

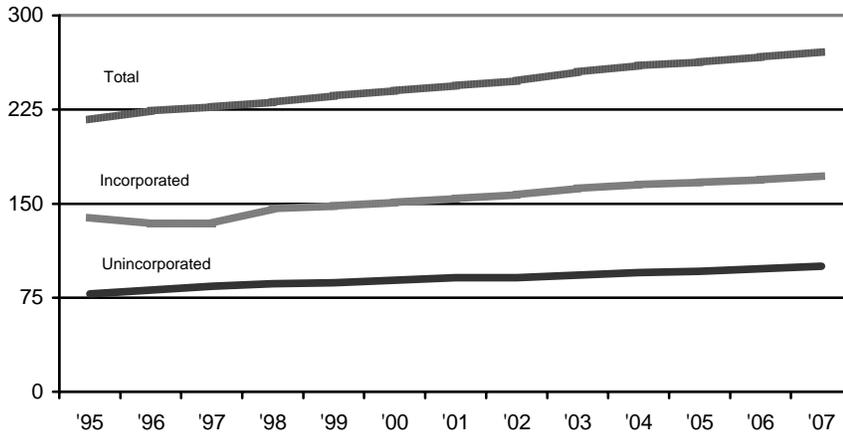
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Community Economic Profile

Population

Thousands

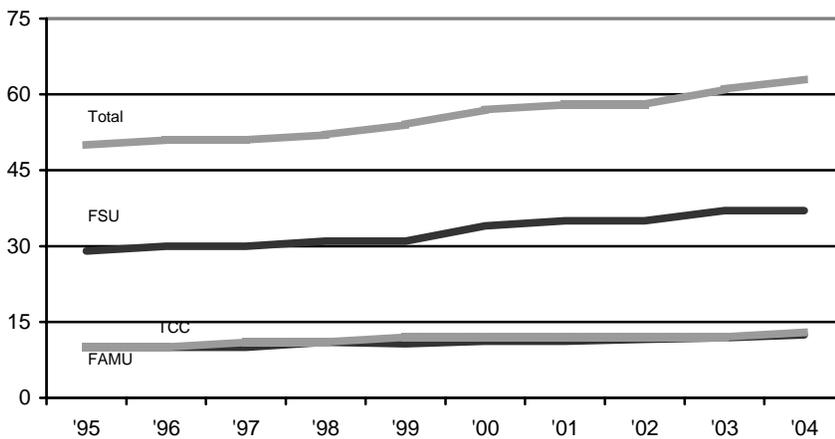


Source: Tallahassee/Leon County Planning Department, Division of Research & graphics, and University of Florida BEBR.

The population of the County as of April 2004 was 263,400: 63% Incorporated and 37% Unincorporated. Average ratios over the last decade have remained steady at this 2/3 & 1/3 ratio. Total county population projections are moderate and are stable at 1.5%. The county and the incorporated area have grown steadily. Population estimates include higher education enrollment.

Higher Education Enrollment

Thousands



Source: Tallahassee/Leon County Planning Department, Office of the Registrar for FSU/FAMU/TCC

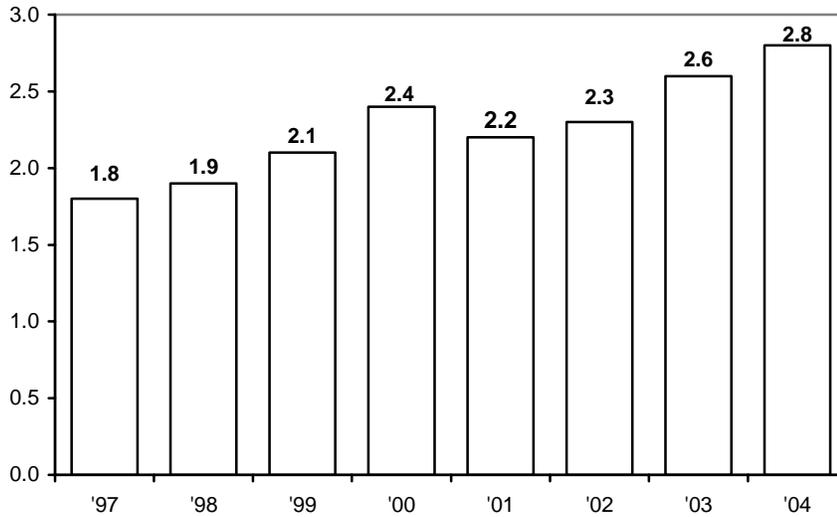
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for 2004 was 64,514. A 3.5% increase in student enrollment occurred over the past year.

In the last decade, FSU has had the highest overall average enrollment increase (2.7%), followed by FAMU (2.4%), then TCC (2.1%). However, in the last year, TCC has had a higher enrollment increase (4.7%) of the 3 institutions.

Community Economic Profile

Annual County Visitors

Millions

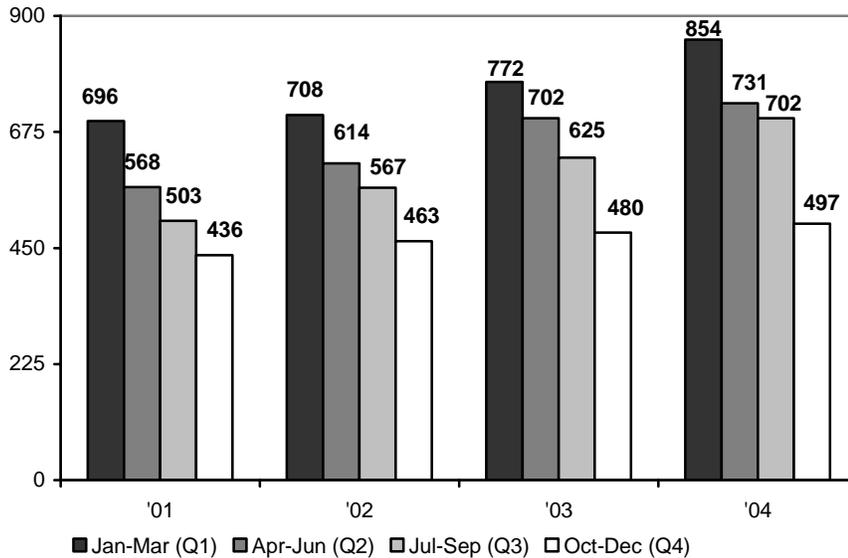


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD, College of Business, Florida State University

Visitor data is collected and reported on an annual basis; therefore, 2001's 8% decrease in visitors reflects two events that significantly impacted usual increases: (1) the events on and after September 11 and (2) a national recession. Since 2001, the number of visitors has continually increased 7% per year.

Quarterly Visitors

Thousands

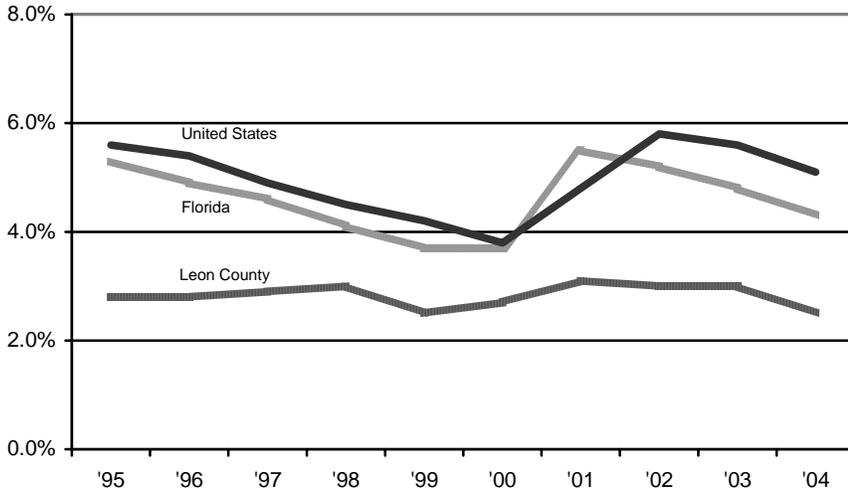


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD., College of Business, Florida State University

Visitor increases are usually seen in the 1st and 2nd quarters (Q1 & Q2) due to the legislative session and higher education events. The 4th quarter is typically the quarter with the least visitors. The first quarter in 2004 experienced an 11% increase over the prior year's first quarter. The largest quarterly increase over the prior year occurred in the third quarter, with a 12% increase.

Community Economic Profile

Unemployment Statistics

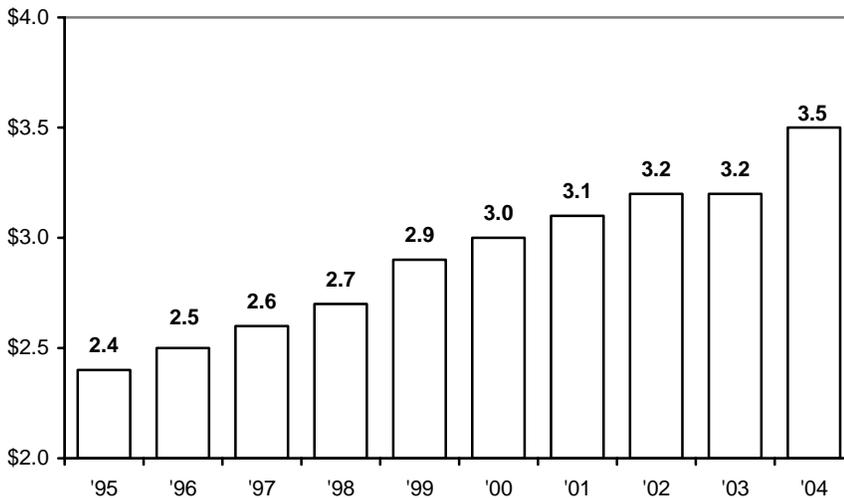


Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics; Tallahassee Leon County Planning Department

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the last ten years. After increasing from 2000 to 2002, the unemployment rate has decreased in both 2003 and 2004. In 2004 the unemployment rate dropped 13%.

Taxable Retail Sales

Billions



Source: Florida Legislature's Office of Economic and Demographic Research, Tallahassee Leon County Planning Department

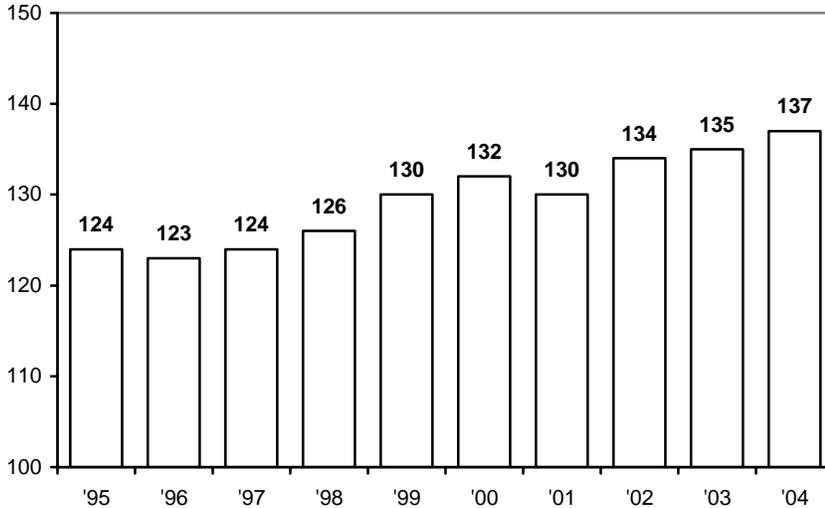
Taxable retail sales for 2001 to 2003 experienced little change. However, in 2004 retail sales experienced a significant increase of 9.3% over the prior year.

Leon County Government Fiscal Year 2006 Budget

Community Economic Profile

Total County Labor Force

Thousands



Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics; Tallahassee Leon County Planning Department

The number of civilian workers in Leon County increased by 1.63% from 2003 to 2004. Since 1995, the number of workers in the labor force has increased an average of 1.33% annually, or a total of 15,641 positions. The labor force data is reflective of Leon County only.

Employment by Industry – 1994 vs. 2004

Industry	Employees 1994	% Labor Force	Employees 2004	% Labor Force	% Change
Government	57,600	40.3%	62,200	37.9%	8.0%
Services & Misc	44,600	31.2%	57,100	34.8%	28.0%
Retail Trade	16,100	11.3%	17,600	10.7%	9.3%
Finance & Real Estate	5,600	3.9%	7,300	4.4%	30.4%
Construction	6,200	4.3%	8,100	4.9%	30.6%
Wholesale	3,400	2.4%	3,000	1.8%	-11.8%
Manufacturing	4,300	3.0%	3,700	2.3%	-14.0%
Transpt., Pub Utilities & Communications	5,000	3.5%	5,300	3.2%	6.0%
Total	142,800	100.0%	164,300	100.0%	15.1%

Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics; Tallahassee Leon County Planning Department

Over the past ten years, Leon County's major industries include Government, Services, and Retail Trade. This is attributed to the support needed for the large government and higher education infrastructure located in the Metropolitan Statistical Area (MSA).

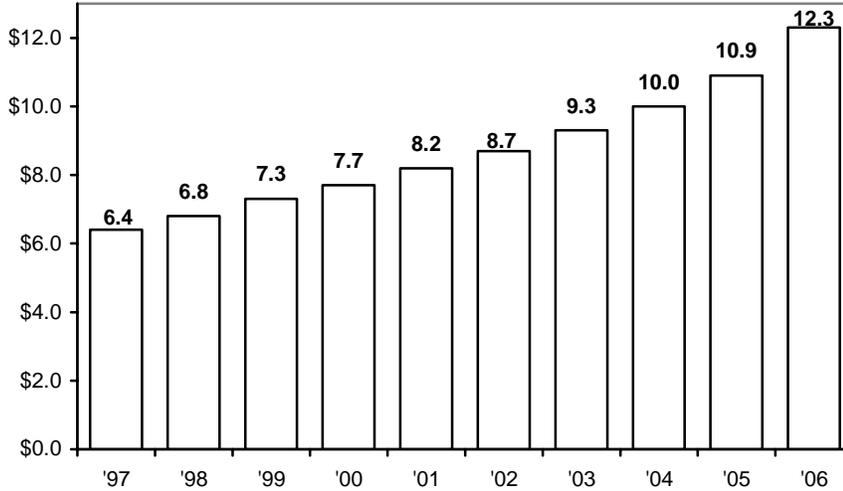
The most dramatic increase over the last decade has been both Construction and Finance & Real Estate at 30%. Areas of Wholesale and Manufacturing are the only areas that have seen a decrease over the past decade.

As a whole, these industries have seen a 15.1% increase in employment over the past decade, with 164,300 employees in 2004.

Community Economic Profile

Taxable Value

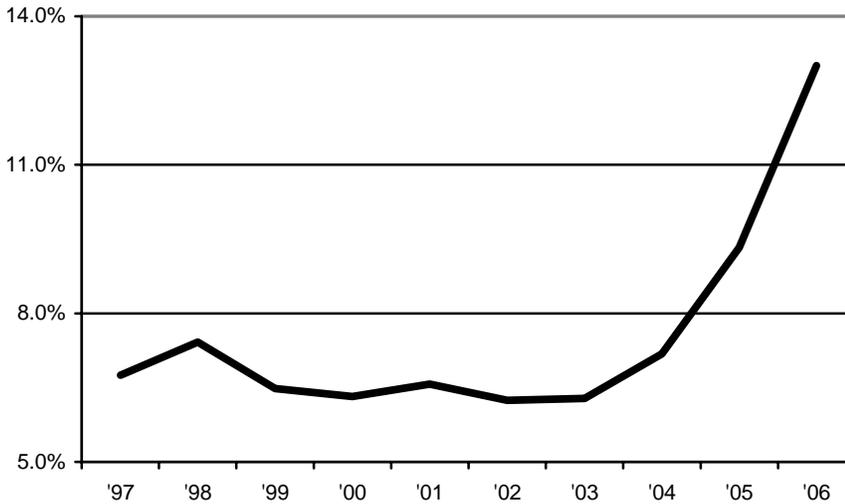
Billions



Source: Certification of Final Taxable Value, Forms DR-422

Taxable values have increased steadily over the past 10-year period, with a recent spike in 2006. For 2006 the value of taxable property is \$12.3 billion. New development and land sales have helped to increase Leon County's taxable value.

Annual Percentage Increase of Taxable Value



Source: Certification of Final Taxable Value, Forms DR-422

Taxable value increased more than 13% over the past year. This was the largest annual increase in over ten years. Excluding the most recent 2 year spike, Leon County has experienced an average increase of 6.7% growth over the past nine years.

**Leon County Government
Fiscal Year 2006 Budget**

Community Economic Profile

Principal Taxpayers

2003			2004		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc.	\$154,414,956	\$3,366,346	Sprint- Florida Inc.	\$141,893,858	\$3,085,502
Talquin Electric Coop, Inc.	\$108,557,196	\$2,295,565	Smith Interest General Partnership (Governor's Sq. Mall)	\$120,980,063	\$2,677,811
Smith Interest General Partnership (Governor's Sq. Mall)	\$86,922,122	\$1,1608,603	Talquin Electric Coop, Inc.	\$88,408,950	\$1,630,653
Koger Equity, Inc.	\$46,747,189	\$1,035,170	Capital Regional Medical Center	\$66,923,685	\$1,478,010
Stiles, J.A., III Etal. Trust (Tallahassee Mall)	\$44,840,920	\$992,957	Stiles, J.A., III Etal. Trust (Tallahassee Mall)	\$46,453,195	\$1,025,919
Wal-Mart Stores, Inc.	\$28,896,409	\$992,957	Koger Equity, Inc.	\$41,275,500	\$911,569
Comcast Cablevision, Inc.	\$27,285,201	\$604,203	Wal-Mart Stores, Inc.	\$36,292,056	\$801,510
Blairstone Properties, LLC	\$26,918,933	\$595,907	Capital City Bank	\$33,393,773	\$735,005
Capital City Bank	\$27,207,451	\$558,103	Blairstone Properties, LLC	\$30,334,731	\$669,943
Florida Gas Transmission Company	\$27,410,855	\$505,869	Comcast Cablevision, Inc.	\$25,280,452	\$518,733
Total	\$579,201,232	\$12,302,605	Total	\$631,236,263	\$13,534,655

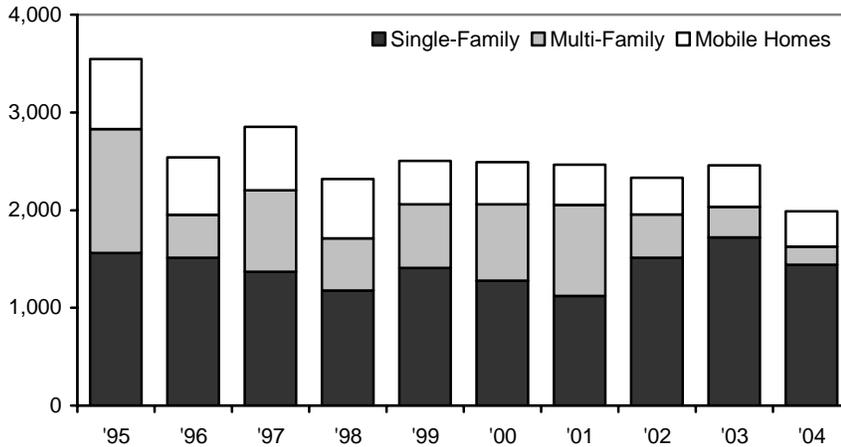
The taxable value of Leon County's Top Ten Taxpayers increased by \$52 million from 2003 to 2004. This 9% increase in value led to a 10% increase in total taxes paid based on total taxable value.

Note: Taxes Paid reflect all taxing authorities (i.e. School Board, City, etc.).

