

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Attachment # 7
Page 1 of 7

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1000	% Exempt
Jackson	\$720.69	5.2	52%
Gadsden	\$748.16	7.2	47%
Santa Rosa	\$797.53	7.4	39%
Baker	\$833.40	9.9	52%
Holmes	\$834.88	8.6	65%
Leon	\$866.11	6.7	42%
Suwannee	\$887.60	6.0	52%
Bradford	\$994.97	8.2	60%
Volusia	\$1,014.20	6.2	35%
Calhoun	\$1,019.01	7.8	63%
Liberty	\$1,055.39	11.6	71%
Alachua	\$1,066.17	7.9	45%
Washington	\$1,067.75	4.3	39%
Madison	\$1,117.39	10.2	45%
Clay	\$1,187.00	4.1	34%
Citrus	\$1,209.35	9.0	33%
Jefferson	\$1,245.68	10.2	61%
Escambia	\$1,260.94	8.7	45%
Okaloosa	\$1,322.30	4.3	30%
Lake	\$1,344.40	7.4	26%
Brevard	\$1,360.89	5.3	46%
Taylor	\$1,400.36	4.9	35%
Bay	\$1,420.47	5.7	27%
Lafayette	\$1,421.34	8.9	76%
Gilchrist	\$1,425.57	9.7	61%
Wakulla	\$1,468.53	10.6	36%
Hamilton	\$1,505.99	7.1	56%
Columbia	\$1,575.63	7.8	48%
Glades	\$1,604.41	15.1	84%
Highlands	\$1,633.90	9.1	33%
Nassau	\$1,675.66	11.2	26%
Dixie	\$1,692.79	7.0	68%
Flagler	\$1,701.35	9.0	26%
Marion	\$1,705.07	4.7	41%

County	Net Budget Per Capita	Staff Per 1000	% Exempt
Duval	\$1,707.91	9.3	32%
Levy	\$1,782.74	12.0	52%
Seminole	\$1,815.93	7.2	31%
Sumter	\$1,821.22	7.7	36%
Polk	\$1,843.97	4.1	32%
Okeechobee	\$1,844.85	12.8	45%
Broward	\$1,901.62	3.7	33%
Gulf	\$1,915.37	12.1	36%
Hillsborough	\$1,975.48	10.1	34%
Saint Lucie	\$2,015.73	9.7	36%
Pinellas	\$2,033.42	6.9	35%
Hernando	\$2,106.33	10.3	37%
Manatee	\$2,123.42	11.2	28%
Martin	\$2,149.39	12.0	37%
Orange	\$2,151.95	9.6	28%
Osceola	\$2,182.38	7.6	24%
Putnam	\$2,198.86	9.5	43%
Pasco	\$2,273.96	5.2	37%
Palm Beach	\$2,302.62	8.9	31%
Walton	\$2,568.61	10.1	17%
Hardee	\$2,588.49	8.7	59%
Lee	\$2,602.58	5.2	24%
Miami-Dade	\$2,842.92	12.7	32%
Sarasota	\$3,105.82	10.2	30%
Franklin	\$3,127.80	18.3	28%
Collier	\$3,156.68	11.5	25%
Indian River	\$3,321.84	13.0	32%
Desoto	\$3,373.34	5.8	56%
Saint John	\$3,879.11	13.0	31%
Monroe	\$3,988.35	16.6	33%
Charlotte	\$4,837.54	9.1	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

