



LEON COUNTY, FLORIDA

# BUDGET IN BRIEF

**FISCAL YEAR  
2019/2020**



PEOPLE FOCUSED.  
PERFORMANCE DRIVEN.



# LEON COUNTY BOARD OF COUNTY COMMISSIONERS

## Vision

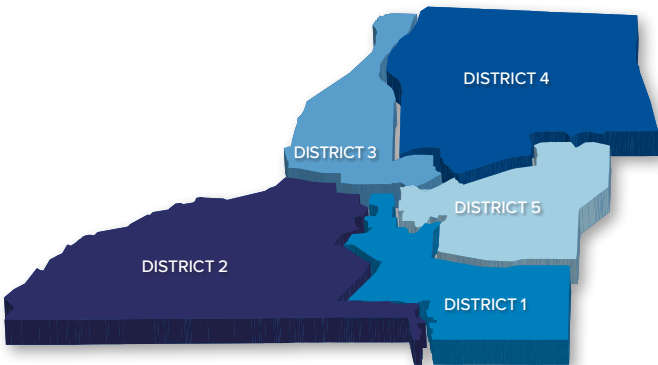
A community that is safe, healthy and vibrant.

## Mission

To efficiently provide public services which serve and strengthen our community.



(From left) At-Large Commissioner Mary Ann Lindley, District 2 Commissioner Jimbo Jackson, District 1 Commissioner Bill Proctor, District 4 Commissioner Bryan Desloge (Chairman), District 3 Commissioner Rick Minor (Vice Chairman), District 5 Commissioner Kristin Dozier, At- Large Commissioner Nick Maddox



**Vincent S. Long**  
County Administrator



**Herbert W. A. Thiele**  
County Attorney

# ADMINISTRATOR'S MESSAGE

Fellow Citizens,

On behalf of Leon County, I am proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2019 and ending September 30, 2020. This document has been designed to communicate the basic budget information for the adopted FY 2020 annual operating and five-year capital improvement plan.

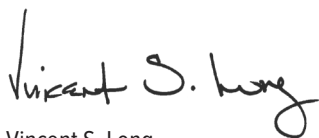
The adopted budget of \$274,202,473 represents a 4.02% increase from last fiscal year. The development of the FY 2020 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the 8th consecutive year and the County's continuous commitment to maximizing efficiency, driving performance and delivering results for our community – all core practices of Leon County Government.

The FY 2020 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities. As such, the FY 2020 budget increases funding for public safety by fully funding the Sheriff's Office Budget Request, including the third year of a three-year staffing plan for enhanced law enforcement efforts in the community. The budget also demonstrates our commitment to our taxpayers by eliminating the rural waste service center fees saving the users of these facilities \$200,000 per year.

Importantly, the FY 2019/2020 adopted budget implements the first year of the multi-fiscal year plan. The multi-year fiscal plan eliminates previously planned increases in the EMS MSTU, Solid Waste non-ad-valorem, and Fee Services fee, which will save taxpayers an estimated \$4.6 million annually while providing funding to address critical infrastructure needs and the costs associated with the Presidential election cycle.

We sincerely hope that you find this document and the information contained within interesting, informative and useful. To view the entire budget document, visit [www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB).

