

# Improving Transparency and Accountability in Escambia County Government

*Florida TaxWatch Center for Local Government Studies*



A Florida TaxWatch Special Report

June 2008



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## Executive Summary

### **Property Tax Growth was Five Times Greater than County Population and Inflation Rates**

- While the County did use money for investments and debt service, spending closely approximated the growth in funding sources, which exceeded inflation and population growth.
- Taxable property values doubled between fiscal years 2000 and 2007 with no decrease in millage rate. During this period the County's property tax collections grew 92%, nearly five times greater than the combined 18% growth in County population and inflation rates.
- The most significant increase in property tax revenues of approximately 27% occurred during fiscal year 2007. General Fund expenditures increased approximately 18% in that year as well. These rates are not sustainable and it is recommended that the County make a greater effort to control the growth of property taxes and spending.
- The County's operating millage rate was higher than the "all county" average (i.e., the average (*mean*) of all of Florida's 67 counties) and the three comparable counties.
- The County's operating millage rate did not decrease despite the sharp increase in taxable property values until the 2007 Legislature's mandated millage rate reduction for all local governments.
- The recent passage of Constitutional Amendment One will result in a further reduction of property tax revenues, assuming no increase in millage.
- While the tax burden per resident in Escambia County is less than the state average (*mean*), it is higher than two of the three peer counties compared.

### **Enhanced Citizen Understanding and Trust are Needed**

- Easy to understand reports should be provided to the citizens to aid them in understanding the County's budget, priorities, goals, and accomplishments.
- Performance reporting should be provided that indicates the extent to which public needs and desires are being met in Escambia County.
- Florida TaxWatch has provided the County a suggested template of performance measurements appropriate for improving government's performance as well as for citizen reporting. The county administrator plans to begin work on its implementation of a citizen-scorecard in the summer of 2008.

### **"One Stop" Citizen Response and Maximum Return on Resources should be a County-wide Goal.**

- The County's current, constitutionally prescribed structure (a Board and Constitutional Officers) provides intended separation of power and legal responsibilities. However, the risks

of duplication in effort or diffusion in responsibility between the prescribed units are inherent within the structure.

- Over 60 percent of the General Fund expenditures are made by Constitutional Officers.
- To overcome this limitation, the Board of County Commissioners and Constitutional Officers and/or their representatives need to establish a strategic and operational work plan for the County that can reduce duplication of effort and enhance the overall performance and effectiveness of County government.

**Better Information is needed to Support Decision-making.**

- The formal preparation and use of trend, comparison, and performance measurement data can improve management decision making and demonstrate fiscal responsibility to citizens.

**Evaluation of Overall County-wide Performance is Needed.**

- An independent performance audit function, established with the cooperation of the Board and Constitutional Officers would foster greater trust and confidence from County citizens, assist in meeting County goals, and ensure effective and efficient operations.
- This function should enable audit work across County organizational lines, creating greater opportunity to reduce duplication of efforts, leverage the strengths and resources of the County, and be more responsive to specific citizen concerns about fraud, waste, and abuse through the implementation of a County-wide “hotline.”

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A more detailed discussion of these observations and recommendations is contained further in this report.

We wish to thank County executives, staff, and citizens that assisted us with the gathering of information we needed to conduct this review and generate this report. Florida TaxWatch hopes that Escambia County will benefit from this information and can enhance its operation to become a model of good, effective, and efficient local government that further gains the confidence and respect of its citizens.

## Introduction

Escambia County, the "Western Gate to the Sunshine State," is the western-most county in the State of Florida. It is bordered on two sides by the State of Alabama, Santa Rosa County to the east, and the Gulf of Mexico to the south. Situated along an inviting coastline with historical beaches, this location is optimal for capturing tourism and travel dollars.

The citizens of Escambia County are represented by a non-chartered government, divided into five districts, and led by a Board of County Commissioners (BOCC). One commissioner per district is elected in partisan elections and serves a four year term. A chairman presides over the Board and is elected annually by the Board. Pursuant to Florida Statutes and the State Constitution, specific powers and responsibilities are provided to five Constitutional Officers: the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

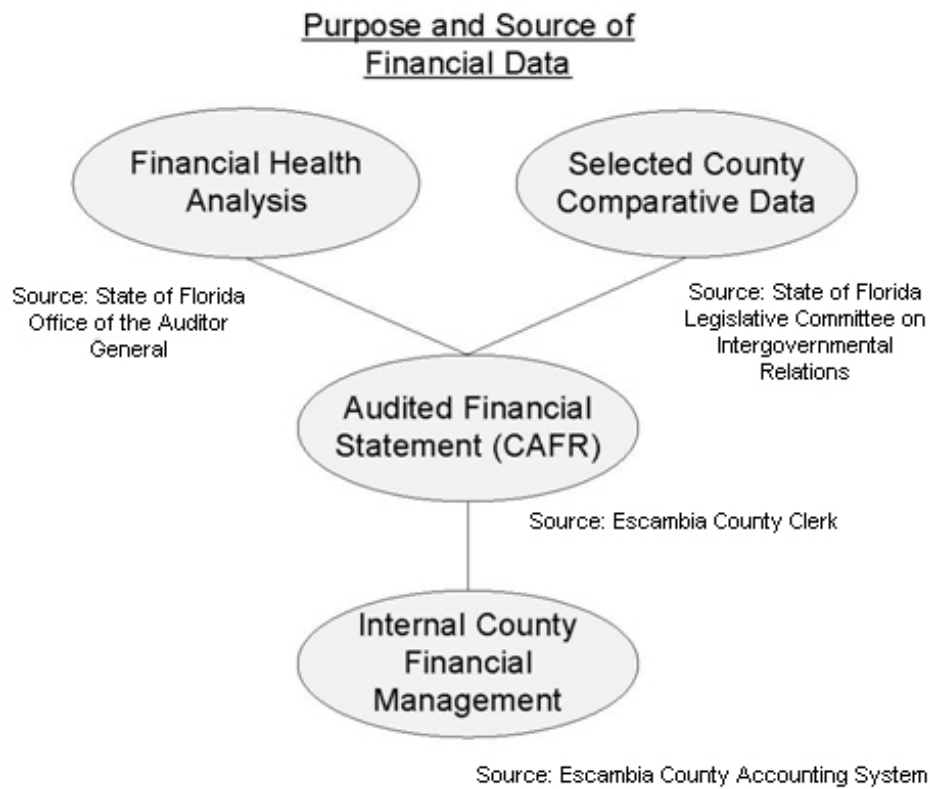
The Board is responsible for adopting the budget, levying property taxes, and passing County ordinances and resolutions. The County Administrator is appointed by the Commissioners and is responsible for all County operations that fall within the Board's purview and in overseeing the daily operations of the County. The Clerk of the Circuit Court is responsible for the accounting and auditing of County funds.

## Purpose, Scope, and Methodology

Upon citizen request, Florida TaxWatch initiated a study to review the County's budgeting and spending practices. Our study focused on fiscal years ending September 30, 2001 to 2006, with inquiry made into some areas of fund usage for fiscal year 2007, with property tax information including the 2000 fiscal year as well. **The purpose of the study is to help improve citizen understanding of the County's finances and offer suggestions for improving the transparency and accountability of Escambia County government.** One specific area of review was the increase of property tax collections that occurred without a subsequent reduction in millage rates, resulting in a significant increase in property tax revenues.

The scope of this project involved: (1) determining the County's trends in sources and uses of funds; (2) reviewing financial ratios relative to financial health; (3) comparison of County funding sources and uses with similar size counties and State averages; (4) the County's use of performance measures to assess their performance and ensure accountability; and (5) the offering of suggestions for the County to consider in improving transparency and accountability of County government.

The financial data for the study was obtained from several sources, as shown in the following diagram:



The financial data for Escambia County were adjusted to remove the effect of hurricane-related monies. The amount of the hurricane adjustments each year are as follows:

2001	2002	2003	2004	2005	2006
\$466,173	\$492,866	\$706,042	\$9,121,908	\$208,065,113	\$36,194,922

In addition, adjustments for population and inflation were made, as noted in the exhibits included in this report. Population statistics were obtained from the University of Florida’s Bureau of Economic and Business Research (BEBR) and the inflation rates were determined using the Southern Region CPI data acquired from the Bureau of Labor Statistics and the State CPI from BEBR.

The counties of Leon, Manatee, and Marion were selected as “peer counties,” and are so designated in the exhibits. These counties have similar per person incomes, real property tax values, total populations, persons per square mile, and unincorporated areas. Escambia County was also compared with the average (*mean*) of all 67 Florida counties, designated as “all county” in the exhibits.

## Observations and Recommendations

### 1) Property Tax Growth was Five Times Greater than County Population and Inflation Rates.

One specific area citizens expressed as a concern was the increase in the County’s property taxes. Our study indicated that the County’s operating millage rate remained constant over the past eight years, while the increase in taxable property values doubled. Property tax collections growth for the period between fiscal years 2000 and 2007 grew 92%, nearly five times greater than the combined growth in the population and inflation rates. A large portion of this increase (27%) resulted from the change in taxable property values from 2006 to 2007. Also in this year, General Fund expenditures increased by approximately 18%.

Uses of Funds by Function	FY 2006	FY 2007	% Change
General Government	\$56,730,875	\$71,077,277	25.3%
Public Safety	\$74,056,783	\$83,672,231	13.0%
Physical Environment	\$620,147	\$715,758	15.4%
Transportation	\$220,147	\$247,899	12.6%
Economic Environment	\$450,431	\$470,492	4.5%
Human Services	\$3,315,607	\$3,727,136	12.4%
Culture & Recreation	\$2,482,052	\$2,831,214	14.1%
Total General Fund Expenditures	\$137,876,042	\$162,742,007	18.0%

Source: 2007 Escambia County CAFR

As can be seen, the largest dollar increases in funding usage for the 2007 fiscal year occurred in the functional areas of General Government and Public Safety. According to the Clerk’s office, specific uses included:

- \$1.2 million purchase of software for land management records;
- \$1 million to cover a 33% increase in insurance costs for the County;
- \$7 million to Emerald Coast Utilities Authority to defray the cost of moving their wastewater treatment plant;
- \$4 million to the State of Alabama to help with the cost of widening Highway 113;
- \$1.2 million in payments to the City of Pensacola’s Community Redevelopment Area; and
- \$940,000 in debt service on disaster recovery inter-fund loans.

While the above referenced trend in property tax increases is not sustainable, it is notable that the per resident tax burden for Escambia County is less than the “all county” average, but higher than two of the three peer counties selected for comparison. **It is recommended the County make greater effort to control the growth of property taxes and spending.**

The recent passage of Constitutional Amendment 1 will further limit the property tax funding source. According to the Escambia County Budget Office, there will be a reduction in property tax as a funding source in the amount of about \$12 million, assuming no increase in millage. **We recommend the County realize all possible cost savings and efficiencies prior to considering levying further taxes and fees to protect the needs of its most vulnerable citizens within Florida's slowed economy.**

The property tax collections are deposited into the General Fund along with other taxes and fees. Florida TaxWatch has analyzed the changes in General Fund expenditures from fiscal year 2000-01 to fiscal year 2005-06 by department and expenditure codes. These data can be found in Exhibits 17-19. In Exhibit 17, it is shown that, on average, the five Constitutional Officers account for over 64% of all General Fund expenditures between FY 2001 and FY 2006 and the Board is left with 36% of unrestricted dollars to operate the County. The Sheriff is the most notable portion of this total, at 52%; but it must be mentioned that this is not unique to Escambia County. The three comparable Counties' Sheriffs also spend about 50-60% of the County's General Fund revenues.

## **2) Enhanced Citizen Understanding and Trust are Needed.**

Citizen understanding and trust are important attributes to an effective government. Citizen understanding of local government finances and other issues is often hindered by lengthy documents and the multitude and complexity of issues facing local government. In addition, public perceptions of local governments are eroded when incidents of impropriety are reported in the media or when significant increases in property taxes and other fees occur without an appropriate understanding. Distrust and negative public perceptions are not only frustrating to the citizens, but make the jobs of public officers, administrators, and staff more challenging and often times less productive.

Citizens expect a good government to be accountable and present critical information to its citizens in an easy to understand manner. Citizen input and feedback is also important to ensure that appropriate priorities and uses of resources are established. Escambia County has made a lot of relevant information available to its citizens on its web page, including notices of meetings and its complete budget document, as well as establishing a citizen survey. While these are positive steps, we recommend the County improve further its efforts in reporting to its citizens. **We have provided the County a suggested template of performance measurements appropriate for improving government's performance as well as for citizen reporting (exhibit 22).** The county administrator plans to begin work on the implementation of a citizen-scorecard in the summer of 2008.



**3) “One Stop” Citizen Response and Maximum Return on Resources should be a County-wide Goal.**

The management structure of Escambia County consists of five elected County Commissioners and five elected Constitutional Officers: Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of the Court. The Florida State Constitution provides this structure, unless otherwise approved by vote of the electors of the county. While providing the Constitution’s intended separation of power and legal responsibilities, there is an inherent increase in the risks of duplication of effort and diffusion in responsibility, unless a strong coordinated effort is maintained. In addition, administrative functions are often not centralized (e.g. call response centers, human resources, information technology) or cooperatively shared—an arrangement that can, if properly implemented and managed, provide better service within the County, and significant cost-savings.