*N/R = no response

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Attachment # 7
Page 2 of 7

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1000
Walton	17%	\$2,568.61	10.1
Lee	24%	\$2,602.58	5.2
Osceola	24%	\$2,182.38	7.6
Collier	25%	\$3,156.68	11.5
Nassau	26%	\$1,675.66	11.2
Flagler	26%	\$1,701.35	9.0
Lake	26%	\$1,344.40	7.4
Bay	27%	\$1,420.47	5.7
Orange	28%	\$2,151.95	9.6
Charlotte	28%	\$4,837.54	9.1
Manatee	28%	\$2,123.42	11.2
Franklin	28%	\$3,127.80	18.3
Sarasota	30%	\$3,105.82	10.2
Okaloosa	30%	\$1,322.30	4.3
Saint John	31%	\$3,879.11	13.0
Palm Beach	31%	\$2,302.62	8.9
Seminole	31%	\$1,815.93	7.2
Polk	32%	\$1,843.97	4.1
Indian River	32%	\$3,321.84	13.0
Miami-Dade	32%	\$2,842.92	12.7
Duval	32%	\$1,707.91	9.3
Citrus	33%	\$1,209.35	9.0
Broward	33%	\$1,901.62	3.7
Monroe	33%	\$3,988.35	16.6
Highlands	33%	\$1,633.90	9.1
Clay	34%	\$1,187.00	4.1
Hillsborough	34%	\$1,975.48	10.1
Pinellas	35%	\$2,033.42	6.9
Taylor	35%	\$1,400.36	4.9
Volusia	35%	\$1,014.20	6.2
Sumter	36%	\$1,821.22	7.7
Wakulla	36%	\$1,468.53	10.6
Gulf	36%	\$1,915.37	12.1
Saint Lucie	36%	\$2,015.73	9.7

County	% Exempt	Net Budget Per Capita	Staff Per 1000
Pasco	37%	\$2,273.96	5.2
Hernando	37%	\$2,106.33	10.3
Martin	37%	\$2,149.39	12.0
Santa Rosa	39%	\$797.53	7.4
Washington	39%	\$1,067.75	4.3
Marion	41%	\$1,705.07	4.7
Leon	42%	\$866.11	6.7
Putnam	43%	\$2,198.86	9.5
Madison	45%	\$1,117.39	10.2
Okeechobee	45%	\$1,844.85	12.8
Escambia	45%	\$1,260.94	8.7
Alachua	45%	\$1,066.17	7.9
Brevard	46%	\$1,360.89	5.3
Gadsden	47%	\$748.16	7.2
Columbia	48%	\$1,575.63	7.8
Suwannee	52%	\$887.60	6.0
Levy	52%	\$1,782.74	12.0
Baker	52%	\$833.40	9.9
Jackson	52%	\$720.69	5.2
Desoto	56%	\$3,373.34	5.8
Hamilton	56%	\$1,505.99	7.1
Hardee	59%	\$2,588.49	8.7
Bradford	60%	\$994.97	8.2
Gilchrist	61%	\$1,425.57	9.7
Hendry	61%	N/R	N/R
Jefferson	61%	\$1,245.68	10.2
Calhoun	63%	\$1,019.01	7.8
Holmes	65%	\$834.88	8.6
Union	68%	N/R	N/R
Dixie	68%	\$1,692.79	7.0
Liberty	71%	\$1,055.39	11.6
Lafayette	76%	\$1,421.34	8.9
Glades	84%	\$1,604.41	15.1

