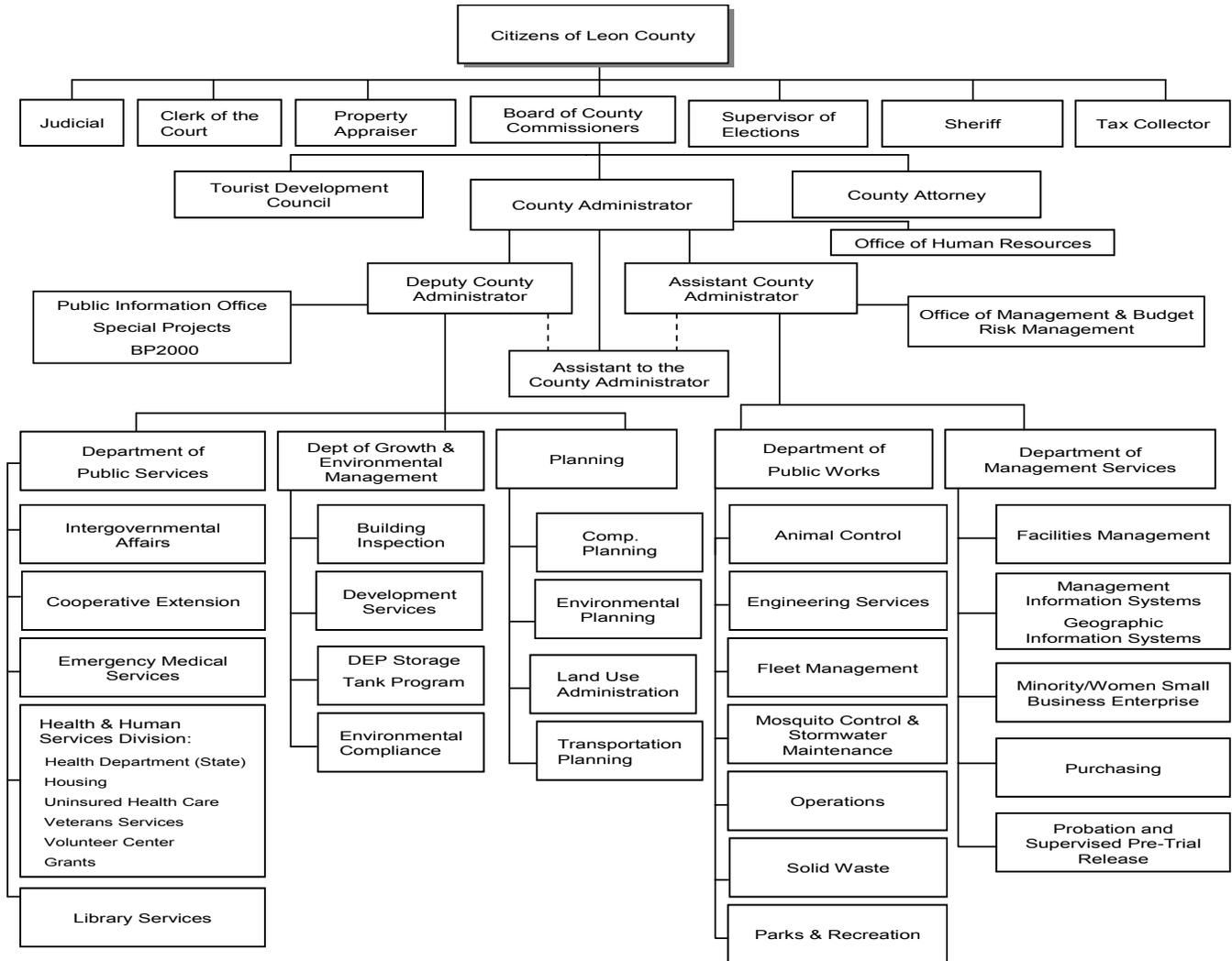


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Leon County Government Fiscal Year 2008 Budget



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 272,497 people, with 35.3% living in the unincorporated area of the County and 64.7% within the city limits.

Leon County is a political subdivision of the State of Florida and is guided by an elected seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. A chairperson is also selected each year by the members of the Board. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. The County became a charter government effective November 12, 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.

The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners.

Leon County has (5) Constitutional Officers which includes the Clerk of the Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Other elected officials of Leon County include the Judiciary, State Attorney, and Public Defender. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public.

The Board of County Commissioners is obligated to fund, the operating budget of elected officials partly or in whole. Leon County also has a number of appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners. In addition, the Board appoints a number of committees that serve as quasi-legislative bodies.

Budget At-A-Glance

OVERVIEW

The total budget for FY 2007/2008 is \$284,691,297 or 21.24% more than last fiscal year. The operating budget of \$202,018,055 represents a 2.86% increase from last year's adopted budget. The capital budget of \$82,673,242 (\$42,150,316 in FY08 projects and \$40,522,926 in budgeted reserves for future mandatory and essential projects) represents an increase of 115.23% from last year. Not including reserves the capital budget increased 9.73%.

Figure 1 depicts the budget as it is reflected organizationally. The FY 2007/2008 budget shows a reduction in some services levels, while being sensitive to maintaining quality services in high priority mandatory and essential programs such as public safety and transportation.

Figure 1

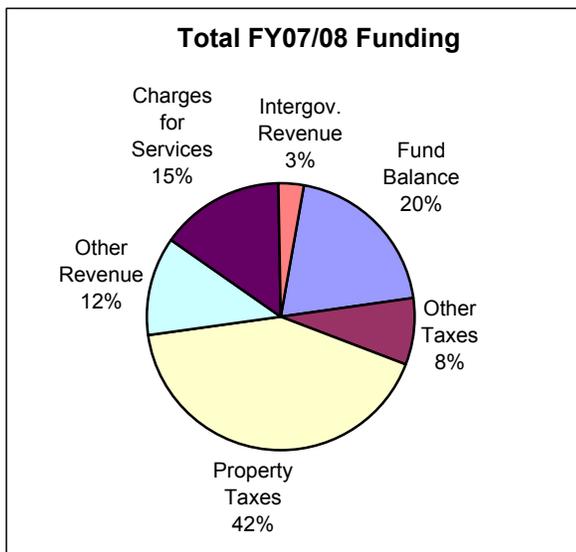
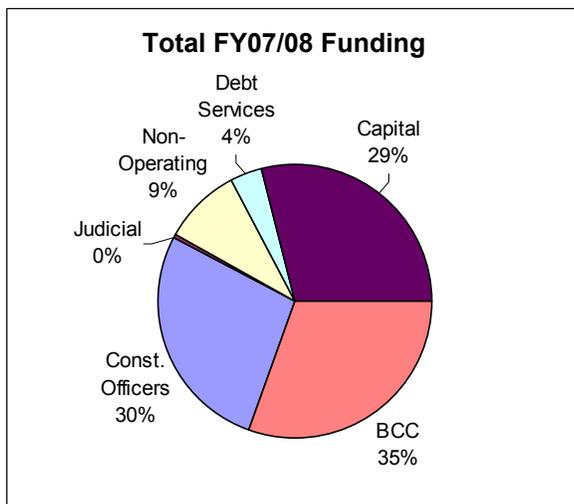


Figure 2

BUDGET PROCESS

In **December of 2006** the Board held its annual retreat to develop a list of priorities and other policy initiatives. In **February 2007**, the Board approved preliminary policy guidance for the development of the budget. From **February thru April**, County departments, constitutional officers, and judicial officers submitted to the Office of Management and Budget tentative funding requests. In the months of **May and June**, departmental budgets were analyzed, and revenue estimates were updated. Due to the Florida Legislature's efforts on reforming property tax legislation during the regular session (**March thru April**) and the special session in **June**, the Board held two early budget workshops, one in **February** and one in **May** to stay abreast of changes in the property tax laws. Final revenue estimates on property tax levies could not be calculated until June 22, 2007 when the legislature announced the revised formulas for calculating the property tax millage rate. Two final policy guidance workshops were held with the Board in **June** to assist in completing a tentative budget. In **July**, the taxable property values were certified by the Property Appraiser allowing the County Administrator to submit his recommended tentative budget to the Board. The Board of County Commissioners, in the month of **September** adopted the budget through two public hearings. The final adopted budget was published by the Office of Management and Budget for distribution on **October 1, 2007**.

FY 2007/2008 REVENUES

The Florida Statutes require that all local government adopted budgets be balanced. Leon County's FY 2007/2008 budget of \$284,691,297 is balanced with the use of a variety of revenue sources and fund balances, and retained earnings from previous fiscal years.

Figure 2 displays the major classifications of revenue sources used in support of the FY2007/2008 adopted budget. On the following page, some of the major individual revenue sources are summarized in more detail. New statutory provisions required local governments to levy property taxes at a rate of 3%-9% below the FY07 rolled-back rate depending on recent spending patterns. Due to fiscal constraint over the past five-years Leon County fell within the lowest possible statutory reduction of 3%

Budget At A Glance

MAJOR REVENUES

(FY 2008 Revenue Estimates projected in Millions)

AD VALOREM PROPERTY TAXES (\$113.9)

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County.

LOCAL OPTION SALES TAX (\$3.8)

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 taxes are disbursed at 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 TAX (\$5.2)

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 1/2 CENT SALES TAX (\$12.4)

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.

9TH CENT GAS TAX (\$1.4)

Prior to FY02, the 9th Cent Gas Tax was a state imposed one cent tax on special and diesel fuel. Effective FY02, the County levies the amount locally on all fuel consumption.

STATE SHARED GAS TAX (\$4.1)

Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

LOCAL OPTION GAS TAX (\$3.7)

This is a locally imposed tax of 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.

LOCAL OPTION TOURIST TAX (\$3.5)

This is a locally imposed 4% tax levied on rentals and leases of less than a six month duration. A 1% option has been levied by the Board to pay for a performing arts center.

ENVIRONMENTAL PERMITS (\$2.3)

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

BUILDING PERMITS (\$1.7)

Building permit fees are revenues derived from developers of residential and commercial property. Revenues are intended to offset the cost of inspections assuring that development activity meets local, state and federal building code requirements.

LANDFILL AND TRANSFER STATION TIPPING FEES (\$9.3)

Tipping fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

TELECOMMUNICATIONS TAX (\$4.0)

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 (\$5.2)

The Public Service Tax is based upon a 10% levy on gas, water, electric services and \$.04 per gallon on fuel oil.

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$14.2)

Funding for emergency medical services is provided by a .50 mil municipal service taxing unit (MSTU) property tax and ambulance transport fees. Estimates indicate that \$8.1 million will be generated from the MSTU and \$6.1 million from ambulance fees.

Culture and Recreation

Culture and recreation operations and capital projects funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County designed to enhance the quality of life for both residents and visitors. This includes services provided by Parks and Recreation and Library Services. Due to statutory property tax reform, Leon County was faced with a reduction in anticipated ad valorem revenues over the previous fiscal year. The Board of County Commissioners prioritized spending based on mandatory, essential and non-mandatory services. Culture and recreational services did not fall within the mandatory service requirements of local government.



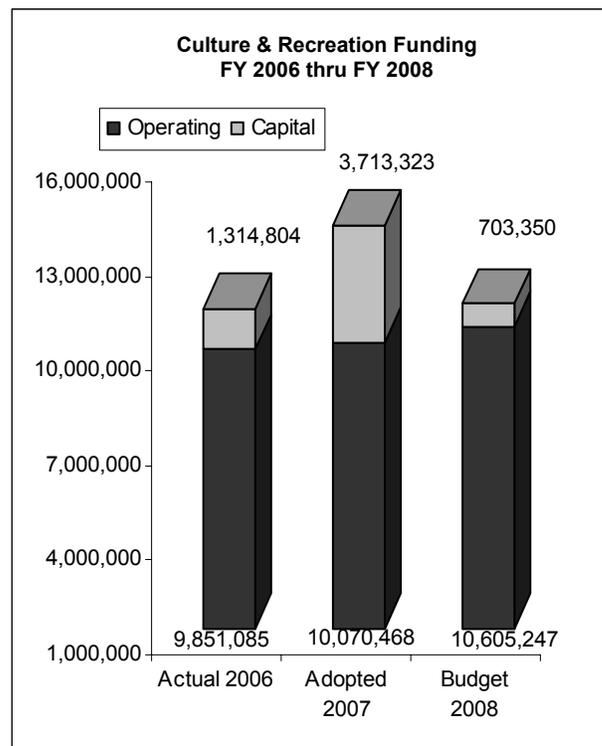
FUNDING

In Fiscal Year 2007/2008 a total of \$11,308,597 is allocated by the Board of County Commissioners in support of culture and recreational operations and capital projects. This is a decrease of 18% from the previous year and represents approximately a 4% allocation of the total Fiscal Year 2007/2008 budget. Funding was provided to maintain existing services at a high quality while reducing capital projects.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating and capital budget, with respect to culture and recreational services include:

- Elimination of funding for the Woodville, Northwest and East stand alone branch libraries.
- Elimination of funding for the Northeast Park.
- Elimination of funding for the Lake Jackson, Fort Braden, and Miccosukee Community centers.
- \$370,000 in funding was provided to maintain existing parks and greenways including the replacement of playground equipment.
- Providing \$710,850 in cultural program grant dollars (\$526,880 from the Tourist Development Council and \$184,170 from general revenue)



COUNTY FACT

The Miccosukee Greenway and the Alford Arms Greenways have been designated as part of the U. S. Trails System.

Transportation

Transportation operations and capital projects funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County designed to enhance the safe and adequate flow of vehicles, travelers, and pedestrians. This includes services provided by Engineering Services and the Operations Division of the Public Works Department. Property reform tax legislation required the Board of County Commissioners to prioritize spending based on mandatory, essential and non-mandatory services. Leon County is required to maintain the existing transportation network and deems it essential to conduct maintenance on a regular basis to avoid costly repairs due to neglect.



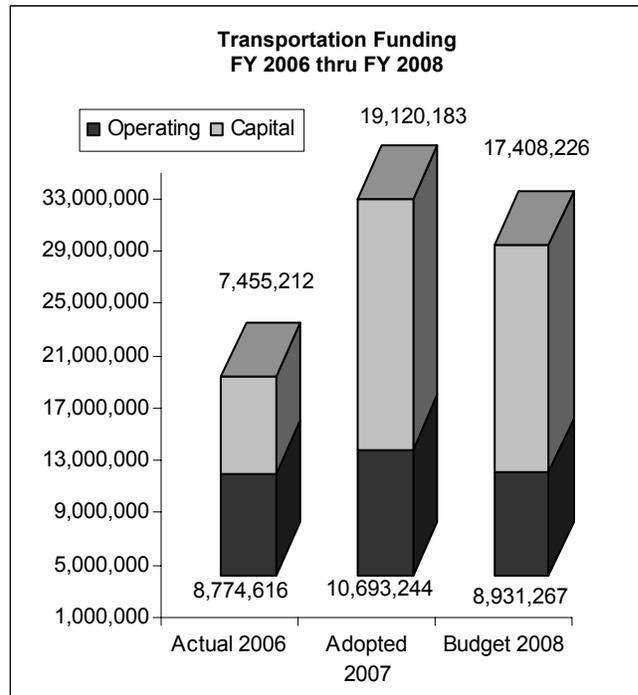
FUNDING

In Fiscal Year 2007/2008 a total of \$26,339,493 is allocated by the Board of County Commissioners in support of transportation operations and capital projects. This is a 12% decrease for the previous fiscal year and represents 9% of the total Fiscal Year 2007/2008 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating and capital budget, with respect to transportation services include:

- Elimination of the Tharpe Street widening project allowing the reallocation of \$24.8 million over five to eight years for maintenance of the existing transportation network.
- The allocation of \$3 million for intersection and safety improvements and \$1.9 million for arterial and collector road resurfacing.
- The allocation of \$2 million dollars towards the completion of improvements to Buck Lake Road.
- Budgeting \$1.2 million for sidewalks with \$700,000 to be utilized for Aenon Church Road.
- Appropriating \$1.6 million in transportation fund balance for the construction of a heavy equipment storage complex at the Public Works Center.



COUNTY FACT

Public Works completed the construction of Orange Avenue during FY 07.

Public Safety

Public Safety operations and capital projects funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County that are designed to enhance the quality of life by ensuring the security of both persons and property. This includes services provided by Emergency Medical Services, the Leon County Sheriff's Office, the Medical Examiner, Building Inspection, Growth & Environmental Management, Probation Services and Leon County Volunteer Fire Departments.

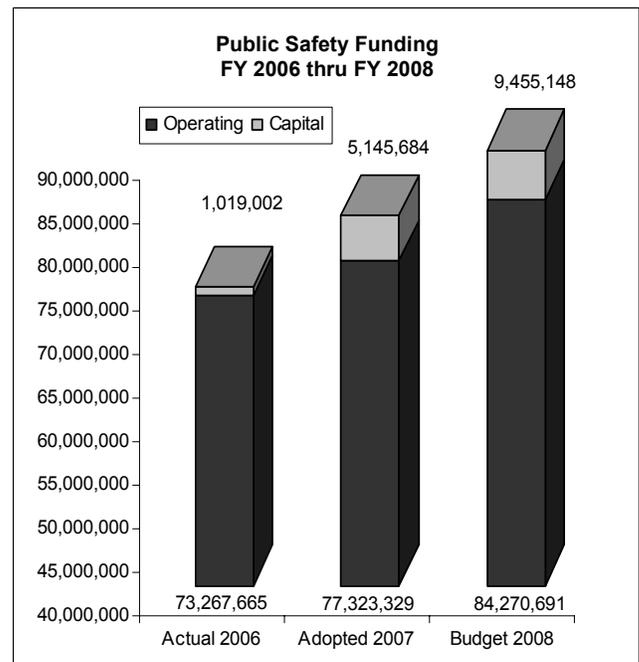
FUNDING

In Fiscal Year 2007/2008 a total of \$93,725,839 is allocated by the Board of County Commissioners in support of public safety operations and capital projects. This represents a 14% increase over the prior fiscal year and represents approximately 33% of the total Fiscal Year 2007/2008 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating and capital budget, with respect to public safety services include:

- Providing funding in the amount of \$1.8 million for implementation of the final year of the salary parity study for Sheriff Deputies and Correctional Officers.
- Allocating \$4 million towards the construction of a hardened Emergency Medical System building.
- Increased funding for Medical Examiner payments in the amount of \$50,000.
- Funding for necessary operating capital equipment such as vehicles and weaponry for the Sheriff's Department in the amount of \$876,694.
- Allocating \$330,000 for the replacement of Emergency 911 recorders.
- Allocated \$2 million in recurring revenue to fund the Joint Dispatch Center/Radio Communication capital project.



COUNTY FACT

Emergency Medical Services safely transported 34,183 patients during FY 06.

Human Services

Human Services operations funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County for the welfare of the community as a whole and its individuals. This includes services primarily provided by Health and Human Services, Mosquito Control and the Intergovernmental Affairs Division of the Public Services Department.

FUNDING

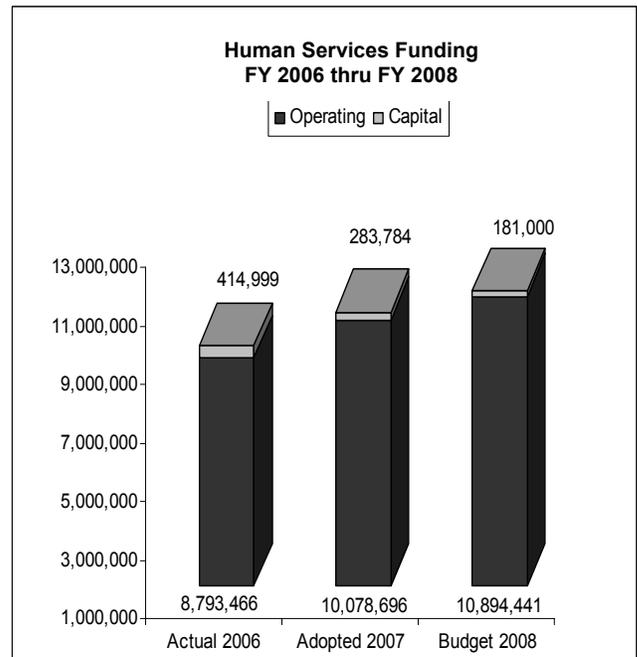
In Fiscal Year 2007/2008 a total of \$11,075,441 is allocated by the Board of County Commissioners in support of human services operations. This is a 7% increase over the prior fiscal year and represents approximately 4% of the total Fiscal Year 2007/2008 budget.



HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating budget, with respect to human services include:

- Increasing the funding to distribute to Community Human Service Partnership (CHSP) grant program by \$65,000.
- Continuing to support the efforts of the Public Safety Coordinating Council to make recommendations for alternative diversionary programs to reduce incarceration rates by appropriating \$100,000.
- Provided \$888,184 in human service line item funding to agencies including \$300,000 for the Tallahassee Memorial Trauma Center.
- Providing an additional \$96,500 to contract for the required maintenance of stormwater treatment facilities.
- Allocated \$1.3 million dollars in general revenue to fund primary health care.
- Budgeted an additional \$200,000 for required Medicaid payments.



COUNTY FACT

Approximately, 10,474 Leon County citizens received primary or specialty care through primary health care contractors during FY 06.

Environmental Services

Environmental Services operations and capital projects funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. This includes services provided by Solid Waste, Stormwater Engineering, Stormwater Maintenance, Geographic Information Services, Cooperative Extension, Environmental Compliance and the Development Services Division of the Growth & Environmental Management Department.



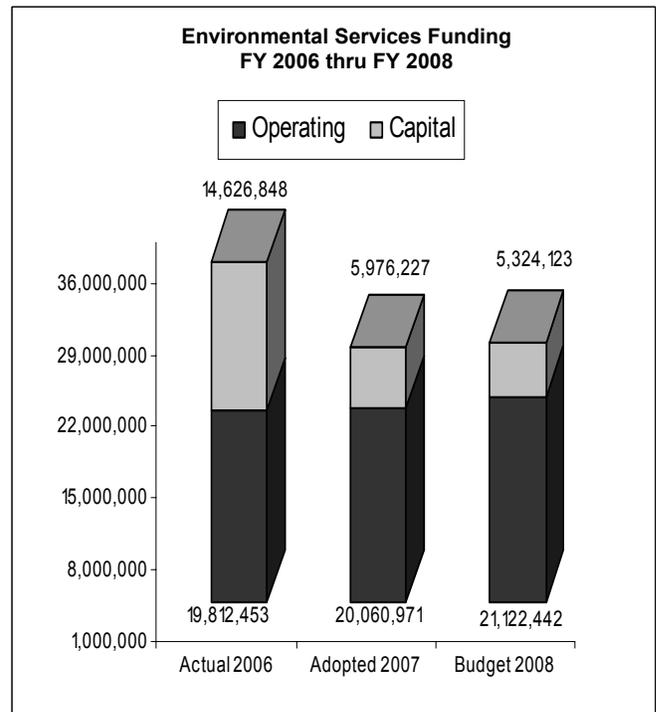
FUNDING

In Fiscal Year 2007/2008 a total of \$26,446,565 is allocated by the Board of County Commissioners in support of environmental services operations and capital projects. This is a 1.5% increase from the prior fiscal year and represents approximately 9% of the total Fiscal Year 2007/2008 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating and capital budget, with respect to environmental services include:

- Continued funding of the rural waste collection centers.
- A savings of \$271,353 by reducing the hours of operation at the solid waste management facility
- The allocation of \$1.2 million for flood mitigation in the Killlearn Acres subdivision.
- An appropriation of \$50,000 to fund the Water Atlas project as recommended by the Water Management Policy Board
- A reduction in \$150,000 in funding for water quality sampling by reducing the sampling frequency from monthly to quarterly.



COUNTY FACT

The electronics recycling program collected a record 750 tons of electronic waste during FY06.

Economic Development

Economic Development operations funded for Fiscal Year 2007/2008 represent a broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens. This includes services provided by the Tourist Development Council, the Economic Development Council, Veteran Services and Housing Services. Leon County is also the primary contributor to the Community Redevelopment Area (Frenchtown).

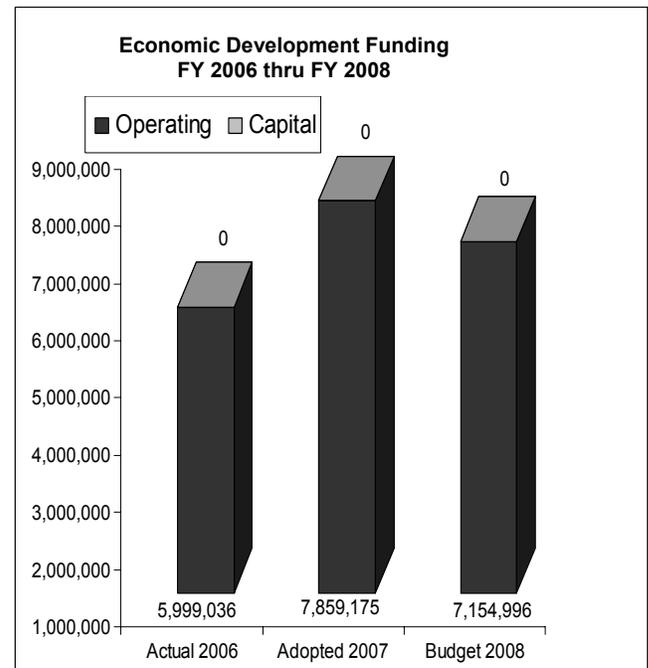
FUNDING

In Fiscal Year 2007/2008 a total of \$7,154,996 is allocated by the Board of County Commissioners in support of economic development operations. This is a 9% reduction from the prior year funding and represents almost 3% of the total Fiscal Year 2007/2008 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating budget, with respect to economic development services include:

- Continued funding for the both the Downtown Community Redevelopment Area (CRA) and the Southside/Frenchtown (CRA) due a renegotiated agreement with the City of Tallahassee on the Downtown CRA.
- Continuation of funding in the amount of \$136,895 for the Small Business Enterprise program and the associated contract with FAMU.
- Provided \$100,000 in Tourist Development funding for the hosting of regional sports events.
- Continued funding of the Economic Development Council in the amount of \$199,500.



COUNTY FACT

Leon County provided leadership and \$750,000 in funding to launch a local small business accelerator program Vision 20/20 during FY 06 and FY 07.

Courts

Court operations funded for Fiscal Year 2007/2008 represent a broad range of services provided by the Judicial Branch of Leon County government. This includes services provided by the Second Judicial Circuit of the State of Florida, the State Attorney and the Public Defender. The County Constitutional Office of the Clerk of the Court also provides services in support of the Judicial Branch of government. Beginning July 1, 2004, the County's role in support of the Courts changed significantly with the implementation of Revision 7 to Article V of the state constitution. The State of Florida is now responsible for the majority of funding as it relates to the operation of the Court System. The County is still obligated for a number of items, including facilities, technology and court security.

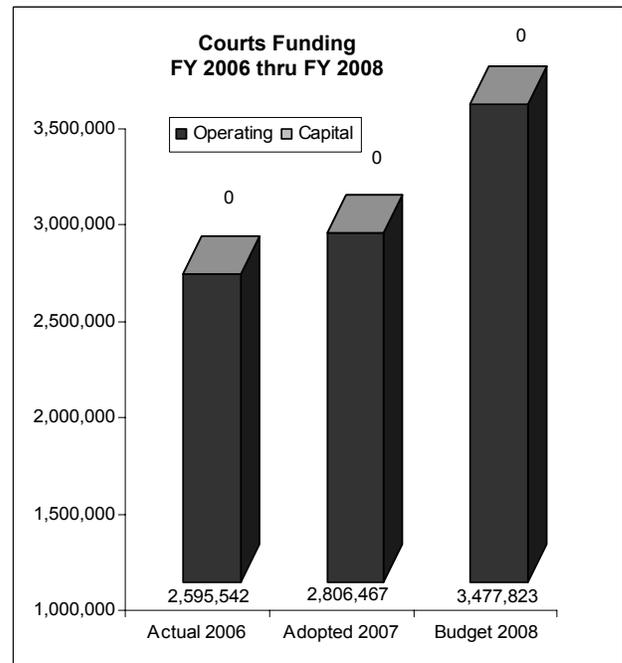
FUNDING

In Fiscal Year 2007/2008 a total of \$3,477,823 is allocated by the Board of County Commissioners in support of Judicial Branch and court related operations. This is a 24% increase from the previous fiscal year and represents almost 1% of the total Fiscal Year 2007/2008 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating budget, with respect to court related services include:

- Increasing the Juvenile Assessment Payment to the State by \$437,800, to a total of \$1.95 million.
- Providing \$300,000 in funding for regional attorney conflict counsels as mandated by the State of Florida through new legislation.
- Continued funding of Teen Court, Law Library, and the Guardian Ad Litem program.



