

**LEON COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**

*The mission of the Leon County Board of County Commissioners is to preserve and enhance the outstanding quality of life which has made our community a desirable place to live, work and raise our children. Through the provision of cost effective superior services, County Government will ensure the promotion of orderly growth for the economic health and safety of its citizens.*



**Dan Winchester**  
District 3



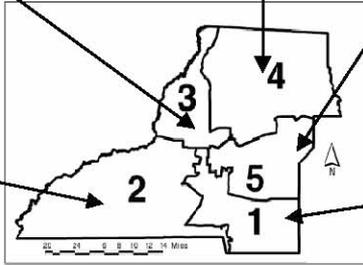
**Tony Grippa**  
District 4



**Bob Rackleff**  
District 5



**Jane G. Sauls**  
District 2



**William C. Proctor, Jr.**  
District 1  
Chairman



**Cliff Thael**  
Chairman  
At-Large



**Ed DePuy**  
At-Large  
Vice-Chairman



**Parwez Alam**  
County  
Administrator



**Herb Thiele**  
County Attorney

October 1, 2006

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Budget in Brief for the Fiscal Year beginning October 1, 2006 and ending September 30, 2007. This document has been designed to communicate the basic budget information for the adopted FY 2006/2007 annual operating and five year capital improvement plan.

The adopted budget provides for a significant reduction in the property tax rate. The FY2006/2007 rate is 8.49 mills, this compares to last year's rate of 9.16 mills. The reduction is broken into two parts, the countywide rate going from 8.54 to 7.99 and the Primary Healthcare MSTU going from 0.12 to 0.00. The property tax rate reduction is the most significant in Leon County's recent history. Before this reduction, the cumulative reduction in the millage rate for the past ten years has been 0.08 mills.

Within the following pages of this document we have brought together those areas of the budget we feel are of the greatest interest to you. Included are pages outlining major sources of revenue, major expenditures by services area, statistical information regarding Leon County's economic profile, and interesting comparative data from other similar Florida counties.

We sincerely hope that you find this document and the information contained within interesting, informative and useful.

Sincerely,

**P. A.**

Parwez Alam  
County Administrator

Leon County is approximately 702 square miles. It has a population of approximately 271,111 people with 36% living in the unincorporated area of the County and 64% with in the city limits. The County became a charter government, effective November 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through a local constitution.

Five members of the Commission are elected to serve specific districts and two members are elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out the directives and policies of the Board, as well as the management and supervision of all functions and personnel. The County Attorney is appointed by the Board of County Commissioners and is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards of county government in all legal matters relating to their official responsibilities.

**Summary** - The total budget is \$234,810,669 reflecting an increase of 11.8%. The operating budget of \$196,399,013 reflects an increase of 8.14% and the capital budget of \$38,411,656 reflects an increase of 34.9%. Capital projects are those that have a minimum useful life of ten years and a minimum cost of \$10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Depicted organizationally, the budget reflects the following:

Department/Agency	Total FY 06/07 Funding	% of Total	Full-time Employees
BOCC	81,949,987	34.9%	823.47
Constitutional Officers	70,498,304	30.0%	983.5
Judicial	839,911	0.4%	6.0
Non-Operating	32,598,579	13.9%	N/A
Capital	38,411,656	16.4%	N/A
Debt Service	9,392,385	4.0%	N/A
Grants	1,119,847	0.5%	3.00
<b>Total</b>	<b>\$234,810,669</b>	<b>100.0%</b>	<b>1,815.97</b>

