



# BUDGET IN BRIEF

LEON COUNTY, FLORIDA

**FISCAL YEAR  
2018/2019**

PEOPLE FOCUSED.  
PERFORMANCE DRIVEN.

# LEON COUNTY BOARD OF COUNTY COMMISSIONERS

## Vision

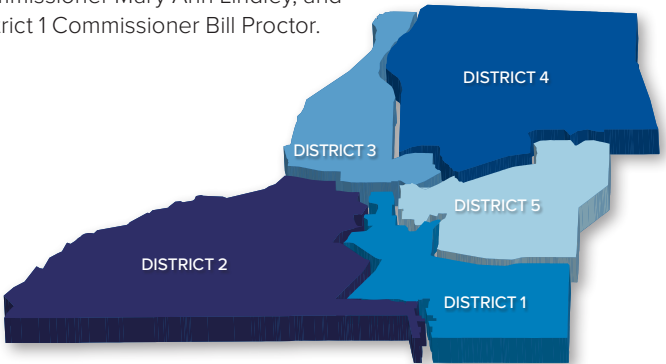
A community that is safe, healthy and vibrant.

## Mission

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



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



**Vincent S. Long**  
County Administrator



**Herbert W. A. Thiele**  
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, 2018 and ending September 30, 2019. This document has been designed to communicate the basic budget information for the adopted FY 2019 annual operating and five-year capital improvement plan.

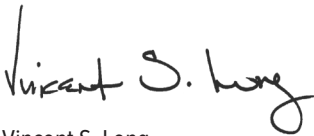
The adopted budget of \$263,600,197 represents a 3.89% increase from last fiscal year. The development of the FY 2019 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the 7th consecutive 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.

The FY 2019 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities. As such, the FY 2019 budget increases funding for public safety by fully funding the Sheriff's Office Budget Request, including the second year of a three-year staffing plan for enhanced law enforcement efforts in the community and continued support for the replacement of patrol vehicles. And the budget also addresses our priority of being sensitive to taxpayers, with a 24% reduction in EMS transport fees, saving customers \$800,000 annually.

This budget also 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/OMB](http://www.LeonCountyFL.gov/OMB).

Sincerely,



Vincent S. Long

County Administrator

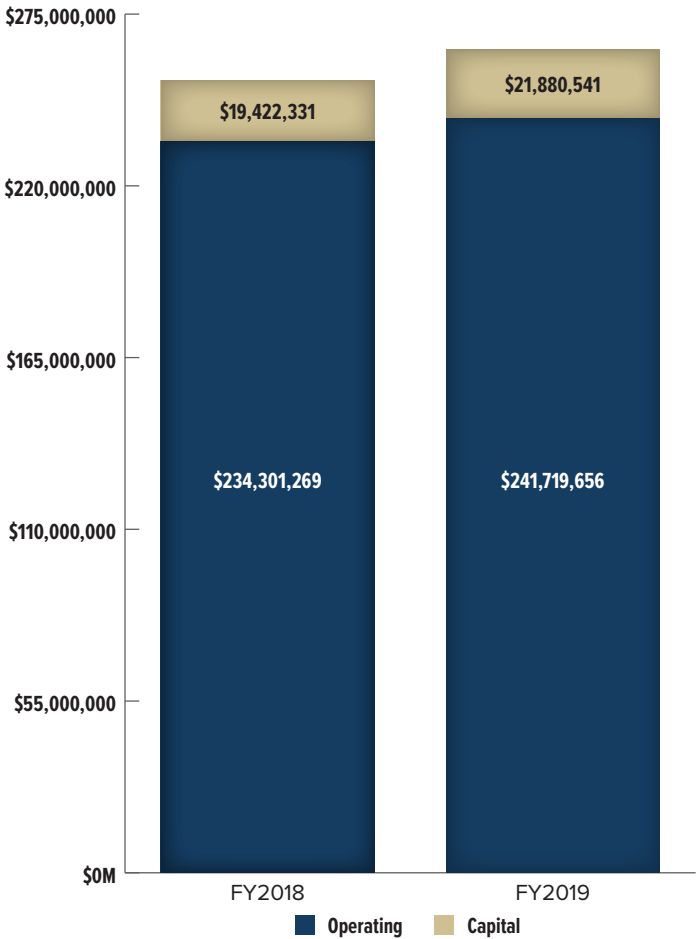
Leon County is approximately 702 square miles. It has a population of approximately 287,899 people, with 98,274 living in the unincorporated area of the County and 189,625 living within the city limits.