NOTE: All capital funding for Court related expenses are contemplated in the General Government Section.

COUNTY FACT

Leon County completed the construction of new Court Administration offices and opened a state-of-the-art courtroom (pictured above) with efficiency technology during FY07.

General Government

General government operations and capital projects funded for Fiscal Year 2007/2008 represent a broad range of general services provided by Leon County. This includes services provided by the legislative and administrative branches of County government like the County Commission and the County Administrator. Additionally, general government funding is allocated in support of services provided by the Property Appraiser, the Tax Collector, the Supervisor of Elections, the County Attorney and the Tallahassee-Leon County Planning Department.

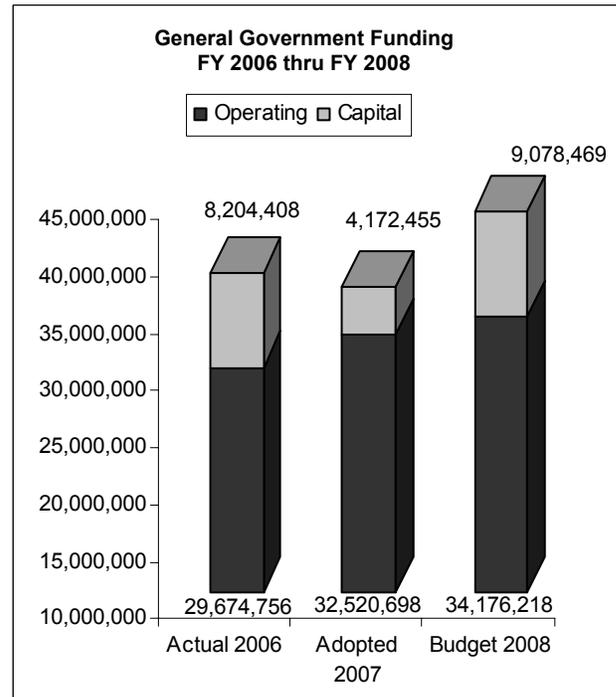
FUNDING

In Fiscal Year 2007/2008 a total of \$43,254,687 is allocated by the Board of County Commissioners in support of general government operations and capital projects. This is an 18% increase from the previous fiscal year and represents approximately 15% of the total Fiscal Year 2007/2008 budget. The largest percent of the increase went to fund mandatory capital projects such as the Courthouse, and to maintain the existing County infrastructure.

HIGHLIGHTS

Key highlights of the Fiscal Year 2007/2008 operating and capital budget, with respect to general government services include:

- Providing an additional \$121,111 for facility maintenance contract increases.
- Allocated \$1.2 million in necessary technology capital improvements to maintain the County network and the justice information system.
- Increased funding to support all of Leon County's Constitutional Officers in the amount of \$7.2 million.
- Provided \$7.5 million in funding for required facility construction projects pertaining to the Courthouse and annex (Bank of America Building).



COUNTY FACT

The Leon County Board of County Commissioners has reduced the property tax millage rate by 16% from FY 06 to FY 08 representing a \$21.7 savings to property owners.

Other Expenses and Debt Service

NON-OPERATING EXPENSES

Non-operating funding is provided by the Board of County Commissioners 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.

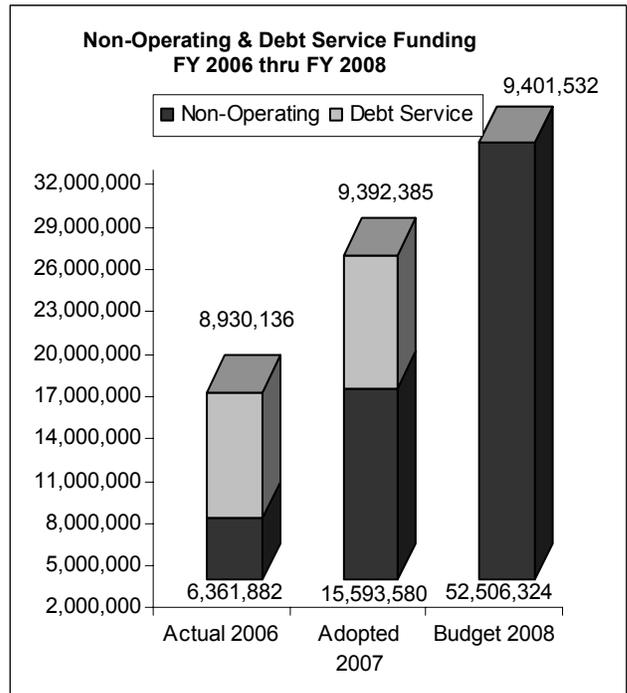
In Fiscal Year 2007/2008 a total of \$52,506,324 was allocated by the Board of County Commissioners for non-operating expenses. This is a significant increase over the prior fiscal year due the Board budgeting \$40.5 million in reserves to fund capital projects for the next five to eight years. This budgeted reserve will pay for Leon County's general capital needs for five years, and pay for maintaining the existing transportation network for the next five to eight years. This allocation represents approximately 18% of the total Fiscal Year 2007/2008 budget.

Non-Operating expenditures support the various County activities which include: Fleet Management, countywide communication services and infrastructure, risk management and insurance programs, and reserve and contingency funding for a multitude of County programs and activities.

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.

In Fiscal Year 2007/2008 a total of \$9,401,532 was allocated by the Board of County Commissioners for debt service expenses. Due to the County's level debt service this is less than a percent increase over the prior fiscal year. This allocation represents approximately 3% of the total Fiscal Year 2007/2008 budget.



COUNTY FACT

Leon County retired two debt service bonds during FY 07

**Leon County Government
Fiscal Year 2008 Budget**

<u>Expenditure Summary by Category</u>	<u>FY08 Tentative</u>	<u>Reference</u>
<u>MANDATORY</u>		
<u>Constitutional Officers</u>		
Supervisor of Elections	\$3,853,209	FS 129.202, FS 97-107
Tax Collector	5,417,790	Article VIII Section 1(d), FS 192.091(2), FS 197 Article VIII Section 1(d), FS 192.091(1)
Property Appraiser	4,684,337	FS 193.023, FS 193, 194, 196, 200
Sheriff	60,481,974	Article VIII Section 1(d), FS 39.49 and 39.50
Clerk of Court	1,847,365	Article VIII Section 1(d), Article V Section 16
subtotal	<u>\$76,284,675</u>	
<u>Judiciary (Article V)</u>		
State Attorney	88,904	Article V Section 14 & 17, FS 29.008
Public Defender	107,775	Article V Section 14 & 18, FS 29.008
Guardian Ad Litem	21,827	FS 29.008, FS 39.8296
Court Administration	36,266	Article V, FS 29.008
Legal Aid	95,985	FS 939.185(2)
Conflict Attorney	300,000	FS 27.511, FS 29.008
subtotal	650,757	
<u>Charter</u>		
County Commission	1,350,816	Article VIII Section 1(e), FS 125.01 County Charter
County Attorney	1,689,190	FS 127.01, County Charter, LCL Article X , Chapter 2, Section 2-501 F.S. 125.7, County Charter,
County Administrator's Office	555,307	LCL Article X Chapter 2, Section 2-501
subtotal	<u>3,595,313</u>	
<u>Payments</u>		
CRA-Payment	2,235,074	FS 163.506
Debt Service	9,401,532	FS 130
Medical Examiner	375,000	FS 406.08
Tubercular Care	17,000	FS 392.68(2)
Baker and Marchmen Act	614,580	FS 394.76(3)b
Medicaid & Indigent Burial	1,628,500	Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	22,500	FS 197.502
Juvenile Detention Payment - State	1,957,800	FS 985.686
subtotal	16,251,986	
<u>Transportation/Stormwater</u>		
Public Works Support Services	526,336	
Engineering Services	2,930,940	FS 316.006(3)
Transportation Maintenance	2,591,026	FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Ways Maintenance	1,346,822	FS 337.401
Capital Project Reimbursements	(850,000)	
Stormwater Maintenance	4,016,573	FS 403.0893, Chapter 10, LCL Article VII Divisions 1 & 2 FS 403.0885, US Code: 1342 Title 33 Chapter 26, Comp Plan: Section IV Policy No. 2.2.6
Water Quality and TMDL Monitoring	458,630	
subtotal	<u>11,020,327</u>	
<u>Growth Management</u>		
Development Services (not including Bldg Dept)	1,095,220	FS 163.3180, FS 163.3202, LCL: Chapter 10
Environmental Compliance	1,617,872	FS 380.021, Chapter 10 LCL Article VIII, Sec. 10
Growth - Support Services	690,620	Supports functions of Fund 121
subtotal	<u>3,403,712</u>	

**Leon County Government
Fiscal Year 2008 Budget**

<u>Expenditure Summary by Category</u>	<u>FY08 Tentative</u>	<u>Reference</u>
<u>Other</u>		
Veterans Services	229,086	FS 292.11
Planning	911,232	FS 163.3174, FS 163.3167(2)
Court House Annex (Bank of America Building)	966,990	Article V, FS 29.008
Property/Liability Insurance	<u>2,084,586</u>	
subtotal	4,191,894	
<u>Solid Waste</u>		
Landfill Closure	68,147	FS 403.707
Transfer Station	6,011,945	FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	1,733,429	FS 403.706 and Interlocal Agreement
Hazardous Waste	369,582	FS 403.7225, FS 403.704
Recycling Services	473,196	FS 403.706(2)
subtotal	8,656,299	
TOTAL MANDATORY	\$124,054,963	
<u>NON-MANDATORY</u>		
<u>County Departments</u>		
Jail Detention/Mental Health Coordinators	151,032	Article V Section 14(c), FS 29.008
Pre-Trial Release	1,181,745	Provided alternative to incarceration
MWSBE	346,849	FS 255.10, County Policy No. 96-1
Code Enforcement	186,617	
Intergovernmental Affairs	291,433	FS 951.26
Public Information Office	299,237	FS 125.001 FS 125.9503
Volunteer Services	219,009	County Emergency Management Plan
Parks and Recreation	2,023,994	
Cooperative Extension	502,986	FS 1004.37
Alternative Stabilization	855,346	
Mosquito Control	734,007	FS 388.16
Library	6,614,190	
Housing Services	559,594	FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	257,984	FS 154.01
Animal Services	1,007,614	FS 828.03(1), FS 828.27 - Cruelty FS 828.30 - Rabies, FS 588.16; Chapter 10, LCL, Division 4, Section 4
Probation	898,780	Provides an alternative to the County Jail
Rural Waste Service Centers	898,837	
Primary Health Care	1,287,094	FS 154.011 County Ordinance: Ch 10 Article XVII Section 11
Human Services - Senior Outreach Programs	144,000	
subtotal	18,460,348	
<u>Agreements/Payments</u>		
Fire Department - City Payment	4,904,609	FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Recreation/Animal Shelter CIP	<u>1,243,245</u>	Interlocal Agreement with City of Tallahassee
subtotal	6,147,854	
<u>Line Item Funding</u>		
Cultural Resources Commission Grants	658,350	Ordinance 2006-34
Tallahassee Trust for Historic Preservation	63,175	Ordinance 2006-34
DISC Village/Juvenile Assessment Center	185,759	Ordinance 2006-34
Mission San Luis	52,500	Ordinance 2006-34
Big Brothers/Big Sisters	23,750	Ordinance 2006-34
United Partners for Human Services	23,750	Ordinance 2006-34
Whole Child Leon	38,000	Ordinance 2006-34
Dick Howser Center	47,500	Ordinance 2006-34
Trauma Center	300,000	Ordinance 2006-34
Keep Tallahassee Beautiful	21,375	Ordinance 2006-34
St. Francis Wildlife	71,250	Ordinance 2006-34
Economic Development Council	199,500	Ordinance 2006-34
subtotal	<u>1,684,909</u>	

**Leon County Government
Fiscal Year 2008 Budget**

<u>Expenditure Summary by Category</u>	<u>FY08 Tentative</u>	<u>Reference</u>
<u>Miscellaneous</u>		
Late Night Media	0	
Youth Sports Teams	4,750	
Human Services CHSP	847,090	County Policy No. 01-04
Military Grant	135,000	County Policy No. 03-18
Summer Youth Employment	73,943	
Volunteer Fire Department	125,838	
Diversionsary Funding	100,000	
Gum Road Target Area	250,000	
subtotal	1,536,621	
<u>Event Sponsorships</u>		
Celebrate America	2,500	Ordinance 2006-34
Dr. Martin Luther King Celebration	4,500	Ordinance 2006-34
Capital City Classic	5,000	Ordinance 2006-34
Friends of Library	2,500	Ordinance 2006-34
NAACP Freedom Funds Awards Banquet	1,000	Ordinance 2006-34
After School Jazz Jams	2,000	Ordinance 2006-34
Soul Santa	2,500	Ordinance 2006-34
subtotal	20,000	Ordinance 2006-34
TOTAL NON-MANDATORY	\$27,849,732	
<u>SUPPORT FUNCTIONS</u>		
Management Services - Support	323,883	
Office of Management & Budget	923,752	FS 129 FS 29.008
Facilities Management	6,574,338	Maintains County Facilities
Human Resources	1,011,451	Implement Federal and State legislation regarding employment practices FS 29.008
Management Information Services	5,278,774	Maintains all County information systems - emails, hardware, software, etc FS 274.03, FS 287
Purchasing	518,828	County Ordinance: Chapter 2 Article IX Section 2.401
Geographic Information Systems	1,766,319	Interlocal Agreement with the City of Tallahassee
Public Services - Support	359,512	LCL, Chapter 2, Article X Section 2-502
Non-Operating (Audit, Bank Charges, etc.)	752,586	
TOTAL SUPPORT FUNCTIONS	\$17,509,443	
<u>RESERVES</u>		
Salary Contingency	\$1,509,140	
Budgeted Contingency; all funds	\$1,520,878	
TOTAL BUDGETED RESERVES	\$3,030,018	
TOTAL GENERAL REVENUE SUPPORTED	\$172,444,156	

**Leon County Government
Fiscal Year 2008 Budget**

<u>Expenditure Summary by Category</u>	<u>FY08 Tentative</u>	<u>Reference</u>
SELF SUPPORTING AND INTERNAL SERVICES		
Building Inspection	\$1,452,273	Numerous FS cites - see division page
Fleet Management	2,689,064	
Risk Management	5,327,710	Workers Compensation, Property, Liability Insurance
Communications Trust Fund	1,049,309	
Teen Court	142,351	FS 938.19, Ordinance 7-28
Drug Abuse Trust Fund	59,686	
Judicial Programs	322,060	FS 939.185, Chapter 7, Article II, Section 7-24
SHIP	781,668	FS 420.9073
Other Grant Related Activity	669,105	
9-1-1 Funding	1,310,958	FS 365.171
Emergency Medical Services (EMS)	11,201,749	FS 125.01(1)e, County Ordinance: Ch 8 Article III Section 8
Tourist Development Funding (all 4 Cents)	3,505,723	
Housing Finance Authority	31,920	FS 159.601, FS 159.604
Primary Healthcare MSTU (Bond Women's Health Care)	350,411	FS 154.011, County Ordinance: Ch 10 Article XVII Section 11
Amtrak	25,000	
Killaran Lakes Special Assesment	237,280	Interlocal Agreement with the City of Tallahassee
800 Mhz Radio Support	417,632	
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	\$29,573,899	
TOTAL OPERATING BUDGET	\$202,018,055	
TOTAL CAPITAL BUDGET	\$42,150,316	
TOTAL CAPITAL RESERVES	\$40,522,926	
GRAND TOTAL FY08 BUDGET	\$284,691,297	

Notes:

1. Definitions of categories:

- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there maybe certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.
- Non-Mandatory: Expenditures that are not required.
- Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.
- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.
- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

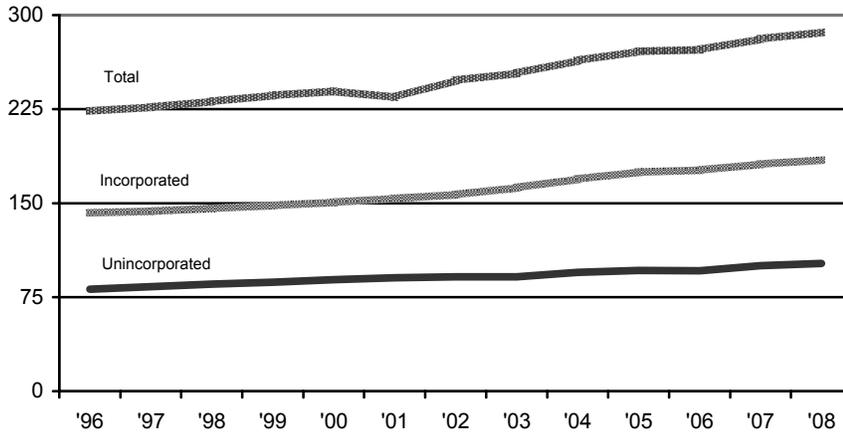
2. References - citations in Florida Statutes or local ordinance that govern the service. References in categories other than mandatory govern the administration of the activity and do not specify that the service is required.



Community Economic Profile

Population

Thousands

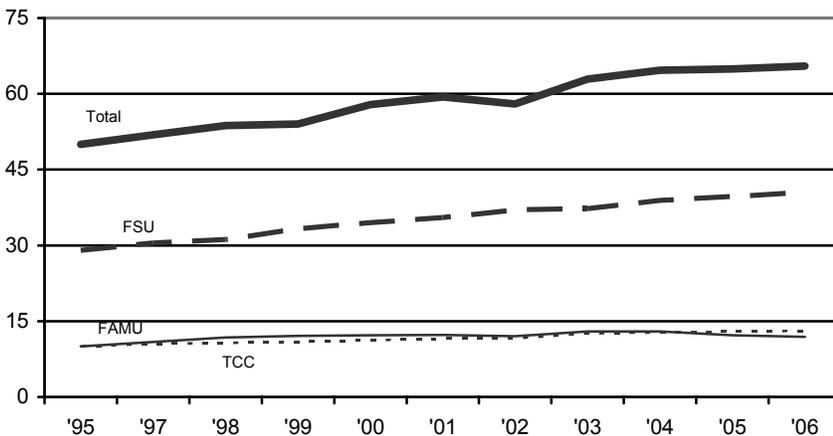


Source: February 2006 Population Estimates and Projections from Tallahassee/Leon County Planning Department; Division of Research & graphics, and University of Florida BEBR.

The population of the County as of February 2006 was 272,497: 65% Incorporated and 35% 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.

Higher Education Enrollment

Thousands



Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

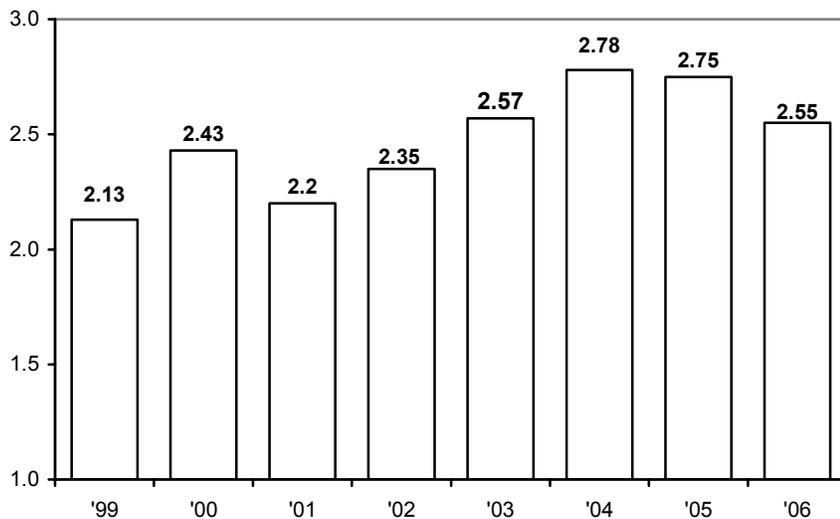
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2006 was 65,463.

In the last decade, FSU has had the highest overall average enrollment increase (2.85%), followed by TCC (2.54%) and then FAMU (1%).

Community Economic Profile

Annual County Visitors

Millions

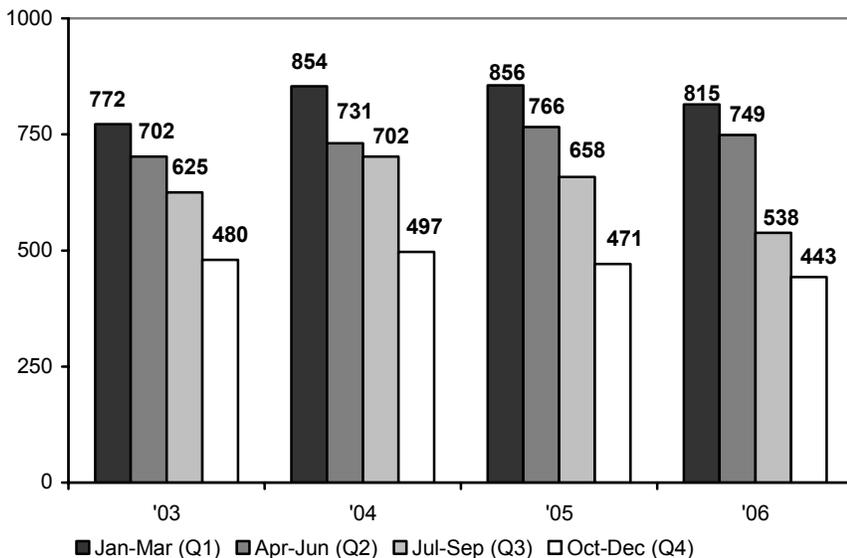


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, Ph.D., College of Business, Florida State University

Visitor data is collected and reported on an annual basis; therefore, 2001's 8% decrease in visitors reflects two events that significantly impacted visitation: (1) the events on and after September 11 and (2) a national recession. Since 2001, the number of visitors has increased at an average of 3.1% per year. Hurricane activity accounted for the increased number of visitors in 2004 and 2005. There has been a decrease in the number of visitors over the past two years.

Quarterly Visitors

Thousands

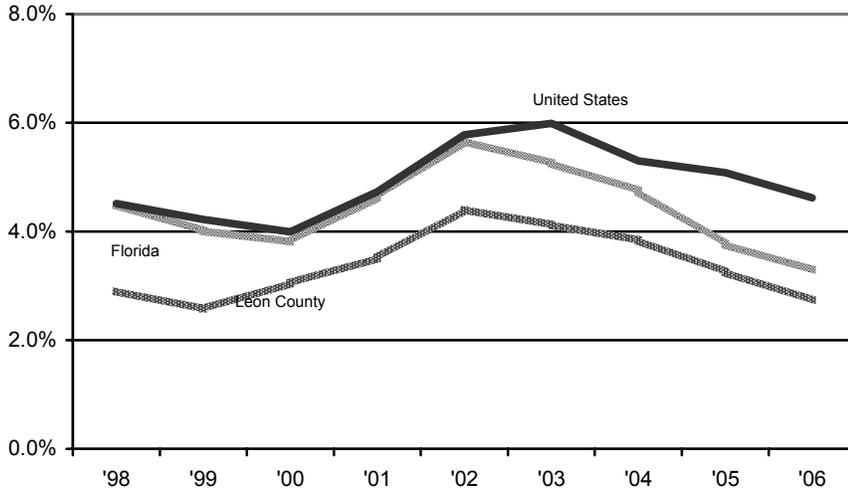


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, Ph.D., College of Business, Florida State University

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 third quarter of FY06 shows the largest quarterly decrease (18.24%) from the previous year.

Community Economic Profile

Unemployment Statistics

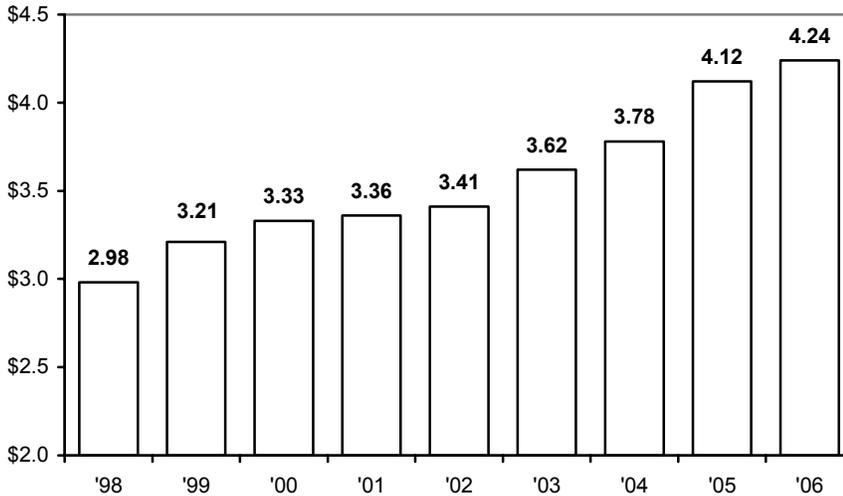


Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past eight years. After increasing from 2000 to 2002, the unemployment rate decreased from 2003 through 2006. In 2005, the unemployment rate dropped 16% from 3.25% to 2.73% in Leon County.

Taxable Sales

Billions



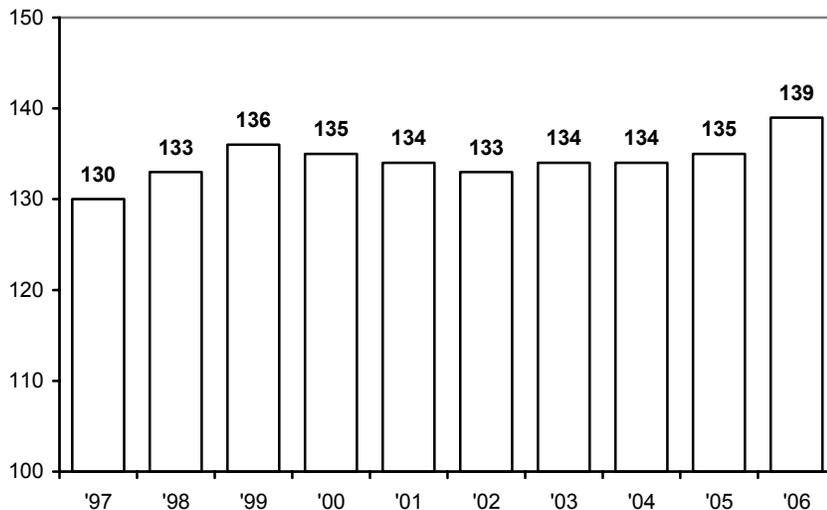
Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

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. Retail sales have experienced a steady increase since 2004.

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

Since 1996, Leon County's workforce has increased an average of 1% annually. However, in 2006 Civilian positions increased by 4,136 or 3%.

Employment by Industry – 1996 vs. 2006

Industry	Employees 1996	% Labor Force	Employees 2006	% Labor Force	% Change
Government	59,700	34.8%	62,500	31.2%	4.7%
Professional and Business Services	14,000	8.2%	20,100	10.0%	43.6%
Retail Trade	17,000	9.9%	19,800	9.9%	16.5%
Financial Activities	6,000	3.5%	8,300	4.1%	38.3%
Information	3,500	2.0%	3,900	1.9%	11.4%
Education and Health Services	14,400	8.4%	17,300	8.6%	20.1%
Leisure and Hospitality	12,000	7.0%	16,000	8.0%	33.3%
Construction	6,800	4.0%	10,000	5.0%	47.1%
Wholesale	3,400	2.0%	3,700	1.8%	8.8%
Manufacturing	5,100	3.0%	4,400	2.2%	-13.7%
Trade, Transportation and Utilities	22,200	13.0%	26,000	13.0%	17.1%
Other Services	7,300	4.3%	8,500	4.2%	16.4%
Total	171,400	100.0%	200,500	100.0%	17.0%

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

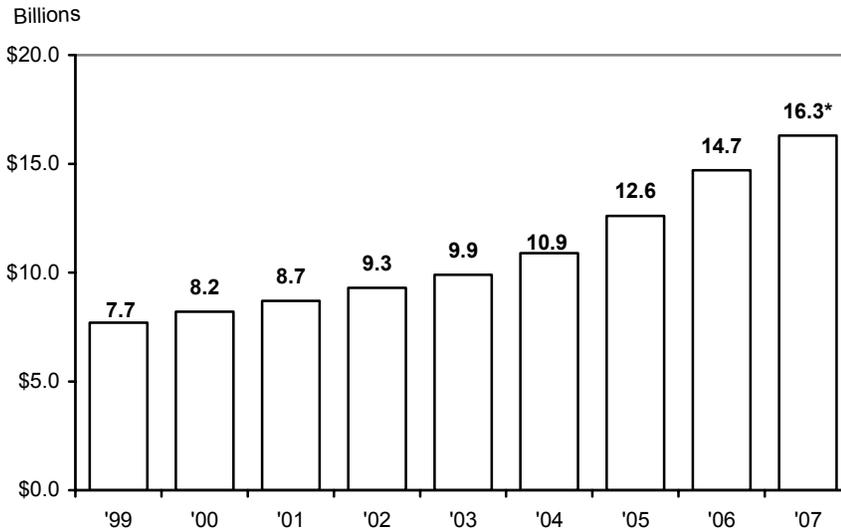
Over the past ten years, Leon County's major industries have included Government, Retail Trade, Trade/Transportation and Utilities, and Education/Health Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan Statistical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

The most dramatic increase over the past decade has been both Professional and Business Services and Construction. Manufacturing is the only industry that has seen a decrease.

