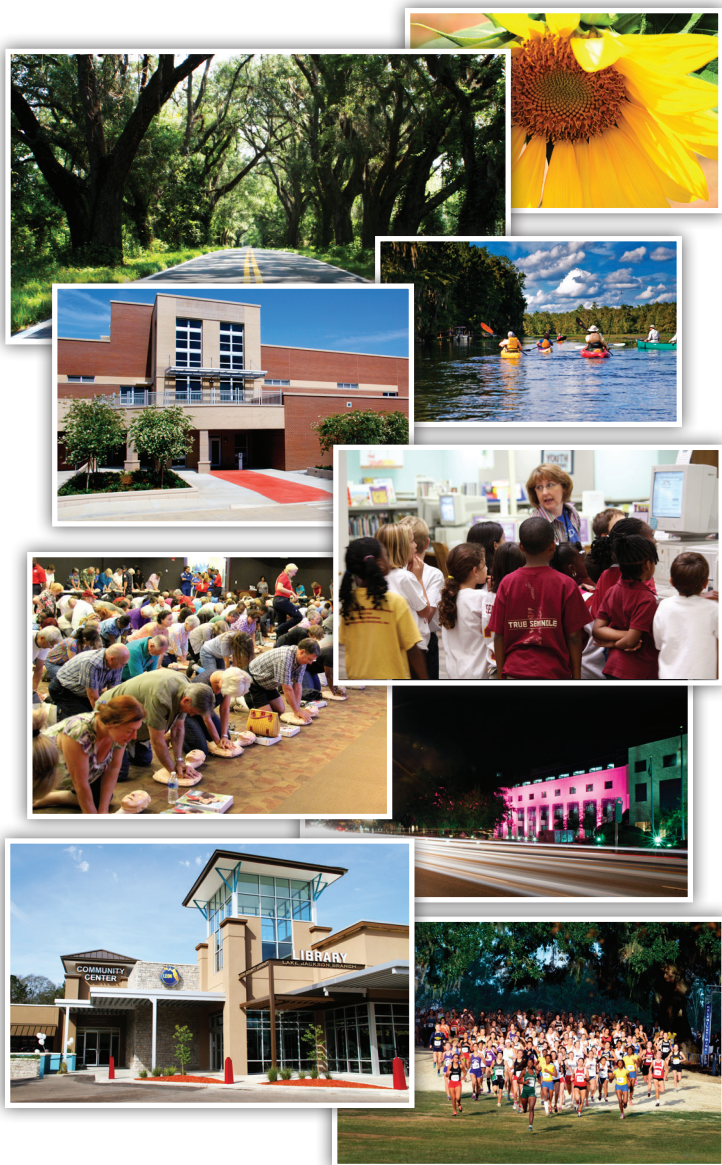


# BUDGET IN BRIEF



## FISCAL YEAR 2013/2014



### LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

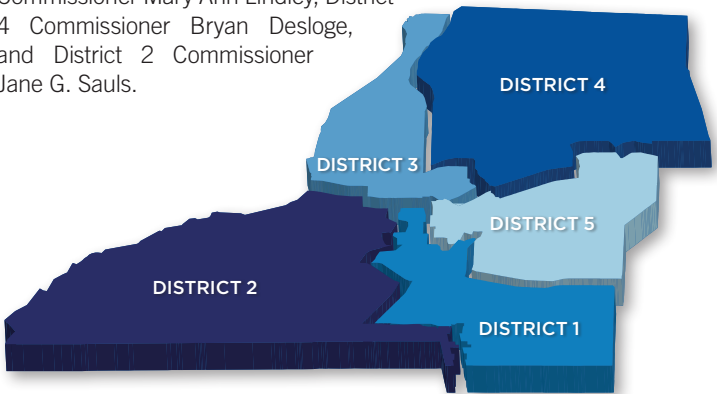
# LEON COUNTY BOARD OF COUNTY COMMISSIONERS

## Vision

As home to Florida's capitol, 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 1 Commissioner Bill Proctor, District 3 Commissioner John Dailey, District 5 Vice-Chairman Commissioner Kristin Dozier, At-Large Chairman Commissioner Nick Maddox, At-Large Commissioner Mary Ann Lindley, District 4 Commissioner Bryan Desloge, and District 2 Commissioner Jane G. Sauls.



