



BUDGET IN BRIEF

LEON COUNTY, FLORIDA
BOARD OF COUNTY
COMMISSIONERS



Office of Management & Budget

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Detailed information on the FY 2011 Budget is
available on the County's website at:

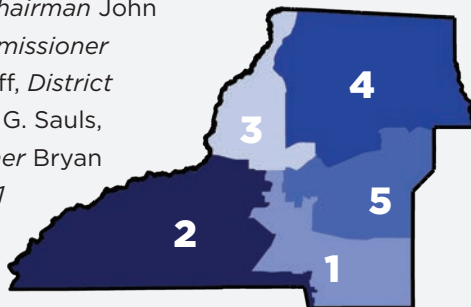
www.leoncountyfl.gov/omb

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

The mission of the Leon County Board of County Commissioners is to preserve and enhance the outstanding quality of life, which has made our community a desirable place to live, work, and raise our children. Through the provisions of cost effective superior services, Leon County Government will ensure the promotion of orderly growth for the economic health and safety of its citizens.



(From left to right) *At-Large Commissioner* Cliff Thaell, *At-Large Commissioner* Akin Akinyemi, *District 3 Commissioner Vice-Chairman* John Dailey, *District 5 Commissioner Chairman* Bob Rackleff, *District 2 Commissioner* Jane G. Sauls, *District 4 Commissioner* Bryan Desloge, and *District 1 Commissioner* Bill Proctor.



Parwez Alam
County Administrator



Herb Thiele
County Attorney

HOW WE COMPARE...

Total Net Budget (FY2010)

Compared to similar counties, Leon County has the lowest net budget.



Anticipated Ad Valorem Tax Collections (FY2010)

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



Net Budget Per Countywide Resident (FY2010)

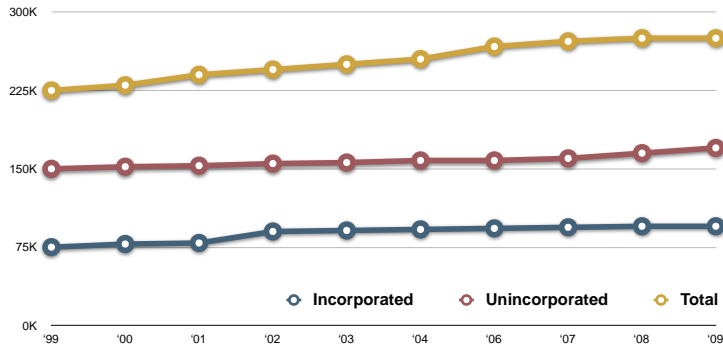
Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2010.



COMMUNITY ECONOMIC PROFILE

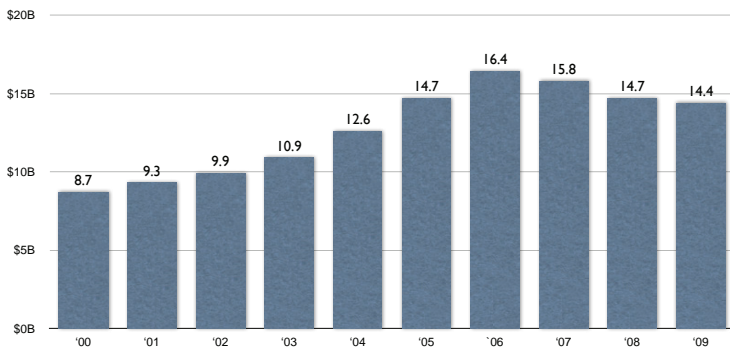
Population

The Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), estimated the 2009 Leon County population at 274,803 residents; 65% incorporated and 35% unincorporated. Total county population estimates have slowed to less than 1% annual growth since 2006. This trend is anticipated to continue over the next decade. Population estimates include higher education enrollment.