As a whole, these industries have seen a 17% increase in employment over the past decade, with 200,500 employees in 2006. Government and Manufacturing showed the lowest growth of all industries.

Community Economic Profile

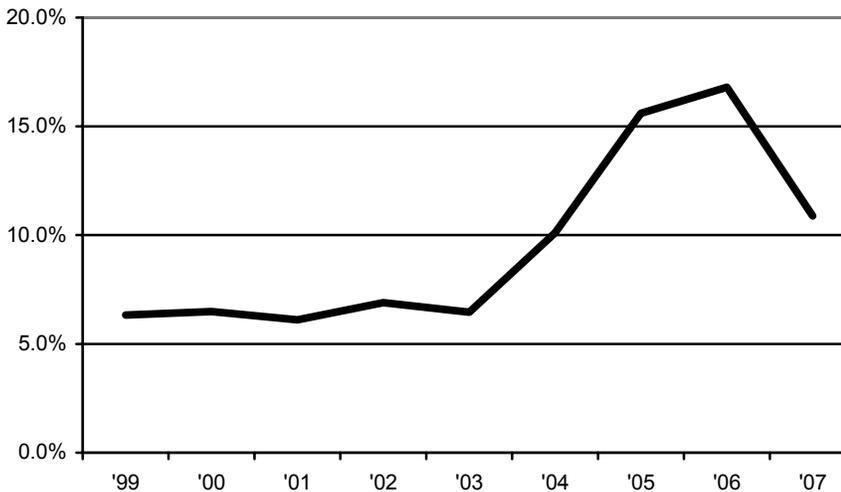
Taxable Value



Sources: Certification of Final Taxable Value, Forms DR-422
* Certification of Taxable Value, Form DR-420

Taxable values have increased steadily over the past seven years. For 2007 the value of taxable property is \$16.3 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
* Certification of Taxable Value, Form DR-420

Taxable value increased more than 16% over the past two years. This was the largest annual increase in more than ten years. Excluding the last two years of unprecedented growth, Leon County has experienced an average increase of 7% growth.

Community Economic Profile

Principal Taxpayers

2005			2006		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc.	\$251,191,357	\$5,302,367	Sprint- Florida Inc./EMBARQ	\$265,542,971	\$5,403,197
Smith Interest General Partnership	\$131,978,808	\$2,847,582	Smith Interest General Partnership	\$135,016,358	\$2,794,300
Talquin Electric Coop, Inc.	\$93,362,687	\$1,671,396	Talquin Electric Coop, Inc.	\$105,173,868	\$1,789,682
Tallahassee Medical Center, Inc.	\$65,279,740	\$1,408,476	Tallahassee Medical Center, Inc.	\$78,495,758	\$1,624,548
Stiles, J.A. III Etal, Trust	\$49,800,936	\$1,074,505	Stiles, J.A. III Etal, Trust	\$58,654,841	\$1,213,919
Wal-Mart Stores, East	\$44,645,218	\$963,265	Koger Equity, Inc.	\$52,730,814	\$1,091,315
Koger Equity, Inc.	\$40,445,577	\$872,654	Wal-Mart Stores, East	\$47,070,164	\$974,163
Florida Gas Transmission Company	\$40,980,119	\$732,561	Florida Gas Transmission Company	\$42,626,032	\$724,472
Capital City Bank	\$32,372,243	\$696,017	Capital City Bank	\$32,357,771	\$665,307
Comcast Cablevision, Inc.	\$33,128,533	\$662,197	Comcast Cablevision, Inc.	\$31,631,145	\$607,954
Total	\$783,185,218	\$16,231,020	Total	\$849,299,722	\$16,888,857

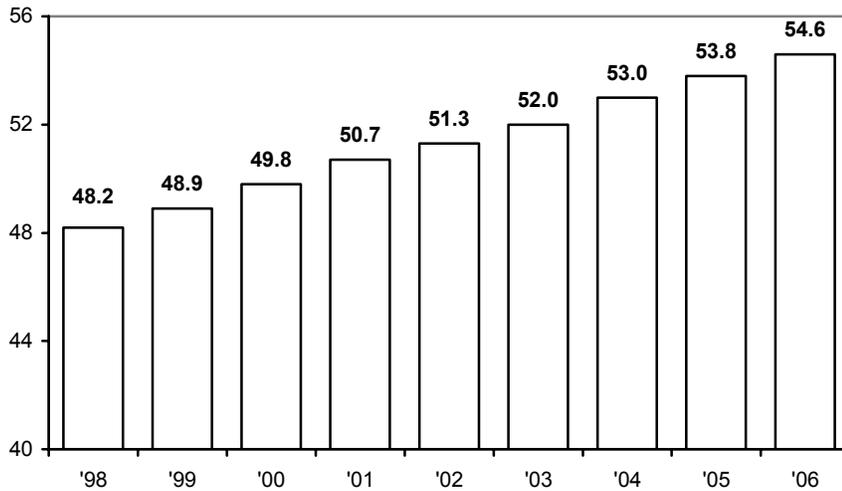
The taxable value of Leon County's Top Ten Taxpayers increased by \$66.1 million from 2005 to 2006; this 8.4% increase in value led to a 4% increase in total taxes paid based on total taxable value.

Note: Taxes Paid reflect all taxing authorities (i.e. School Board, City, etc.).
Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

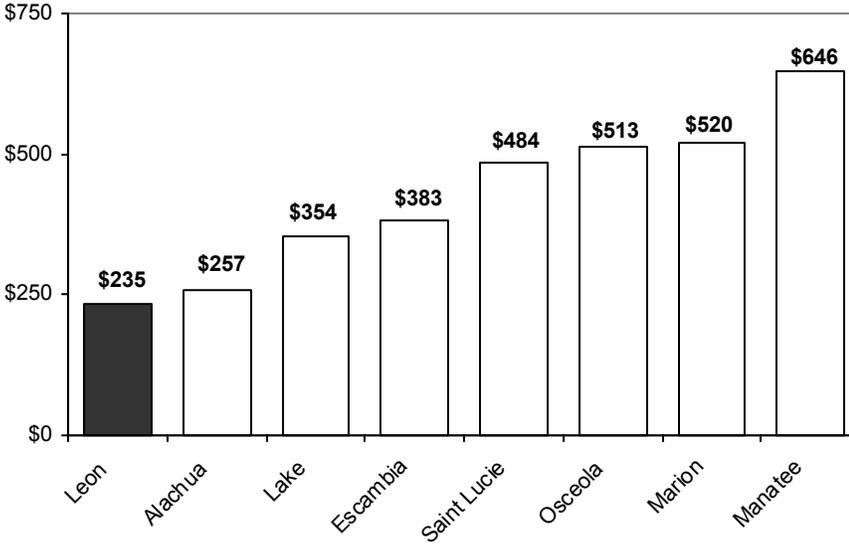
Growth in homestead parcels remains steady at an average of 1.6% growth per year. From 2005 to 2006 there was a 1.4% increase, with an additional 743 homesteaded parcels.



Comparative Data for Like-Sized Counties

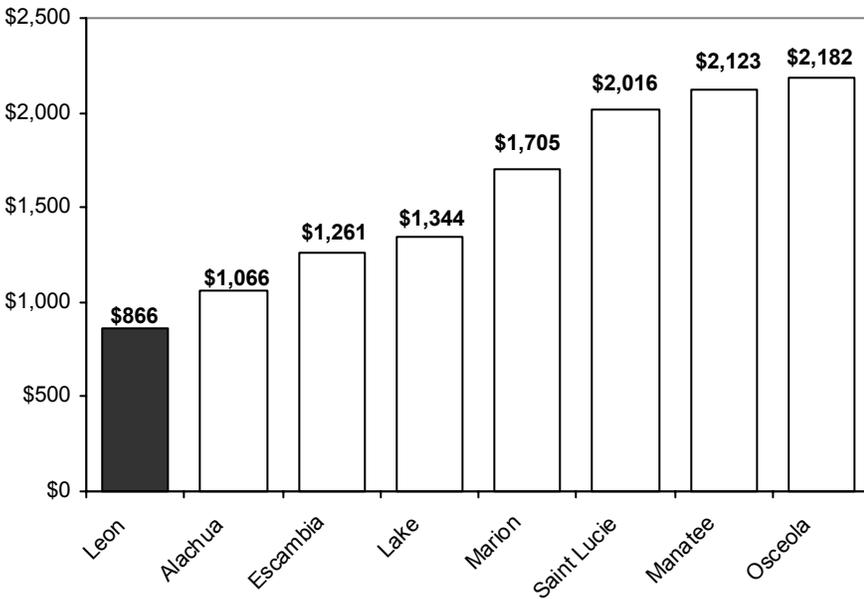
Total Net Budget (FY07)

Millions



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

Net Budget Per Countywide Resident (FY07)

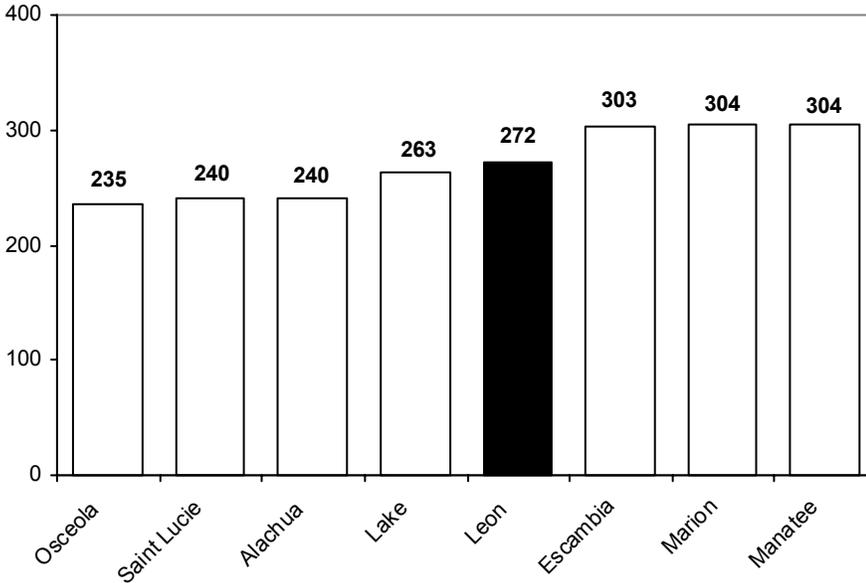


Leon County is the lowest for dollars spent per county resident. Osceola County spends more than twice the amount per resident than Leon County.

Comparative Data for Like-Sized Counties

Countywide Population (2006)

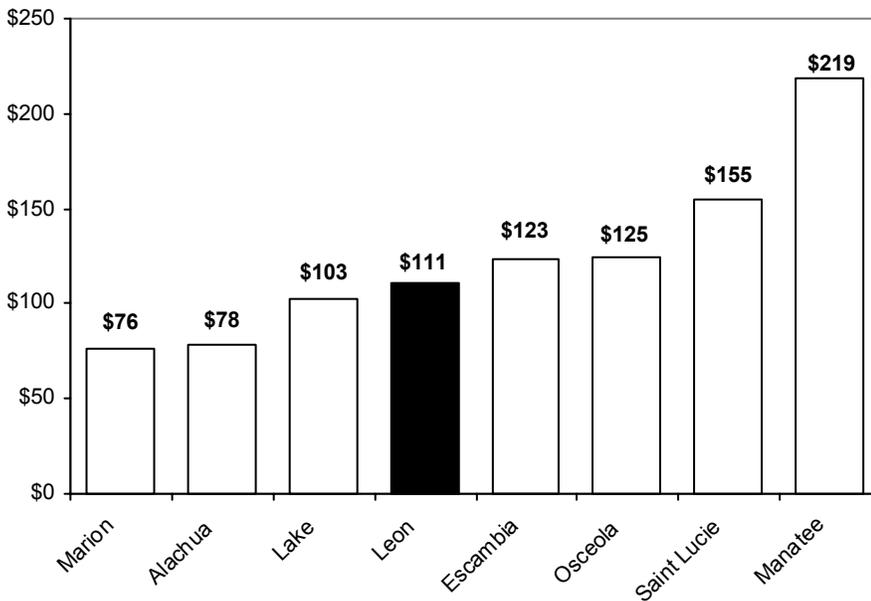
Thousands



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

Anticipated Ad Valorem Tax Collections (FY07)

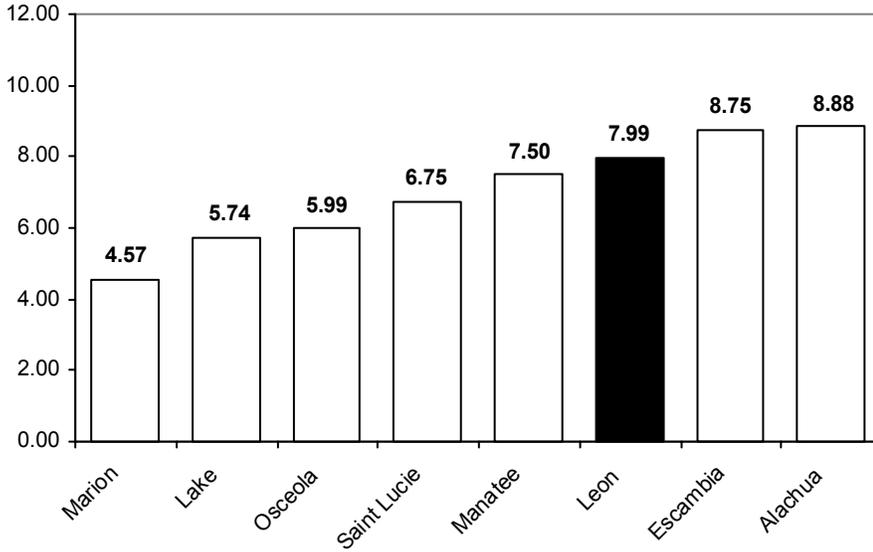
Millions



Among the like-sized counties, Leon County collects a moderate amount of Ad Valorem taxes. All comparative counties anticipate a reasonable increase in property tax collections over prior year collection rates for FY07.

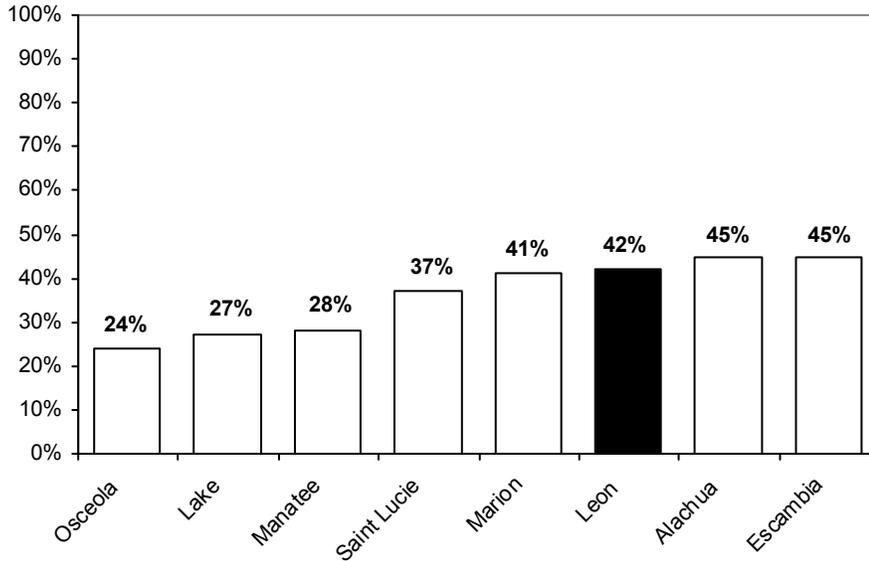
Comparative Data for Like-Sized Counties

Total Countywide Millage Rates (FY07)



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

Percentage of Exempt Property (FY07)

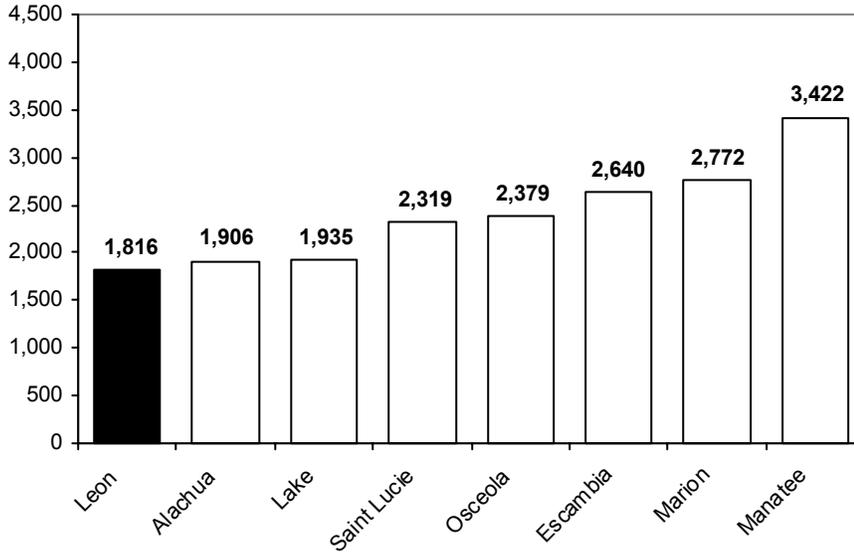


Florida Statutes 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

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

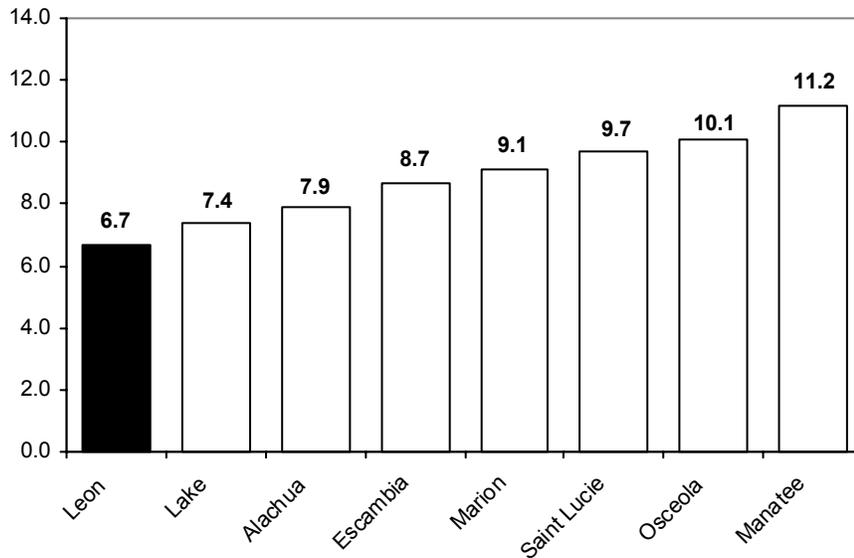
Comparative Data for Like-Sized Counties

Total Number of County Employees (FY07)



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

County Employees per 1,000 Residents (FY07)

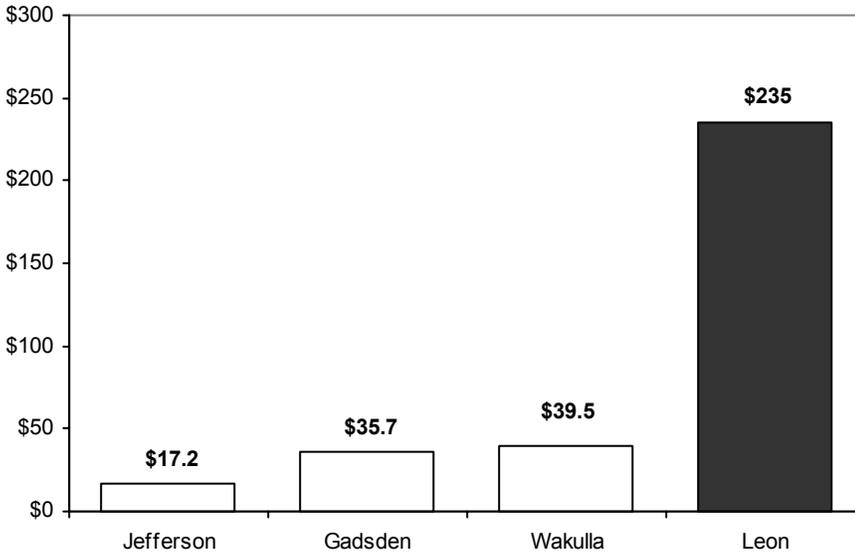


Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to like-sized counties, Leon County ranks the lowest.

Comparative Data for Surrounding Counties

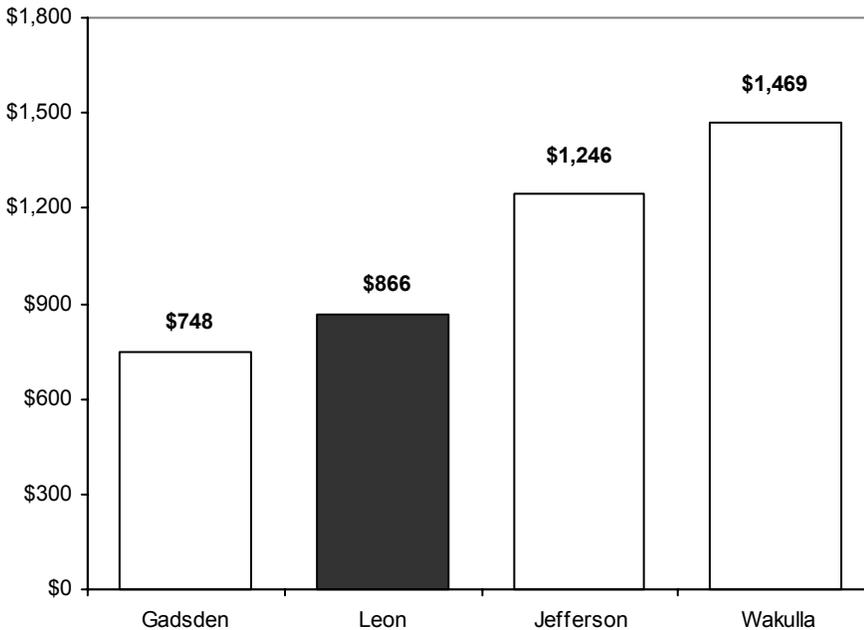
Total Net Budget (FY07)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$235 million. Wakulla County ranks second highest with a net budget of \$39.5 million.

Net Budget Per Countywide Resident (FY07)

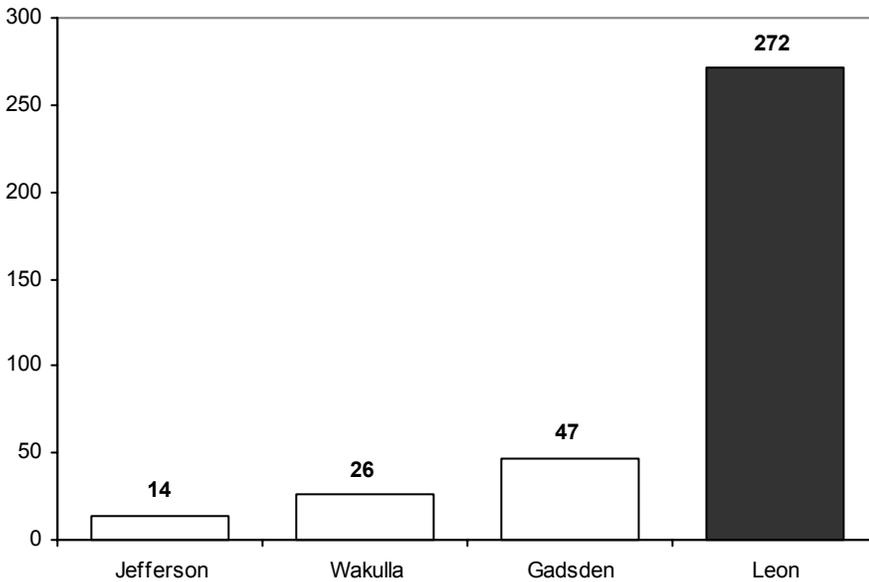


Leon County is the second lowest for dollars spent per County resident.

Comparative Data for Surrounding Counties

Countywide Population (2006)

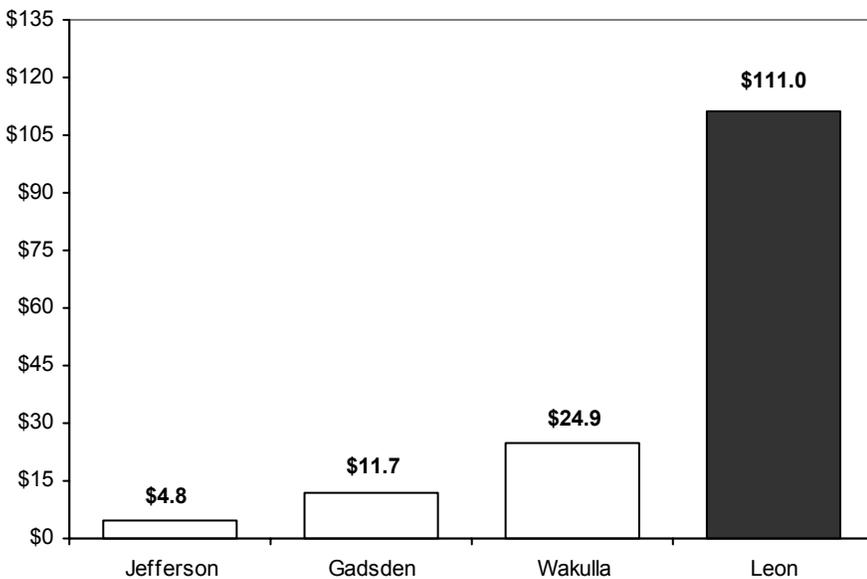
Thousands



Leon County has 220,000 more residents than neighboring Gadsden County which has the next highest population. In 2006, the U.S. Census estimated Leon County contained 272,497 residents.

