



Citizen's Guide to the Proposed FY19 Budget

Top 10 Things to Know

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- 2 Our Goals
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1 Escambia County Governance

Current Board of County Commissioners

Jeff Bergosh

District 1 Commissioner

Doug Underhill

District 2 Commissioner

Lumon May

District 3 Commissioner

Grover C. Robinson, IV

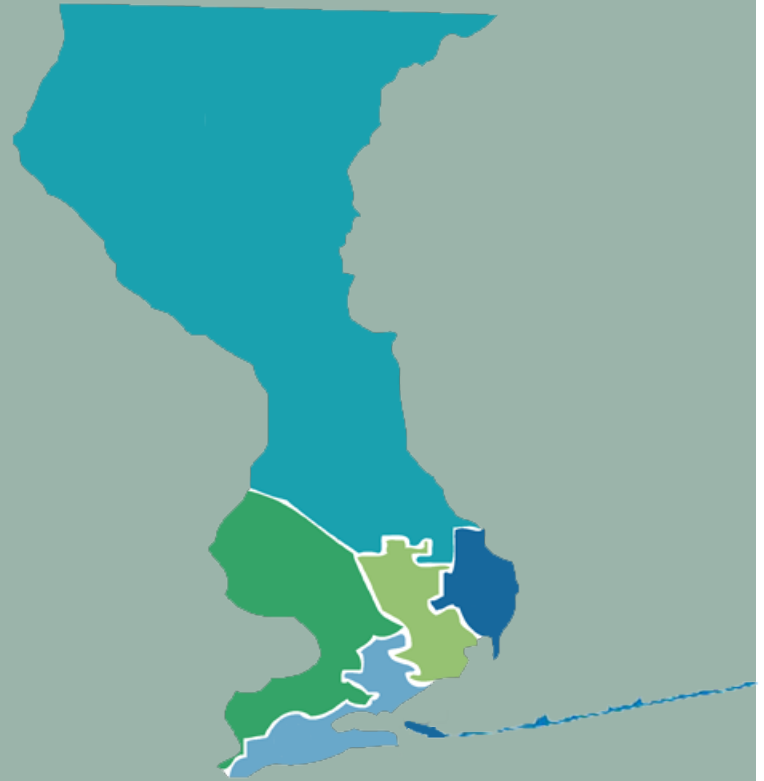
District 4 Commissioner

Steven Barry

District 5 Commissioner

County Administrator

Jack Brown



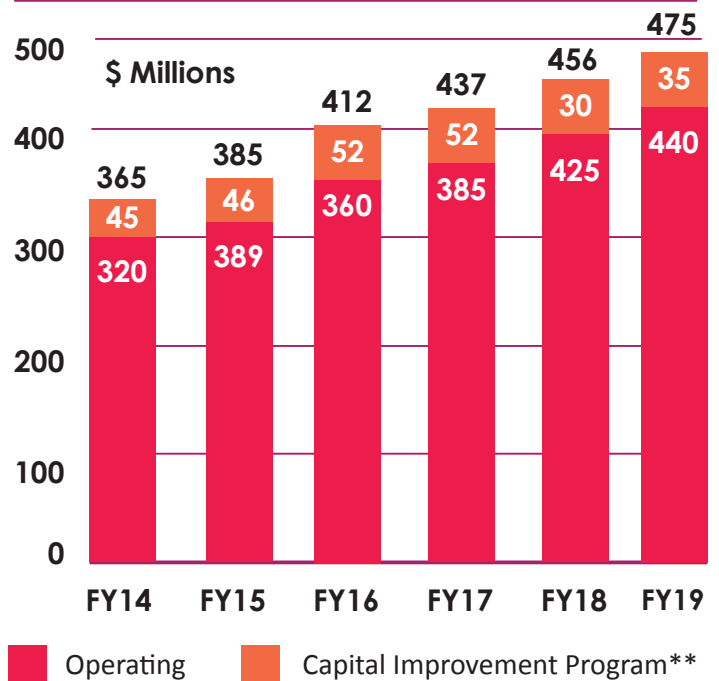
2 Our Goals

- ✓ Improve Customer Service
- ✓ Restore Public Trust, Confidence
- ✓ Improve Economic Development
- ✓ Maintain Infrastructure
- ✓ Fiscal Accountability

Vision

Exceeding expectations and leading the way through excellence in service and quality of life.