In an effort to provide the most cost-effective government, coordination and cooperation among the Commissioners and Constitutional Officers is needed. Therefore, **we recommend the Board and Constitutional Officers and/or their representatives establish a strategic and operational work plan for the County that can reduce duplication of effort and enhance the overall performance and effectiveness of County government.**

#### **4) Better Information is Needed to Support Decision Making.**

The formal preparation and use of trend, comparison data, and performance measures can improve management decision making and demonstrate fiscal responsibility to citizens. As part of this review, a number of data charts were prepared to analyze trends and compare Escambia County financial data with similar counties within the State. This information is included in the Exhibits section of this report. Trend and comparative data can provide useful insights and understanding in government decision making. We also reviewed the County's use of performance measurement. While the County's intent and efforts in this regard are notable, their development is not yet sufficient to support decision-making. **We recommend the County review the various charts contained in this report, and continue to refine and incorporate this tool in their management decision and citizen reporting processes.**

A comprehensive performance measurement system is comprised of three levels:

- 1) Strategic: Executives and decision-makers can use these data to assess the performance of the County in terms of overall societal goals and outcomes.
- 2) Programmatic: Managers can use this level of data to assess the extent to which the part of the organization that they are overseeing is accomplishing its goals.
- 3) Operational: Staff can use this to efficiently and effectively provide services on a day to day basis by using performance indicators and benchmarking their past accomplishments.

**We recommend the County continue its efforts toward a comprehensive performance measurement system.**

Other useful tools in managing costs are reviewing expenditure growth at the department, division, and account code levels. As part of our review, we identified various totals from the General Fund that had increased or decreased at notable rates between FY 2001 and FY 2006.

#### **5) Evaluation of Overall County-wide Performance is Needed.**

The County Clerk provides the accounting and a limited auditing function for the County. The County Clerk has provided the Board of County Commissioners with reports from a contracted internal audit firm. The internal audits are primarily operational and compliance focused, being conducted at the departmental level. Operational and compliance audits do not assess the overall performance of the County in providing effective government programs, at a reasonable cost. In addition, the separate Constitutional Officers, which account for over 60% of County General Fund expenditures are not subject to audit by the Clerk.

**Florida TaxWatch recommends that Escambia County enact an independent audit function, established with cooperation of the Board and Constitutional Officers to assist in ensuring County cost effectiveness and foster greater trust and confidence from County citizens.** This function would assist both management and decision makers in making a more thorough assessment of programs, operations, and compliance with laws, rules, and regulations.

We envision the function could report to an audit committee comprised of knowledgeable citizens appointed in an equitable manner by the Board and Constitutional Officers. This structure would allow auditing across County organizational lines. Without a formal legal change, this effort would require voluntary adoption by the Board and five Constitutional Officers.

In addition to providing performance audit work, internal audit offices often maintain a “hotline” where reports of fraud, waste, and abuse can be reported for independent review and appropriate follow-up. During the course of our review we received a number of comments and concerns from various individuals that might typically go to an internal auditor for follow-up. While the scope of our review did not provide for investigation of these issues, we did provide them to the County Administrator. Additional information on the practice of internal auditing can be found at the Institute of Internal Auditors website ([www.theiia.org](http://www.theiia.org)).

## Exhibits

As part of our review, we prepared a number of analytical charts and tables, referred to as Exhibits, to better understand County trends in sources and uses of funds. Additionally, comparisons of County financial data were made with similar counties. Although one has to be cautious in drawing conclusions from such data, the information can provide valuable insight into the County's performance and opportunities for improvement. The following analytical charts and tables were selected from many Florida TaxWatch prepared as part of our study and are included as Exhibits in this report. Those included were considered the most meaningful in understanding the County's budgeting and spending practices:

**Exhibit 1** – Escambia County Major Sources of Funding by Year  
FY 2001 – FY 2006

**Exhibit 2** – Escambia County Sources of Funding by Year per Resident  
FY 2001 – FY 2006

**Exhibit 3** – Sources of Funding with Comparables  
Average FY 2001 – FY 2006

**Exhibit 4** – Major Sources of Funding per Resident with Comparables  
Average FY 2001 – FY 2006

**Exhibit 5** – Growth of Sources and Uses of Funding per Resident with Comparables  
Using Averages for FY 2001 – FY 2006

**Exhibit 6** – Total Taxes per Resident with Comparables  
FY 2001 – FY 2006

**Exhibit 7** – Total Property Tax Collections by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 8** – Operating Millage Rates and Taxable Values by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 9** – Operating Millage Rates by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 10** – Taxable Values by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 11** – Property Tax Exemptions by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 12** – Governmental Property Tax Exemptions by Year with Comparables  
FY 2000 – FY 2007

**Exhibit 13** – Escambia County Uses of Funds by Function by Year  
FY 2001 – FY 2006

**Exhibit 14** – Uses of Funds by Function with Comparables  
FY 2001 – FY 2006

**Exhibit 15** – Escambia County Uses of Funds by Function and by Year per Resident  
FY 2001 – FY 2006

**Exhibit 16** – Average per Resident Funding Uses by Function with Comparables  
FY 2001 – FY 2006

**Exhibit 17** – General Fund Uses by BOCC Departments and Constitutional Offices  
Ranked by Average Percent of Total (Percentage)  
FY 2001 – FY 2006

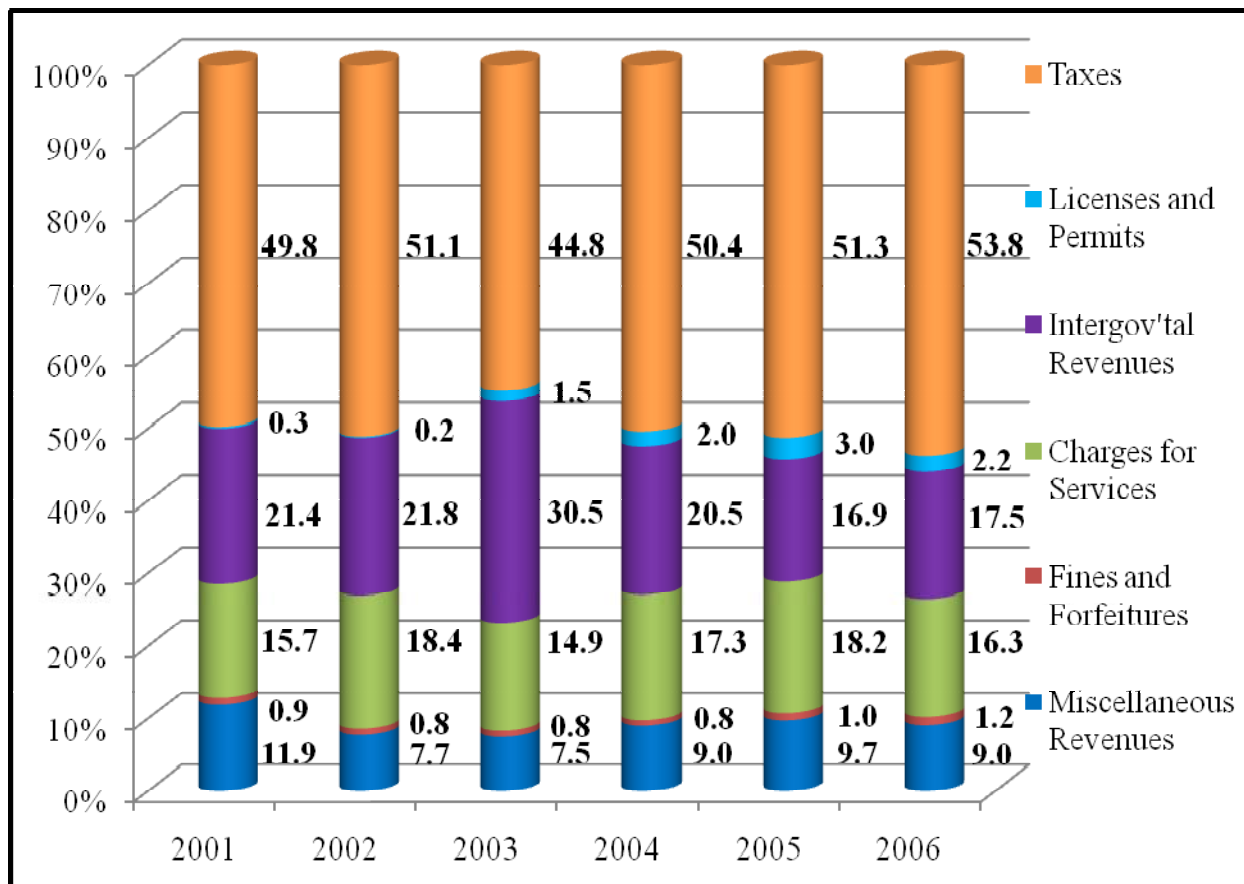
**Exhibit 18** – General Fund Uses by BOCC Departments and Constitutional Offices  
Ranked by Percentage Growth/Decline (Dollars)  
FY 2001 – FY 2006

**Exhibit 19** – BOCC Department General Fund Expenditures by Account Code  
FY 2002 – FY 2006

**Exhibit 20** – Escambia County Assets, Liabilities, and Net Assets by Year  
FY 2002 – FY 2006

**Exhibit 21** – Long-term Debt by Year with Comparables  
FY 2002 – FY 2006

### Exhibit 1: Escambia County Major Sources of Funding by Year<sup>1</sup> FY 2001 - FY 2006



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses.

**Taxes, Intergovernmental Revenues, and Charges for Services** were the primary sources of funding for Escambia County between FY 2001 – FY 2006. **Taxes** represent a combination of all taxes—**ad valorem**, **sales**<sup>2</sup>, **gas tax**, etc.

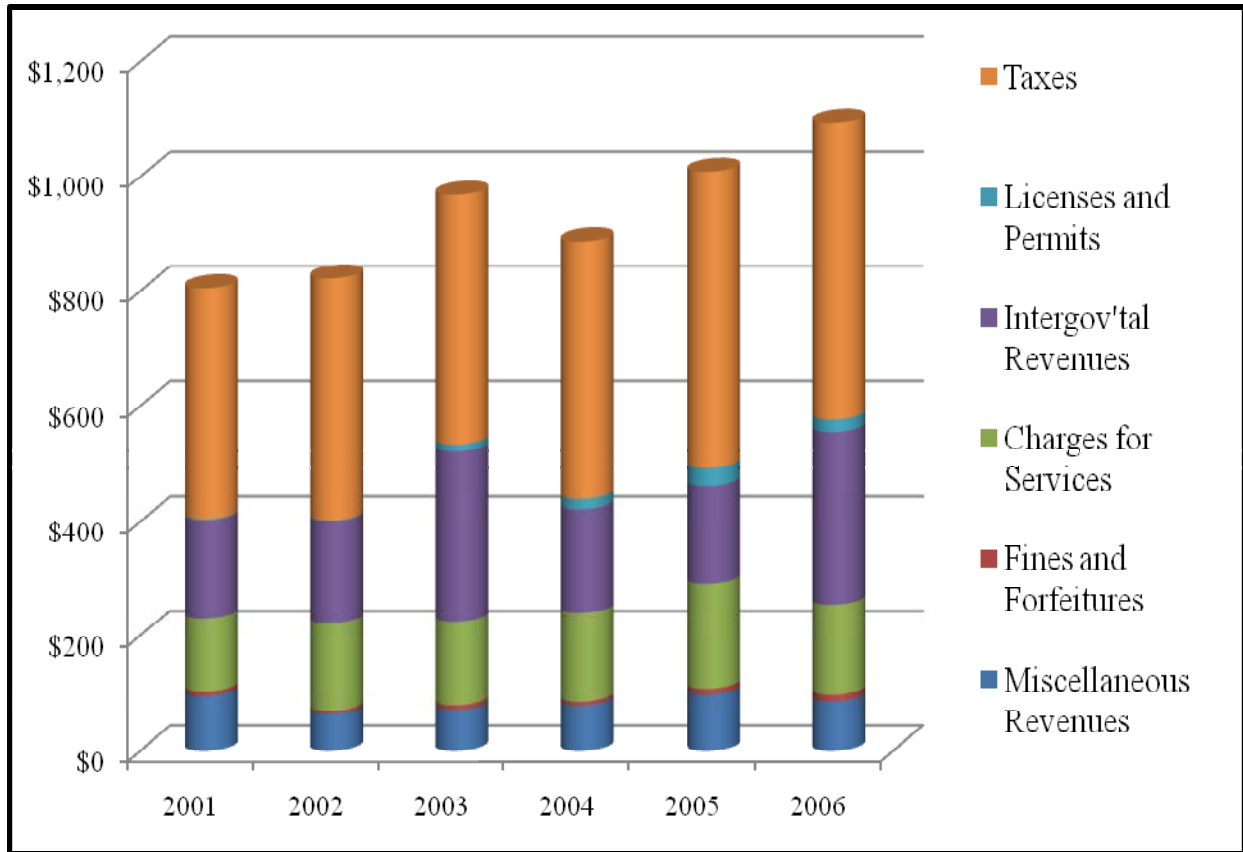
**Miscellaneous revenues** are those monies brought in through **rents and leases, interest payments, special assessments, and impacts fees**, as well as many other sources. This revenue category accounts for an average of 9.13% of all sources of funding between FY 2001 – FY 2006.