Sincerely,



Vincent S. Long

County Administrator

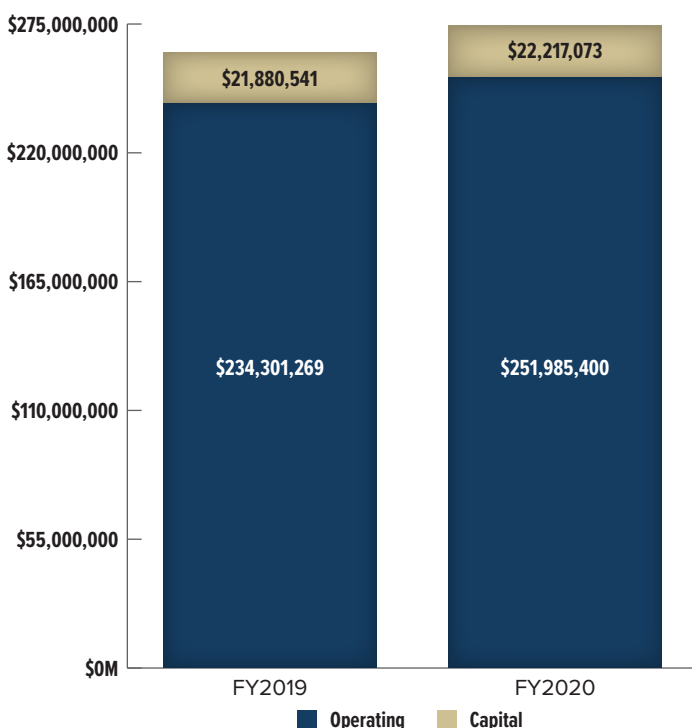
Leon County is approximately 702 square miles. It has a population of approximately 292,332 people, with 99,951 living in the unincorporated area of the County and 192,381 living within the city limits.

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 2020 BUDGET SUMMARY

The total budget for FY 2020 is \$274,202,473 or a 4.02% increase over last fiscal year. The **operating budget** of \$251,985,400 represents an increase of 4.23% from last year's adopted budget. The **capital budget** of \$22,217,073 represents an increase of 1.54% from last year's adopted budget.



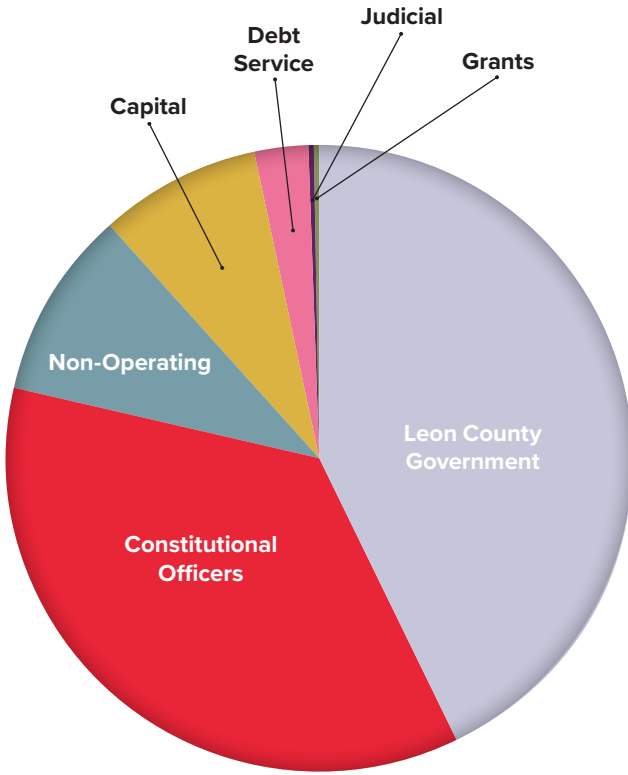
## FY 2020 Budget Highlights:

- An additional \$2.4 million in recurring general revenue transfer to fund capital projects (\$5.0 million to \$7.4 million). The long-term goal is a transfer of at least \$10 million annually;
- Implementation of the first year of the multi-fiscal year plan. The Multi-year fiscal plan will cumulatively provide tax and fee avoidances of \$4.6 million dollars beginning in FY 2021;
- Elimination of the Rural Waste Collection Centers fee, saving residents \$200,000 through a realignment of funds in the multi-year fiscal plan;
- No new general fund supported positions for Leon County Government;
- Through the ongoing deliberate and targeted practices of Leon County government, including I<sup>2</sup>(squared), Cross Departmental Teams and the leveraging of partnerships, over \$1.49 million in added cost savings and avoidances have been realized prior to the development of the FY 2019 budget. Since FY 2013, over \$28.9 million in costs savings and avoidances have been realized to constrain budget growth and mitigate the necessity to raise fees, taxes or other revenues;
- \$680,580 dedicated to Livable Infrastructure for Everyone (L.I.F.E.) funding for Miccosukee Sense of Place, Rural Road Safety Stabilization, street lighting and boat landings.