**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, 2013 and ending September 30, 2014. This document has been designed to communicate the basic budget information for the adopted FY 2014 annual operating and five-year capital improvement plan.

The adopted budget of \$222,416,464 represents a \$674,040 decrease (-0.3%) from last fiscal year. Since FY 2008, the Board has reduced the budget by \$62.3 million or 21.9%.

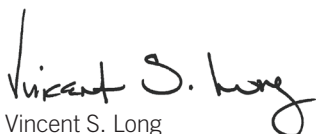
The development of the current year budget is not an action that is isolated from previous Board budgets, but a continuation of an on-going effort to address declining property values while maintaining quality services. The adopted budget is, in effect, a maintenance and cost avoidance budget. The operating 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.

Through a deliberate, necessary and reasoned approach, the Board approved the adopted budget using a combination of budget reductions, revenue increases, and the use of fund balance to address an \$8.78 million budget shortfall.

As a continuing part of the LEADS and budget process, Cross Departmental Action Teams were created to identify cost savings opportunities for inclusion in the budget development process.

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

Sincerely,



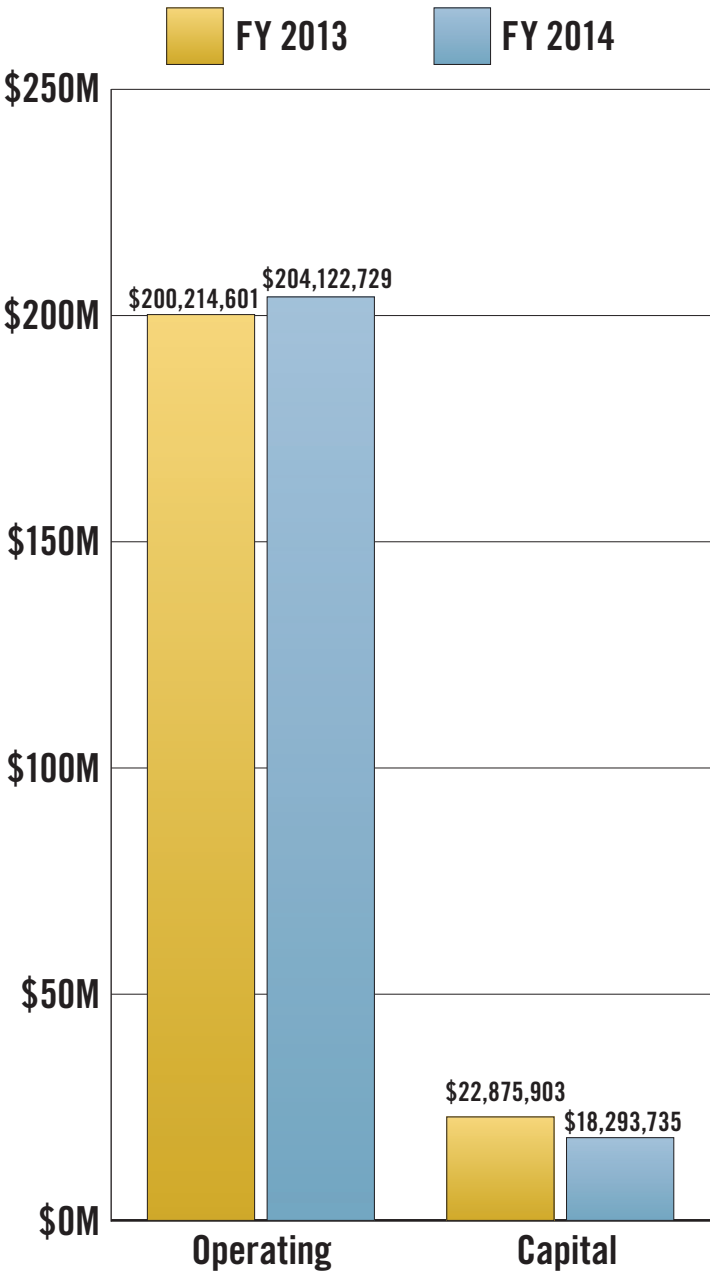
Vincent S. Long  
County Administrator

Leon County is approximately 702 square miles. It has a population of approximately 276,278 people, with 93,796 living in the unincorporated area of the County and 182,482 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 2014 BUDGET SUMMARY