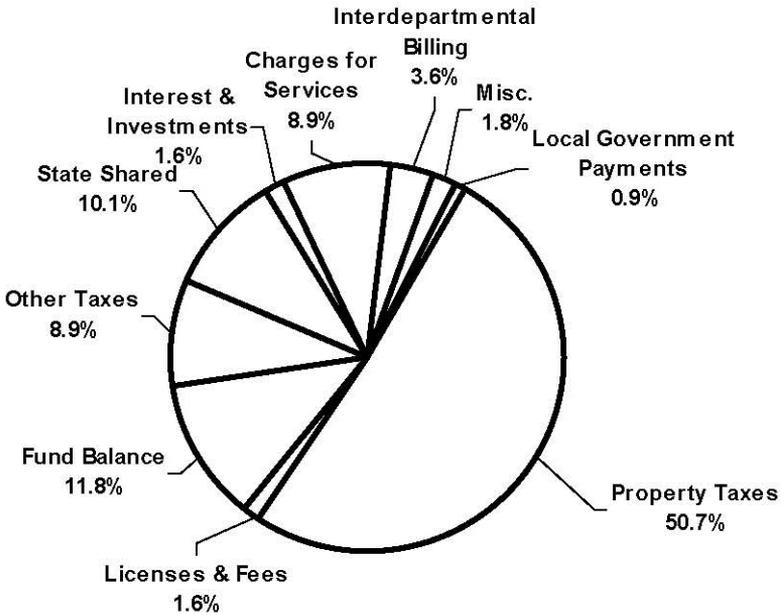
The FY2006/2007 Budget provides funding to continue high levels of service to the citizens of Leon County while reducing the total millage rate.

**Property Tax Rates**  
Per \$1,000 of taxable value

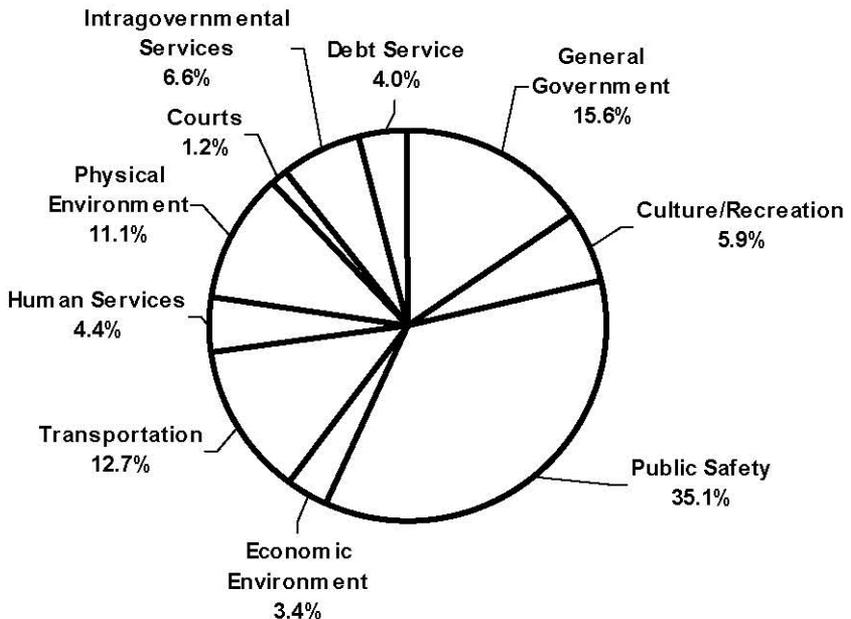
Tax	FY 05/06	FY 06/07
Countywide	8.54	7.99
EMS MSTU	0.50	0.50
Primary Health MSTU	0.12	0.00
<b>Total</b>	<b>9.16</b>	<b>8.49</b>

The adopted budget provides for a significant reduction in the property tax rate. The FY2006/2007 rate is 8.49 mills, this compares to last year's rate of 9.16 mills. The reduction is broken into two parts, the countywide rate going from 8.54 to 7.99 and the Primary Healthcare MSTU going from 0.12 to 0.00.

## Where the \$234.8 million comes from...



## ...and where the \$234.8 million goes.



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

**Public Safety-** These services enhance the quality of life by ensuring the security of both persons and property. Funding supports EMS, Sheriff's office, Medical Examiner, Building Inspection Division, etc.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Law Enforcement	\$31,136,365	37.8%
Fire Control	\$4,829,724	5.9%
Detention/Correction	\$30,345,530	36.8%
Protective Inspections	\$1,680,594	2%
Emergency & Disaster Relief	\$458,689	0.6%
Ambulance & Rescue	\$13,693,111	16.6%
Medical Examiner	\$325,000	0.4%
<i>Subtotal</i>	<i>\$82,469,013</i>	<i>100%</i>

*Highlights:*

- Adding an ambulance and associated staff to further reduce response time rates and provide additional coverage for emergency situations.
- Allocating \$1.4 million to renovate the jail annex to provide 150 new prisoner beds to alleviate overcrowding at the main jail.
- Funding of \$837,000 to support the second year of the Sheriff's salary study.