Community Economic Profile

Residential Building Permits

of Permits



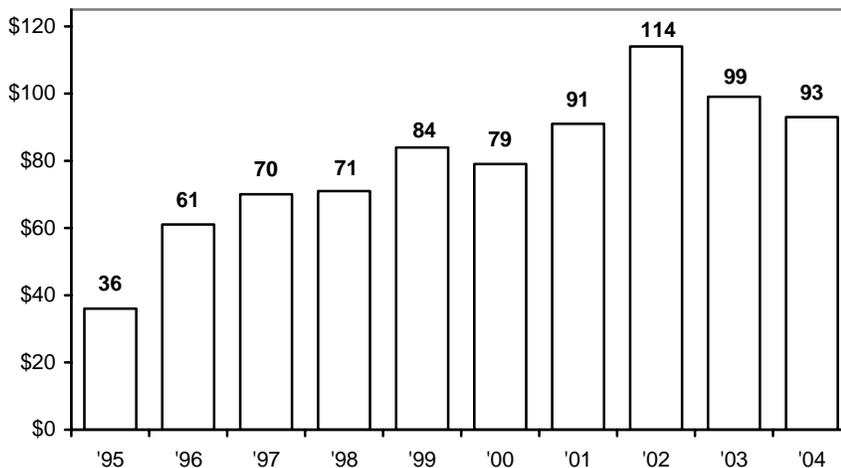
Source: Leon County Growth & Environmental Management and City of Tallahassee Building Inspection Division

Overall, Residential Building Permits have remained relatively steady over the past five years, with a slight decrease for 2004, totaling nearly 2,000 permits.

Single-family permits decreased in 2004 by 16%. Multi-family permits has steadily decreased for the past three years after reaching a decade high in 2001. Mobile home permits remain relatively stable, although they did reach a ten year low in 2004 with 363 permits.

Value of Commercial Permits

Millions



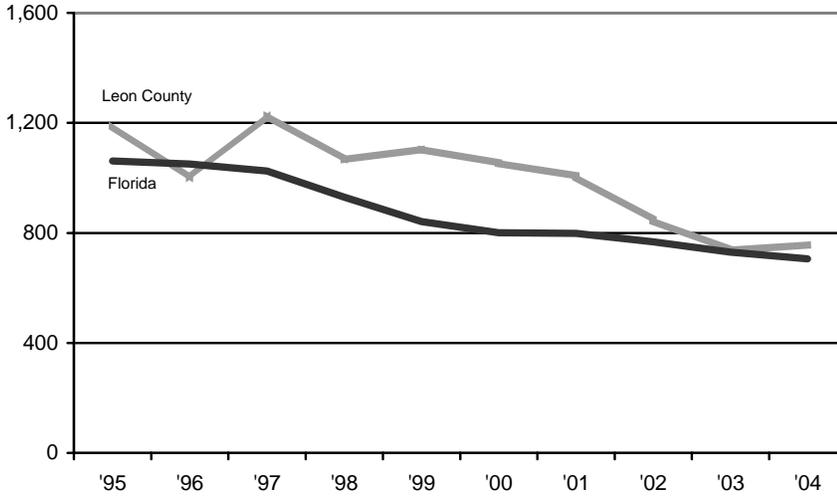
Source: Leon County Growth & Environmental Management and City of Tallahassee Building Inspection Division

In 2002, a significant increase in commercial permit valuation occurred at \$114 million. The past two years have slightly decreased from that high, but still remain above any year prior to 2002.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

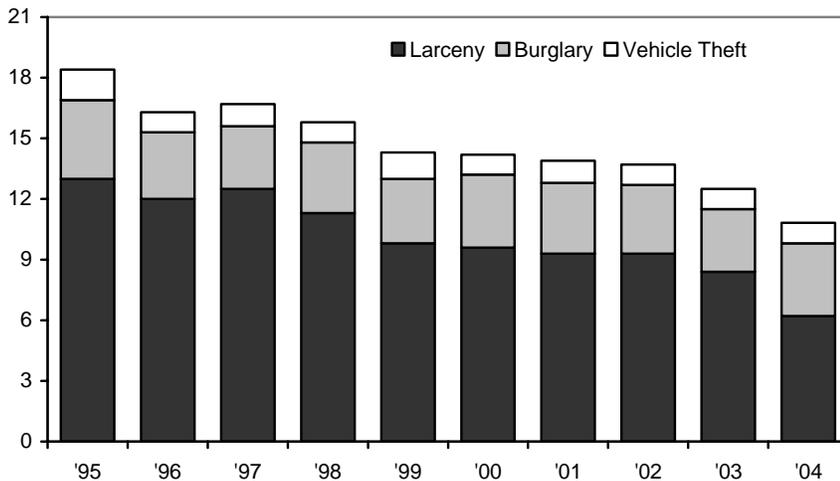
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2004, Leon County saw a 2.7% increase in violent crime committed per 100,000 people. The State had a 3% reduction in violent crime for the same time period. In 2004 approximately 750 violent crimes took place for every 100,000 people.

Over the past ten years Violent Crime in Leon County has decreased an average of 4.22%.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

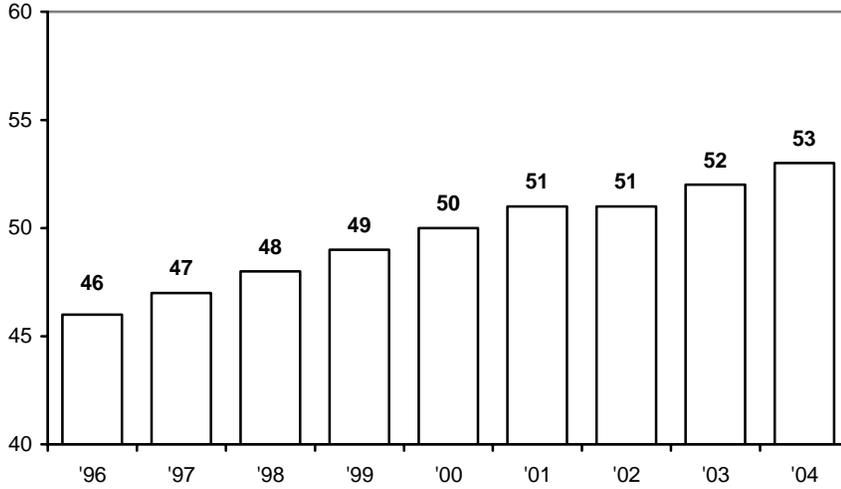
Property Crime in Leon County has continually decreased since 1995. Over the ten year period there has been an average of 5.59% decrease for Leon County and saw the greatest decline from 2003 to 2004 at 13.44%.

Larceny in Leon County saw the greatest decline from 2003 to 2004 at 25.82%. The State also saw a decline in larceny during 2004 at 4.56%.

Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

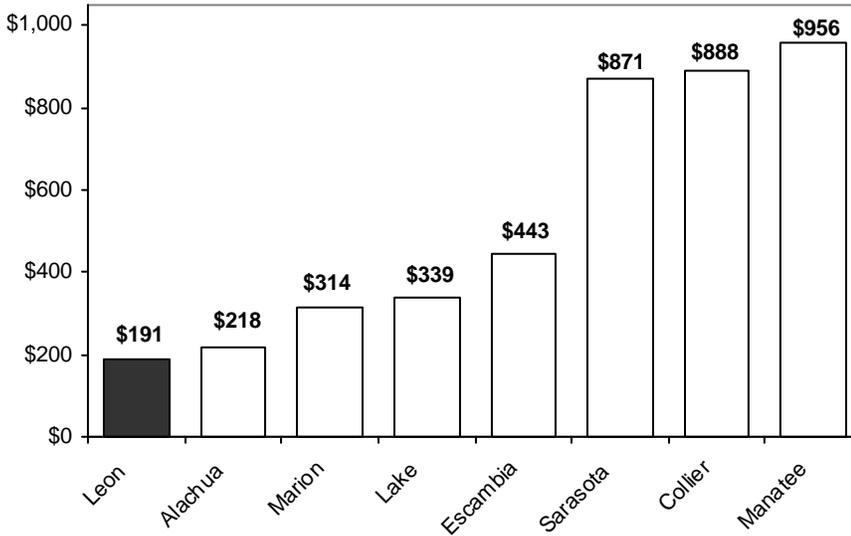
Growth in homestead parcels remains steady at approximately 1% growth per year. From 2003 to 2004 there was a 2% increase, with an additional 1,000 homesteaded parcels.

Leon County Government Fiscal Year 2006 Budget

Comparative Data for Like-Sized Counties

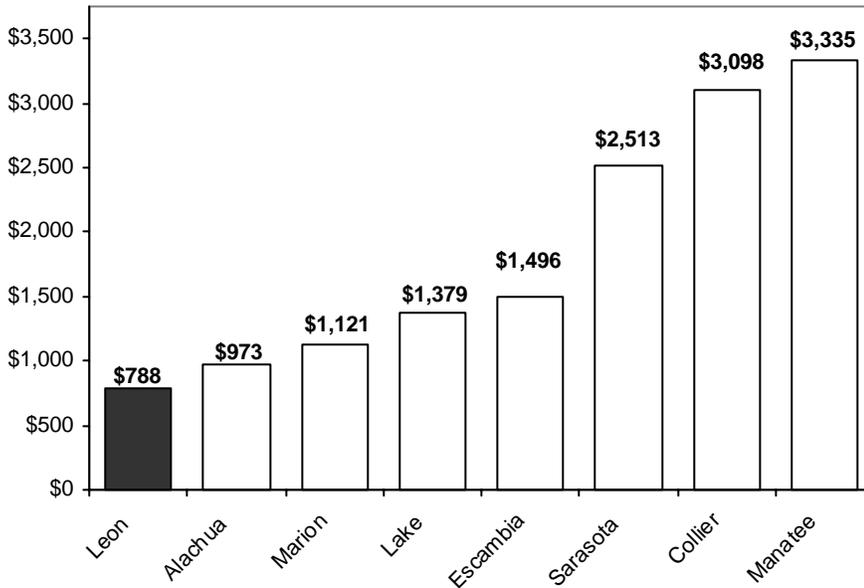
Total Net Budget (FY05)

Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$191 million. The next highest net budget is Alachua County which is nearly 12% greater than that of Leon County. The largest total net budget is that of Manatee County, at 80% higher than Leon County.

Net Budget Per Countywide Resident (FY05)



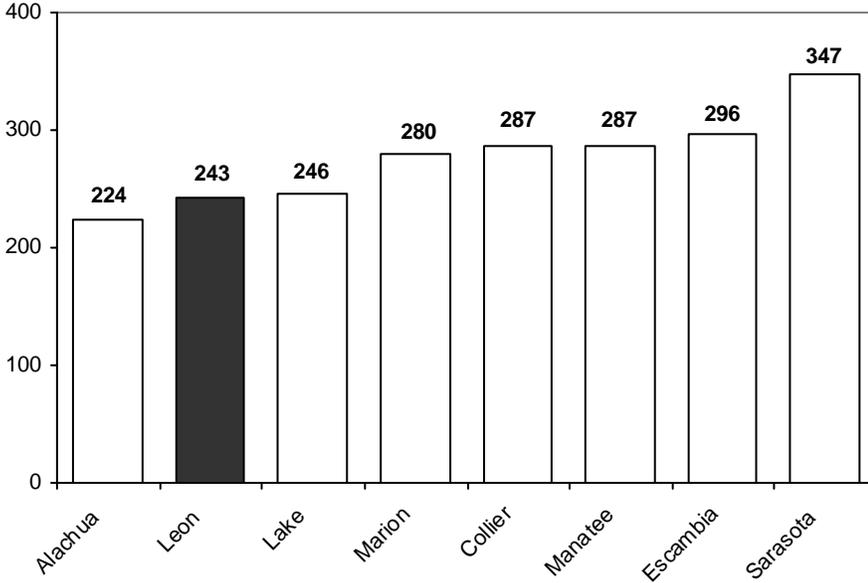
Leon County is the lowest for dollars spent per County resident. Manatee County spends four times more per resident than Leon County.

**Leon County Government
Fiscal Year 2006 Budget**

Comparative Data for Like-Sized Counties

Countywide Population (2003)

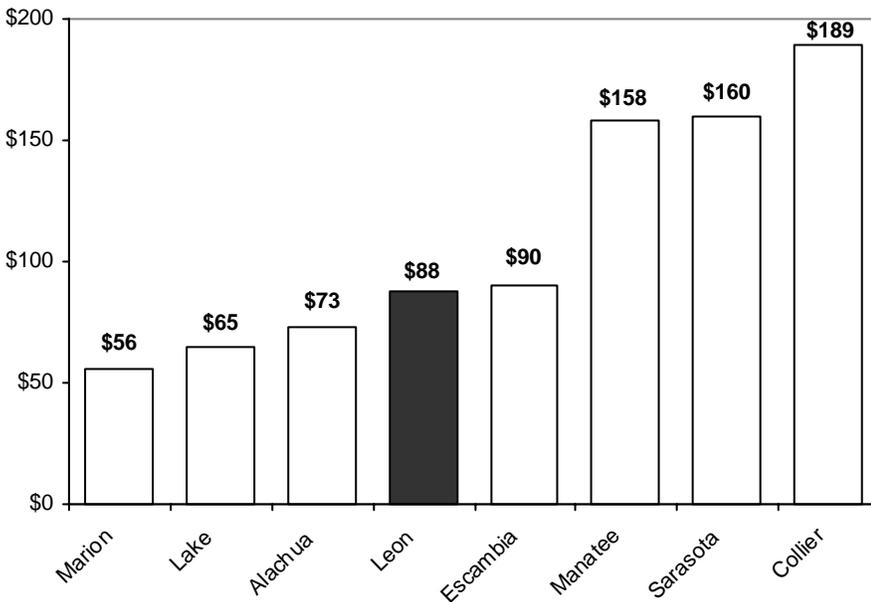
Thousands



In 2003 the U.S. Census estimated Leon County contained 242,577 residents, making it the 20th largest county in Florida. The selection of comparative counties is largely based on population.

Anticipated Ad Valorem Tax Collections (FY05)

Millions

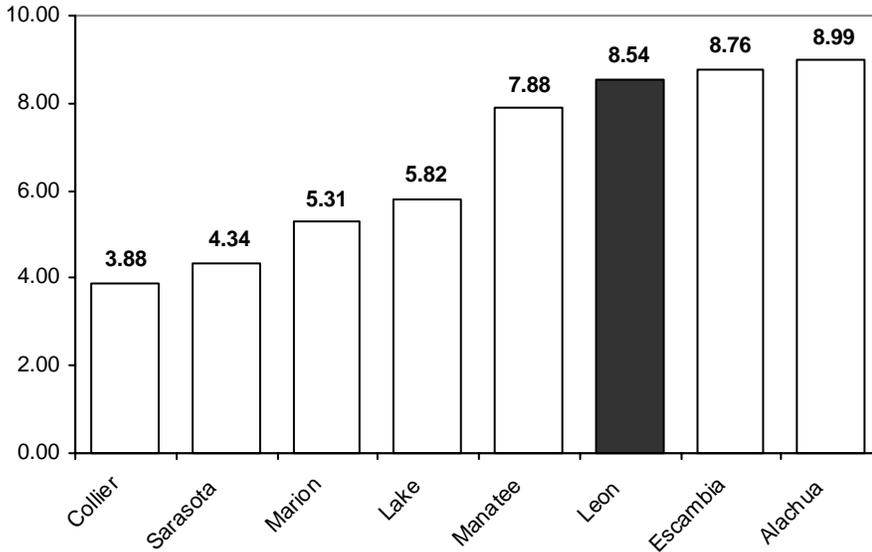


Among the like-sized Counties, Leon County collects moderate amount of Ad Valorem taxes. All comparative counties anticipate a reasonable increase in property tax collections over prior year collection rates.

Leon County Government Fiscal Year 2006 Budget

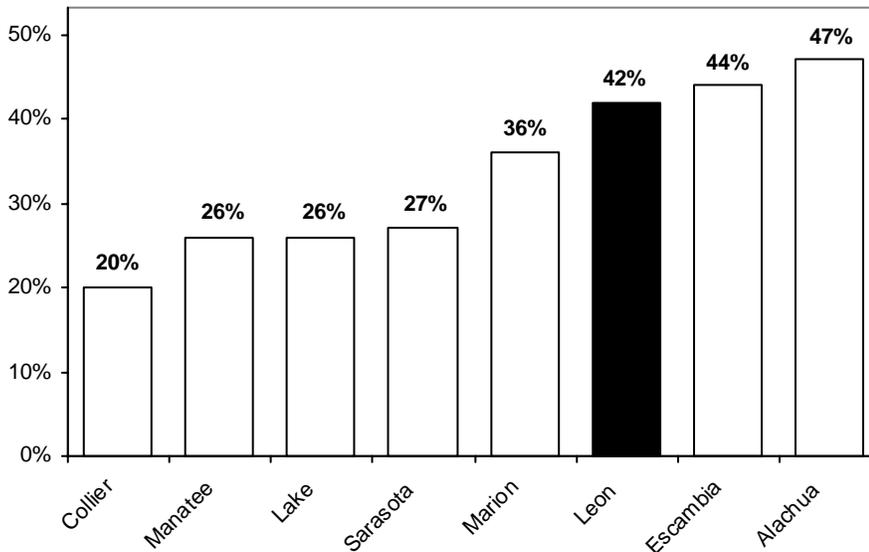
Comparative Data for Like-Sized Counties

Total Countywide Millage Rates (FY05)



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.

Percentage of Exempt Property (FY05)



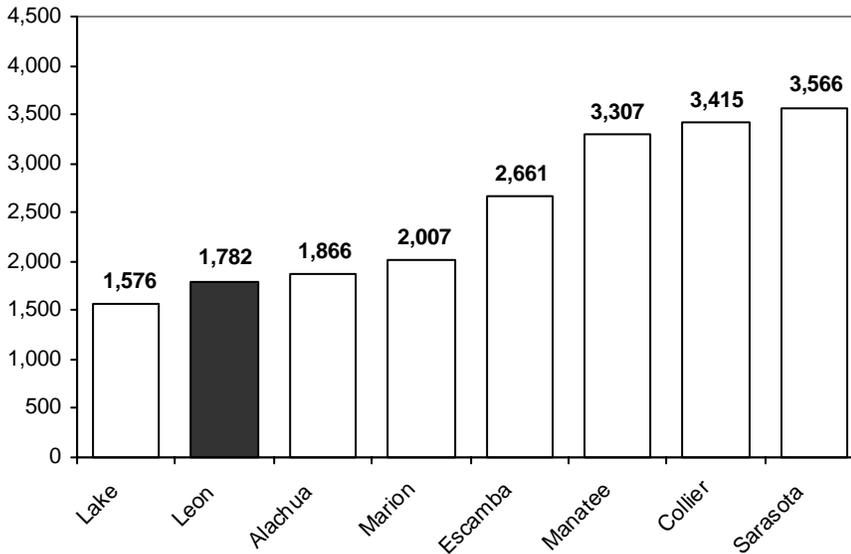
Florida Statute 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

Leon County has a relatively high level of exempt property. Leon County hosts Florida's state government as well as two universities and one community college. 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.

Leon County Government Fiscal Year 2006

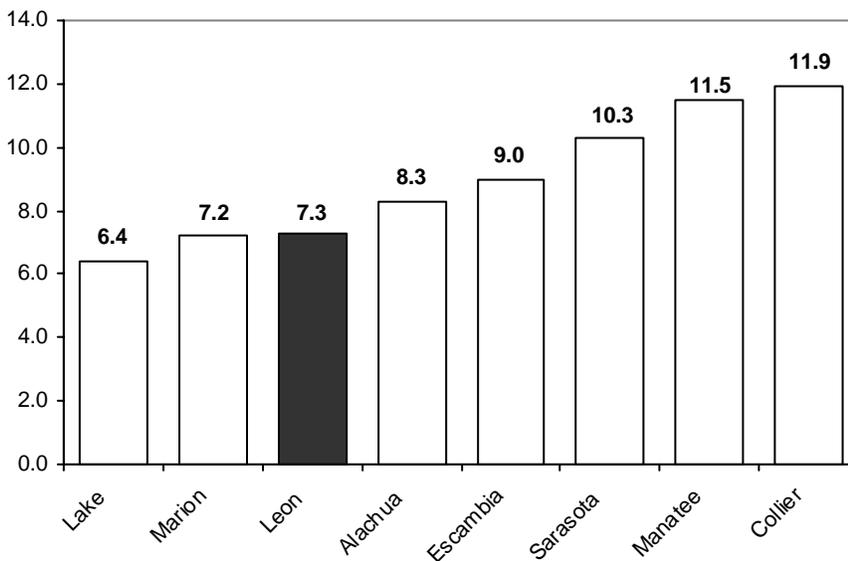
Comparative Data for Like- Sized Counties

Total Number of County Employees (FY05)



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

County Employees per 1,000 Residents (FY05)



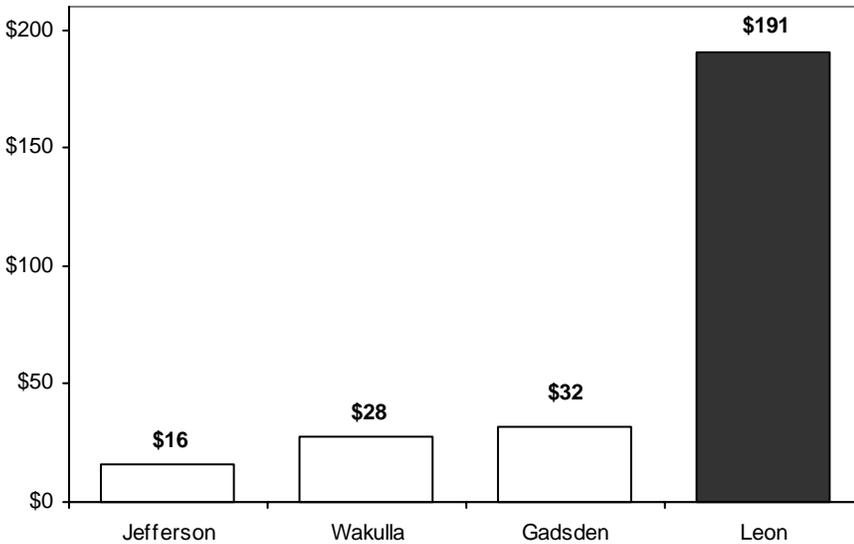
Leon County has a ratio of 7.3 employees for every thousand County residents. When compared to like-sized counties, Leon County is one of the lowest.