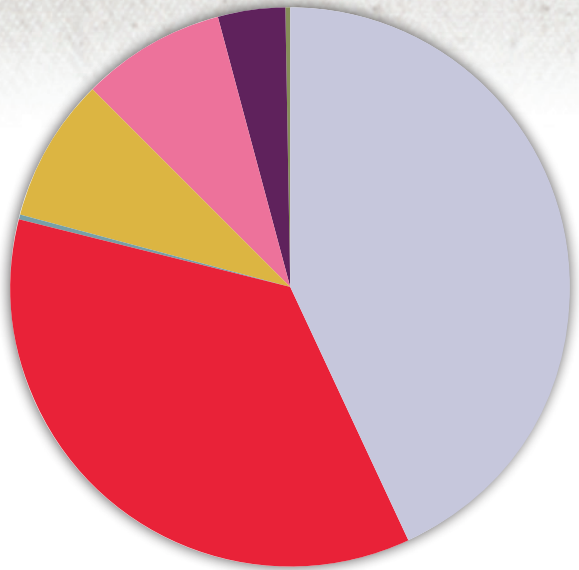
The total FY 2014 budget is \$222,416,464. This represents a \$674,040 decrease or (-0.3%) between FY 2013 and FY 2014. The operating budget of \$204,122,729 reflects an increase of 1.95% from the FY 2013 budget of \$200,214,601. The FY 2014 capital budget of \$18,293,735 decreased from the FY 2013 budget of \$22,875,903 by \$4.6 million or 20.03%.










## Did You Know

The Government Finance Officers Association recognized the FY 2012/2013 budget as outstanding Policy Document and Outstanding as Operations Guide.

# FY 2014 BUDGET BY PROGRAM



<b>BOCC</b>		<b>\$96,171,803</b>
<b>Constitutional Officers</b>		<b>\$79,443,794</b>
<b>Judical</b>		<b>\$982,264</b>
<b>Non- Operating</b>		<b>\$18,317,091</b>
<b>Capital</b>		<b>\$18,293,735</b>
<b>Debt Service</b>		<b>\$9,035,307</b>
<b>Grants</b>		<b>\$172,470</b>

DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
BOCC	\$96,171,803	43.24%	774.9
Constitutional Officers	\$79,443,794	35.72%	927
Judical	\$982,264	0.44%	8.5
Non- Operating	\$18,317,091	8.24%	2
Capital	\$18,293,735	8.22%	N/A
Debt Service	\$9,035,307	4.06%	N/A
Grants	\$172,470	0.08%	N/A
<b>Total FY 2014 Budget</b>	<b>\$222,416,464</b>	<b>100.00%</b>	<b>1,712.40</b>



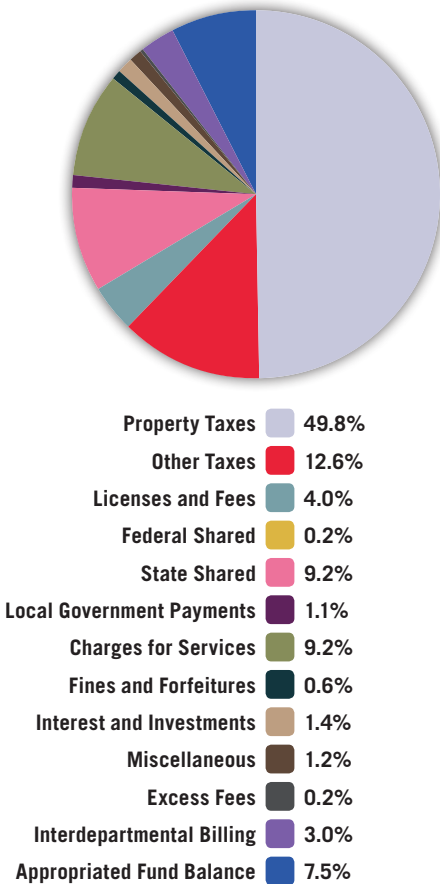
## Did You Know

Leon County received the Government Finance Officers Association Distinguished Budget Presentation Award for the 23rd year in a row.