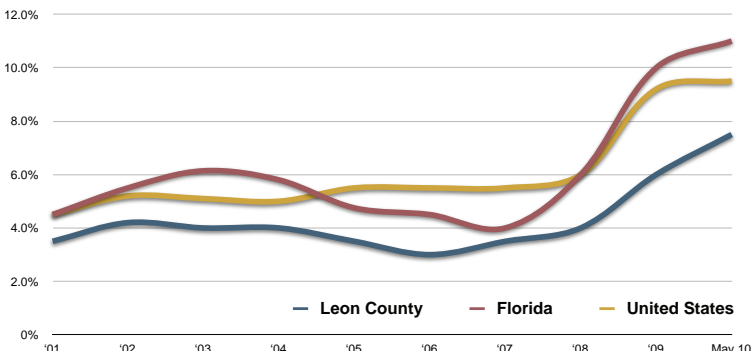
Taxable Values

Taxable values increased steadily from 2000 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. The approximate \$1 billion decrease in valuation for 2009 is largely due to the current recession and a repressed housing market.



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. After increasing from 2000 to 2002, the unemployment rate decreased through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 40% increase in unemployment from 2007 compared to Leon County's 38% increase.



ADMINISTRATOR'S MESSAGE

October 1, 2010

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Budget in Brief for the fiscal year beginning October 1, 2010 and ending September 30, 2011. This document has been designed to communicate the basic budget information for the adopted FY 2011 annual operating budget and five-year capital improvement plan.

The adopted budget of \$244,130,080 represents a \$3,035,854 decrease (-1.23%) from last fiscal year. Since FY 2008, the Board has reduced the budget by \$40.1 million or 14.25%. In addition, the combined ad valorem rate of 8.35 mills did not change from FY 2010 and resulted in lowering property taxes by \$1.8 million countywide.

Within the following pages of this document, we have brought together those areas of the budget which highlight major sources of revenue, major expenditures by service area, and statistical information regarding comparative data from other similar Florida counties.

We sincerely hope that you find this document and the information contained within interesting, informative and useful.

Sincerely,

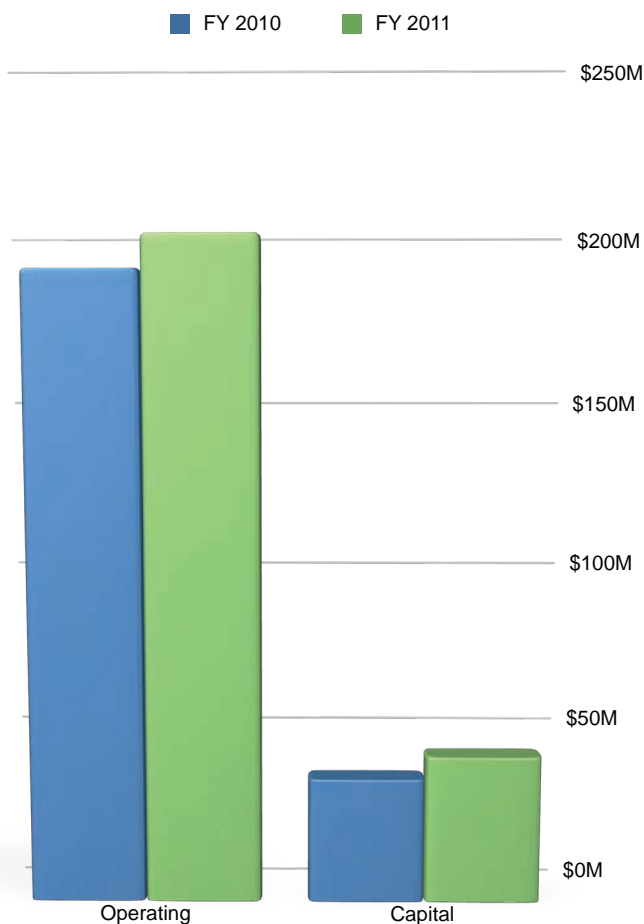
Parwez Alam

Leon County is approximately 702 square miles. It has a population of approximately 274,803 people, with 96,924 living in the unincorporated area of the County and 177,879 living within the city limits. In November 2002, the County became a charter government, 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 2011 BUDGET SUMMARY

The total FY 2011 budget is \$244,130,080. This represents a reduction of more than \$3 million or 1.23% between FY 2010 and FY 2011. The operating budget of \$203,453,787 reflects an increase of 2.2% from the FY 2010 budget of \$199,052,851, due in part to increases in healthcare and retirement costs. The FY 2011 capital budget decreased by 15.5% to \$40,676,293, down from the FY 2010 budget of \$48,113,074.

