

BUDGET IN BRIEF



FISCAL YEAR 2015/2016



LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS



PEOPLE FOCUSED. PERFORMANCE DRIVEN.

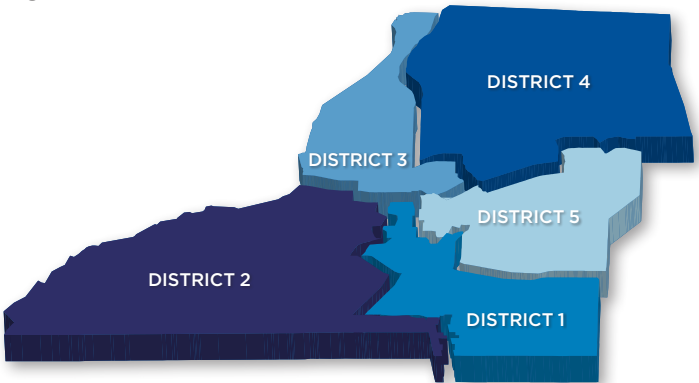
LEON COUNTY BOARD OF COUNTY COMMISSIONERS

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



Vincent S. Long
County Administrator



Herbert W. A. Thiele
County Attorney

ADMINISTRATOR'S MESSAGE

Fellow Citizens,

I'm pleased to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2015 and ending September 30, 2016. This document has been designed to communicate the basic budget information for the adopted FY 2016 annual operating and five-year capital improvement plan.

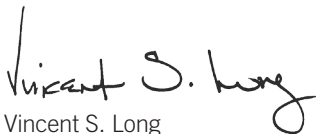
The adopted budget of \$238,553,913 represents a 4.4% increase from last fiscal year with no increase in the millage rate. It reflects the strong and consistent fiscal leadership of the Board of County Commissioners in balancing our community's needs with the resources of our citizens; as well as, the fiduciary stewardship and innovation of Leon County employees in maximizing efficiency, driving performance and delivering results for our community.

The FY 2016 budget was developed in an improving economic environment, where growth in property tax revenues and state sales tax revenues are beginning to cover the inflationary cost of governmental expenses without having to reduce program services. However, revenues still are significantly lower than prior to the recession, and County staff remains diligent in evaluating the budget for opportunities to work more efficiently within our existing resources.

The world in which we live and the community we serve are ever changing, and Leon County government is committed to staying ahead of the curve. While modest, I believe the annual budget and five-year capital plan will provide the resources necessary for Leon County employees to continue to thrive and for the Board of County Commissioners to continue to fulfill your ambitious vision for our community.

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

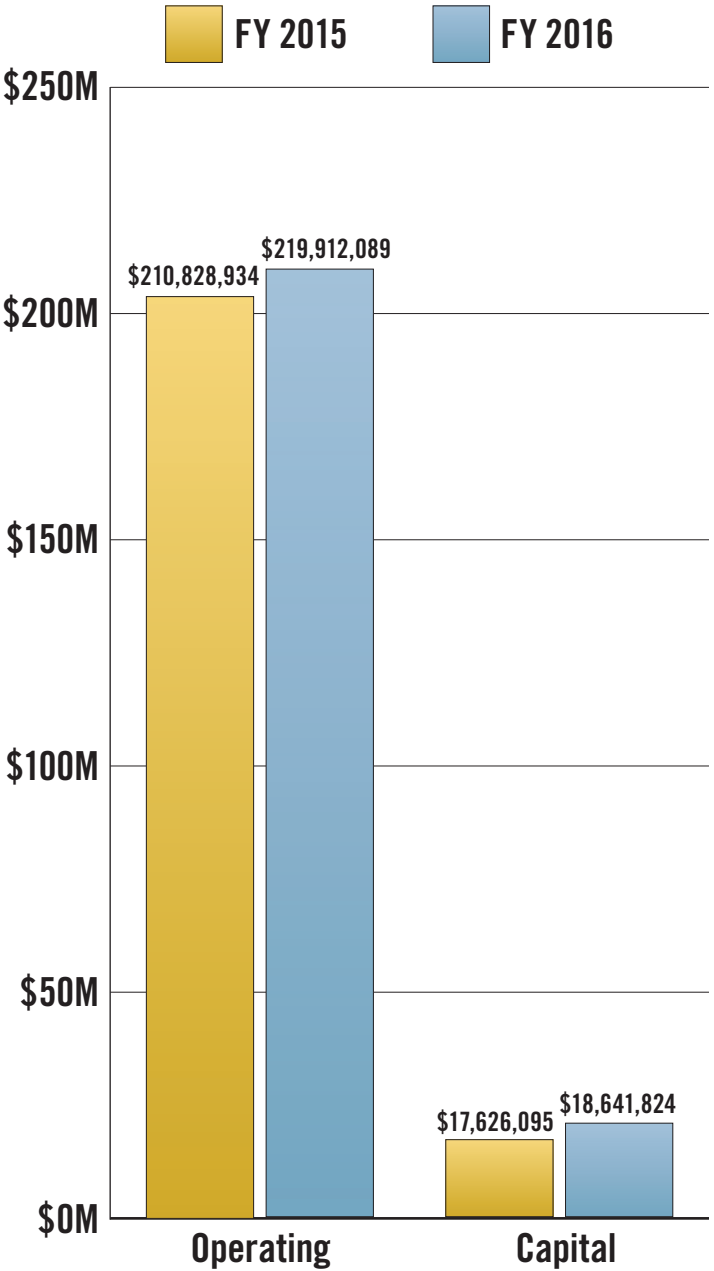
Leon County is approximately 702 square miles. It has a population of approximately 278,000 people, with 95,000 living in the unincorporated area of the County and 183,000 living within the city limits.