*N/R = no response

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Attachment # 7
Page 3 of 7

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Broward	3.7	\$1,901.62	33%
Clay	4.1	\$1,187.00	34%
Polk	4.1	\$1,843.97	32%
Okaloosa	4.3	\$1,322.30	30%
Washington	4.3	\$1,067.75	39%
Marion	4.7	\$1,705.07	41%
Taylor	4.9	\$1,400.36	35%
Jackson	5.2	\$720.69	52%
Lee	5.2	\$2,602.58	24%
Pasco	5.2	\$2,273.96	37%
Brevard	5.3	\$1,360.89	46%
Bay	5.7	\$1,420.47	27%
Desoto	5.8	\$3,373.34	56%
Suwannee	6.0	\$887.60	52%
Volusia	6.2	\$1,014.20	35%
Leon	6.7	\$866.11	42%
Pinellas	6.9	\$2,033.42	35%
Dixie	7.0	\$1,692.79	68%
Hamilton	7.1	\$1,505.99	56%
Gadsden	7.2	\$748.16	47%
Seminole	7.2	\$1,815.93	31%
Lake	7.4	\$1,344.40	26%
Santa Rosa	7.4	\$797.53	39%
Osceola	7.6	\$2,182.38	24%
Sumter	7.7	\$1,821.22	36%
Calhoun	7.8	\$1,019.01	63%
Columbia	7.8	\$1,575.63	48%
Alachua	7.9	\$1,066.17	45%
Bradford	8.2	\$994.97	60%
Holmes	8.6	\$834.88	65%
Escambia	8.7	\$1,260.94	45%
Hardee	8.7	\$2,588.49	59%
Lafayette	8.9	\$1,421.34	76%
Palm Beach	8.9	\$2,302.62	31%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Citrus	9.0	\$1,209.35	33%
Flagler	9.0	\$1,701.35	26%
Charlotte	9.1	\$4,837.54	28%
Highlands	9.1	\$1,633.90	33%
Duval	9.3	\$1,707.91	32%
Putnam	9.5	\$2,198.86	43%
Orange	9.6	\$2,151.95	28%
Gilchrist	9.7	\$1,425.57	61%
Saint Lucie	9.7	\$2,015.73	36%
Baker	9.9	\$833.40	52%
Hillsborough	10.1	\$1,975.48	34%
Walton	10.1	\$2,568.61	17%
Jefferson	10.2	\$1,245.68	61%
Madison	10.2	\$1,117.39	45%
Sarasota	10.2	\$3,105.82	30%
Hernando	10.3	\$2,106.33	37%
Wakulla	10.6	\$1,468.53	36%
Manatee	11.2	\$2,123.42	28%
Nassau	11.2	\$1,675.66	26%
Collier	11.5	\$3,156.68	25%
Liberty	11.6	\$1,055.39	71%
Levy	12.0	\$1,782.74	52%
Martin	12.0	\$2,149.39	37%
Gulf	12.1	\$1,915.37	36%
Miami-Dade	12.7	\$2,842.92	32%
Okeechobee	12.8	\$1,844.85	45%
Indian River	13.0	\$3,321.84	32%
Saint John	13.0	\$3,879.11	31%
Glades	15.1	\$1,604.41	84%
Monroe	16.6	\$3,988.35	33%
Franklin	18.3	\$3,127.80	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

*N/R = no response

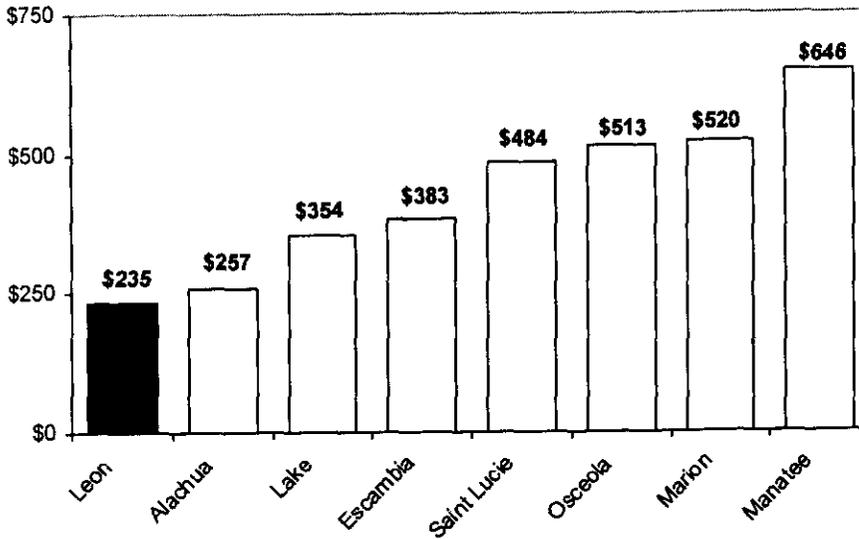
**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for Like-Sized Counties