<sup>1</sup> Taxes: Property, Local Option, Fuel, and Utility Taxes; Licenses and Permits: Occupational/Utility Licenses, Construction and other Permits; Intergovernmental Revenues: State and Federal Revenue Sharing/Grants; Charges for Services: Include, but not limited to, Garbage Collection and Court Fees; Fines and Forfeitures: Revenues, including but not limited to, those generated from Traffic/Parking Tickets and Court-Ordered Judgments; Miscellaneous Revenues: Include, but are not limited to, Rents and Royalties, Sales of County Property, and Interest on Investments.

Note: These are general examples of revenue sources for a County, all of which may not specifically apply to Escambia County.

<sup>2</sup> Escambia County levies a 1% Infrastructure Local Option Sales Tax (LOST) and the school district levies a 0.5% LOST. The maximum allowable LOST levy is 2.5% for Escambia County and 0.5% for the school district, but cannot exceed a total of 2.5%. Source of information: Legislative Committee on Intergovernmental Relations

**Exhibit 2a: Escambia County Sources of Funding by Year per Resident  
FY 2001 – FY 2006**



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

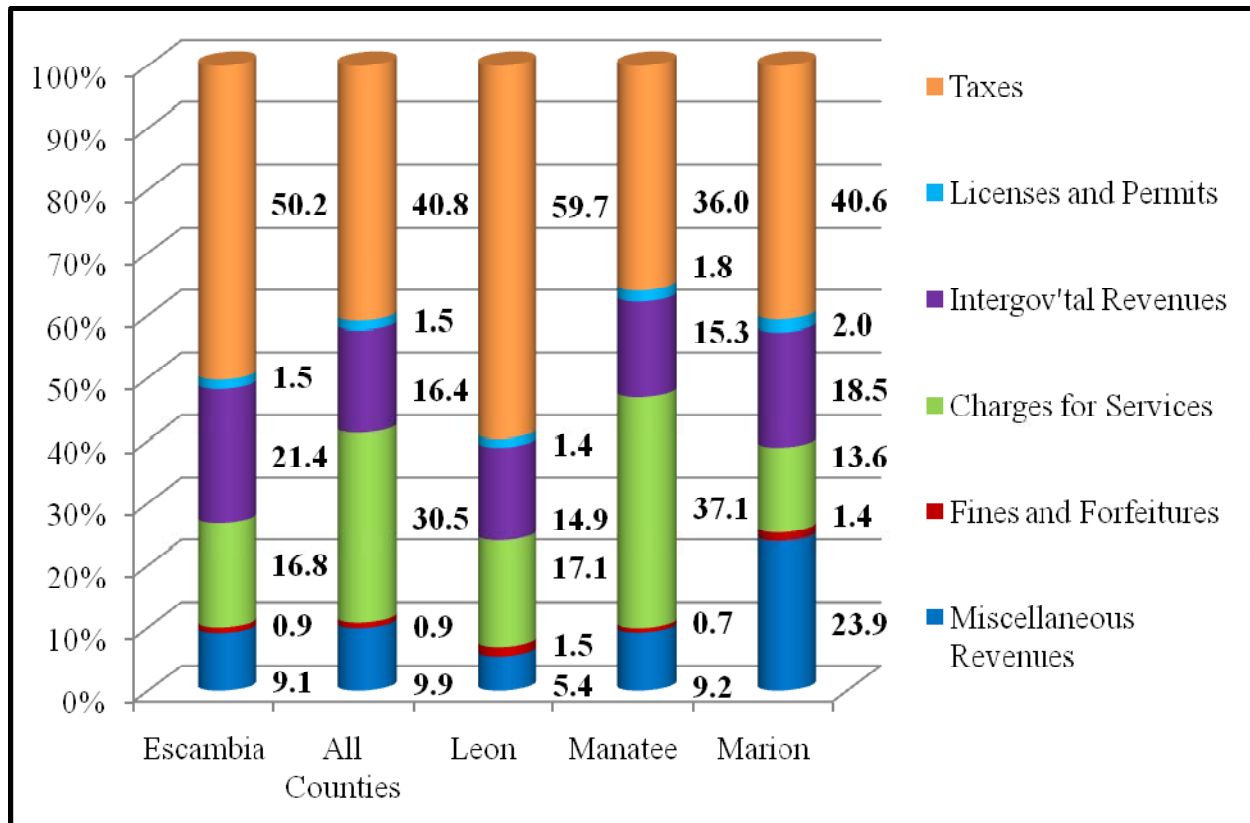
There was generally a steady growth in average per resident funding sources. Some fluctuation did occur with **Intergovernmental Revenues** monies from the federal and state government.

**Exhibit 2b: Escambia County Sources of Funding by Year per Resident  
FY 2001 – FY 2006**

Source	2001	2002	2003	2004	2005	2006
<b>Taxes</b>	\$401	\$420	\$434	\$447	\$517	\$516
<b>Intergovernmental Revenues</b>	172	179	296	182	170	301
<b>Charges for Services</b>	126	151	144	153	183	156
<b>Miscellaneous Revenues</b>	96	64	72	80	98	87
<b>Fines and Forfeitures</b>	8	7	8	7	10	11
<b>Licenses and Permits</b>	2	1	14	18	30	21

Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

**Exhibit 3: Sources of Funding with Comparables**  
Average FY 2001 – FY 2006



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

This Exhibit illustrates the sources of funding for Escambia County, its peer counties, and the “all county” average based on a percentage of total funding for the period between FY 2001 and FY 2006.

The most notable variations in the comparisons are:

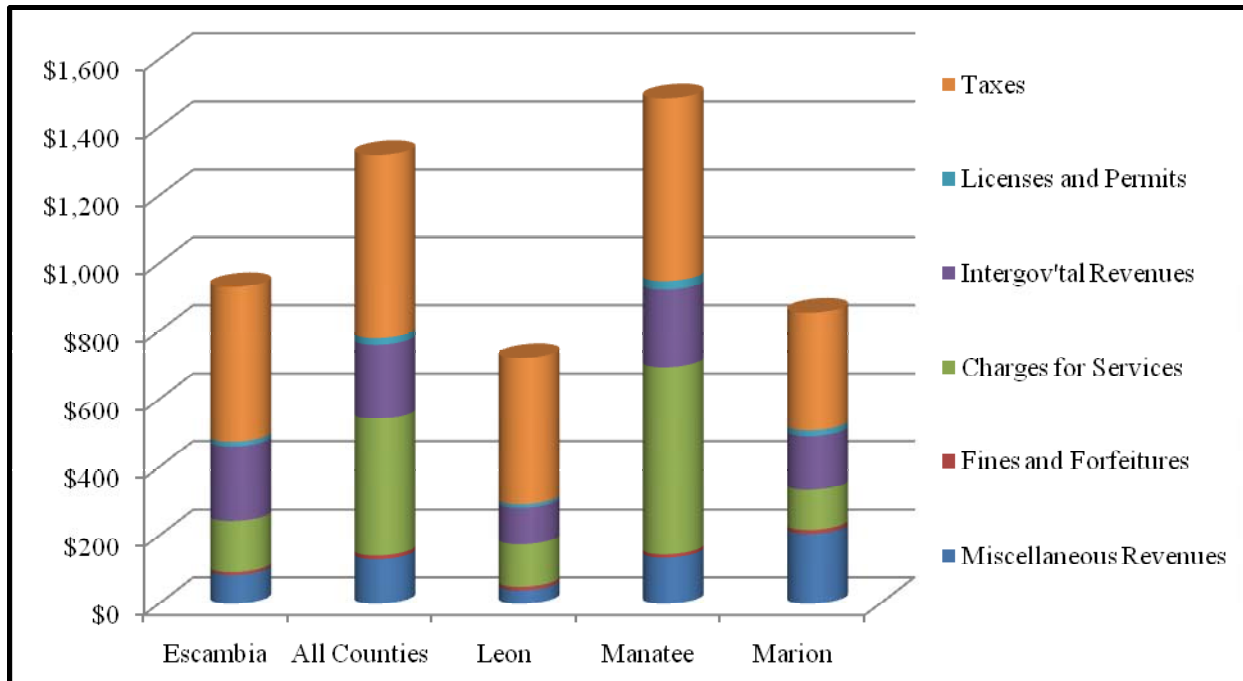
- Percent of total sources of funding derived from **Taxes** for Escambia County was higher than all comparables, except Leon County.
- Percent of total revenues from **Intergovernmental Revenues** for Escambia County was highest among comparables.
- Percent of total revenues from **Charges for Services** for Escambia County was lower than all comparables except Marion County.

These variations may be skewed by how a county classifies certain revenue sources. For example, Marion County has a significantly higher percentage of revenue sources classified as Miscellaneous. Additionally, some counties operate water and sewer utilities and include those



funds in the **Charges for Services** category, which might make Escambia County's **Charges for Services** appear lower in comparison.

**Exhibit 4a: Major Sources of Funding per Resident with Comparables**  
Average FY 2001 – FY 2006



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

Exhibit 4a presents the six-year averages of comparative revenues on a per resident basis. The total amount per resident is shown in Exhibit 4b.

**Exhibit 4b: Major Sources of Funding per Resident with Comparables**  
Average of FY 2001 - FY 2006

Source	Escambia	“All County”	Leon	Manatee	Marion
<b>Taxes</b>	\$456	\$540	\$429	\$537	\$346
<b>Charges for Services</b>	152	401	126	549	116
<b>Intergovernmental Revenues</b>	217	217	107	228	157
<b>Miscellaneous</b>	83	131	39	136	206
<b>Licenses and Permits</b>	14	19	10	27	17
<b>Fines and Forfeitures</b>	8	11	11	10	12

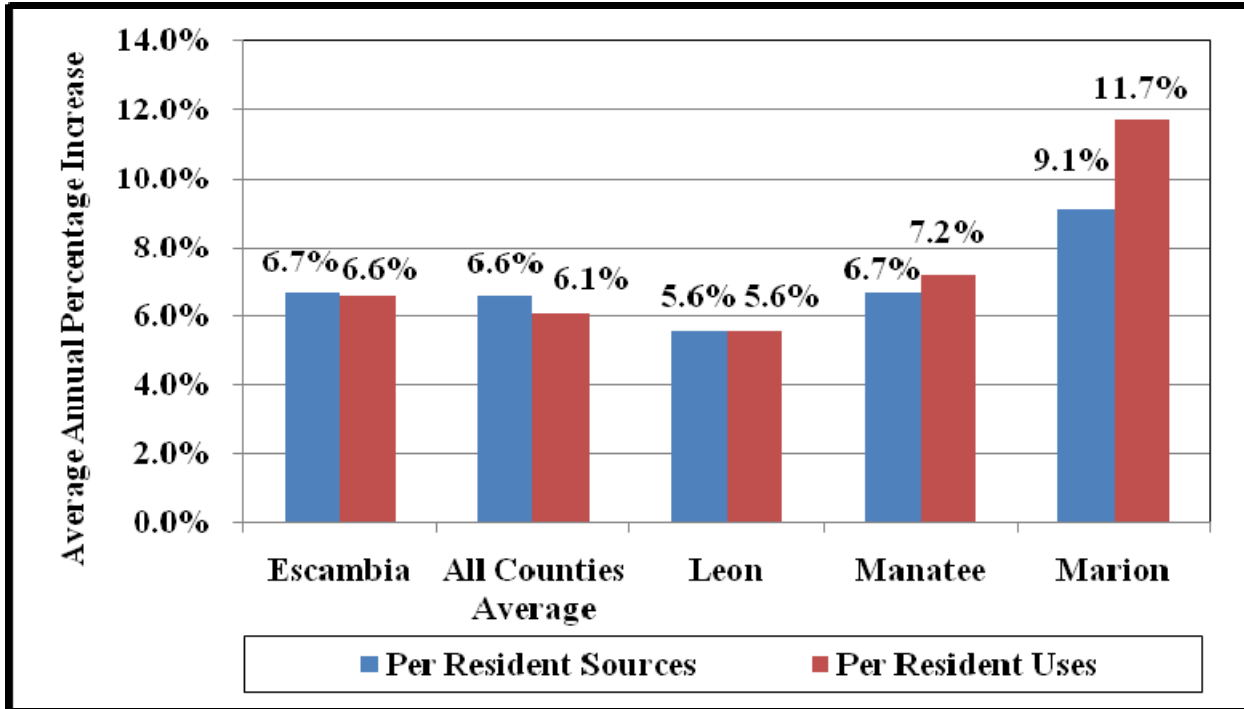
Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Comparing Escambia County’s major sources of funding per resident with the three comparables and the “all county” average shows the following:

- (1) While Escambia County’s tax amount per resident is significantly below the “all county” average, it is greater than two of the comparable counties.