Leon County Government Fiscal Year 2006 Budget

Comparative Data for Surrounding Counties

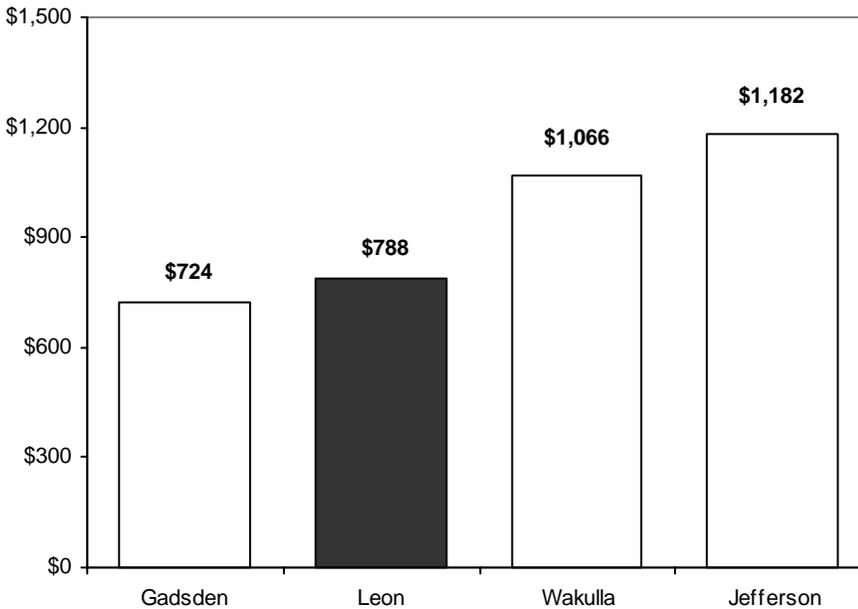
Total Net Budget (FY05)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of 191 million. Wakulla County ranks second highest with a net budget of 28 million.

Net Budget Per Countywide Resident (FY05)



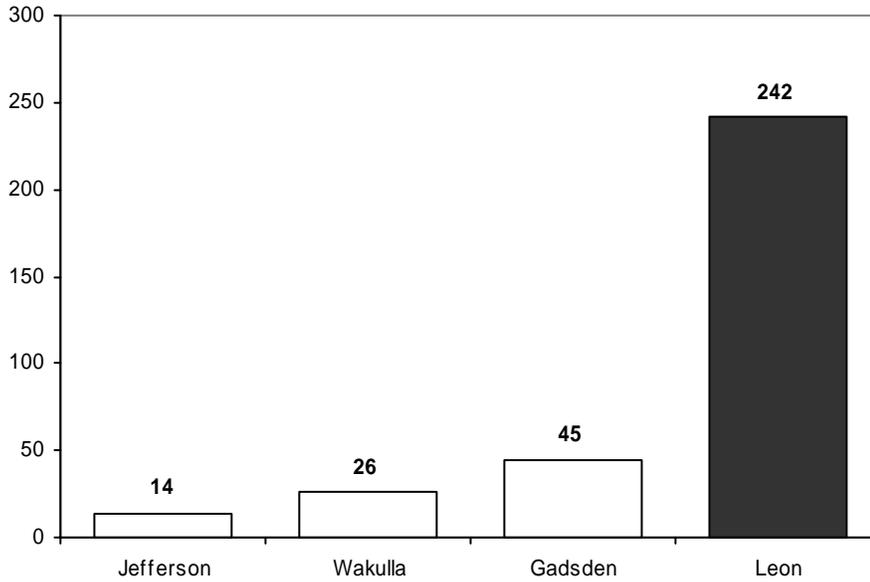
Leon County is the second lowest for dollars spent per County resident.

Leon County Government Fiscal Year 2006 Budget

Comparative Data for Surrounding Counties

Countywide Population (2003)

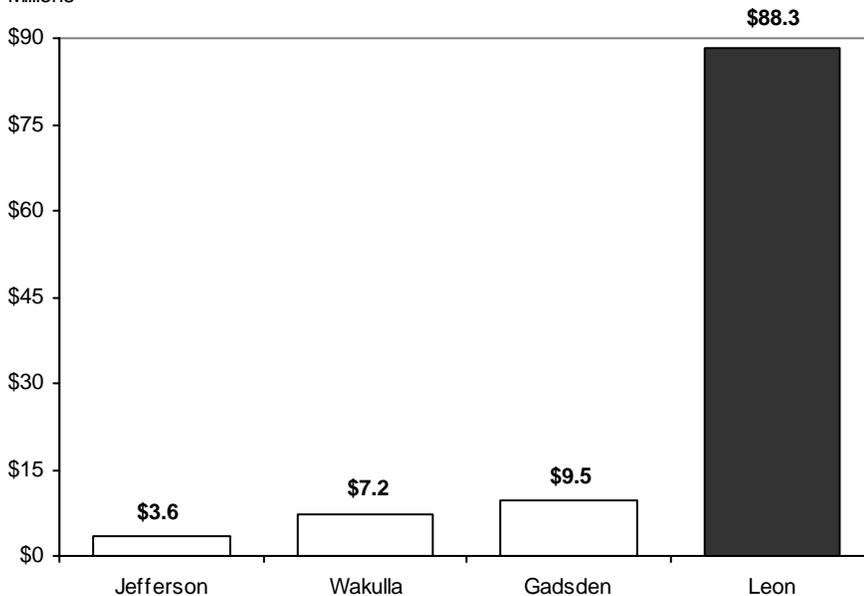
Thousands



Leon County has nearly 200,000 more residents than neighboring Gadsden County which has the next highest population. In 2002 the U.S. Census estimated Leon County contained 243,995 residents.

Anticipated Ad Valorem Tax Collections (FY05)

Millions

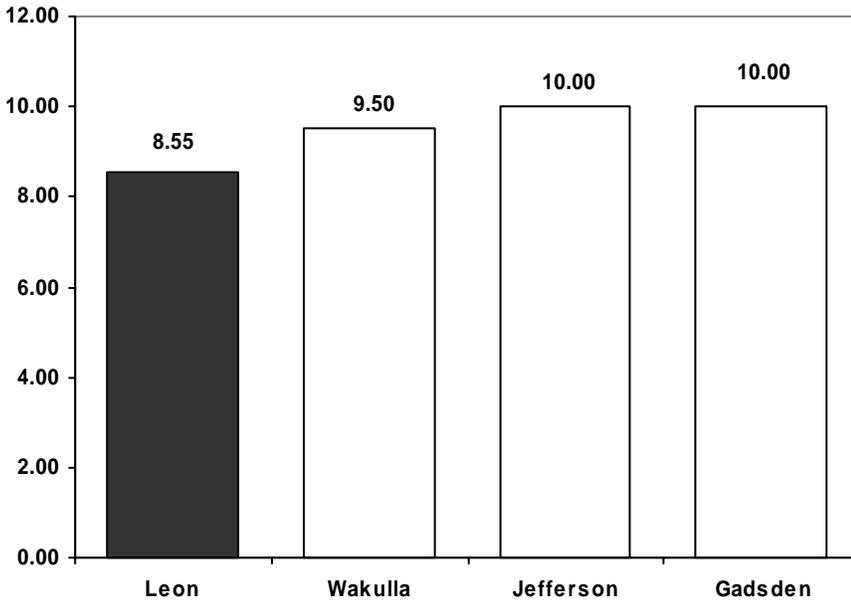


Among the surrounding Counties, Leon County collects the highest amount of Ad Valorem taxes.

**Leon County Government
Fiscal Year 2006 Budget**

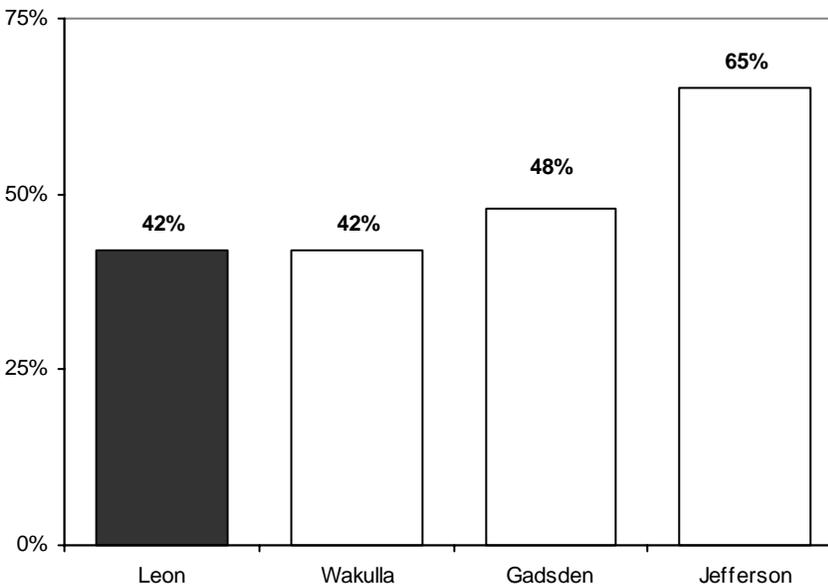
Comparative Data for Surrounding Counties

Total Countywide Millage Rates (FY05)



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. All three surrounding Counties currently impose the maximum millage. Leon County has consistently maintained or lowered the millage rate since FY 1993. This pattern will continue into FY 2006, resulting in a millage rate of 8.54.

Percentage of Exempt Property (FY05)

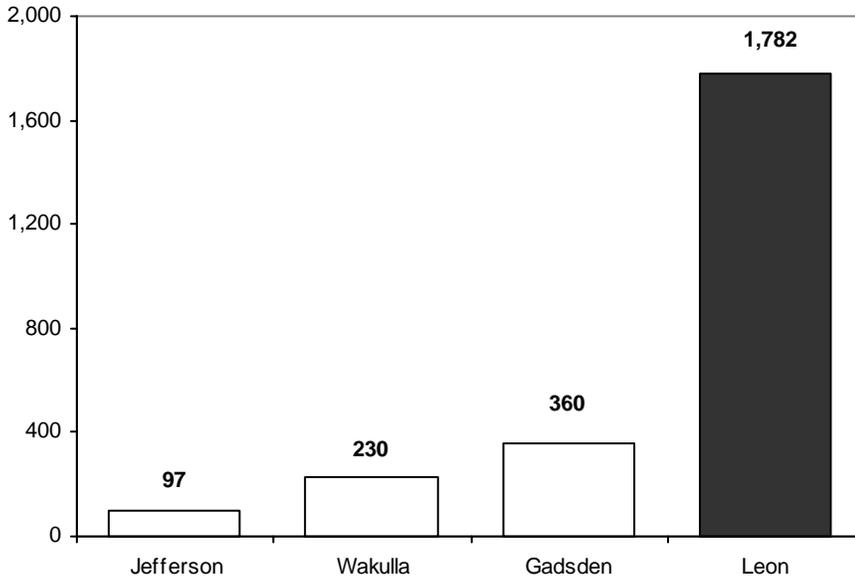


Florida Statute 196.199 states that all property of the Nation and State which is issued for governmental purposes is exempt from ad valorem taxation. Leon County as well as its surrounding counties has a high level of exempt property. Leon County hosts Florida's state government as well as two universities and one community college. All of which are exempt from property taxation. However; among surrounding counties, Leon County ranks the lowest in percent of property that is exempt from ad valorem taxation.

**Leon County Government
Fiscal Year 2006 Budget**

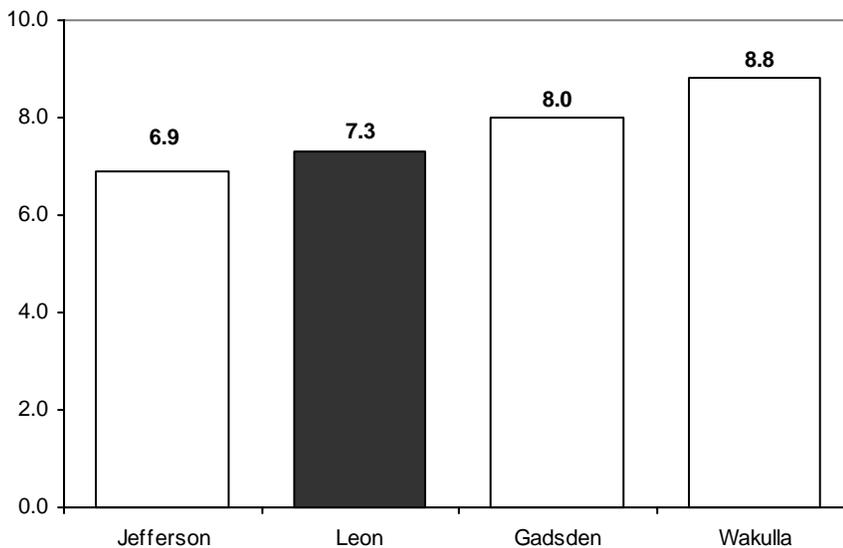
Comparative Data for Surrounding Counties

Total Number of County Employees (FY05)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the highest number of county employees.

Total County Employees per 1,000 Residents (FY05)

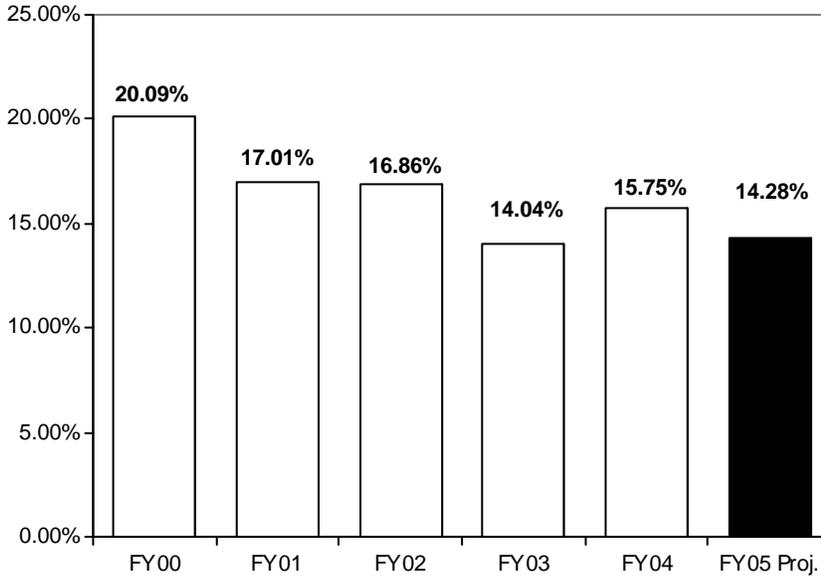


Leon County has a ratio of 7.3 employees for every thousand County residents. When compared to surrounding counties, Leon County ranks second lowest.

Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



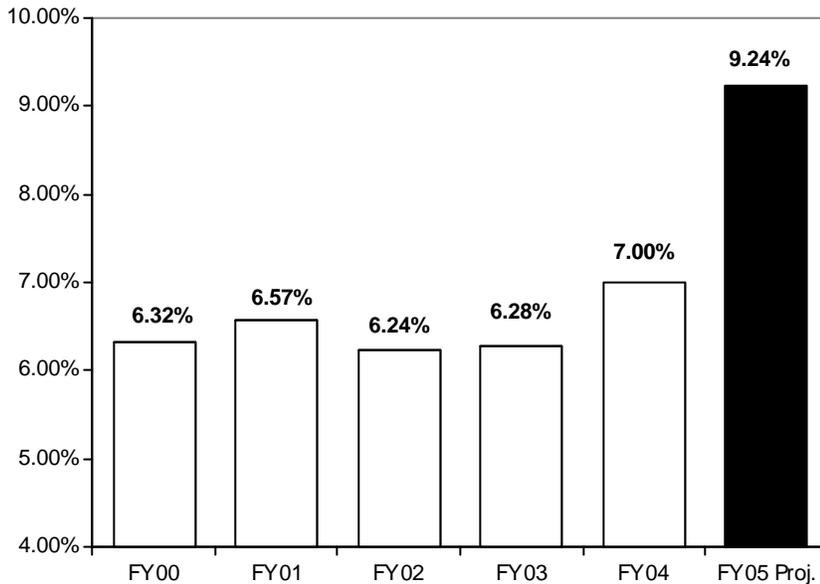
Analysis: The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important because an over dependence on such revenues can be harmful if the external source withdraws the funds entirely or reduces its share of costs. Leon County exhibits a reduced dependency on intergovernmental revenues in comparison to total operating revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2005 TRIM AD

Property Tax Revenues

Rate of Change



Analysis: Property tax revenues should be considered separately from other revenues because Leon County relies heavily on this revenue source. The millage rate remained constant at 8.60 mills from FY 1997 to FY 1999 and has gradually decreased to 8.54 in FY 2005. These figures only include the countywide property tax levy and do not include any MSTU taxes.

Formula: Current Year minus Prior Year divided by Prior Year

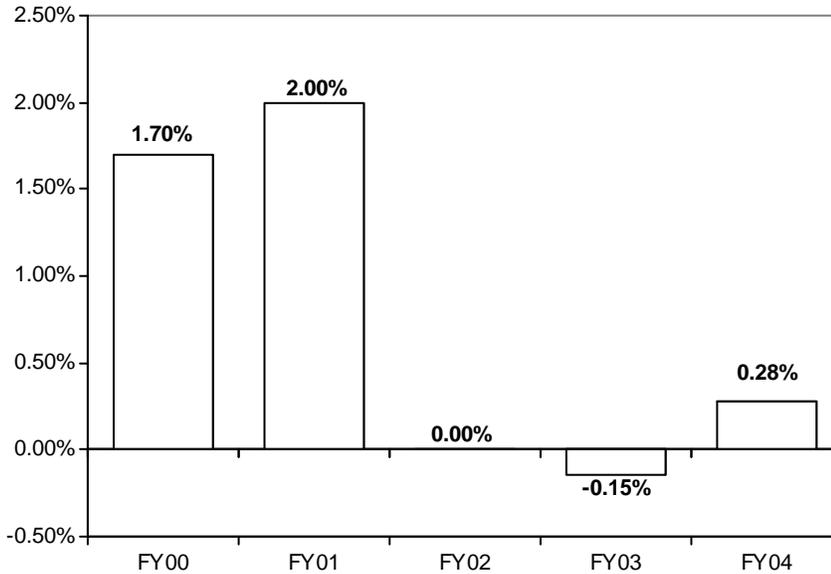
Source: 2004 Certification of Taxable Value and Statistical Digest.

