

FISCAL YEAR 2012/2013



PEOPLE



PERFORMANCE



PLACE



BUDGET IN BRIEF

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

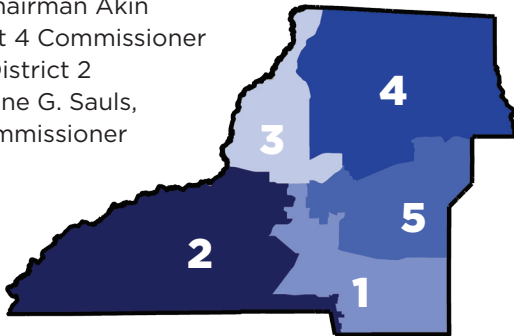
**LEON COUNTY, FLORIDA
BOARD OF COUNTY
COMMISSIONERS**

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

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, a catalyst for engaging citizens, community and regional partners, and a provider of efficient services, which balance economic, environmental, and quality of life goals.



(From left to right) District 3 Commissioner John Dailey, District 5 Commissioner Kristin Dozier, At-Large Vice-Chairman Commissioner Nick Maddox, At-Large Commissioner Chairman Akin Akinyemi, District 4 Commissioner Bryan Desloge, District 2 Commissioner Jane G. Sauls, 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, 2012 and ending September 30, 2013. This document has been designed to communicate the basic budget information for the adopted FY 2013 annual operating and five-year capital improvement plan.

The adopted budget of \$223,090,504 represents a \$12.5 million decrease (-5.3%) from last fiscal year. Since FY 2008, the Board has reduced the budget by \$61.6 million or 21.6%.

Consistent with the trend over the past several years, preparation of this budget contemplates the continued constraints of the slow economic recovery.

The development of the current year budget is 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.

As a continuing part of the LEADS and budget process, I directed departments and divisions to identify opportunities for improvement throughout the organization. These ranged from consolidation of functions across departmental lines to privatization where it made sense. This was an expansion on last year's process.

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

Sincerely,

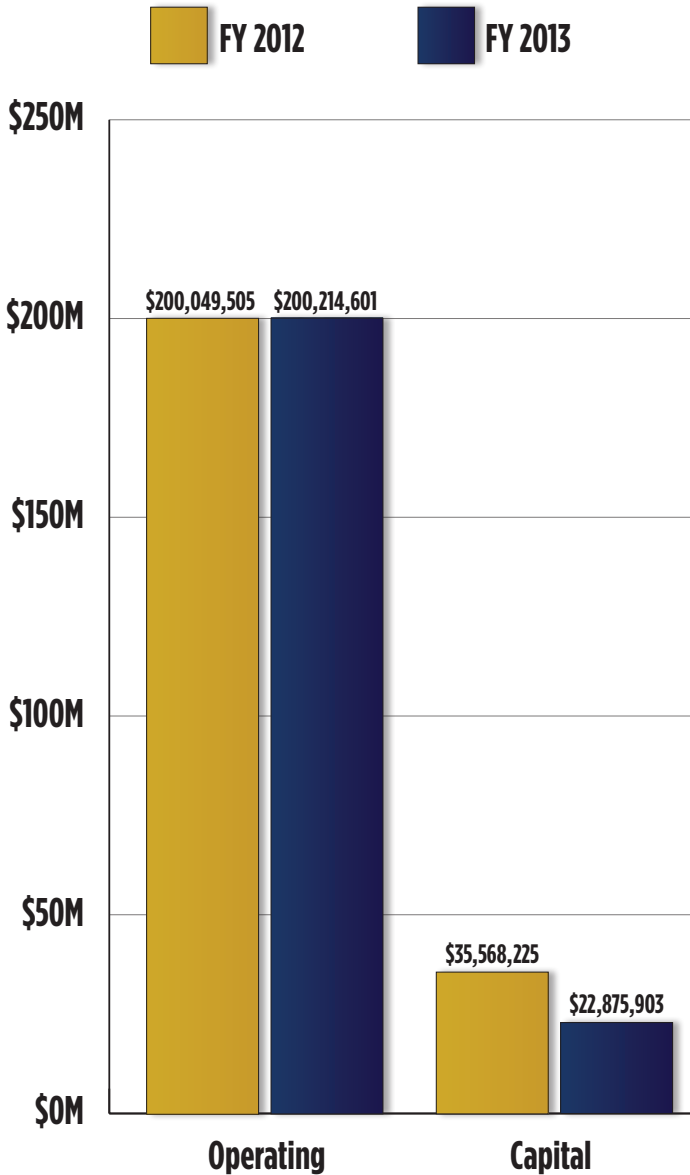
Vincent S. Long
Vincent S. Long
County Administrator