Attachment # 7
Page 4 of 7

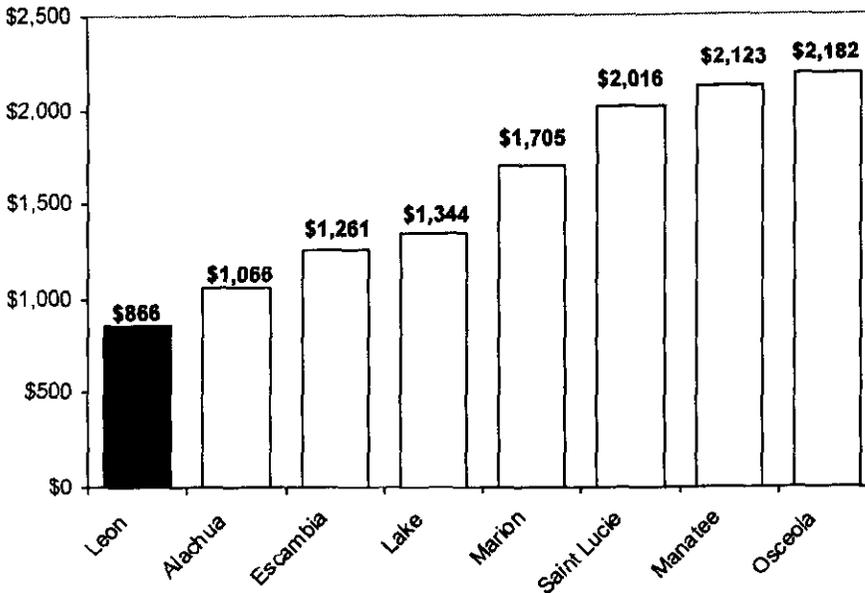
Total Net Budget (FY07)

Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$235 million. The next highest net budget is Alachua County which is nearly 5% greater than that of Leon County. Manatee County has the largest total net budget, which is nearly three times the amount of Leon County's budget.

Net Budget Per Countywide Resident (FY07)



Leon County is the lowest for dollars spent per County resident. Osceola County spends nearly twice more per resident than Leon County.

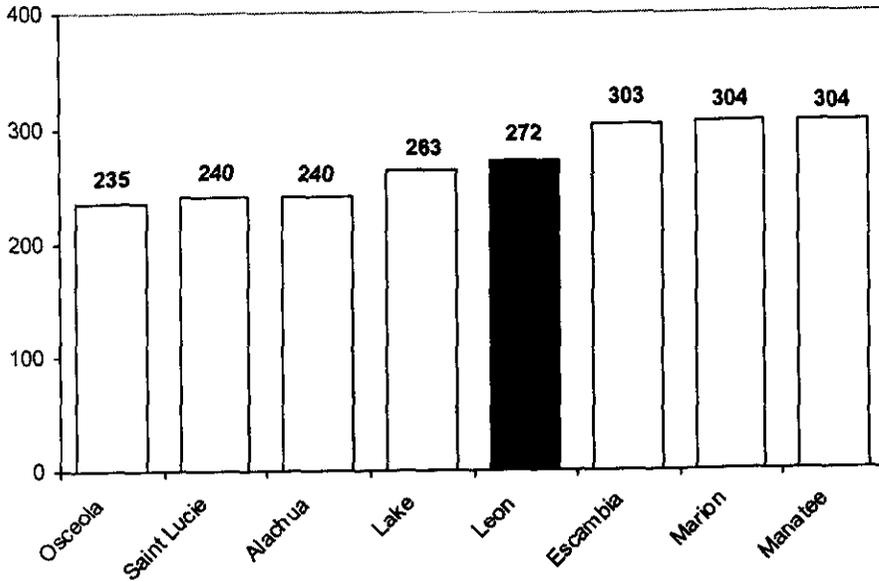
Leon County Government
Fiscal Year 2008 Budget

Comparative Data for Like-Sized Counties

Attachment # 7
Page 5 of 7

Countywide Population (2006)