### DID YOU KNOW?

Leon County Residents pay among the lowest in the state, \$827 per person, to operate their local county government.

# FY 2020 BUDGET BY PROGRAM



DEPARTMENT	BUDGET	% OF TOTAL	FULL-TIME EMPLOYEES
Leon County Government	\$117,903,666	43.0%	806.15
Constitutional Officers	\$97,959,146	35.7%	975
Non-Operating	\$27,108,363	9.9%	3.5
Capital	\$22,217,073	8.1%	N/A
Debt Service	\$7,569,535	2.8%	N/A
Judicial	\$1,194,854	0.4%	8.5
Grants	\$249,836	0.1%	0.0
Total FY 2020 Budget	\$274,202,473	100.0%	1,793.15

## DID YOU KNOW?

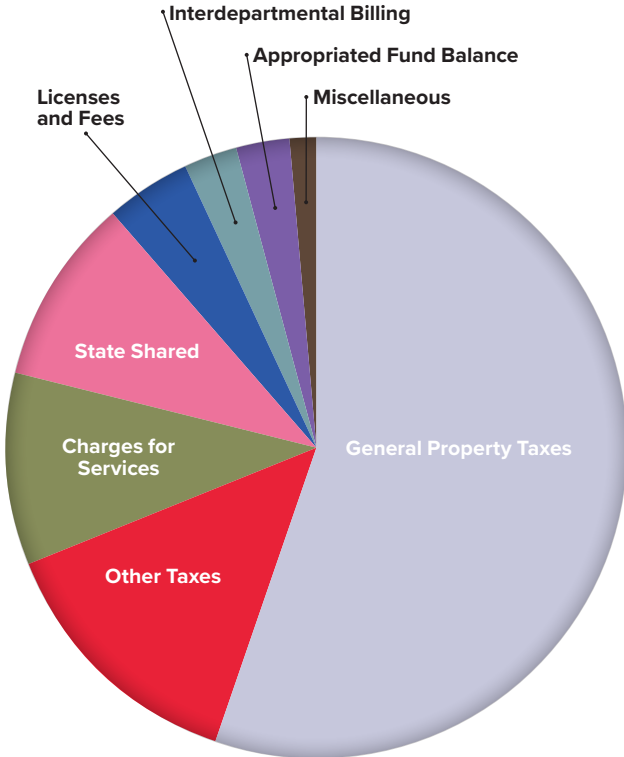
For FY 2020, Leon County will maintain a millage rate of 8.3144 for the 8th consecutive year.



# FY 2020 REVENUES BY SOURCE

Source	FY 2018 Actual	FY 2019 Adopted	FY 2020 Budget
General Property Taxes	\$132,782,444	\$139,482,381	\$147,908,133
Other Taxes	\$35,070,599	\$35,844,531	\$36,645,706
State Shared	\$28,407,323	\$24,961,220	\$25,784,789
Charges for Services	\$24,917,233	\$23,709,752	\$26,803,641
Licenses and Fees	\$11,277,332	\$11,064,346	\$11,581,803
Appropriated Fund Balance	\$0	\$10,979,383	\$7,616,795
Interdepartmental Billing	\$7,333,842	\$7,273,875	\$7,585,301
Miscellaneous	\$3,339,887	\$3,296,338	\$2,913,893
Local Government Payments	\$5,248,804	\$3,261,499	\$3,302,839
Interest and Investments	\$1,227,777	\$2,641,691	\$2,936,285
Fines and Forfeitures	\$401,203	\$473,505	\$368,504
Federal Shared	\$1,097,881	\$311,676	\$454,784
Excess Fees	\$1,265,675	\$300,000	\$300,000
<b>TOTALS</b>	<b>\$252,370,000</b>	<b>\$263,600,197</b>	<b>\$274,202,473</b>

