

Budget Process

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

OPERATING AND CAPITAL BUDGET PLANNING

Board Priorities

The Leon County Board of County Commissioners annually selects its priorities and identifies the programs and community needs that are to be given attention during the year. In December 2007, the Board held its annual retreat. This year the focus was on prioritizing county services and to craft a document of "Guiding Principles" for the delivery of services to the citizens of Leon County. The Board finalized this prioritization at a workshop on January 30, 2008, after the passage of Amendment #1 (voter approved property tax reform). During the prioritization, the Board placed services in categories where there would be no service reductions (debt payment, mandatory state payments, and the operation of the jail), constrained reductions (Constitutional Officers and public safety) and areas of broader service level reductions such as cultural and recreation, growth management and transportation. In addition, the Board proactively addressed other cost saving measures such as maintaining a hiring, travel and training freeze for a year and a half; and restructuring the risk/insurance program and health insurance allocations to place the County in a better posture to deal with the impacts of Amendment #1.

Budget Planning

In early January, County departments/divisions assess program service level impacts and identify internal service needs for the budget year, through the Customer Service Request Matrix process. Similarly, the capital planning process provides for capital needs assessment and project identification by department/division staff. Both processes allowed OMB and County Administration to provide financial analysis, evaluation and planning for capital projects and operating budget impacts.

On February 26, 2008, the Board formally approved a budget calendar and preliminary policy guidance for the development of the FY 2008/2009 budget.

OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION

Budget Development and Review

Each department, including the constitutional and the judicial officers are responsible for the development of their respective budget requests. The tentative budget requests are submitted to OMB during the months of February through April. During the months of May and June, all budgetary requests are analyzed, revenue estimates are updated, and a policy guidance workshop is held to enable staff to complete the tentative budget. While the Capital Improvement Budget is also developed and reviewed during this time, it has a separate process.

Capital Improvement Program (CIP)

The Capital Improvement Program is a five-year plan for providing public physical improvements funds during a five-year planning period. The program delineates proposed capital projects to be undertaken, the year in which it will be started or acquired, the funding amount expected or required for the projects each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget.

Budget Adoption

In the month of July, taxable property values are certified by the Property Appraiser and the County Administrator makes a formal presentation of his recommended tentative budget to the Board. During the month of September, the Board tentatively adopts the budget at its first of two public hearings, which allows for citizen input as required by Florida Statute Chapter 129.03 (c) s. 200.065. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, also held in September, the Board adopts the budget and millage rates by resolution.

Budgetary Structure

All local county government adopted budgets are required to be balanced. The FY 2008/2009 Annual Budget for Leon County is balanced with the use of a variety of revenue sources, fund balances, and retained earnings from prior fiscal years.

Budget Amendment Request (BAR)

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

READER'S GUIDE TO THE BUDGET

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

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

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

BUDGET MESSAGE

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

BUDGET SUMMARY & ANALYSIS

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

BUDGET BY FUND

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

BOARD OF COUNTY COMMISSIONERS

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

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

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

Goals
Objectives
Statutory Requirements
Advisory Board
Benchmarking
Performance Standards
Notes

ELECTED OFFICIALS

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

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

Judicial
Court Administration
Public Defender
State Attorney

NON-OPERATING OR OTHER BUDGETS

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

DEBT PROFILE

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

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type.

APPENDIX

This section includes important County documents, such as the County Charter Ordinance and County Policies that provide guidance and restrictions to the County's operation. It also provides an Acronym list that provides the reader with a collection of explanations of frequently-used budget terms and a Glossary that provides the reader with definitions of commonly used budget terms. A Statistical Summary of Leon County is featured along with a copy of the Budget Calendar. A copy of the budget cost summaries section is included, which provides detailed line item budgetary information for all County departments and divisions.

