

## Budget Process

The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget (OMB), the County Administrator, and the Board of County Commissioners (BOCC). The end result is an annual operating budget, a five-year financial plan, and a capital improvement program for Leon County.

### BUDGET STRATEGIES

#### Board Priorities

The Leon County Board of County Commissioners annually selects its priorities and identifies the programs and community needs that are to be given attention during the year. In December 2006, the Board held its annual retreat and developed a list of priorities and policy initiatives. This year the Board priorities focused upon, "Putting the pieces together to build a better community." Leon County's budget addresses the following Board's priorities: Programs to enhance local *economic development*, continue dialogue with community partners on the development of a *performing arts center*, and continue to invest in technology that provides alternatives to incarceration for other *jail diversion programs*, evaluate *functional consolidation of some City of Tallahassee and Leon County Government services* that can be consolidated to provide more effective and efficient delivery of services, and collaborate with the City of Tallahassee on the development of a *senior center facility*.

### OPERATING BUDGET PROCESS

As part of the FY 2007/08 budget development, the Board formally approved a preliminary policy that provided guidance for the development of the budget. The preliminary guidelines are reiterated by the County Administrator and by OMB during the budget development training which is provided to each department, constitutional, and judicial offices.

#### Budget Review and Adoption

Each department, including the constitutional and the judicial offices are responsible for the development of their respective budget requests. The tentative budget requests are submitted to OMB during the months of February through April. During the months of May and June, all budgetary requests are analyzed, revenue estimates are updated, and a policy guidance workshop is held to enable staff to complete the tentative budget. In the month of July, taxable property values are certified by the Property Appraiser and the County Administrator makes a formal presentation of his recommended tentative budget to the Board. During the month of September, the Board tentatively adopts the budget at its first of two public hearings, which allows for citizen input as required by Florida Statute Chapter 129.03 (c) s. 200.065. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, also held in September, the Board adopts the budget and millage rates by resolution.

#### Budgetary Structure

All local county government adopted budgets are required to be balanced. The FY 2007/08 Annual Budget for Leon County is balanced with the use of a variety of revenue sources, fund balances, and retained earnings from prior fiscal years.

#### Budget Amendment Request (BAR)

Budgetary control is maintained at the department level, with OMB providing support to each department. Departmental budgets can be amended according to the County's amending the budget policy (Policy No. 97-11). The County Administrator may authorize intrafund transfers up to \$50,000. All intrafund transfers greater than \$50,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.

#### Capital Improvement Program (CIP)

The Capital Improvement Program is a 5-year plan for providing public physical improvements to be funded during a 5-year planning period. The program delineates proposed capital projects to be undertaken, the year in which it will be started or acquired, the funding amount expected or required for the projects each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget. Constitutional and Judicial Officers, Department Directors, Director Managers, and staff at all levels of Leon County government play key roles in the development of the County's capital improvement program. Events that occur in the County's capital planning process include: assessment of capital needs by department/division staff, identification of projects for the capital program by department/division staff, financial analysis by County Administration and OMB, evaluation and planning of capital projections by County Administration and OMB, adoption of the Capital Improvement Program and Budget which involves the Board of County Commissioners, the County Administrator, and OMB, and the implementation and monitoring of the capital budget.

## READER'S GUIDE TO THE BUDGET

The Leon County budget document is intended to provide information in such a manner that the lay reader can understand the operations of Leon County. The budget document is also intended to serve as a policy document, financial plan, and operating guide for county programs.

The Reader's Guide provides the budget process and basic budgeting information. This section is a layout of the budgeting process and what the budget document consists of as well as an explanation of forms that the reader will encounter while reading the budget document.

The following is a brief description of the information included in each section of this document.

### **BUDGET MESSAGE**

This section includes the County Administrator's Message, which summarizes the recommendations made to the Board during the budget process and provides an overview for the implementation plan of Board policy. Additionally, this section summarizes the County's financial standings by its service area expenditures, its funding source revenues, as well as by program/department budgets.