**Human Services-** These services primarily include Health & Human Services, Mosquito Control, and Primary Uninsured Healthcare.

*Funding:*

<b>Expenditures by Function</b>	<b>FY07 Budgeted</b>	<b>FY07 Budget Share</b>
Operating Budget	\$10,078,696	97.3%
Capital Improvement Projects	\$283,784	2.7%
<i>Subtotal</i>	<i>\$10,362,480</i>	<i>100%</i>

*Highlights:*

- Providing \$300,000 for the Public Safety Coordinating Council to make recommendations for alternative diversionary programs to reduce incarceration rates.
- Increased funding for stormwater facility maintenance including heavy equipment and sand filter replacements.
- An additional \$10,900 is included in the budget for Community Health Safety Partnership (CHSP).

*County Fact*

Mosquito Control regularly monitors 650 mosquito habitats for ground larviciding.

**Culture and Recreation-** This category represents a broad range of services provided by the County including Parks and Recreation and the Libraries.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Libraries	\$8,544,114	62.0%
Parks & Recreation	\$4,510,327	32.7%
Cultural Services	\$705,850	5.1%
Special Events	\$23,500	0.2%
<i>Subtotal</i>	<i>\$13,783,791</i>	<i>100%</i>

*Highlights:*

- Providing \$1.4 million in funding towards the Woodville Library.
- Increasing the budget to purchase new library books in the amount of \$25,000.
- Adding a Park Attendant position to maintain increased greenway acreage.
- Providing \$500,000 for grant matching to acquire additional greenways.
- Providing \$140,000 for the capital maintenance of County parks including the replacement of worn playground equipment.

**Transportation-** Provides for the enhanced safe and adequate flow of vehicles, travelers, and pedestrians. These services are provided by the Engineering Services and the Operations Division of Public Works.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Operating Budget	\$10,793,244	36.2%
Capital Improvement Projects	\$19,020,183	63.8%
<i>Subtotal</i>	<i>\$29,813,427</i>	<i>100%</i>

*Highlights:*

- Increased funding for road resurfacing projects to \$1.88 million.
- Continued emphasis on the development of a Pavement Management System database.
- Providing \$10.0 million in additional funding for Tharpe Street, \$3.0 in additional funding for Buck Lake Road, and \$2.2 million in initial funding for Woodville Highway.
- Budgeting \$1.4 million toward intersection improvements.

### *County Fact*

Public Works cleaned up over 3,000 miles of roadway litter during FY05.

**Environmental Services-** These services allow the County to provide a quality living environment by controlling and utilizing elements of the environment. Divisions include Stormwater, Cooperative Extension, Development Services, Geographic Information System, Environmental Compliance, Water Quality.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Garbage/Solid Waste Control	\$11,608,949	44.6%
Sewer/Wastewater Services	\$250,000	1.0%
Conservation & Resource Mgt	\$5,362,115	20.6%
Flood Control	\$6,414,034	24.6%
Other Physical Environment	\$2,402,100	9.2%
<i>Subtotal</i>	<i>\$26,037,198</i>	<i>100%</i>

*Highlights:*

- Additional funding for electronics recycling program.
- Adding positions at Growth and Environmental Management to implement the expedited permitting process as recommended by the Permit Process Citizens Focus Group.
- Increased appropriations for water quality testing of lakes and upstream tributaries.

**Economic Development-** These are services designed to develop and improve the economic condition of the community and its citizens. Divisions include Tourist Development, Economic Development Council, Veteran Services, and Housing.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Employment Opportunity & Dev.	\$73,943	0.9%
Industry Development	\$3,832,010	48.8%
Other Economic Develop.	\$3,953,222	50.3%
<i>Subtotal</i>	<i>\$7,859,175</i>	<i>100%</i>

*Highlights:*

- Increased funding of the Downtown and Southside/Frenchtown CRA.
- Support of the Veteran Service Division of the Public Service Department.
- Continued commitment to the County's participation and administration of the State Housing Initiatives program.

*County Fact*

The Veterans Services Division facilitated \$40,000 in grants to resident armed services members serving in Iraq.