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 2016 BUDGET SUMMARY

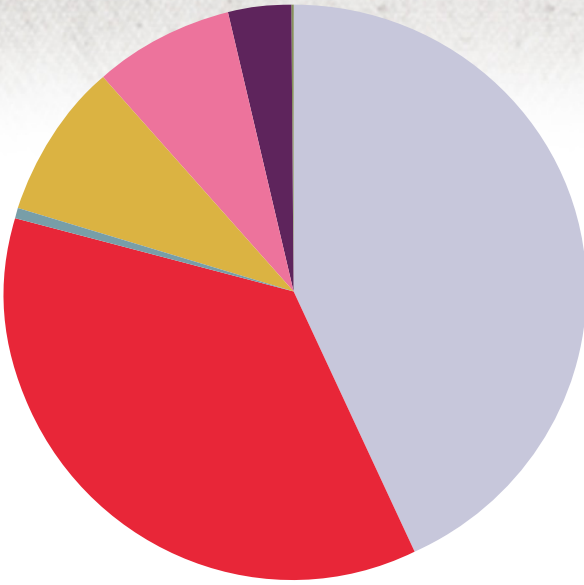
The total budget for FY 2015/2016 is \$238,553,913 or 4.4% increase over last fiscal year. The operating budget of \$219,912,089 represents an increase of 4.3% from last year's adopted budget. The capital budget of \$18,641,824 represents a 5.7% increase from last year.



Did You Know

Leon County Residents pay among the lowest in the state, \$733 per person, to operate their local county government.

FY 2016 BUDGET BY PROGRAM



Leon County Government	\$102,706,810
Constitutional Officers	\$86,270,344
Non- Operating	\$20,977,952
Capital	\$18,641,824
Debt Service	\$8,568,419
Judical	\$1,105,104
Grants	\$283,460

DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$102,706,810	43.1%	795.05
Constitutional Officers	\$86,270,344	36.1%	933
Non-Operating	\$20,977,952	8.8%	2.00
Capital	\$18,641,824	7.8%	N/A
Debt Service	\$8,568,419	3.6%	N/A
Judical	\$1,105,104	0.5%	8.5
Grants	\$283,460	0.1%	N/A
Total FY 2016 Budget	\$238,553,913	100.00%	1,738.55