Anticipated Ad Valorem Tax Collections (FY07)

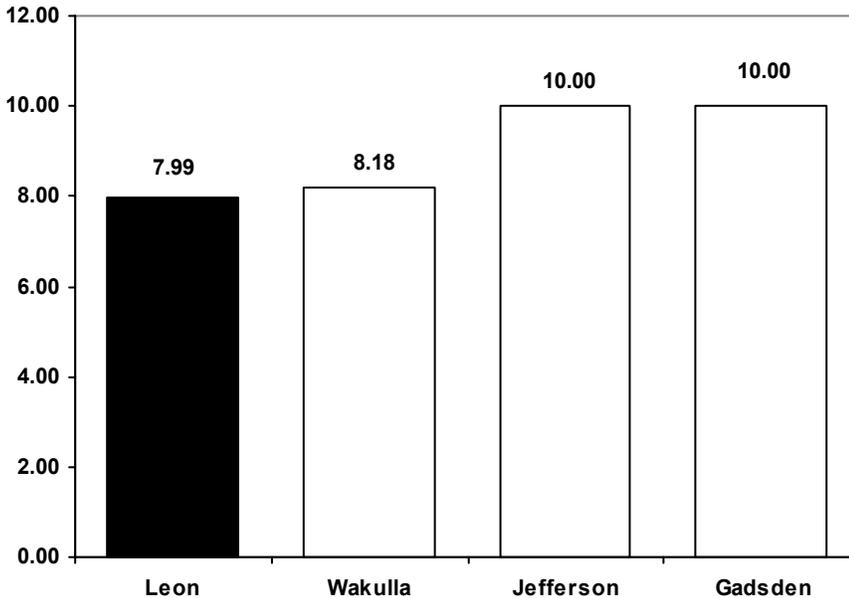
Millions



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

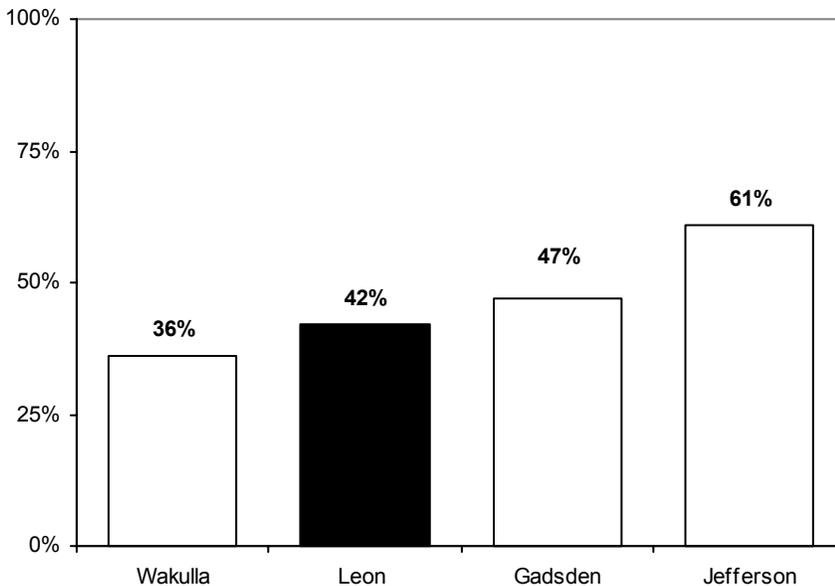
Comparative Data for Surrounding Counties

Total Countywide Millage Rates (FY07)



Florida Statutes 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Two of the surrounding counties currently impose the maximum millage. Leon County has consistently maintained or lowered the millage rate since FY 1993. The millage rate was reduced by 0.56 mills from 8.54 in FY2006 to 7.99 in FY2007.

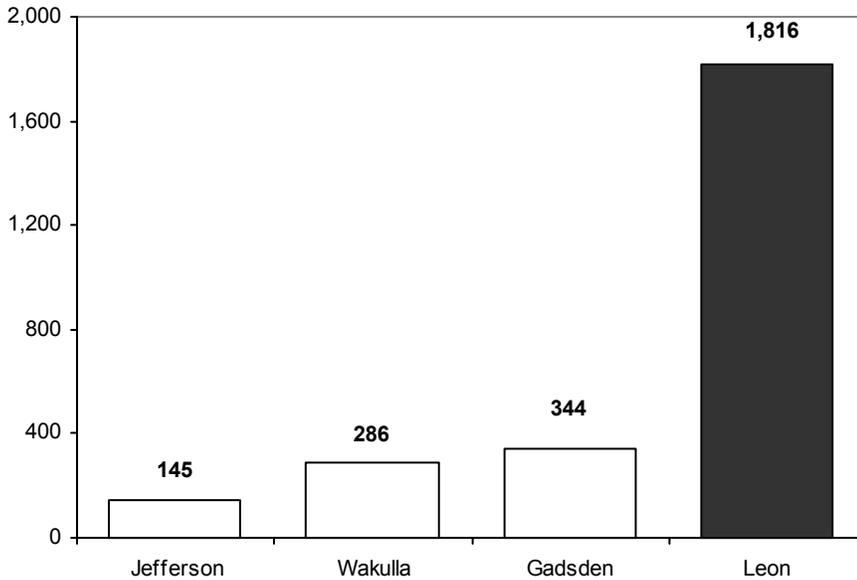
Percentage of Exempt Property (FY07)



Florida Statutes 196.199 states that all property of the Nation and State which are used 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, two universities, one community college and a large area of the Apalachicola National Forest, all of which are exempt from property taxation. Among surrounding counties, Leon County ranks second to the lowest in the percentage of property exempt from ad valorem taxation.

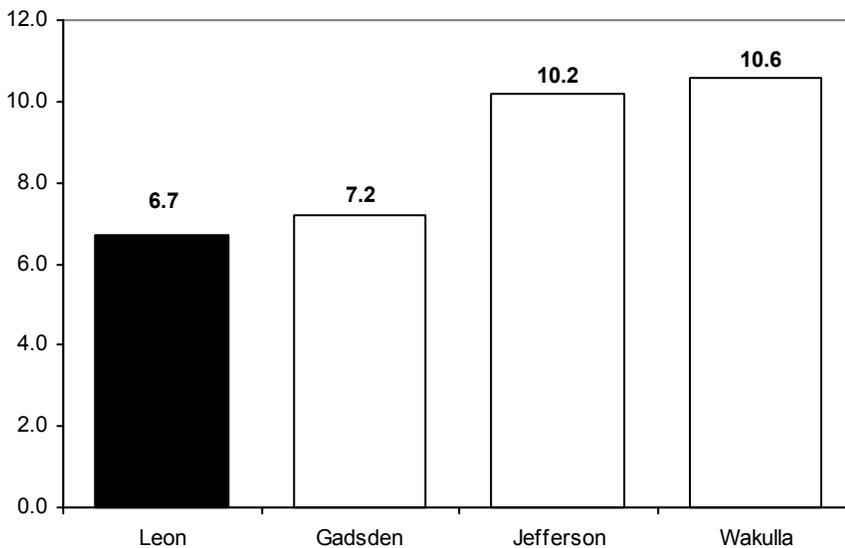
Comparative Data for Surrounding Counties

Total Number of County Employees (FY07)



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 (FY07)



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

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Net Budget per Countywide Resident

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Jackson	\$721	5.2	52%
Gadsden	\$748	7.2	47%
Santa Rosa	\$798	7.4	39%
Baker	\$833	9.9	52%
Holmes	\$835	8.6	65%
Leon	\$866	6.7	42%
Suwannee	\$888	6.0	52%
Bradford	\$995	8.2	60%
Volusia	\$1,014	6.2	35%
Calhoun	\$1,019	7.8	63%
Liberty	\$1,055	11.6	71%
Alachua	\$1,066	7.9	45%
Washington	\$1,068	4.3	39%
Madison	\$1,117	10.2	45%
Clay	\$1,187	4.1	34%
Citrus	\$1,209	9.0	33%
Jefferson	\$1,246	10.2	61%
Escambia	\$1,261	8.7	45%
Okaloosa	\$1,322	4.3	30%
Lake	\$1,344	7.4	26%
Brevard	\$1,361	5.3	46%
Taylor	\$1,400	4.9	35%
Bay	\$1,420	5.7	27%
Lafayette	\$1,421	8.9	76%
Gilchrist	\$1,426	9.7	61%
Wakulla	\$1,469	10.6	36%
Hamilton	\$1,506	7.1	56%
Columbia	\$1,576	7.8	48%
Glades	\$1,604	15.1	84%
Highlands	\$1,634	9.1	33%
Nassau	\$1,676	11.2	26%
Dixie	\$1,693	7.0	68%
Flagler	\$1,701	9.0	26%
Marion	\$1,705	4.7	41%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Duval	\$1,708	9.3	32%
Levy	\$1,783	12.0	52%
Seminole	\$1,816	7.2	31%
Sumter	\$1,821	7.7	36%
Polk	\$1,844	4.1	32%
Okeechobee	\$1,845	12.8	45%
Broward	\$1,902	3.7	33%
Gulf	\$1,915	12.1	36%
Hillsborough	\$1,975	10.1	34%
Saint Lucie	\$2,016	9.7	36%
Pinellas	\$2,033	6.9	35%
Hernando	\$2,106	10.3	37%
Manatee	\$2,123	11.2	28%
Martin	\$2,149	12.0	37%
Orange	\$2,152	9.6	28%
Osceola	\$2,182	7.6	24%
Putnam	\$2,199	9.5	43%
Pasco	\$2,274	5.2	37%
Palm Beach	\$2,304	8.9	31%
Walton	\$2,569	10.1	17%
Hardee	\$2,588	8.7	59%
Lee	\$2,603	5.2	24%
Miami-Dade	\$2,843	12.7	32%
Sarasota	\$3,106	10.2	30%
Franklin	\$3,128	18.3	28%
Collier	\$3,157	11.5	25%
Indian River	\$3,322	13.0	32%
Desoto	\$3,373	5.8	56%
Saint John	\$3,879	13.0	31%
Monroe	\$3,988	16.6	33%
Charlotte	\$4,838	9.1	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

*N/R = no response

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Percent of Exempt Property

<i>County</i>	% Exempt	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Walton	17%	\$2,568.61	10.1
Lee	24%	\$2,603	5.2
Osceola	24%	\$2,182	7.6
Collier	25%	\$3,157	11.5
Nassau	26%	\$1,676	11.2
Flagler	26%	\$1,701	9.0
Lake	26%	\$1,344	7.4
Bay	27%	\$1,420	5.7
Orange	28%	\$2,152	9.6
Charlotte	28%	\$4,838	9.1
Manatee	28%	\$2,123	11.2
Franklin	28%	\$3,128	18.3
Sarasota	30%	\$3,106	10.2
Okaloosa	30%	\$1,322	4.3
Saint John	31%	\$3,879	13.0
Palm Beach	31%	\$2,303	8.9
Seminole	31%	\$1,816	7.2
Polk	32%	\$1,844	4.1
Indian River	32%	\$3,322	13.0
Miami-Dade	32%	\$2,843	12.7
Duval	32%	\$1,708	9.3
Citrus	33%	\$1,209	9.0
Broward	33%	\$1,902	3.7
Monroe	33%	\$3,988	16.6
Highlands	33%	\$1,634	9.1
Clay	34%	\$1,187	4.1
Hillsborough	34%	\$1,975	10.1
Pinellas	35%	\$2,033	6.9
Taylor	35%	\$1,400	4.9
Volusia	35%	\$1,014	6.2
Sumter	36%	\$1,821	7.7
Wakulla	36%	\$1,469	10.6
Gulf	36%	\$1,915	12.1
Saint Lucie	36%	\$2,016	9.7

<i>County</i>	% Exempt	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Pasco	37%	\$2,274	5.2
Hernando	37%	\$2,106	10.3
Martin	37%	\$2,149	12.0
Santa Rosa	39%	\$798	7.4
Washington	39%	\$1,068	4.3
Marion	41%	\$1,705	4.7
Leon	42%	\$866	6.7
Putnam	43%	\$2,199	9.5
Madison	45%	\$1,117	10.2
Okeechobee	45%	\$1,845	12.8
Escambia	45%	\$1,261	8.7
Alachua	45%	\$1,066	7.9
Brevard	46%	\$1,361	5.3
Gadsden	47%	\$748	7.2
Columbia	48%	\$1,576	7.8
Suwannee	52%	\$888	6.0
Levy	52%	\$1,783	12.0
Baker	52%	\$833	9.9
Jackson	52%	\$721	5.2
Desoto	56%	\$3,373	5.8
Hamilton	56%	\$1,506	7.1
Hardee	59%	\$2,588	8.7
Bradford	60%	\$995	8.2
Gilchrist	61%	\$1,426	9.7
Hendry	61%	N/R	N/R
Jefferson	61%	\$1,246	10.2
Calhoun	63%	\$1,019	7.8
Holmes	65%	\$835	8.6
Union	68%	N/R	N/R
Dixie	68%	\$1,698	7.0
Liberty	71%	\$1,055	11.6
Lafayette	76%	\$1,421	8.9
Glades	84%	\$1,604	15.1

*N/R = no response

**Leon County Government
Fiscal Year 2008 Budget**

Comparative Data for All Florida Counties

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Broward	3.7	\$1,903	33%
Clay	4.1	\$1,187	34%
Polk	4.1	\$1,844	32%
Okaloosa	4.3	\$1,322	30%
Washington	4.3	\$1,068	39%
Marion	4.7	\$1,705	41%
Taylor	4.9	\$1,400	35%
Jackson	5.2	\$721	52%
Lee	5.2	\$2,603	24%
Pasco	5.2	\$2,274	37%
Brevard	5.3	\$1,361	46%
Bay	5.7	\$1,420	27%
Desoto	5.8	\$3,373	56%
Suwannee	6.0	\$888	52%
Volusia	6.2	\$1,014	35%
Leon	6.7	\$866	42%
Pinellas	6.9	\$2,033	35%
Dixie	7.0	\$1,693	68%
Hamilton	7.1	\$1,506	56%
Gadsden	7.2	\$748	47%
Seminole	7.2	\$1,816	31%
Lake	7.4	\$1,344	26%
Santa Rosa	7.4	\$798	39%
Osceola	7.6	\$2,182	24%
Sumter	7.7	\$1,821	36%
Calhoun	7.8	\$1,019	63%
Columbia	7.8	\$1,576	48%
Alachua	7.9	\$1,066	45%
Bradford	8.2	\$995	60%
Holmes	8.6	\$835	65%
Escambia	8.7	\$1,261	45%
Hardee	8.7	\$2,589	59%
Lafayette	8.9	\$1,421	76%
Palm Beach	8.9	\$2,303	31%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Citrus	9.0	\$1,209	33%
Flagler	9.0	\$1,701	26%
Charlotte	9.1	\$4,838	28%
Highlands	9.1	\$1,634	33%
Duval	9.3	\$1,708	32%
Putnam	9.5	\$2,199	43%
Orange	9.6	\$2,152	28%
Gilchrist	9.7	\$1,426	61%
Saint Lucie	9.7	\$2,016	36%
Baker	9.9	\$833	52%
Hillsborough	10.1	\$1,976	34%
Walton	10.1	\$2,569	17%
Jefferson	10.2	\$1,246	61%
Madison	10.2	\$1,117	45%
Sarasota	10.2	\$3,106	30%
Hernando	10.3	\$2,106	37%
Wakulla	10.6	\$1,469	36%
Manatee	11.2	\$2,123	28%
Nassau	11.2	\$1,676	26%
Collier	11.5	\$3,157	25%
Liberty	11.6	\$1,055	71%
Levy	12.0	\$1,783	52%
Martin	12.0	\$2,149	37%
Gulf	12.1	\$1,915	36%
Miami-Dade	12.7	\$2,843	32%
Okeechobee	12.8	\$1,845	45%
Indian River	13.0	\$3,322	32%
Saint John	13.0	\$3,879	31%
Glades	15.1	\$1,604	84%
Monroe	16.6	\$3,988	33%
Franklin	18.3	\$3,128	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

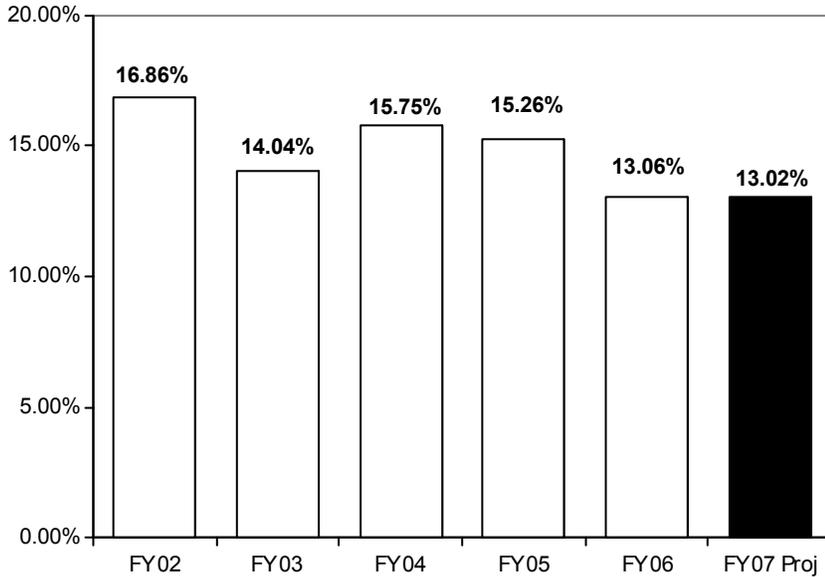
*N/R = no response



Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



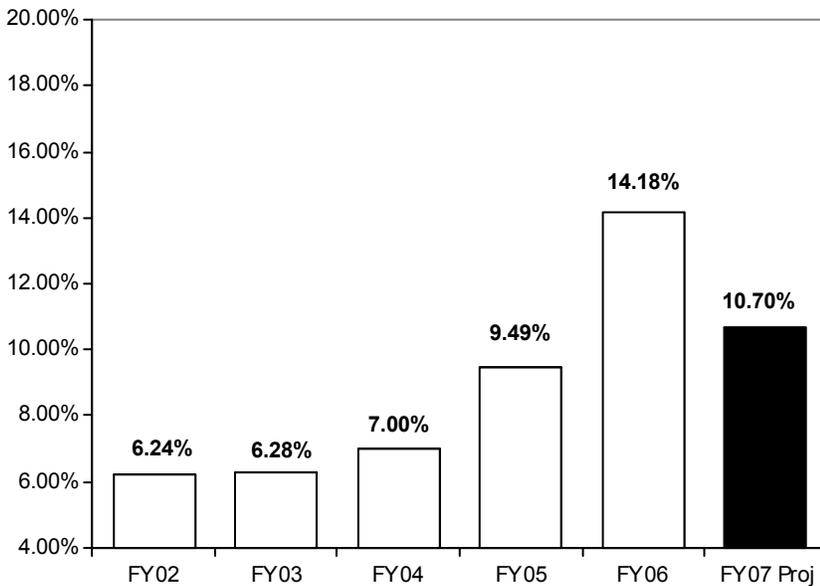
Analysis: The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important since an over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a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

Formula: Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2006 TRIM AD

Property Tax Revenues

Rate of Change



Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. In September 2006, the Board of County Commissioners voted to reduce the County millage rate from 8.54 to 7.99. The projected rate of change for FY07 has decreased by 3.48%. These figures only include the countywide millage rate and do not include countywide MSTUs.

Note: Due to the June 2007 Special Session on Property Tax reform, the rate of change for property tax revenues is expected to decrease over the next few fiscal years. This indicator only illustrates the projection for FY07 and not the fiscal years that will be impacted by the property tax reform legislation.

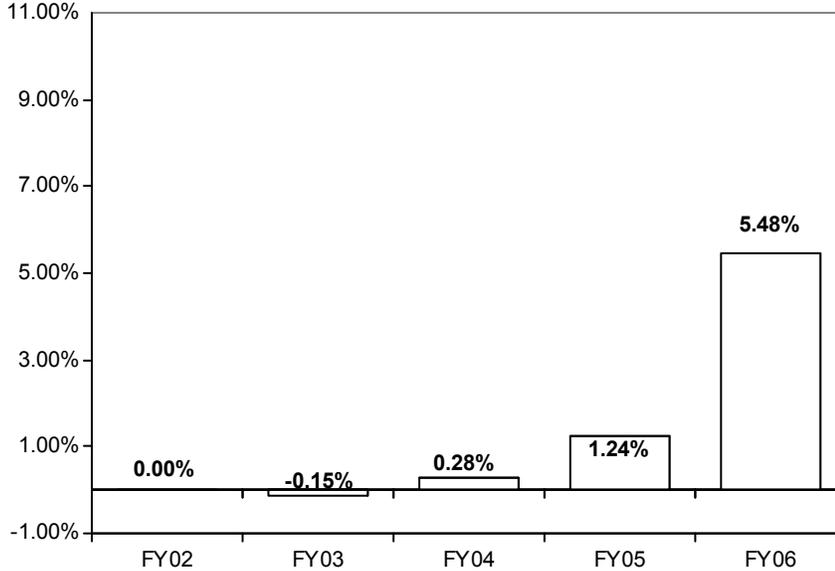
Formula: Current Year minus Prior Year divided by Prior Year

Source: 2004 Certification of Taxable Value and Statistical Digest.

Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



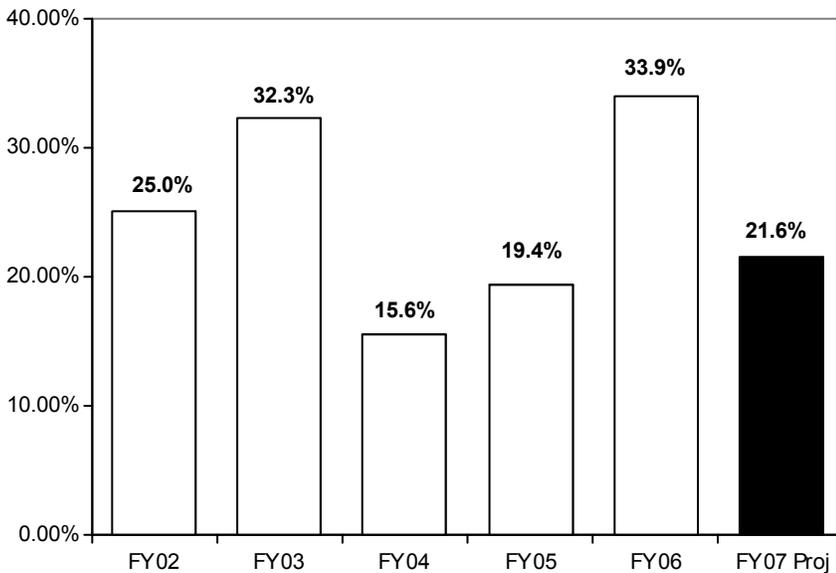
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In the past two years, Leon County has experienced an increase in actual revenues over budget revenues. This is primarily due to the increase in property values.

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 2006 Revenue Summary Report.

Capital Outlay

Percentage of Total Expenditures



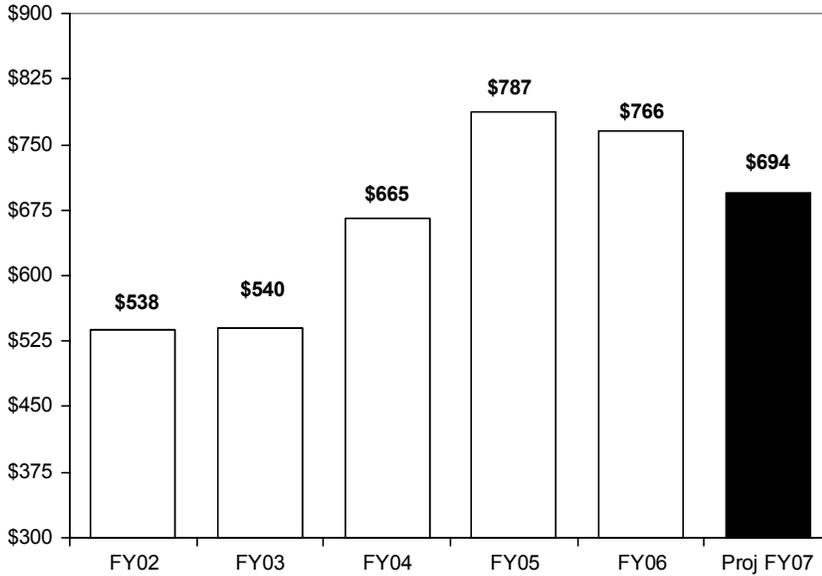
Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for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

Formula: Capital Outlay Divided by Total Operating Expenditures

Source: FY 2006 Expenditure Summary Report and Budget Summary.

Financial Indicators

Revenues Per Capita

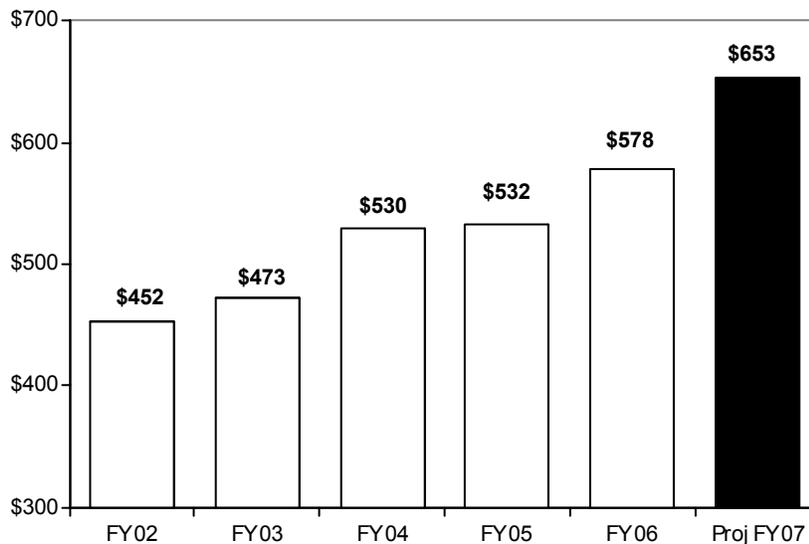


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to maintain the existing level of 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 2006 Revenue Summary Report and the FY 2007 Budget Summary.

Expenditures Per Capita



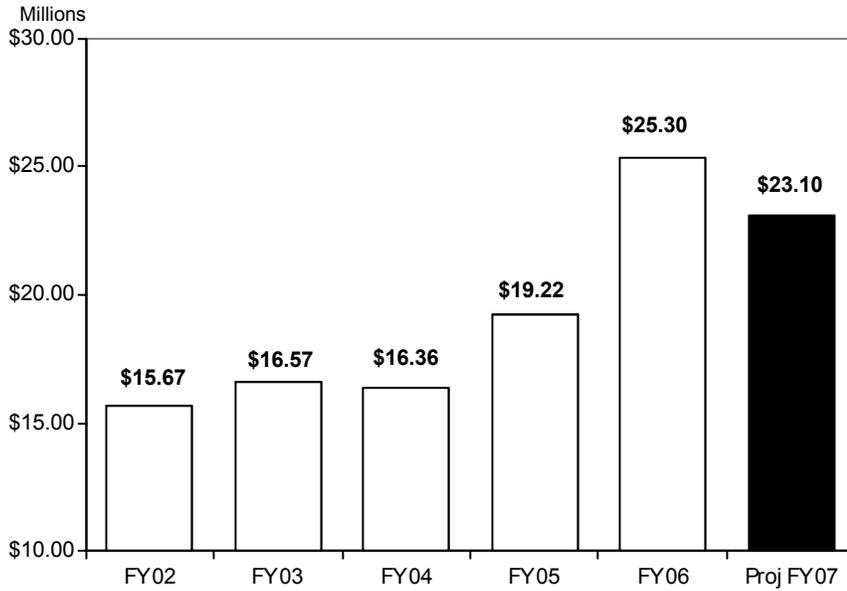
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased slightly for the past five years. The growth in operating expenditures per capita reflects an increase in payments to Department of Juvenile Justice, Leon County Tax Collector, and Tax Increment Finance (TIF) payments to the City of Tallahassee. The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

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

Source: FY 2005 Expenditure Summary Report, the 2006 Statistical Digest, and the FY 2006 Budget Summary.

Financial Indicators

General Fund Balance



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 29%.

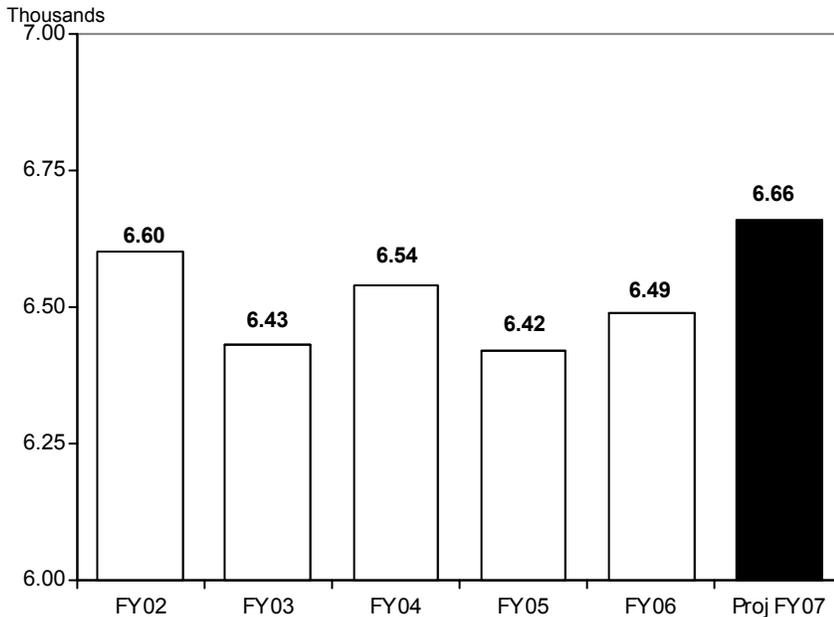
Note: During the June 27-28, 2007 Budget Workshops, the Board adopted revisions to the County Policy No. 99-3, which addresses fund balances and reserves. This indicator does not address the changes in the County Policy, only the projected fund balance for FY07. These changes will be reflected in the next fiscal years.