- (2) The County received \$217 in **Intergovernmental Revenues** per resident, the same as the “all county” average.
- (3) The County’s share of total **Charges for Services** was less than half of the “all county” average (\$152 and \$401, respectively), but higher than Leon and Marion (\$126 and \$116, respectively).

**Exhibit 5: Growth of Sources and Uses of Funding per Resident with Comparables**  
**Average per Year Growth for FY 2001 – FY 2006**

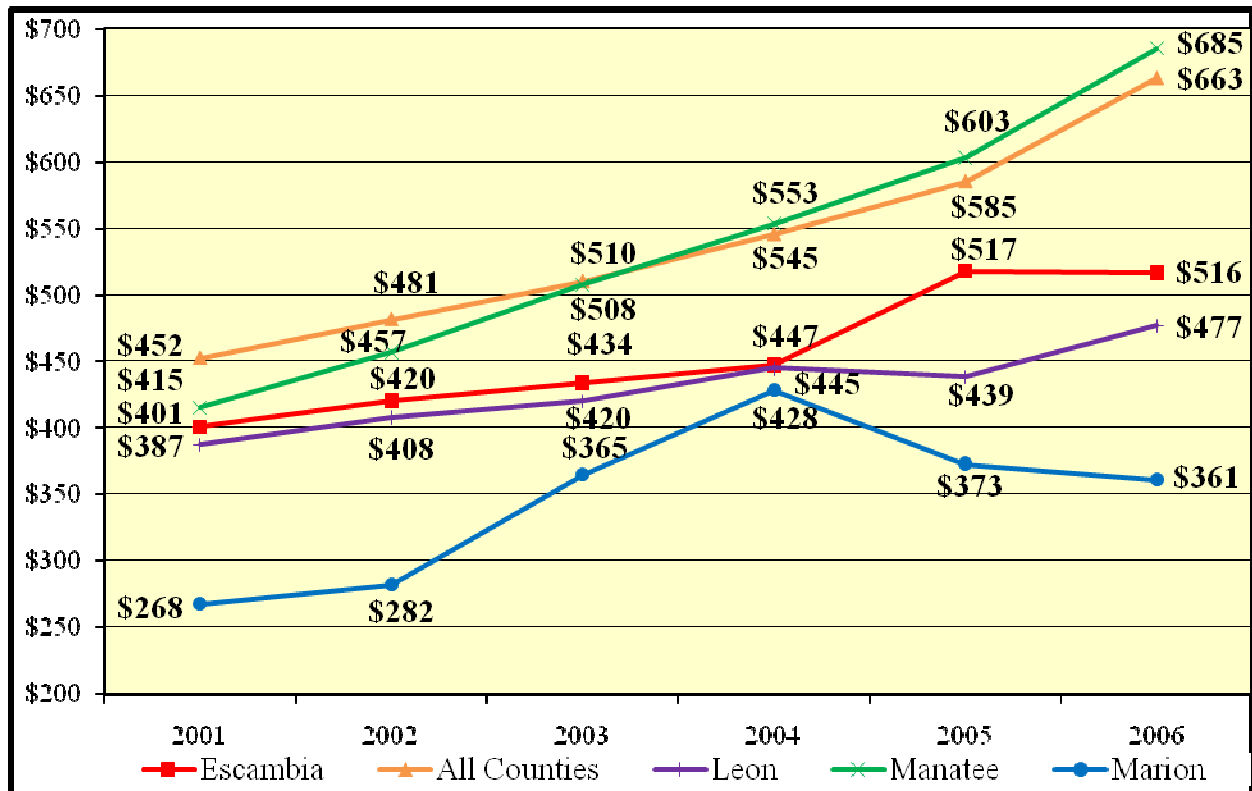


Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

Comparing Escambia County funding sources and uses growth on a per resident basis with the “all county” average and the comparables indicates the following: (1) Between FY 2001 – FY 2006, **per Resident Funding Sources** for Escambia County grew annually by an average of 6.7%, while **per Resident Funding Uses** grew at an average pace of 6.6% per year. (2) The “all county” average and Leon County had a lower percentage growth in funding sources and uses.

**Exhibit 6: Total Taxes per Resident with Comparables  
FY 2001 – FY 2006**

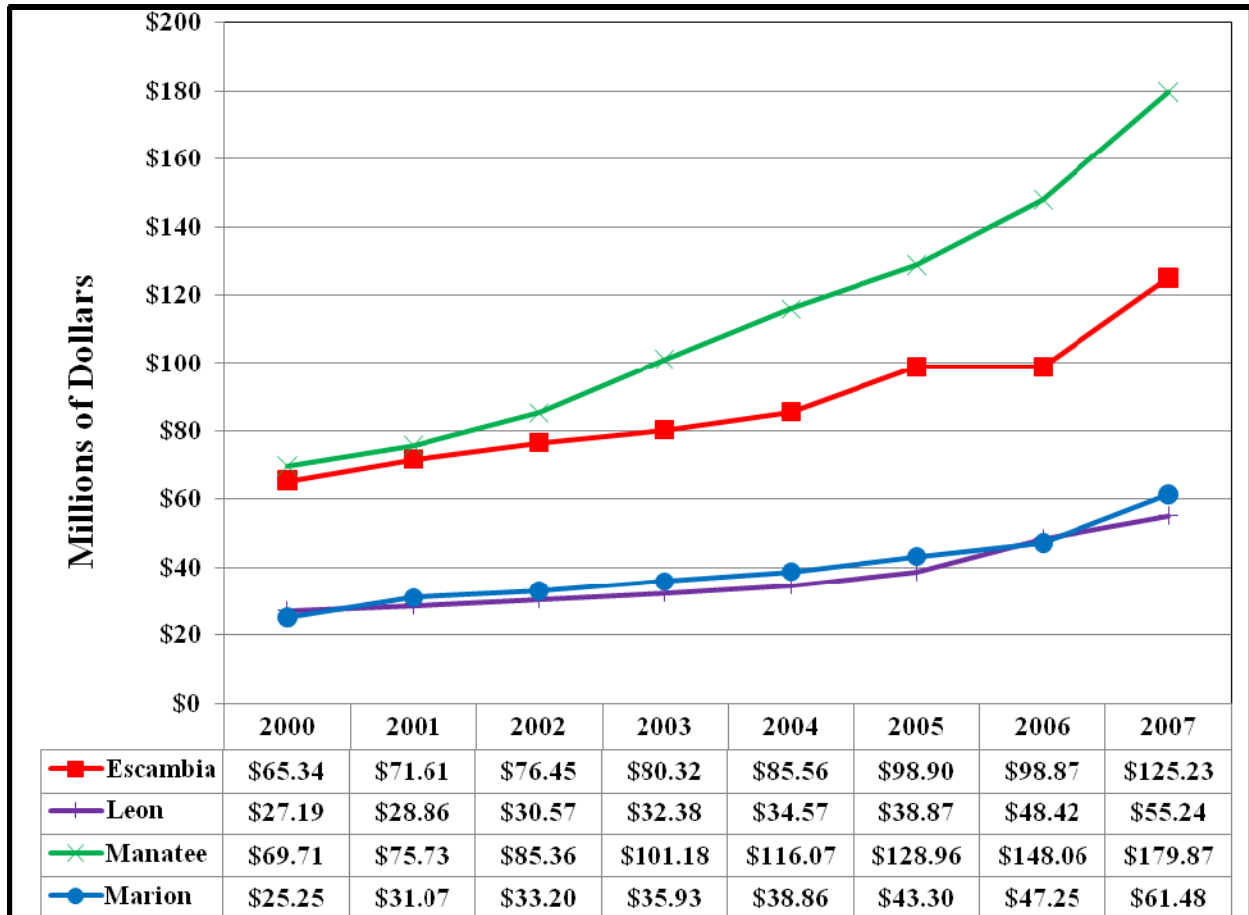


Sources of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

Despite a higher relative share of **Ad Valorem Taxes**, as shown in Exhibit 3 Escambia County’s **Total per Resident Tax Burden** is lower than the “all county” average, but remained higher than two of the peer counties selected for comparison.

**Exhibit 7: Total Property Tax Collections by Year with Comparables  
FY 2000 – FY 2007\***



Source of data: Florida Department of Financial Services (2000-2006) and County Reporting (2007)

\*Note: The FY 2007 amounts are not currently certified by DFS

This Exhibit shows the total property tax collections for each of the four comparable counties. Property tax revenues are a product of the millage rate and the total taxable value (which is determined by subtracting all exemptions from the total just value of all property within the county). One mill represents one dollar for each one thousand dollars of total taxable property value.

**Exhibit 8: Operating Millage Rates and Taxable Values by Year with Comparables  
FY 2000 – FY 2007**

YEAR	Escambia*		Leon	
	Millage Rate	Taxable Value	Millage Rate	Taxable Value
2000	8.756	\$7,291,887,749	8.5800	\$7,719,736,061
2001	8.756	\$7,958,192,064	8.5800	\$8,225,598,821
2002	8.756	\$8,508,918,357	8.5700	\$8,742,136,729
2003	8.756	\$8,957,921,596	8.5600	\$9,290,697,765
2004	8.756	\$9,628,883,960	8.5500	\$9,956,459,043
2005	8.756	\$11,457,587,136	8.5400	\$10,887,951,380
2006	8.756	\$11,452,381,229	8.5400	\$12,612,869,944
2007	8.756	\$14,613,651,678	7.9900	\$14,731,323,912

YEAR	Manatee		Marion**	
	Millage Rate	Taxable Value	Millage Rate	Taxable Value
2000	7.4594	\$11,693,203,301	6.1500	\$6,694,202,551
2001	7.4312	\$12,846,838,041	6.1800	\$7,322,087,328
2002	7.4557	\$14,357,958,675	5.8500	\$7,978,654,453
2003	7.6836	\$16,270,421,255	5.8200	\$8,686,988,955
2004	7.7089	\$18,583,896,787	5.4600	\$9,747,661,596
2005	7.7245	\$21,124,547,004	5.3100	\$11,124,276,424
2006	7.5719	\$24,728,626,994	4.8700	\$13,057,730,937
2007	7.4021	\$30,586,910,363	4.4700	\$17,543,701,963

YEAR	Statewide Averages	
	County Operating Millage	Taxable Value
2000	6.214	\$675,199,201,632
2001	6.186	\$727,582,705,810
2002	6.134	\$802,204,410,529
2003	6.094	\$882,238,222,735
2004	6.068	\$981,794,280,611
2005	5.941	\$1,105,948,754,799
2006	5.792	\$1,309,754,176,278
2007	5.435	\$1,642,708,811,445

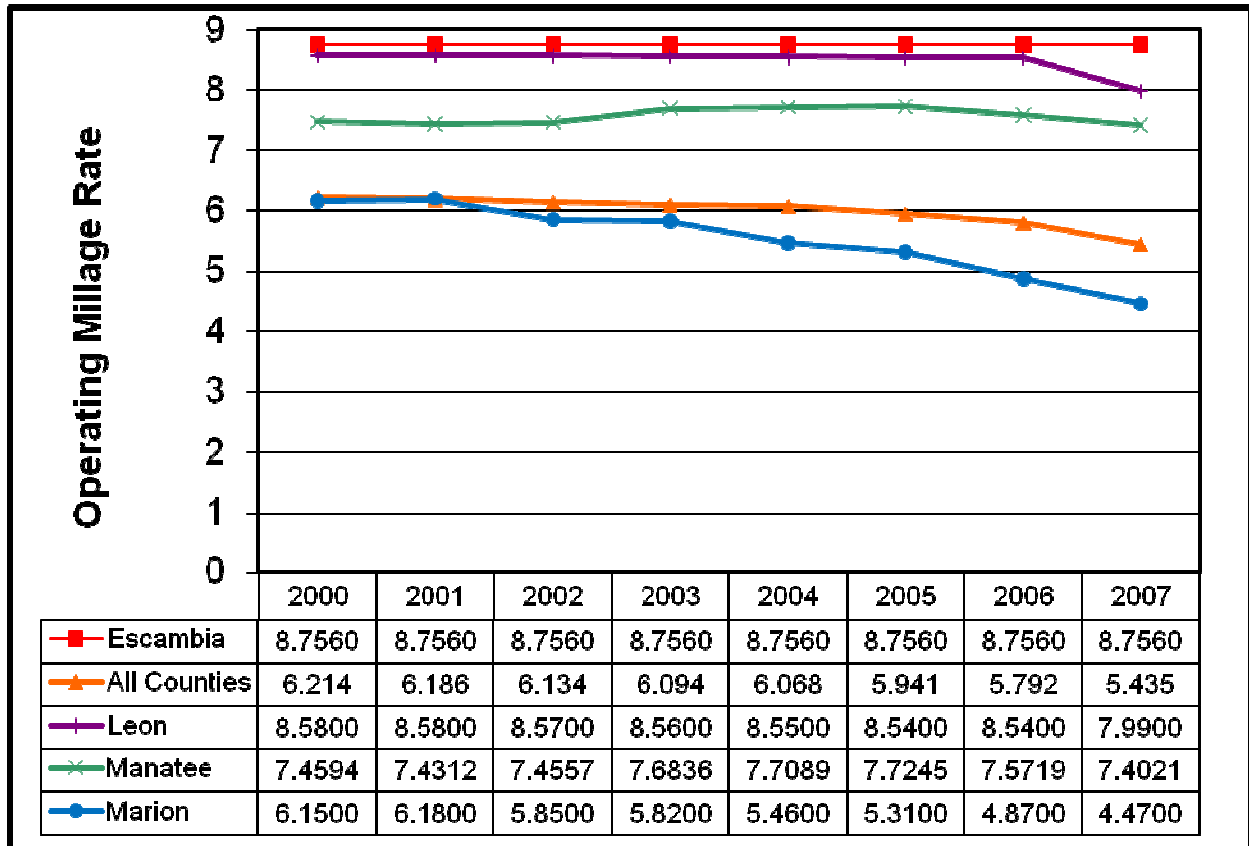
Source of data: Florida Department of Revenue Property Valuations & Data Books 1999-2006 <http://dor.myflorida.com/dor/property/databk.html>

\*Note: According to the Escambia County Office of Management and Budget, since FY 2005, the Santa Rosa Island properties have been included in the total tax rolls for Escambia County’s “taxable property values,” but the County has been unable to collect any tax revenues from these sources due to currently pending litigation.