**General Government-** This includes services provided by the legislative and administrative branches of the County. Additionally, funding is allocated in support of services provided by the Property Appraiser, Tax Collector, Supervisor of Elections, County Attorney, and the joint City/County Planning Department.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Legislative	\$1,333,238	3.6%
Executive	\$1,361,652	3.7%
Property Appraiser	\$4,460,916	12.2%
Tax Collector	\$5,097,265	13.9%
Clerk Finance	\$1,413,977	3.9%
Financial & Administrative	\$10,846,611	29.6%
Legal Counsel	\$1,794,206	4.9%
Comprehensive Planning	\$889,478	2.4%
Other Services	\$9,495,810	25.9%
<i>Subtotal</i>	<i>\$36,693,153</i>	<i>100%</i>

*Highlights:*

- Low-income senior homestead exemption (\$25,000) for the fifth year.
- Funding for employee deferred compensation matches to encourage retirement savings for employees earning less than \$50,000.
- Providing \$900,000 toward continuity of operation and disaster recovery at select county facilities.

**Courts-** This includes services provided by the Judicial branch include the 2<sup>nd</sup> Judicial Circuit of FL, State Attorney, Public Defender and the Clerk of Courts. Beginning July 1, 2004, the County's support role changed significantly due to new legislation. The State is now responsible for the majority of funding. However, the County is still obligated for items such as facilities, technology, and court security.

*Funding:*

<b>Expenditures by Function</b>	<b>FY 07 Budgeted</b>	<b>FY 07 Budget Share</b>
Court Administration	\$268,764	9.6%
State Attorney	\$78,212	2.8%
Public Defender	\$205,141	7.3%
Clerk of Circuit Courts	\$299,083	10.7%
Guardian Ad Litem	\$22,926	0.8%
Other Court Related Programs	\$1,932,341	68.9%
<i>Subtotal</i>	<i>\$2,806,467</i>	<i>100%</i>

*Highlights:*

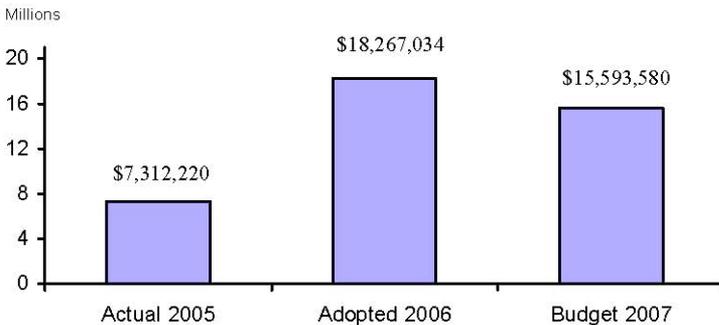
- Increasing the Juvenile Assessment Payment to the State by \$50,000, to a total of \$1.52 million.
- Continued funding of Teen Court, Law Library, and the Guardian Ad Litem program.

**Non-Operating Expenses-** Funding is provided for those activities for which costs do not apply solely to any specific County department's function but are either applicable to the operation of County government as a whole, or are provided for the public good. The County employees responsible for the administration of these programs are presented in specific County Administrator department budgets. Activities include Fleet Management, Risk Management, countywide communication services, infrastructure and reserves.

Funding

In fiscal Year 2006/2007 a total of \$15,593,580 was allocated for non-operating expenses. This portion represents approximately 7% of the FY 06/07 budget.

**Non-Operating Funding**

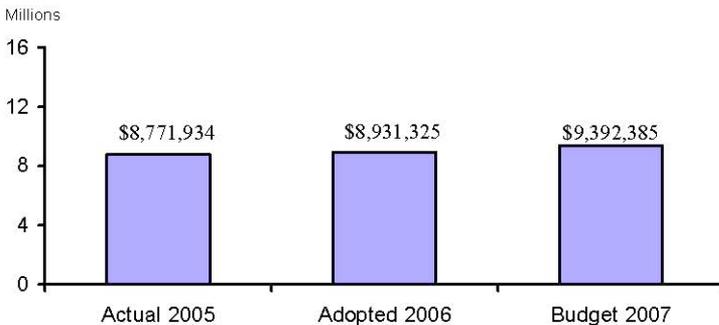


**Debt Service-** The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds previously issued by the County.

Funding

In Fiscal Year 2006/2007 a total of \$9,392,385 was allocated by the Board of County Commissioners for debt service expenses. This allocation represents approximately 4% of the total FY 06/07 budget.