Leon County Government Fiscal Year 2006 Budget

Financial Indicators

Revenue Projections

Budgeted vs. Actual Revenues



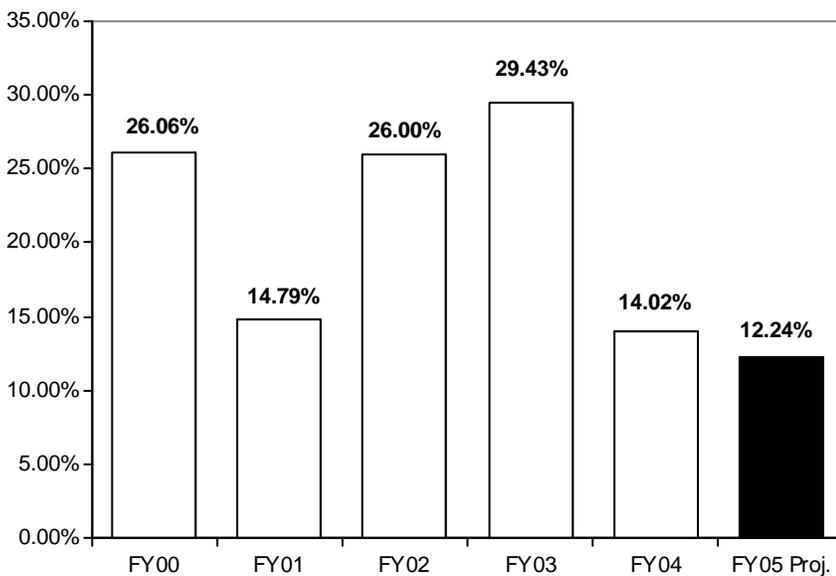
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. Leon County has done exceptionally well in forecasting its revenues and staying within this range.

Formula: Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues

Source: FY 2004 Revenue Summary Report.

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment is being adequately replaced. Funding for capital outlay recently peaked, which is due primarily to stormwater and transportation related activities funded by sales tax and bond proceeds.

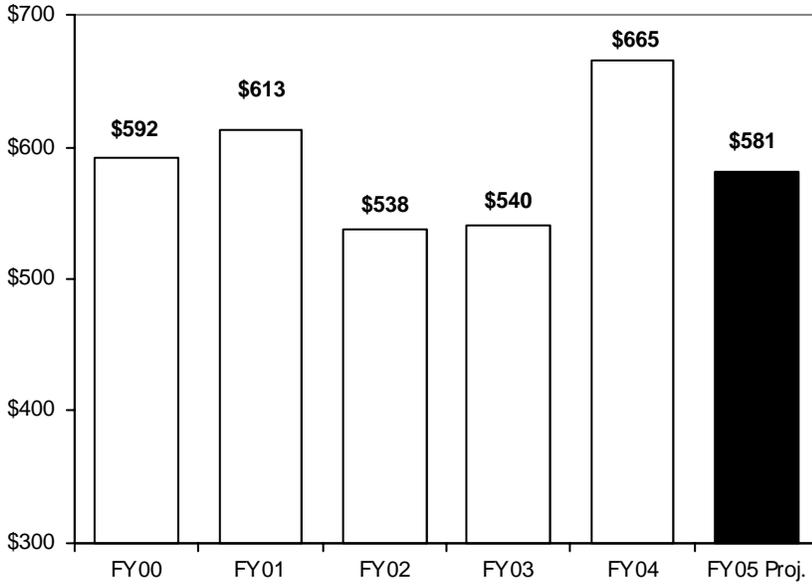
Formula: Capital Outlay Divided by Total Operating Expenditures

Source: FY 2004 Expenditure Summary Report and Budget Summary.

Leon County Government Fiscal Year 2006 Budget

Financial Indicators

Revenues Per Capita

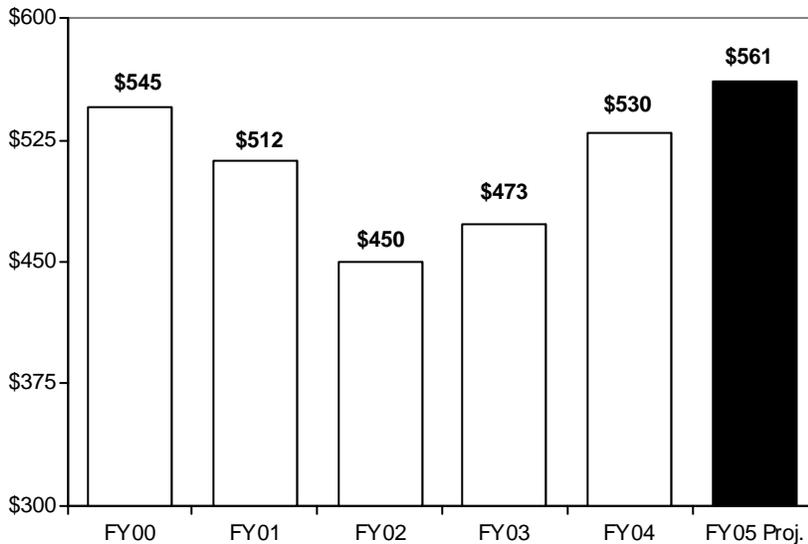


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found.

Formula: General Fund, Special Revenue Funds, and Enterprise Fund Revenues Divided by Population

Source: FY 2004 Revenue Summary Report and the FY 2005 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. The indicator has remained relatively stable for the past ten years, with slight increases which are indicative of increased services provided to a relatively moderate increase in population.

Formula: Actual General Fund, Special Funds and Enterprise Fund divided by population.

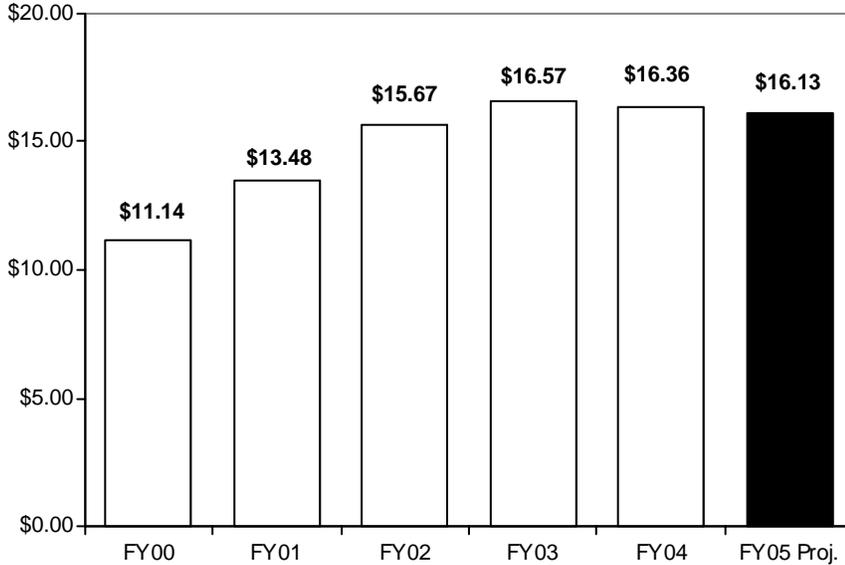
Source: FY 2004 Expenditure Summary Report, the 2005 Statistical Digest, and the FY 2005 Budget Summary.

Leon County Government Fiscal Year 2006 Budget

Financial Indicators

General Fund Balance

Millions



Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” Fund Balance has proportionally remained a steady 30-40%, of total General Fund revenues. Combined with the Fine & Forfeiture Fund, the reserves are approximately 22%.

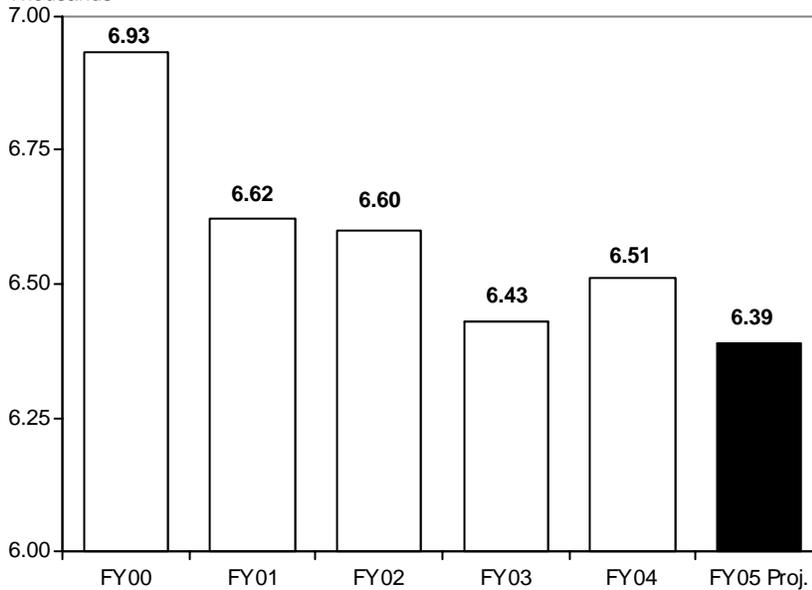
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: FY05 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents

Thousands



Analysis: Because personnel costs are a major portion of an operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. Overall, the County appears to be controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers.

Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000

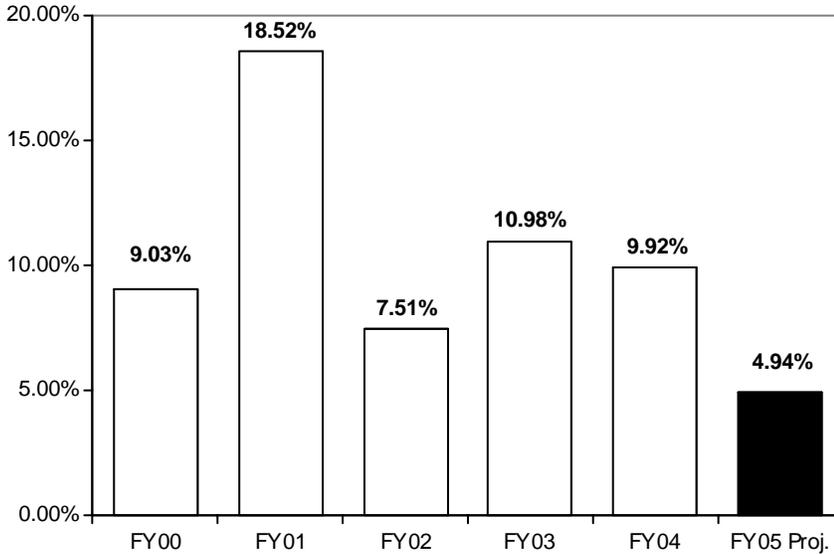
Source: FY 04-05 Annual Budget Document and 2003 Comprehensive Annual Financial Report.

Leon County Government Fiscal Year 2006 Budget

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



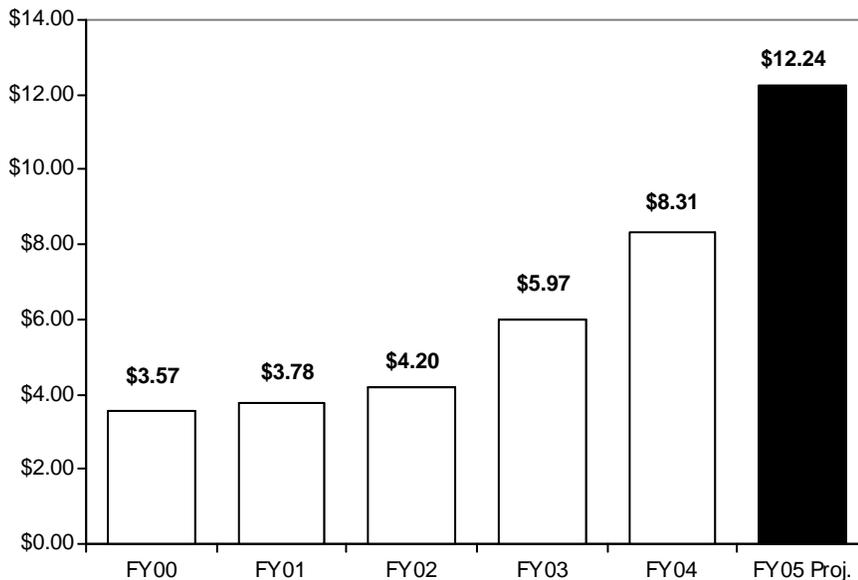
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's obligations. Debt service can be a major part of the County's fixed costs and its increase may indicate excessive debt and fiscal strain. Refinancing of the infrastructure sales tax bond caused the large increase in FY01.

Formula: Debt Service divided by Total Operating Expenditures

Source: FY 2004 Expenditure Summary and the FY 2005 Budget Summary.

Total Annual Ad Valorem Savings

Millions



Analysis: This chart displays the total annual ad valorem savings to citizens of Leon County. The total fiscal impact of both tax liability reductions or exemptions and the fairly consistent reduction of the countywide millage rate have had a combined effect of affording the citizens of Leon County approximately \$25 million in tax savings since 2000.

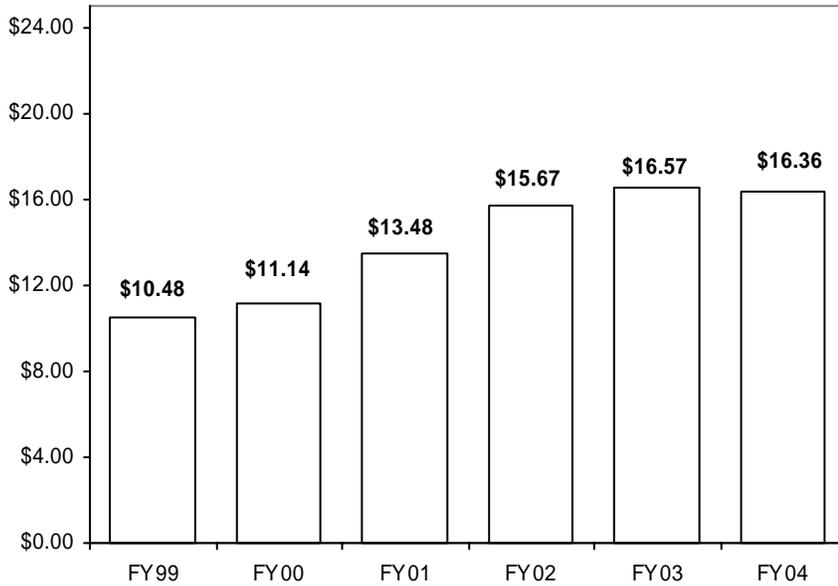
Source: Review of County Tax Revenues and form DR-403AC titled Revised Recapitulation of the Ad Valorem Assessment Rolls.

Leon County Government Fiscal Year 2006 Budget

Major Revenues

General Fund- Fund Balance

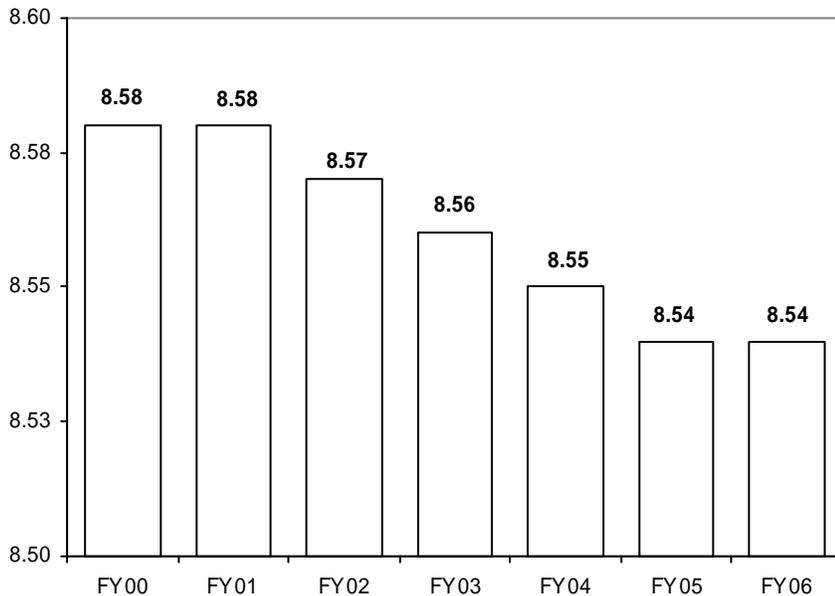
Millions



General Fund - Fund Balance: The General Fund balance has grown steadily over the past five fiscal years to \$16.36 million. This is a 9.38% average annual increase over the last five fiscal years.

Countywide Millage Rate

Percentage



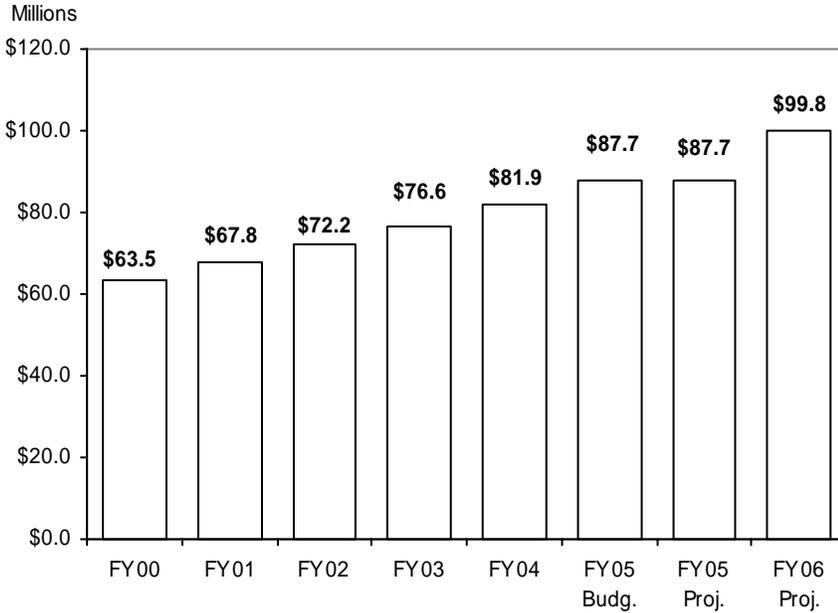
Countywide Millage Rate: The Countywide millage rate has been reduced from 8.58 to 8.54, or 0.04 mills, since FY00. Based on 1 mill generating approximately \$10.9 million, this reduced millage rate equates to approximately \$436,000 in tax savings to the public annually. Correspondingly, this is less revenue the County receives on an annual basis.

Leon County Government Fiscal Year 2006 Budget

Major Revenues

Ad Valorem Property Taxes

Actuals & Projections

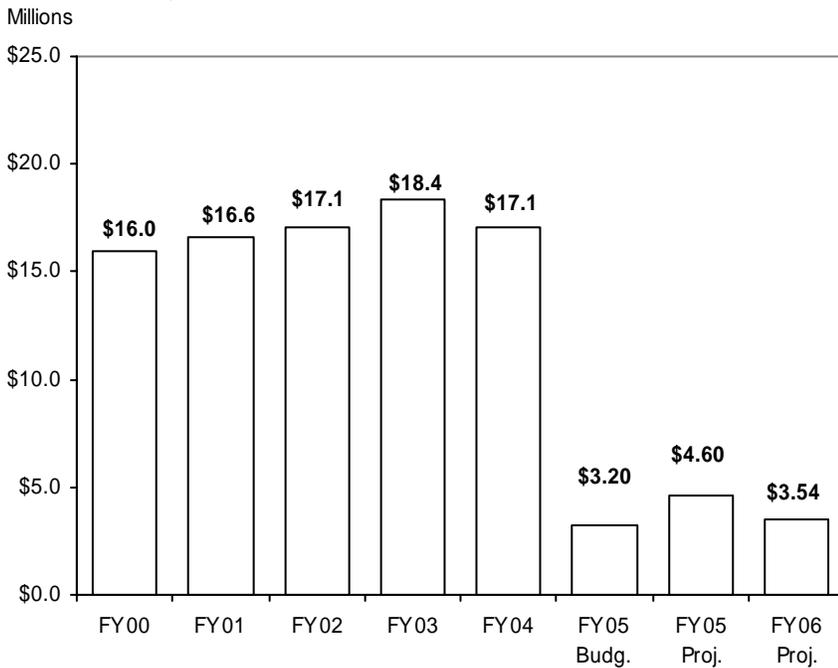


Background: Ad Valorem Property Taxes are derived from all non-exempt real and personal properties located within the County. The amounts reflected are the combined General Fund and Fine and Forfeiture Fund levies. The revenues reflected here represent 95% of anticipated revenues and do not include Municipal Services Taxing Unit (MSTU) property tax revenues.