3 Total Budgets FY14-19



** Capital improvement program includes capital and debt service

4 Where Do Your Property Taxes Go?



FY18
Escambia
County
(Unincorporated)

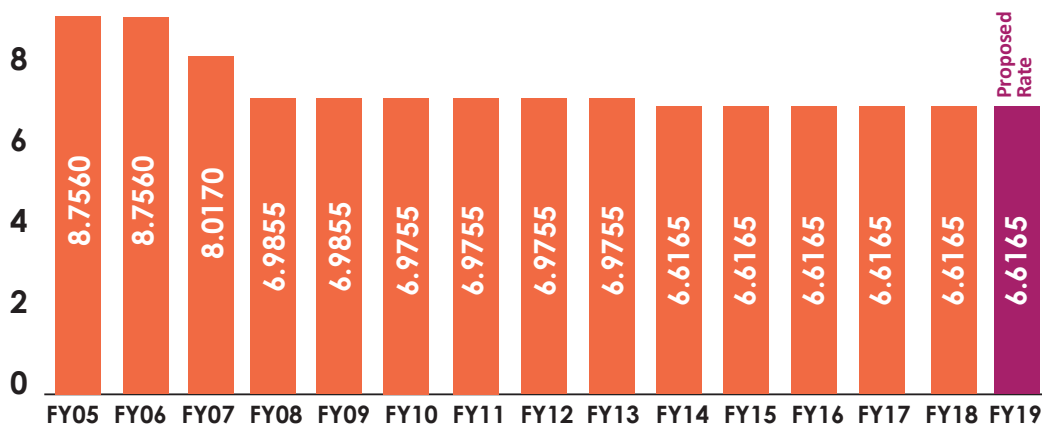


5 Millage Rate*

Escambia County's proposed FY19 county-wide millage rate is 6.6165. Other 2018 Florida rates range from 2.6957(Monroe County) to 10.0 (Dixie, Hamilton, Madison and Union Counties) and Duval at 11.4419.

- FY18 Millage Rates for Municipalities and Districts in Escambia County**
- City of Pensacola = 4.2895
 - Downtown Improvement Board = 2.0000
 - Town of Century = 0.9204
 - NWFL Water Management = 0.0353
- Escambia School District:**
- By Local Board = 2.2480
 - By State Law = 4.3830
- Total School District Levies = 6.6310**

10 Escambia County-wide Millage Rate



***Millage Rate** - the tax rate that is applied to the assessed value of real estate. One mill is equivalent to \$1 in taxes per \$1,000 in taxable value. For example, if your property has a taxable value of \$100,000, and your assessed a 1 mill tax rate, you'll pay \$100 in taxes. To calculate your actual tax bill based on the millage rate, take that rate, multiply it by the taxable value of your property, then divide by 1,000.

6 Major Revenues

| | FY2017 Adopted | FY2018 Adopted | FY2019 Proposed |
|--------------------------------|----------------------|----------------------|----------------------|
| Property Taxes | 109,425,234 | 114,445,981 | 121,489,122 |
| Local Option Sales Tax | 36,055,506 | 40,447,346 | 41,627,818 |
| Half-Cent Sales Tax | 21,450,000 | 21,850,000 | 23,200,000 |
| State Revenue Sharing | 7,650,000 | 7,850,000 | 8,280,000 |
| Local Option Gas Tax | 6,900,000 | 6,950,000 | 7,300,000 |
| Commercial Hauler Tipping Fees | 11,850,000 | 11,900,000 | 12,105,000 |
| Electric Franchise Fees | 11,700,000 | 11,400,000 | 11,275,000 |
| Tourist Development Tax | 8,900,000 | 9,500,000 | 10,000,000 |
| Fire MSBU | 16,327,550 | 16,564,003 | 16,610,220 |
| Library MSTU | 5,537,072 | 5,792,409 | 6,137,611 |
| Total: | \$235,795,362 | \$246,699,739 | \$258,024,771 |