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

Source: FY07 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



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 is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers.

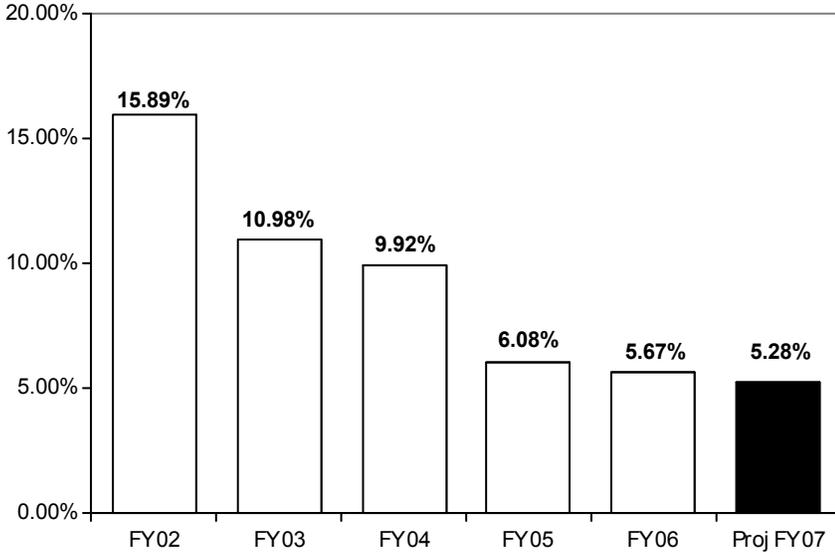
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000

Source: FY 06-07 Annual Budget Document and Tallahassee/Leon County Planning Department

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. In FY01, the County refinanced the infrastructure sales tax bond which caused the large increase in debt service in FY02.

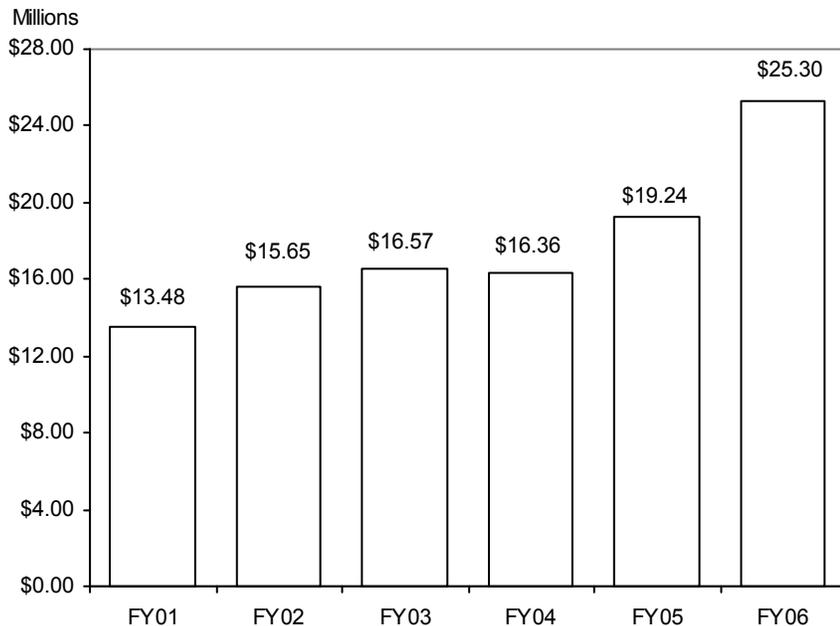
Formula: Debt Service divided by Total Operating Expenditures

Source: FY 2006 Expenditure Summary and the FY 2007 Budget Summary.



Major Revenues

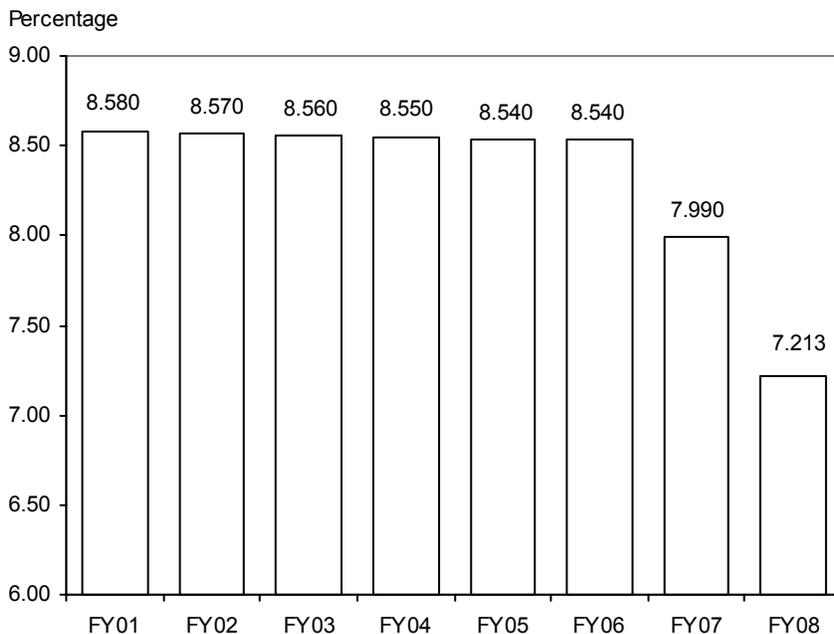
General Fund- Fund Balance



General Fund – Fund Balance:

The General Fund balance has grown over the past fiscal years. The Government Finance Officers Association (GFOA) recommends having at least 1 to 2 months of operating expenditures as a “designated unreserved fund balance”. In prior years, Leon County has consistently maintained this level. During the FY08 Budget Workshop, the Board adopted Policy No. 99-3 with the following: a range of 10-20% of unappropriated fund balance to support cash flow; a range of 5%-10% as an emergency reserve for contingency; and fund balances in excess of the above ranges can be used to support capital project funding. Fund balances were approved to only be utilized to support one-time expenditures or to address unforeseen revenue shortfalls.

Countywide Millage Rate

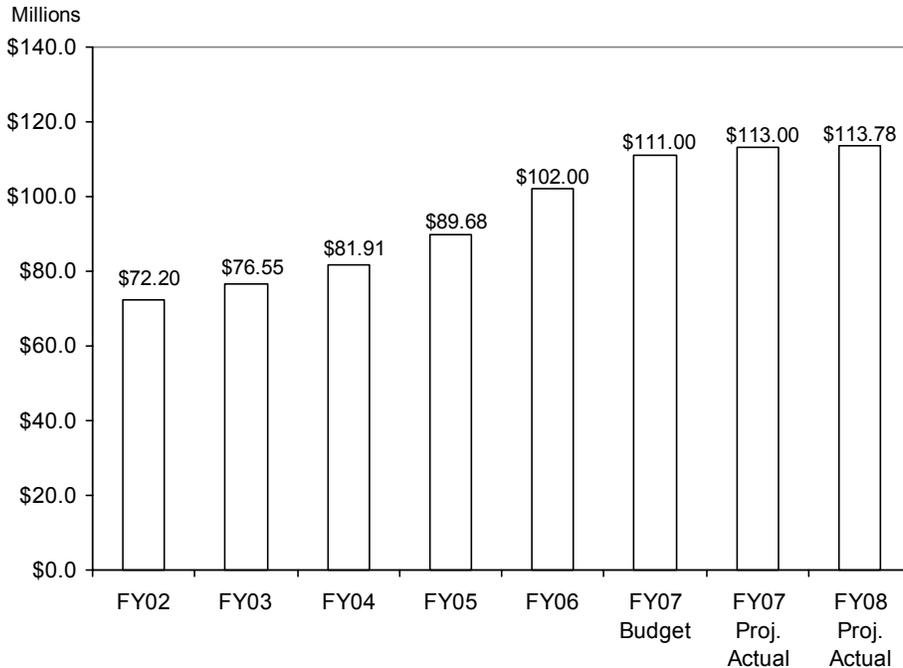


Countywide Millage Rate:

As a result of the June 2007 Special Legislative Session to reform the property tax laws, the countywide millage rate was decreased to 7.213 for FY08, a reduction of 0.777 mills from the preceding fiscal year. Pursuant to 2007 statutory changes the FY08 millage is 3% below the rolled-back rate. This reduction is the lowest allowed under the law. This is a direct result of Leon County's per capita tax rate growth over the past five years.

Major Revenues

Ad Valorem Tax - Fiscal Year Actuals & Projections

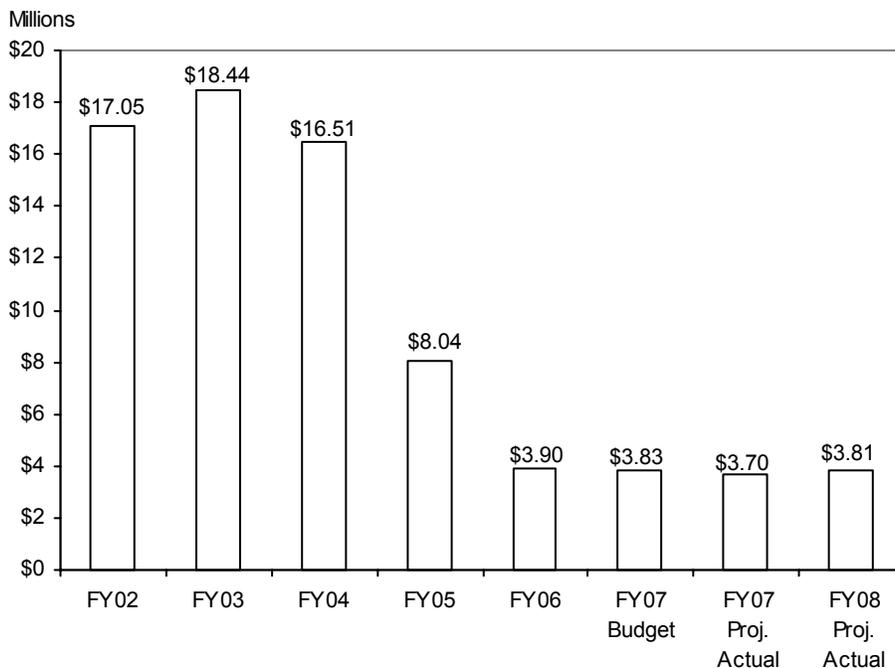


Ad Valorem Property Taxes:

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The millage rate generating these collections decreased from 8.54 in FY06 to 7.99 in FY07. As a result of the 2007 Special Legislative Session to reform property tax laws, the County's millage rate was further reduced to 7.213 for FY08.

The revenues budgeted for FY07 represent 95% of anticipated revenues and do not include Municipal Services Taxing Unit (MSTU) revenues. Ad Valorem Tax revenues are projected to remain flat due to recent tax reform legislation that required the County to reduce last year's tax levy by 3%, before the rolled-back rate. Revenues for FY09 could decrease substantially due to the 2008 voter referendum on property tax reform.

1 Cent Sales Tax - Fiscal Year Actuals & Projections

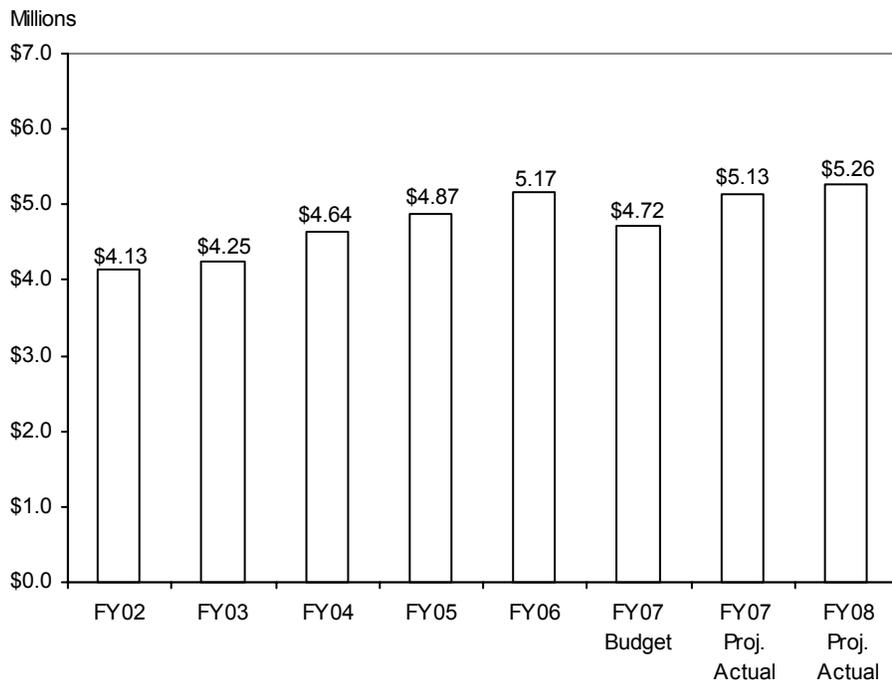


1 Cent Sales Tax Distribution:

In a November 2000 referendum, the citizens of Leon County extended the sales tax for an additional 15 years beginning in 2004. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. Per an interlocal agreement with the City, the revenue is split 52.84% County and 47.16% City.

Major Revenues

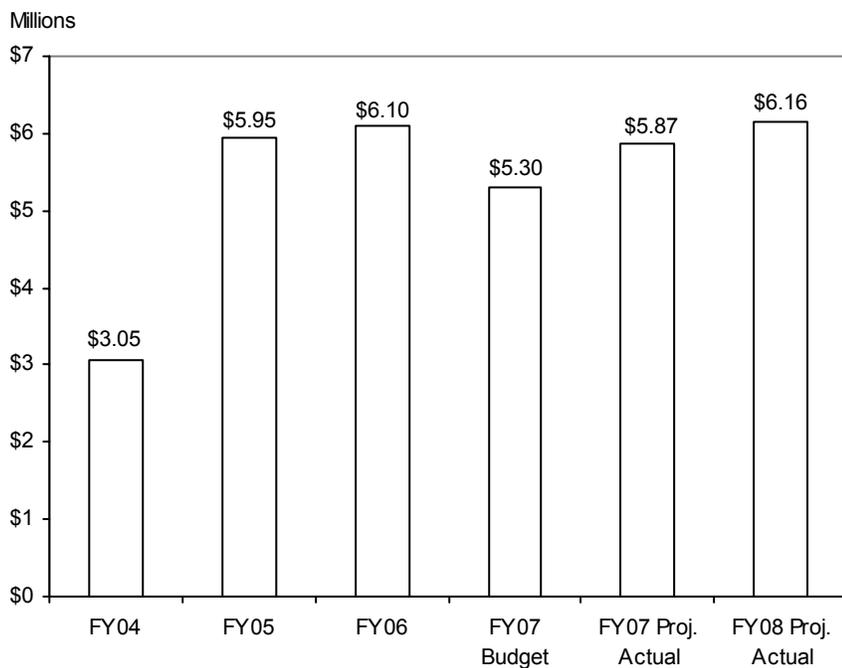
State Revenue Sharing - Actuals & Projections



State Revenue Sharing:

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. Currently, the Revenue Sharing Trust Fund for counties receives 2.9% of the net cigarette tax collections and 2.25% of sales and use tax collections. Effective July 1, 2004, the distribution formula reduced 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. These funds are collected and distributed on a monthly basis by the Florida Department of Revenue.

Ambulance Fees - Actuals & Projections



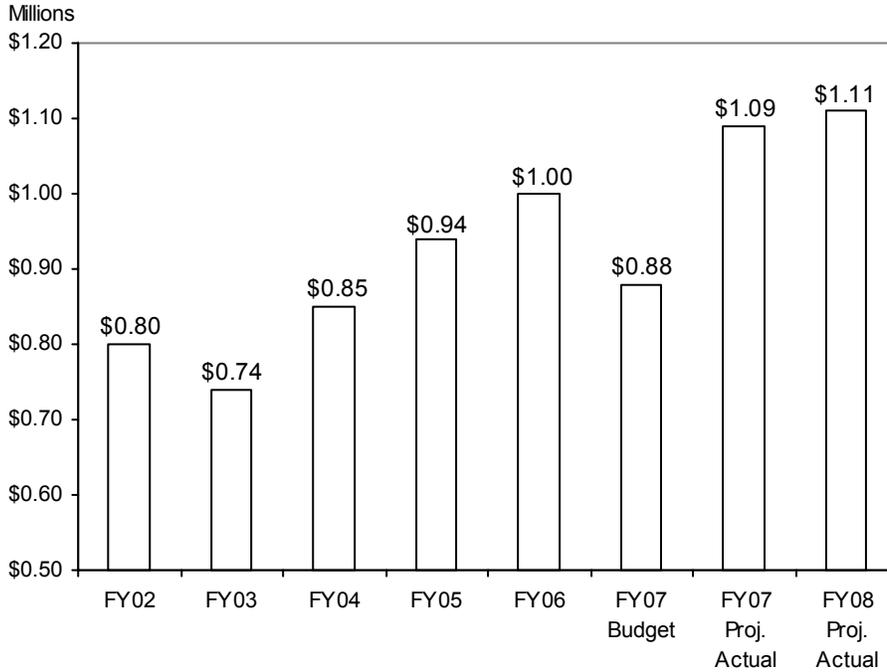
Ambulance Fees:

Leon County initiated its ambulance service on January 1, 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only. The Emergency Medical Services (EMS) system bills patients based on the use of an ambulance transport to the hospital.

The significant increase from FY04 to FY05 is due to EMS only being in operation for nine months. Actual collections for FY05 and FY06 exceeded the budgeted amount. The FY07 projection contemplates this trend continuing.

Major Revenues

Probation Fees - Actuals & Projections

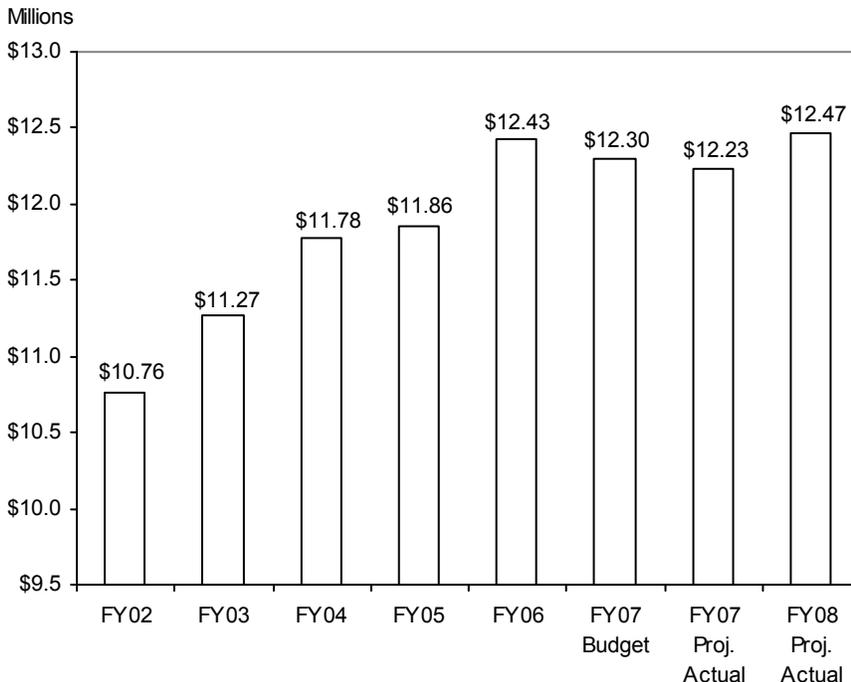


Probation Fees:

The Probation Fees are a combination of County Court probation fees, alternative community service fees, and no-show fees (Florida Statute 948) and pre-trial release fees (Administrative Order). Initially, the Secure Continuous Remote Alcohol Monitoring fees were included in the budget in FY07. Global Positioning Satellite monitoring fees are included in FY07 and FY08 projections accounting for the increase in revenue over the amount budgeted for FY07.

Probation fees are collected from individuals committing infractions that fall within the jurisdiction of the Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

Half Cent Sales Tax - Actuals & Projections



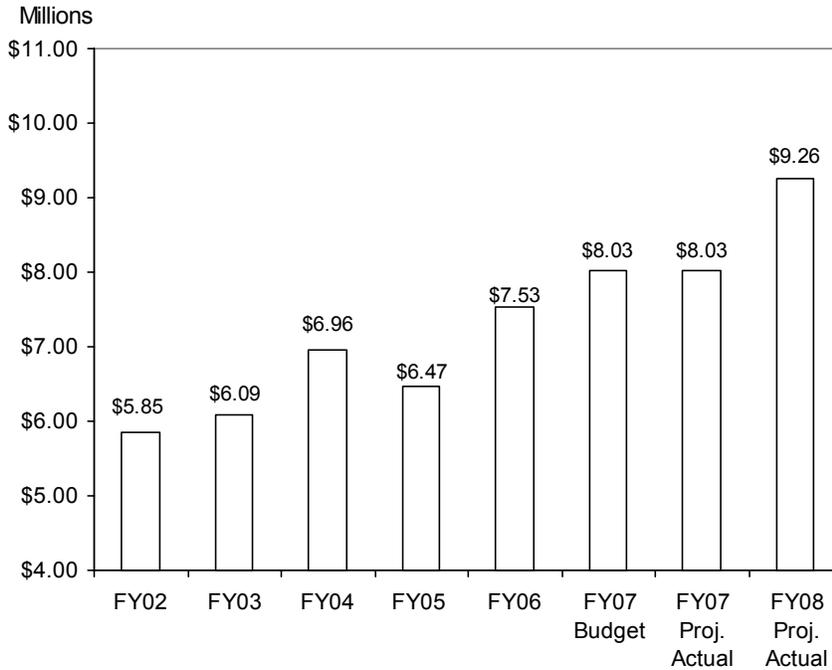
Local Government Half Cent Sales Tax:

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%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218).

The amounts shown are the County's share only.

Major Revenues

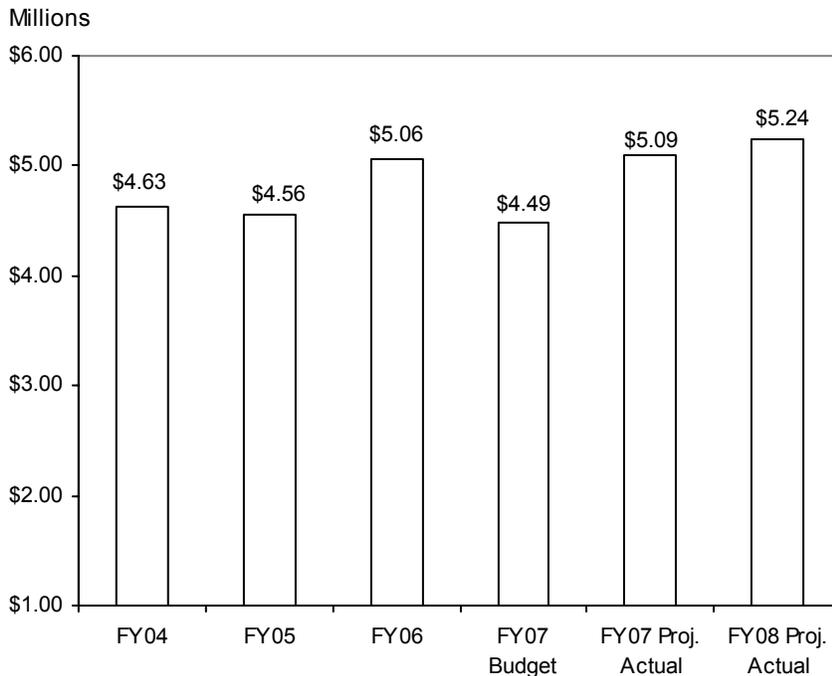
Solid Waste - Actuals & Projections



Solid Waste Fees:

Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waster disposal sites. FY08 projections are due to a new five-year tipping fee schedule approved by the Board in FY07.

Public Service Tax- Actuals & Projections

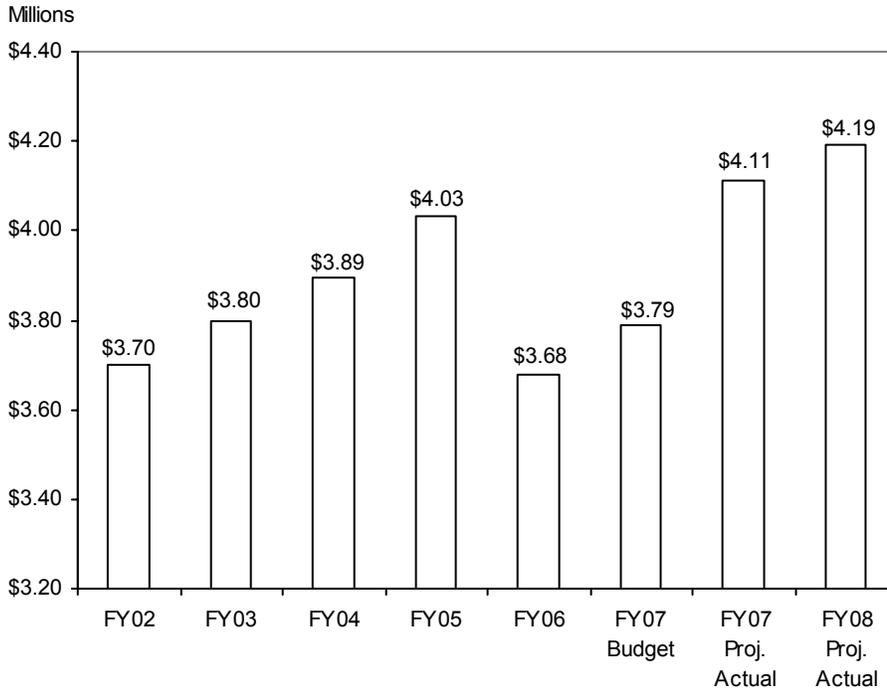


Public Service Tax:

The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003, to replace the Fire MSTU and water and sewer franchise fees.

Major Revenues

State Shared Gas Tax - Actuals & Projections



State Shared Gas Tax:

The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206). The revenues are disbursed from the State based on a distribution formula consisting of county area, population, and collection.

Local Option Gas Tax - Actuals & Projections



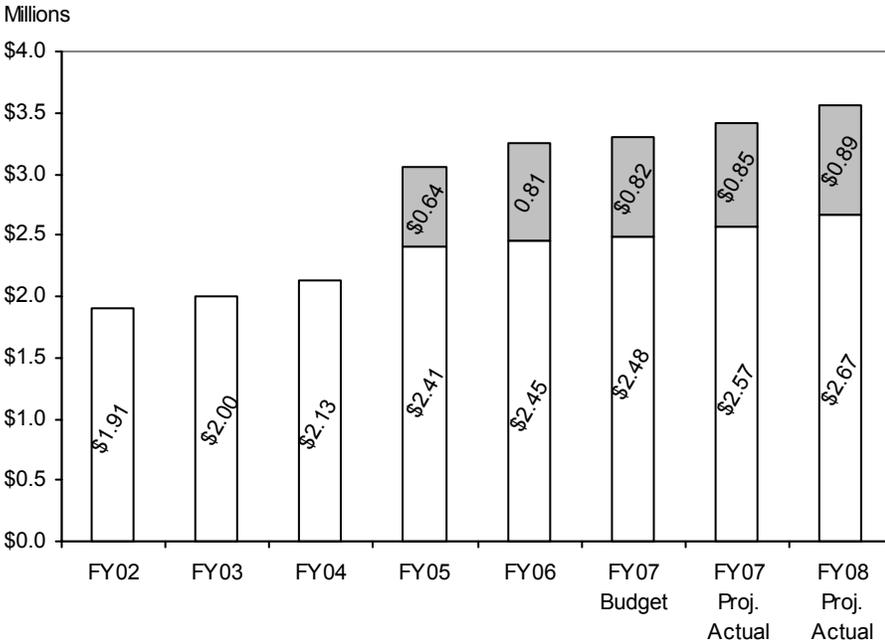
Local Option Gas Tax:

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%. Funds are restricted to transportation related expenditures. This gas tax sunsets in August 2015.

The amounts shown are the County's share only.