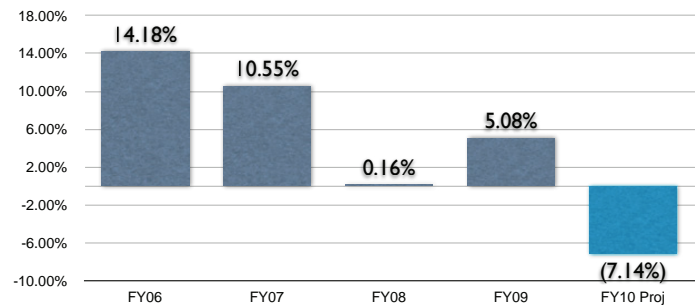


COUNTY FACT:

Last year Fitch rating reviewed Leon County's debt service and financial condition during the recession. Due to the County's strong financial position, the AA bond rating was maintained.

FINANCIAL INDICATORS

Property Tax Revenues Rate of Change

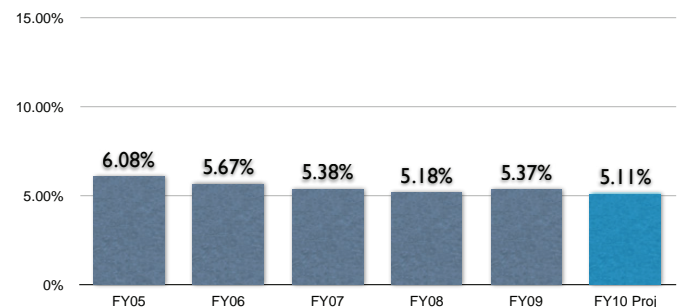


Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board of County Commissioners raised the County millage rate from 7.213 for FY08 to 7.85 for FY09. The Board maintained the 7.85 rate for FY10. The projected rate of change decreased for FY10 by 7.14%, due to a decline in property values by \$1 billion. By maintaining the millage rate at 7.85 for FY10, the Board provided \$8.8 million in property tax relief to the citizens of Leon County.

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

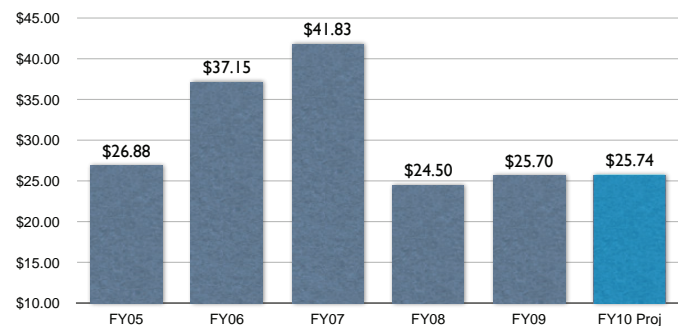
Source: 2009 Certification of Final Taxable Value and Statistical Digest

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 obligations. Leon County's debt service has trended downward over the past five years. Leon County maintains level debt service.

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. A decline in FY08 fund balance results from \$20 million in appropriations to CIP projects. The FY09 fund balance includes an appropriation of \$3.9 million in local economic stimulus funding. However, this is offset by the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings.

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

Source: FY09 Summary of Fund Balance and Retained Earnings and Year Ending Report.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES:

(Median Value Single Family Home in Leon County)

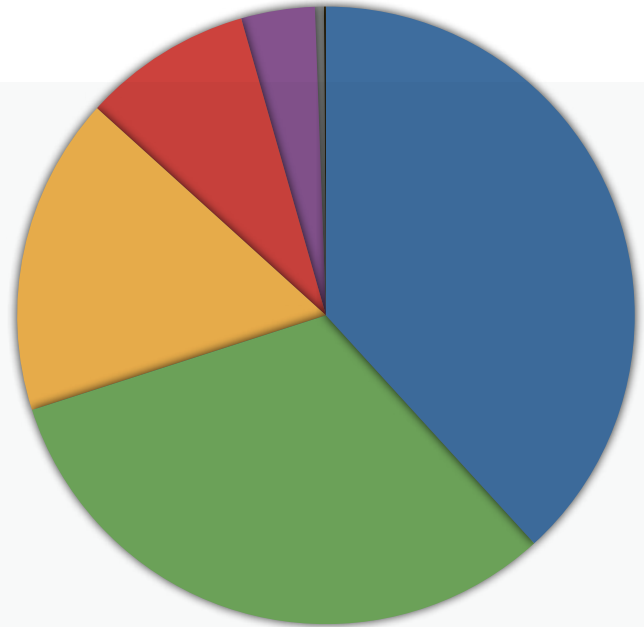
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2011 taxable value of a median priced home (\$181,779) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum. Valuations increased from FY 2010 due to the 2.7% CPI increase in Save Our Homes homestead values.