Preliminary Forecast: Based on tentative property taxable values and millage rates, it is estimated that ad valorem collections will be approximately \$99.8 million at the statutory 95% budgeted level. This reflects an increase over the current FY05 Budget of \$12.1 million.

1 Cent Sales Tax Distribution

Actuals & Projections



Background: The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to \$5,000. Per an Interlocal with the City, the revenue is split 52.84% County and 47.16% City. The chart reflects the County's share. Per the December 1989 referendum, the sales tax was to be levied for 15 years. In November 2000 a referendum was passed which extended the tax for an additional 15 years. The revenues are distributed at a rate of 10% to the County, 10% to the City of Tallahassee and 80% to Blueprint 2000.

Preliminary Forecast: Based on current trends, this revenue is projected to stay level at FY04 projected collections which is 7% over the budgeted of \$17.07 million. Due to the sunset of this tax, only three months of this revenue are expected to be collected in 2005. FY06 reflects a full year of the County's 10% share

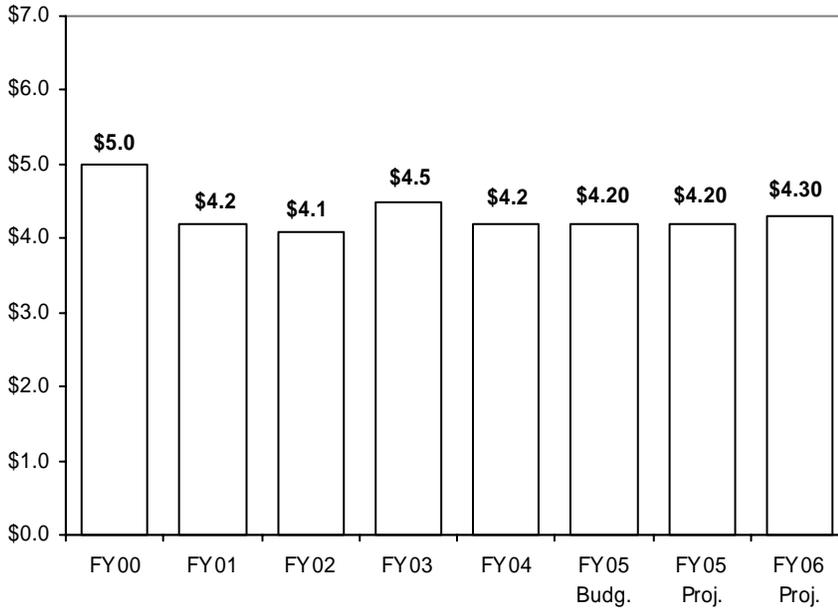
Leon County Government Fiscal Year 2006 Budget

Major Revenues

State Revenue Sharing Tax

Actuals & Projections

Millions



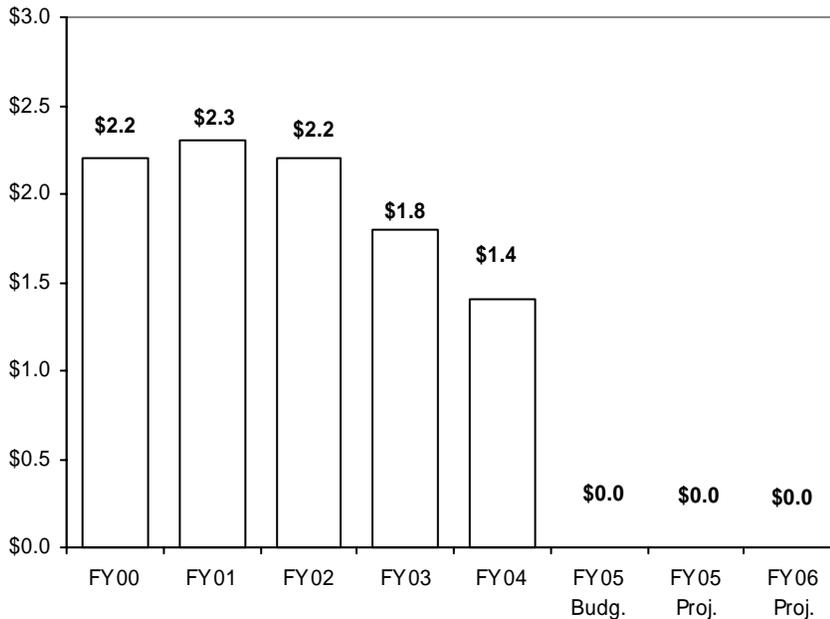
Background: The Florida Revenue Sharing Act of 1972 was an attempt by the Legislature to ensure a minimum level of parity across units of local government. Effective July 1, 2004, the distribution formula reduces the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion.

Preliminary Forecast: Based on current trends, staff anticipates revenue collections to be slightly higher with the budgeted FY05 amount. The FY06 projection of \$4.3 million reflects estimated reductions resulting from implementing Article V/ Revision 7 legislation in the last quarter of FY 04.

County Court Fines

Actuals & Projections

Millions



Background: County Court Fines and Forfeits are revenues received from court ordered fines, costs, and penalties from statutory offenses and ordinance violations, as well as forfeits resulting from the confiscation of deposits or bonds. In accordance with Article V, Revision 7, with the transition of Court functions to the State, effective July 1, 2004, the County will no longer receive these funds.

Preliminary Forecast: The FY05 projection of zero reflects no revenue due to the implementation of Article V/Revision 7 legislation in the last quarter of FY 04.

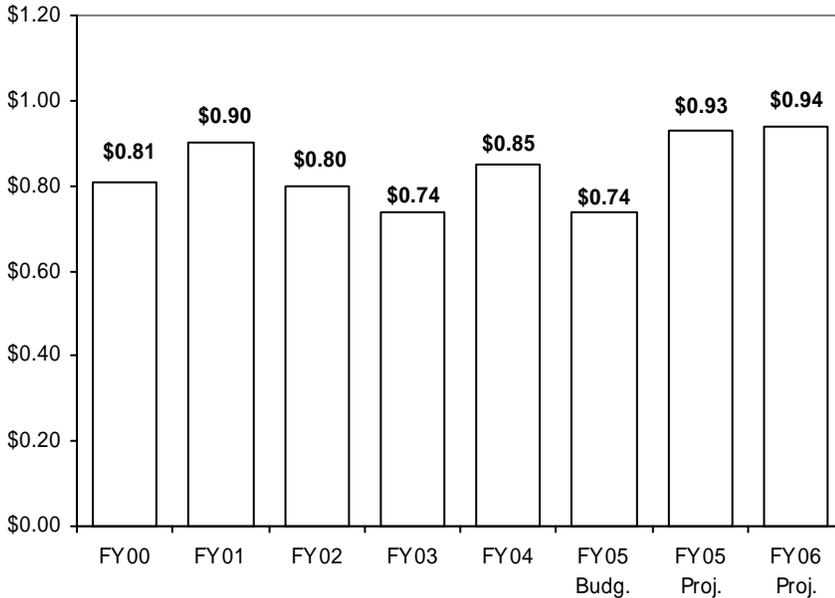
Leon County Government Fiscal Year 2006 Budget

Major Revenues

Probation Fees

Actuals & Projections

Thousands



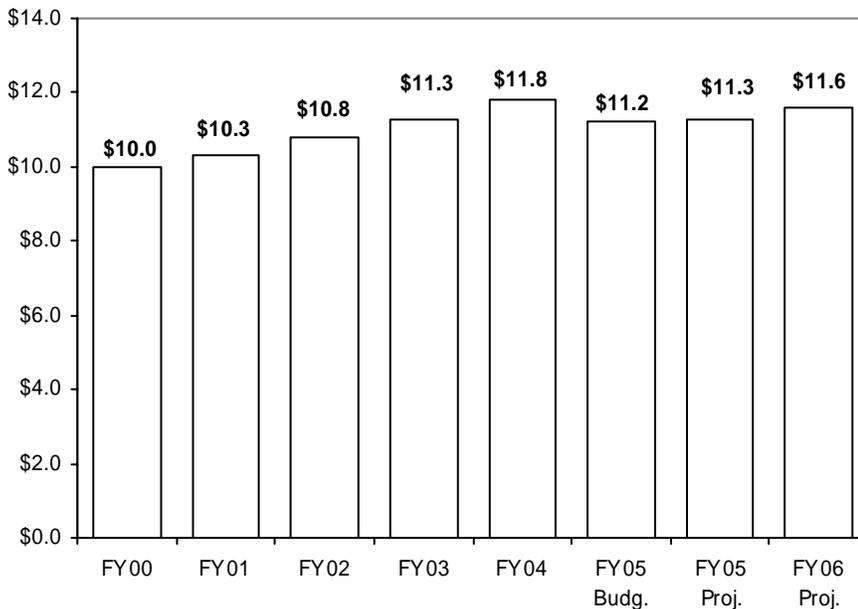
Background: This revenue source is a combination of County Court Probation fees, Alternative Community Service fees, Alternative Community Service No-Show fees (all governed by Florida Statute 948) and Pre-Trial Release fees, governed by an Administrative Order. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

Preliminary Forecast: Based on the current collections, staff anticipates this revenue to increase approximately 27% over the FY 05 budgeted revenues.

Local Government 1/2 Cent Sales Tax

Actuals & Projections

Millions



Background: The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within the County. Effective July 1, 2004, the distribution formula reduces the County's share to 8.814% or a net reduction of approximately 9.5%. Revenue is shared between County (56.6%) and City (43.4%) based on a statutory defined distribution formula. Amounts shown are County share only. (FL Statutes Part VI, Chapter 218)

Preliminary Forecast: The FY06 projection of \$11.6 million reflects estimated reductions resulting from implementing Article V/Revision 7 legislation in the last quarter of FY04.

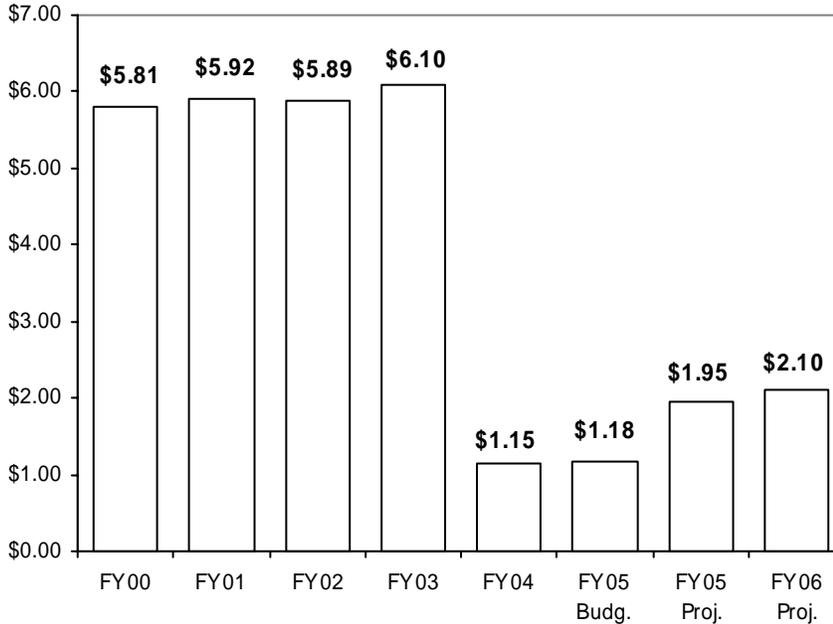
Leon County Government Fiscal Year 2006 Budget

Major Revenues

Landfill Tipping

Actuals & Projections

Millions



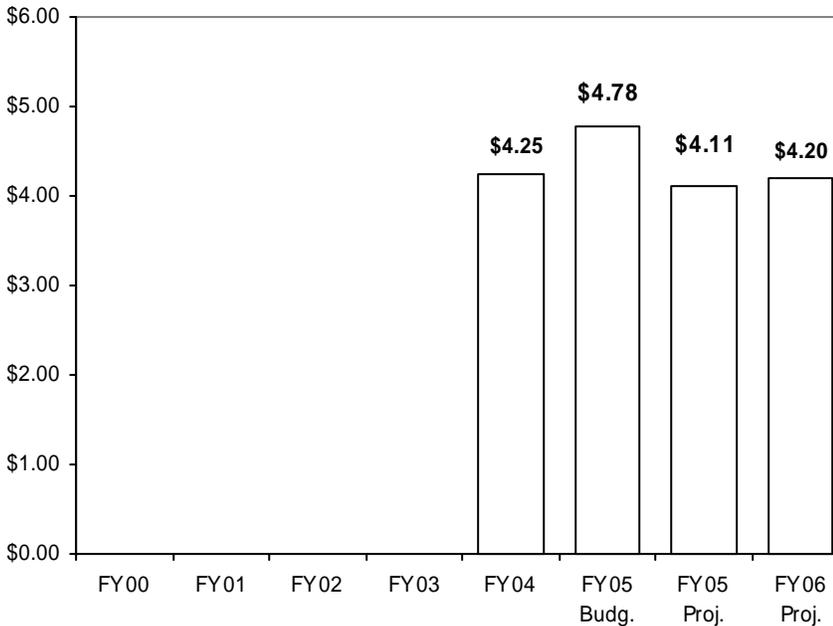
Background: This revenue reflects both Transfer Station receipts and Landfill Tipping Fees until FY 2004. Landfill Tipping Fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill. Revenues collected will not only be used for the current operation of the landfill, but will be used for closure of the landfill, post-closure monitoring/maintenance of the closed landfill and rate stabilization.

Preliminary Forecast: This revenue should remain fairly constant through this fiscal year and into next fiscal year. The opening of the transfer station has had a relatively minor impact on overall revenues.

Transfer Station Fees

Actuals & Projections

Millions



Background: As of FY 2004 Transfer Station and Landfill Tipping Fees were collected separately. Transfer Station Receipts are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County Transfer Station. Revenues collected will not only be used for the current operation of the landfill, but will be used for closure of the landfill, post-closure monitoring/maintenance of the closed landfill and rate stabilization.

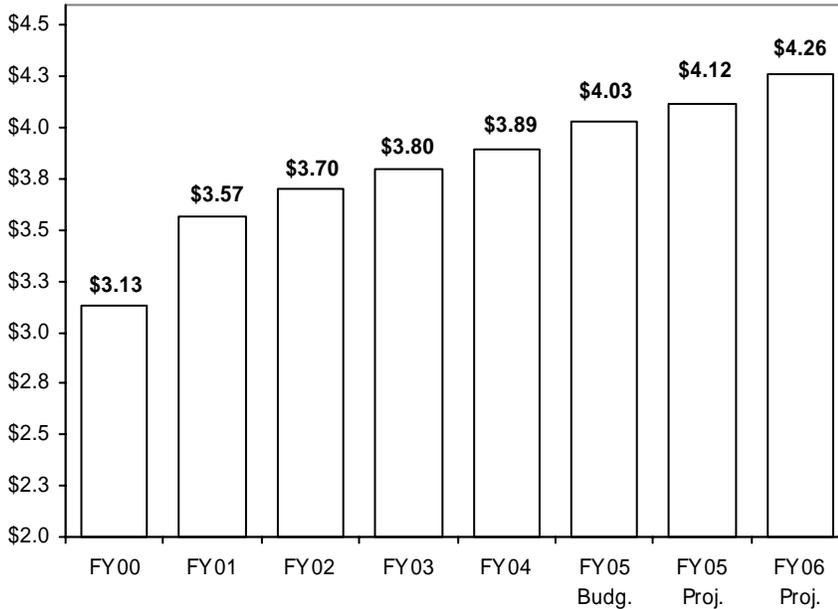
Leon County Government Fiscal Year 2006 Budget

Major Revenues

State Shared Gas Tax

Actuals & Projections

Millions



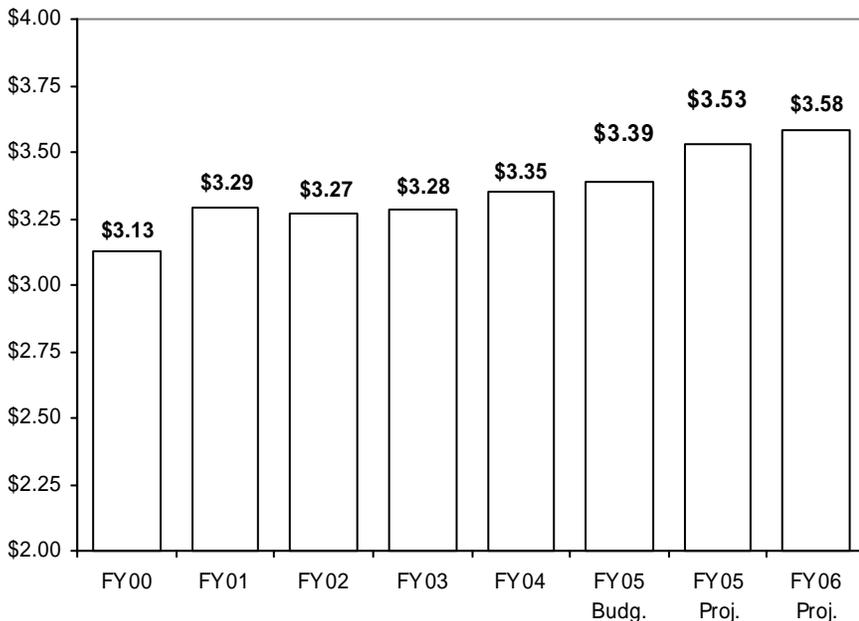
Background: State Shared Gas Taxes consist of two discrete revenue streams: County Fuel Tax (7th Cent) and the Constitutional Gas Tax (80/20; 2 cents). These revenues are all restricted to transportation related expenditures. (Fl Statutes 206 and others) These revenue streams are disbursed from the State based on a distribution formula consisting of county area, population and collection.

Preliminary Forecast: Based on current trends, staff anticipates revenue collections in the current year to be slightly above budget.

Local Option Gas Tax

Actuals & Projections

Millions



Background: The Local Option Gas Tax is a locally imposed 6 cents per gallon on every net gallon of motor and diesel fuel. Per the Interlocal agreements, this revenue is shared 50%- 50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This equates to the County 46% and the City 54%. Amounts reflected are County share only. Funds are restricted to transportation related expenditures. This gas tax sunsets in August 2015.

Preliminary Forecast: Based on current trends, staff anticipates this revenue stream to remain relatively constant.

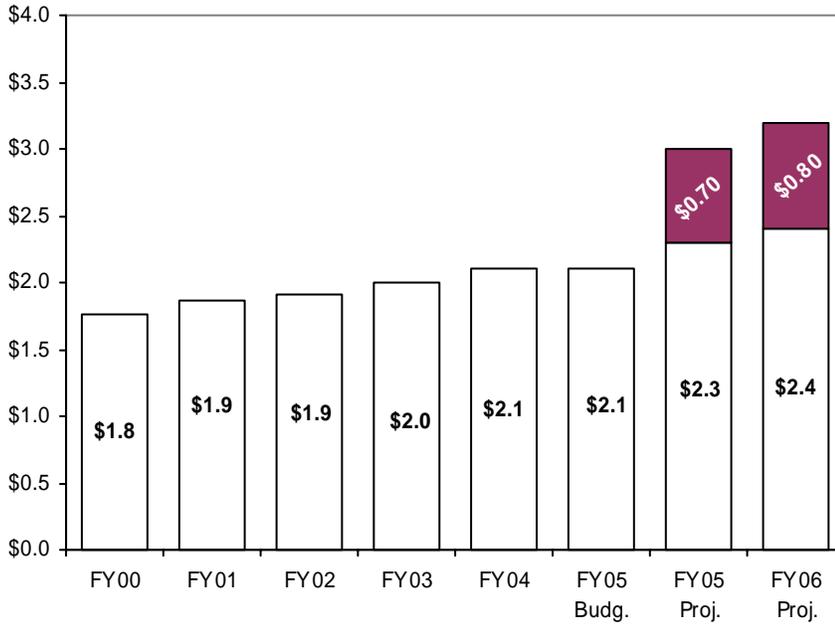
Leon County Government Fiscal Year 2006 Budget

Major Revenues

Local Option Tourist Tax

Actuals & Projections

Millions



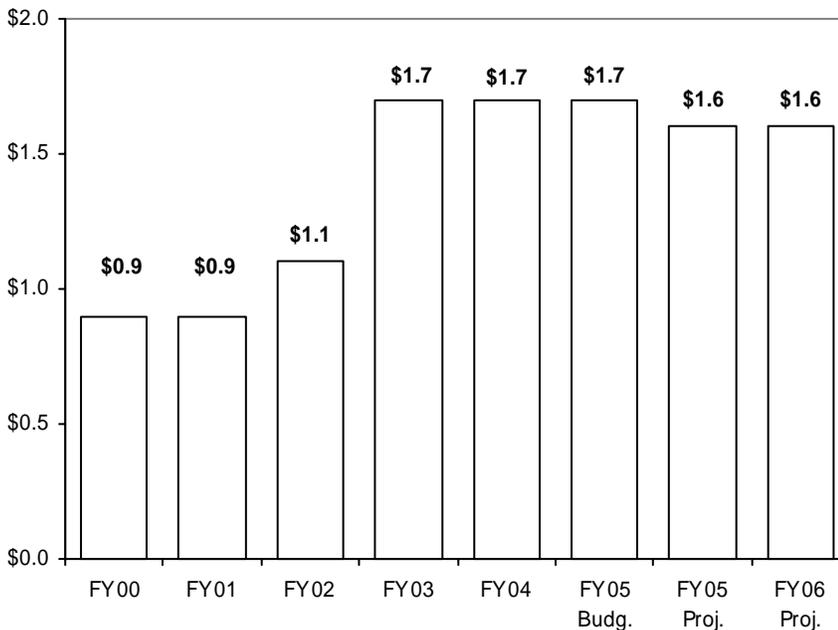
Background: This is a locally imposed 3% tax levied on rentals and leases of less than a six month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). Starting in November of FY2005 the Board authorized the collection of an additional one cent to be used for a future performing arts center.