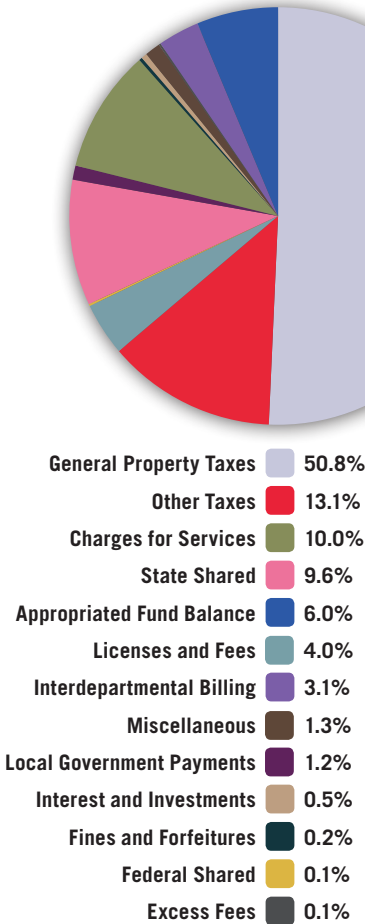
Did You Know

For FY 2016, Leon County will maintain a millage rate of 8.3144.

REVENUES BY SOURCE

Source	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
General Property Taxes	\$113,870,478	\$115,847,210	\$121,216,598
Other Taxes	\$29,833,484	\$29,914,414	\$31,179,001
Charges for Services	\$22,334,609	\$21,800,532	\$23,785,111
State Shared	\$22,506,151	\$22,214,495	\$22,935,950
Appropriated Fund Balance	\$0	\$14,418,430	\$14,392,662
Licenses and Fees	\$9,716,584	\$9,374,640	\$9,623,987
Interdepartmental Billing	\$6,112,719	\$7,343,440	\$7,385,130
Miscellaneous	\$2,905,365	\$2,736,957	\$3,011,883
Local Government Payments	\$1,700,162	\$2,506,911	\$2,804,372
Interest and Investments	\$1,210,553	\$1,013,736	\$1,140,900
Fines and Forfeitures	\$384,904	\$570,969	\$540,170
Federal Shared	\$2,472,243	\$363,295	\$338,149
Excess Fees	\$3,643,662	\$350,000	\$200,000
TOTALS	\$216,690,914	\$228,455,029	\$238,553,913

*This figure represents the revenues by source for the FY 2016 Budget.



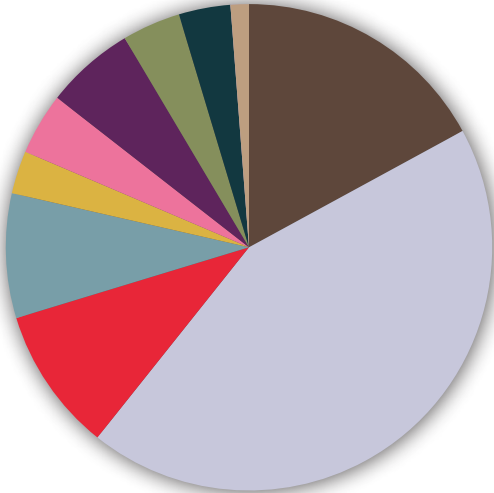
Did You Know

Leon County received the Government Finance Officers Association Distinguished Budget Presentation Award for the 25th year in a row.

EXPENDITURES BY FUNCTION

Function	FY 2014 Actual	FY 2015 Budget	FY 2016 Budget
Public Safety	\$97,431,686	\$99,708,599	\$104,336,655
General Government	\$37,599,689	\$38,986,012	\$42,364,503
Physical Environment	\$25,307,416	\$21,901,036	\$21,584,567
Transportation	\$20,564,613	\$18,908,953	\$20,272,052
Human Services	\$8,850,865	\$9,399,672	\$10,111,552
Culture/Recreation	\$14,152,535	\$13,539,387	\$13,802,490
Debt Service	\$8,946,385	\$8,871,724	\$8,568,419
Intragovernmental Services	\$5,902,499	\$7,841,524	\$7,696,705
Economic Environment	\$5,483,987	\$6,508,883	\$6,974,271
Courts	\$4,734,062	\$2,789,239	\$2,842,699
TOTALS	\$228,973,737	\$228,455,029	\$238,553,913

*This figure represents expenditures by function for the FY 2016 Budget.



