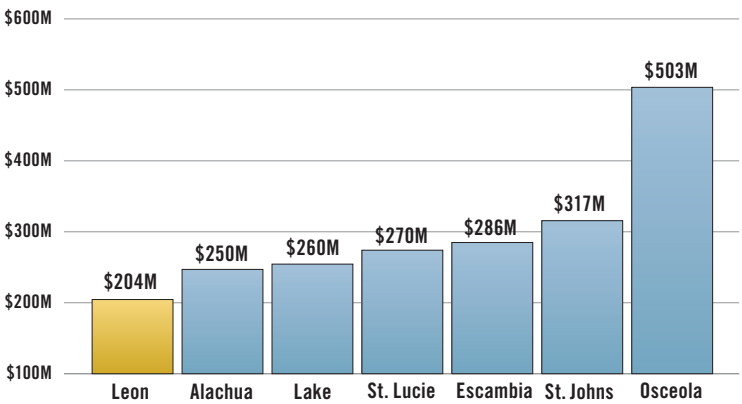
HOW WE COMPARE

Anticipated Ad Valorem Tax Collections (FY 2014)



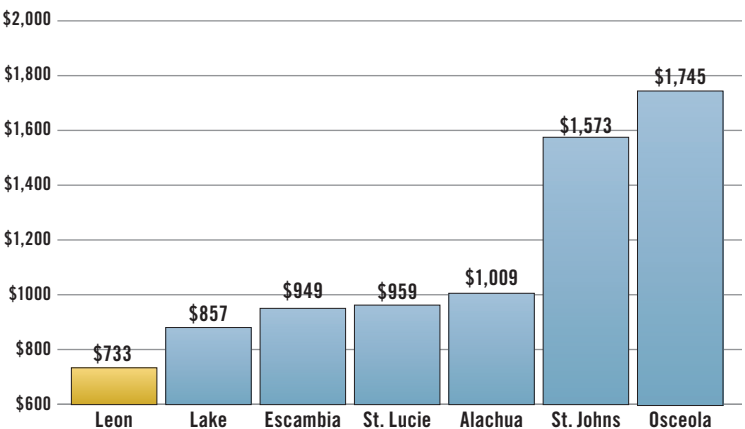
Among like-sized counties, Leon County collects a moderate amount of Ad-Valorem taxes.

Total Net Budget (FY 2014)



Compared to like-sized counties, Leon County has the lowest net budget.

Net Budget Per Countywide Resident (FY 2014)



Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2014.

Comparative Counties updated based on 2013 population estimates.

Source: University of Florida, Bureau of Economic and Business Research, 11/1/2013



**Office of Financial Stewardship
Office of Management & Budget**

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Tallahassee, Florida 32301

Phone: (850) 606-5100

Scott Ross, Director

RossS@LeonCountyFL.gov

Detailed information on the FY 2015 Budget
is available on the Leon County website at:

www.LeonCountyFL.gov/OMB