\*\*Note: Marion County staff reported a higher millage rate for FYs 2002, 2003, 2004, and 2007 than the Department of Revenue

This Exhibit shows **Operating Millage Rates** and **Total Taxable Values** by Year. Notable items include total growth in taxable value of \$7.3 billion between fiscal years 2000 and 2007 (a 100% increase between these years) for Escambia County. The current total taxable value in FY 2008 is \$15.7 billion, with an accompanying millage rate of 8.017 (not shown)— lowered by mandate of the 2007 Florida Legislature.

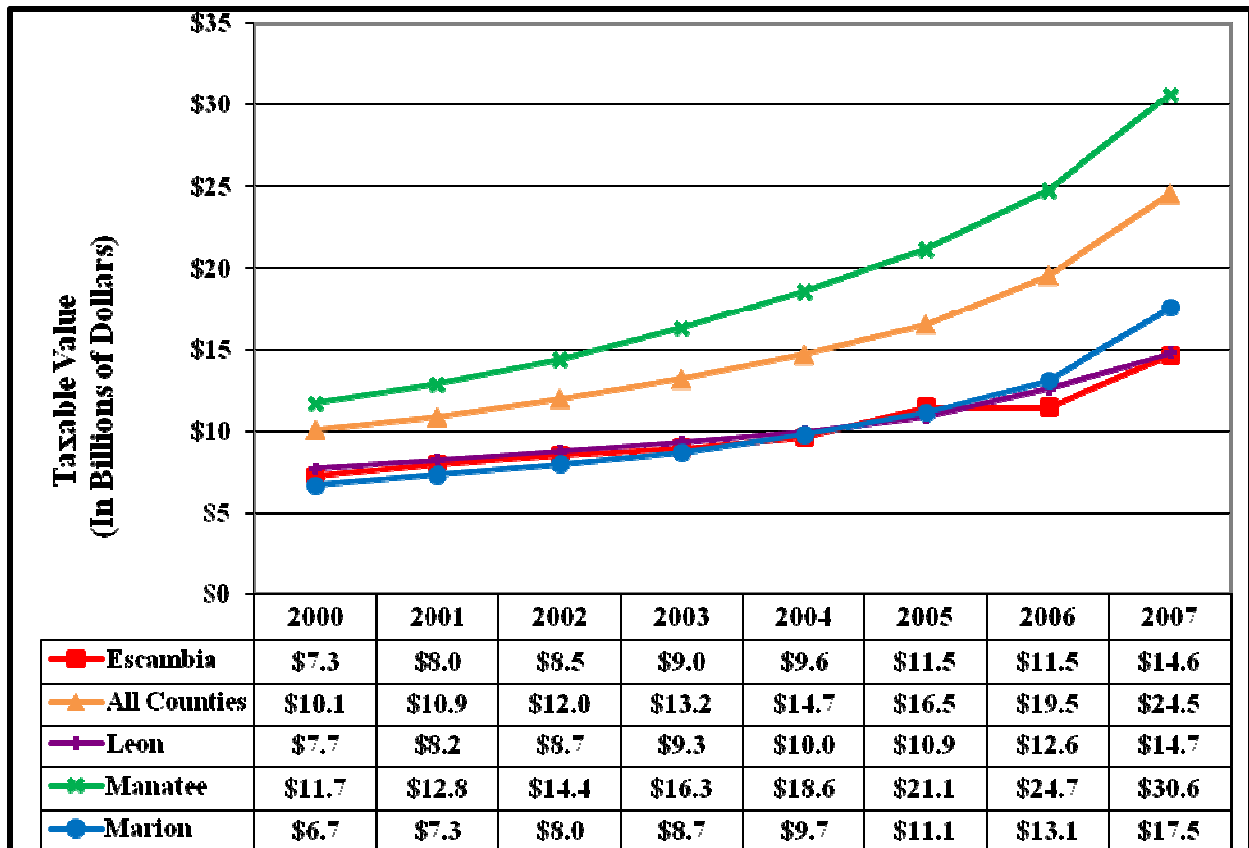
**Exhibit 9: Operating Millage Rates by Year with Comparables**  
**FY 2000 – FY 2007**



Source of data: Florida Department of Revenue  
 Note: Please see Note pertaining to Marion County from Exhibit 8

This Exhibit indicates that Escambia County did not reduce its operating millage rate despite a doubling in its taxable property values for the period FY 2000 to FY 2007. Other comparable counties maintained lower operating millage rates and generally adjusted their rates downward as taxable property values increased.

**Exhibit 10: Taxable Values by Year with Comparables**  
**FY 2000 – FY 2007**

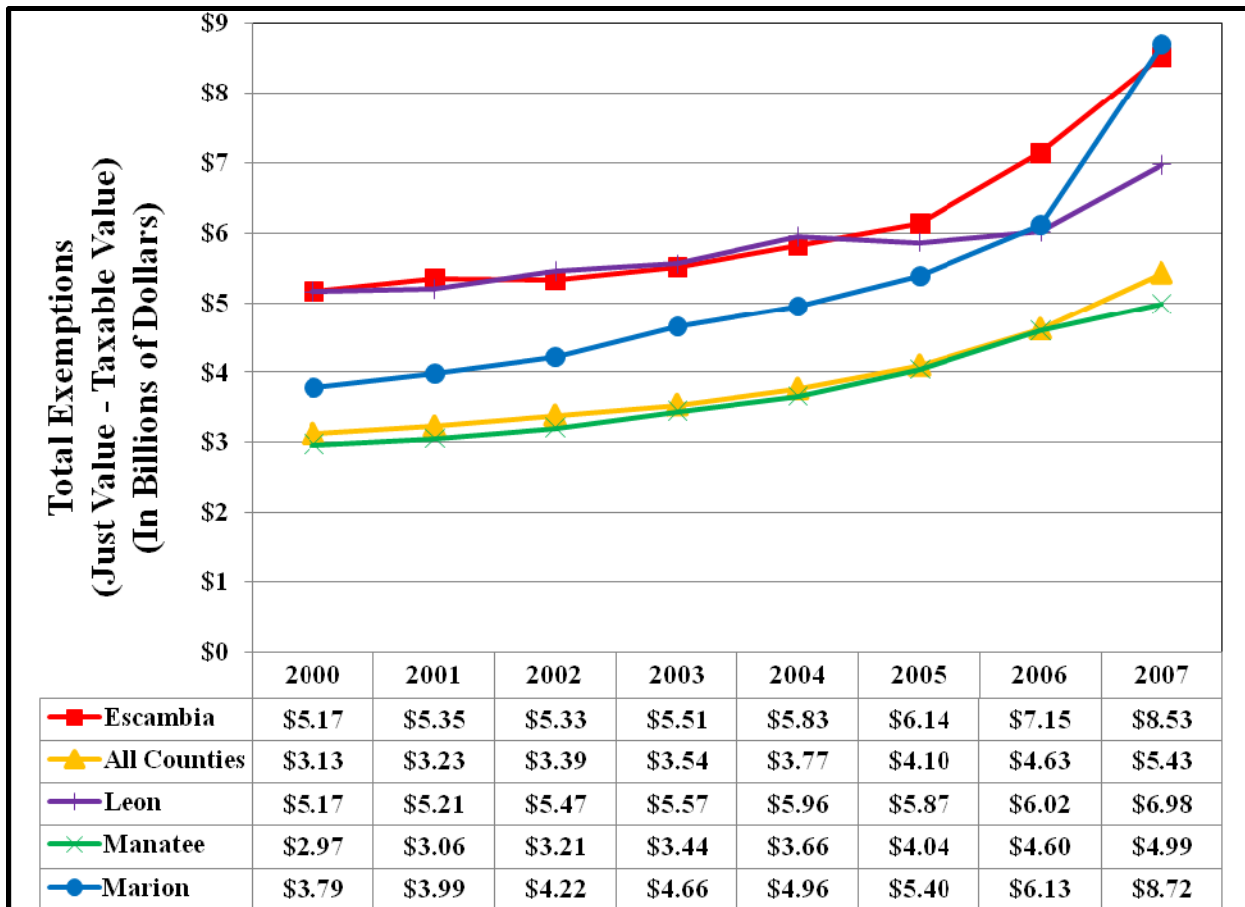


Source of data: Florida Department of Revenue

Note: Please see Notes pertaining to Escambia County from Exhibit 8



**Exhibit 11: Property Tax Exemptions by Year with Comparables  
FY 2000 – FY 2007**

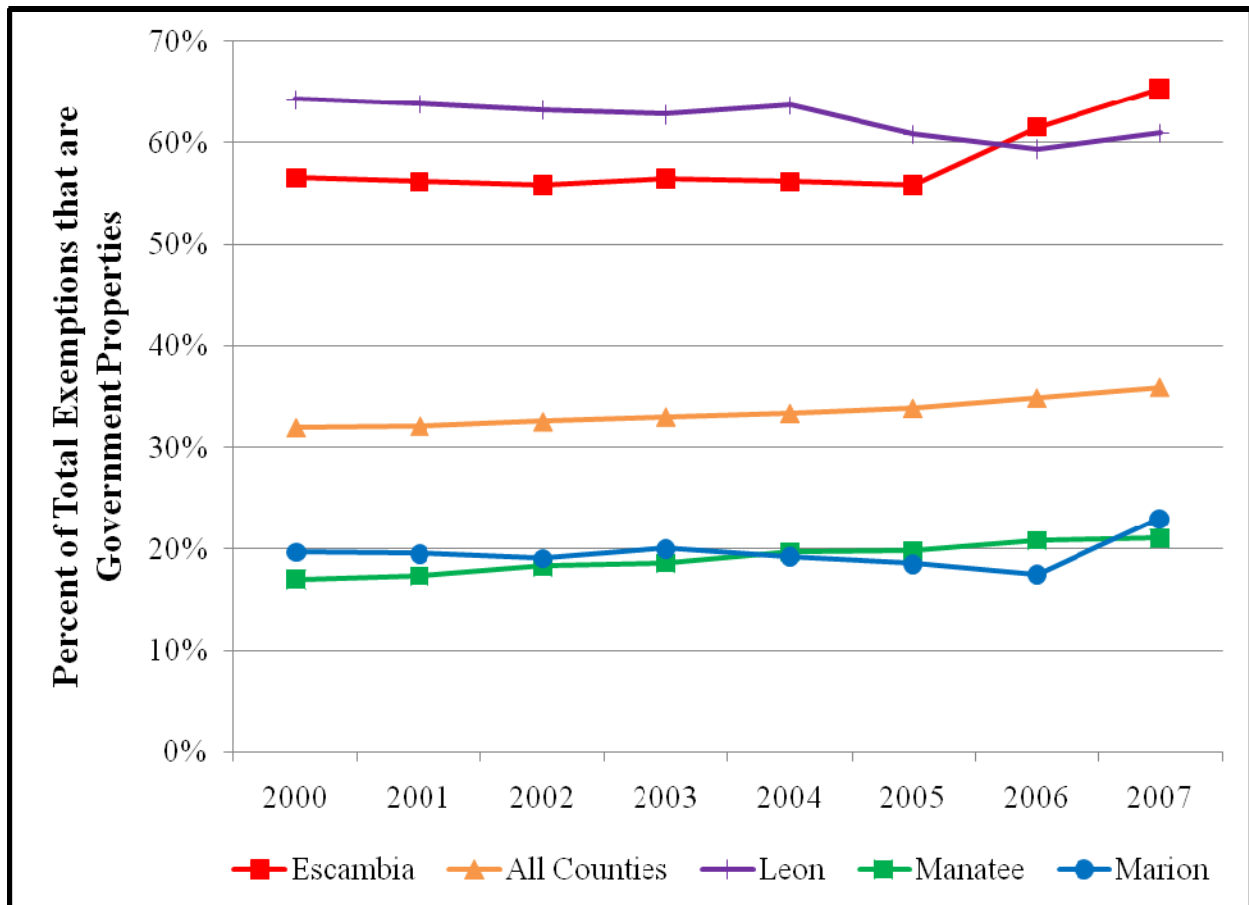


Source of data: Florida Department of Revenue

This Exhibit compares the dollar value of total property tax exemptions by year (e.g. Governmental, Homestead Exemption, and Save Our Homes) with comparable counties and the “all county” average. Total exemptions are the difference between the total just property value and the total taxable property value.