### **BUDGET BY FUND**

This section details the County revenues and expenditures by discreet funds. Funds are presented in numeric order from Fund 001 (General Fund) to Fund 505 (Motor Pool).

### **BUDGET SUMMARY & ANALYSIS**

This section includes a summary of the budget, analysis of trends, finances, staffing, and other analysis. The analysis of trends evaluates the community's economic profile and compares Leon County to like-sized and surrounding counties. The financial analysis examines the financial indicators and major revenues. It also provides an illustration of revenue and expenditures, plus it categorizes expenditures by function and revenues by source. Other analysis examines the County's estimated fund balance, long term debt structure, and schedule of transfers.

### **BOARD OF COUNTY COMMISSIONERS**

The Board of County Commissioners appointed the County Administrator to manage and supervise all County departments. The departments are:

Legislative/Administration  
Public Services  
Growth & Environmental Management  
Management Services  
Public Works

The following information is included for each program/department area:

Mission Statement  
Summary of Services Provided  
Statutory Requirements  
Advisory Board  
Benchmarking  
Performance Standards  
Notes

### **ELECTED OFFICIALS**

All elected officials, including the Board of County Commissioners administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budget of the other elected officials. The elected officials are:

Constitutional Officers  
Clerk of Circuit Court  
Property Appraiser  
Sheriff  
Supervisor of Elections  
Tax Collector

Judicial  
Court Administration  
Public Defender  
State Attorney

### **OTHER BUDGETS**

This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

### **DEBT PROFILE**

This section includes summary information on the County's debt status.

### **CAPITAL IMPROVEMENT PROGRAM**

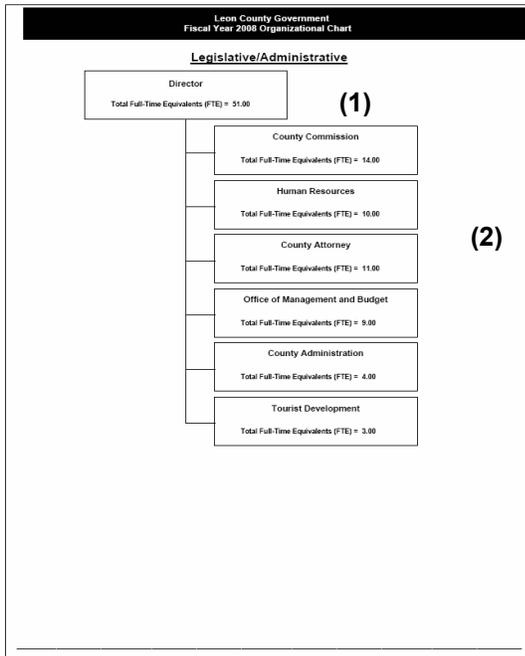
The Capital Improvement Program represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type. Further detail can be reviewed in the detail plan in the accompanying FY 2007/2008 thru FY 2011/2012 Capital Improvement Program document.

### **APPENDIX**

This section includes important County documents, such as The County Charter Ordinance and County Policies that provide guidance and restrictions to the County's operation, as well as a Glossary that provides the reader with definitions of commonly used budget terms. A Statistical Summary of Leon County features and a copy of the Budget Calendar is also included in this section.

## HOW TO READ BUDGET FORMS

Figure 1.1- Department Organizational Chart



**Figure 1.1 – Departmental Organizational Chart:** Shows the organizational structure of each department at each of the reporting levels.

**(1) Department Director Level** - County staff is divided between four major department levels: Public Services, Growth & Environmental Management, Management Services, and Public Works. Each of these departments is under the direction of the County Administrator.

**(2) Division Director Level** - Division Directors report directly to the Department Directors. Division Directors provide supervision to staff within the respected program area.

Figure 1.2- Department Introduction

Leon County Government  
Fiscal Year 2008 Executive Summary  
Legislative/Administrative

**Executive Summary (3)**

The Legislative/Administrative section of the Leon County FY08 Annual Budget is comprised of the Board of County Commissioners, County Administration, the County Attorney's Office, the Office of Management & Budget, Human Resources and the Tourist Development Council.