7 Proposed Total Budget

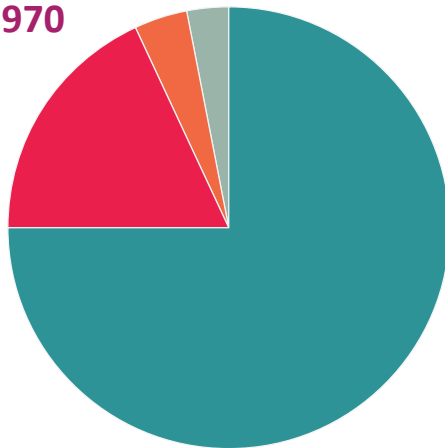
Total \$474,944,970

Operating
\$353,901,598

Transfers/Reserves
\$86,110,693

Capital
\$19,794,922

Debt
\$15,137,757



DEFINITIONS

Debt - Funds used to account separately for the principal and interest payments on bonds, commercial paper and other debt.

Capital - Purchase of land, construction of buildings, major improvements and construction of basic infrastructure.

Reserves - Funds that cannot be appropriated and spent or that are legally limited to use for a particular purpose.

Transfers - Funds transferred from one fund to another to assist in financing the services of the recipient fund.

Operating - expenses that are ongoing costs of providing government services as well as the maintenance and operations of facilities and infrastructure.

8 Proposed LOST Projects by Department

Total \$40,461,427

Public Facilities & Projects
69.59%

Sheriff's Capitol Projects
17.52%

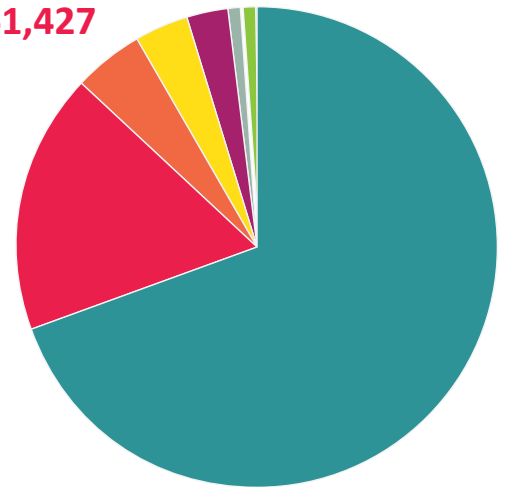
Judicial Capital Projects
4.55%

Transportation & Drainage
3.63%

Economic Development
2.85%

Parks Capital Projects
.8%

Equestrian Center
.78%



| LOST Capital Improvement Budget by Departments | FY19 Proposed Budget |
|--|----------------------|
| Community Centers | \$110,856 |
| Detention | 0 |
| Equestrian Center LOST | \$316,032 |
| Economic Developments | \$1,155,000 |
| Fire LOST Debt Services | 0 |
| Fire Services Capital Projects | 0 |
| Judicial Capital Projects | \$1,841,519 |
| Natural Resources Management Projects | 0 |
| Parks Capital Projects | \$323,854 |
| Public Facilities and Projects | \$28,157,586 |
| Public Safety Capital Projects | 0 |
| Sheriff's Capital Projects | \$7,088,167 |
| Transportation and Drainage | \$1,468,413 |

9 Proposed Constitutional Officers' Total Budgets

| | | \$3.5M increase* |
|-------------------------------|---------------------|------------------|
| Sheriff | \$60,304,646 | |
| Property Appraiser | \$6,255,076 | \$335K increase* |
| Tax Collector | \$4,650,193 | \$221K increase* |
| Court Administration | \$3,562,124 | \$273K increase* |
| Clerk of Courts | \$2,995,100 | \$164K increase* |
| Supervisor of Elections | \$2,420,837 | \$208K increase* |
| Board of County Commissioners | \$1,673,643 | \$108K increase* |
| State Attorney | \$747,184 | \$43K increase* |
| Public Defender | \$376,706 | \$10K increase* |