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 2019 BUDGET SUMMARY

The total budget for FY 2019 is \$263,600,197 or a 3.89% increase over last fiscal year. The **operating budget** of \$241,719,656 represents an increase of 3.17% from last year's adopted budget. The **capital budget** of \$21,880,541 represents an increase of 12.66% from last year's adopted budget.



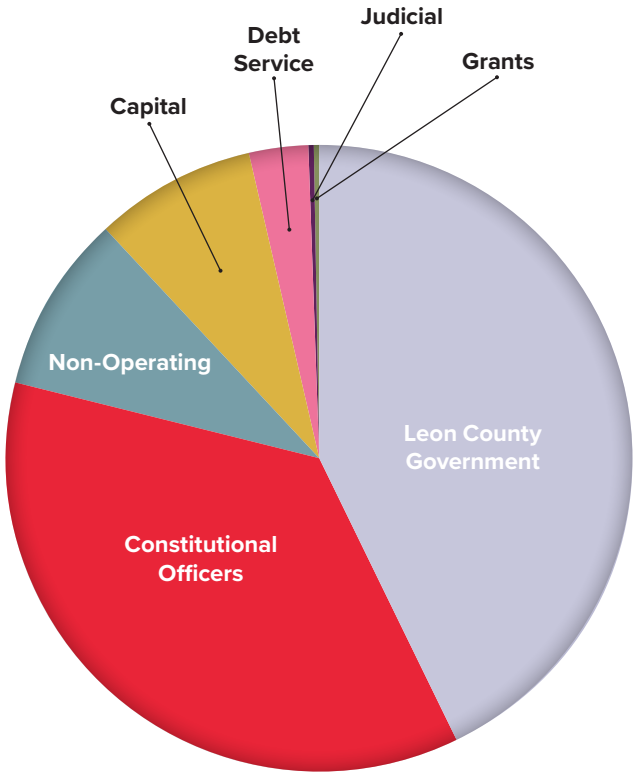
## FY 2019 Budget Highlights:

- A 20% reduction in the use of general revenue fund balance from \$2.5 million to \$2.0 million, a reduction from \$5.0 million at the height of the recession;
- Increasing the recurring revenue transfer to support capital projects by \$1.1 million for a total transfer of \$5.0 million;
- Support for all Constitutional Officer budget requests, including a 5.8% overall increase (\$4.3 million) and 14 new positions for the Sheriff;
- A 24% reduction in Emergency Medical Services transport fees, saving customers \$800,000 annually;
- Addition of a Water Quality Engineer position to assist with \$57 million in septic to sewer projects;
- Addition of a Park Attendant position to support the cross country track amenities at Apalachee Regional Park;
- \$30,000 in funding to create dog parks in the unincorporated areas of Leon County.

### DID YOU KNOW?

Leon County Residents pay among the lowest in the state, \$821 per person, to operate their local county government.

# FY 2019 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$113,009,123	42.9%	806.55
Constitutional Officers	\$94,888,051	36.0%	959
Non-Operating	\$24,804,825	9.4%	4.5
Capital	\$21,880,541	8.3%	N/A
Debt Service	\$7,575,318	2.9%	N/A
Judicial	\$1,157,504	0.4%	8.5
Grants	\$284,835	0.1%	2.0
Total FY 2019 Budget	\$263,600,197	100.0%	1,780.55