# REVENUES BY SOURCE

Source	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
General Property Taxes	\$112,452,733	\$110,643,789	\$111,375,497
Other Taxes	\$26,347,577	\$24,826,352	\$27,903,221
Licenses and Fees	\$9,748,044	\$8,097,077	\$8,917,692
Federal Shared	\$8,596,255	\$193,540	\$392,916
State Shared	\$21,777,179	\$19,977,749	\$20,766,146
Local Government Payments	\$1,633,962	\$2,008,577	\$2,555,159
Charges for Services	\$24,911,207	\$21,306,249	\$20,476,259
Fines and Forfeitures	\$479,571	\$589,285	\$587,414
Interest and Investments	\$4,226,985	\$2,365,392	\$3,060,741
Miscellaneous	\$3,226,403	\$2,511,999	\$2,668,374
Excess Fees	\$2,114,741	\$350,000	\$350,000
Interdepartmental Billing	\$5,569,790	\$6,931,696	\$6,750,884
Appropriated Fund Balance	\$0	\$23,288,799	\$16,612,161
<b>TOTALS</b>	<b>\$221,084,447</b>	<b>\$223,090,504</b>	<b>\$222,416,464</b>

\*This figure represents the revenues by source for the FY 2014 Budget.



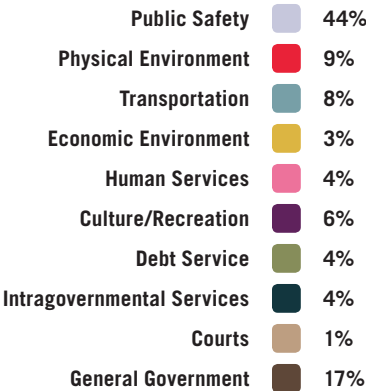
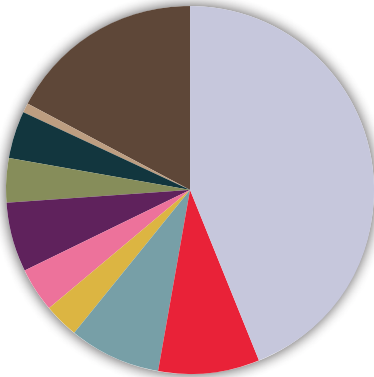
## Did You Know

Since 2007, Leon County's budget has been reduced by over \$62 million.

# EXPENDITURES BY FUNCTION

Function	FY 2012 Actual	FY 2013 Budget	FY 2014 Budget
General Government	\$32,825,150	\$36,370,734	\$38,286,572
Public Safety	\$100,028,759	\$90,778,727	\$95,290,402
Physical Environment	\$29,972,948	\$22,115,167	\$20,899,128
Transportation	\$19,895,200	\$17,102,384	\$17,916,589
Economic Environment	\$5,446,977	\$5,453,808	\$6,147,056
Human Services	\$9,922,854	\$10,254,776	\$9,223,728
Culture/Recreation	\$15,162,943	\$13,979,144	\$12,857,983
Debt Service	\$9,260,021	\$9,367,607	\$9,035,307
Intragovernmental Services	\$5,279,788	\$14,519,997	\$9,844,284
Courts	\$5,033,299	\$3,148,160	\$2,915,415
<b>TOTALS</b>	<b>\$232,827,939</b>	<b>\$223,090,504</b>	<b>\$222,416,464</b>

\*This figure represents expenditures by function for the FY 2014 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 2014 median taxable value<sup>1</sup> (\$92,637) of a median assessed<sup>2</sup> home (\$132,441) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