Many Counties, such as Marion, experienced these increases due to Save Our Homes exemptions, while other counties have large governmental presences located within their borders—such as Escambia and Leon (see Exhibit 12).

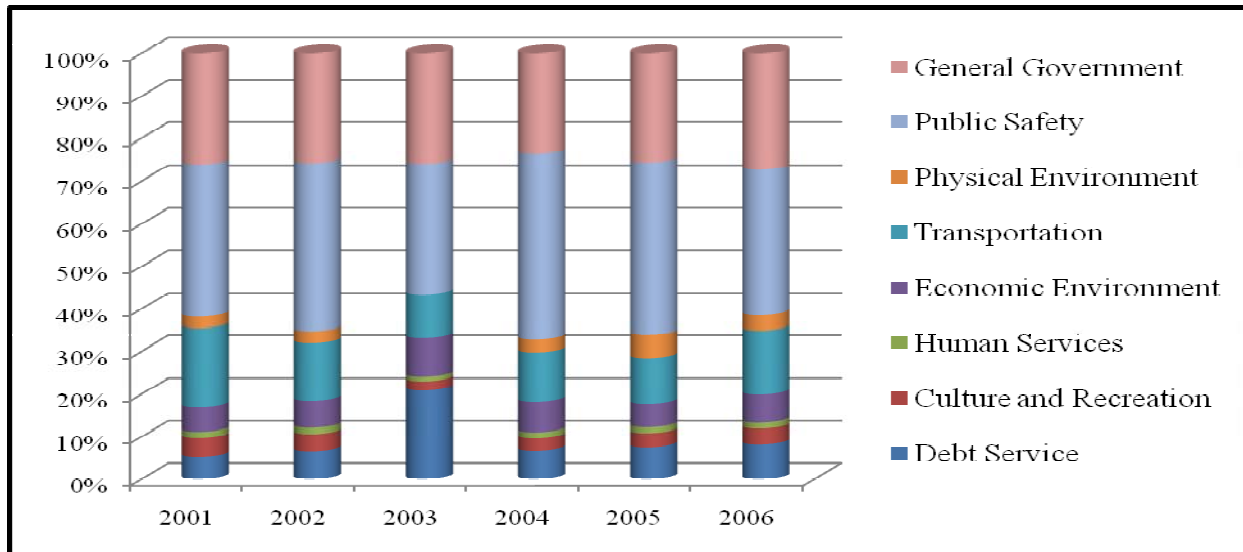
**Exhibit 12: Governmental Property Tax Exemptions by Year with Comparables  
FY 2000 – FY 2007**



Source of data: Florida Department of Revenue and Florida TaxWatch

This Exhibit indicates that Escambia County has a high percentage of **Tax-Exempt Governmental Property** compared to the “all county” average and other comparable counties, except for Leon County.

**Exhibit 13a: Escambia County Uses of Funds by Function by Year<sup>3</sup>  
FY 2001- FY 2006**



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

**Exhibit 13b: Escambia County Uses of Funds by Function by Year  
Ranked Highest to Lowest  
FY 2001 and FY 2006**

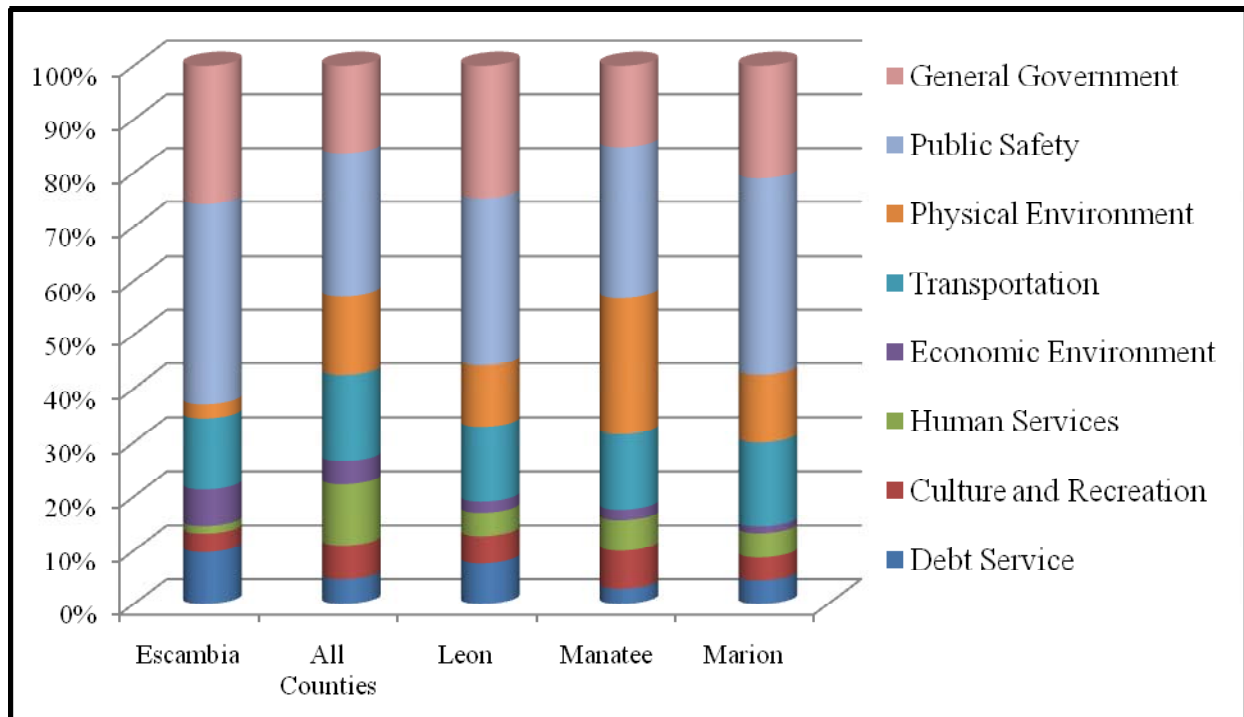
Percentage of Funding Uses Ranked Highest to Lowest						
Function	2001	2002	2003	2004	2005	2006
<b>Public Safety</b>	35.7%	39.6%	30.6%	43.6%	40.6%	34.2%
<b>General Government</b>	26.1	25.8	25.9	23.6	25.6	27.3
<b>Transportation</b>	18.4	13.4	10.4	11.5	10.7	14.9
<b>Economic Environment</b>	5.8	6.3	9.0	7.2	5.4	6.6
<b>Debt Service</b>	5.3	6.6	20.8	6.8	7.5	8.1
<b>Culture and Recreation</b>	4.4	4.0	2.2	2.9	3.3	1.4
<b>Physical Environment</b>	2.8	2.8	0.0	3.0	5.4	3.7
<b>Human Services</b>	1.5	1.6	1.1	1.5	1.5	1.4

Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

<sup>3</sup> General Government: Executive, Legislative and Judicial Functions; Public Safety: Sheriff, Corrections, EMS, Emergency Preparedness, Animal Control; Physical Environment: Roads, Ditches, Retention Ponds, etc.; Transportation: Public Transit Systems; Economic Environment: Economic Development; Human Services: Include, but not limited to, Hospital Subsidies, Health Department Funding, and Homeless Shelters; Culture & Recreation: Parks, Rec Centers, and Libraries; Debt Service: Expenditures associated with repaying the Debt incurred by the County (Loans, Bonds, etc.)

Note: These are general examples of functions performed by a county, all of which may not specifically apply to Escambia County.

**Exhibit 14a: Uses of Funds by Function with Comparables**  
Average FY 2001 – FY 2006



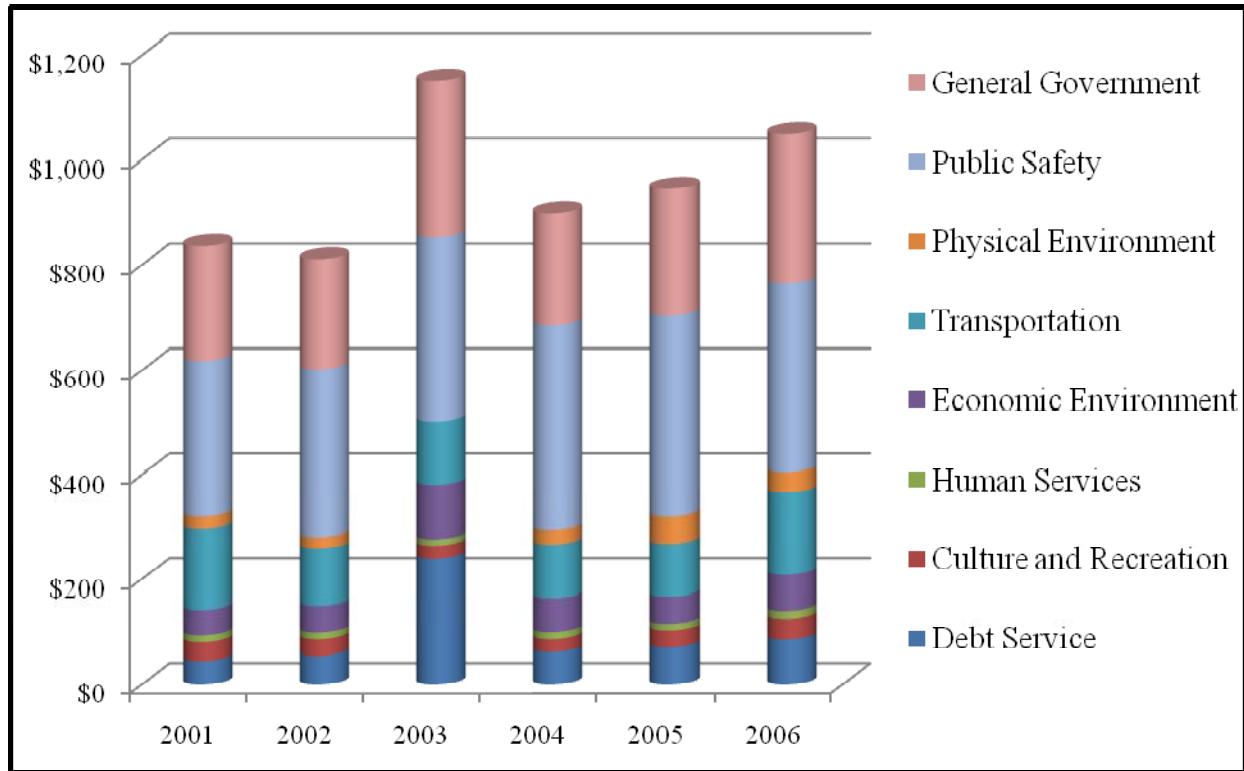
Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch  
Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

**Exhibit 14b: Uses of Funds by Function with Comparables**  
**Ranked Highest to Lowest**  
Average FY 2001 – FY 2006

Function	Percentage of Funding Uses per Comparable				
	Escambia	“All County”	Leon	Manatee	Marion
<b>Public Safety</b>	37.0%	26.5%	31.0%	27.9%	36.5%
<b>General Government</b>	25.8	16.3	24.7	15.1	21.0
<b>Transportation</b>	13.1	15.9	13.7	13.9	15.5
<b>Debt Service</b>	9.8	4.6	7.7	2.8	4.4
<b>Economic Environment</b>	6.8	4.3	2.1	2.0	1.3
<b>Culture and Recreation</b>	3.4	6.3	5.0	7.2	4.4
<b>Physical Environment</b>	2.7	14.8	11.4	25.5	12.5
<b>Human Services</b>	1.4	11.3	4.4	5.6	4.4

Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch

**Exhibit 15a: Escambia County Uses of Funds by Function and by Year per Resident  
FY 2001 – FY 2006**



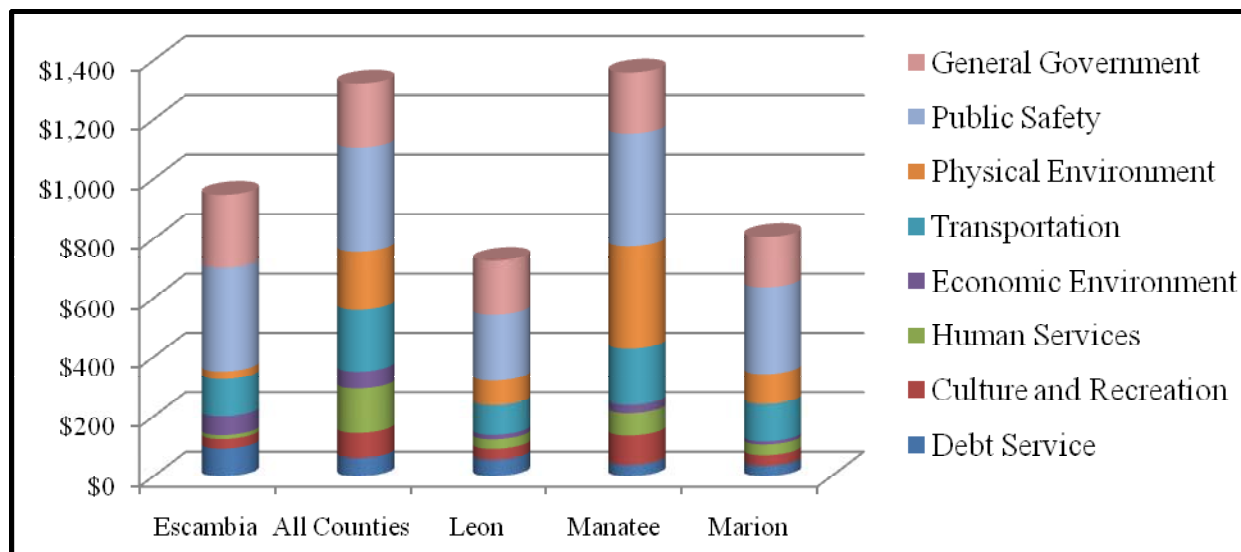
Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch  
 Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

**Exhibit 15b: Escambia County Uses of Funds by Function and by Year per Resident  
Ranked Highest to Lowest  
FY 2001 – FY 2006**

Per Resident Expenditure By Function (In Dollars)						
Function	2001	2003	2003	2004	2005	2006
<b>Public Safety</b>	\$298	\$321	\$352	\$392	\$384	\$359
<b>General Government</b>	218	209	298	212	242	287
<b>Transportation</b>	154	109	119	103	101	157
<b>Economic Environment</b>	48	51	104	64	51	69
<b>Debt Service</b>	44	54	240	61	71	85
<b>Culture and Recreation</b>	36	32	25	26	32	40
<b>Physical Environment</b>	24	23	0	27	51	39
<b>Human Services</b>	13	13	12	13	14	14

Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch  
 Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

**Exhibit 16a: Uses of Funds by Function with Average per Resident Comparables  
FY 2001 – FY 2006**



Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch  
 Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

**Exhibit 16b: Uses of Funds by Function per Resident  
Ranked Highest to Lowest  
Average of FY 2001 - FY 2006**

Average per Resident Funding Uses By Function (In Dollars)					
Function	Escambia	“All County”	Leon	Manatee	Marion
<b>Public Safety</b>	\$351	\$350	\$225	\$379	\$294
<b>General Government</b>	244	215	179	206	169
<b>Transportation</b>	124	211	100	189	125
<b>Economic Environment</b>	64	57	36	27	10
<b>Debt Service</b>	93	61	56	39	36
<b>Culture and Recreation</b>	32	83	36	98	35
<b>Physical Environment</b>	26	195	83	347	101
<b>Human Services</b>	13	150	32	76	36

Source of data: Legislative Committee on Intergovernmental Relations and Florida TaxWatch  
 Note: All data have been adjusted for population and inflation; Escambia data have been adjusted for hurricane expenses

Exhibits 14 through 21 indicate that:

- (1) Escambia County’s average per resident expenditures for **Public Safety** were \$351, versus the “all county” average of \$350. Additionally, Escambia County’s expenditures per resident for public safety were higher than those of two peer counties.

- (2) Escambia County spent \$244 per resident for **General Government**, while the “all county” average was \$215 per resident. Additionally, Escambia County’s expenditures per resident for **General Government** were higher than those of all peer counties.
- (3) Escambia County spent less than the comparables in the areas of **Culture and Recreation, Physical Environment, and Human Services.**

**Exhibit 17: General Fund Uses by  
BOCC Departments and Constitutional Offices  
Ranked by Average Percent of Total  
(Percentage)  
FY 2001 - FY 2006**

BOCC Departments and Constitutional Offices	% Share of Total General Fund Dollars						
	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	Average
Sheriff	51.60%	51.88%	52.13%	52.65%	54.53%	52.10%	52.48%
Board of County Commissioners	9.79%	10.12%	10.24%	10.69%	12.18%	14.09%	11.19%
Facilities Management	6.17%	5.77%	5.92%	5.98%	6.68%	6.71%	6.20%
Clerk of the Circuit Court	5.98%	5.64%	5.84%	4.90%	1.36%	1.23%	4.16%
Property Appraiser	3.48%	3.51%	3.68%	3.67%	4.08%	4.10%	3.75%
Judicial Services	4.58%	4.57%	4.29%	3.66%	0.92%	0.88%	3.15%
Economic Development	2.29%	2.25%	2.52%	2.93%	3.76%	4.07%	2.97%
Tax Collector	2.20%	2.32%	2.43%	2.47%	2.67%	2.80%	2.48%
Public Safety (excluding Sheriff)	2.22%	2.27%	2.38%	2.47%	2.53%	2.58%	2.41%
Information Resources	1.88%	2.04%	2.26%	2.14%	2.45%	2.30%	2.18%
Administrative Services	1.50%	1.46%	1.54%	1.57%	1.84%	2.13%	1.67%
Parks & Recreation	1.54%	1.63%	1.53%	1.63%	1.58%	1.80%	1.62%
Neighborhood Services	2.07%	2.21%	1.36%	1.11%	1.32%	1.34%	1.57%
Supervisor of Elections	1.31%	1.34%	1.24%	1.49%	1.87%	1.48%	1.46%
Community Services	1.12%	1.16%	0.99%	0.99%	1.04%	1.06%	1.06%
Growth Management	1.27%	0.96%	0.87%	0.82%	0.31%	1.11%	0.89%
Civil Service Board	0.60%	0.64%	0.62%	0.63%	0.66%	0.00%	0.52%
Public Wks & Ld Mgmt Agency	0.14%	0.16%	0.01%	0.20%	0.22%	0.16%	0.15%
Comm Svcs & Eco Dev Agency	0.16%	0.09%	0.16%	0.00%	0.00%	0.04%	0.07%
Office of Building Officials	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%

Source: County of Escambia Accounting System

Note: No hurricane money was spent through the General Fund

Note: Following the implementation of Article V on June 1, 2004, the Clerk of the Circuit Court is no longer required to report all expenses to the BOCC (this is reflected in Exhibits 17 and 18 for FY 2005 and FY 2006)

Note: Board of County Commissioners includes non-departmental expenditures (those that cannot be attributed to any specific department), as well as those costs associated with operating the Board

This Exhibit provides the highest to lowest average percentage General Fund uses by BOCC Departments and Constitutional Offices as a percent of total funding uses per year, including a six year average.

**Exhibit 18: General Fund Uses by  
BOCC Departments and Constitutional Offices  
Ranked by Percentage Growth/Decline  
(Dollars)  
FY 2001 - FY 2006**

BOCC and Constitutional Offices	Dollar Share of General Fund Uses (In Millions)							% Growth/ Decline FY 01-06
	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	Average	
Economic Development	\$2.70	\$2.78	\$3.17	\$3.80	\$4.76	\$5.62	\$3.80	108.02%
Board of County Commissioners	\$11.57	\$12.52	\$12.89	\$13.83	\$15.44	\$19.45	\$14.28	68.13%
Administrative Services	\$1.77	\$1.80	\$1.94	\$2.03	\$2.33	\$2.95	\$2.14	66.74%
Tax Collector	\$2.60	\$2.87	\$3.06	\$3.19	\$3.38	\$3.87	\$3.16	48.98%
Information Resources	\$2.22	\$2.53	\$2.84	\$2.77	\$3.11	\$3.18	\$2.77	42.95%
Property Appraiser	\$4.11	\$4.34	\$4.63	\$4.75	\$5.17	\$5.66	\$4.78	37.76%
Parks & Recreation	\$1.82	\$2.02	\$1.93	\$2.11	\$2.00	\$2.48	\$2.06	36.36%
Public Safety (excluding Sheriff)	\$2.62	\$2.81	\$3.00	\$3.20	\$3.21	\$3.56	\$3.07	35.68%
Supervisor of Elections	\$1.55	\$1.66	\$1.55	\$1.93	\$2.38	\$2.05	\$1.85	32.17%
Public Works & Land Management Agency	\$0.17	\$0.20	\$0.01	\$0.25	\$0.27	\$0.22	\$0.19	30.94%
Facilities Management	\$7.28	\$7.14	\$7.45	\$7.73	\$8.47	\$9.26	\$7.89	27.12%
Sheriff	\$60.97	\$64.21	\$65.61	\$68.11	\$69.13	\$71.90	\$66.65	17.93%
Community Services	\$1.32	\$1.44	\$1.25	\$1.28	\$1.32	\$1.46	\$1.34	10.07%
Growth Management	\$1.50	\$1.18	\$1.09	\$1.06	\$0.40	\$1.53	\$1.13	2.27%
Neighborhood Services	\$2.45	\$2.73	\$1.71	\$1.44	\$1.67	\$1.85	\$1.98	-24.30%
Community Services & Economic Dev Agency	\$0.19	\$0.11	\$0.20	\$0.00	\$0.00	\$0.06	\$0.09	-68.24%
Clerk of the Circuit Court	\$7.06	\$6.98	\$7.35	\$6.34	\$1.72	\$1.70	\$5.19	-75.90%
Judicial Services	\$5.41	\$5.65	\$5.40	\$4.74	\$1.17	\$1.21	\$3.93	-77.59%
Civil Service Board	\$0.71	\$0.79	\$0.78	\$0.81	\$0.83	\$0.00	\$0.65	-100.00%
Office of Building Officials	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02	-100.00%

Source: County of Escambia Accounting System

Note: No hurricane money was spent through the General Fund

Note: Following the implementation of Article V on June 1, 2004, the Clerk of the Circuit Court is no longer required to report all expenses to the BOCC (this decline is reflected in Exhibits 17 and 18 for FY 2005 and FY 2006)

Note: Board of County Commissioners includes non-departmental expenditures (those that cannot be attributed to any specific department), as well as those costs associated with operating the Board

This exhibit provides the dollar values (in millions) that correspond to the previous exhibit's percentages for the uses of the General Fund monies by BOCC Departments and Constitutional Offices and the percent of growth/decline over the six-year period.



**Exhibit 19: BOCC Department  
General Fund Expenditures by Account Code**

Account Code	Account Title	Thousands of Dollars			% Change FY 01 - 06
		FY 01	FY 06	Dollar Difference	
58100	Aids to Gov Agencies	\$1,882,007.12	\$7,290,637.32	\$5,408,630.20	287.39%
54500	County Insurance	\$310,746.00	\$2,963,863.00	\$2,653,117.00	853.79%
55200	Operating Supplies	\$3,054,527.25	\$5,040,168.70	\$1,985,641.45	65.01%
51200	Regular Salaries & Wages	\$11,170,369.94	\$12,836,797.28	\$1,666,427.34	14.92%
54900	Other Current Charges & Obligations	\$5,245,538.36	\$6,221,414.98	\$975,876.62	18.60%
54300	Utility Services	\$3,187,763.02	\$4,144,263.32	\$956,500.30	30.01%
52300	Life & Health Insurance	\$929,123.45	\$1,667,095.85	\$737,972.40	79.43%
56400	Machinery & Equipment	\$248,116.96	\$842,201.18	\$594,084.22	239.44%
52200	Retirement Contributions	\$1,072,753.38	\$1,256,820.38	\$184,067.00	17.16%
52100	FICA Taxes	\$891,605.92	\$1,013,036.54	\$121,430.62	13.62%
51100	Executive Salaries	\$547,405.38	\$634,513.05	\$87,107.67	15.91%
56300	Improvements Other Than Bldgs	\$185,532.13	\$270,436.05	\$84,903.92	45.76%
54100	Communications & Freight	\$927,431.15	\$998,963.55	\$71,532.40	7.71%
54600	Repair & Maintenance	\$1,788,930.02	\$1,839,240.84	\$50,310.82	2.81%
54700	Printing & Binding	\$74,609.58	\$113,358.23	\$38,748.65	51.94%
54800	Promotional Activities	\$16,695.31	\$43,713.42	\$27,018.11	161.83%
52400	Worker's Compensation	\$334,262.29	\$343,210.00	\$8,947.71	2.68%
58300	Other Grants & Aids	\$11,000.00	\$13,750.00	\$2,750.00	25.00%
51300	Other Salaries & Wages	\$72,107.97	\$72,581.96	\$473.99	0.66%
54400	Rentals & Leases	\$275,023.34	\$262,712.69	(\$12,310.65)	-4.48%
52500	Unemployment Compensation	\$31,505.46	\$14,342.31	(\$17,163.15)	-54.48%
55100	Office Supplies	\$227,913.25	\$182,958.70	(\$44,954.55)	-19.72%
56200	Buildings	\$77,746.74	\$29,447.00	(\$48,299.74)	-62.12%
51400	Overtime	\$257,780.00	\$208,916.46	(\$48,863.54)	-18.96%
51500	Special Pay	\$147,359.07	\$54,045.98	(\$93,313.09)	-63.32%
54000	Travel & Per Diem	\$451,043.40	\$340,669.14	(\$110,374.26)	-24.47%
55400	Book/Publ/Subsc/Memberships	\$428,513.80	\$238,876.50	(\$189,637.30)	-44.25%
53400	Other Contractual Service	\$1,986,091.85	\$1,780,154.72	(\$205,937.13)	-10.37%
53300	Court Reporter Services	\$252,557.35	\$25,202.50	(\$227,354.85)	-90.02%
58200	Aids to Private Orgs	\$1,696,905.16	\$1,451,023.41	(\$245,881.75)	-14.49%
53100	Professional Services	\$3,370,476.20	\$623,679.45	(\$2,746,796.75)	-81.50%

Note: This exhibit does not include the Constitutional Offices or Civil Service Board expenditures. Civil Service Board was eliminated in FY 2005

This Exhibit shows the General Fund expenditure account code totals for the Board of County Commissioner departments. The totals for the first and last years are presented and accompanied by the total changes in dollars, as well as the percentage change between fiscal years 2001 and 2006.