The Board of County Commissioners provides leadership and direction to County departments and programs. County Administration facilitates the delivery of services consistent with priorities and policies established by the Board. The County Attorney provides legal services for the Board and all departments under the Board. The Office of Management & Budget provides financial management and guidance to the Board, County Administrator, and other departments. Human Resources provide services in the areas of recruitment, employment, benefits, compensation, workplace safety, and regulatory compliance. The Tourist Development Council, whose members are appointed by the Board, serves to promote Leon County as a tourist destination.

**HIGHLIGHTS (4)**

The Board of County Commissioners will continue to work towards addressing its Top Priorities for the calendar year of 2007 including:

- (1) Pursue programs to enhance local economic development that may include, an incubator at Innovation Park, a Business Accelerator Program, a research and development facility, partnerships with the state and universities, as well as, identify a continuous funding source and establish measures for these initiatives.
- (2) Continue dialogue with community partners on the development of a performing arts center, conduct a funding feasibility study, and consider funding options.
- (3) Pursue Jail Diversion Programs and continue to invest in technology that provides alternatives to incarceration, such as Global Positioning System (GPS) monitoring and Secure Continuous Remote Alcohol Monitoring (SCRAM). Pursue other intervention programs, specifically targeting at-risk youth, and pursue restorative justice programs, including community crime prevention programs.
- (4) Consider the functional consolidation of some City of Tallahassee and Leon County Government Services. Evaluate City and County services that can be consolidated to provide for more effective and efficient delivery of services (as presented to the Board, the City has deferred action on this initiative until the impacts of property tax reform legislation are determined), and
- (5) Collaborate with the City of Tallahassee on the development of a Southside senior center facility to be located at the former Wesson School, and pursue the feasibility of long-term, affordable housing opportunities for senior citizens at the site.

Additionally, the Board has reduced the tentative FY08 general ad valorem millage rate by .777 from 7.99 to 7.213, or 10% as compared to FY07. Over a two year period the millage rate has been reduced from 8.54 to 7.213 mills or 16%, equating to \$21.7 million in property taxes not levied.

County Administration will continue to provide leadership and direction to County employees, to facilitate the implementation of Board priorities and policies and to manage the operation of County functions to ensure the delivery of cost effective, customer responsive public services within the bounds of available resources.

The County Attorney's Office provided legal counsel and drafting on numerous ordinances, resolutions, contracts, and policies, including: City/County Watershed Protection Plan, TMDL Permit Issues, Two-Thirds Special Assessment Program, Innovative Techniques for Reducing Costs of Acquiring Rights of Way, Revisions to the Animal Control Ordinance. In addition, the County Attorney's Office continued to provide training to County staff on the Sunshine Law, public records access, and witness preparation.

The Office of Management & Budget developed a balanced operating and capital budget. On behalf of the County Administrator, as adopted by the Board, provided the County's Operating Budget, Capital Improvement Program, and Citizens' Guide on the Internet for better accessibility by the public, and received the Government Finance Officers Association of the US and Canada's Distinguished Budget Award for the 10th consecutive year.

Tourist Development Council continues to enhance the local economy and quality of life through the benefits associated with a strong visitor industry. Its tasks are to maximize the number, length of stay and economic impact of visitors to Leon County. In FY 2007, the TDC planned, funded and produced the highly demanded Downtown Tallahassee Locator Map with the assistance of the Tallahassee/Leon County Planning Department.

Human Resources continues to provide recruitment, employment, benefits, compensation and regulatory compliance services in order to attract and retain a highly talented, committed, and diverse Leon County workforce. Additionally, Human Resources has implemented a new employee performance evaluation system.

Fiscal Year:

**Figure 1.2 - Department Introduction:** Introduces the department and division, in addition to providing division highlights.

**(3) Executive Summary-** This section introduces the department, noting each division, and describing the primary purpose of the division in its delivery of services.