Preliminary Forecast: Based on current trends, staff anticipates this revenue stream to grow slightly over the current FY05 budget of \$2.1 million. Any excess funds will accrue to fund balance and be allocated in future years. The additional one cent is estimated to generate 14.3% more revenue in FY06. Collections for FY05 are will only for eleven months of the fiscal year.

Environmental Permits

Actuals & Projections

Millions



Background: Environmental Permit/development review fees are revenues derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The Board adopted a revised fee resolution effective October 1, 2002.

Preliminary Forecast: FY05 reflects anticipated increases based on a revised fee schedule. In FY03, the Board directed an increase in fees to reduce General Fund support for Growth Management activities.

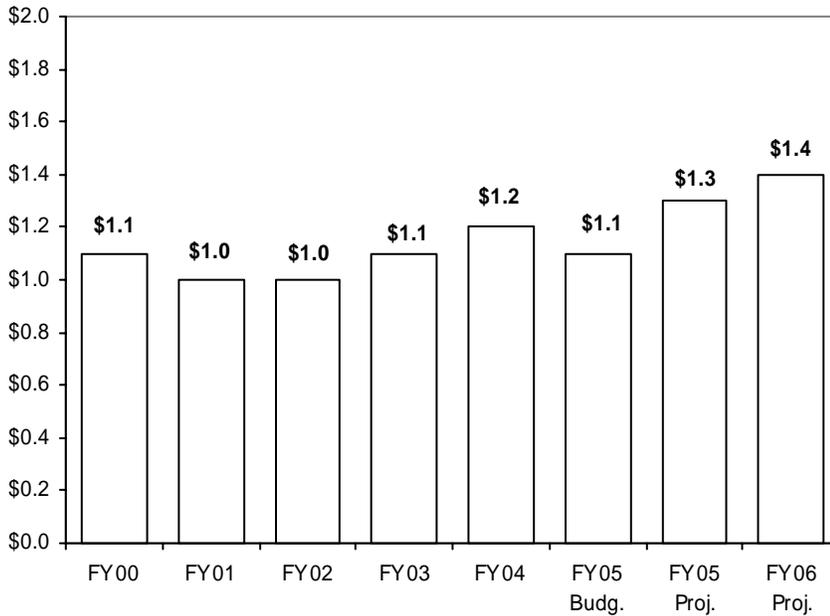
Leon County Government Fiscal Year 2006 Budget

Major Revenues

Building Permits

Actuals & Projections

Millions



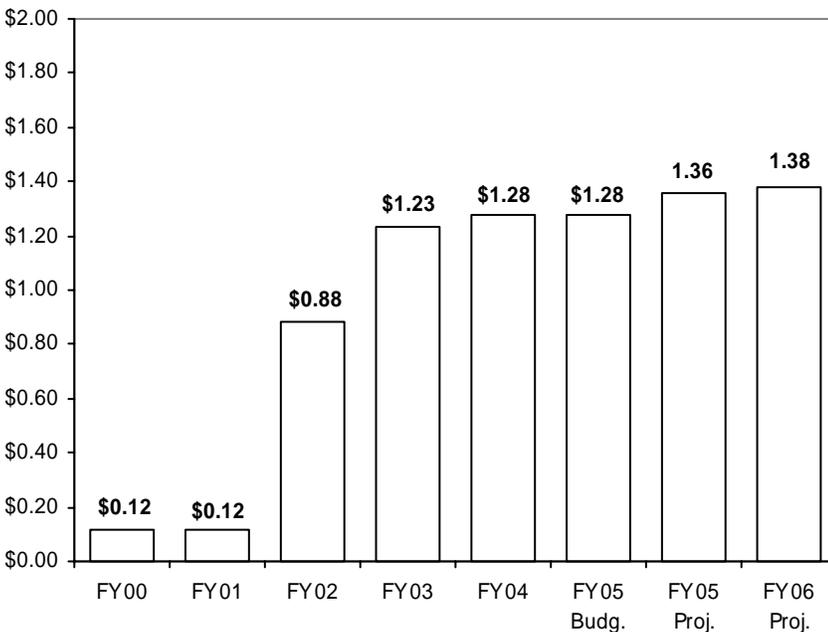
Background: Building permit fees are revenues derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects permit fees for development occurring in the unincorporated area of the County.

Preliminary Forecast: Based on current trends, staff anticipates this revenue stream to trend higher very slightly.

9th Cent Gas Tax

Actuals & Projections

Millions



Background: Prior to FY02, the 9th Cent Gas Tax reflected a State imposed one cent tax on special and diesel fuel. Beginning in FY02, the County levies the amount locally on all fuel consumption. FY02 shows collections beginning in January for the locally imposed portion. FY03 was the first full year of collection.

Preliminary Forecast: Current year collections should exceed the FY05 budget of \$1.28 million by 6.25%. The FY06 estimate anticipates 7.8% growth over the FY05 budget. FY03 reflects the first full year of collection.

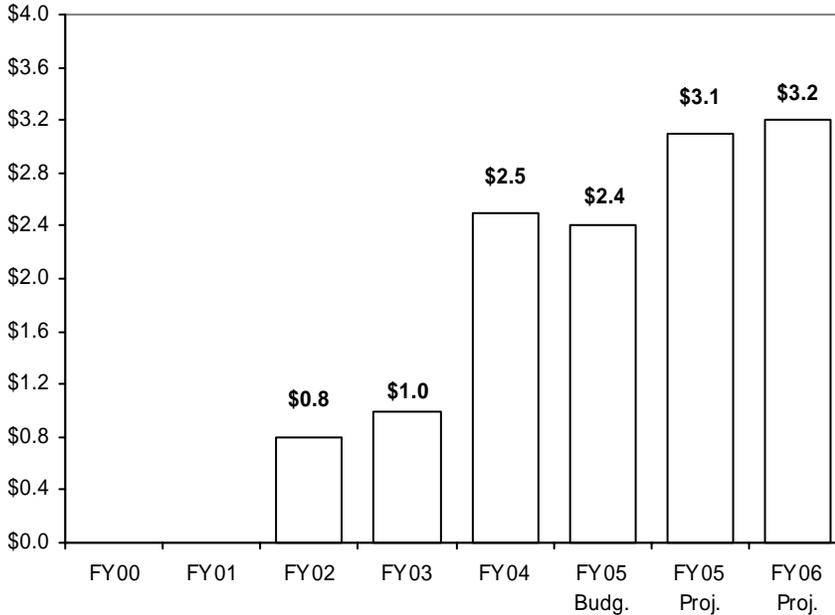
Leon County Government Fiscal Year 2006 Budget

Major Revenues

Telecommunications Tax

Actuals & Projections

Millions



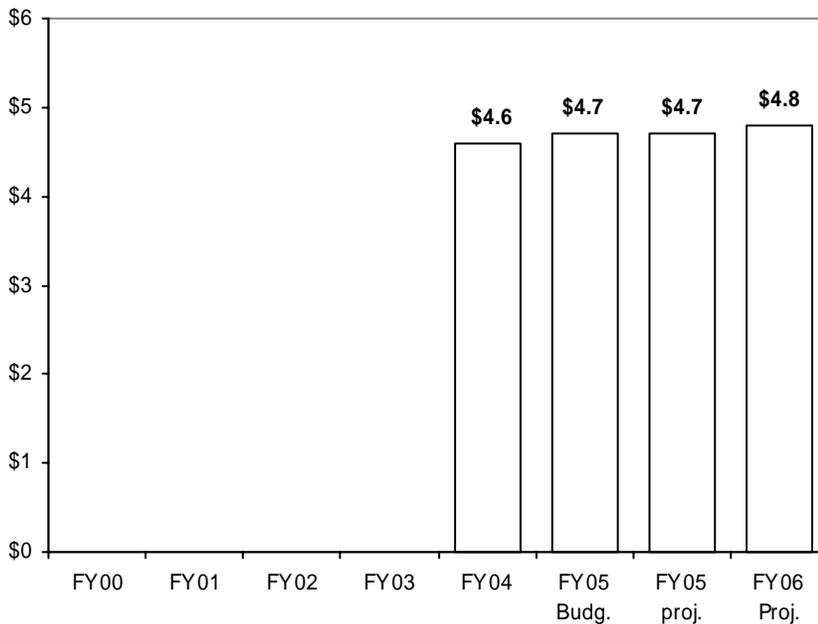
Background: The tax combined seven different state and local taxes or fees by replacing them with a two-tiered tax, each with its own rate. These two taxes are (1) The State Communications Services Tax (State Tax) and (2) The Local Option Communications Services Tax (Local Option Tax). The increase in Telecommunications Tax revenues reflects the implementation of the Charter county allowable rate of 5.22%. The County has dedicated the rate increase to flooded property acquisition and the elimination of the Water and Sewer Franchise Fee.

Preliminary Forecast: FY06 is projected to exceed the FY05 budgeted amount of \$2.4 million by 33% according Florida Department of Revenue forecasts.

Public Service Tax

Actuals & Projections

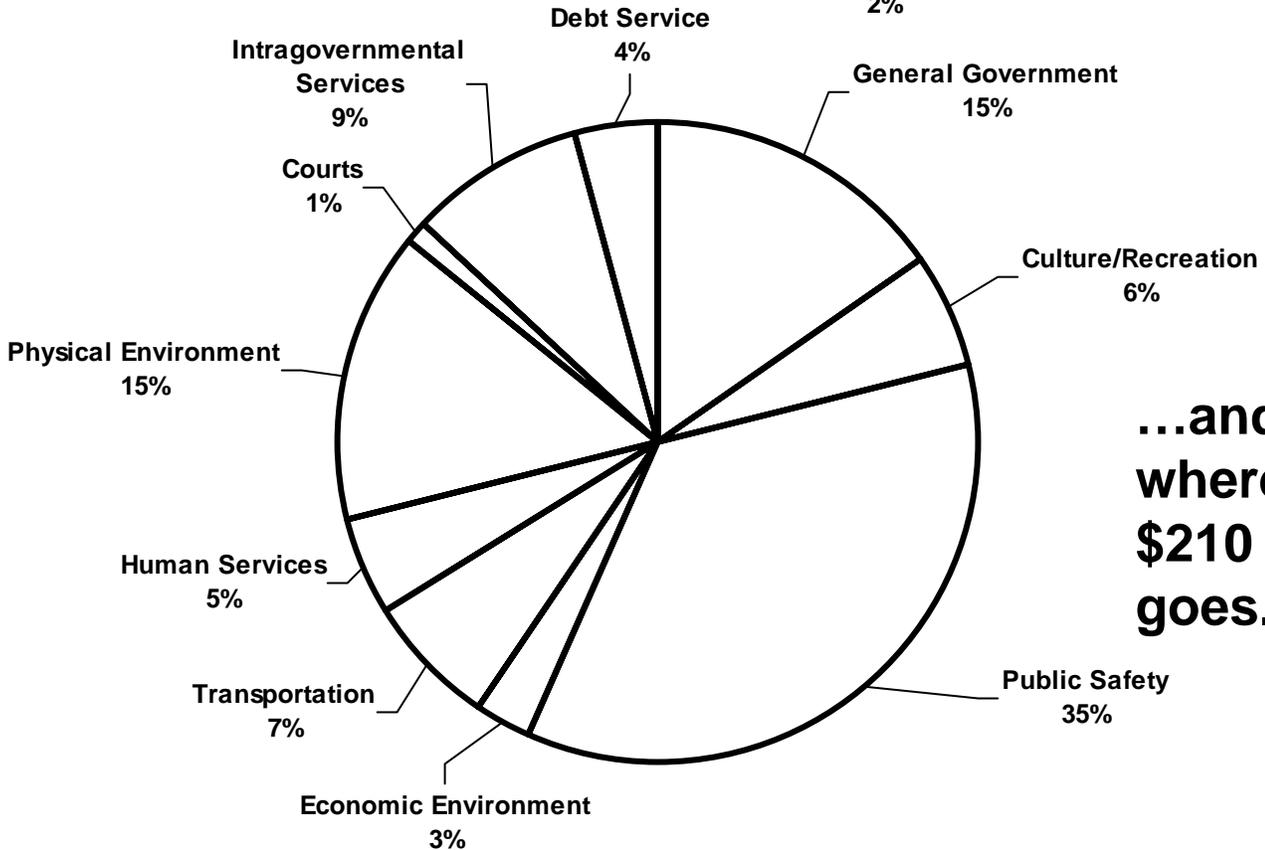
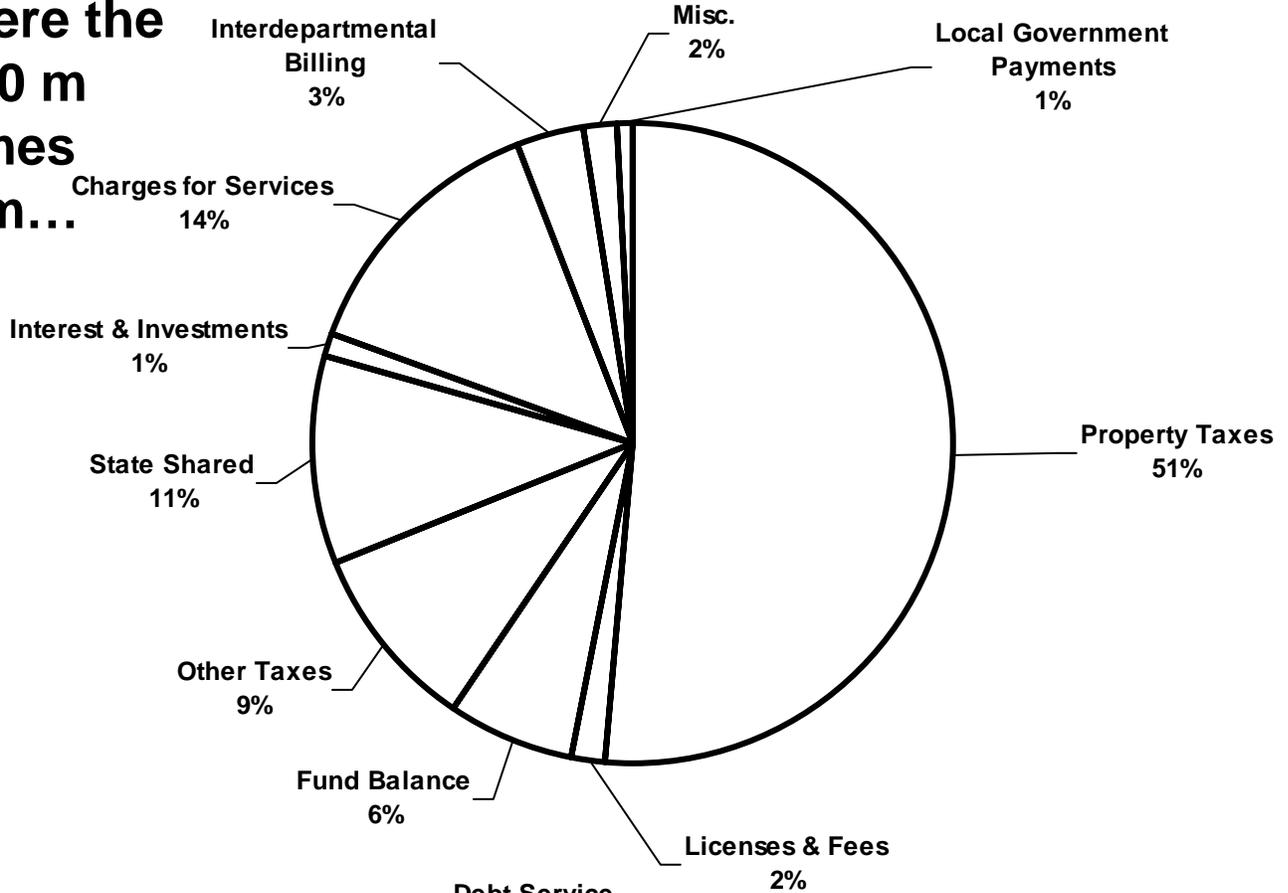
Millions



Background: The Public Service Tax is levied upon each purchase of electricity, water, and metered or bottled gas with the unincorporated areas of the County in the amount of 10%. The PST is also levies \$.04 per gallon on the purchase of fuel oil with the unincorporated areas. This tax became effective on October 1, 2003 to replace the Fire MSTU with the consent of the Board.

Preliminary Forecast: FY06 is projected to exceed the FY05 budgeted amount of \$4.7 million only slightly.