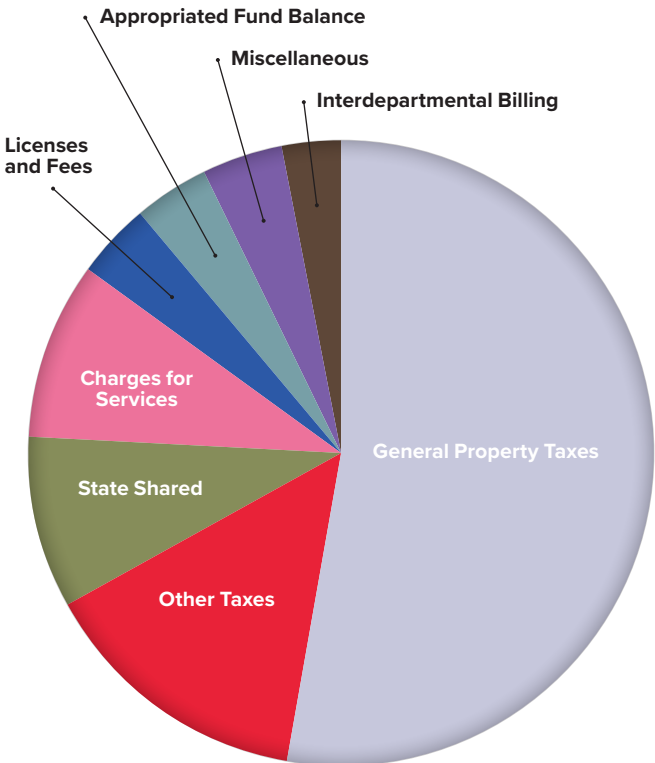
## DID YOU KNOW?

For FY 2019, Leon County will maintain a millage rate of 8.3144 for the seventh consecutive year.

# FY 2019 REVENUES BY SOURCE

Source	FY 2017 Actual	FY 2018 Adopted	FY 2019 Budget
General Property Taxes	\$126,527,773	\$130,876,768	\$139,482,381
Other Taxes	\$35,102,309	\$34,806,501	\$35,844,531
State Shared	26,103,477	\$24,487,255	\$24,961,220
Charges for Services	\$26,590,193	\$24,091,109	\$23,709,752
Licenses and Fees	\$10,554,239	\$11,444,641	\$11,064,346
Appropriated Fund Balance	\$0	\$11,806,828	\$10,979,383
Interdepartmental Billing	\$8,021,243	\$7,293,409	\$7,273,875
Miscellaneous	\$4,318,522	\$2,721,198	\$3,296,338
Local Government Payments	3,018,018	\$2,850,010	\$3,261,499
Interest and Investments	\$1,151,985	\$2,180,056	\$2,641,691
Fines and Forfeitures	\$446,513	\$480,869	\$473,505
Federal Shared	\$10,879,551	\$384,956	\$311,676
Excess Fees	\$1,616,321	\$300,000	\$300,000
<b>TOTALS</b>	<b>\$254,330,144</b>	<b>\$253,723,600</b>	<b>\$263,600,197</b>

\*This figure represents the revenues by source for the FY 2019 Budget.



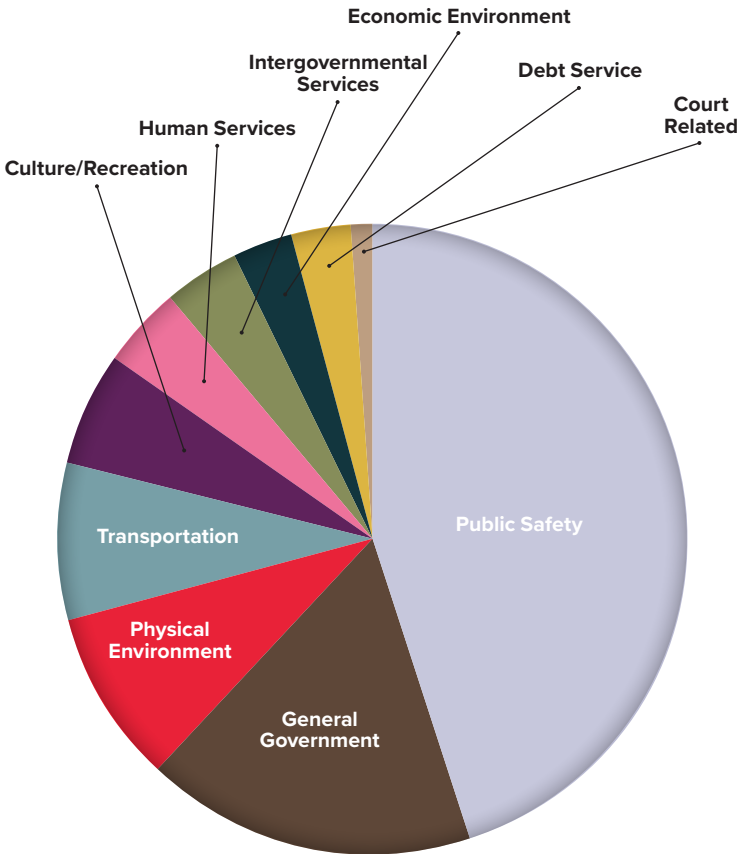
## DID YOU KNOW?