*\*This figure represents the revenues by source for the FY 2020 Budget.*



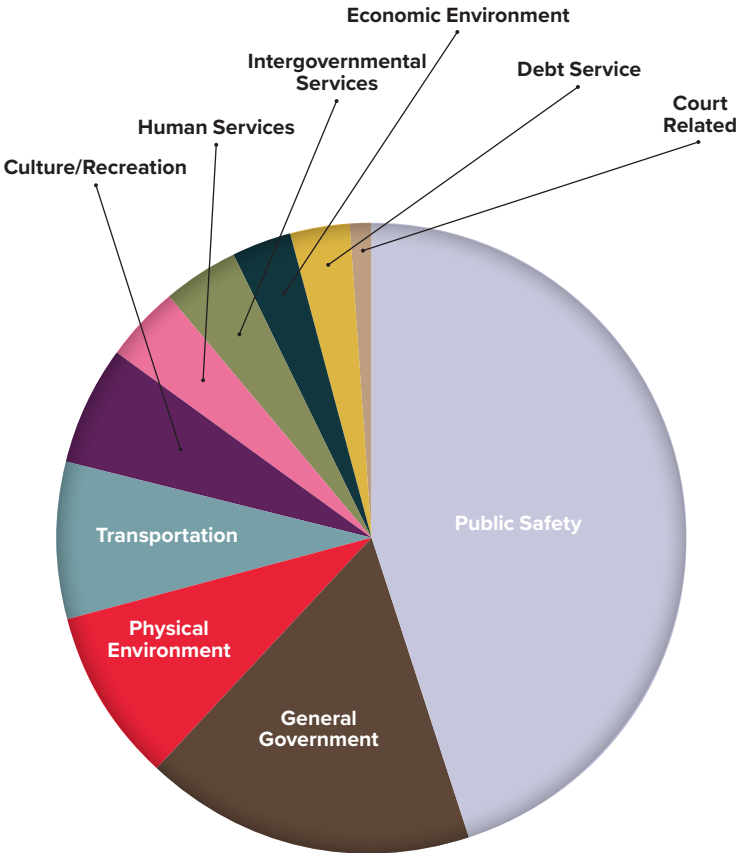
## DID YOU KNOW?

Leon County received the Government Finance Officers Association's Distinguished Budget Presentation Award for the 29th year in a row.

# FY 2020 EXPENDITURES BY FUNCTION

Function	FY 2018 Actual	FY 2019 Adopted	FY 2020 Budget
Public Safety	\$110,424,067	\$119,809,360	\$124,502,981
General Government	\$43,133,641	\$45,111,134	\$47,325,057
Physical Environment	\$26,502,434	\$22,868,509	\$24,271,343
Transportation	\$21,607,309	\$21,842,405	\$21,960,738
Culture/Recreation	\$14,335,570	\$15,549,329	\$16,996,577
Human Services	\$10,022,119	\$10,675,006	\$11,179,440
Intergovernmental Services	\$7,586,928	\$9,723,426	\$8,350,134
Economic Environment	\$9,287,164	\$7,591,481	\$8,602,811
Debt Service	\$8,052,098	\$7,575,318	\$7,569,535
Court Related	\$2,916,268	\$2,854,229	\$3,443,857
<b>TOTALS</b>	<b>\$253,867,598</b>	<b>\$263,600,197</b>	<b>\$274,202,473</b>

*\*This figure represents the expenditures by function for the FY 2020 Budget.*



## DID YOU KNOW?

In FY 2019, there was an estimated 2.49 million visitors who infused over \$1.0 billion of economic impact in Leon County.