**Debt Service Funding**



## **Major Revenues**

(FY2007 estimates projected in millions)

### **Ad Valorem: (\$110.9)**

Revenue received from a tax levied on the assessed value (net of any exemptions, penalties, and interest) of real or personal property expressed in mills. The millage rate is set by the Board of County Commissioners each year.

### **Local Option Sales Tax: (\$4.0)**

The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to \$5,000. Effective December 2004, the sales tax will be disbursed 80% for Blueprint 2000, 10% County and 10% City. Prior to December 2004, according to the existing agreement with the City, the revenue is split 52.84% County and 47.16% City.

### **State Revenue Sharing: (\$4.9)**

The Florida Legislature repealed the intangible tax revenues which comprised the majority of the County's revenue sharing in 2002. The Legislature replaced the lost revenue with a 2.044% of sales tax collections (96.5% of revenue sharing comes from this source and 3.5% comes from cigarette tax collections). (FL Statutes 210 and 212).

### **Local Government ½ Cent Sales Tax: (\$12.9)**

The Local Government 1/2 Cent Sales Tax is based on 8.814 percent of net sales tax proceeds remitted by all sales tax dealers located within the County. Revenue is shared between County (56.6%) and City (43.4%) based on statutory defined distribution formula.

### **Telecommunications Tax: (\$3.6)**

This is a two-tiered tax, each with its own rate. The two taxes are (1) The State Communications Services Tax (State Tax) and the Local Option Communications Services Tax (Local Option Tax). The County levies the local tax at a rate of 5.22%. The County has also eliminated its 5% cable franchise fee and certain Right-Of-Way permit fees.

### **Public Service Tax: (\$4.7)**

The Public Services Tax is based on a 10% levy on gas, water, electric service and a \$0.04 per gallon levy fuel and oil.

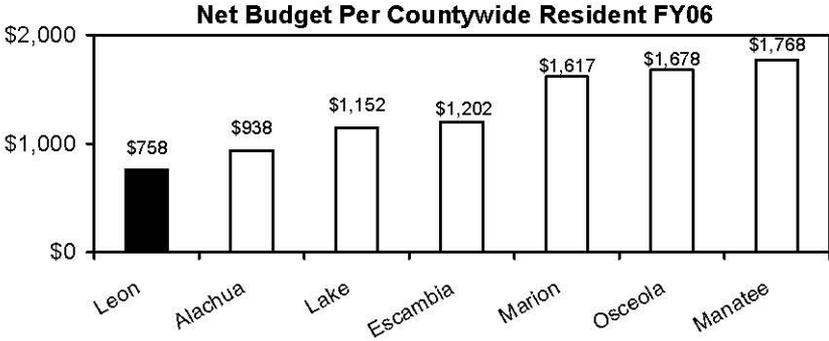
### **Local Option Tourist Tax: (\$3.3)**

The Local Option Resort Tax is a locally imposed 4% tax levied on transient lodging sales in Leon County; also know as "Bed Tax." The tax applies to every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, etc for a term of six months or less. In November of FY 04/05, the Board authorized the collection of an additional 1% to be used for a future performing arts center.

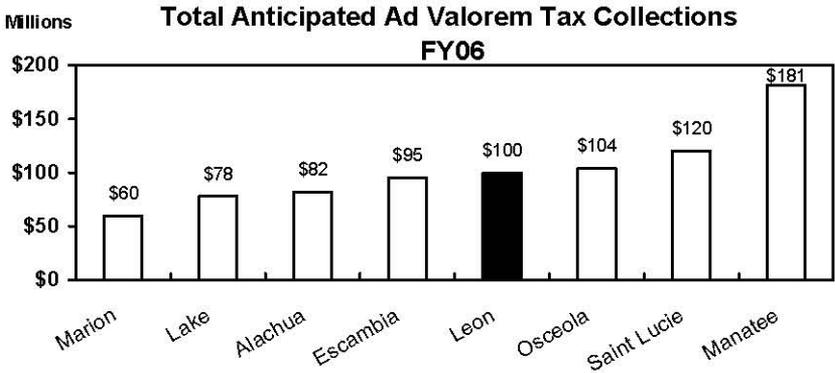
### **Environmental Permits: (\$1.8)**

Environmental permit/development review fees are revenues derived from development projects for compliance with stormwater, landscape, tree protection, site development, zoning and subdivision regulations.

