

Leon County FY 2019 Tentative Budget Overview

- **Total Budget**
 - The tentative budget of \$263,600,197 reflects a **3.89%** percent increase from FY 2018
- **Ad Valorem and Millage**
 - For the seventh year in a row, the Board **maintained the 8.3144** millage rate with property value growth rates increasing by 6.56%.
 - Total estimated ad valorem collections increased \$8.09 million.
- **Property Tax Impact**
 - While the Board **did not increase** the millage rate, individual taxable property values may have increased, decreased or remained the same. As such, an individual's property taxes, which are calculated by multiplying the tax rate by the taxable value, may also increase, decrease or remain the same.
 - For homesteaded property owners, "**save our homes**" caps the current year property value increase at 2.1%.
 - Multiplying the current year "save our homes" cap of 2.1% against the current average homesteaded property in Leon County (\$165,459), results in a tax increase of approximately **\$2.41/month** for next year.
- **Planning for the Impacts of the Property Tax Reform Referendum**
 - A reduction in the County's ad valorem tax Community Redevelopment Agency (CRA) payment by **\$1.0 million**
 - **\$2.09 million** is being placed in reserve to assist with future year budget balancing if the additional **\$25,000 homestead** exemption passes on the November 6, 2018 general election ballot; \$1.0 million of this reserve is funded from savings in the CRA payment, the remainder is from property tax revenue.
- **Cost Avoidances and Savings**
 - Through the ongoing deliberate and targeted practices of Leon County government, including I2 (squared) and the leveraging of partnerships, over **\$1.27 million** in new cost savings and cost avoidances have been realized prior to the development of the FY 2019 preliminary budget.
 - Over **\$29.3 million** in costs savings and avoidances have been realized since FY 2013

- Current year examples of **employee savings** include:
 - Ambulance Refurbishment Project :\$135,000
 - Restructuring Public Information Advertising: \$54,000
 - Oracle Licensing Savings: \$282,150
 - Sheriff Training Facility: \$800,000

- In addition to direct cost savings, Emergency Medical Transport Fees were **reduced 24%**, saving customers \$800,000 annually

- **Community Investment**
 - Maintaining Community Human Service Partnership (**CHSP**) funding at \$1.2 million.
 - \$100,000 for the final year of funding to support the capital construction of the Kearney Center.

 - Adopted the Miccosukee Sense of Place Plan and a multi-year funding strategy

 - **1.0 new Water Quality Engineer** to assist with the implementation of over \$17 million in Primary Spring Protection Area septic to sewer projects, with an additional \$40 million planned over the next six years.

 - **1.0 additional Park Attendant** Position to support the expansion of the Apalachee Regional Park and cross country course (The position will not be hired until August 2019.)

 - Support for all **Constitutional Officer budget** requests including:
 - The Sheriff's 5.8% overall increase (\$4.316 million) includes:
 - 14 new positions, including second year of three year plan by adding 4.0 patrol offices and 4.0 correctional officers; and three School Resource Officers funded by the School Board.
 - \$1.2 million for replacement patrol vehicles(26)
 - Clerk of Courts and Comptroller Increase - \$89,526
 - Tax Collector Increase - \$33,478
 - Supervisor of Election Decrease - \$(173,001)
 - Property Appraiser Decrease - (\$5,998)

 - \$117,772 to support **FY2017-FY2021 Strategic Initiatives**, including:
 - \$57,772 for the Microsoft 365 Conversion
 - \$30,000 for dog parks in the unincorporated area.
 - \$20,000 for the State Attorney's Diversion Program to reduce recidivism.
 - \$10,000 for Created Equal event.

- **Capital Budget Highlights**

- An additional **\$1,100,000** in recurring general revenue transfer to fund capital projects (\$3.9 million to \$5.0 million). The long-term goal is a transfer of \$6 - \$8 million annually
- \$2.894 million in capital improvements for the Detention Center and the Sheriff's Administrative Facility
- Additional \$850,000 in capital funding (\$350,000 in tourism fund balance and \$500,000 from general revenue) for amenities and a pavilion at the Apalachee Regional Park cross country track in order to host the **2021 NCAA National Cross County Championship**
- Capital Fund Balance sweep of **\$10.0 million** to the support the planned capital improvement program through FY2020.

- **Recurring Fund Balance Usage**

- Reduced use of General Fund balance by **20% from \$2.5 million to \$2.0 million**; goal is to ultimately reduce to \$0; \$5.0 million used during the peak of the recession

- **Comparative Information**

- Leon County continues to benchmark very favorably when compared to our like-sized counties. When compared to other **like-sized counties**, Leon County:
 - Maintained the **lowest net operating budget**
 - Maintained the **lowest net operating budget per resident**
 - Maintained the **second lowest number of employees/1,000 residents**
- When compared to **all Florida Counties**:
 - Leon County had the **4th lowest net budget per resident**, with only Columbia, Gadsden and Suwannee lower
 - Has the **7th lowest positions** per 1,000 residents