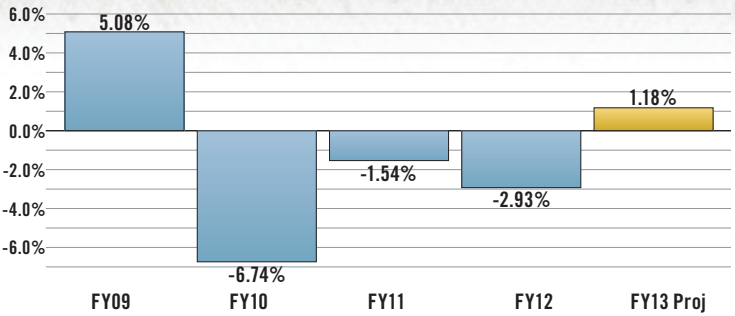
Services	FY 2014 Ad Valorem Tax Bill \$816	FY 2014 Monthly Cost	FY 2014 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$208.74	\$17.39	25.58%
Sheriff - Corrections	\$200.56	\$16.71	24.58%
Facilities Management	\$53.50	\$4.46	6.56%
Emergency Medical Services	\$46.29	\$3.86	5.67%
Library Services	\$41.94	\$3.49	5.14%
Health & Human Services	\$35.84	\$2.99	4.39%
Property Appraiser	\$28.88	\$2.41	3.54%
Tax Collector	\$27.55	\$2.30	3.38%
Management Information Services	\$26.87	\$2.24	3.29%
Supervisor of Elections	\$24.16	\$2.01	2.96%
Administrative Services <sup>3</sup>	\$22.52	\$1.88	2.76%
Other Criminal Justice (Probation, DJJ)	\$20.37	\$1.70	2.50%
Veterans, Volunteer, Agricultural Co-op, Planning	\$13.78	\$1.15	1.69%
Board of County Commissioners	\$8.73	\$0.73	1.07%
Community Redevelopment - Payment	\$8.56	\$0.71	1.05%
Clerk of the Circuit Court	\$7.53	\$0.63	0.92%
Line Item Agency Funding	\$6.96	\$0.58	0.85%
Other Non-Operating/ Communications	\$6.89	\$0.57	0.84%
Court Administration and Other Court Programs <sup>4</sup>	\$6.75	\$0.56	0.83%
Geographic Information Systems	\$5.89	\$0.49	0.72%
Risk Allocations	\$4.44	\$0.37	0.54%
Mosquito Control	\$3.70	\$0.31	0.46%
Budgeted Reserves	\$2.25	\$0.19	0.28%
Sustainability	\$1.84	\$0.15	0.22%
Purchasing/MWSBE	\$1.46	\$0.12	0.18%
<b>Total</b>	<b>\$816.00</b>	<b>\$68.00</b>	<b>100.00%</b>

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

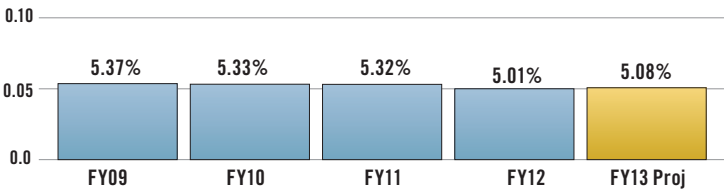


**Analysis:** In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board adopted the rolled back 8.3144 for FY13. The projected rate of change in FY13 is an increase of 1.18% due to a moderate uptick in property values from the previous year. By maintaining the millage rate at 8.3144 for FY14, the Board provided property tax relief to the citizens of Leon County.

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

Source: 2012 Certification of Final Taxable Value and Statistical Digest.