HOW TO READ BUDGET FORMS

Figure 1.1 - Department Organizational Chart

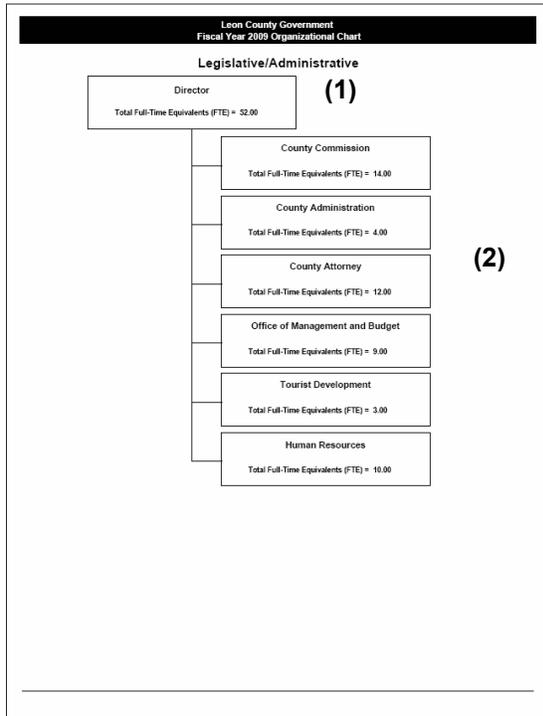


Figure 1.1 – Departmental Organizational Chart: Shows the organizational structure of each department at each of the reporting levels.

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

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

Figure 1.2 - Department Introduction

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

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

(4) Highlights - This section details the specific functions and service areas the division performs, including specific budget strategies or actions that were provided prior to or during the development of the budget.

Leon County Government
Fiscal Year 2009 Budget

Figure 1.3 - Department Budget Summary

Leon County Government Fiscal Year 2009 Budget						
Legislative/Administrative						
Budgetary Costs (5)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Personal Services	4,735,684	4,746,176	4,777,665	(165,712)	4,811,153	4,952,011
Operating	2,942,507	3,223,829	3,057,385	94,052	3,151,437	3,158,385
Capital Outlay	16,236	-	-	-	-	-
Grants-in-Aid	161,463	1,064,234	1,050,716	13,445	1,073,161	1,065,359
Total Budgetary Costs	7,857,892	9,034,239	8,884,766	(50,215)	8,935,751	9,175,755
Appropriations (6)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
County Commission	1,374,676	1,350,816	1,357,911	-	1,357,911	1,368,334
County Administration	903,114	556,307	636,229	-	636,229	550,404
County Attorney	1,071,263	1,068,100	1,720,667	(173,800)	1,546,837	1,757,419
Office of Management and Budget	859,511	923,752	915,577	15,000	930,577	955,606
Tourist Development	2,448,941	3,505,723	3,341,108	74,445	3,415,611	3,437,301
Human Resources	942,657	1,011,451	1,020,688	25,000	1,045,688	1,071,629
Total Budget	7,857,892	9,034,239	8,884,766	(50,215)	8,935,751	9,175,755
Funding Sources (7)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
001 General Fund	4,969,122	5,121,856	5,142,553	40,000	5,182,553	5,317,269
100 Transportation Trust	168,338	170,343	173,600	(173,600)	-	179,237
160 Tourist Development	2,448,941	3,505,723	3,341,108	74,445	3,415,611	3,437,301
501 Insurance Service	293,291	238,317	237,567	-	237,567	241,229
Total Revenues	7,857,892	9,034,239	8,884,766	(50,215)	8,935,751	9,175,755
Staffing Summary (8)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
County Administration	4.00	4.00	4.00	-	4.00	4.00
County Attorney	13.00	12.00	12.00	-	12.00	12.00
County Commission	14.00	14.00	14.00	-	14.00	14.00
Human Resources	10.00	10.00	10.00	-	10.00	10.00
Office of Management and Budget	9.00	9.00	9.00	-	9.00	9.00
Tourist Development	3.00	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	53.00	52.00	52.00	-	52.00	52.00
OPS Staffing Summary	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Office of Management and Budget	1.00	-	-	-	-	-
Total OPS Full-Time Equivalents (FTE)	1.00	-	-	-	-	-

Figure 1.3 - Department Summary:

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

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

(6) **Appropriations** - This section represents a specific amount of funds that the Board has authorized.