- Public Safety 44%
- General Government 18%
- Physical Environment 9%
- Transportation 8%
- Culture/Recreation 6%
- Human Services 4%
- Debt Service 4%
- Intragovernmental Services 3%
- Economic Environment 3%
- Courts 1%



Did You Know

Leon County sees an estimated 2.7 million visitors annually who infuse \$914 million of direct spending into Leon County.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

Median Value Single Family Home in Leon County

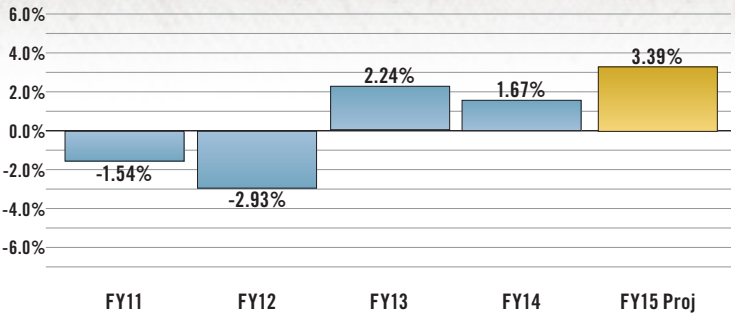
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2016 median taxable value¹ (\$86,483) of a median assessed² home (\$138,049) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2016 Ad Valorem Tax Bill \$740	FY 2016 Monthly Cost	FY 2016 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$191.21	\$15.93	25.09%
Sheriff - Corrections	\$177.34	\$14.78	23.27%
Emergency Medical Services	\$43.22	\$3.60	5.67%
Health & Human Services	\$42.64	\$3.55	5.60%
Facilities Management	\$42.35	\$3.53	5.56%
Library Services	\$35.62	\$2.97	4.67%
Supervisor of Elections	\$26.97	\$2.25	3.54%
Property Appraiser	\$25.88	\$2.16	3.40%
Management Information Services	\$24.49	\$2.04	3.21%
Tax Collector	\$24.43	\$2.04	3.21%
Administrative Services ³	\$20.92	\$1.74	2.75%
Other Criminal Justice (Probation, DJJ)	\$18.69	\$1.56	2.45%
Veterans, Volunteer, Agricultural Co-op, Planning	\$13.11	\$1.09	1.72%
Community Redevelopment - Payment	\$11.36	\$0.95	1.49%
Board of County Commissioners	\$8.53	\$0.71	1.12%
Geographic Information Systems	\$8.45	\$0.70	1.11%
Capital Improvement	\$8.27	\$0.69	1.08%
Other Non-Operating/ Communications	\$6.66	\$0.55	0.87%
Clerk of the Circuit Court	\$6.47	\$0.54	0.85%
Court Administration and Other Court Programs ⁴	\$6.41	\$0.53	0.84%
800 MHz Radio Communications System	\$4.87	\$0.41	0.64%
Risk Allocations	\$4.15	\$0.35	0.54%
Mosquito Control	\$3.59	\$0.30	0.47%
Purchasing/MWSBE	\$3.20	\$0.27	0.42%
Budgeted Reserves	\$1.35	\$0.11	0.18%
Sustainability	\$1.14	\$0.10	0.15%
Line Item Agency Funding	\$0.67	\$0.06	0.09%
Total	\$762.00	\$63.50	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

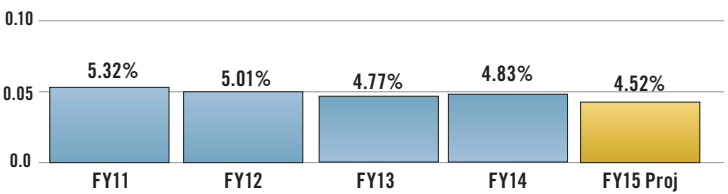


Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board maintained the 8.3144 millage rate through FY15. Property tax revenue is projected to increase 2.03% over the FY14 actual property tax collections due to a 3.7% projected increase in property values.

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

Source: 2014 Certification of Final Taxable Value and Statistical Digest.