*\*Projected estimate. Final results anticipated in December 2019\**

# SERVICE COST DISTRIBUTION OF AD VALOREM TAXES

## Average 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 2020 average taxable value<sup>1</sup> (\$121,650) of an average assessed<sup>2</sup> home (\$171,650) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

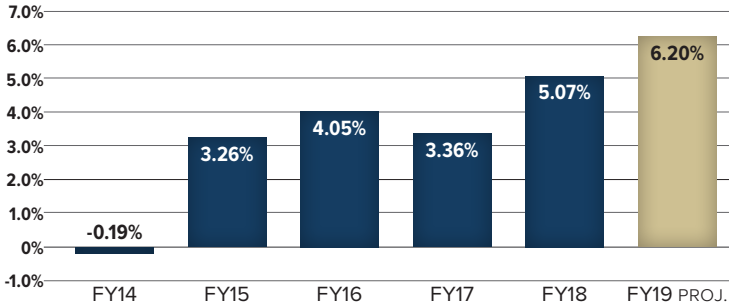
Services	FY 2020 Ad Valorem Tax Bill \$1,072	FY 2020 Monthly Cost	FY 2020 % of Ad Valorem Taxes
Sheriff - Law Enforcement	264.30	22.02	24.65%
Sheriff - Corrections	245.60	20.47	22.91%
Emergency Medical Services	60.81	5.07	5.67%
Health & Human Services	55.67	4.64	5.19%
Facilities Management	53.88	4.49	5.03%
Library Services	46.14	3.84	4.30%
Supervisor of Elections	35.36	2.95	3.30%
Capital Improvement	32.66	2.72	3.05%
Property Appraiser	32.35	2.70	3.02%
Tax Collector	32.47	2.71	3.03%
Management Information Services	31.51	2.63	2.94%
Other Criminal Justice (Probation, DJJ, Diversion)	27.57	2.30	2.57%
Other Non-Operating/Communications	25.70	2.14	2.40%
Administrative Services <sup>3</sup>	21.31	1.78	1.99%
Community Redevelopment - Payment	17.48	1.46	1.63%
Veterans, Volunteer, Planning, Economic Development	15.33	1.28	1.43%
Board of County Commissioners	12.02	1.00	1.12%
Geographic Information Systems	11.60	0.97	1.08%
800 MHz Radio Communication System	9.50	0.79	0.89%
Clerk of Circuit Court	8.81	0.73	0.82%
Court Administration and Other Court Programs <sup>4</sup>	7.61	0.63	0.71%
Financial Stewardship <sup>5</sup>	7.19	0.60	0.67%
Mosquito Control	5.44	0.45	0.51%
Risk Allocations	4.89	0.41	0.46%
Sustainability/Cooperative Extension	4.81	0.40	0.45%
Budgeted Reserves	1.34	0.11	0.13%
Line Item Agency Funding	0.64	0.05	0.06%
<b>TOTALS</b>	<b>\$1,072</b>	<b>\$89.33</b>	<b>100.00%</b>

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less \$50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2019 is 1.9%.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, and Human Resources.
4. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.
5. Financial Stewardship includes: Office of Management and Budget (OMB), Real Estate, and Purchasing.



# FINANCIAL INDICATORS

## Property Tax Revenues (Rate of Change)



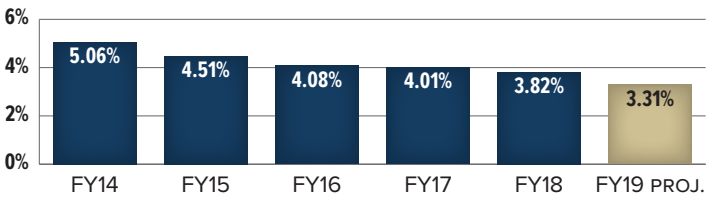
**Analysis:** In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY19. However, property tax revenue increased by 6.2% or \$6.3 million in FY19 due to an increase in property values.

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

Sources: 2018 Certification of Final Taxable Value and Statistical Digest.

## Debt Service (Percentage of Total Operating Expenditures)

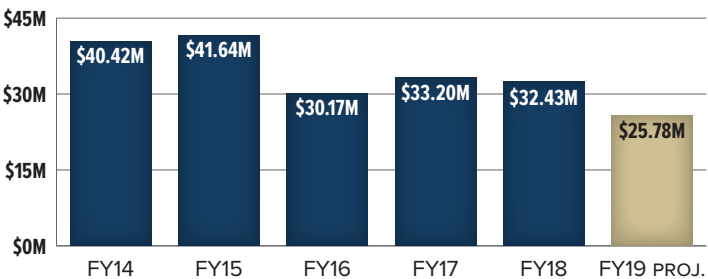


**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations.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

**Formula:** Debt Service divided by Total Operating Expenditures.

Sources: FY 2018 Expenditure Summary and the FY 2018 Budget Summary.