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.

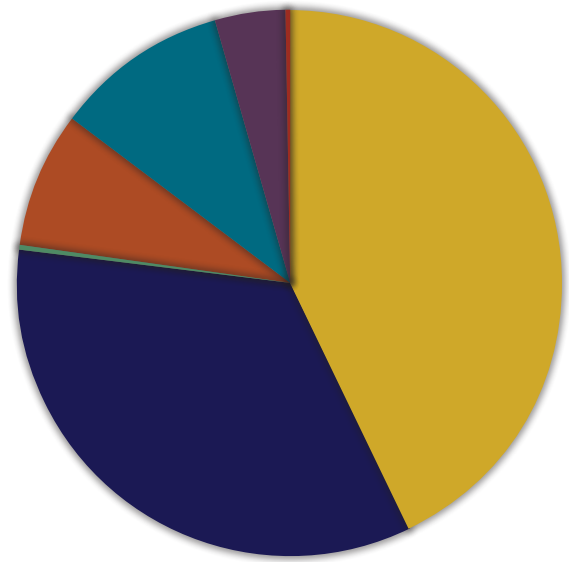
The Board of County Commissioners, whose function is to manage the affairs of the county, is made up of seven members: five elected to serve specific districts and two elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out its directives and policies, 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 2013 BUDGET SUMMARY

The total FY 2013 budget is \$223,090,504. This represents a reduction of more than \$12.5 million or 5.3% between FY 2012 and FY 2013. The operating budget of \$200,214,601 reflects a slight increase from the FY 2012 budget of \$200,049,505. The FY 2013 capital budget of \$22,875,903 decreased from the FY 2012 budget of \$35,568,225 by \$12.7 million or 35.7%, due to the utilization of capital reserves set aside by the Board to fund the long term capital needs of the County.



FY 2013 BUDGET BY PROGRAM



- BOCC - \$95,538,704
- Constitutional Officers - \$76,133,417
- Judicial - \$1,052,256
- Non-Operating - \$17,951,762
- Capital - \$22,875,903
- Debt Service - \$9,367,607
- Grants - \$170,855

DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
BOCC	\$95,538,704	42.83%	783.48
Constitutional Officers	\$76,133,417	34.13%	926
Judicial	\$1,052,256	0.47%	8.5
Non-Operating	\$17,951,762	8.05%	N/A
Capital	\$22,875,903	10.25%	N/A
Debt Service	\$9,367,607	4.20%	N/A
Grants	\$170,855	0.08%	0
TOTAL FY 2013 BUDGET	\$223,090,504	100.00%	1,717.98

COUNTY FACT:

Of like sized counties, Leon County has the lowest net budget per capita at \$724.

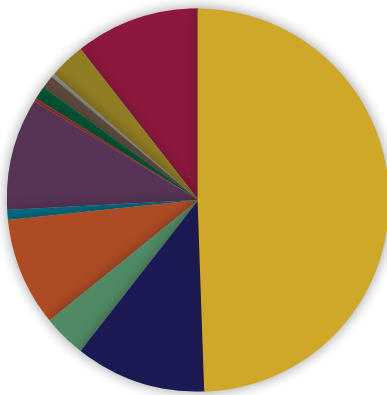
COUNTY FACT:

Leon County has six employees per 1,000 residents and ranks second lowest in employees per capita among all 67 counties.

