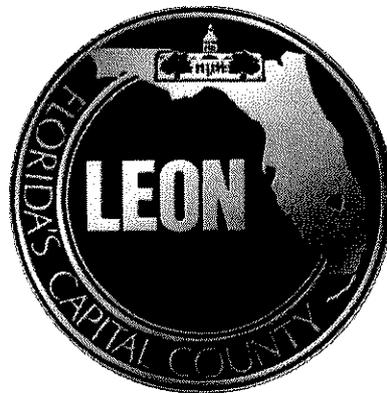

Leon County
Board of County Commissioners
FY07/08
Preliminary Budget Workshop
June 27th – 29th, 2007



Workshop Schedule

1. Overview of Preliminary Budget
2. Budget Discussion Items
3. Budget Reduction Deliberation
4. Finalization of Tentatively Balanced Budget

The Constitutional Officers are scheduled for Thursday, June 28th 9:00 AM.

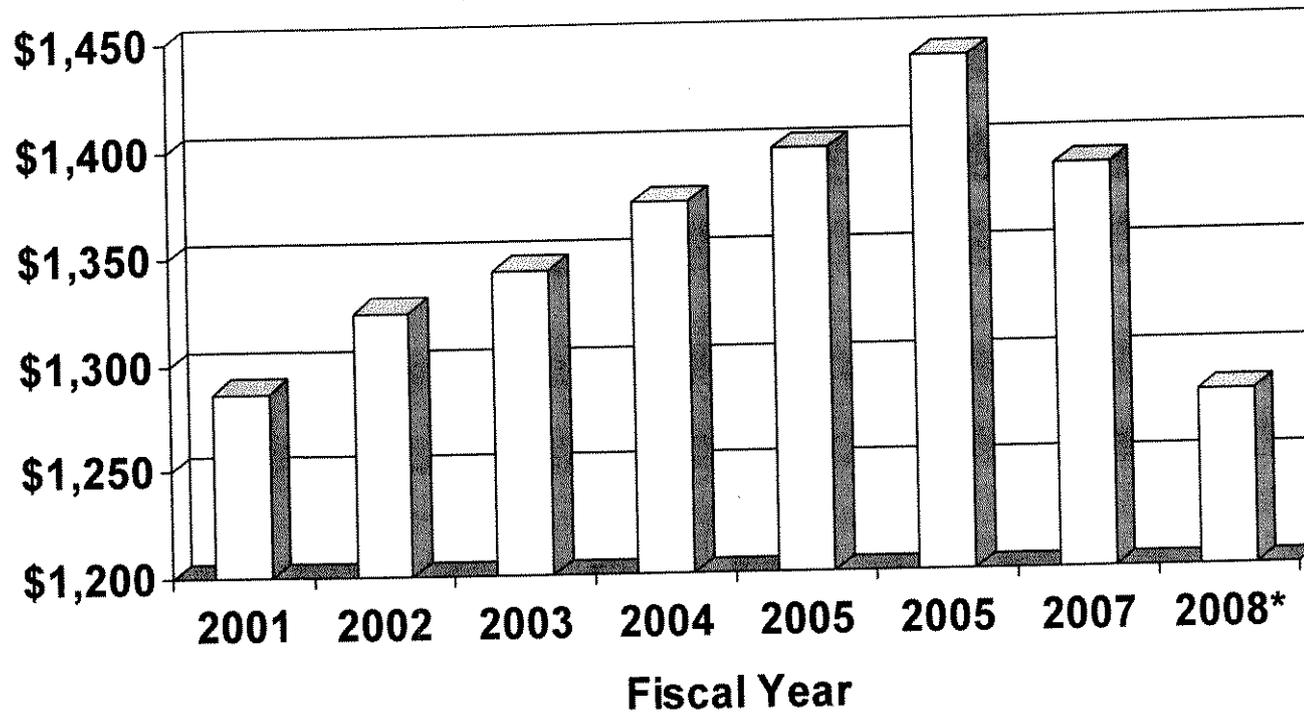
Recent Millage Rate History

| | FY06 | FY07 | FY08 Proposed |
|------------|------|------|------------------|
| Countywide | 8.54 | 7.99 | 7.196 |
| EMS | 0.5 | 0.5 | 0.50 |
| Healthcare | 0.12 | 0 | TBD |
| Total | 9.16 | 8.49 | 7.696 |

Tax Savings Based on Millage Rate Reductions

- 0.8 mil reduction represents \$12.9 million in reduced property taxes collected. *This equates to 3% below the rolled-back rate.*
- Over two year period approximately \$21 million in reduced property taxes collected through millage reduction
- Homeowner savings
 - \$150,000 home: \$93; \$155 over two years
 - \$300,000 home: \$186; \$310 over two years
 - \$500,000 home: \$310; \$517 over two years

Tax Savings Based on Millage Rate Reductions



- \$150,000 home in FY2001 eligible for save our homes
- FY2001 taxes \$1,287 vs the proposed FY2008 bill of \$1,281
- This equals a decrease of \$6 over the past 8 years

Recent Countywide Ad Valorem and Capital Project Funding

Funding Detail Table 2, Page 5

During past three years, the County has utilized increases in property tax revenue to support capital projects funding:

FY05 \$2.4 million

FY06 \$5.2 million

FY07 \$9.6 million

Principles and Goals Utilized in Developing Budget Balancing Recommendations

- Leon County Policy No. 93-44 Fiscal Planning Adopted 11/04
- Maintain existing infrastructure and fund mandated services
- When possible accommodate reductions in force through the use of existing vacancies and/or attrition.
- Eliminate the general revenue subsidy to Solid Waste*
- Significantly reduce the general revenue subsidy to Transportation*
- Evaluate the County's fund balances and provide recommendations*