## General/Fine and Forfeiture Fund Balance



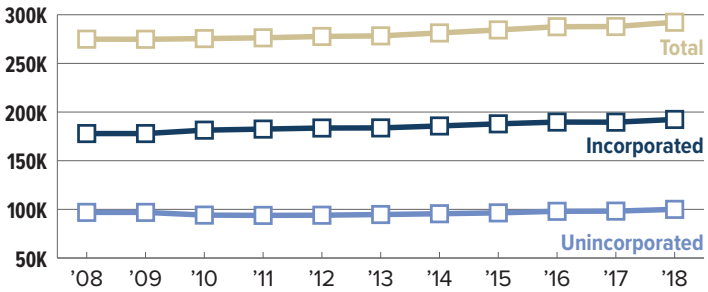
**Analysis:** Positive fund balances can be thought of as reserves. The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. FY15 increase is attributable to higher than anticipated property values and return on excess fees. FY16 decrease reflects a \$9.6 million fund balance sweep to fund capital projects. The FY19 decrease is due to using available fund balance to pay for the \$22 million in recovery costs associated with Hurricane Michael expense which will be reimbursed by FEMA.

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

Sources: Summary of Fund Balance and Retained Earnings, FY18 Annual Performance & Financial Report.

# COMMUNITY ECONOMIC PROFILE

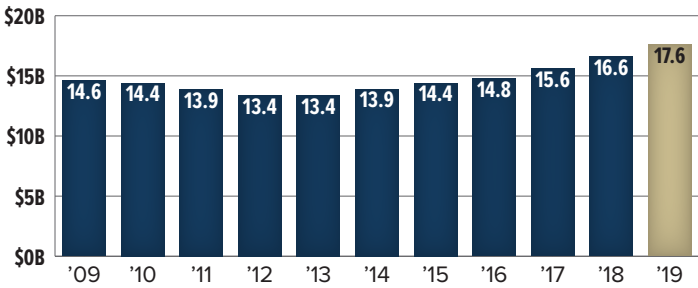
## Population



According to the 2018 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 292,332 where 66% represents the incorporated area and 34% represents the unincorporated area. Total County population estimates grew by 1.54% from 2017. According to 2018 estimates, the total population has seen a 6.11% increase since the 2010 Census. This is in spite of a decline in higher education enrollment over the same period.

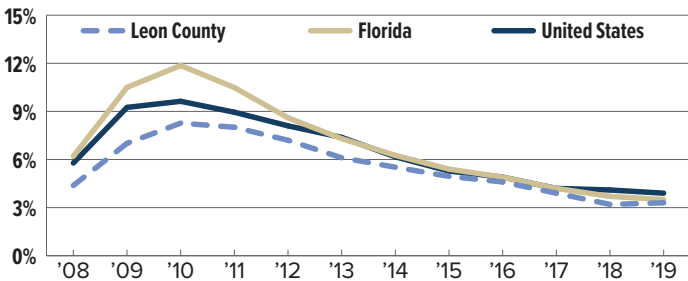
Leon County had the highest growth rate of neighboring counties at (6.11%) since the 2010 Census. Wakulla (3.79%), Gadsden (3.10%) and Jefferson (-0.19%).

## Taxable Values



Taxable values increased rapidly from 1998 to 2007 (average annual increase of 9.3%); however, due to property tax reform in 2007, the value of taxable properties fell to \$15.7 billion in 2008. From 2009 to 2012, valuations decreased by \$1.2 billion, or 8.3%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2013 onwards. Values provided by the Property Appraiser on July 1, 2018 showed property values increased by 6.27% from 2017 and Preliminary values for 2019 by 6.05% from 2018 have continued to recover to pre-recession levels.