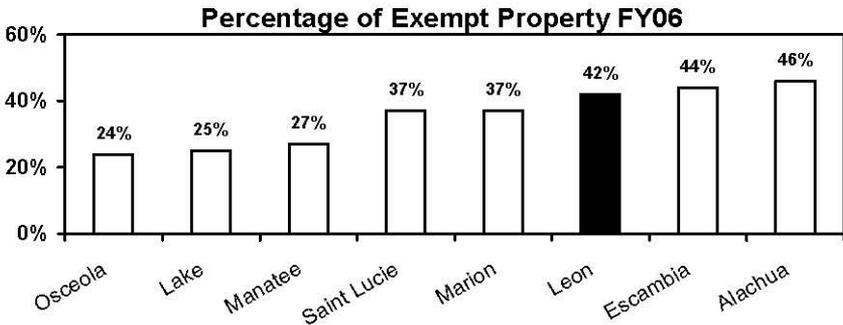
# How We Compare



Compared to similar counties, Leon County has the lowest net budget per county resident.



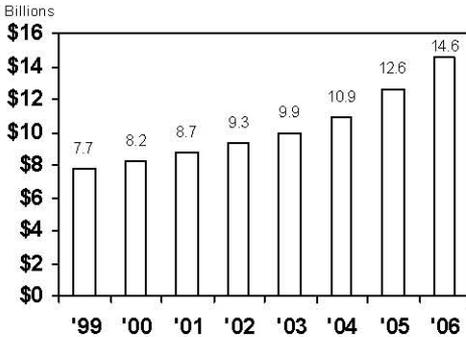
Among like-sized counties, Leon County collects a moderate amount of Ad Valorem taxes.



All property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation. Leon County hosts Florida's state government, two universities, one community college and a large portion of the Apalachee National Forest. All of which are exempt from property taxation.

## Community Economic Profile

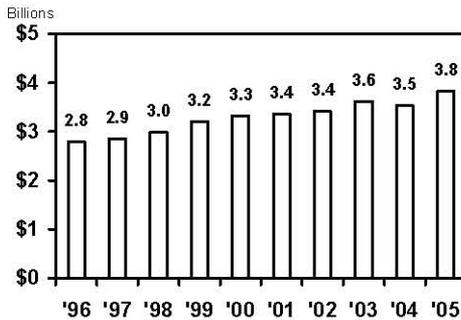
### Annual Taxable Value



Taxable values have increased steadily over the past seven years. For 2006 the value of taxable property is \$14.6 billion. New development and land sales have helped to increase Leon County's taxable value.

Source: Certification of Final Taxable Value, Forms DR-420 & DR-422

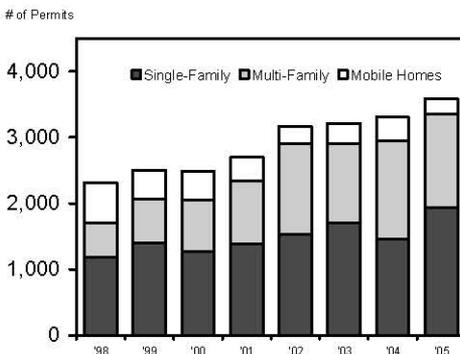
### Taxable Retail Sales



Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Taxable sales for 2000 to 2003 experienced little change. However, in 2005 retail sales experienced an increase of 8.2% over the prior year.

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

### Residential Building Permits



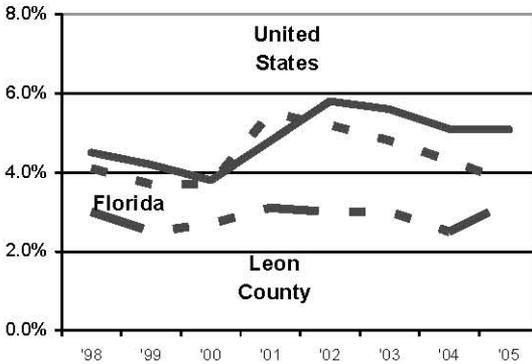
Overall, Residential Building Permits have remained relatively steady over the past five years, with a slight decrease for 2004.