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

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

Figure 1.4 - Division Summary

Leon County Government Fiscal Year 2009 Budget						
Public Services						
Library Services Summary						
Budgetary Costs (9)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Personal Services	4,971,546	6,503,511	6,306,249	(765,071)	4,892,178	4,776,134
Operating	616,226	702,820	702,420	17,006	719,876	716,238
Transportation	13,467	13,544	13,424	-	13,424	13,443
Capital Outlay	661,644	622,905	622,658	-	622,658	625,658
Grants-in-Aid	55,000	-	-	-	-	-
Total Budgetary Costs	6,358,117	6,814,190	6,689,996	(719,015)	5,979,983	6,119,383
Appropriations (10)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Lib. Policy, Planning, & Operations (001-240-571)	914,567	696,357	688,423	(2,654)	911,079	934,656
Library Collection Services (001-240-571)	716,499	863,560	856,176	(62,330)	792,342	816,285
Library Collection Services (001-240-571)	2,105,075	2,845,244	2,894,954	(345,000)	1,999,079	1,972,796
Library Public Services (001-241-071)	2,660,896	2,608,000	2,607,131	(382,440)	2,267,750	2,405,632
Total Budget	6,396,117	6,814,190	6,689,996	(719,015)	5,979,983	6,119,383
Funding Sources (10)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
001 General Fund	6,366,117	6,814,190	6,689,996	(719,015)	5,979,983	6,119,383
Total Revenues	6,366,117	6,814,190	6,689,996	(719,015)	5,979,983	6,119,383
Staffing Summary (11)	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Lib. Policy, Planning, & Operations (001-240-571)	7.29	7.61	7.61	(0.30)	7.30	6.90
Library Collection Services (001-240-571)	16.69	16.03	16.03	(0.30)	15.73	15.40
Library Collection Services (001-240-571)	40.29	42.65	42.65	(13.30)	29.35	29.16
Library Public Services (001-241-071)	42.73	42.73	42.29	(6.30)	35.99	36.76
Total Full-Time Equivalents (FTE)	116.28	116.79	116.28	(19.30)	98.27	97.22
OPS Staffing Summary	FY 2007 Actual	FY 2008 Adopted	FY 2009 Continuation	FY 2009 Issues	FY 2009 Budget	FY 2010 Budget
Library Public Services (001-241-071)	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

Figure 1.4 - Division Summary:

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

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

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

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

Leon County Government Fiscal Year 2009 Budget

Figure 1.5 - Program Description

Leon County Government Fiscal Year 2009 Budget				
Office of Management & Budget				
Organizational Code: 001-130-513				
(12) Goals The mission of the Office of Management & Budget is to continuously enhance the quality of County services by optimizing the use of County financial resources through the effective provision of planning, policy analysis, budget development, budget implementation and program evaluation services to benefit citizens, elected officials and staff.				
(13) Objectives 1. Provide financial management assistance to the County Administrator and other departments. 2. Responsible for the development, monitoring and control of the annual operating budget and capital improvement program. 3. Forecast and monitor County revenues. 4. Responsible for the County's annual Tax/In-Millage (TRIM) process. 5. Conduct research and fiscal policy analysis for special projects as requested by the County Administrator and Board.				
(14) Statutory Requirements Florida Statute, Chapter 125 "County Government"; Florida Statute, Chapter 129 "County Annual Budget"; Florida Statute, Chapter 200 "Determination of Millage"				
(15) Advisory Board Financial Investment Advisory Committee; Investment Oversight Committee; Blueprint 2000 Finance Committee				
(16) Benchmarking				
Benchmark Data		Leon County	Benchmark	
Employees per 1,000 residents		139,000	130,000	
Benchmark source: Survey of comparable counties average size staff is 9.6; range of 4 to 14.6 FTEs; population ranges from 235,000 to 304,000				
(17) Performance Measures				
Performance Measures				
	FY2006 Actual	FY2007 Actual	FY2008 Estimate	FY2009 Estimate
Meet all requirements of FC, Sections 130 and 200 (TRIM in Millage)	Yes	Yes	Yes	Yes
Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget)	101%	107.8%	95%	95%
Process budget amendment request within 2 business days of the next scheduled Board meeting (% is an estimate)	95%	100%	95%	95%
Submit all administrative performance reports by May 31 and November 30	2	2	2	2
Review all agenda items in less than 2 days 95% of the time	95%	95%	95%	95%