Leon County received the Government Finance Officers Association's Distinguished Budget Presentation Award for the 28th year in a row.

# FY 2019 EXPENDITURES BY FUNCTION

Function	FY 2017 Actual	FY 2018 Adopted	FY 2019 Budget
Public Safety	\$110,046,650	\$113,430,829	\$119,809,360
General Government	\$46,732,223	\$43,592,444	\$45,111,135
Physical Environment	\$23,458,835	\$23,159,389	\$22,868,509
Transportation	\$19,915,340	\$20,442,465	\$21,842,405
Culture/Recreation	\$15,581,940	\$15,776,747	\$15,549,329
Human Services	\$10,069,669	\$10,691,795	\$10,675,006
Intergovernmental Services	\$13,743,058	\$7,801,163	\$9,723,426
Economic Environment	\$8,455,783	\$7,975,582	\$7,591,481
Debt Service	\$8,527,127	\$8,057,345	\$7,575,318
Court Related	\$2,706,508	\$2,795,841	\$2,854,228
<b>TOTALS</b>	<b>\$259,237,133</b>	<b>\$253,723,600</b>	<b>\$263,600,197</b>

\*This figure represents the expenditures by function for the FY 2019 Budget.



## DID YOU KNOW?

In FY 2018, there was an estimated 2.4 million visitors, leading to an economic impact of \$895.8 million in Leon County.

# 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 2019 average taxable value<sup>1</sup> (\$115,459) of an average assessed<sup>2</sup> home (\$165,459) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

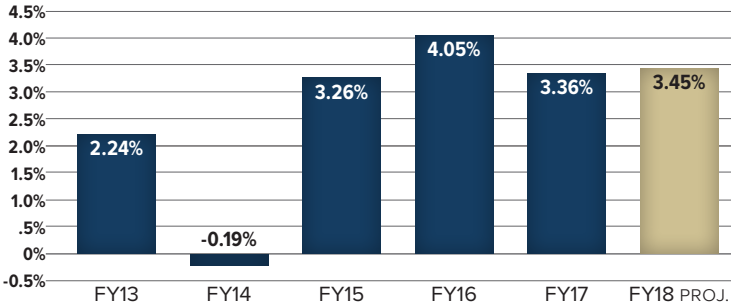
Services	FY 2019 Ad Valorem Tax Bill \$1,017	FY 2019 Monthly Cost	FY 2019 % of Ad Valorem Taxes
Sheriff - Law Enforcement	265.41	22.12	26.10%
Sheriff - Corrections	236.03	19.67	23.21%
Emergency Medical Services	57.69	4.81	5.67%
Facilities Management	53.80	4.48	5.29%
Health & Human Services	52.92	4.41	5.20%
Library Services	46.14	3.84	4.54%
Property Appraiser	32.61	2.72	3.21%
Tax Collector	31.60	2.63	3.11%
Management Information Services	31.32	2.61	3.08%
Supervisor of Elections	26.60	2.22	2.62%
Other Criminal Justice (Probation, DJJ, Diversion)	21.06	1.76	2.07%
Administrative Services <sup>3</sup>	20.04	1.67	1.97%
Capital Improvement	17.34	1.45	1.71%
Budgeted Reserves	16.85	1.40	1.66%
Community Redevelopment - Payment	14.76	1.23	1.45%
Veterans, Volunteer, Planning, Economic Development	14.59	1.22	1.44%
Board of County Commissioners	11.78	0.98	1.16%
Geographic Information Systems	10.96	0.91	1.08%
Clerk of Circuit Court	8.57	0.71	0.84%
800 MHz Radio Communication System	7.93	0.66	0.78%
Other Non-Operating/Communications	7.93	0.66	0.78%
Financial Stewardship <sup>4</sup>	7.68	0.64	0.75%
Court Administration and Other Court Programs <sup>5</sup>	7.61	0.63	0.75%
Mosquito Control	5.43	0.45	0.53%
Risk Allocations	4.90	0.41	0.48%
Sustainability/Cooperative Extension	4.78	0.40	0.47%
Line Item Agency Funding	0.64	0.05	0.06%
<b>TOTALS</b>	<b>\$1,017.00</b>	<b>\$84.75</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 2018 is 2.1%.
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.