In 2005 single-family permits increased 33.5%. Multi-Family homes and mobile home permits experienced a slight decrease of 10.8% over the past year.

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

## Community Economic Profile

### Unemployment Statistics



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 seven years. After increasing from 2000 to 2002, the unemployment rate has decreased from 2003 thru 2005. In 2005 the unemployment rate dropped 15%.

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

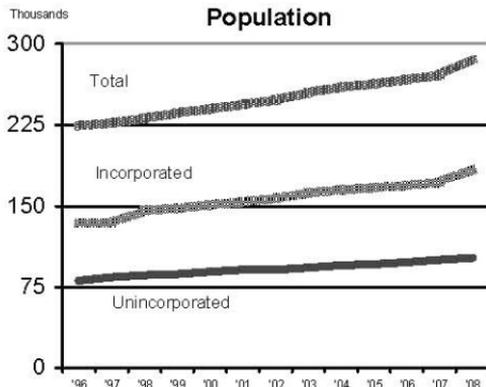
### Employment by Industry, 1995 vs. 2005

Industry	Employees 1995	% Labor Force	Employees 2005	% Labor Force	% Change
Government	59,400	34.1%	62,000	32.4%	4.4%
Professional and Business Services	13,400	7.7%	19,100	10.0%	42.5%
Retail Trade	20,800	11.9%	23,100	12.1%	11.1%
Financial Activities	5,900	3.4%	7,900	4.1%	33.9%
Information	3,400	2.0%	4,200	2.2%	23.5%
Education and Health Services	14,500	8.3%	16,600	8.7%	14.5%
Leisure and Hospitality	12,100	6.9%	8,000	4.2%	-33.9%
Construction	6,400	3.7%	9,400	4.9%	46.9%
Wholesale	3,500	2.0%	3,600	1.9%	2.9%
Manufacturing	5,000	2.9%	4,200	2.2%	-16.0%
Trade, Transportation and Utilities	22,300	12.8%	25,300	13.2%	13.5%
Other Services	7,500	4.3%	8,000	4.2%	6.7%
<b>Total</b>	<b>174,200</b>	<b>100.0%</b>	<b>191,400</b>	<b>100.0%</b>	<b>9.9%</b>

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

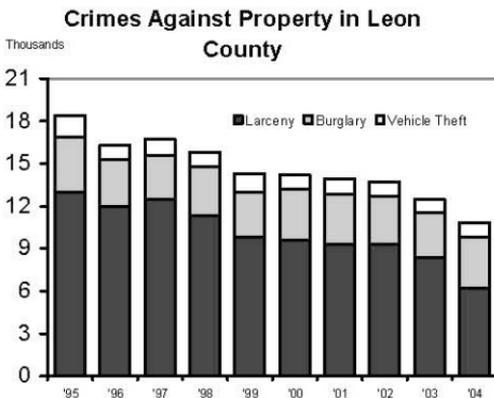
The most dramatic increase over the last decade has been both Professional and Business Services and Construction categories. Areas of Leisure and Hospitality and Manufacturing are the only areas that have seen a decrease over the past decade.

## Community Economic Profile



The population of the County as of April 2005 was 271,111: 64.5% Incorporated and 36.5% 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 1.8%. The county and the incorporated area have grown steadily. Population estimates include higher education enrollment.

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

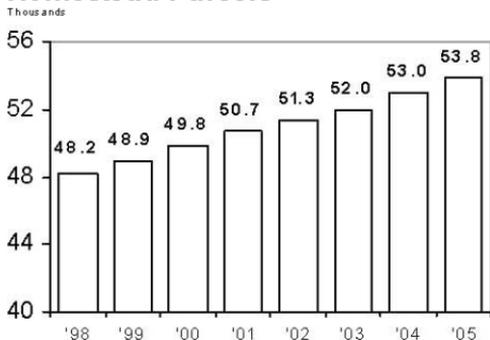


Property Crime in Leon County has continually decreased since 1995. Over the ten year period there has been an average of 5.59% decrease for Leon County and saw the greatest decline from 2003 to 2004 at 13.44%.

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%.

Source: Florida Statistical Analysis Center, FDLE

## Homestead Parcels



Growth in homestead parcels remains steady at an average of 1.8% growth per year. From 2004 to 2005 there was a 1.6% increase, with an additional 845 homesteaded parcels.