Figure 1.5 – Program Description:

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

(12) Goals - A concise written statement of the desired end-result of the program's operation.

(13) Objectives – Describes the key responsibilities and services provided by the program.

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

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

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

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

Figure 1.6 - Program Summary

Leon County Government Fiscal Year 2009 Budget						
Legislative/Administrative						
Office of Management and Budget - Office of Management & Budget (091.130.513)						
(18) Budgetary Costs						
	FY 2007 Actual	FY 2008 Adopted	FY 2009 Contributed	FY 2009 Issued	FY 2009 Budget	FY 2010 Budget
Personal Services	576,413	625,109	622,400	(1,441)	172,240	160,700
Operative	29,727	35,237	33,000	(3,306)	72,310	70,300
Total Budgetary Costs	606,140	660,346	655,400	(4,747)	244,550	231,000
(19) Funding Sources						
	FY 2007 Actual	FY 2008 Adopted	FY 2009 Contributed	FY 2009 Issued	FY 2009 Budget	FY 2010 Budget
(0) General Fund	506,236	565,435	578,200	(6,411)	141,829	131,592
Total Revenues	506,236	565,435	578,200	(6,411)	141,829	131,592
(20) Staffing Summary						
	FY 2007 Actual	FY 2008 Adopted	FY 2009 Contributed	FY 2009 Issued	FY 2009 Budget	FY 2010 Budget
Management & Budget Analyst	2.00	4.00	2.00	(1.00)	1.00	1.00
Assistant County Commissioner	0.00	0.00	0.00	-	0.00	0.00
Management & Budget Technician	1.00	1.00	1.00	-	1.00	1.00
Budget Manager	1.00	1.00	1.00	-	1.00	1.00
Sr Management & Budget Analyst	3.00	3.00	3.00	-	3.00	3.00
Total Full Time Equivalents (FTE)	7.00	11.00	9.00	(1.00)	6.00	6.00
(21) OPI Staffing Summary						
	FY 2007 Actual	FY 2008 Adopted	FY 2009 Contributed	FY 2009 Issued	FY 2009 Budget	FY 2010 Budget
OMB Representative OPI	1.00	-	-	-	-	-
Total OPI Full Time Equivalents (FTE)	1.00	-	-	-	-	-

Notes:
This program is recommended at an overall decreased funding level due to personnel and service level reductions. The funding level adjustments for FY 2010 are as follows:
Decreases to Program Funding Levels:
1. A reduction in management trustee and the associated elimination of a Management and Budget Analyst position for a savings of \$1,441.
Increases to Program Funding Levels:
2. A 3% increase in the equipment fee price. This adjustment will result in increased equipment, server, computer, and a reduction in employee contributions to health care costs of 3.5%.
3. An increase of \$10,000 in operating costs associated with a new 1000' 'Golfstar' clubhouse opening scheduled.

Figure 1.6 – Program Summary:

Serves as a financial summary of the Division's Programs. It presents the budgetary costs, staffing summary and funding sources report, which contains summary of past, present and future financial, staffing, and funding information.

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

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

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

(21) Notes - This section describe the fiscal year budget notes pertaining to increases or decreases in funding.