**Where the
\$210 m
comes
from...**



**...and
where the
\$210 m
goes.**

Note: Percentages may not equal 100% due to rounding. Revenues are reflected at a statutory 95%.
Fiscal Year 2006

Leon County Government
Fiscal Year 2006 Expenditures By Function

	<u>FY 2004</u>		<u>FY 2005</u>		<u>FY 2006</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Government Services</u>						
Legislative	1,137,314		1,211,695		1,297,209	
Executive	1,113,537		1,221,466		1,275,214	
Property Appraiser	3,517,697		3,935,173		4,298,282	
Tax Collector	3,367,942		3,627,101		4,188,302	
Clerk Finance	1,150,088		1,317,899		1,336,577	
Financial & Administrative	8,392,048		9,443,449		11,686,520	
Legal Counsel	1,633,336		2,101,589		1,935,212	
Comprehensive Planning	934,979		935,291		888,993	
Other General Governmental Services	7,812,507		5,794,229		5,251,590	
Subtotal	29,059,448	16%	29,587,892	15%	32,157,899	15%
<u>Public Safety</u>						
Law Enforcement	25,405,134		26,821,777		29,466,258	
Fire Control	3,596,646		3,706,429		4,764,133	
Detention and/or Correction	25,176,155		26,011,923		27,849,886	
Protective Inspections	1,473,669		1,446,455		1,618,327	
Emergency & Disaster Relief	315,550		230,431		244,910	
Ambulance & Rescue	7,154,212		8,850,744		10,331,588	
Medical Examiner	240,526		250,000		300,000	
Other Public Safety	1,268,045		0		0	
Subtotal	64,629,937	35%	67,317,759	35%	74,575,102	35%
<u>Physical Environment</u>						
Garbage/Solid Waste Control	8,405,175		9,154,668		10,976,467	
Sewer/Wastewater Services	0		0		4,250,000	
Conservation & Resource Management	3,931,459		4,200,975		4,387,229	
Flood Control	7,470,595		7,741,382		9,462,918	
Other Physical Environment	2,452,101		1,917,898		2,077,768	
Subtotal	22,259,330	12%	23,014,923	12%	31,154,382	15%
<u>Transportation</u>						
	19,815,810	11%	14,475,594	8%	13,946,849	7%
<u>Economic Environment</u>						
Industry Development	2,124,747		2,227,209		3,233,564	
Housing & Urban Development	1,096,326		620,527		651,680	
Other Economic Environment	683,758		985,147		2,127,542	
Subtotal	3,904,831	2%	3,832,883	2%	6,012,786	3%
<u>Human Services</u>						
	9,022,781	5%	9,645,319	5%	10,506,441	5%
<u>Culture/Recreation</u>						
Libraries	6,698,971		7,817,119		7,104,546	
Parks & Recreation	2,770,878		4,488,694		4,447,598	
Cultural Services	482,000		577,000		627,000	
Other Culture/Recreation	10,500		4,500		4,500	
Subtotal	9,962,349	5%	12,887,313	7%	12,183,644	6%
<u>Debt Service</u>						
	13,867,713	7%	8,316,152	4%	8,931,325	4%
<u>Intragovernmental Services</u>						
Intragovernmental Services	216,457		249,147		240,330	
Motor Pool	1,535,602		1,660,124		1,944,327	
Grants Program	0		102,252		81,419	
Insurance Program	2,898,768		5,747,255		6,028,675	
Budgeted Contingency	0		11,948,638		9,972,283	
Subtotal	4,650,827	2%	19,707,416	10%	18,267,034	9%
<u>Court Related</u>						
Court Administration	462,232		217,576		239,042	
State Attorney	253,479		86,440		80,966	
Public Defender	477,573		208,841		169,576	
Clerk of Circuit Courts	5,012,391		252,063		232,295	
Guardian Ad Litem	54,131		20,155		21,515	
Other Court Related Programs	2,986,609		1,614,313		1,603,354	
Subtotal	9,246,415	5%	2,399,388	1%	2,346,748	1%
TOTAL:	\$ 186,419,441	100%	\$ 191,184,639	100%	\$ 210,082,210	100%

Leon County Government
Fiscal Year 2006 Revenues By Source

	<u>FY 2004</u>		<u>FY 2005</u>		<u>FY 2006</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Property Taxes</u>						
General Fund	34,474,678		37,996,521		47,220,812	
Fine/Fore. Fund	47,440,847		49,703,557		52,614,158	
EMS MSTU	4,792,722		5,134,665		5,845,139	
Health Care MSTU	1,149,095		2,259,253		1,402,834	
Delinquent Taxes	196,581		213,275		185,250	
Subtotal	88,053,924	48%	95,307,271	50%	107,268,193	51%
<u>Other Taxes</u>						
Local Option Resort Tax	2,155,387		2,040,502		3,079,308	
Local Option Gas Tax	3,345,192		3,224,728		3,408,497	
1 Cent Sales Tax	16,513,534		5,921,801		3,362,000	
Franchise Fee	314,943		213,587		209,000	
Public Service Taxes	4,605,283		4,496,989		4,490,650	
Local Communication Services Tax	2,498,410		2,280,000		3,086,550	
Non Ad Valorem Assessments	1,969,429		1,905,796		1,902,603	
Delinquent Assessments	12,339		13,173		14,485	
Subtotal	31,414,517	17%	20,096,576	11%	19,553,093	9%
<u>Licenses and Fees</u>						
Occupational Licenses	219,605		178,699		186,200	
Building Permits	1,116,253		1,000,572		1,303,359	
Growth Fees	1,565,379		1,585,071		1,758,573	
Process Server Fees	8,045		4,940		4,750	
Subtotal	2,909,283	2%	2,769,282	1%	3,252,882	2%
<u>Federal Shared</u>						
Federal Grants	3,504,278		619,894		384,651	
Payments In Lieu Of Taxes	15,590		0		0	
Subtotal	3,519,869	2%	619,894	0%	384,651	0%
<u>State Shared</u>						
State Grants	1,500,724		569,614		1,118,252	
State Revenue Sharing	4,641,125		3,715,813		4,113,500	
Other State Revenues	505,137		484,457		492,965	
Local 1/2 Cent Sales Tax	11,788,873		10,640,000		11,047,550	
State Shared Gas Tax	5,172,186		5,106,829		5,357,671	
Subtotal	23,608,045	13%	20,516,713	11%	22,129,938	11%
<u>Local Government Payments</u>						
Subtotal	1,054,721	1%	1,518,416	1%	1,755,231	1%
<u>Charges for Service</u>						
General Government	692,691		844,740		1,087,380	
Public Safety	4,374,404		5,898,691		6,419,737	
Tipping Fees	6,982,353		6,034,460		6,482,617	
Other Physical	309,976		2,771,766		11,399,221	
Transportation	452,100		215,039		324,552	
Economic Environmental	728,427		665,724		700,339	
Cultural and Recreation	237,853		210,252		243,541	
Other Charges for Service	2,196,681		2,023,996		1,810,058	
Subtotal	15,974,486	9%	18,664,668	10%	28,467,445	14%
<u>Fines and Forfeitures</u>						
Subtotal	2,197,259	1%	422,750	0%	600,019	0%
<u>Interest and Investments</u>						
Subtotal	2,869,475	2%	1,846,882	1%	2,379,893	1%
<u>Miscellaneous</u>						
Subtotal	4,363,632	2%	3,724,092	2%	3,501,871	2%
<u>Excess Fees</u>						
Clerk of Circuit Court	2,050,997		0		380,000	
Sheriff	155,965		0		0	
Property Appraiser	267,199		180,000		192,850	
Tax Collector	464,846		199,500		237,500	
Supervisor of Elections	38,883		0		0	
Subtotal	2,977,890	2%	379,500	0%	810,350	0%
<u>Interdepartmental Billing</u>						
Subtotal	4,884,650	3%	6,104,474	3%	6,806,949	3%
<u>Appropriated Fund Balance</u>						
Subtotal	0	0%	19,214,121	10%	13,171,695	6%
TOTAL:	\$ 183,827,750	100%	\$ 191,184,639	100%	\$ 210,082,210	100%

Leon County Government
Fiscal Year 2006 Budget By Program/Department

Legislative/Administrative

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
County Commission	1,137,314	1,211,695	1,297,209	7.06%	1,340,084	1,404,449	1,473,606	1,549,985
County Administration	435,751	454,387	472,186	3.92%	496,894	523,386	551,825	582,428
County Attorney	1,783,960	2,254,842	2,097,699	-6.97%	2,154,338	2,216,552	2,283,303	2,355,280
OMB	829,362	920,481	877,072	-4.72%	918,589	963,338	1,011,626	1,063,882
Tourist Development	1,823,689	1,925,209	2,885,206	49.86%	2,939,319	2,996,703	3,057,568	3,122,000
Human Resources	717,742	790,519	947,524	19.86%	991,828	1,039,537	1,091,058	1,146,843
	6,727,818	7,557,133	8,576,896	13.49%	8,841,052	9,143,965	9,468,986	9,820,418

Public Services

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Intergovernmental Affairs	677,786	767,079	803,028	4.69%	835,135	869,688	906,905	947,104
Library Services	5,967,754	5,695,619	6,158,546	8.13%	6,618,681	7,043,243	7,393,843	7,777,670
Veteran Services	175,604	181,407	199,871	10.18%	209,674	220,116	231,255	243,151
Volunteer Center	163,265	178,133	174,477	-2.05%	183,319	192,840	203,096	214,177
Cooperative Extension	455,755	470,433	511,258	8.68%	537,225	565,196	595,358	627,968
Health & Human Services	5,448,223	5,958,313	6,292,812	5.61%	5,218,726	5,326,223	5,440,742	5,591,518
Emergency Medical Services	7,046,647	8,004,940	9,459,973	18.18%	9,934,496	10,446,846	11,005,468	11,599,092
Planning Department	862,147	930,291	848,514	-8.79%	871,177	895,812	922,629	951,905
	20,797,181	22,186,215	24,448,479	10.20%	24,408,433	25,559,964	26,699,296	27,952,585

Management Services

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services	251,739	291,383	292,373	0.34%	309,308	327,580	347,303	368,661
County Probation	1,262,653	1,332,001	1,474,746	10.72%	1,720,173	1,828,850	1,947,150	2,076,308
Facilities Management	4,373,288	4,969,636	5,464,592	9.96%	5,479,995	5,601,944	5,762,832	5,939,482
Management Info. Services	5,075,158	5,735,815	6,276,588	9.43%	6,482,871	6,767,111	7,074,884	7,408,538
Minority/Women Business	182,790	131,110	164,763	25.67%	146,848	154,438	162,578	171,328
Purchasing	427,085	433,957	466,673	7.54%	494,978	525,627	559,065	595,638
	11,572,713	12,893,902	14,139,735	9.66%	14,634,173	15,205,550	15,853,812	16,559,955

Growth & Environmental Management

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services	795,308	729,243	754,607	3.48%	797,802	844,729	895,778	951,449
Building Inspection	1,112,059	1,129,794	1,267,317	12.17%	1,438,427	1,475,075	1,563,255	1,659,207
Environmental Compliance	1,289,737	1,512,502	1,556,100	2.88%	1,630,177	1,709,897	1,795,807	1,888,632
Development Services	756,834	871,765	982,007	12.65%	981,800	1,035,548	1,093,723	1,156,993
DEP Storage Tank	223,904	127,866	135,747	6.16%	143,083	151,003	159,559	168,831
	4,177,842	4,371,170	4,695,778	7.43%	4,991,289	5,216,252	5,508,122	5,825,112

Leon County Government
Fiscal Year 2006 Budget By Program/Department

Public Works

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services	508,003	593,260	621,635	4.78%	650,529	681,659	715,148	751,180
Operations	5,810,671	6,129,912	6,386,194	4.18%	6,726,919	7,099,183	7,506,703	7,954,019
Animal Control	708,300	777,291	801,295	3.09%	835,294	872,126	911,891	955,054
Engineering Services	1,945,035	2,311,994	2,435,893	5.36%	2,564,095	2,702,837	2,853,258	3,016,690
Fleet Management	1,535,602	1,660,124	1,944,327	17.12%	1,982,538	2,024,255	2,069,697	2,119,442
Mosquito Control/Stormwater	1,602,712	1,744,416	1,860,097	6.63%	1,953,290	2,054,464	2,164,788	2,285,428
Parks & Recreation	1,104,100	1,175,481	1,509,624	28.43%	1,550,817	1,621,244	1,693,114	1,771,832
Solid Waste	7,277,323	7,875,456	8,388,307	6.51%	8,481,899	8,655,146	8,802,333	9,005,214
	20,491,746	22,267,934	23,947,372	7.54%	24,745,381	25,710,914	26,716,932	27,858,859

Constitutional

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Clerk of the Circuit Court	6,162,479	1,569,962	1,568,872	-0.07%	1,586,126	1,615,962	1,646,393	1,677,434
Property Appraiser	3,517,697	3,935,173	4,298,282	9.23%	4,513,196	4,738,856	4,975,799	5,224,589
Sheriff	47,065,361	49,410,276	53,775,572	8.83%	57,132,713	60,659,454	63,995,241	67,749,468
Supervisor of Elections	1,947,493	1,836,949	2,667,451	45.21%	2,185,485	2,793,851	2,338,269	2,491,272
Tax Collector	3,367,942	3,627,101	4,188,302	15.47%	4,396,918	4,615,941	4,845,889	5,087,311
	62,060,972	60,379,461	66,498,479	10.13%	69,814,438	74,424,064	77,801,591	82,230,074

Judicial

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Court Administration	462,232	163,192	176,110	7.92%	184,878	194,410	204,786	216,111
State Attorney	253,479	86,440	80,966	-6.33%	80,966	80,966	80,966	80,966
Public Defender	397,189	84,911	89,576	5.49%	85,676	85,676	85,676	85,676
Other Court-Related Programs	2,795,229	379,541	270,436	-28.75%	261,831	274,248	287,428	302,116
Guardian Ad Litem	54,131	20,155	21,515	6.75%	21,515	21,515	21,515	21,515
	3,962,260	734,239	638,603	-13.03%	634,866	656,815	680,371	706,384

Leon County Government
Fiscal Year 2006 Budget By Program/Department

Non-Operating

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Fire Control	3,530,009	3,706,429	4,764,133	28.54%	4,859,087	4,955,905	5,063,988	5,180,095
Other Non-Operating	2,700,207	4,514,263	5,543,144	22.79%	5,959,269	6,345,056	6,762,895	7,463,686
Worker's Compensation	1,322,921	1,506,274	2,065,061	37.10%	2,271,567	2,498,723	2,748,596	3,023,457
Risk Financing	1,575,847	2,421,800	2,046,672	-15.49%	2,250,689	2,475,108	2,721,969	2,993,516
Line Item Funding	1,109,737	1,879,312	1,728,672	-8.02%	1,652,114	1,654,758	1,657,626	1,635,748
Drug Abuse Trust Fund	5,000	0	0	0.00%	0	0	0	0
Communications	475,117	564,456	550,900	-2.40%	550,900	550,900	550,900	550,900
Cost Allocations	0	0	0	0.00%	0	0	0	0
Reserves	0	11,947,951	9,971,449	-16.54%	10,081,254	14,038,639	11,625,570	12,873,263
Risk Allocations	0	1,819,868	1,917,776	5.38%	2,052,019	2,195,659	2,349,356	2,513,810
	10,718,838	28,360,353	28,587,807	0.80%	29,676,899	34,714,748	33,480,900	36,234,475

Debt

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Debt Service	13,867,713	8,316,152	8,931,325	7.40%	8,934,257	8,928,932	8,932,009	8,930,644
	13,867,713	8,316,152	8,931,325	7.40%	8,934,257	8,928,932	8,932,009	8,930,644

Capital Improvement Program

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Growth & Management	56,320	0	0	0.00%	0	0	0	0
Public Works Other/Operations	4,979,963	3,386,911	3,698,282	9.19%	3,131,691	3,754,270	2,487,780	2,738,080
Solid Waste	375,293	789,500	2,017,890	155.59%	1,385,000	1,130,000	1,045,625	1,636,667
Parks and Recreation	740,370	2,433,500	1,850,881	-23.94%	280,000	315,881	350,000	250,000
Transportation	9,291,171	4,698,872	4,475,000	-4.76%	1,949,000	13,809,720	22,954,832	16,529,993
Mosquito Control & Stormwater	4,181,459	4,741,801	9,445,917	99.21%	2,355,060	8,915,185	1,324,945	1,221,000
Management Information Serv.	3,883,155	2,088,770	2,566,489	22.87%	1,482,200	1,165,000	1,015,000	890,000
Facilities Management	3,415,688	4,148,106	2,618,000	-36.89%	1,859,000	2,126,000	1,926,000	876,000
General Administrative / Other	511,040	1,117,468	1,793,578	60.50%	945,000	670,000	670,000	670,000
	27,434,459	23,404,928	28,466,037	21.62%	13,386,951	31,886,056	31,774,182	24,811,740

Transfers

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Transfers	35,837,723	33,493,727	38,350,375	14.50%	36,319,578	36,046,554	36,275,085	37,893,465
	35,837,723	33,493,727	38,350,375	14.50%	36,319,578	36,046,554	36,275,085	37,893,465

Leon County Government
Fiscal Year 2006 Budget By Program/Department

Grants Administration

	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	Adopted % Change	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Grants Public Services Admin	246,649	0	0	0.00%	0	0	0	0
Grants Library	451,317	0	0	0.00%	0	0	0	0
Grants Public Works	245,807	0	0	0.00%	0	0	0	0
Grants Parks	127,752	0	0	0.00%	0	0	0	0
Grants Recycling	242,363	0	0	0.00%	0	0	0	0
Grants Health Dept	103,748	0	0	0.00%	0	0	0	0
Grants Housing	386,047	0	0	0.00%	0	0	0	0
Grants Human Services	775,369	713,152	748,105	4.90%	750,955	754,755	758,555	762,355
Grants LLEBG	194,854	0	117,628	0.00%	0	0	0	0
Grants Court Admin	126,074	0	0	0.00%	0	0	0	0
Grants Adult Drug Court	3,339	0	0	0.00%	0	0	0	0
Grants Sheriff	1,382,585	0	0	0.00%	0	0	0	0
Byrne Grant	321,995	0	205,966	0.00%	0	0	0	0
Grants EMS	0	0	80,000	0.00%	80,000	80,000	80,000	80,000
	4,607,899	713,152	1,151,699	61.49%	830,955	834,755	838,555	842,355
Total County Budget	222,257,164	224,678,366	248,432,585	10.57%	237,218,272	268,328,569	274,029,841	279,666,066
Less Transfers	-35,837,723	-33,493,727	-38,350,375	14.50%	-36,319,578	-36,046,554	-36,275,085	-37,893,465
Total Budget	186,419,441	191,184,639	210,082,210	9.88%	200,898,694	232,282,015	237,754,756	241,772,601

Sub-Total of BOCC	63,767,300	69,276,354	75,808,260	9.43%	77,620,328	80,836,645	84,247,148	88,016,929
<i>Sub-Total of BOCC (net of EMS & TDC)</i>	<i>54,896,964</i>	<i>59,346,205</i>	<i>63,463,081</i>	<i>6.94%</i>	<i>64,746,513</i>	<i>67,393,096</i>	<i>70,184,112</i>	<i>73,295,837</i>
Sub-Total of Constitutional Officers	62,060,972	60,379,461	66,498,479	10.13%	69,814,438	74,424,064	77,801,591	82,230,074
Judicial	3,962,260	734,239	638,603	0.09	634,866	656,815	680,371	706,384
Non-Operating	10,718,838	28,360,353	28,587,807	0.80%	29,676,899	34,714,748	33,480,900	36,234,475
Capital	27,434,459	23,404,928	28,466,037	21.62%	13,386,951	31,886,056	31,774,182	24,811,740
Debt Service	13,867,713	8,316,152	8,931,325	7.40%	8,934,257	8,928,932	8,932,009	8,930,644
Grants	4,607,899	713,152	1,151,699	61.49%	830,955	834,755	838,555	842,355
Total Budget	186,419,441	191,184,639	210,082,210	9.88%	200,898,694	232,282,015	237,754,756	241,772,601

**Leon County Government
Fiscal Year 2006 Recommended Position Changes**

Board of County Commissioners	FTEs	Judicial & Constitutional	FTEs
Legislative/Administration - County Attorney		Sheriff - Law Enforcement	
Receptionist	1.00	Baliffs	2.00
Total Legislative/Administration	1.00	IT Technician	1.00
Public Services - EMS		Aviation Pilot	1.00
EMT/Paramedic	8.00	DUI Enforcement Officer	1.00
Total Public Services	8.00	Total Sheriff	5.00
GEM - Building Inspection		Property Appraisor	
Plans Examiner	1.00	Tax Roll Technician	1.00
Total GEM	1.00	Total Property Appraisor	1.00
Management Services - MIS		Total Judicial & Constitutional	
Administrative Associate IV (A)	0.50	6.00	
Management Services - GIS			
Database Administrator	1.00		
Total Management Services	1.50		
Public Works - Transportation Maintenance			
Administrative Associate IV (A)	0.50	(A) Conversion of Part Time Position	
Public Works - Parks & Recreation			
Greenway Park Attendant	1.00		
Community Center Attendant	2.00		
Community Center Coordinator	1.00		
Administrative Associate IV (A)	0.50		
Public Works - Landfill			
Solid Waste Operators	1.00		
Landfill Spotter	1.00		
Public Works - Hazardous Waste			
Hazardous Waste Specialist	1.00		
Total Public Works	8.00		
Total Board of County Commissioners			
19.50			

**Leon County Government
Fiscal Year 2006 Staffing By Program/Department**

Legislative/Administrative

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
County Administration	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
County Attorney	12.00	12.00	12.00	1.00	13.00	13.00	13.00	13.00	13.00
Office of Management and Budget	10.50	10.50	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Tourist Development	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Human Resources	9.50	9.50	10.00	0.00	10.00	10.00	10.00	10.00	10.00
	53.00	53.00	53.00	1.00	54.00	54.00	54.00	54.00	54.00

Public Services

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Intergovernmental Affairs	8.75	8.75	9.00	0.00	9.00	9.00	9.00	9.00	9.00
Library Services	115.20	115.20	115.20	0.00	115.20	120.70	124.20	124.20	124.20
Veteran Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Volunteer Center	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Cooperative Extension	14.17	14.17	13.17	1.00	14.17	14.17	14.17	14.17	14.17
Health & Human Services	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.50
Emergency Medical Services	77.00	77.00	77.00	8.00	85.00	85.00	85.00	85.00	85.00
Planning Department	36.00	34.00	34.00	0.00	34.00	34.00	34.00	34.00	34.00
	266.12	264.12	263.37	9.00	272.37	277.87	281.37	281.37	281.87