** Separate discussion items*

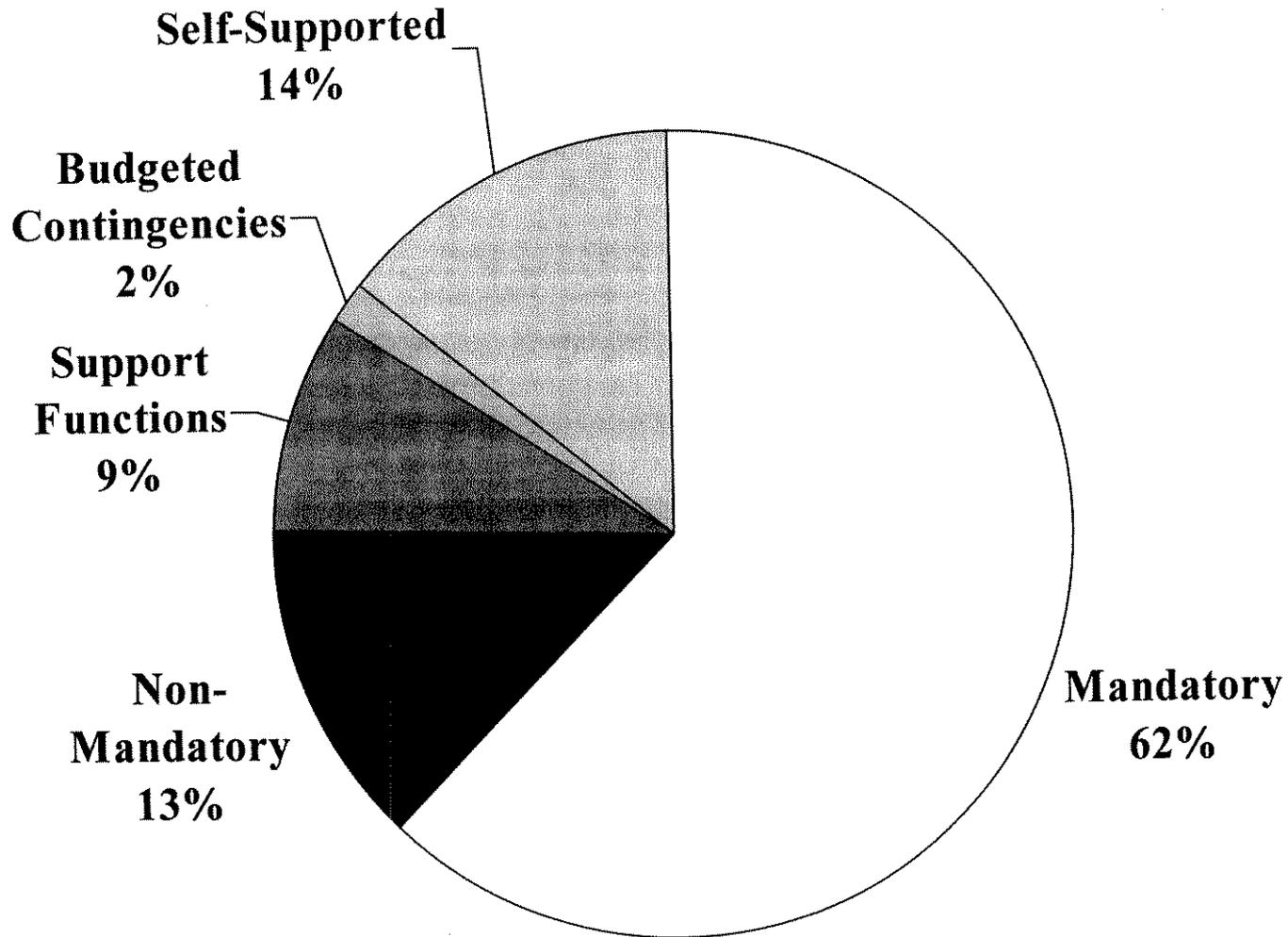
Changes to General Revenue Supported Appropriations

Detail: Table 3, page 6

| | Increased Funding |
|--|----------------------|
| Constitutional Officers (includes benefit/COLA adjustments) | \$7,684,972 |
| Cost of Living Adjustment (COLA) Board Employees | \$1,430,690 |
| Payments (Medicaid, Medical Examiner, DJJ, Fire, Parks) | \$1,436,421 |
| Benefits for Board Employee (Retirement/Health/Life) | \$816,810 |
| Other Contractual Obligations (ie GPS monitoring) | \$423,617 |
| Regional Conflict Council – new state unfunded mandate | \$300,000 |
| Gum Road Target Planning Area | \$250,000 |
| Human Resources Pay Plan Studies and Reclasses | \$115,617 |
| Water Atlas / Watershed Policy Management Board | \$50,000 |
| Judicial Officers | \$27,630 |
| Decrease in travel/training expenses/one time funding/risk costs | (\$1,025,244) |
| Total | \$11,500,513 |

County Budgeted Categories

page 7 and Attachment #4



How Leon County Compares

Compared Statewide:

- 6th Lowest Budget per Capita
- Only 15 lower in positions per capita
- 27th highest % property exempt from taxation

Comparable Counties:

- Lowest budget per capita
- Lowest number of positions per capita
- 3rd highest % property exempt from taxation

Constitutional Amendment

- State has estimated \$33.5 million reduction in revenue for Leon County
- Recommend holding one-town hall meeting in July and series of community meetings throughout the fall
- Maintain hiring and travel/training freeze through June 1, 2008