Figure 1.7 - Capital Project Service Type

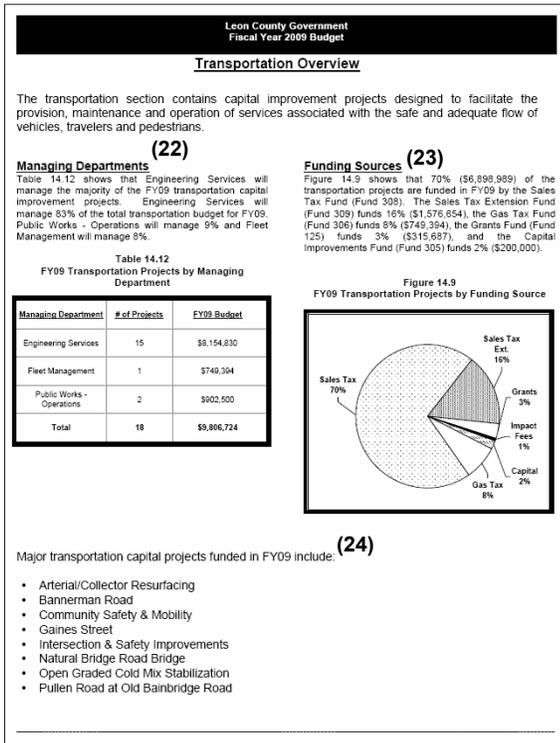


Figure 1.7 – Program Description:

Provides a brief overview of all projects within the service type. The overview includes the following: managing departments, summary of the funding sources that provide resources to the service type, and all major FY09 projects.

(22) Managing Departments - This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.

(23) Funding Sources - This section contains a summary of the funding sources that provide resources to this service type.

(24) Major FY09 Projects - This section highlights the major capital projects in this service type for FY09.

Figure 1.8 - Capital Project Detail

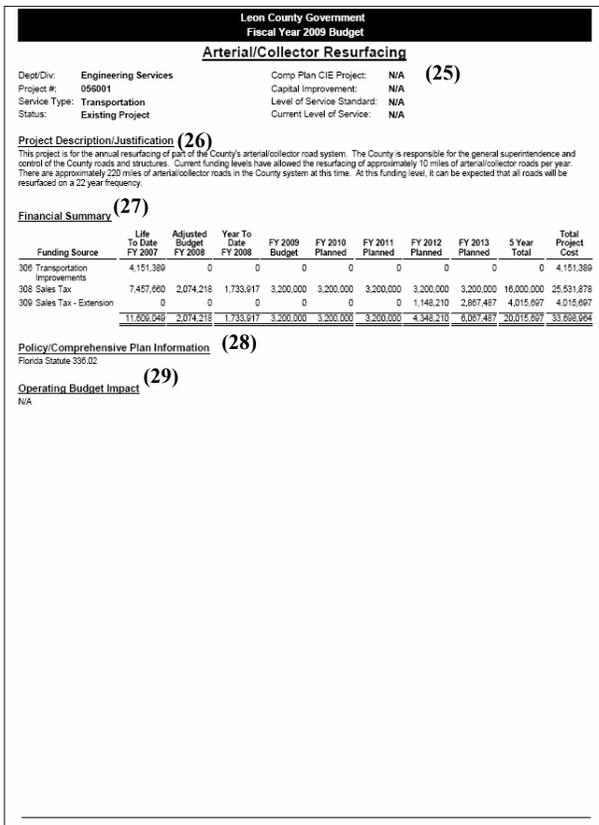


Figure 1.8 – Program Description:

Describes the project identification, description and justification, the financial summary, all policy and comprehensive plan information, and any operating budget impacts.

(25) Project Identification - This section details the department/division of the project, the project number, the service type, the project status, the comprehensive plan elements, the level of service standard, and the current level of service.

(26) Project Description/Justification - This section describes the project as well as provides a brief justification for the overall purpose of the project.

(27) Financial Summary - This section contains a summary of the funding sources for the project. In addition, this section summarizes the past, present, and future expenditure information for the project.

(28) Policy/Comprehensive Plan Information - This section outlines all major policy, Interlocal Agreements, Florida Statutes, and comprehensive plan amendments that pertain to the project.

(29) Operating Budget Impact - This section contains all the financial impacts on the operating budget. The impacts are listed by fiscal year.