**(4) Highlights-** This section details the specific functions and service areas the division performs.

Figure 1.3- Department Budget Summary

Leon County Government Fiscal Year 2008 Budget						
Legislative/Administrative						
<b>(5) Budgetary Costs</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
Personal Services	4,498,461	4,620,702	4,785,947	-13,514	4,772,333	4,656,745
Operating	2,561,360	3,619,865	3,340,302	-216,475	3,123,829	3,123,829
Capital Outlay	1,218	1,745	0	0	0	15,330
Grants-in-Aid	233,665	1,019,465	1,580,914	10,000	1,580,914	1,116,687
<b>Total Budgetary Costs</b>	<b>7,294,684</b>	<b>9,270,807</b>	<b>9,707,063</b>	<b>-219,689</b>	<b>8,487,076</b>	<b>8,212,601</b>
<b>(6) Funding Sources</b>						
		FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2009 Budget
001 General Fund		4,887,048	5,344,085	5,140,013	5,140,013	5,320,943
001 Insurance Service		210,294	220,319	230,317	230,317	242,251
160 Tourist Development		2,023,519	3,530,617	3,932,403	3,932,403	3,471,370
100 Transportation Trust		174,263	175,286	170,343	170,343	177,287
<b>Total Revenues</b>		<b>7,294,684</b>	<b>9,270,807</b>	<b>9,472,976</b>	<b>9,472,976</b>	<b>9,212,601</b>
<b>(7) Staffing Summary</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
County Administration	4.00	4.00	4.00	0.00	4.00	4.00
County Attorney	13.00	13.00	12.00	0.00	13.00	12.00
County Commission	14.00	14.00	14.00	0.00	14.00	14.00
Human Resources	10.00	10.00	10.00	0.00	10.00	10.00
Office of Management and Budget	10.00	10.00	9.00	0.00	9.00	9.00
Tourist Development	3.00	3.00	3.00	0.00	3.00	3.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>54.00</b>	<b>54.00</b>	<b>52.00</b>	<b>0.00</b>	<b>53.00</b>	<b>52.00</b>
<b>OPS Staffing Summary</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
Office of Management and Budget	1.00	1.00	0.00	-1.00	-1.00	0.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>-1.00</b>	<b>-1.00</b>	<b>0.00</b>

Figure 1.3 - Department Summary:

Serves as a summary of the entire Department Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present and future financial, staffing, and funding information.

**(5) Budgetary Costs** - This section contains a summary of past, present, and future financial information related to personal services, operating expenses, capital outlay, and grants.

**(6) Funding Sources** - This section contains a summary of the funding sources that provide resources directly to the department/program.

**(7) Staffing Summary** - This section serves as a summary of past, present, and future information related to department/program staffing.

Figure 1.4- Division Summary

Leon County Government Fiscal Year 2008 Budget						
Summary of Library Services						
<b>(8) Budgetary Costs</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-240-571 Library Services - Policy, Planning, & Oper	883,741	886,261	896,357	0	896,357	927,362
001-241-571 Library Services - Public Services	2,466,782	2,563,482	2,628,568	7	2,628,605	2,721,262
001-242-571 Library Services - Collection Services	797,699	850,459	942,079	1,861	943,860	880,094
001-243-571 Library Services - Extension Services	2,002,462	2,166,178	2,233,621	11,427	2,245,048	2,802,676
<b>Total Budgetary Costs</b>	<b>6,102,781</b>	<b>6,420,380</b>	<b>6,600,855</b>	<b>13,335</b>	<b>6,814,190</b>	<b>7,331,394</b>
<b>(9) Funding Sources</b>						
		FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2009 Budget
001 General Fund		6,102,781	6,420,380	6,814,190	6,814,190	7,331,394
<b>Total Revenues</b>		<b>6,102,781</b>	<b>6,420,380</b>	<b>6,814,190</b>	<b>6,814,190</b>	<b>7,331,394</b>
<b>(10) Staffing Summary</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-240-571 Library Services - Policy, Planning, & Oper	7.00	7.00	7.00	0.00	7.00	7.00
001-241-571 Library Services - Public Services	42.70	42.70	42.70	0.00	42.70	42.70
001-242-571 Library Services - Collection Services	15.00	15.00	15.00	0.00	15.00	15.00
001-243-571 Library Services - Extension Services	50.00	50.00	50.00	0.00	50.00	59.50
<b>Total Full-Time Equivalents (FTE)</b>	<b>115.70</b>	<b>115.70</b>	<b>115.70</b>	<b>0.00</b>	<b>115.70</b>	<b>124.20</b>
<b>OPS Staffing Summary</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-241-571 Library Services - Public Services	1.00	1.00	1.00	0.00	1.00	1.00
<b>Total Full-Time Equivalents (FTE)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