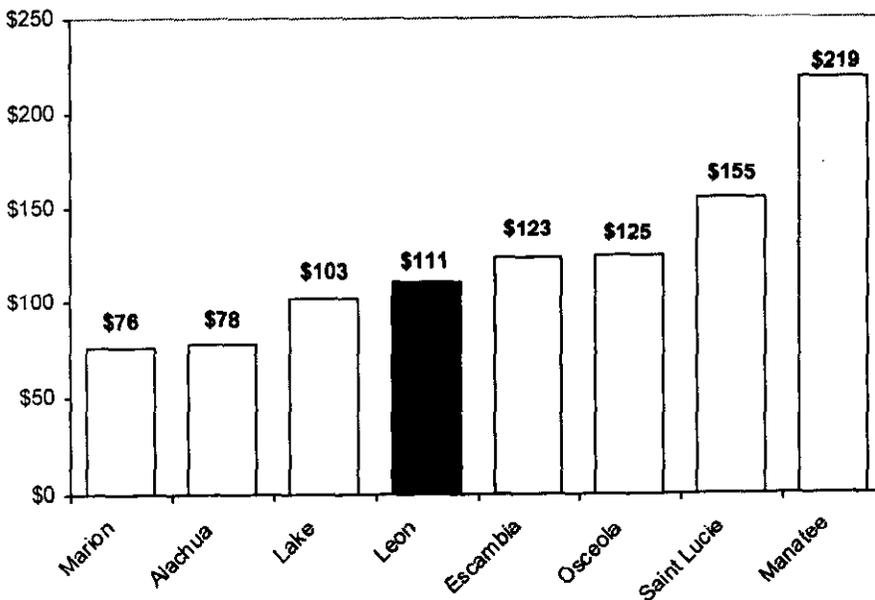
Thousands



In 2006 the U.S. Census estimated Leon County contained 272,497 residents. The selection of comparative counties is largely based on population.

Anticipated Ad Valorem Tax Collections (FY06)

Millions



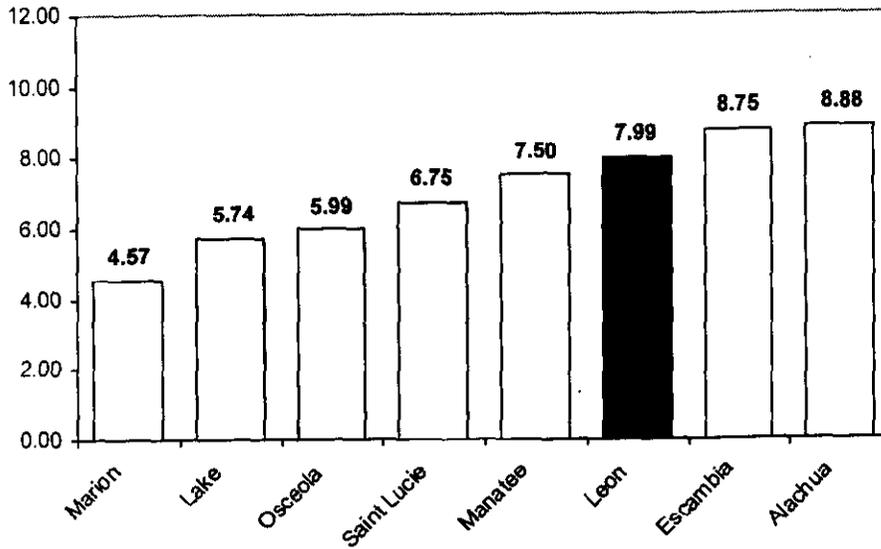
Among the like-sized Counties, Leon County collects a moderate amount of Ad Valorem taxes. All comparative counties anticipate a reasonable increase in property tax collections over prior year collection rates.

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for Like-Sized Counties

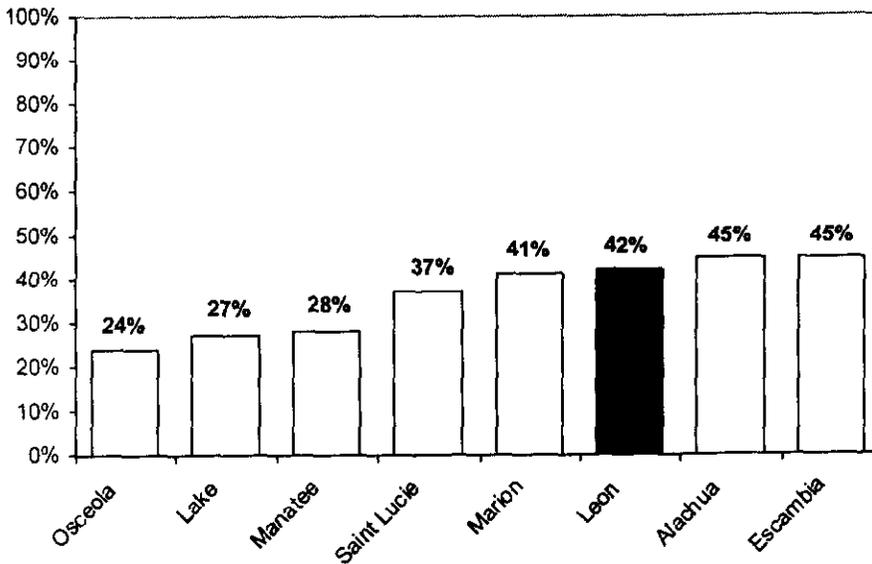
Attachment # 7
Page 6 of 7

Total Countywide Millage Rates (FY07)



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Leon County has consistently maintained or lowered the millage rate since FY 1993. The millage rate was dropped .56 mills from 8.54 in FY2006 to 7.99 in FY2007.