Services	FY 2011 Ad Valorem Tax Bill \$1,100	Monthly Cost	FY 2010 % of Ad Valorem Taxes
Sheriff - Law Enforcement	\$ 278.29	\$ 23.19	25.30%
Sheriff - Corrections	260.44	21.70	23.68%
Emergency Medical Services	65.87	5.49	5.99%
Health & Human Services	62.50	5.21	5.68%
Library Services	58.37	4.86	5.31%
Facilities Management	55.41	4.62	5.04%
Tax Collector	39.68	3.31	3.61%
Property Appraiser	38.47	3.21	3.50%
Management Information Services	35.78	2.98	3.25%
Administrative Services ¹	27.71	2.31	2.52%
Other Criminal Justice (Probation, DJJ)	26.65	2.22	2.42%
Supervisor of Elections	25.40	2.12	2.31%
Veterans, Volunteer, Agricultural Co-op, Planning	19.39	1.62	1.76%
Community Redevelopment/ Payment	15.90	1.33	1.45%
Board of County Commissioners	12.16	1.01	1.11%
Clerk of the Circuit Court	10.27	0.86	0.93%
Other Non-Operating/Communications	9.24	0.77	0.84%
Line Item Agency Funding	9.14	0.76	0.83%
Geographic Information Systems	8.85	0.74	0.80%
Court Administration and Other Court Programs ²	8.64	0.72	0.79%
Capital Projects	7.93	0.66	0.72%
Risk Allocations	7.74	0.64	0.70%
Mosquito Control	6.77	0.56	0.62%
Budgeted Reserves	3.89	0.32	0.35%
Purchasing/MWSBE	3.18	0.26	0.29%
Sustainability	2.34	0.19	0.21%
Total	\$1,100.00	\$ 91.67	100.00%

1. Administrative Services include: County Administration, the County Attorney's Office, Intergovernmental Affairs, the Public Information Office, the Office of Management and Budget, and Human Resources.

2. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/ Mental Health Coordinator positions and diversionary programs.

FY 2011 BUDGET BY PROGRAM



- BOCC - \$93,303,015
- Constitutional Officers - \$77,690,900
- Capital - \$40,676,293
- Non-Operating - \$21,648,950
- Debt Services - \$9,416,769
- Judicial - \$1,137,427
- Grants - \$256,726

Department	BUDGET	% OF TOTAL	Full-Time Employees
BOCC	\$93,303,015	38.22%	795.23
Constitutional Officers	\$77,690,900	31.82%	964
Judicial	\$1,137,427	0.47%	9
Non-Operating	\$21,648,950	8.87%	N/A
Capital	\$40,676,293	16.66%	N/A
Debt Service	\$9,416,769	3.86%	N/A
Grants	\$256,726	0.10%	3
Total FY 2011 Budget	\$244,130,080	100.00%	1,771.23

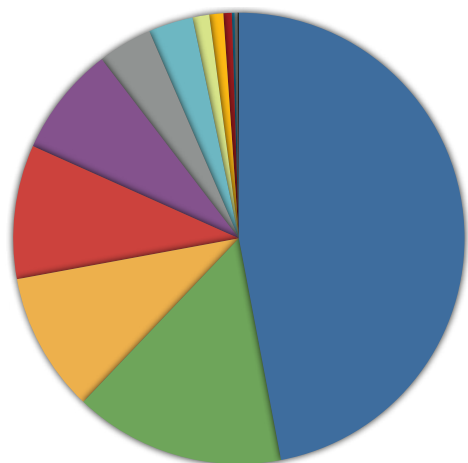
COUNTY FACT:

Of like sized counties, Leon County has the lowest net budget per capita at \$720.