## Debt Service Percentage of Total Operating Expenditures

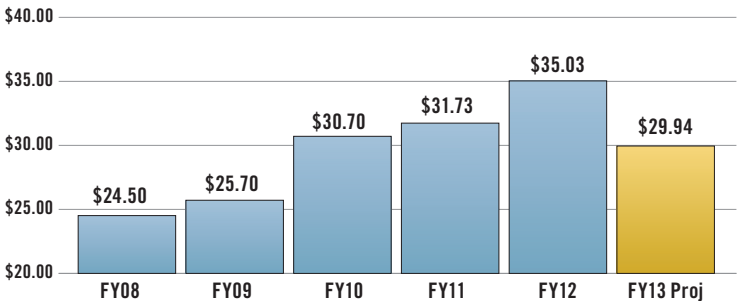


**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. However, in FY12 Leon County renegotiated its debt service resulting in a slight increase. Leon County maintains level debt service.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2011 Expenditure Summary and the FY 2012 Budget Summary.

## General/Fine and Forfeiture Fund Balance



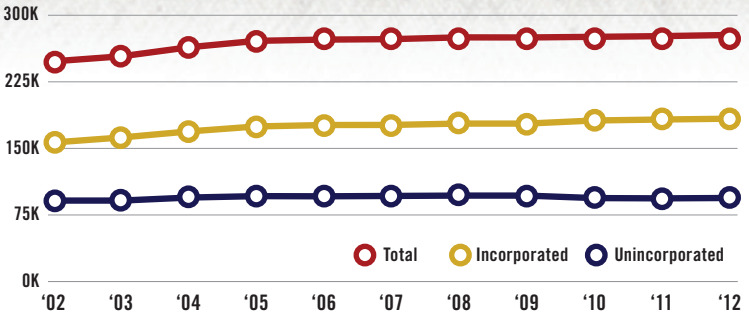
**Analysis:** Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The 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. The FY13 decline results from \$5 million in appropriations to address continuously declining revenues.

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

Source: FY12 Summary of Fund Balance and Retained Earnings and Year Ending Report.

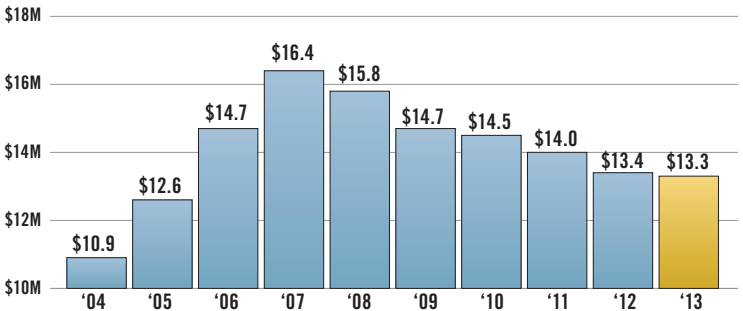
# COMMUNITY ECONOMIC PROFILE

## Population



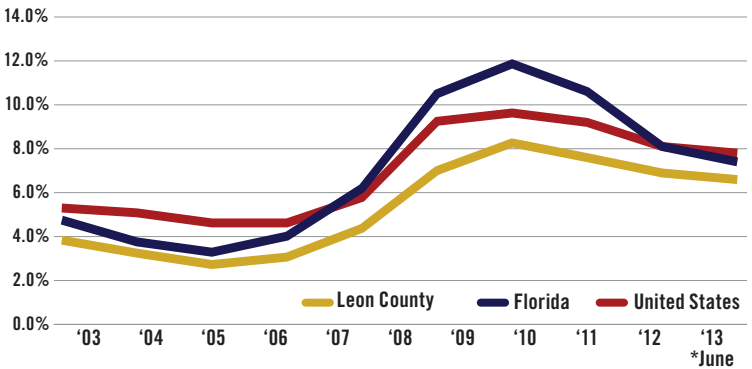
According to the 2012 estimates from the Florida Bureau of Economic and Business Research, the current Leon County population is 277,670; 66% incorporated and 34% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. This trend is anticipated to continue as concluded by the recent Census data. Population estimates include higher education enrollment.

## 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 \$15.8 billion. In the last 5 years, valuations have decreased by \$2.6 billion or 16% due to the recession and a repressed housing market.