## Unemployment Statistics



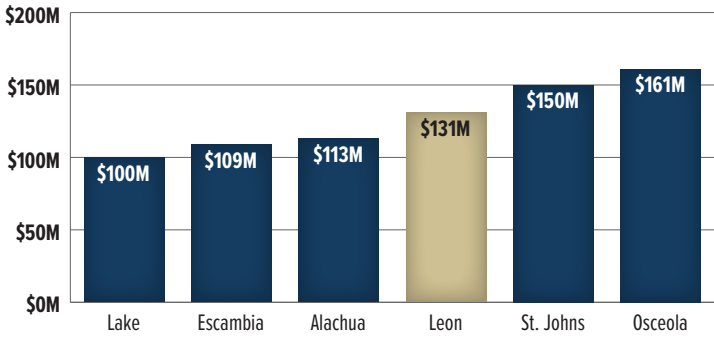
Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. In 2008, a troubled economy caused unemployment to rise nationwide. In 2010, the state of Florida's unemployment rate peaked at 11.86%.

Florida's unemployment rate has been declining since 2011, when the rate was 10.49%.

Leon County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 3.3%.

# HOW WE COMPARE

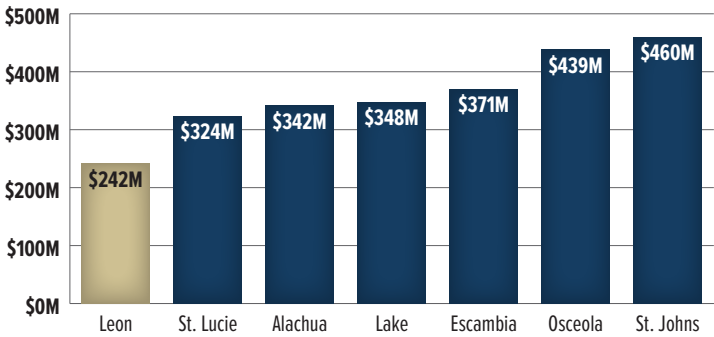
## Anticipated Ad Valorem Tax Collections (FY 2019)



Among like-sized counties, Leon County represents the median, collecting \$131 million in ad valorem taxes. Ad valorem taxes account for 50% of the County's operating revenue.

Source: Florida Department of Revenue 2018 Taxable Value by County

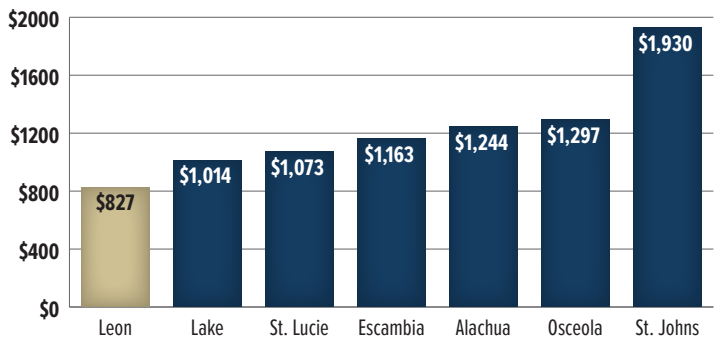
## Total Net Budget (FY 2019)



Leon County has the lowest operating budget among like-sized counties, with a net budget of \$242 million. St. Lucie County's net budget is 34% higher than Leon County's.

Source: FY 2019 Leon County Office of Management and Budget Survey

## Net Budget Per Countywide Resident (FY 2019)



Leon County spends the least dollars per County resident of all like-sized counties. The next closest county's net budget per capita is 22% higher than Leon County's (Lake County). St. Johns County spends more than two times the amount per resident than Leon County does.

Sources: Florida Office of Economic & Demographic Research, 4/22/2019 & FY19 Leon County Office of Management and Budget Survey



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PERFORMANCE DRIVEN.**

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Detailed information on the FY 2020 Budget  
is available on the Leon County website at:  
**[www.LeonCountyFL.gov/OMB](http://www.LeonCountyFL.gov/OMB)**