REVENUES BY SOURCE

Source	FY 2011 Actual	FY 2012 Adopted	FY 2013 Budget
General Property Taxes	\$115,605,697	\$111,646,189	\$110,643,789
Other Taxes	\$25,301,717	\$24,569,038	\$24,826,352
Licenses and Fees	\$9,592,715	\$8,868,701	\$8,097,077
Federal Shared	\$3,659,344	\$192,400	\$193,540
State Shared	\$21,042,667	\$20,070,945	\$19,977,749
Local Government Payments	\$1,185,905	\$1,651,047	\$2,008,577
Charges for Services	\$22,359,679	\$23,877,148	\$21,306,249
Fines and Forfeitures	\$661,048	\$561,640	\$589,285
Interest and Investments	\$3,267,724	\$2,387,301	\$2,365,392
Miscellaneous	\$3,010,921	\$2,350,082	\$2,511,999
Excess Fees	\$2,099,475	\$590,000	\$350,000
Interdepartmental Billing	\$7,062,158	\$7,294,613	\$6,931,696
Appropriated Fund Balance	\$0	\$31,558,626	\$23,288,799
TOTALS	\$214,849,051	\$235,617,730	\$223,090,504

*This figure represents the revenues by source for the FY 2013 Budget.



- Property Taxes - 49.6%
- Other Taxes - 11.1%
- Licenses and Fees - 3.6%
- Federal Shared - 0.1%
- State Shared - 9.0%
- Local Government Payments - 0.9%
- Charges for Services - 9.5%
- Fines and Forfeitures - 0.3%
- Interest and Investments - 1.1%
- Miscellaneous - 1.1%
- Excess Fees - 0.2%
- Interdepartmental Billing - 3.1%
- Appropriated Fund Balance - 10.4%

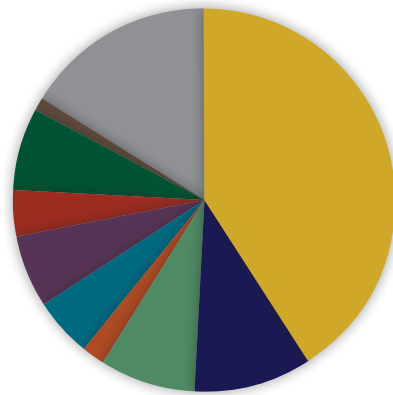
COUNTY FACT:

Leon County received the Government Finance Officers Association Distinguished Budget Presentation Award for the 22nd year in a row.

EXPENDITURES BY FUNCTION

Function	FY 2011 Actual	FY 2012 Adopted	FY 2013 Budget
General Government	\$35,099,442	\$37,030,761	\$36,305,734
Public Safety	\$91,969,984	\$88,295,610	\$90,778,727
Physical Environment	\$22,912,955	\$26,654,325	\$22,115,167
Transportation	\$27,541,520	\$20,203,210	\$17,167,384
Economic Environment	\$5,608,314	\$5,544,463	\$5,453,808
Human Services	\$10,262,984	\$9,845,325	\$10,254,776
Culture/Recreation	\$16,639,034	\$13,746,822	\$13,979,144
Debt Service	\$9,330,806	\$9,260,022	\$9,367,607
Intragovernmental Services	\$5,873,747	\$21,795,903	\$14,519,997
Courts	\$5,920,586	\$3,241,289	\$3,148,160
TOTALS	\$231,159,372	\$235,617,730	\$223,090,504

*This figure represents expenditures by function for the FY 2013 Budget.