Some of the more noteworthy changes have been highlighted within the Exhibit. After reviewing the details and speaking with the Budget Director of the County, Florida TaxWatch has compiled the following explanations for some of the increases/decreases:

*58100 Aids to Government Agencies:*

A large portion of the expenditures in this category were related to library and juvenile justice funding.

*54500 County Insurance:*

This represents all insurance paid by the County other than that included in account code 52300, which relates to the employee benefits. Examples include, but are not limited to, fire, theft, casualty, and auto insurance. The sharp increase is predominately the effect of insurer increases following the hurricanes, improvements and additions to facilities, and the change in insurable value of County property.

*55200 Operating Supplies:*

This increase in General Fund expenditures is primarily due to the rise in fuel costs. Other supply items have actually decreased, while fuel costs have increased by a total of almost \$2.3 million.

*54300 Utility Services:*

There was a large increase in expenditures in this category for parks maintenance and operations and telecommunications.

*52300 Life and Health Insurance:*

The cost of health insurance and related health care continues to rise above the consumer price index.

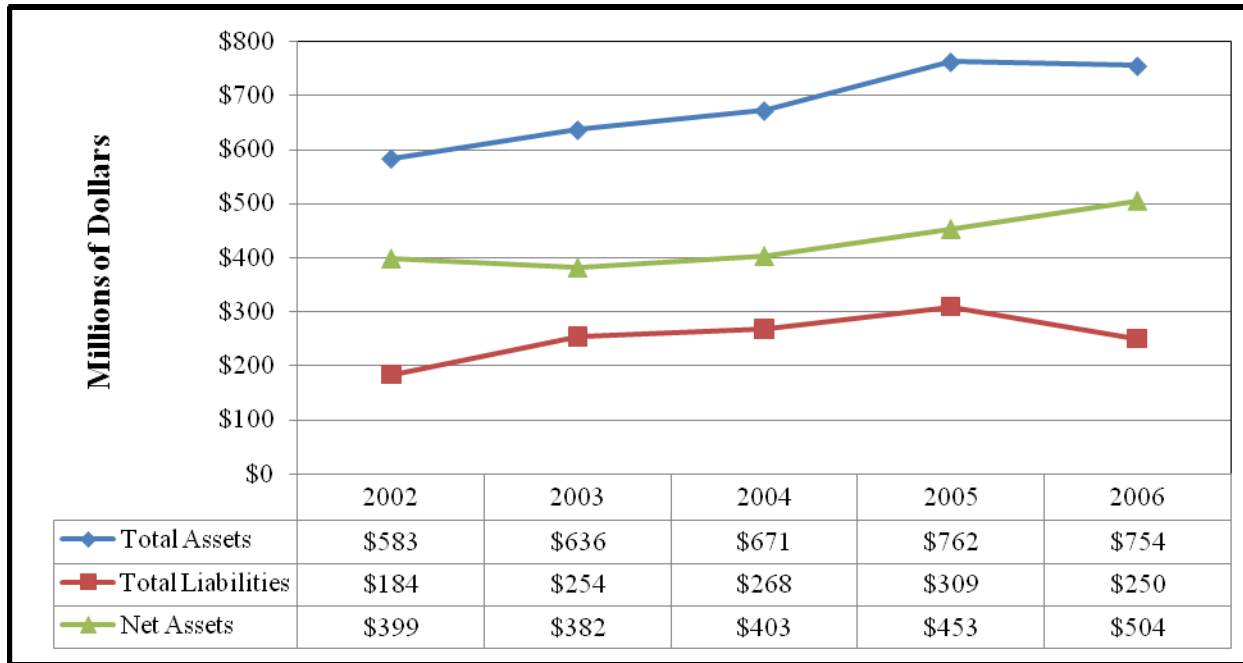
*56400 Machinery and Equipment:*

The largest portion of this expenditure category resulted from increases in information technology costs.

*53100 Professional Services:*

The decrease in professional service costs was chiefly related to the change in funding of the Public Defender's Office that was a result of Article V implementation.

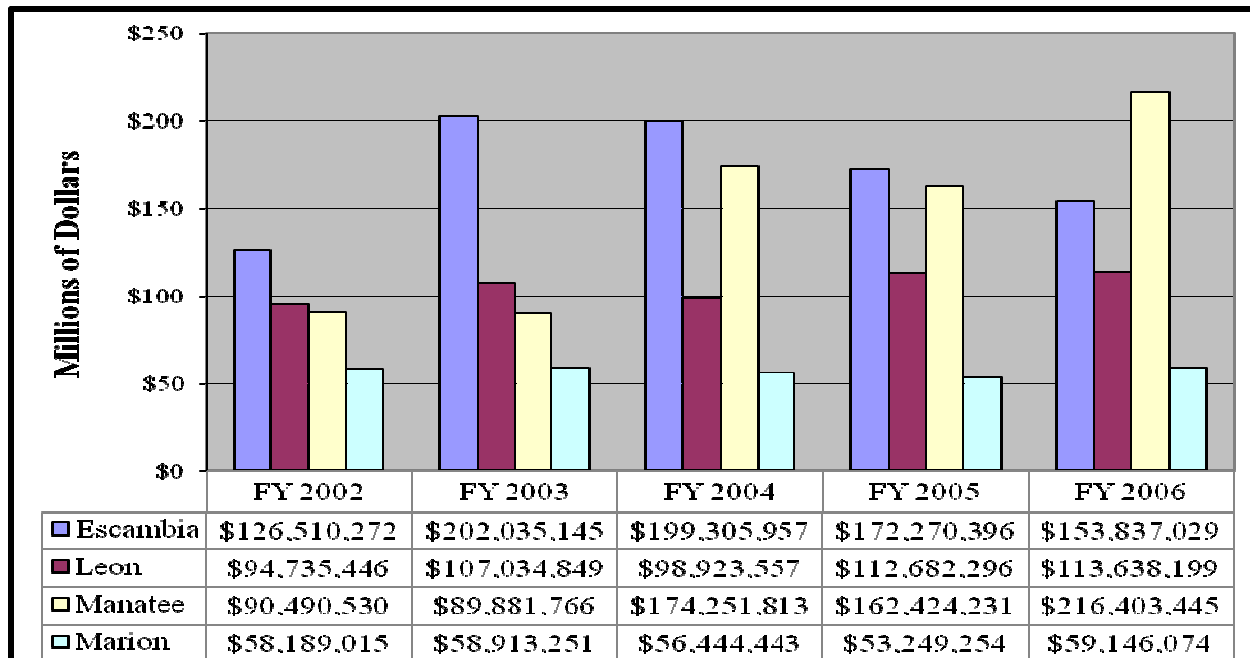
**Exhibit 20: Escambia County Assets, Liabilities, and Net Assets by Year  
FY 2002 – FY 2006**



Source of data: Escambia County Comprehensive Annual Financial Report FY 2002- FY 2006

This Exhibit indicates Escambia County’s funding sources, in part, were used to increase net assets by more than \$100 million between FY 2002 and FY 2006. Total assets grew \$171.5 million, as debt grew \$66 million.

**Exhibit 21: Long-Term Debt by Year with Comparables  
FY 2002 - FY 2006**



Source of data: Florida Auditor General

Long-term debt is the liabilities that are not expected to be paid within one year. The most significant increase in long-term debt occurred in FY 2003. The proceeds from a bond issuance were used to finance the costs of refunding of all of the County’s Sales Tax Revenue Refunding Bonds Series 1993, and to provide approximately \$39,000,000 to finance the cost of certain capital improvement projects of the County, including:

- Renovating and expanding the Sheriff’s administrative building
- Renovating the jail infirmary
- Expanding the jail annex
- Expanding the road prison
- Acquiring and constructing a parking garage
- Constructing, renovating, and expanding certain facilities contained within the administrative master plan
- Constructing a library facility in Perdido Key
- Renovating the juvenile justice addition
- Constructing a new one-stop permitting building
- Finishing out the third, fourth, and fifth floors of the M.C. Blanchard Judicial Building
- Making certain storm water improvements

The funding also includes construction and/or equipping of other capital improvements to be determined by the County. Other debt was issued to improve roads, beach nourishment, and certain capital improvements to the Civic Center.

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Cover picture of Escambia County Courthouse courtesy of Josh Hallett

### *About The Center for Local Government Studies*

**The Florida TaxWatch Center for Local Government Studies conducts research projects and performs contract research for Florida city and county governments. Our services promote improvement of local government operations, modernization of local government structure, and competition for delivery of local government services. Our objectives also include the identification and promotion of local government best practices, and executive and staff recognition and rewards.**



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## *About Florida TaxWatch*

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Florida TaxWatch is a statewide, non-profit, non-partisan taxpayer research institute and government watchdog that over its 29 year history has become widely recognized as the watchdog of citizens' hard-earned tax dollars. Its mission is to provide the citizens of Florida and public officials with high quality, independent research and education on government revenues, expenditures, taxation, public policies, and programs, and to increase the productivity and accountability of Florida Government.

Florida TaxWatch's research recommends productivity enhancements and explains the statewide impact of economic and tax and spend policies and practices on citizens and businesses. Florida TaxWatch has worked diligently and effectively to help state government shape responsible fiscal and public policy that adds value and benefit to taxpayers.

This diligence has yielded impressive results: in its first two decades alone, policymakers and government employees implemented three-fourths of Florida TaxWatch's cost-saving recommendations, saving the taxpayers of Florida more than \$6.2 billion -- approximately \$1,067 in added value for every Florida family, according to an independent assessment by Florida State University.

Florida TaxWatch has a historical understanding of state government, public policy issues, and the battles fought in the past necessary to structure effective solutions for today and the future. It is the only statewide organization devoted entirely to Florida taxing and spending issues. Its research and recommendations are reported on regularly by the statewide news media.

Supported by voluntary, tax-deductible memberships and grants, Florida TaxWatch is open to any organization or individual interested in helping to make Florida competitive, healthy and economically prosperous by supporting a credible research effort that promotes constructive taxpayer improvements. Members, through their loyal support, help Florida TaxWatch bring about a more effective, responsive government that is accountable to the citizens it serves.

Florida TaxWatch is supported by all types of taxpayers -- homeowners, small businesses, large corporations, philanthropic foundations, professionals, associations, labor organizations, retirees -- simply stated, the taxpayers of Florida. The officers, Board of Trustees and members of Florida TaxWatch are respected leaders and citizens from across Florida, committed to improving the health and prosperity of Florida.

With your help, Florida TaxWatch will continue its diligence to make certain your tax investments are fair and beneficial to you, the taxpaying customer, who supports Florida's government. Florida TaxWatch is ever present to ensure that taxes are equitable, not excessive, that their public benefits and costs are weighed, and government agencies are more responsive and productive in the use of your hard-earned tax dollars.

*The Florida TaxWatch Board of Trustees is responsible for the general direction and oversight of the research institute and safeguarding the independence of the organization's work. In his capacity as chief executive officer, the president is responsible for formulating and coordinating policies, projects, publications, and selecting professional staff. As an independent research institute and taxpayer watchdog, Florida TaxWatch does not accept money from Florida state and local governments. The research findings and recommendations of Florida TaxWatch do not necessarily reflect the view of its members, staff, distinguished Board of Trustees, or Executive Committee, and are not influenced by the positions of the individuals or organizations who directly or indirectly support the research.*

### *Florida TaxWatch Values*

◆ Integrity ◆ Productivity ◆ Accountability ◆ Independence ◆ Quality Research

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