Percentage of Exempt Property (FY07)

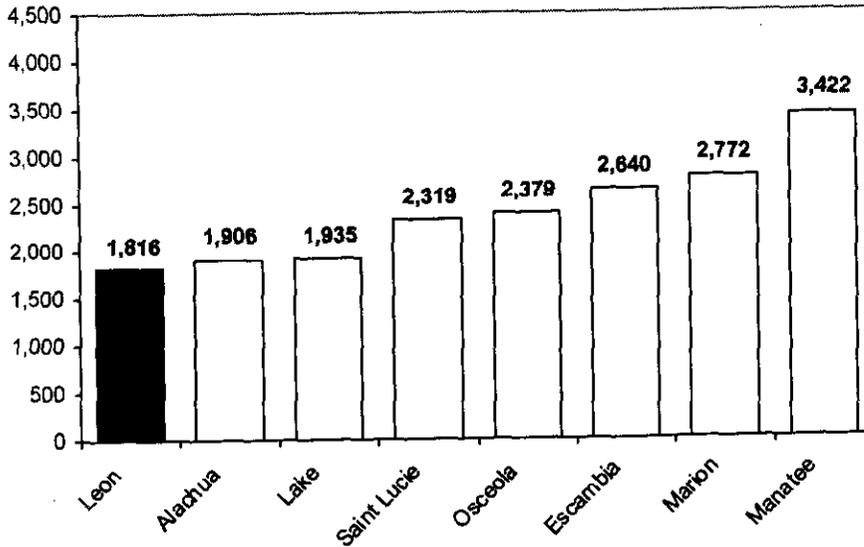


Florida Statute 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

Leon County has a relatively high level of exempt property. Leon County hosts Florida's state government, two universities, one community college, and a large area of the Apalachicola National Forest. All of which are exempt from property taxation. Among like-sized counties, Leon County ranks the third highest in percent of property that is exempt from ad valorem taxation.

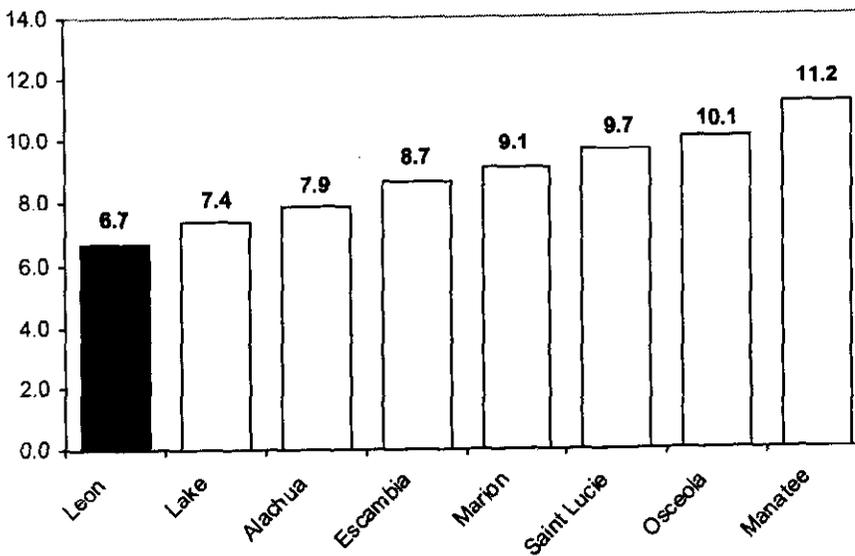
Comparative Data for Like-Sized Counties

Total Number of County Employees (FY07)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the lowest number of County Employees.

County Employees per 1,000 Residents (FY07)



Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to like-sized counties, Leon County ranks the lowest.