- Public Safety - 41%
- Physical Environment - 10%
- Transportation - 8%
- Economic Environment - 2%
- Human Services - 5%
- Culture/Recreation - 6%
- Debt Service - 4%
- Intragovernmental Services - 7%
- Courts - 1%
- General Government - 16%

COUNTY FACT:

The 'Your Checkbook' feature on the Leon County website allows residents to review County expenditures and invoices and see their tax dollars at work.

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 2013 median taxable value¹ (\$90,398) of a median assessed² home (\$127,800) with a \$25,000 or \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2013 Ad Valorem Tax Bill \$796	FY 2013 Monthly Cost	FY 2013 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$203.34	\$16.93	25.53%
Sheriff - Corrections	\$194.40	\$16.19	24.41%
Facilities Management	\$49.82	\$4.15	6.26%
Emergency Medical Services	\$45.15	\$3.76	5.67%
Health & Human Services	\$42.36	\$3.53	5.32%
Library Services	\$42.31	\$3.52	5.31%
Property Appraiser	\$28.08	\$2.34	3.53%
Tax Collector	\$27.76	\$2.31	3.49%
Management Information Services	\$25.23	\$2.10	3.17%
Supervisor of Elections	\$19.83	\$1.65	2.49%
Administrative Services ³	\$19.32	\$1.61	2.42%
Other Criminal Justice (Probation, DJJ)	\$19.10	\$1.63	2.45%
Veterans, Volunteer, Agricultural Co-op, Planning	\$13.65	\$1.14	1.71%
Community Redevelopment - Payment	\$8.99	\$0.75	1.13%
Board of County Commissioners	\$8.47	\$0.71	1.06%
Court Administration and Other Court Programs ⁴	\$7.15	\$0.60	0.90%
Clerk of the Circuit Court	\$7.09	\$0.59	0.89%
Other Non-Operating/Communications	\$6.94	\$0.58	0.87%
Line Item Agency Funding	\$6.92	\$0.58	0.87%
Geographic Information Systems	\$5.60	\$0.47	0.70%
Risk Allocations	\$5.00	\$0.42	0.63%
Mosquito Control	\$3.75	\$0.31	0.47%
Budgeted Reserves	\$2.27	\$0.19	0.28%
Sustainability	\$1.84	\$0.15	0.23%
Purchasing/MWSBE	\$1.65	\$0.14	0.21%
TOTAL	\$796.00	\$66.35	100%

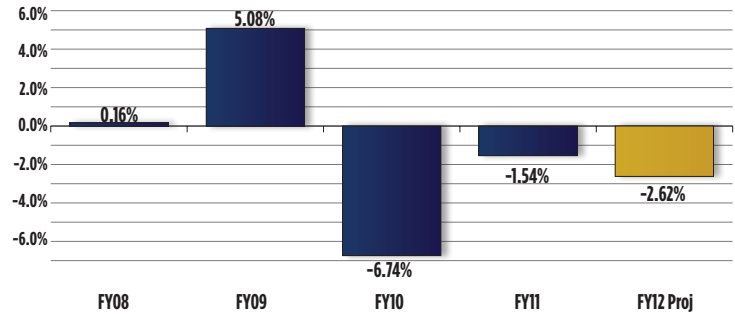
1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less Exemptions).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, 10% non-homestead cap or Agricultural Classification.
3. Administrative Services 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 Coordination positions and diversionary programs.

COUNTY FACT:

Of like-sized counties, Leon County ranks lowest in operating budget at \$200 million.

FINANCIAL INDICATORS

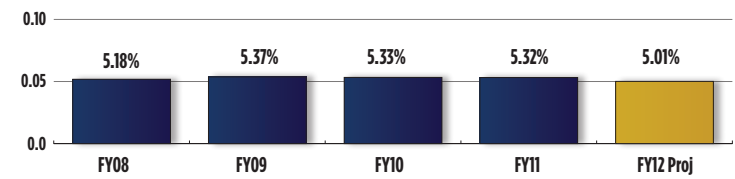
Property Tax Revenues Rate of Change



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 7.85 rate for FY12. The projected rate of change in FY12 is a decrease of 1.08%, due to a moderation of the decline in property values from the previous year. By maintaining the millage rate at 7.85 for FY12, the Board provided property tax relief to the citizens of Leon County. The Board approved the aggregate rolled back rate of 8.3144 for FY 13. Formula: Current Year minus Prior Year divided by Prior Year.