Debt Service Percentage of Total Operating Expenditures

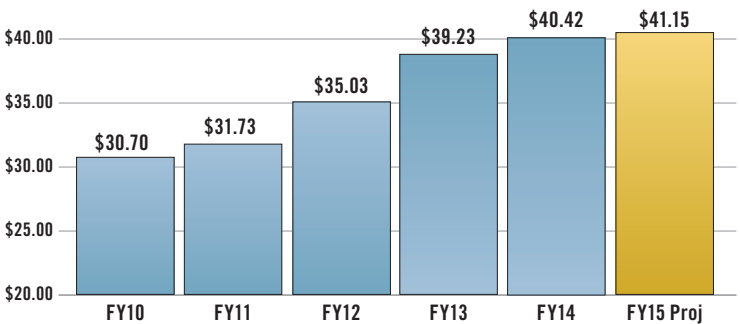


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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 2014 Expenditure Summary and the FY 2014 Budget Summary.

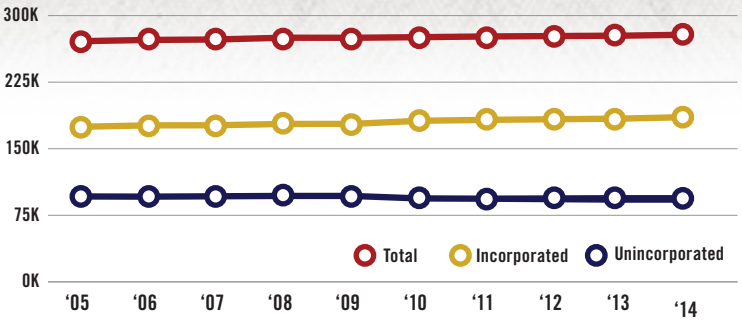
General/Fine and Forfeiture Fund Balance



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. However, this is offset by the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings. The FY13 increase is attributable to higher than anticipated excess fee returns and sales tax collections. FY15 increases are attributable to higher than anticipated property values and return on excess fees.

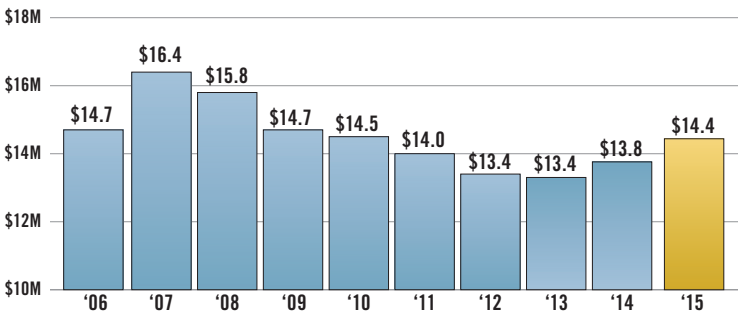
COMMUNITY ECONOMIC PROFILE

Population



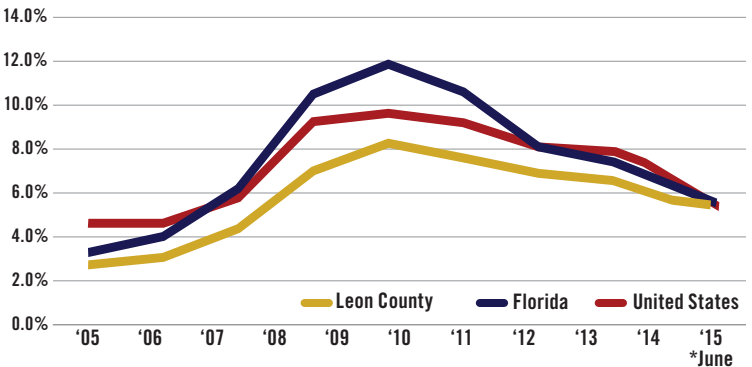
Leon County had the second highest growth rate of neighboring counties since the 2010 Census behind only Gadsden County: Gadsden (2.6%), Leon (1.0%), Wakulla (0.3%), and Jefferson (-1.4%).

Taxable Values



Taxable values increased steadily from 1998 to 2007; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. From 2009 to 2012, valuations decreased by \$2.4 billion or 15%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing slightly in 2015. Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2014 valuations are used to develop the FY 2015/2016 budget).