Major Revenues

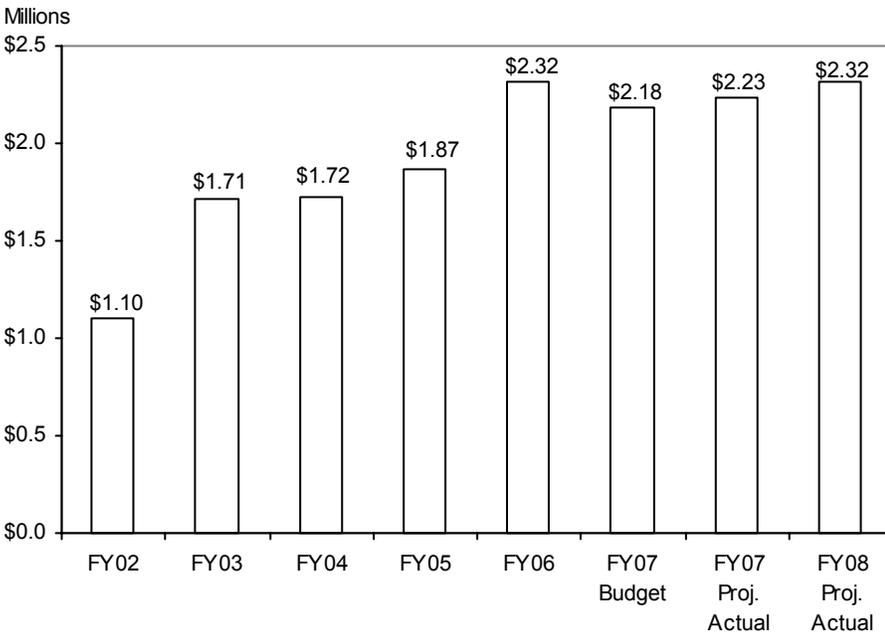
Local Option Tourist Tax - Actuals & Projections



Local Option Tourist Tax:

The Local Option Tourist Tax is a locally imposed 4% tax levied on rentals and leases of less than 6-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). Beginning in November of FY04, the Board authorized the increase from 3% to 4% for a future performing arts center.

Environmental Permit Fees - Actuals & Projections

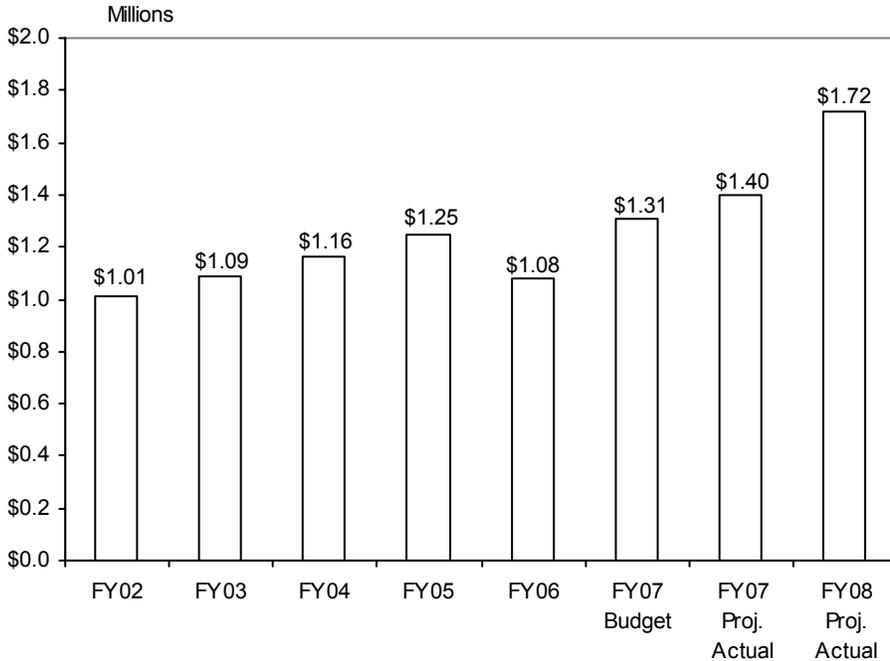


Environmental Permit Fees:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fees study, the Board adopted a revised fee resolution effective October 1, 2006.

Major Revenues

Building Permits - Actuals & Projections

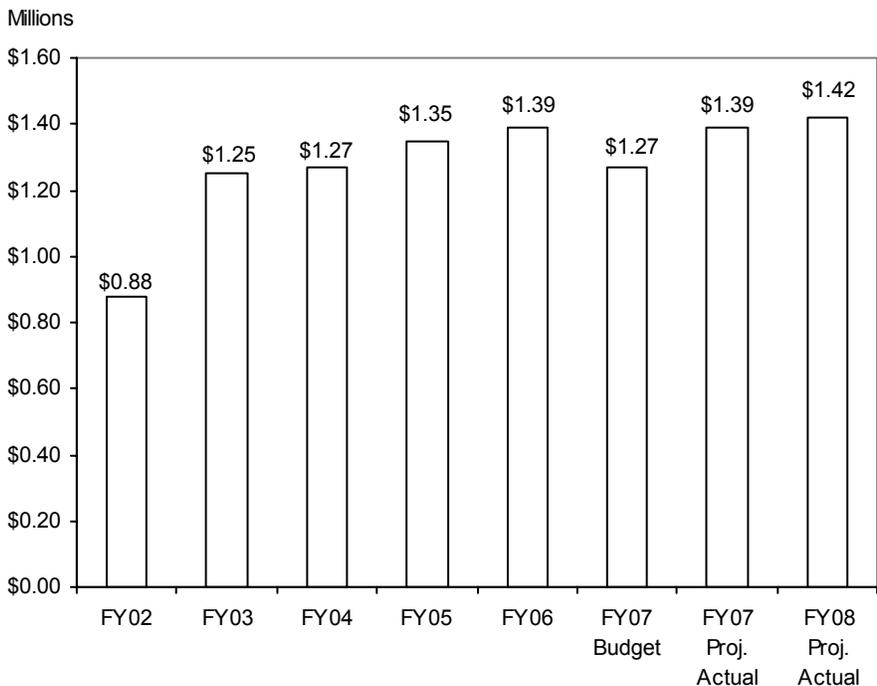


Building Permit Fees:

Building Permit Fees are 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 these revenues for development occurring in the unincorporated area.

As a result of a fee study, the Board adopted the first revised fee study in more than 11 years. The fee increase will be implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

9th Cent Gas Tax - Actuals & Projections

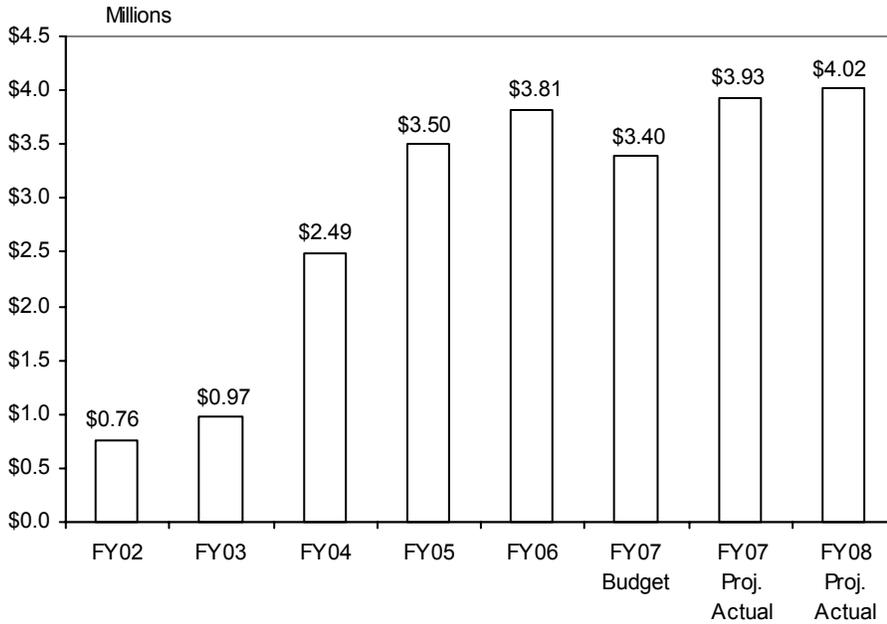


9th Cent Gas Tax:

Prior to FY02, the 9th Cent Gas Tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY02, the County began to levy the amount locally on all fuel consumption.

Major Revenues

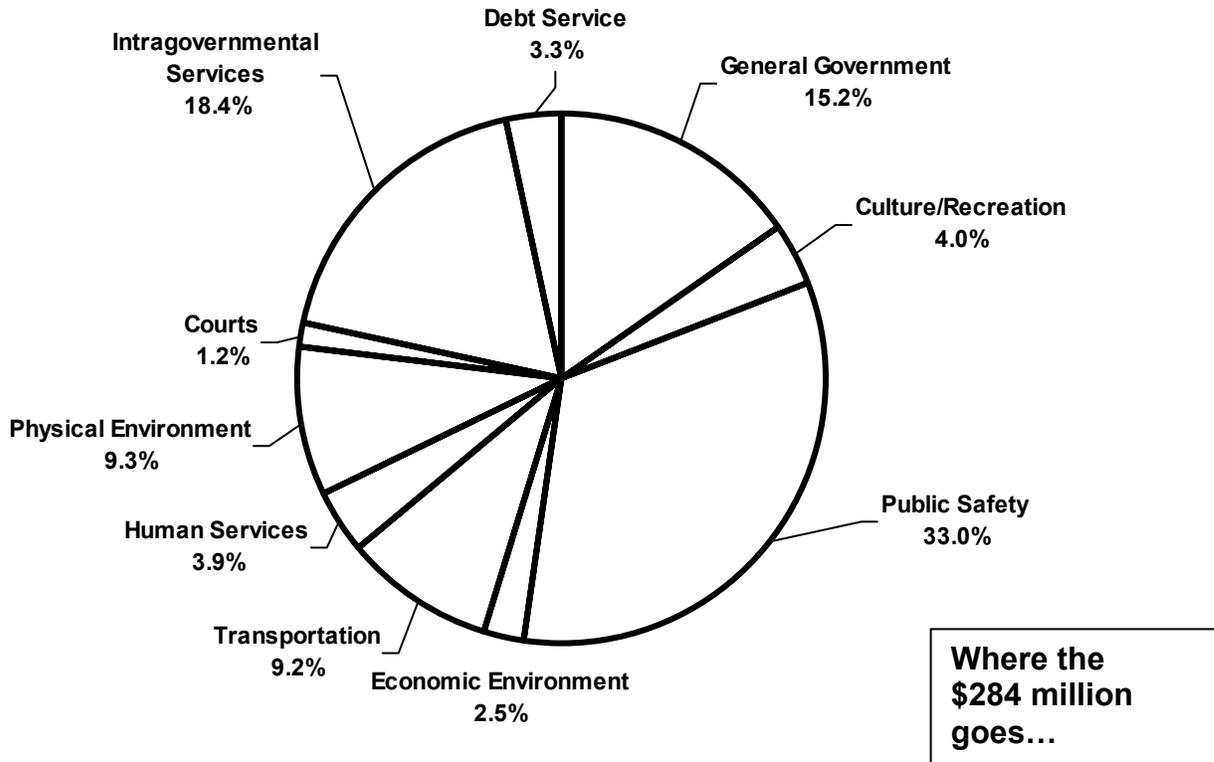
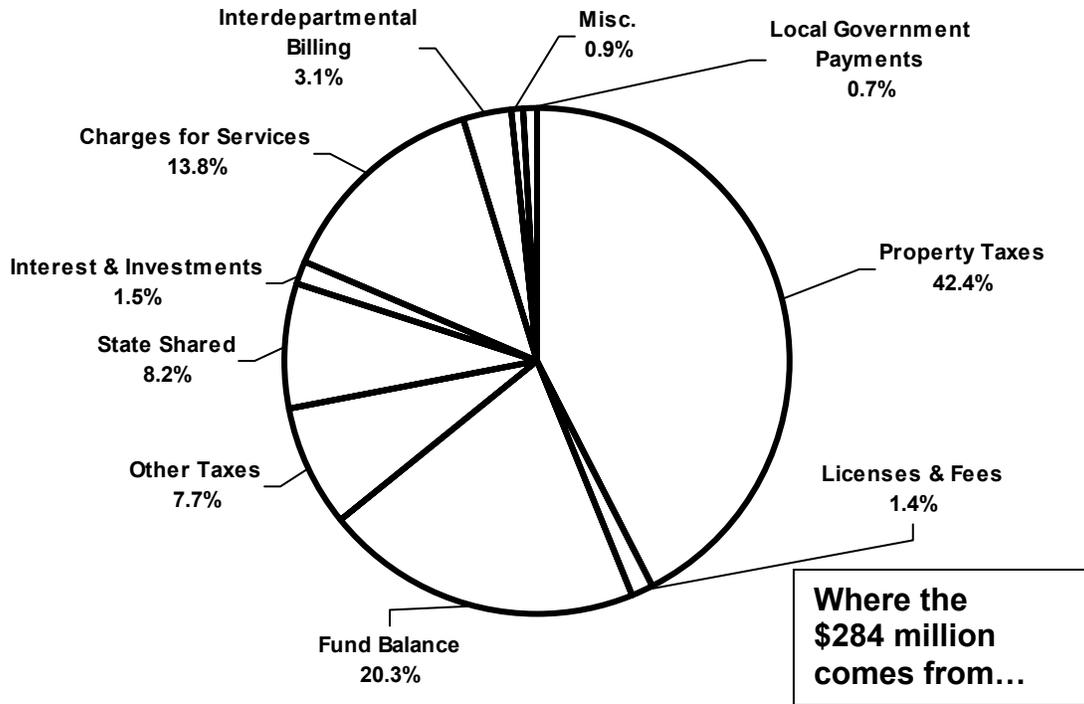
Communication Service Tax - Actuals & Projections



Communication Services Tax:
 The Communication Services 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 Communication Services Tax and (2) the Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right-of-way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This corresponds with the rate being levied by the City. The County increased the rate in February of 2004.



Leon County Government Fiscal Year 2008 Budget



Leon County Government
Fiscal Year 2008 Expenditures By Function

	<u>FY 2006</u>		<u>FY 2007</u>		<u>FY 2008</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Government Services</u>						
Legislative	1,279,563		1,333,238		1,350,816	
Executive	1,412,651		1,361,652		1,505,489	
Property Appraiser	4,267,649		4,460,916		4,684,337	
Tax Collector	4,204,502		5,097,265		5,417,790	
Clerk Finance	1,336,577		1,413,977		1,503,145	
Financial & Administrative	8,093,925		8,441,981		8,670,626	
Legal Counsel	1,531,718		1,794,206		1,518,847	
Comprehensive Planning	712,108		889,478		911,232	
Other General Governmental Services	11,958,312		9,495,810		13,839,196	
Supervisor of Elections	3,082,159		2,404,630		3,853,209	
Subtotal	37,879,164	18%	36,693,153	16%	43,254,687	15%
<u>Public Safety</u>						
Law Enforcement	29,962,028		31,136,365		33,457,647	
Fire Control	4,743,782		4,829,724		5,030,447	
Detention and/or Correction	26,900,178		30,345,530		33,703,182	
Protective Inspections	1,417,632		1,680,594		1,812,153	
Emergency & Disaster Relief	426,075		458,689		2,123,711	
Ambulance & Rescue	10,507,122		13,693,111		17,073,639	
Medical Examiner	329,850		325,000		375,000	
Other Public Safety	0		0		150,060	
Subtotal	74,286,667	36%	82,469,013	35%	93,725,839	33%
<u>Physical Environment</u>						
Garbage/Solid Waste Control	10,531,432		11,608,949		11,352,835	
Sewer/Wastewater Services	4,112,617		250,000		237,280	
Conservation & Resource Management	9,111,101		5,362,115		5,554,586	
Flood Control	8,388,411		6,414,034		6,984,850	
Other Physical Environment	2,295,740		2,402,100		2,317,014	
Subtotal	34,439,301	17%	26,037,198	11%	26,446,565	9%
<u>Transportation</u>						
	16,229,828	8%	29,813,427	13%	26,339,493	9%
<u>Economic Environment</u>						
Employment Opportunity (Summer Youth)	65,992		73,943		73,943	
Tourist Development/Econ. Dev. Council	2,779,867		3,832,010		3,803,305	
Community Redevelopment/Housing	3,153,177		3,953,222		3,277,748	
Subtotal	5,999,036	3%	7,859,175	3%	7,154,996	3%
<u>Human Services</u>						
	9,208,465	4%	10,362,480	4%	11,075,441	4%
<u>Culture/Recreation</u>						
Libraries	6,881,260		8,544,114		6,654,190	
Parks & Recreation	3,653,129		4,510,327		3,923,557	
Cultural Services	627,000		705,850		710,850	
Special Events	4,500		23,500		20,000	
Subtotal	11,165,889	5%	13,783,791	6%	11,308,597	4%
<u>Debt Service</u>						
	8,930,136	4%	9,392,385	4%	9,401,532	3%
<u>Intragovernmental Services</u>						
Intragovernmental Services	317,361		483,799		774,998	
Motor Pool	2,450,256		2,388,673		2,712,904	
Grants Program	0		101,081		99,175	
Insurance Program	3,594,265		5,402,265		5,366,303	
Budgeted Contingency	0		7,217,762		43,552,944	
Subtotal	6,361,882	3%	15,593,580	7%	52,506,324	18%
<u>Court Related</u>						
Court Administration	240,127		268,764		267,813	
State Attorney	58,459		78,212		104,640	
Public Defender	182,980		205,141		123,034	
Clerk of Circuit Court	232,295		299,083		344,220	
Guardian Ad Litem	17,365		22,926		21,827	
Other Court Related Programs	1,864,316		1,932,341		2,616,289	
Subtotal	2,595,542	1%	2,806,467	1%	3,477,823	1%
TOTAL:	207,095,910	100%	234,810,669	100%	284,691,297	100%

Leon County Government
Fiscal Year 2008 Expenditures By Function

	FY 2006			%	FY 2007 Adopted			%	FY 2008 Budget			%
	Operating	Capital	Total		Operating	Capital	Total		Operating	Capital	Total	
General Government Services												
Legislative	1,279,563	0	1,279,563		1,333,238	0	1,333,238		1,350,816	0	1,350,816	
Executive	1,412,651	0	1,412,651		1,361,652	0	1,361,652		1,505,489	0	1,505,489	
Property Appraiser	4,267,649	0	4,267,649		4,460,916	0	4,460,916		4,684,337	0	4,684,337	
Tax Collector	4,204,502	0	4,204,502		5,097,265	0	5,097,265		5,417,790	0	5,417,790	
Clerk Finance	1,336,577	0	1,336,577		1,413,977	0	1,413,977		1,503,145	0	1,503,145	
Financial & Administrative	8,093,925	0	8,093,925		8,366,981	75,000	8,441,981		8,670,626	0	8,670,626	
Legal Counsel	1,531,718	0	1,531,718		1,794,206	0	1,794,206		1,518,847	0	1,518,847	
Comprehensive Planning	712,108	0	712,108		889,478	0	889,478		911,232	0	911,232	
Other General Govt. Services	4,077,228	7,881,084	11,958,312		5,416,355	4,079,455	9,495,810		4,760,727	9,078,469	13,839,196	
Supervisor of Elections	2,758,835	323,324	3,082,159		2,386,630	18,000	2,404,630		3,853,209	0	3,853,209	
Subtotal	29,674,756	8,204,408	37,879,164	18%	32,520,698	4,172,455	36,693,153	16%	34,176,218	9,078,469	43,254,687	15%
Public Safety												
Law Enforcement	29,962,028	0	29,962,028		31,136,365	0	31,136,365		33,457,647	0	33,457,647	
Fire Control	4,740,632	3,150	4,743,782		4,829,724	0	4,829,724		5,030,447	0	5,030,447	
Detention and Corrections	26,341,778	558,400	26,900,178		27,834,246	2,511,284	30,345,530		31,194,754	2,508,428	33,703,182	
Protective Inspections	1,416,782	850	1,417,632		1,680,594	0	1,680,594		1,812,153	0	1,812,153	
Emergency & Disaster Relief	426,075	0	426,075		258,689	200,000	458,689		123,711	2,000,000	2,123,711	
Ambulance & Rescue	10,050,520	456,602	10,507,122		11,258,711	2,434,400	13,693,111		12,126,919	4,946,720	17,073,639	
Medical Examiner	329,850	0	329,850		325,000	0	325,000		375,000	0	375,000	
Other Public Safety	0	0	0		0	0	0		150,060	0	150,060	
Subtotal	73,267,665	1,019,002	74,286,667	36%	77,323,329	5,145,684	82,469,013	35%	84,270,691	9,455,148	93,725,839	33%
Physical Environment												
Garbage/Solid Waste Control	10,306,307	225,125	10,531,432		9,912,199	1,696,750	11,608,949		10,202,722	1,150,113	11,352,835	
Sewer/Wastewater Services	0	4,112,617	4,112,617		0	250,000	250,000		237,280	0	237,280	
Conservation & Resource Mgmt	4,804,584	4,306,517	9,111,101		5,304,515	57,600	5,362,115		5,554,586	0	5,554,586	
Flood Control	3,118,749	5,269,662	8,388,411		3,075,274	3,338,760	6,414,034		3,340,160	3,644,690	6,984,850	
Other Physical Environment	1,582,813	712,927	2,295,740		1,768,983	633,117	2,402,100		1,787,694	529,320	2,317,014	
Subtotal	19,812,453	14,626,848	34,439,301	17%	20,060,971	5,976,227	26,037,198	11%	21,122,442	5,324,123	26,446,565	9%
Transportation	8,774,616	7,455,212	16,229,828	8%	10,693,244	19,120,183	29,813,427	13%	8,931,267	17,408,226	26,339,493	9%
Economic Environment												
Summer Youth Employment	65,992	0	65,992		73,943	0	73,943		73,943	0	73,943	
Tourist Dev./Economic Dev Council	2,779,867	0	2,779,867		3,832,010	0	3,832,010		3,803,305	0	3,803,305	
Veterans Svcs/Housing/CRA	3,153,177	0	3,153,177		3,953,222	0	3,953,222		3,277,748	0	3,277,748	
Subtotal	5,999,036	0	5,999,036	3%	7,859,175	0	7,859,175	3%	7,154,996	0	7,154,996	3%
Human Services	8,793,466	414,999	9,208,465	4%	10,078,696	283,784	10,362,480	4%	10,894,441	181,000	11,075,441	4%
Culture/Recreation												
Libraries	6,178,107	703,153	6,881,260		6,420,360	2,123,754	8,544,114		6,614,190	40,000	6,654,190	
Parks & Recreation	3,041,478	611,651	3,653,129		2,920,758	1,589,569	4,510,327		3,260,207	663,350	3,923,557	
Cultural Services	627,000	0	627,000		705,850	0	705,850		710,850	0	710,850	
Special Events	4,500	0	4,500		23,500	0	23,500		20,000	0	20,000	
Subtotal	9,851,085	1,314,804	11,165,889	5%	10,070,468	3,713,323	13,783,791	6%	10,605,247	703,350	11,308,597	4%
Debt Service	8,930,136	0	8,930,136	4%	9,392,385	0	9,392,385	4%	9,401,532	0	9,401,532	3%
Intragovernmental Services												
Intragovernmental Services	317,361	0	317,361		483,799	0	483,799		774,998	0	774,998	
Motor Pool	2,450,256	0	2,450,256		2,388,673	0	2,388,673		2,712,904	0	2,712,904	
Grants Program	0	0	0		101,081	0	101,081		99,175	0	99,175	
Insurance Program	3,594,265	0	3,594,265		5,402,265	0	5,402,265		5,366,303	0	5,366,303	
Budgeted Contingency	0	0	0		7,217,762	0	7,217,762		3,030,018	40,522,926	43,552,944	
Subtotal	6,361,882	0	6,361,882	3%	15,593,580	0	15,593,580	7%	11,983,398	40,522,926	52,506,324	18%
Court Related												
Court Administration	240,127	0	240,127		268,764	0	268,764		267,813	0	267,813	
State Attorney	58,459	0	58,459		78,212	0	78,212		104,640	0	104,640	
Public Defender	182,980	0	182,980		205,141	0	205,141		123,034	0	123,034	
Clerk of Circuit Court	232,295	0	232,295		299,083	0	299,083		344,220	0	344,220	
Guardian Ad Litem	17,365	0	17,365		22,926	0	22,926		21,827	0	21,827	
Other Court Related Programs	1,864,316	0	1,864,316		1,932,341	0	1,932,341		2,616,289	0	2,616,289	
Subtotal	2,595,542	0	2,595,542	1%	2,806,467	0	2,806,467	1%	3,477,823	0	3,477,823	1%
TOTAL:	174,060,637	33,035,273	207,095,910	100%	196,399,013	38,411,656	234,810,669	100%	202,018,055	82,673,242	284,691,297	100%

Leon County Government
Fiscal Year 2008 Revenues By Source

	<u>FY 2006</u>		<u>FY 2007</u>		<u>FY 2008</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Property Taxes</u>						
General Fund	48,436,603		55,217,680		50,362,441	
Fine/Fore. Fund	54,048,642		55,778,995		61,657,226	
MSTU Ad Valorem	7,354,935		6,945,974		7,765,123	
Delinquent Taxes	-19,369		147,155		53,200	
Subtotal	109,820,811	47%	118,089,804	50%	119,837,990	42%
<u>Other Taxes</u>						
Local Option Resort Tax	3,308,273		3,341,543		3,418,100	
Local Option Gas Tax	3,602,752		3,420,062		3,561,075	
1 Cent Sales Tax	3,904,382		3,831,197		3,814,857	
Franchise Fee	241,599		204,131		213,750	
Public Service Taxes	5,033,987		4,465,974		4,950,165	
Local Communication Services Tax	3,812,706		3,401,836		3,824,315	
Non Ad Valorem Assessments	2,066,511		2,018,450		2,097,164	
Delinquent Assessments	15,330		0		0	
Subtotal	21,985,540	9%	20,683,193	9%	21,879,426	8%
<u>Licenses and Fees</u>						
Occupational Licenses	207,978		196,503		207,040	
Building Permits	1,031,106		1,290,975		1,567,753	
Growth Fees	2,181,845		2,209,970		2,228,601	
Process Server Fees	0		4,750		0	
Subtotal	3,420,929	1%	3,702,198	2%	4,003,394	1%
<u>Federal Shared</u>						
Federal Grants	1,926,134		157,369		261,948	
Payments In Lieu Of Taxes	18,294		0		0	
Subtotal	1,944,429	1%	157,369	0%	261,948	0%
<u>State Shared</u>						
State Grants	3,538,387		1,904,742		1,887,922	
State Revenue Sharing	5,175,656		4,726,299		5,003,650	
Other State Revenues	514,694		533,677		538,641	
Local 1/2 Cent Sales Tax	12,433,395		12,306,401		11,855,050	
State Shared Gas Tax	4,001,112		4,128,084		3,979,168	
Subtotal	25,663,243	11%	23,599,203	10%	23,264,431	8%
<u>Local Government Payments</u>						
	1,786,047	1%	2,057,632	1%	2,038,901	1%
<u>Charges for Service</u>						
General Government	1,694,071		1,143,520		1,130,576	
Public Safety	7,823,549		7,220,153		7,985,472	
Tipping Fees	7,540,569		8,062,460		9,158,340	
Other Physical	9,852,195		210,247		9,378,313	
Transportation	14,161,011		588,653		7,739,544	
Economic Environmental	969,538		929,800		900,440	
Cultural and Recreation	238,096		238,506		221,447	
Other Charges for Service	2,555,807		2,229,596		2,477,868	
Subtotal	44,834,836	19%	20,622,935	9%	38,992,000	14%
<u>Fines and Forfeitures</u>						
	801,790	0%	721,867	0%	730,008	0%
<u>Interest and Investments</u>						
	9,774,582	4%	3,833,672	2%	4,197,129	1%
<u>Miscellaneous</u>						
	3,454,514	1%	4,191,608	2%	2,539,310	1%
<u>Excess Fees</u>						
Clerk of Circuit Court	1,297,224		575,000		323,000	
Sheriff	1,141,054		0		0	
Property Appraiser	300,091		95,000		95,000	
Tax Collector	844,286		470,000		285,000	
Supervisor of Elections	204,032		0		156,750	
Capital Contributions - Other Sources	546,480		0		0	
Subtotal	4,333,168	2%	1,140,000	0%	859,750	0%
<u>Interdepartmental Billing</u>						
	7,343,675	3%	8,466,885	4%	8,853,736	3%
<u>Appropriated Fund Balance</u>						
	44,069	0%	27,544,303	12%	57,233,274	20%
TOTAL:	\$ 235,207,632	100%	\$ 234,810,669	100%	\$ 284,691,297	100%

Leon County Government
Fiscal Year 2008 Budget By Program/Department*

* Notes provided for program areas are general descriptions explaining the year over year variance. For more detailed descriptions see the applicable department pages. General increases in personnel services are associated with retirement and health care costs. Employee salaries reflect raises given in FY07 as FY08 pay adjustments are budgeted in a separate reserve account and then allocated to individual departments during the year.