Source: 2011 Certification of Final Taxable Value and Statistical Digest.

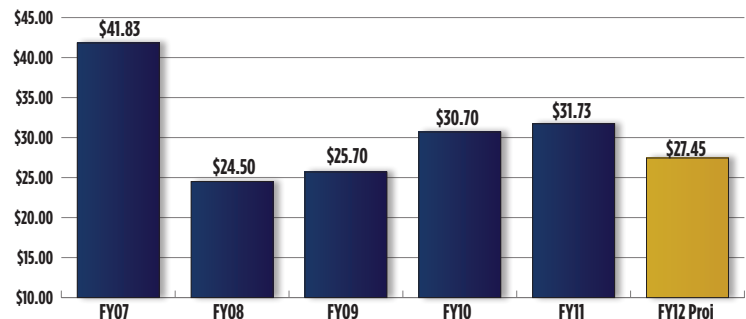
Debt Service Percentage of Total Operating Expenditures



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. Leon County maintains level debt service. Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2010 Expenditure Summary and the FY 2011 Budget Summary.

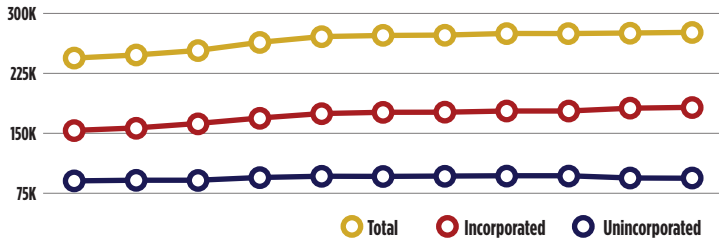
General/Fine and Forfeiture Fund Balance



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. A decline in FY08 fund balance results from \$20 million in appropriations to CIP projects. Leon County's fund balance remain well within requirement for the reserve policy. Formula: Prior year fund balance plus actual revenues minus actual expenditures.

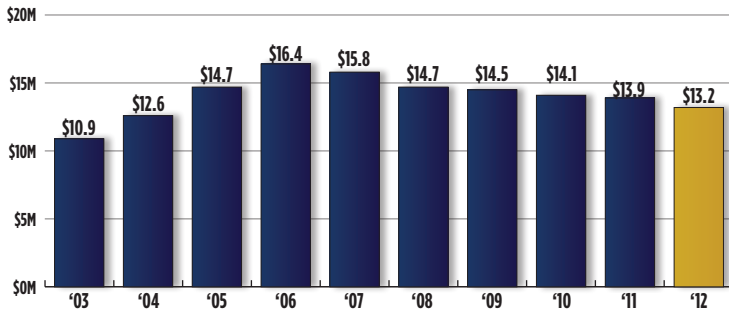
Source: FY11 Summary of Fund Balance and Retained Earnings and Year Ending Report.

COMMUNITY ECONOMIC PROFILE



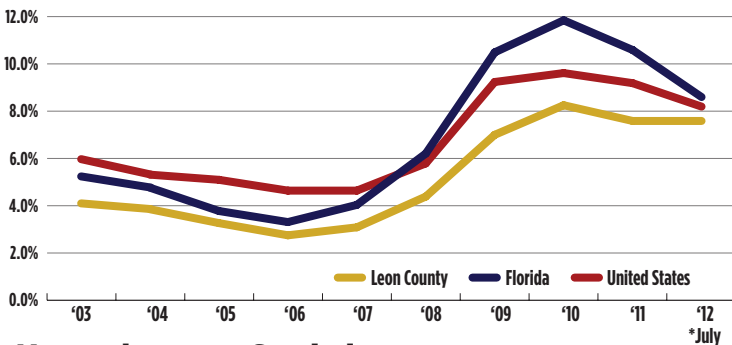
Population

According to the 2011 estimates from the Florida Bureau of Economic and Business Research, the current Leon County population is 276,278; 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.