Unemployment Statistics

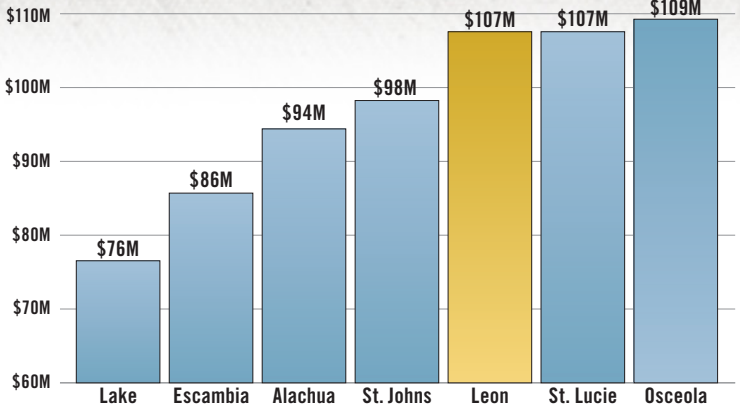


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. The unemployment rate decreased in 2005 and 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 70% increase in unemployment compared to Leon County's 60% increase.

Florida's unemployment rate has been declining from 2011 at a rate of 10.5% to 6.1% in 2014 which is slightly lower than the national average at 6.2%. Leon County's unemployment rate continues to trend lower than the state or national rates. The June 2015 rate of 5.3% is lower than the 6% unemployment rate in June of 2014.

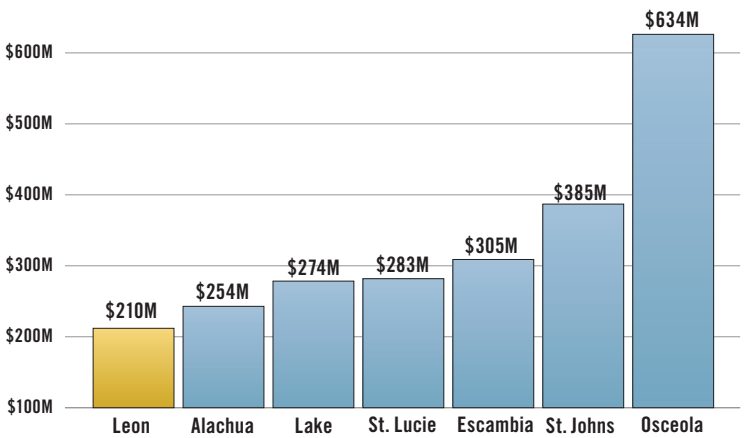
HOW WE COMPARE

Anticipated Ad Valorem Tax Collections (FY 2014)



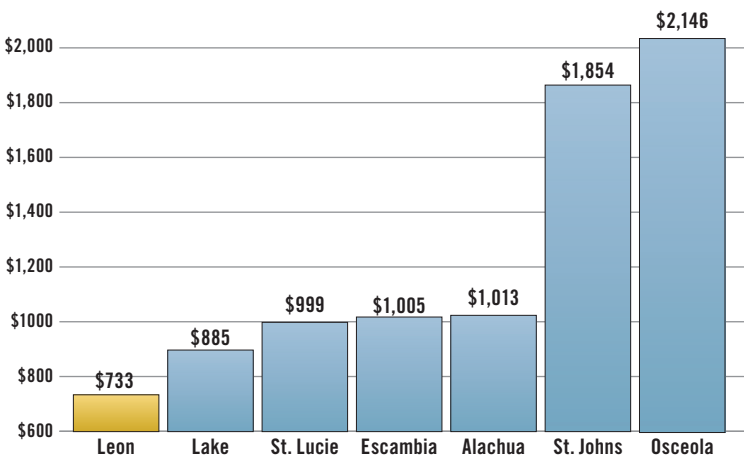
Among like-sized counties, Leon County collects a moderate amount of Ad-Valorem taxes.

Total Net Budget (FY 2015)



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

Net Budget Per Countywide Resident (FY 2015)



Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2015.

Comparative Counties updated based on 2014 population estimates.

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



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Office of Management & Budget**

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Detailed information on the FY 2016 Budget
is available on the Leon County website at:

www.LeonCountyFL.gov/OMB