REVENUES BY SOURCE

Source	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 BUDGET
General Property Taxes	\$125,737,741	\$116,467,741	\$114,666,437
Other Taxes	\$25,553,066	\$24,056,746	\$24,482,876
Licenses and Fees	\$2,314,002	\$9,260,287	\$9,427,197
Federal Shared	\$2,651,739	\$221,375	\$239,900
State Shared	\$20,712,133	\$18,013,645	\$19,193,310
Local Government Payments	\$2,756,999	\$1,431,436	\$1,519,445
Charges for Services	\$23,243,784	\$24,396,720	\$23,439,636
Fines and Forfeitures	\$680,867	\$686,285	\$572,375
Interest and Investments	\$8,608,780	\$4,127,467	\$2,963,889
Miscellaneous	\$4,296,732	\$2,201,660	\$2,382,889
Excess Fees	\$3,685,031	\$455,000	\$500,000
Interdepartmental Billing	\$7,766,037	\$7,583,813	\$7,805,894
Appropriated Fund Balance	\$0	\$38,263,750	\$36,936,232
TOTALS	\$228,006,911	\$247,165,925	\$244,130,080

*This chart represents revenues by source for the FY 2011 Budget



- Property Tax - 47%
- Appropriated Fund Balance - 15.1%
- Other Taxes - 10%
- Charges for Services - 9.6%
- State Shared - 7.9%
- Licenses & Fees - 3.9%
- Inter Dept. Billing - 3.2%
- Interests & Investments - 1.2%
- Miscellaneous - 1%
- Government Payments - .6%
- Fines and Forfeitures - .2%
- Excess Fees - .2%
- Federal Shared - .1%

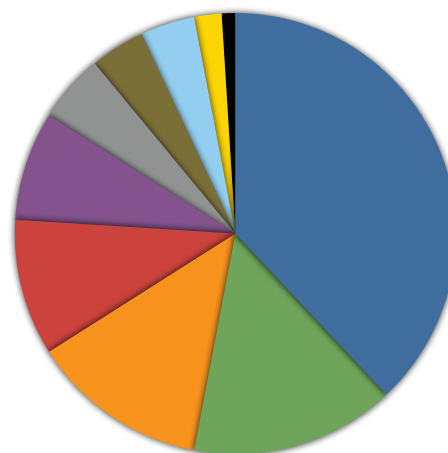
COUNTY FACT:

In FY 2009, more than 7,700 individuals participated in recycling presentations at the Solid Waste Facility Learning Center.

EXPENDITURES BY FUNCTION

Function	FY 2009 ACTUAL	FY 2010 ADOPTED	FY 2011 BUDGET
General Government	\$31,508,279	\$35,685,815	\$36,215,010
Public Safety	\$91,062,499	\$89,075,476	\$91,596,023
Physical Environment	\$24,727,698	\$26,642,991	\$23,402,899
Transportation	\$20,079,593	\$20,365,994	\$19,507,814
Economic Environment	\$7,228,656	\$5,662,578	\$5,559,332
Human Services	\$8,732,395	\$9,272,675	\$10,096,851
Culture/Recreation	\$12,701,747	\$11,505,358	\$12,937,102
Debt Service	\$9,391,462	\$9,391,043	\$9,416,769
Intragovernmental Services	\$4,749,460	\$36,160,521	\$32,111,004
Courts	\$6,711,022	\$3,403,474	\$3,287,276
TOTALS	\$216,892,811	\$247,165,925	\$244,130,080

*This chart represents expenditures by function for the FY 2011 Budget



- Public Safety - 38%
- General Government - 15%
- Intragovernmental Services - 13%
- Physical Environment - 10%
- Transportation - 8%
- Culture/Recreation - 5%
- Human Services - 4%
- Debt Services - 4%
- Economic Environment - 2%
- Courts - 1%

COUNTY FACT:

During FY 2010, as part of the local economic stimulus program, the County started construction to expand the Northeast and B.L. Perry libraries, as well as broke ground on the new Eastside Library. The Northeast and B.L. Perry expansions are anticipated to open in the fall of 2010.