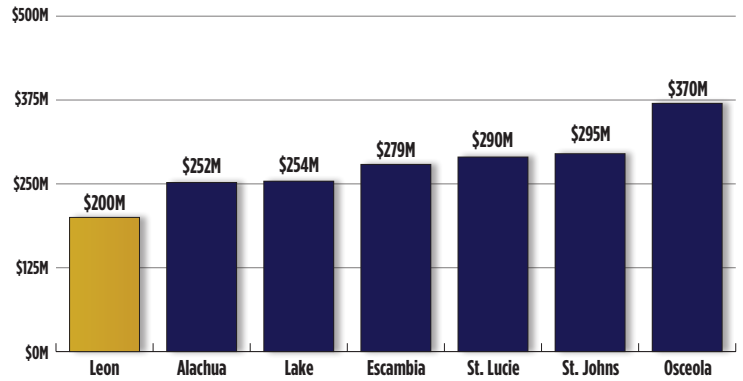


Unemployment Statistics

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 2009, the state of Florida experienced a 40% increase in unemployment compared to Leon County's 38% 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 at 7.6% as of July 2012.

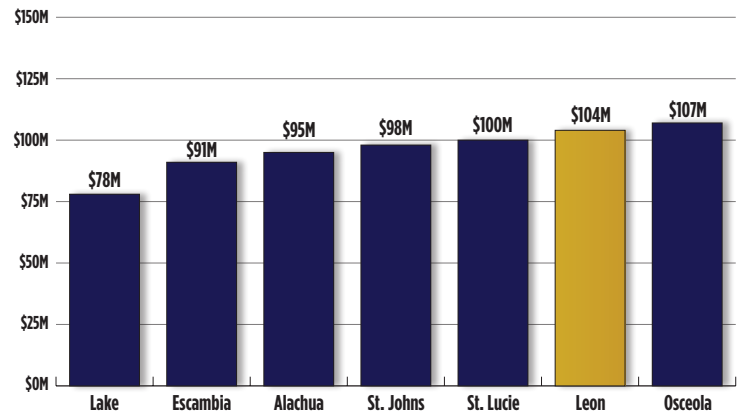
HOW WE COMPARE

Total Net Budget (FY 2012)



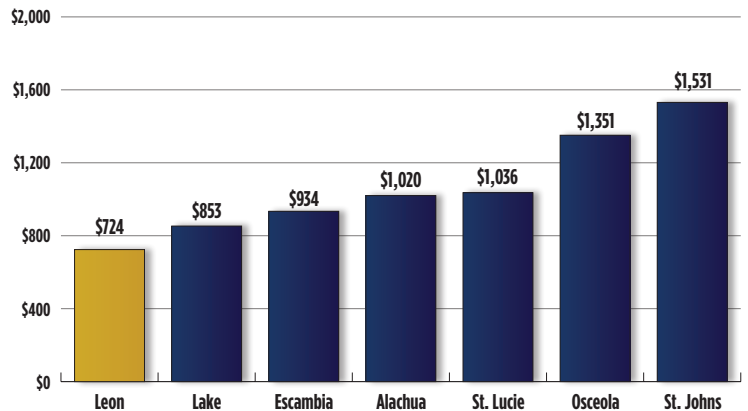
Compared to like-sized counties, Leon County has the lowest net budget.

Anticipated Ad Valorem Tax Collections (FY 2012)



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

Net Budget Per Countywide Resident (FY 2012)



Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2012.



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Office of Management & Budget**

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Detailed information on the FY 2013 Budget
is available on the Leon County website at:

www.LeonCountyFL.gov/OMB