Legislative/Administrative

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
County Commission (1)	1,279,563	1,333,238	1,350,816	1.32 %	1,405,160	1,462,283	1,522,330	1,585,548
County Administration (2)	511,607	502,150	555,307	10.59 %	578,455	602,796	628,396	655,333
County Attorney (3)	1,705,811	1,969,492	1,689,190	-14.23 %	1,753,131	1,789,313	1,843,013	1,899,478
Office of Management and Budget (4)	838,908	947,082	923,752	-2.46 %	958,192	994,571	1,032,988	1,073,603
Tourist Development (5)	2,023,519	3,530,617	3,505,723	-0.71 %	3,471,370	3,540,913	3,614,595	3,692,674
Human Resources (6)	935,286	988,328	1,011,451	2.34 %	1,046,583	1,083,449	1,122,291	1,163,246
	7,294,694	9,270,907	9,036,239	-2.53 %	9,212,891	9,473,325	9,763,613	10,069,882

(1) reflects the elimination of Commissioner car allowances and the mid-year funding account

(2) reflects an increase in personnel service accounts off-set by the elimination of car allowance

(3) reflects a decrease due to the elimination of a Legal Assistant position and a reduction in the legal expense professional services account

(4) reflects the elimination of the internship program and the transfer of a position reclassified as the Director of Public Services to the Department of Public Services

(5) reflects a decrease due to one-time expenditures budgeted in FY07

(6) reflects an increase in personnel service accounts off-set by a reduction of funding for the tuition assistance program

Public Services

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Intergovernmental Affairs (7)	901,044	859,502	950,182	10.55 %	981,306	1,014,240	1,049,110	1,086,053
Library Services (8)	6,102,761	6,420,360	6,614,190	3.02 %	7,331,394	8,073,508	8,392,585	8,730,446
Veteran Services (9)	216,467	226,737	229,086	1.04 %	237,996	247,908	258,027	268,655
Volunteer Center (10)	190,805	202,154	219,009	8.34 %	228,095	237,677	247,810	258,533
Cooperative Extension (11)	510,115	525,653	502,986	-4.31 %	521,312	540,563	560,809	582,110
Health & Human Services (12)	5,400,822	5,512,773	6,113,173	10.89 %	5,796,538	5,832,065	5,869,464	5,908,857
Emergency Medical Services (13)	9,294,664	10,441,738	11,201,749	7.28 %	11,612,276	12,038,746	12,488,174	12,962,364
Planning Department (14)	683,620	889,478	911,232	2.45 %	917,866	924,851	932,220	939,992
	23,300,298	25,078,395	26,741,607	6.63 %	27,626,783	28,909,558	29,798,199	30,737,009

(7) reflects an increase in personnel service accounts and funding for the renewal of lobbying contracts that were approved and funded in the FY07 amended budget through a budget amendment; therefore, are not reflected in the FY07 adopted budget

(8) reflects an increase in personnel service accounts off-set by the elimination of funding for the late night library program

(9) reflects an increase in personnel service accounts off-set by a reduction in travel and training

(10) reflects an increase in personnel service accounts

(11) reflects the elimination of an Administrative IV position from the environmental education program area

(12) reflects an increase in mandated payments for Medicaid and the medical examiner, contracting for senior citizens programs, and additional funding for CHSP

(13) reflects increases in personnel service accounts due to an HR market study that includes an adjustment for experience

(14) reflects increases in personnel service accounts

**Leon County Government
Fiscal Year 2008 Budget By Program/Department***

Management Services

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services (15)	301,338	329,851	323,883	-1.81 %	337,937	352,730	368,298	384,689
County Probation (16)	1,583,881	1,706,462	2,080,525	21.92 %	2,157,406	2,238,741	2,324,858	2,416,102
Facilities Management (17)	5,836,139	6,261,019	6,574,338	5.00 %	6,559,563	6,722,742	6,881,835	7,043,449
Management Information Services	6,357,713	6,908,488	7,045,093	1.98 %	7,348,342	7,615,741	7,869,385	8,137,017
M/W Small Business Enterprise (19)	249,169	197,042	346,849	76.03 %	210,685	219,675	228,779	238,377
Purchasing (20)	460,502	478,391	518,828	8.45 %	541,825	566,152	591,908	619,190
	14,788,742	15,881,253	16,889,516	6.35 %	17,155,758	17,715,781	18,265,063	18,838,824

(15) reflects a decrease in personnel service accounts due to the recruitment of a new employee

(16) reflects the addition of two employees from the pre-trial approved in mid-year FY07 initially funded from the jail diversionary program account

(17) reflects increases in personnel services accounts and contractual adjustments for custodial, grounds and elevator maintenance

(18) reflects the elimination of two positions; an MIS Computer Support Specialist, and a GIS Technician I, and a reduction in travel and training

(19) reflects the continued funding of the Small Business Enterprise program and the associated contract with the FAMU Small Business Development Center; FY07 funding was provided through a program carry forward and is reflected in the FY07 amended budget.

(20) reflects increases in personnel services accounts and transportation costs

Growth & Environmental Management

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services (21)	750,470	817,385	877,237	7.32 %	915,024	955,035	997,404	1,042,315
Building Inspection (22)	1,246,669	1,331,349	1,452,273	9.08 %	1,515,725	1,582,924	1,654,098	1,730,530
Environmental Compliance (23)	1,297,020	1,524,069	1,617,872	6.15 %	1,691,933	1,767,558	1,847,390	1,931,715
Development Services (24)	772,454	1,067,000	1,095,220	2.64 %	1,145,958	1,197,914	1,252,967	1,311,340
DEP Storage Tank (25)	133,937	133,365	139,950	4.94 %	145,590	151,532	157,800	164,408
	4,200,550	4,873,168	5,182,552	6.35 %	5,414,230	5,654,963	5,909,659	6,180,308

(21) reflects increases in personnel service accounts

(22) reflects increase in personnel service account in addition to funding for three position reclasses as recommended by Human Resources effective October 1, 2007

(23) reflects increase in personnel service account in addition to funding for two position market adjustments as recommended by Human Resources effective February 1, 2008

(24) reflects increases in personnel service accounts

(25) reflects increases in personnel service accounts

**Leon County Government
Fiscal Year 2008 Budget By Program/Department***

Public Works

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services (26)	549,817	503,237	526,336	4.59 %	543,777	562,158	581,522	601,940
Operations (27)	6,377,616	7,095,264	7,385,297	4.09 %	7,657,951	7,968,136	8,250,610	8,576,534
Animal Services (28)	798,721	780,995	1,007,614	29.02 %	1,039,907	1,073,943	1,109,708	1,147,246
Engineering Services (29)	2,390,034	2,647,042	2,930,940	10.73 %	3,065,032	3,196,007	3,334,615	3,481,458
Fleet Management (30)	2,450,256	2,365,581	2,689,064	13.67 %	2,742,101	2,799,078	2,841,596	2,858,115
Mosquito Control & Stormwater Maintenance (31)	1,600,874	1,889,624	2,158,477	14.23 %	2,220,722	2,285,291	2,374,459	2,448,578
Parks & Recreation (32)	1,644,611	1,778,792	2,023,994	13.78 %	2,084,399	2,148,621	2,216,834	2,289,358
Solid Waste (33)	9,515,705	9,227,099	9,555,136	3.56 %	9,580,092	9,706,654	9,835,560	10,011,350
Water Quality & TMDL Monitoring	123,435	558,630	458,630	-17.90 %	372,647	373,630	233,630	208,630
	25,451,069	26,846,264	28,735,488	7.04 %	29,306,628	30,113,518	30,778,534	31,623,208

(26) reflects increases in personnel service accounts

(27) reflects increases in personnel service accounts and the costs of required safety equipment

(28) reflects increase to the base contract for services with the City of Tallahassee that includes payments for a portion of the capital improvements to the animal shelter

(29) reflects increases to personnel service accounts associated with three new positions in the FY07 budget; positions were filled at a higher rate than the entry level amount budgeted

(30) reflects an increase in fuel and repair and maintenance costs to be off-set with an increase in revenue for the fund

(31) reflects increases in personnel service accounts and the costs of required safety equipment, and contract costs associated with stormwater pond maintenance

(32) reflects increases in operating costs associated with additional park facilities

(33) reflects increases in tipping fee costs associated with increased tonnages off-set by reduction in the Solid Waste Management Facility operating hours

(34) reflects a reduction in the water sampling contract by decreasing the sampling frequency off-set by an increase in funding for the water atlas program

Constitutional

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Clerk of the Circuit Court (35)	1,568,872	1,713,060	1,847,365	7.84 %	1,947,881	2,054,117	2,166,408	2,285,108
Property Appraiser(36)	4,267,649	4,460,916	4,684,337	5.01 %	4,918,929	5,168,691	5,427,499	5,699,247
Sheriff (37)	54,133,367	56,822,433	61,916,643	8.97 %	65,751,375	68,980,292	72,971,415	76,645,782
Supervisor of Elections (38)	3,064,852	2,404,630	3,853,209	60.24 %	2,754,479	3,258,532	2,941,959	3,451,654
Tax Collector (39)	4,204,502	5,097,265	5,417,790	6.29 %	5,748,020	6,098,733	6,470,340	6,863,636
	67,239,242	70,498,304	77,719,344	10.24 %	81,120,684	85,560,365	89,977,621	94,945,427

(35) reflects an increase in costs associated with the interlocal agreement for financial services and partial funding of a new information desk specialist funded mid-year FY07

(36) reflects increased cost associated with personnel service accounts

(37) reflects increases associated with the implementation of the final year of the salary parity study, contract adjustments, and capital needs

(38) reflects increases due to the current year election cycle that includes the January 2008 Presidential Primary

(39) reflects increased payment of commissions due to increased property valuations and the associated required payment of School Board property tax collections

**Leon County Government
Fiscal Year 2008 Budget By Program/Department***

Judicial

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Court Administration (40)	175,397	183,264	187,298	2.20 %	194,540	202,205	210,331	218,949
State Attorney (41)	58,459	78,212	88,904	13.67 %	88,904	88,904	88,904	88,904
Public Defender (42)	90,201	95,141	107,775	13.28 %	102,015	102,015	102,015	102,015
Other Court-Related Programs (43)	239,802	460,368	860,396	86.89 %	873,064	886,252	899,989	914,038
Guardian Ad Litem (44)	17,365	22,926	21,827	-4.79 %	21,827	21,827	21,827	21,827
	581,224	839,911	1,266,200	50.75 %	1,280,350	1,301,203	1,323,066	1,345,733

(40) reflects increase associated with personnel service accounts

(41) reflects increases associated with Article V expenditures

(42) reflects increases associated with Article V expenditures

(43) reflects increases associated with a new state mandate to fund regional conflict attorney councils, realignment of Legal Aid funding, and a new position added to the in late FY06 and established in the FY07 budget through a carry forward amendment

(44) reflects a decrease in communication costs associated with the new phone system

Non-Operating

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Fire Control (45)	4,740,632	4,829,724	5,030,447	4.16 %	5,136,652	5,250,948	5,369,236	5,491,698
Other Non-Operating (46)	6,109,176	7,016,076	7,345,661	4.70 %	7,694,742	8,640,597	9,710,229	10,921,490
Risk Financing & Workers Comp (47)	3,573,787	5,402,265	5,327,710	-1.38 %	5,842,981	6,409,781	7,033,259	7,719,084
Line Item Funding (48)	1,943,697	4,485,658	2,089,909	-53.41 %	1,767,409	1,700,909	1,700,909	1,700,909
Communications (49)	587,993	595,700	1,049,309	76.15 %	1,109,944	1,174,905	1,244,547	1,319,266
Cost Allocations (50)	0	0	0	0.00 %	0	0	1	1
Budgeted Reserves (51)	0	7,437,561	3,030,018	-59.26 %	3,289,687	4,634,512	5,100,516	8,509,066
Risk Allocations (52)	1,917,776	2,831,595	2,084,586	-26.38 %	2,293,047	2,522,354	2,774,592	3,052,053
	18,873,061	32,598,579	25,957,640	-20.37 %	27,134,462	30,334,006	32,933,289	38,713,566

(45) reflects the annual increase in the fire service contract with the City of Tallahassee

(46) reflects increased payments to the City of Tallahassee for Park and Recreation and capital improvements to the animal shelter off-set by decreases in CRA payments

(47) reflect decrease in insurance costs

(48) reflects a decrease in funding due to one-time funding provided to agencies in FY07 that was not reallocated

(49) reflects an increase due to the addition on internet communication charges to this cost center as an accounting modification that does not reflect an overall budget increase in expenditures

(50) cost allocation reflect no change since allocated costs to special revenue funds are booked as a negative expenditure in the general fund

(51) reflects a decrease in budgeted salary adjustment reserves due to the hiring freeze and the amount budgeted in the risk reserve fund

(52) reflects a decrease in risk and insurance costs

Debt Service

	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	Adopted % Change	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Debt Service	8,930,136	9,392,385	9,401,532	0.10 %	9,392,508	9,391,053	9,416,769	9,416,382
	8,930,136	9,392,385	9,401,532	0.10 %	9,392,508	9,391,053	9,416,769	9,416,382

Leon County Government
Fiscal Year 2008 Budget By Program/Department*

Capital Improvement Program (53)

	FY 2006	FY 2007	FY 2008	Adopted	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Adopted	Budget	% Change	Projected	Projected	Projected	Projected
Budgeted Capital Reserves (54)	0	0	40,522,926	0.00 %	33,236,760	26,371,040	20,679,876	14,403,296
Public Works - Operations (55)	1,118,121	1,795,183	2,006,914	11.79 %	218,000	758,000	758,000	758,000
Solid Waste (56)	225,125	1,696,750	1,150,113	-32.22 %	2,840,728	2,570,000	2,387,000	2,120,000
Parks & Recreation (57)	294,209	962,569	663,350	-31.09 %	465,000	295,000	385,000	500,000
Engineering Services (58)	13,596,259	19,405,260	17,795,302	-8.30 %	12,202,229	9,076,910	6,748,317	4,238,169
Mosquito Control & Stormwater Maint.	291,962	223,342	161,000	-27.91 %	140,000	130,000	130,000	120,000
Management Information Services	2,566,309	2,563,207	1,719,320	-32.92 %	1,568,500	1,306,000	997,500	927,500
Facilities Management (61)	11,905,763	7,966,945	13,500,632	69.46 %	3,158,838	967,704	346,000	191,000
Miscellaneous (62)	605,221	1,817,900	2,894,685	59.23 %	2,080,000	2,080,000	2,080,000	2,080,000
Fleet Management (63)	2,432,304	1,980,500	2,259,000	14.06 %	2,272,500	2,470,080	2,687,688	3,427,641
	33,035,273	38,411,656	82,673,242	115.23 %	58,182,555	46,024,734	37,199,381	28,765,606

(53) funding increases or decreases on an annual basis depending on the specific projects being considered for funding in any given year

(54) reflects the allocation of \$14 million to fund mandatory, maintenance, and essential general revenue capital projects over the next five years, and the allocation of \$26.5 million of sales tax funds to pay for essential transportation projects over the next five to eight years

(55) reflects funding for pavement markings, open graded cold mix stabilization of roads, and the private road maintenance program

(56) reflects a reduction of capital projects associated with a decrease in general revenue subsidy to the Solid Waste Fund

(57) reflects the elimination of non-mandatory capital projects such as community centers and parks

(58) reflects the elimination of the Tharpe Street widening project off-set by an increase in funding for arterial road resurfacing and intersection improvements projects

(59) reflects the purchase of heavy equipment for the program

(60) reflects the elimination of non-mandatory capital projects

(61) reflects funding for mandatory and essential projects such as the Courthouse, Courthouse Annex (Bank of America Building), and EMS Building

(62) reflects the allocation of \$2 million of funding for the Joint Dispatch/Radio Communication project

(63) reflects the vehicle replacement schedule for Emergency Medical Systems

Transfers

	FY 2006	FY 2007	FY 2008	Adopted	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Adopted	Budget	% Change	Projected	Projected	Projected	Projected
Transfers(64)	37,374,103	46,319,939	57,238,167	23.57 %	34,302,540	35,767,019	37,167,082	39,414,665
	37,374,103	46,319,939	57,238,167	23.57 %	34,302,540	35,767,019	37,167,082	39,414,665

(64) reflects an increase due to the transfer of 15.9 million in general revenue fund balance to capital projects

Leon County Government
Fiscal Year 2008 Budget By Program/Department*

Grants Administration

	FY 2006	FY 2007	FY 2008	Adopted	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Adopted	Budget	% Change	Projected	Projected	Projected	Projected
Grants Public Services Admin (64)	267,923	155,033	150,060	-3.21 %	153,061	156,123	159,245	162,430
Grants Library	75,346	0	0	0.00 %	0	0	0	0
Grants Co-op	13,957	0	0	0.00 %	0	0	0	0
Grants Public Works	123,126	0	0	0.00 %	0	0	0	0
Grants Parks	902,361	0	0	0.00 %	0	0	0	0
Grants Recycling	94,674	0	0	0.00 %	0	0	0	0
Grants Health Dept	21,574	0	0	0.00 %	0	0	0	0
Grants Housing	71,542	0	0	0.00 %	0	0	0	0
Grants Human Services (65)	969,855	808,605	781,668	-3.33 %	781,668	781,668	781,668	781,668
Grants LLEBG	133,608	0	0	0.00 %	0	0	0	0
Grants Court Admin	55,000	0	0	0.00 %	0	0	0	0
Grants Adult Drug Court	30,682	0	0	0.00 %	0	0	0	0
Grants Juvenile Drug Court	22,470	0	0	0.00 %	0	0	0	0
Grants Sheriff	223,776	0	0	0.00 %	0	0	0	0
Grants Management Services (66)	0	156,209	156,209	0.00 %	0	0	0	0
Byrne Grant	129,352	0	0	0.00 %	0	0	0	0
Grants Volunteer	84,458	0	0	0.00 %	0	0	0	0
Grants EMS	115,217	0	0	0.00 %	0	0	0	0
Grants OMB	66,700	0	0	0.00 %	0	0	0	0
	3,401,621	1,119,847	1,087,937	-2.85 %	934,729	937,791	940,913	944,098
Total County Budget	244,470,013	281,130,608	341,929,464	21.63 %	301,064,118	301,183,316	303,473,189	310,994,708

(65) reflects a slight decrease in funding for the Slosberg drivers education grant program

(66) reflects a slight decrease in State Housing Initiative Partnership (SHIP) grant funds

(67) reflects a constant rate of funding for the global position system (GPS) monitoring pre-trial grant program

Summary Totals

	FY 2006	FY 2007	FY 2008	Adopted	FY 2009	FY 2010	FY 2011	FY 2012
	Actual	Adopted	Budget	% Change	Projected	Projected	Projected	Projected
Sub-Total of BOCC	75,035,353	81,949,987	86,585,402	5.66%	88,716,290	91,867,145	94,515,068	97,449,231
BOCC (net of EMS & TDC)	63,717,170	67,977,632	71,877,930	5.74%	73,632,644	76,287,486	78,412,299	80,794,193
Constitutional Offices	67,239,242	70,498,304	77,719,344	10.24%	81,120,684	85,560,365	89,977,621	94,945,427
Judicial	581,224	839,911	1,266,200	50.75%	1,280,350	1,301,203	1,323,066	1,345,733
Non-Operating	18,873,061	32,598,579	25,957,640	-20.37%	27,134,462	30,334,006	32,933,289	38,713,566
Capital	33,035,273	38,411,656	82,673,242	115.23%	58,182,555	46,024,734	37,199,381	28,765,606
Debt Service	8,930,136	9,392,385	9,401,532	0.10%	9,392,508	9,391,053	9,416,769	9,416,382
Grants	3,401,621	1,119,847	1,087,937	-2.85%	934,729	937,791	940,913	944,098
Total Budget	207,095,910	234,810,669	284,691,297	21.24%	266,761,578	265,416,297	266,306,107	271,580,043
Total Operating Budget	174,060,637	196,399,013	202,018,055	2.86%	208,579,023	219,391,563	229,106,726	242,814,437
Total Capital Budget	33,035,273	38,411,656	42,150,316	9.73%	24,609,773	19,277,548	16,099,018	13,883,517
Total Capital Reserves	0	0	40,522,926	0.00%	33,572,782	26,747,186	21,100,363	14,882,089
Total Budget	207,095,910	234,810,669	284,691,297	21.24%	266,761,578	265,416,297	266,306,107	271,580,043

**Leon County Government
Fiscal Year 2008 Recommended Position Changes**

<u>Board of County Commissioners</u>	<u>FTEs</u>
Legislative/Administration - County Attorney	
Legal Assistant	-1.00
Legislative/Administration - OMB	
OMB Intern*	-1.00
Total Legislative/Administration	-2.00
Public Services - Intergovernmental Affairs	
Director of Public Services	-1.00
Public Services - Cooperative Extension	
Administrative Associate IV	-1.00
Total Public Services	-2.00
Management Services - MIS	
Applications Development Coordinator	-1.00
Management Services - GIS	
GIS Technician I	-1.00
Total Management Services	-2.00
Total Board of County Commissioners	-6.00

* OPS position

Leon County Government
Fiscal Year 2008 - Authorized Position Summary

Legislative/Administrative

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 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	13.00	13.00	13.00	-1.00	12.00	12.00	12.00	12.00	12.00
Office of Management and Budget	10.00	10.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
Tourist Development	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Human Resources	10.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
	54.00	54.00	53.00	-1.00	52.00	52.00	52.00	52.00	52.00

Public Services

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Intergovernmental Affairs	9.00	9.00	10.00	-1.00	9.00	9.00	9.00	9.00	9.00
Library Services	115.20	115.20	115.70	0.00	115.70	115.70	115.70	115.70	115.70
Veteran Services	4.00	4.10	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Volunteer Center	3.00	3.10	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Cooperative Extension	14.18	14.18	14.18	-1.00	13.18	13.18	13.18	13.18	13.18
Health & Human Services	8.00	8.80	9.00	0.00	9.00	9.00	9.00	9.00	9.00
Emergency Medical Services	85.00	94.10	95.50	0.00	95.50	95.50	95.50	95.50	95.50
Planning Department	34.00	36.00	29.00	0.00	29.00	29.00	29.00	29.00	29.00
	272.38	284.48	280.38	-2.00	278.38	278.38	278.38	278.38	278.38

Management Services

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
County Probation	28.00	29.00	31.00	0.00	31.00	31.00	31.00	31.00	31.00
Facilities Management	37.50	39.00	39.00	0.00	39.00	39.00	39.00	39.00	39.00
Management Information Services	61.00	66.00	66.00	-2.00	64.00	64.00	64.00	64.00	64.00
M/W Small 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
	139.50	147.00	149.00	-2.00	147.00	147.00	147.00	147.00	147.00

Growth & Environmental Management

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services	11.72	12.72	12.72	0.00	12.72	12.72	12.72	12.72	12.72
Building Inspection	19.28	19.28	19.28	0.00	19.28	19.28	19.28	19.28	19.28
Environmental Compliance	17.90	20.00	20.00	0.00	20.00	20.00	20.00	20.00	20.00
Development Services	13.00	15.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
DEP Storage Tank	2.10	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	64.00	69.00	69.00	0.00	69.00	69.00	69.00	69.00	69.00

Public Works

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Support Services	6.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	110.00	109.00	109.00	0.00	109.00	109.00	109.00	109.00	109.00
Animal Services	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Engineering Services	35.00	38.00	38.00	0.00	38.00	38.00	38.00	38.00	38.00
Fleet Management	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
Mosquito Control & Stormwater Maintenance	27.50	27.00	27.00	0.00	27.00	27.00	27.00	27.00	27.00
Parks & Recreation	24.00	25.00	25.00	0.00	25.00	25.00	25.00	25.00	25.00
Solid Waste	46.50	47.00	47.00	0.00	47.00	47.00	47.00	47.00	47.00
	267.00	268.00	268.00	0.00	268.00	268.00	268.00	268.00	268.00

Leon County Government
Fiscal Year 2008 - Authorized Position Summary

Constitutional

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Clerk of the Circuit Court	182.50	182.50	182.50	0.00	182.50	182.50	182.50	182.50	182.50
Property Appraiser	57.00	58.00	58.00	0.00	58.00	58.00	58.00	58.00	58.00
Sheriff	622.00	640.00	640.00	0.00	640.00	640.00	640.00	640.00	640.00
Supervisor of Elections	16.00	17.00	17.00	0.00	17.00	17.00	17.00	17.00	17.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	<u>963.50</u>	<u>983.50</u>	<u>983.50</u>	<u>0.00</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>

Judicial

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 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	3.00	3.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
	<u>6.00</u>	<u>6.00</u>	<u>7.00</u>	<u>0.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>

Grants Administration

Authorized Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Grants LLEBG	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Management Services	0.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Byrne Grant	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<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>1,769.38</u>	<u>1,814.98</u>	<u>1,812.88</u>	<u>-5.00</u>	<u>1,807.88</u>	<u>1,807.88</u>	<u>1,807.88</u>	<u>1,807.88</u>	<u>1,807.88</u>

Leon County Government
Fiscal Year 2008 - Authorized Position Summary

Legislative/Administrative

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Office of Management and Budget	1.00	1.00	1.00	-1.00	0.00	0.00	0.00	0.00	0.00
	1.00	1.00	1.00	-1.00	0.00	0.00	0.00	0.00	0.00

Public Services

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Health & Human Services	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	2.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	4.00	3.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00

Management Services

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Management Information Services	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M/W Small Business Enterprise	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	2.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Growth & Environmental Management

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Development Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Public Works

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Mosquito Control & Stormwater Maintenance	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Solid Waste	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	3.00
	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	5.00

Constitutional

OPS Positions	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected	FY 2012 Projected
Supervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	13.00	11.00	10.00	-1.00	9.00	9.00	9.00	9.00	10.00

Leon County Government
Fiscal Year 2008 - Total OPS Positions Salary Funding

OPS Positions	FY 2007 Budget	FY 2008 Budget	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget
<u>Legislative/Administrative</u>						
Office of Management & Budget	16,640	0	0	0	0	0
Subtotal	<u>16,640</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Services</u>						
Library Services	24,237	24,237	24,237	24,237	24,237	24,237
Health & Human Services	4,800	0	0	0	0	0
Emergency Medical Services	42,939	42,939	42,939	42,939	42,939	42,939
Subtotal	<u>71,976</u>	<u>67,176</u>	<u>67,176</u>	<u>67,176</u>	<u>67,176</u>	<u>67,176</u>
<u>Management Services</u>						
Management Information Services/GIS	30,000	0	0	0	0	0
Minority/Women Small Business	0	39,347	0	0	0	0
Subtotal	<u>30,000</u>	<u>39,347</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Growth Management</u>						
Development Services	52,853	52,853	52,853	52,853	52,853	52,853
Subtotal	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>
<u>Public Works</u>						
Mosquito Control & Stormwater Maint.	134,605	134,605	134,605	134,605	134,605	134,605
Solid Waste	36,305	36,305	36,305	36,305	36,305	36,305
Subtotal	<u>170,910</u>	<u>170,910</u>	<u>170,910</u>	<u>170,910</u>	<u>170,910</u>	<u>170,910</u>
<u>Constitutional</u>						
Supervisor of Elections	63,088	418,900	129,581	231,939	144,217	486,986
Subtotal	<u>63,088</u>	<u>418,900</u>	<u>129,581</u>	<u>231,939</u>	<u>144,217</u>	<u>486,986</u>
<u>Judicial</u>						
Teen Court	8,320	8,320	8,320	8,320	8,320	8,320
Subtotal	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>
Total OPS Funding	<u>413,787</u>	<u>757,506</u>	<u>428,840</u>	<u>531,198</u>	<u>443,476</u>	<u>786,245</u>

Note: The amounts represented in this table does not include any anticipated benefit costs.