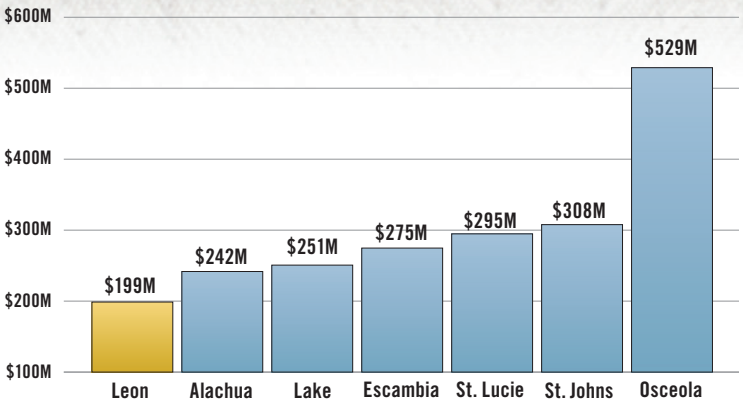
## Unemployment Statistics



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. 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 2% higher than the national average of 8.4%. Leon County's unemployment rate continues to trend lower than the state or national rates as the June 2013 rate of 6.6% is a decrease from the 8.0% unemployment rate in June of 2012. The June 2013 rates also mark the first time since 2007 that the Florida unemployment rate of 7.4% is below the national average of 7.8%.

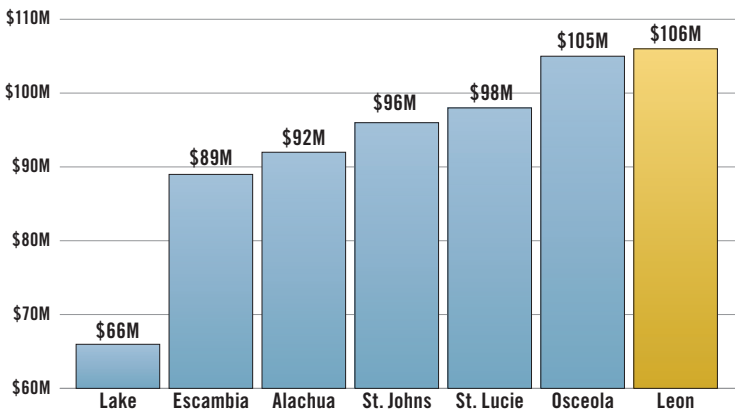
# HOW WE COMPARE

## Total Net Budget (FY 2013)



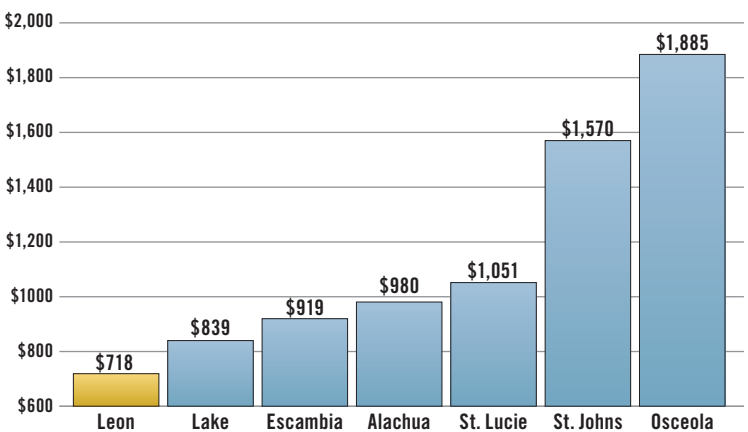
Compared to like-sized counties, Leon County has the lowest net budget.

## Anticipated Ad Valorem Tax Collections (FY 2013)



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

## Net Budget Per Countywide Resident (FY 2013)



Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2013.

Comparative Counties updated based on 2012 population estimates.

Source: University of Florida, Bureau of Economic and Business Research, 11/1/2012



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

301 South Monroe Street, Suite 202  
Tallahassee, Florida 32301

**Phone:** (850) 606-5100

*RossS@LeonCountyFL.gov*

Detailed information on the FY 2014 Budget  
is available on the Leon County website at:

**[www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB)**