Management Services

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services - Management Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
County Probation	28.00	28.00	28.00	0.00	28.00	31.00	31.00	31.00	31.00
Facilities Management	37.50	37.50	37.50	0.00	37.50	37.50	37.50	37.50	37.50
Management Information Services	54.50	58.50	59.50	1.50	61.00	61.00	61.00	61.00	61.00
Minority/Women Business Enterprise	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
	133.00	137.00	138.00	1.50	139.50	142.50	142.50	142.50	142.50

Growth & Environmental Management

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services	13.72	11.72	11.72	0.00	11.72	11.72	11.72	11.72	11.72
Building Inspection	18.28	18.28	18.28	1.00	19.28	20.28	20.28	20.28	20.28
Environmental Compliance	17.90	17.90	17.90	0.00	17.90	17.90	17.90	17.90	17.90
Development Services	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
DEP Storage Tank	2.10	2.10	2.10	0.00	2.10	2.10	2.10	2.10	2.10
	66.00	64.00	64.00	1.00	65.00	66.00	66.00	66.00	66.00

Public Works

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Support Services - Public Works	7.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Operations	108.50	108.50	108.50	0.50	109.00	109.00	109.00	109.00	109.00
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Engineering Services	35.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	35.00
Fleet Management	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
Mosquito Control & Stormwater Maintenance	26.50	27.50	27.50	0.00	27.50	27.50	27.50	27.50	27.50
Parks & Recreation	19.50	19.50	19.50	4.50	24.00	24.00	24.00	24.00	23.00
Solid Waste	42.50	43.50	43.50	3.00	46.50	46.50	46.50	46.50	46.50
	257.00	258.00	258.00	8.00	266.00	266.00	266.00	266.00	266.00

**Leon County Government
Fiscal Year 2006 Staffing By Program/Department**

Constitutional

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Clerk of the Circuit Court	180.50	181.50	182.50	0.00	182.50	182.50	182.50	182.50	182.50
Property Appraiser	51.00	56.00	56.00	1.00	57.00	57.00	57.00	57.00	57.00
Sheriff	610.00	615.00	617.00	5.00	622.00	622.00	622.00	622.00	622.00
Supervisor of Elections	14.00	16.00	16.00	0.00	16.00	16.00	16.00	16.00	16.00
Tax Collector	85.00	85.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	<u>940.50</u>	<u>953.50</u>	<u>957.50</u>	<u>6.00</u>	<u>963.50</u>	<u>963.50</u>	<u>963.50</u>	<u>963.50</u>	<u>963.50</u>

Judicial

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Court Administration	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Other Court-Related Programs	4.00	4.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
	<u>7.00</u>	<u>7.00</u>	<u>6.00</u>	<u>0.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

Grants Administration

Authorized Positions	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Projected	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected
Grants LLEBG	0.00	0.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Byrne Grant	3.00	3.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Total Full-Time Equivalents (FTE)	<u>1,725.62</u>	<u>1,739.62</u>	<u>1,742.87</u>	<u>26.50</u>	<u>1,769.37</u>	<u>1,778.87</u>	<u>1,782.37</u>	<u>1,782.37</u>	<u>1,782.87</u>

**Leon County Government
Fiscal Year 2006 - Total OPS Funding**

OPS Positions	FY 2006 Budget	FY2007 Budget	FY 2008 Budget	FY 2009 Budget	FY 2010 Budget
<u>Legislative/Administrative</u>					
Office of Management & Budget	19,417	19,417	19,417	19,417	19,417
	<u>19,417</u>	<u>19,417</u>	<u>19,417</u>	<u>19,417</u>	<u>19,417</u>
<u>Public Services</u>					
Library Services	28,377	28,377	28,377	28,377	28,377
Health & Human Services	5,602	5,602	5,602	5,602	5,602
Emergency Medical Services	53,066	53,066	53,066	53,066	53,066
	<u>87,045</u>	<u>87,045</u>	<u>87,045</u>	<u>87,045</u>	<u>87,045</u>
<u>Management Services</u>					
Management Information Services/GIS	222,974	222,974	222,974	222,974	222,974
	<u>222,974</u>	<u>222,974</u>	<u>222,974</u>	<u>222,974</u>	<u>222,974</u>
<u>Growth Management</u>					
Development Services	66,295	66,295	66,295	66,295	66,295
	<u>66,295</u>	<u>66,295</u>	<u>66,295</u>	<u>66,295</u>	<u>66,295</u>
<u>Public Works</u>					
Operations	42,542	42,542	42,542	42,542	42,542
Mosquito Control & Stormwater Maintenance	149,934	155,195	160,455	165,959	171,745
Solid Waste	22,233	22,233	22,233	22,233	22,233
	<u>214,709</u>	<u>219,970</u>	<u>225,230</u>	<u>230,734</u>	<u>236,520</u>
<u>Constitutional</u>					
Supervisor of Elections	182,921	182,921	182,921	182,921	182,921
	<u>182,921</u>	<u>182,921</u>	<u>182,921</u>	<u>182,921</u>	<u>182,921</u>
Total OPS Funding	<u>793,361</u>	<u>798,622</u>	<u>803,882</u>	<u>809,386</u>	<u>815,172</u>

Starting in FY 2006, funding for OPS staff will be budgeted as a pool of funds, rather than a specific position count. Managers and Directors will have the ability to provide temporary OPS staffing on an "as needed" basis, limited only by available funds.

The amounts represented in this table include any anticipated benefit costs.

Leon County Government
Fiscal Year 2006 Fund Balance

Fund #	Fund Title (A)	FY 2003	FY 2004	FY 2005	FY 2005	Fund Bal. as %
		Actual	Actual	Est. Bal. (J)	Adopted	of Budget (J)
<u>General & Fine and Forefeiture Funds</u>						
001	General Fund	16,572,550	16,359,594	16,131,977	46,926,163	34%
110	Fine and Forfeiture Fund	4,890,068	5,962,856	5,776,316	52,062,269	11%
	Subtotal:	21,462,618	22,322,450	21,908,293	98,988,432	22%
<u>Special Revenue Funds</u>						
050	Animal Control Fund (C)	15,771	0	0	0	N/A
070	Unrestricted Revenues Fund (D)	2,228,739	0	0	0	N/A
106	County Transportation Trust Fund	4,508,311	5,358,838	5,118,500	10,335,586	50%
111	Probation Services Fund	420,028	457,336	569,903	1,964,444	29%
112	Legal Aid Trust Fund	759	2,818	2,818	0	N/A
113	Law Library Trust Fund	41,620	76,464	40,776	35,688	114%
114	Family Law Legal Services Fund	268,309	192,763	141,235	51,528	274%
115	Criminal Justice Trust Fund	0	0	0	0	N/A
116	Drug Abuse Trust Fund	86,321	100,469	100,469	16,150	622%
117	Judicial Programs Fund	0	11,844	11,844	475,000	2%
120	Building Inspection Fund	868,862	789,536	825,272	1,447,141	57%
121	Growth Management Fund	745,586	1,113,226	836,722	3,695,377	23%
122	Mosquito Control Fund	89,001	125,210	125,210	708,419	18%
123	Stormwater Utility Fund	1,795,323	1,919,692	1,915,365	5,006,283	38%
124	Ship Trust Fund	-1	0	0	665,724	0%
126	Non-Countywide General Revenue Fund (D)	0	3,474,646	3,915,294	18,532,336	21%
130	911 Emergency Communications Fund	52,430	52,431	52,431	1,100,000	5%
135	Emergency Medical Services Fund	0	697,314	1,457,692	9,293,072	16%
140	Municipal Service Fund (C)	854,111	2,696,298	2,881,248	7,033,960	41%
145	Fire MSTU Fund (C)	1,142,108	0	0	0	N/A
160	Tourist Development Fund	1,401,937	1,516,013	1,648,332	2,296,114	72%
160	Tourist Development Fund - Additional Cent	0	0	677,177	617,000	110%
161	Housing Finance Authority Fund	516,944	494,231	279,593	21,375	1308%
162	Special Assessment Paving Fund	509,612	436,372	380,587	462,831	82%
163	Primary Care MSTU Fund	450,027	668,627	836,867	3,443,278	24%
165	Bank of America Building Operating Fund	524,432	979,650	1,313,970	2,067,981	64%
	Subtotal:	16,520,230	21,163,778	23,131,305	69,269,287	33%
<u>Debt Service Funds</u>						
201	Debt Service - Series 1991	1,259,605	0	0		
206	Debt Service - Series 1999	14,601	92,325	14,779		
211	Debt Service - Series 2003A&B	43	8,516	8,516		
214	Debt Service - Series 1997	6,096	6,127	6,127		
215	Debt Service - Series 1998A	1,435	1,443	1,443		
216	Debt Service - Series 1998B	104,739	55,194	55,194		
218	Debt Service - Refunding 1993	242	245	245		
	Subtotal:	1,386,761	163,850	86,304		
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund	3,220,223	4,150,851	0		
306	Gas Tax Transportation Fund	990,963	743,350	71,664		
308	Local Option Sales Tax Fund	49,470,812	51,179,301	2,981,981		
309	Local Option Sales Tax Extention Fund (E)	0	-255,763	0		
311	Contruction Series 2003A&B Fund	7,210,580	7,191,393	0		
318	1999 Bond Construction Fund	11,031,020	5,916,915	0		
325	1998A Bond Construction Fund	1,460,337	452,690	20,407		
330	911 Capital Projects Fund	1,139,345	1,322,590	922,590		
331	800 MHz Capital Projects Fund	618,582	568,207	28,505		
341	Countywide Road District Fund - Impact Fee	2,889,670	2,910,438	0		
343	NW Urban Collector Fund - Impact Fee	470,526	468,413	0		
344	SE Urban Collector Fund - Impact Fee	739,840	736,243	0		
	Subtotal:	79,241,898	75,384,628	4,025,147		

Actual project balances will be carried forward into the new fiscal year. Estimated year ending balances reflects funding associated with specific projects as being committed.

Leon County Government
Fiscal Year 2006 Fund Balance

<u>Fund #</u>	<u>Fund Title (A)</u>	<u>FY03</u> <u>Actual</u>	<u>FY04</u> <u>Actual</u>	<u>FY05</u> <u>Est. Bal. (J)</u>	<u>FY05</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (J)</u>
<u>Enterprise Funds</u>						
401	Solid Waste Fund (F)	8,003,682	7,382,293	5,346,768		
402	Recycling Fund (G)	0	0	0		
420	Amtrak Depot Fund	101,839	104,543	104,543		
	Subtotal:	8,105,521	7,486,836	5,451,311		
<u>Internal Service Funds</u>						
501	Insurance Service Fund (H)	2,772,953	1,419,499	1,590,000		
502	Communications Trust Fund	0	0	0		
505	Motor Pool Fund (I)	-120,886	-68,095	0		
	Subtotal:	2,652,067	1,351,404	1,590,000		
TOTAL:		129,369,095	127,872,946	56,192,359		

Notes:

- A. Grant funds were not included, as they do not accumulate fund balances.
- B. Balances may change pending final audit adjustments.
- C. Effective in FY04, Funds #050 and #145 were consolidated into Fund #140
- D. Effective in FY04, Fund #070 was renumbered to Fund #126.
- E. Fund #309 was established in FY04.
- F. Amount reflected is unrestricted retained earnings.
- G. Effective in FY03, Fund #402 was consolidated into Fund #401.
- H. Includes audit adjustments associated with annual actuarial study of outstanding liability. The budgeted balance is to support Contingent Liability Reserve and a portion of the reserve was actually expended in FY04.
- I. Negative balance in Fund #505 is related to the booking of the depreciation of fund assets. In the future this accounting transaction will be booked against Fund #001.
- J. FY05 Estimates only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds is intended to show compliance with the County's policy for maintaining sufficient balances.

Leon County Government
Fiscal Year 2006 Long Term Debt Structure

General Obligation Bonds

No outstanding issues.

Non Self Supporting Revenue Debt

<u>Description</u>	<u>Purpose</u>	<u>Pledge/ Security</u>	<u>Original Principal Amount</u>	<u>Outstanding Principal Amount</u>	<u>FY05/06 Principal Payment</u>	<u>Final Maturity Date</u>
Series 1999: Capital Improvement Revenue (Unrefunded Portion)	This bond was issued to fund the Northeast Fire Station, the acquisition of the Tourist Development Council building, numerous stormwater projects and the initial funding for a County Courthouse annex. In 2005, a portion of this debt was refunded.	The pledged revenues for these bonds include guaranteed entitlement revenue, Local Government Half Cent Sales Tax, State Revenue Sharing, Race Track funds and other non-ad valorem revenue sources.	\$6,140,000	\$4,670,000	\$270,000	2009
Series 2003A: Tax Exempt Capital Improvement Revenue & Series 2003B: Taxable Capital Improvement Revenue	These bonds were issued to fund the acquisition of the Bank of America (BOA) building and for major repairs and renovations to the existing County Courthouse facility.		\$20,430,000	\$20,430,000	\$0	2020
Series 1997: Stormwater (Unrefunded Portion)	This bond was issued to fund the acquisition, construction and equipment for lake restoration and stormwater improvements. In 2005, a portion of this debt was refunded.		\$2,895,000	\$635,000	\$310,000	2007
Series 1998B: Capital Improvement Revenue Refunding	This bond was issued to refund the Library Bond Series 1991, which was originally issued to finance various capital projects including the construction of a public library and improvements to the County owned landfill.		\$28,395,000	\$18,395,000	\$1,915,000	2013
Series 1993: Capital Improvement Revenue Refunding	This bond was issued to refund a portion of the Capital Improvement Revenue Bond Series 1988 and a portion of the Capital Improvement Revenue Bond Series 1989, which were originally issued to finance various capital projects including the construction of a public library.		\$12,680,000	\$3,165,000	\$1,540,000	2007
Series 2005: Capital Improvement Revenue Refunding	This bond was issued to fully refund the Parks and Recreation Bond Series 1998A and to refund a portion of the Stormwater Bond Series 1997 and a portion of the Capital Improvement Revenue Bond Series 1999. This bond was also issued to fund the relocation of the Growth and Environmental Management facility, the construction of a public library and renovations to the County Courthouse building.		\$54,695,000	\$54,695,000	\$200,000	2025
TOTAL:			\$125,235,000	\$101,990,000	\$4,235,000	

Leon County Government
Fiscal Year 2006 Schedule of Transfers

<u>Fund #</u>	<u>Transfer To</u>	<u>Fund #</u>	<u>Transfer From</u>	<u>Transfer Amount</u>
General Funds				
001	General Fund	124	SHIP Trust	70,034
001	General Fund	126	Non-Countywide General Revenue	6,669
060	Supervisor of Elections	001	General Fund	2,558,490
Subtotal				2,635,193
Special Revenue Funds				
106	Transportation Trust	123	Stormwater Utility	718,000
106	Transportation Trust	126	Non-Countywide General Revenue	500,000
111	Probation Services	001	General Fund	1,104,706
121	Growth Management	126	Non-Countywide General Revenue	2,052,354
122	Mosquito Control	001	General Fund	694,346
123	Stormwater Utility	106	Transportation Trust	1,170,693
123	Stormwater Utility	126	Non-Countywide General Revenue	3,435,119
125	Grants	126	Non-Countywide General Revenue	200,000
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects	460,844
140	Municipal Services	126	Non-Countywide General Revenue	3,440,715
Subtotal				13,776,777
Debt Service Funds				
206	Bond Series 1999	126	Non-Countywide General Revenue	439,041
206	Bond Series 1999	140	Municipal Services	26,030
206	Bond Series 1999	160	Tourist Development	25,834
211	Bond Series 2003A & 2003B	001	General Fund	238,770
211	Bond Series 2003A & 2003B	165	Bank of America Building Operations	716,310
214	Bond Series 1997	126	Non-Countywide General Revenue	340,870
216	Bond Series 1998B	126	Non-Countywide General Revenue	2,881,439
218	Bond Series 1993	001	General Fund	1,710,156
220	Bond Series 2005	001	General Fund	416,705
220	Bond Series 2005	126	Non-Countywide General Revenue	1,822,054
220	Bond Series 2005	140	Municipal Services	176,499
220	Bond Series 2005	160	Tourist Development	137,617
Subtotal				8,931,325
Capital Projects Funds				
305	Capital Improvements	001	General Fund	1,664,204
305	Capital Improvements	120	Building Inspection	69,500
305	Capital Improvements	121	Growth Management	123,725
305	Capital Improvements	126	Non-Countywide General Revenue	6,433,728
305	Capital Improvements	162	Special Assessment Paving (2/3 2/3 Repay)	574,140
306	Gas Tax Transportation	106	Transportation Trust	1,846,235
308	Local Option Sales Tax	309	Local Option Sales Tax - Extension	1,775,000
Subtotal				12,486,532
Enterprise Funds				
401	Solid Waste	126	Non-Countywide General Revenue	520,548
Subtotal				520,548
TOTAL:				\$ 38,350,375

CIP Operating Budget Impact Summary

Infrastructure improvements often directly impact the on-going operating budget of a County. The costs of operating and maintaining new infrastructure should be considered in the operating budget. As shown below the impact varies from project to project.

Culture and Recreation - When developing a new facility such as a park or library there is often additional staff and operating expenses required to operate the new asset. In FY06 an additional park attendant position was created to maintain current Leon County park acreage. In the coming years, additional staff may be required as future projects such as the Capital Cascades Greenway and Tower Road Park are completed. With the purchase of a tractor for greenway maintenance in FY06, additional equipment maintenance will likely impact the operating budget. Infrastructure improvements to parks, such as the Woodville Community Center, will generate additional utility and supply expenses. The Lake Jackson Library will call for an additional 3.5 Full Time Employees (FTEs) due to the expanded size of the new facility, increasing the operating budget by approximately \$80,000 in FY07. The new Southeast Branch Library will require an additional 5.5 FTEs at an estimated cost of \$86,000 to operate the new facility starting FY08.

General Government - Planned implementation of new technology will often increase operating expenses for maintenance of this new asset. The Accu Vote Optical Scan Units, ADA Voting Systems and Electronic Poll Book projects will generate an additional expense as maintenance contracts for each unit are needed. Upgraded technology such as the Electronic Poll Book may reduce operating expenses due to increased efficiency. The upgrade of elevator generators in the Courthouse and the Bank of America building should also have an estimated reduction in operating expenses as electrical consumption and maintenance costs will be reduced. The acquisition of new vehicles in addition to the current fleet will generate routine preventative maintenance, insurance and fuel expenses.

Health & Safety - When acquiring equipment and vehicles there is often additional staff and operating expenses required to operate and maintain the new asset. Vehicle acquisitions for Mosquito Control and EMS will generate a need for an increase in routine vehicle expenses. Preventative Maintenance cost will occur due to the roof replacements at both the Jail and Health Department.

Sewer Systems - Providing sewer service to the areas of Killearn Lakes, Centerville Trace subdivision, Harbinwood Estates subdivision and the Woodville community is not expected to generate an operating impact. Leon County is only responsible for the development and construction of these projects, therefore operating impacts are to be limited.

Solid Waste - When developing a new structure such as a Materials Recovery Facility, there is often additional staff and operating expenses required to operate the facility. The Class III Materials Recovery Facility will generate an increase in staff and operating costs required to operate this facility. When a new facility, such as the Household Hazardous Waste Collection Center and Rural Waste Service Center replaces an existing facility operating expenses are often minimal. The replacement of existing equipment for the Landfill and Transfer Station will require no additional operating expense.

Stormwater - When improving upon a stormwater pond or drainage system there is often a reduction in operating impact. The Bradfordville Pond 4 Stabilization, Bradfordville Pond 6 Rehabilitation and High Grove Pond projects are anticipated to result in a decrease in operating expenses. Currently the stormwater facilities require intensive maintenance. Once the facilities are complete the ponds can be maintained routinely. The Deer Lane Drive Drainage Outfall, Harbinwood Estates Drainage and Okeeheepkee/Woodmont Pond projects each address drainage issues. Completion of these facilities will result in a reduction of maintenance cost. Improvements to Lakeview Drive will correct deficiencies in the road and drainage system resulting in reduced operational and maintenance cost.

Transportation - While new transportation infrastructure has no direct operating costs associated, there are ongoing maintenance expenditures needed to keep the roads up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, and roadside right-of-way mowing and maintenance.

Various detail project sheets contained in this document include operating impacts. However, a consistent level of information is not included for all projects. It is the intent of the County to continue to improve upon this effort and provide a more complete and thorough analysis in future documents.