Figure 1.4 - Division Summary:

Serves as a financial summary of the entire Division Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present and future financial, staffing, and funding information.

**(8) Budgetary Costs** - This section contains a summary of past, present, and future financial information related to personal services, operating expenses, capital outlay, and grants.

**(9) Funding Sources** - This section contains a summary of the funding sources that provide resources to this department/program.

**(10) Staffing Summary.** This section serves as a summary of past, present, and future information related to department/program staffing.

Figure 1.5- Program Description

Leon County Government Fiscal Year 2008 Budget																																		
Office of Management & Budget																																		
Organizational Code: 001-130-513																																		
<b>(11) Mission Statement</b> The mission of the Office of Management & Budget is to continuously enhance the quality of County services by optimizing the use of County financial resources through the effective provision of planning, policy analysis, budget development, budget implementation and program evaluation services to benefit citizens, elected officials and staff.																																		
<b>(12) Summary of Services Provided</b> 1. Provide financial management assistance to the County Administrator and other departments. 2. Responsible for the development, monitoring and control of the annual operating budget and capital improvement program. 3. Forecast and monitor County revenues. 4. Responsible for the County's annual Truth-in-Millage (TRIM) process. 5. Conduct research and fiscal policy analysis for special projects as requested by the County Administrator and Board.																																		
<b>(13) Statutory Requirements</b> Florida Statute, Chapter 129 "County Government"; Florida Statute, Chapter 129 "County Annual Budget"; Florida Statute, Chapter 200 "Determination of Millage"																																		
<b>(14) Advisory Board</b> Financial Treatment Advisory Committee; Investment Oversight Committee; Budget 2000 Finance Committee																																		
<b>(15) Benchmarking</b>																																		
<table border="1"> <thead> <tr> <th>Benchmark Data</th> <th>Leon County</th> <th>Benchmark</th> </tr> </thead> <tbody> <tr> <td>Employees per 1,000 residents</td> <td>130,200</td> <td>130,000</td> </tr> </tbody> </table>					Benchmark Data	Leon County	Benchmark	Employees per 1,000 residents	130,200	130,000																								
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Employees per 1,000 residents	130,200	130,000																																
Benchmark source: Survey of comparable counties average size staff is 9.0; range of 4.0 to 14.0 FTEs; population ranges from 235,000 to 304,000																																		
<b>(16) Performance Measures</b>																																		
<table border="1"> <thead> <tr> <th>Performance Measures</th> <th>FY2005 Actual</th> <th>FY2006 Actual</th> <th>FY2007 Estimate</th> <th>FY2008 Estimate</th> </tr> </thead> <tbody> <tr> <td>Meet all requirements of FL Statutes 129 and 200 (Truth in Millage)</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget)</td> <td>101%</td> <td>101%</td> <td>99%</td> <td>99%</td> </tr> <tr> <td>Process budget amendment request within 2 business days of the next scheduled Board meeting, % is an estimate</td> <td>95%</td> <td>95%</td> <td>96%</td> <td>96%</td> </tr> <tr> <td>Submit 2 semi-annual performance reports by May 30 and November 30</td> <td>2</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Review all agenda items in less than 2 days 95% of the time</td> <td>95%</td> <td>96%</td> <td>96%</td> <td>96%</td> </tr> </tbody> </table>					Performance Measures	FY2005 Actual	FY2006 Actual	FY2007 Estimate	FY2008 Estimate	Meet all requirements of FL Statutes 129 and 200 (Truth in Millage)	Yes	Yes	Yes	Yes	Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget)	101%	101%	99%	99%	Process budget amendment request within 2 business days of the next scheduled Board meeting, % is an estimate	95%	95%	96%	96%	Submit 2 semi-annual performance reports by May 30 and November 30	2	2	2	2	Review all agenda items in less than 2 days 95% of the time	95%	96%	96%	96%
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Figure 1.5 – Program Description:

Describes the mission, notes the advisory boards that advise this program, summarizes the services provided by the program, names several accomplishments, and provides current year and out year notes. The data on this form illustrates the Division performance which indicates how efficiently and effectively services are projected to be provided.

**(11) Mission Statement** - The Mission Statement is a concise written statement of the desired end-result of the program's operation.

**(12) Summary of Services Provided** – Describes the key responsibilities and services provided by the program.

**(13) Statutory Requirements** – This section details the statutory and code reference that the divisions are charged to perform.

**(14) Advisory Boards** – This section lists the advisory boards the divisions are charged to staff or support.

**(15) Benchmarks** – Where applicable this section details division benchmarks against established tracked industry or institutional standards.

**(16) Performance Measures** – This section tracks the division actual assigned performance measures against target levels to see if the division is accomplishing its primary assigned objectives.

Figure 1.6-Program Summary

Leon County Government Fiscal Year 2008 Budget						
Office of Management & Budget						
Organizational Code: 001-130-513						
<b>(17) Budgetary Costs</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
Personal Services	584,723	670,569	649,392	-10,774	629,108	656,374
Operating	44,151	55,557	56,327	0	56,327	56,327
Total Budgetary Costs	628,874	726,126	705,719	-10,774	685,435	714,901
<b>(18) Funding Sources</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001 General Fund	628,874	726,126	705,719	-10,774	685,435	714,901
Total Revenues	628,874	726,126	705,719	-10,774	685,435	714,901
<b>(19) Staffing Summary</b>						
	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
Assistant County Administrator	0.00	0.00	0.00	0.00	0.00	0.00
Assistant to the County Administrator	1.00	1.00	0.00	0.00	0.00	0.00
Budget Manager	1.00	1.00	1.00	0.00	1.00	1.00
Management & Budget Analyst	4.00	2.00	4.00	0.00	4.00	4.00
Management & Budget Technician	1.00	1.00	1.00	0.00	1.00	1.00
Sr Management & Budget Analyst	1.00	3.00	1.00	0.00	1.00	1.00
Total Full-Time Equivalents (FTE)	8.00	8.00	7.00	0.00	7.00	7.00
<b>(20) Notes</b>						
<p>This program is recommended at an increased funding level including:</p> <ol style="list-style-type: none"> <li>A 2.7% cost of living and benefit adjustments for FY08.</li> <li>The new phone system communication charges being based on actual system usage and not the number of lines dedicated to a division.</li> </ol> <p>This program is recommended at a decreased funding level including:</p> <ol style="list-style-type: none"> <li>Personnel costs associated with a transfer of the Director of Public Services position to Public Services intergovernmental Affairs budget off-set by a 10% reallocation of the Assistant County Administrator position from Risk Management to OMB.</li> <li>As a result of property tax reform, the elimination of the Office of Management and Budget Internship Program in the amount of \$19,774.</li> </ol>						

Figure 1.6 – Program Summary:

Serves as a financial summary of the Division's Programs. It presents that Budgetary Costs, Staffing Summary and Funding Sources report, which contains summary of past, present and future financial, staffing, and funding information.

**(17) Budgetary Costs** - This section contains a summary of past, present, and future expenditure information related to personal services, operating expenses, capital outlay, and grants.

**(18) Funding Sources** – This section contains a summary of the funding sources that provide resources to this program.

**(19) Staffing Summary** – This section services as a summary of past, present, and future information related to program staffing.

**(20) Notes** - This section describe the fiscal year budget notes pertaining to increases or decreases in