* Over FY2018 adopted budget

10 20 30 40 50 60
\$ Millions

10 Proposed Budgetary Cost Summary

| Constitutional Officers & Other Boards/Agencies | FY2019 Proposed Budget | % of Total Budget | FTEs |
|---|------------------------|-------------------|---------------|
| Property Appraiser | 6,255,076.00 | 1.32% | 71.00 |
| Tax Collector | 4,650,193.00 | 0.98% | 103.00 |
| Clerk of Courts | 2,995,100.00 | 0.63% | 42.49 |
| Sheriff | 60,304,646.00 | 12.70% | 693.00 |
| Supervisor of Elections | 2,420,837.00 | 0.51% | 15.00 |
| Tourist Development | 10,950,000.00 | 2.31% | 0 |
| County Attorney | 1,643,424.00 | 0.35% | 13.00 |
| Medical Examiner | 907,614.00 | 0.19% | 0 |
| Public Health Unit | 337,649.00 | 0.07% | 0 |
| Merit System Protection Board | 48,000.00 | 0.01% | 0 |
| Board of County Commissioners | 1,673,643.00 | 0.35% | 10.00 |
| State Attorney | 747,184.00 | 0.16% | 0 |
| Public Defender | 376,706.00 | 0.08% | 0 |
| Court Administration | 3,562,124.00 | 0.75% | 17.00 |
| Regional Conflict Counsel | 0.00 | 0.00% | 0 |
| Guardian Ad Litem | 0.00 | 0.00% | 0 |
| Sub-Total | 96,872,196.00 | 20.40% | 964.49 |

Departments (BCC Controlled)

| | | | |
|------------------------------|-----------------------|---------------|-----------------|
| County Administration | 1,333,912.00 | 0.28% | 9.00 |
| Corrections | 52,573,608.00 | 11.07% | 576.00 |
| Neighborhood & Human Svs. | 17,655,642.00 | 3.72% | 21.00 |
| Natural Resources Management | 4,040,641.00 | 0.85% | 50.00 |
| Extension Services | 678,083.00 | 0.14% | 15.00 |
| Human Resources | 28,701,931.00 | 6.04% | 14.00 |
| Information Technology | 3,882,364.00 | 0.82% | 22.00 |
| Management & Budget Services | 10,493,607.00 | 2.21% | 18.00 |
| Development Services | 2,331,653.00 | 0.49% | 28.00 |
| Facilities Management | 9,694,282.00 | 2.04% | 64.00 |
| Public Works | 26,589,753.00 | 5.60% | 228.00 |
| Public Safety | 47,736,504.00 | 10.05% | 488.00 |
| Parks | 1,498,453.00 | 0.32% | 27.00 |
| Community & Media Relations | 409,999.00 | 0.09% | 4.00 |
| Economic Development | 56,250.00 | 0.01% | 0 |
| Escambia County Area Transit | 13,327,117.00 | 2.81% | 140.00 |
| Grants | 671,972.00 | 0.14% | 0 |
| Northwest Florida Library | 6,025,480.00 | 1.27% | 76.00 |
| Solid Waste/County Landfill | 20,551,619.00 | 4.33% | 46.00 |
| Building Services | 4,940,577.00 | 1.04% | 69.00 |
| Pensacola Bay Center | 8,328,168.00 | 1.75% | 0 |
| Sub-Total | 261,521,615.00 | 55.06% | 1,895.00 |

| | | | |
|----------------------------|-----------------------|----------------|-----------------|
| Total Operating Budget | 358,393,811.00 | 75.46% | |
| Total Non-Departmental | 61,236,233.00 | 12.89% | |
| Local Option Sales Tax | 40,461,427.00 | 8.52% | |
| Total Debt Service | 14,853,499.00 | 3.13% | |
| Total County Budget | 474,944,970.00 | 100.00% | 2,859.49 |

Office of Management and Budget

The Escambia County Office of Management and Budget Services is responsible for all aspects of the budgetary accounting system, including budget preparation, expenditure and revenue forecasting, monitoring and reporting. The office supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board.

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