# FINANCIAL INDICATORS

## Property Tax Revenues (Rate of Change)



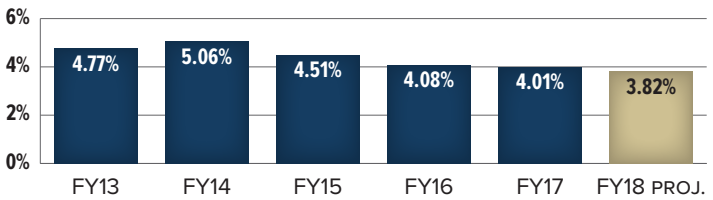
**Analysis:** In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY 2018. Property tax revenue is projected to increase by roughly \$5 million over the FY 2018 actual property tax collections due to a projected increase in property values.

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

Sources: 2017 Certification of Final Taxable Value; Statistical Digest

## Debt Service (Percentage of Total Operating Expenditures)

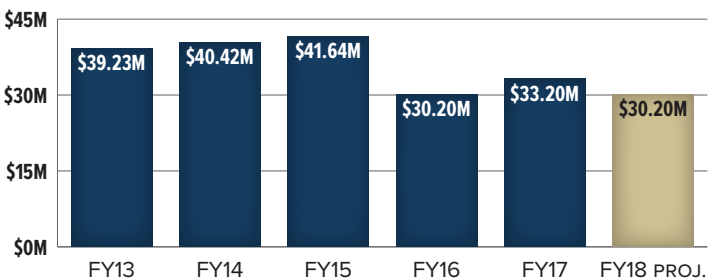


**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations.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

Sources: FY 2017 Expenditure Summary; FY 2017 Budget Summary

## General/Fine and Forfeiture Fund Balance



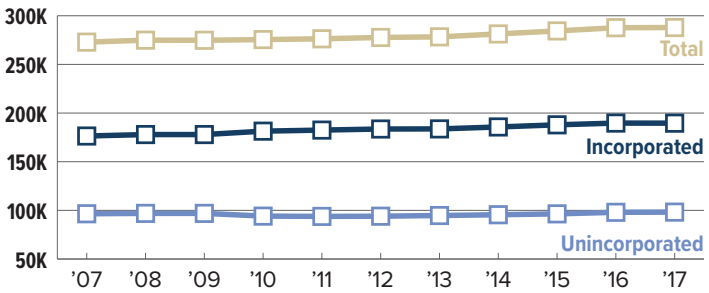
**Analysis:** Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. FY15 increase is attributable to higher than anticipated property values and return of excess fees. FY16 decrease reflects a \$9.6 million fund balance sweep to fund capital projects. The FY18 projection includes a \$2.75 million fund sweep for capital projects.

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

Sources: Summary of Fund Balance and Retained Earnings; FY 2016 Annual Performance & Financial Report

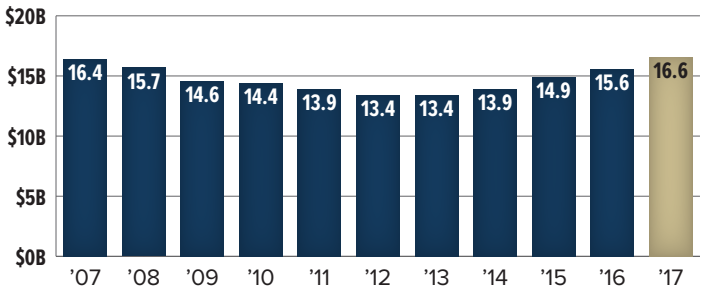
# COMMUNITY ECONOMIC PROFILE

## Population



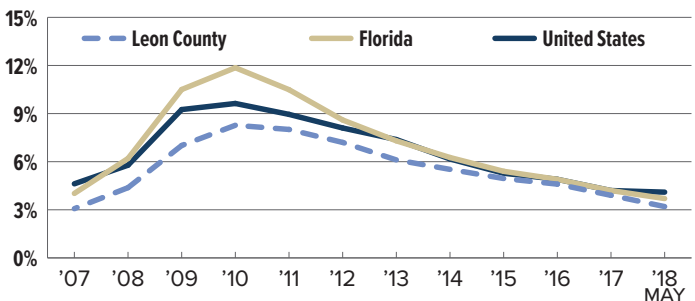
Since the 2010 Census, Leon County has had the highest growth rate of neighboring counties. Behind Leon County (4.51%) is Gadsden County (4.04%), Wakulla County (3.68%), and Jefferson County (-1.02%).