**Leon County Government
Fiscal Year 2008 Budget**

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (un-audited)

<u>Org</u>	<u>Fund Title</u>	<u>FY05 Actual</u>	<u>FY06 Actual</u>	<u>FY07 (B) Yr Ending Estimated Balance</u>
<u>General & Fine and Forfeiture Funds</u>				
001	General Fund	19,243,306	25,296,511	23,069,865
110	Fine and Forfeiture Fund	<u>7,636,710</u>	<u>11,853,619</u>	<u>12,583,901</u>
	Subtotal:	26,880,016	37,150,130	35,653,766
<u>Special Revenue Funds (C)</u>				
106	County Transportation Trust Fund	5,924,956	6,008,454	5,927,528
111	Probation Services Fund	668,472	819,432	795,178
112	Legal Aid Trust Fund	2,900	3,031	0
113	Law Library Trust Fund	65,032	54,911	0
114	Family Law Legal Services Fund	74,491	129,512	97,886
116	Drug Abuse Trust Fund	143,702	178,446	287,418
117	Judicial Programs Fund	27,090	200,224	272,724
120	Building Inspection Fund	668,412	437,471	280,757
121	Growth Management Fund	1,287,359	2,167,975	2,425,794
122	Mosquito Control Fund	214,492	386,621	336,512
123	Stormwater Utility Fund	2,887,181	3,514,477	3,864,331
124	Ship Trust Fund	942	942	0
125	Grants	403,781	788,004	870,575
126	Non-Countywide General Revenue Fund	6,105,070	6,284,739	3,898,061
130	911 Emergency Communications Fund	52,431	518,217	52,431
135	Emergency Medical Services Fund	3,163,182	4,603,980	4,256,236
140	Municipal Service Fund	2,812,612	3,432,353	3,916,083
160	Tourist Development Fund	1,918,260	2,254,873	2,047,455
160	Tourist Development Fund - Additional Cent (D)	526,464	1,322,807	2,224,047
161	Housing Finance Authority Fund	427,076	389,239	0
162	Special Assessment Paving Fund	357,455	230,333	231,996
163	Primary Care MSTU Fund (E)	2,151,140	1,894,372	419,962
164	Killearn Lakes Units I & II Sewer	n/a	n/a	n/a
165	Bank of America Building Operating Fund	<u>1,372,673</u>	<u>1,635,039</u>	<u>1,372,473</u>
	Subtotal:	31,255,173	37,255,452	33,577,448
<u>Debt Service Funds</u>				
206	Debt Service - Series 1999	166,640	166,640	166,640
211	Debt Service - Series 2003 A&B	16,559	16,881	16,881
214	Debt Service - Series 1997	6,227	6,227	6,227
216	Debt Service - Series 1998B	56,011	0	0
218	Debt Service - Refunding 1993	250	951	951
220	Debt Service - Series 2004	125,081	125,242	125,242
221	Debt Service - ESCO Lease	<u>N/A</u>	<u>N/A</u>	<u>0</u>
	Subtotal:	370,768	315,941	315,941
<u>Capital Projects Funds (F)</u>				
305	Capital Improvements Fund	9,277,447	12,657,714	1,244,053
306	Gas Tax Transportation Fund	1,877,135	2,141,402	117,958
308	Local Option Sales Tax Fund	46,355,728	40,245,880	7,189,631
309	Local Option Sales Tax Extension Fund	2,802,202	5,245,879	1,212,462
311	Construction Series 2003 A&B Fund	5,090,745	2,224,853	356,696
318	1999 Bond Construction Fund	2,436,154	1,643,373	130,629
320	Construction Series 2005 Energy Savings Contract ESCO Capital	15,155,452	9,114,502	392,129
321	Fund	0	4,274,542	240,404
325	1998A Bond Construction Fund	233,602	0	0

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (un-audited)

330	911 Capital Projects Fund	1,138,994	711,483	651,766
331	800 MHz Capital Projects Fund	796,347	1,172,911	1,187,736
341	Countywide Road District Fund - Impact Fee	4,068,243	2,724,315	165,533
343	NW Urban Collector Fund - Impact Fee	450,320	470,492	55,077
344	SE Urban Collector Fund - Impact Fee	<u>739,840</u>	<u>781,801</u>	<u>100,175</u>
	Subtotal:	90,422,209	83,409,147	13,044,249
	<u>Enterprise Funds</u>			
401	Solid Waste Fund (G)	6,400,434	4,201,368	2,455,034
420	Amtrak Depot Fund	<u>125,595</u>	<u>124,858</u>	<u>99,858</u>
	Subtotal:	6,526,029	4,326,226	2,554,892
	<u>Internal Service Funds</u>			
501	Insurance Service Fund	1,801,501	3,568,897	1,450,851
502	Communications Trust Fund	2,161	0	5,380
505	Motor Pool Fund	<u>47,244</u>	<u>-13,456</u>	<u>10,450</u>
	Subtotal:	1,850,906	3,555,441	1,466,681
	TOTAL:	<u>157,305,101</u>	<u>166,012,337</u>	<u>86,612,977</u>

Notes:

- A. This schedule reflects the prior year actual and current year estimated year ending fund balances and retained earnings. A separate schedule following this information provides an analysis of the estimated balances and the County's reserve policy.
- B. The FY07 year ending estimated balance will be adjusted based on actual revenue collections and expenditure activity that occurs during FY07.
- C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose.
- D. The Tourist Development Additional One Cent is being accrued for the Performing Arts Center.
- E. The Primary Health Care MSTU fund balance will be used to support the third and final year of funding for the Women's Health Services at the Bond Clinic. As general revenue was transferred into the fund in FY07, any balances at the end of FY08 will be transferred back to the general fund.
- F. The FY07 year ending balance for capital project balances contemplate funds associated with specific capital projects as being spent.
- G. Amount reflected is unrestricted retained earnings. FY07 estimated balance is based on current Solid Waste preformed projections. It is the County's intent to maintain approximately \$2.5 million for purposes of operating cash flow for the Solid Waste Fund.

**Leon County Government
Fiscal Year 2008 Budget**

SUMMARY OF FUND BALANCE AND COUNTY RESERVES POLICY

Fund	Fund Title				FY08: Fund Balance Allocation (A)		
		FY08 Budget	Policy (B) Minimum 15% Budget	Policy (B) Maximum 30% Budget	Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
General & Fine and Forfeiture Funds							
001	General Fund	72,038,648			10,327,484	12,742,381	
110	Fine and Forfeiture Fund	<u>69,526,600</u>			<u>5,633,324</u>	<u>6,950,577</u>	
	Subtotal:	141,565,248	21,234,787	42,469,574	15,960,808	19,692,958	0
Special Revenue Funds (C)							
106	County Transportation Trust Fund	12,967,120	1,945,068	3,890,136	1,600,000	3,890,136	437,392
111	Probation Services Fund	2,769,392	415,409	830,818	0	795,178	n/a
112	Legal Aid Trust Fund	0	0	0	0	0	n/a
113	Law Library Trust Fund	0	0	0	0	0	n/a
114	Family Law Legal Services Fund	152,026	22,804	45,608	0	45,608	52,278
116	Drug Abuse Trust Fund	59,686	8,953	17,906	0	17,906	269,513
117	Judicial Programs Fund	322,060	48,309	96,618	0	96,618	176,106
120	Building Inspection Fund	1,803,966	270,595	541,190	176,334	104,423	n/a
121	Growth Management Fund	4,702,970	705,446	1,410,891	0	1,410,891	1,014,903
122	Mosquito Control Fund	925,052	138,758	277,516	0	277,516	58,997
123	Stormwater Utility Fund	6,055,516	908,327	1,816,655	0	1,816,655	2,047,676
124	Ship Trust Fund	868,520	130,278	260,556	0	0	n/a
125	Grants	1,071,404	160,711	321,421	0	321,421	549,154
126	Non-Countywide General Revenue Fund	21,509,693	3,226,454	6,452,908	0	3,898,061	n/a
130	911 Emergency Communications Fund	1,310,958	196,644	393,287	0	52,431	n/a
135	Emergency Medical Services Fund	15,549,586	2,332,438	4,664,876	1,581,080	2,675,156	n/a
140	Municipal Service Fund	10,233,887	1,535,083	3,070,166	0	3,070,166	845,917
160	Tourist Development Fund	3,522,702	528,405	1,056,811	798,015	1,056,811	192,629
160	Tourist Development Fund - Add'l Cent	879,234	131,885	263,770	0	263,770	1,960,277
161	Housing Finance Authority Fund	31,920	4,788	9,576	0	0	n/a
162	Special Assessment Paving Fund	305,559	45,834	91,668	0	91,668	140,328
163	Primary Care MSTU Fund (D)	350,411	52,562	105,123	350,411	69,551	n/a
164	Killlearn Lakes Units I & II Sewer	242,280	36,342	72,684	0	0	0
165	Bank of America Building Operating	<u>1,822,748</u>	<u>273,412</u>	<u>546,824</u>	0	<u>546,824</u>	<u>825,649</u>
	Subtotal:	87,456,690	13,118,504	26,237,007	4,505,840	20,500,789	8,570,819
Debt Service Funds							
206	Debt Service - Series 1999				0	0	166,640
211	Debt Service - Series 2003 A&B				0	0	16,881
214	Debt Service - Series 1997				0	0	6,227
216	Debt Service - Series 1998B				0	0	n/a
218	Debt Service - Refunding 1993				0	0	951
220	Debt Service - Series 2004				0	0	125,242
221	Debt Service - ESCO Lease				0	0	n/a
	Subtotal:				0	0	315,941
Capital Projects Funds (E)							
305	Capital Improvements Fund				8,665,630	n/a	1,244,053
306	Gas Tax Transportation Fund				0	n/a	117,958
308	Local Option Sales Tax Fund				21,882,300	n/a	0
309	Local Option Sales Tax Ext. Fund				2,872,937	n/a	0
311	Construction Series 2003 A&B Fund				0	n/a	356,696
318	1999 Bond Construction Fund				115,000	n/a	15,629
320	Construction Series 2005				3,078,285	n/a	0
321	Energy Savings Contract ESCO Capital				0	n/a	240,404
325	1998A Bond Construction Fund				0	n/a	0
330	911 Capital Projects Fund				37,713	n/a	614,053
331	800 MHz Capital Projects Fund				0	n/a	1,187,736
341	Countywide Road District Fund				0	n/a	165,533
343	NW Urban Collector Fund - Impact Fee				0	n/a	55,077
344	SE Urban Collector Fund - Impact Fee				0	n/a	<u>100,175</u>
	Subtotal:				36,651,865	0	4,097,314
Enterprise Funds (E)							
401	Solid Waste Fund (F)	11,677,703	1,751,655	3,503,311	0	2,455,034	0
420	Amtrak Depot Fund	25,000	3,750	7,500	<u>25,000</u>	<u>7,500</u>	<u>67,358</u>
	Subtotal:	11,702,703	1,755,405	3,510,811	25,000	2,462,534	67,358
Internal Service Funds (E)							
501	Insurance Service Fund	5,607,620	841,143	1,682,286	89,761	1,361,090	0
502	Communications Trust Fund	749,998	112,500	224,999	0	0	0
505	Motor Pool Fund	<u>2,744,339</u>	<u>411,651</u>	<u>823,302</u>	0	0	0
	Subtotal:	9,101,957	1,365,294	2,730,587	89,761	1,361,090	0
TOTAL:		249,826,598	37,473,990	74,947,979	57,233,274	44,017,370	13,051,432

SUMMARY OF FUND BALANCE AND COUNTY RESERVES POLICY

The following is the relevant sections of Leon County Policy No. 07-02 "Reserves", the entire policy is contained in the Appendix Section of the budget document:

1. Emergency Reserves

- a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year
- b. The reserve for contingency is separate from the reserve for cash balances.
- c. Annually the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

- a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
- b. The unappropriated fund balance shall be no less than ten (10) percent and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures
- c. The reserve for cash balance shall be separate from the emergency reserves.
- d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
- b. Funds in excess of the minimums established can be utilized to support one

Notes:

A. The "Fund Balance Allocation" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY08 budget to support operating and capital projects. The "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Do to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (ie 9-1-1, Transportation, Growth Management). The total of all three categories equals the total of the estimated year ending FY07 balance.

B. The policy minimum and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY08 Budget.

C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances maybe accruing for a specific purpose (ie the Tourist Development Additional One Cent for the Performing Arts Center).

D. The Primary Health Care MSTU fund balance will be used to support the third and final year of funding for the Women's Health Services at the Bond Clinic. As general revenue was transferred into the fund in FY07, any balances at the end of FY08 will be transferred back to the general fund.

E. Capital Projects, Enterprise and Internal Service Funds 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.

F. Amount reflected is unrestricted retained earnings. FY07 estimated balance is based on current Solid Waste preformed projections. It is the County's intent to maintain approximately \$2.5 million for purposes of operating cash flow for the Solid Waste Fund.

Leon County Government Fiscal Year 2008 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>FY07/08 Principal Payment</u>	<u>Final Maturity Date</u>
Series 1999: 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	\$4,110,000	\$2,005,000	2009
Series 2003A: Tax Exempt & Series 2003B: Taxable	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 1998B:	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	\$14,475,000	\$2,115,000	2013
Series 2005:	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	\$54,290,000	\$555,000	2025
ESCO Lease:	This lease was entered into to fund the acquisition of various facility improvement measures including lighting upgrades, HVAC systems, an energy management system and water/sewer improvements.		The energy efficiency improvements will offset the cost of the lease.	\$4,466,238	\$4,274,595	\$310,882

TOTAL:	\$114,126,238	\$97,579,595	\$4,985,882
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Leon County Government

Fiscal Year 2008 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	110	Fine & Forefeiture	5,633,324
001	General Fund	124	SHIP Trust	86,852
001	General Fund	126	Non-Countywide General Revenue	532,020
060	Supervisor of Elections	001	General Fund	3,874,039
Subtotal				10,126,235
Special Revenue Funds				
106	Transportation Trust	123	Stormwater Utility	945,342
106	Transportation Trust	126	Non-Countywide General Revenue	897,955
111	Probation Services	001	General Fund	1,543,111
121	Growth Management	126	Non-Countywide General Revenue	2,372,339
122	Mosquito Control	001	General Fund	873,467
123	Stormwater Utility	106	Transportation Trust	1,464,820
123	Stormwater Utility	126	Non-Countywide General Revenue	3,577,910
125	Grants	126	Non-Countywide General Revenue	224,812
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects	60,893
140	Municipal Services	126	Non-Countywide General Revenue	4,298,306
165	Bank of America Building Operations	001	General Fund	283,196
Subtotal				16,542,151
Debt Service Funds				
206	Bond Series 1999	126	Non-Countywide General Revenue	1,968,286
206	Bond Series 1999	140	Municipal Services	116,835
206	Bond Series 1999	160	Tourist Development	115,954
211	Bond Series 2003A & 2003B	001	General Fund	240,020
211	Bond Series 2003A & 2003B	165	Bank of America Building Operations	715,260
216	Bond Series 1998B	126	Non-Countywide General Revenue	2,875,738
220	Bond Series 2005	001	General Fund	416,805
220	Bond Series 2005	126	Non-Countywide General Revenue	2,256,537
220	Bond Series 2005	140	Municipal Services	176,499
220	Bond Series 2005	160	Tourist Development	47,497
221	ESCO Lease	001	General Fund	472,101
Subtotal				9,401,532
Capital Projects Funds				
305	Capital Improvements	001	General Fund	15,960,808
305	Capital Improvements	120	Building Inspection	66,763
305	Capital Improvements	126	Non-Countywide General Revenue	2,000,000
305	Capital Improvements	162	Special Assessment Paving (2/3 2/3 Repay)	302,188
306	Gas Tax Transportation	106	Transportation Trust	2,332,700
Subtotal				20,662,459
Enterprise Funds				
401	Solid Waste	126	Non-Countywide General Revenue	505,790
Subtotal				505,790
TOTAL:				\$57,238,167

Summary of Transfers

Governmental accounting requires certain funds (self balancing sets of accounts) to be created. Each fund has a discrete purpose. However, often, there is a need for one fund to support a portion of another fund's activities. To accomplish this monies are moved between funds through a process called "interfund transfers". The following provides a brief description for each of the transfers occurring in the budget.

General Fund

General Fund (001) **from** Fine & Forfeiture Fund (110) **\$5,633,324**: As part of the current budget process, the Board authorized utilizing a portion of the Fine and Forfeiture and General Fund fund balances to support capital projects. This transfer allows the General Fund to then make one transfer to the capital projects fund. This then clearly show the total amount of capital project support coming from property tax supported fund balances.

General Fund (001) **from** SHIP Trust Fund (124) **\$86,852**: The staff administering the SHIP grant program is contained in the Housing Department funded in the General Fund. A portion of the SHIP grant funds can be utilized to support administration of the program. This transfer provides for this purpose.

General Fund (001) **from** Non-Countywide General Revenue (126) **\$532,020**: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well, as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement the property tax collections.

Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **\$945,342**: The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost associated with the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **\$897,955**: Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) **from** General Fund (001) **\$1,543,111**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Growth Management (121) **from** Non-Countywide General Revenue (126) **\$2,472,339**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer (approximately 50% of the total program) is necessary to offset the difference.

Mosquito Control (122) **from** General Fund (001) **\$873,467**: Transfer provides the majority of the funding, in addition to the nominal state grant.

Stormwater Utility (123) **from** Transportation Trust (106) **\$1,464,820**: The stormwater operations function provides road side swale maintenance on behalf of the transportation network. This transfer is necessary to support this activity.

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **\$3,577,910**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non-ad valorem assessment.

**Leon County Government
Fiscal Year 2008 Budget Schedule of Transfers**

Special Revenue Funds continued

Grants (125) **from** Non-Countywide General Revenue **\$224,812**: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) **from** 9-1-1 Capital Projects (331) **\$60,893**: In accordance with Florida Statutes and accounting rules, this transfer provides a portion of the funds previously set aside in the 9-1-1 capital fund for one-time needs in the operating budget.

Municipal Services (140) **from** Non-Countywide General Revenues (126) **\$4,298,306**: This transfer supports unincorporated area activities such as Animal Control and Parks and Recreation.

Bank of America Building (165) **from** General Fund (001) **\$283,196**: This transfer allows all of the costs associated with the BOA to be captured in one fund. The BOA fund then provides funding for debt service associated with the original bond issue to purchase the facility.

Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid "splitting revenues" across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

Capital Projects Funds

Capital Improvements (305) **from** General Fund (001) **\$15,960,808**: As part of the current budget process, the Board has established a capital project reserves account to support on-going capital maintenance and support of essential functions. In addition, a portion of the transfer will support one-time projects in the FY07/08 budget.

Capital Improvements (305) **from** Building Inspection (120) **\$66,763**: The transfer moves funds previously set aside to support Building Inspection technology needs to the general capital fund in support of mandatory, and essential capital projects.

Capital Improvements (305) **from** Non-Countywide General Revenue **\$2,000,000**: The transfer is to support the Joint Dispatch/Communications capital project.

Capital Improvements (305) **from** Special Assessment Paving (162) **\$302,188**: As part of the County's 2/3 2/3 paving program, individual neighborhoods agree to repay for paving projects. These funds are then transferred on an annual basis to support additional capital projects.

Gas Tax Transportation (306) **from** Transportation Trust (106) **\$2,332,700**: The transfer is to support capital projects funded from gas tax revenues.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **\$505,790**: Transfer necessary as the tipping fees and non-ad valorem assessment currently supporting the Solid Waste Fund are not sufficient to fund the entire cost of the program.



The following is a general description of some of the impacts that different types of projects can have on the operating budget.

Facilities

The construction or acquisition of a new facility increases the square footage that the County is required to maintain. This increase results in additional expenses including utilities, maintenance and custodial contracts and repairs. New community centers and libraries are typically service enhancements and also require additional staffing, operating supplies, library materials and machinery and equipment. A new facility may also involve the cancellation of a lease on an existing facility to help offset the increased costs.

Renovations or upgrades to an existing facility are often completed in order to improve efficiency and avoid total replacement. An increase in efficiency often results in a reallocation of staff time and a decrease in costs such as maintenance, utilities and repairs.

Parks/Greenways & Trails

The development of a new park or greenway and trail space increases the acreage that the County is required to maintain. This increase results in additional expenses including maintenance staff, maintenance vehicles and equipment, operating supplies and utilities.

Roadways

The improvement of roadways generally requires ongoing maintenance costs such as pothole patching, lane and crosswalk re-stripping, sign and traffic signal replacement and roadside right-of-way mowing and maintenance.

Technology

The implementation of new technology often requires an increase for maintenance contracts once the warranty period has expired. Upgrades to existing technology do not usually have any additional costs. The upgrades can result in a decrease in maintenance costs and a reallocation of staff time due to the increased efficiency.

Vehicles/Equipment

The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle coverage, preventative maintenance, fuel and oil and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staffing for operation. Replacement vehicles or equipment do not usually impact the operating budget.

Stormwater

The improvements of existing stormwater ponds or drainage systems and construction of new ponds or drainage systems are often completed to correct a deficiency. These corrections typically result in decreases in maintenance and repair costs.

Sewer Systems

Once the construction of a sewer system is complete, the systems are operated and maintained by a utility company at no additional cost to the County.

**Leon County Government
Fiscal Year 2008 CIP Operating Budget Impacts**

The following is a schedule of the estimated impacts some projects may have on the operating budget. Impacts are shown in the fiscal year in which they are anticipated to begin. In many cases, these impacts will continue in subsequent fiscal years.

<u>Project</u>	<u>#</u>	<u>FY 2008 Estimated</u>	<u>FY 2009 Estimated</u>	<u>FY 2010 Estimated</u>	<u>FY 2011 Estimated</u>	<u>FY 2012 Estimated</u>
Additional Ambulance & Equipment	096013	17,000				
Bookmobile	096006	5,700				
Capital Cascades Greenway	042003	5,000		50,000		
Elevator Generator Upgrades	086037					(110,000)
Emergency Medical Services Truck	096017	1,700				
ESCO Project	086032		11,000			
Greenways and Trails Management	046009	15,000				
Household Hazardous Waste Collection Center	036019		2,400			
Micosukee Greenway Trailhead	044006	1,500				
Pedrick Road Pond Walking Trail	045007		2,000			
Recycling Hooklift Containers	036029		8,000			
Red and Sam Park	043007		36,000			
Relocation of Apalachee Rural WasteCenter	036015		3,500			
Resource Recovery Area	036021		(15,600)			
Rural Waste Service Center Compaction Equipment	036027	2,300				
Scales/ Scalehouse	036013		2,300			
St. Marks Headwaters Greenways	047001					97,500
Standby Generators	086046	20,000				
Tower Road Park	043003	2,500				
Total Estimated Operating Budget Impacts		70,700	49,600	50,000	-	(12,500)

LONG TERM STRATEGIC PLANNING

The Leon County Board of County Commissioners are involved in a number of efforts to provide strategic and long term planning for the community. The County has a number of different policy documents that effect the long term strategic planning of the community. These plans address a number of the more significant long term issues the community is addressing and provide a significant portion of the rationale for a number of the funding decisions that are made by the Board. The Board has a number of different forums and documents that address their strategic planning initiatives, these include:

- Retreat Priority Setting
- The Tallahassee-Leon County Comprehensive Plan
- Blueprint 2000
- The Stormwater-Watershed Agreement
- Long-Term Space Planning

The following provides a brief summary for a number of these efforts.

Retreat Priority Setting: Annually, the Board of County Commissioners conducts a retreat in December to establish priorities for the upcoming fiscal year. Over the past several years, the priority setting has also established a number of long-term issues that are multi-year in nature. The Board annually reviews the on-going issues and affirms those that still need to be addressed. Specifically, the Board has identified the following issues that are multi-year in nature:

- Economic Development
- Jail Overcrowding/Diversions Programs
- Joint Dispatch
- Stormwater and Water Quality Issues

Through priority setting process, the Board establishes areas in which staff resources should be directed. In addition, the priority setting process allows the community to understand what some of the more significant issues the Board is attempting to address.

The Tallahassee-Leon County Comprehensive Plan: The Tallahassee-Leon County Comprehensive Plan was adopted on July 16, 1990. The Comprehensive Plan contains three volumes. Volumes II and III contain the data and analysis on which the Goals, Objectives, and Policies of Volume I are based. Volume I provides guidance in evaluating individual development proposals within a defined growth management strategy.

The Goals, Objectives, and Policies within Volume I also provide the basis for the individual development regulations formulated to implement this plan. The Comprehensive Plan is a dynamic document which is presently amended on a biannual basis.

Contained within the plan are specific elements addressing:

- Transportation
- Utilities
- Conservation
- Parks and Recreation
- Housing
- Historic Preservation
- Intergovernmental Coordination

LONG TERM STRATEGIC PLANNING

- Capital Improvements
- Economic Development
- Education

Within each of these areas are specific levels of service that need to be maintained. For example the plan provides different level of service requirements as it relates to acres of park land per citizen and volume of traffic on road segment types.

For the Board of County Commissioners, the plan provides one key aspect in determining long term funding decisions. A number of capital projects are determined based on the need to maintain or improve a certain level of service. Without this maintenance of effort, various aspects of development can not occur. In accordance with state law, the plan must contain a financially feasible capital improvement element (CIE). This CIE is developed from the adopted capital improvement element of the budget.

Blueprint 2000: The residents of Leon County approved the sales tax extension in 2000 for a period of 15 years. Blueprint 2000 provides a list of long term capital improvement projects to be supported through the extension. The projects include roads, parks and water quality. The actual implementation mechanism of the programs is through a joint governmental agency consisting of the City and County Commissions. The program is staffed by the County Administrator and City Manager who in turn have an executive director running the day to day operations.

Stormwater/Water Quality Management: During recent years, the County has undertaken numerous efforts to address water quality issues. Most significantly, on February 22, 2005, the Board approved an Interlocal Agreement with the City regarding the creation and operation of a watershed protection plan. The Agreement established the multi-agency Watershed Management Policy Board (Policy Board) to eliminate inconsistencies, improve environmental protection, and provide a more efficient use of County and City financial resources.

The Policy Board is comprised of one County Commissioner, one City Commissioner, one representative of the Leon County Science Advisory Committee, a professor from Florida State University or Florida A&M University with credentials relevant to the subject of stormwater and watershed management, and one private citizen who has knowledge of stormwater issues and directly engaged in permitting in the County and/or City. The Policy Board is assisted by a technical support staff comprised of one County stormwater director or appointee, one City stormwater director or appointee, a staff member of the Northwest Florida Water Management District, a staff member of the Florida Department of Environmental Protection, and a member of the Florida Lakes Management Society with a background in a relevant scientific field.

The Policy Board serves in an advisory capacity to both the County and the City to coordinate and monitor the implementation of the short- and long-term water quality improvement goals. In the short-term, the Policy Board is charged with reviewing approaches in which countywide stormwater quality standards may be implemented, including:

- Comprehensive review of all County and City stormwater data and systems
- Review of all structural and non-structural capital projects (stormwater) in Leon County
- Review of the existing regulatory and fee structure
- Recommend project and policy improvements to County and City
- Strong public education campaign for water quality protection

LONG TERM STRATEGIC PLANNING

Concurrently during their first three years, the Policy Board is charged with drafting specific Watershed Management Plans for approval by the County and City that will lead to consistency in the quality and standard of stormwater throughout the County. The Policy Board will, over the long term, assist the County with monitoring the implementation of the recommendations. The Policy Board's long-term responsibilities also include providing an annual report to the Board, ongoing data collection, and oversight of stormwater and water quality data.

Economic Development /Business Accelerator: In the spring of 2006, Leon County Board of County Commissioners committed over \$1 million to the growth of the local economy. The Board formed the Business Accelerator Oversight Committee (BAOC) comprised of business and academic leaders of the community to develop a program that focuses on the growth of local businesses. The BAOC has been given the responsibility of establishing an entity that will assist in the creation and enhancement of local businesses, products, and services.

The objective is to bridge the vast research and technological sector that currently resides in Leon County with the growing business community, resulting in the cultivation of emerging targeted industries and high paying jobs. The business accelerator will serve as the link by offering financial resources, strategic assistance, and preferred services. Though the BAOC was formed by the County, the intent is to produce a private business accelerator that will operate independently of county government and serve as a beacon of local economic development.

Long Term Space Planning: In accordance with Florida Statutes, the Board of County Commissioners is responsible for providing adequate space, inclusive of courtrooms, for the judiciary. The judiciary includes the courts, the Clerk of the Circuit Court, the State Attorney and Public Defender. To address the long term space needs of the judiciary, the Board acquired the Bank of America facility. As part of the acquisition, the Board maintained the existing tenants. The fifteen year implementation plan involves moving into the BOA facility as space needs arise in the Courthouse for the creation of courtrooms. This allows the County to continue to draw revenues to offset the on-going operational cost of the facility, as well as, pay a portion of the debt service.