## Taxable Values



Taxable values increased rapidly from 1998 to 2007 (average annual increase of 9.3%); however, due to property tax reform in 2007, the value of taxable properties fell to \$15.7 billion in 2008. 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. Values provided by the Property Appraiser on July 1, 2018 showed property values increase by 6.56% from 2016, and have taken ten years to recover to pre-recession levels.

## Unemployment Statistics

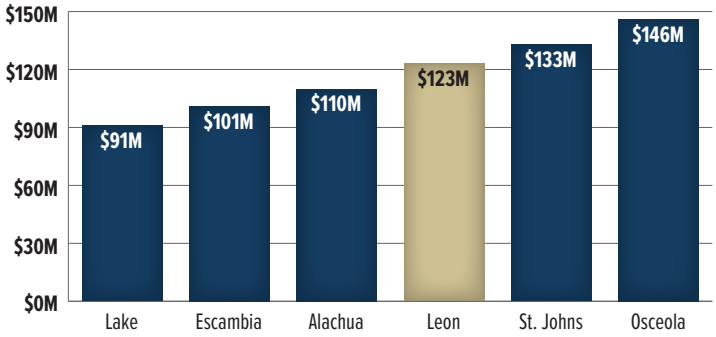


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. In 2008, a troubled economy caused unemployment to rise nationwide. In 2010, the state of Florida's unemployment rate peaked at 11.86%.

Florida's unemployment rate has been declining since 2011, when the rate was 10.49%. Leon County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 3.2%.

# HOW WE COMPARE

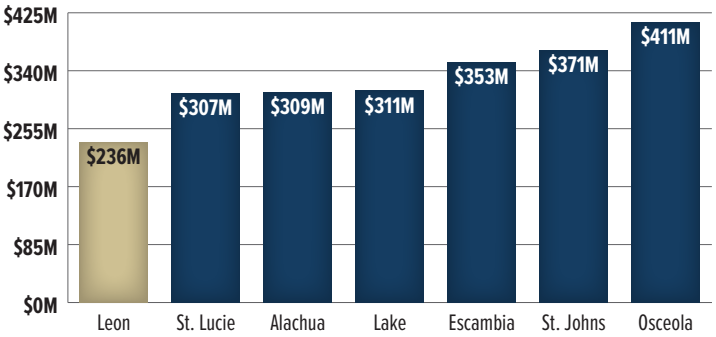
## Anticipated Ad Valorem Tax Collections (FY 2018)



Among the like-sized counties, Leon County represents the median, collecting \$123 million in ad valorem taxes. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2017 Taxable Value by County

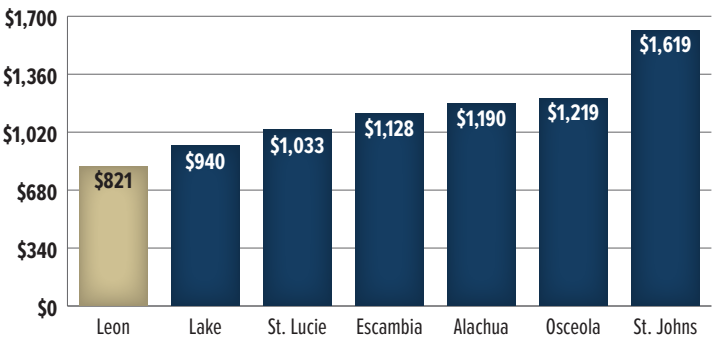
## Total Net Budget (FY 2018)



Leon County has the lowest operating budget among like-sized counties, with a net budget of \$236 million. St. Lucie County's net budget is 30% higher than Leon County's.

Source: FY 2018 Leon County Office of Management and Budget Survey

## Net Budget Per Countywide Resident (FY 2018)



Leon County spends the least dollars per county resident of all like-sized counties, followed by Lake County which is 14% higher than Leon County. St. Johns County spends almost two times the amount per resident than Leon County does.

Sources: Florida Office of Economic & Demographic Research, 4/1/2017; FY 2018 Leon County Office of Management and Budget Survey



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PERFORMANCE DRIVEN.

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Detailed information on the FY 2019 Budget  
is available on the Leon County website at:  
[www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB)