

FISCAL YEAR 2008 / 2009

**TENTATIVE ANNUAL BUDGET, FIVE-YEAR FINANCIAL PLAN,
AND
CAPITAL IMPROVEMENT PROGRAM**

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

Jane G. Sauls, Chairman, District 2
Bryan Desloge, Vice-Chairman, District 4
William C. Proctor, Jr., District 1
John E. Dailey, District 3
Bob Rackleff, District 5
C.E. "Ed" DePuy, At-Large
Cliff Thael, At-Large

Parwez Alam, County Administrator

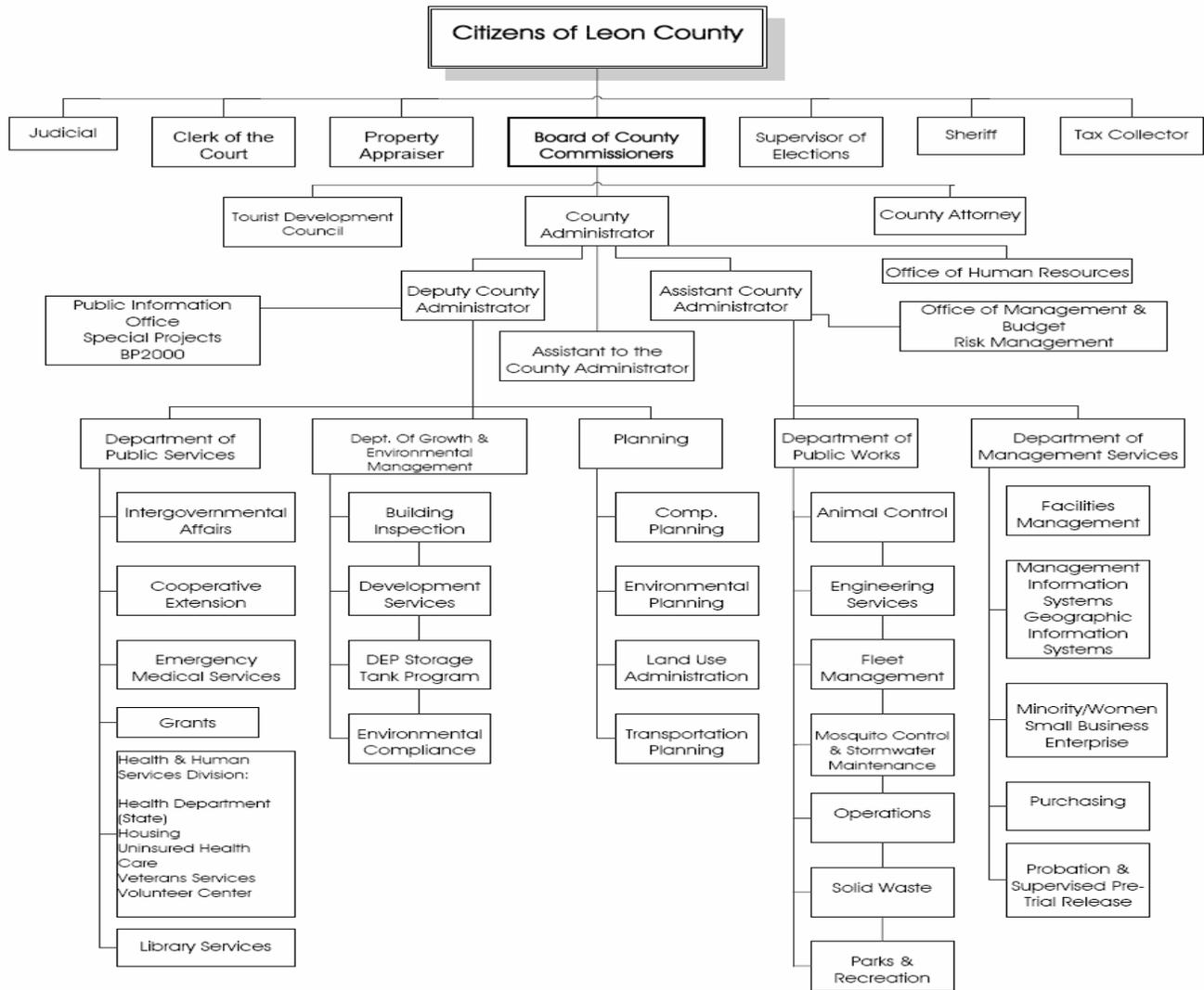


**Leon County Courthouse 301 South Monroe Street Tallahassee, Florida 32301
850-606-5100**

www.leoncountyfl.gov

The cover of the Fiscal Year 2008 / 2009 Annual Operating & Capital Improvement Program Budget book depicts the Leon County Jackson View Park.

The front cover photograph was taken by Mr. Edwin (Ned) Cake, III. Ned is employed with the Leon County Management Information Services – Geographic Information Systems Division. The front cover layout was designed by the Leon County Public Information Office.



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 272,896 people, with 96,467 living in the unincorporated area of the County and 176,429 living 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 five 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.



LEON COUNTY BOARD OF COUNTY COMMISSIONERS

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



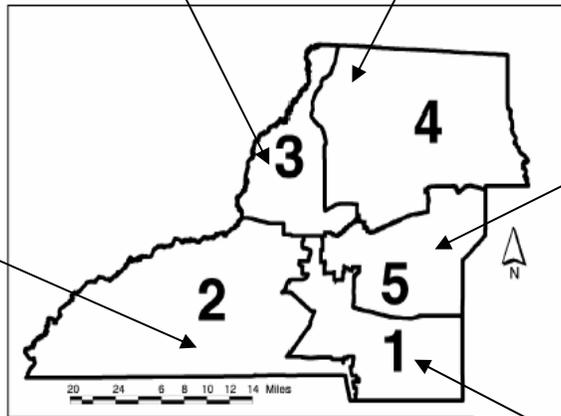
John E. Dailey
District 3



**Vice-Chairman
Bryan Desloge**
District 4



**Chairman
Jane G. Sauls**
District 2



Bob Rackleff
District 5



William C. Proctor, Jr.
District 1



C.E. "Ed" DePuy, Jr.
At - Large



Cliff Thaeil
At - Large

Contact Information for All Commissioners

301 South Monroe Street, 5th Floor
Tallahassee, Florida 32301
Office: 850-606-5302
Fax: 850-606-5303

About the Leon County Board of County Commissioners...

Jane G. Sauls, Chairman, District 2:

Commissioner Sauls has served the citizens of District 2 since 1996. Commissioner Sauls was re-elected to the Board in 2000, 2004 and 2008. She has served as the Board's Chairman three times during her tenure as a Leon County Commissioner - in 1999/2000, 2003/2004 and her current term--2007/08. Commissioner Sauls has been in public service her entire professional career, working for the Clerk of the Circuit Court's Office for 32 years, including Clerk of the Statewide Grand Jury, and several years in the State Attorney's Office.

Bryan Desloge, Vice-Chairman, District 4:

Commissioner Desloge was elected to the Board in November, 2006. As a Tallahassee native, Commissioner Desloge cares deeply about Leon County. He decided to run for the District 4 seat to strive to make this community better for future generations. His priorities include, but are not limited to: enhancing economic development, improving Bannerman Road, developing a Northeast Park, and improving City/County relations.

William "Bill" C. Proctor, Jr., District 1:

Commissioner Proctor was elected to the Leon County Board of County Commissioners in 1996 and represents the citizens of Leon County in District 1. He served as Chairman of the Board in 2006. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, and education. Bill has served on several community advisory boards and has received numerous awards and recognitions for public service.

John E. Dailey, District 3:

Commissioner Dailey was elected to the Board in November, 2006 and serves the citizens of District 3. Commissioner Dailey began his professional career in 2001, at the Florida League of Cities where he worked on legislative and regulatory issues involving local governance. He has worked for the National League of Cities in Washington, DC, where he gained a comprehensive understanding of the issues facing local governments; issues as diverse as economic development and community redevelopment to criminal justice and public safety.

Bob Rackleff, District 5:

Commissioner Rackleff is serving his third term as a member of the County Commission, beginning his first term in November, 1998. He has shown leadership through promotion of neighborhood preservation, responsible growth, urban infill, pedestrian and transit-friendly transportation planning, support for essential human services, and his personal volunteerism in the aftermath of Hurricane Katrina. Commissioner Rackleff received the President's Call to Service Award in June, 2006 in recognition of the many hours he spent in the New Orleans gulf coast following the disaster, and his commitment to the restoration effort.

C.E. "Ed" DePuy, At-Large:

Elected in 2004, Commissioner DePuy serves as an At-Large commissioner, and was elected and served as both Vice Chairman, and Chairman during his current term. Commissioner DePuy's professional involvements are both extensive and impressive. During his 28-year law enforcement career, he served in a number of positions including State Trooper with the Florida Highway Patrol (FHP), Investigator for the State Attorneys Office, and Deputy Sheriff in Seminole, Brevard, and Leon Counties. He also served as Director of the Division of Regulation for the Florida Department of Business and Professional Regulation. Commissioner DePuy's private sector occupation is that of a lobbyist to the Florida Legislature and State Agencies. He is a widower with four grown children, four grandchildren, and a fifth one on the way.

Cliff Thaeil, At-Large:

Commissioner Thaeil was first elected to the County Commission in 1994, and is today the Board's longest-serving member. His priorities as your county commissioner include: neighborhood protection, sustainability, preservation of natural heritage, respect for diversity and individual freedom, and development of our local business climate. Commissioner Thaeil also takes pride in constituent service, and values citizen input on the issues that face our community.

RESOLUTION NO. R08-01

WHEREAS, it is the mission of the Leon County Board of County Commissioners to preserve and enhance the outstanding quality of life in our community, and;

WHEREAS, Leon County strives to set the standard and best practice for other local governments in Florida and in the United States through strong and consistent fiscal policies and practices, and;

WHEREAS, Leon County has a long history of providing cost effective, superior services to our citizenry, and;

WHEREAS, Leon County has reduced or held constant the general property tax rates over each of the past 16 years, and;

WHEREAS, over the last two years the County millage rate has decreased by 16%, and;

WHEREAS, Leon County has controlled expenditures, maintaining the lowest budget per capita of any comparable county and currently has the 6th lowest budget per capita of all 67 counties, and;

WHEREAS, Leon County has been responsible in the building of reserves to healthy levels and has invested recurring revenues in infrastructure improvements, and;

WHEREAS, the Board of County Commissioners has been proactive in establishing policies such as Policy No. 93-44 "Fiscal Planning" and Policy No. 07-2 "Reserves" to provide guidance related to fiscal responsibility, and;

WHEREAS, Leon County maintains an investment quality credit rating of AA-, and;

WHEREAS, Leon County was the first county in the state to institute a hiring, capital projects and travel freeze in preparation for 2007 legislative property tax reforms, and;

WHEREAS, as pursuant to the 2007 legislation, Leon County was one of only 4 "non-fiscally constrained" counties to be placed in the least punitive 3% roll-back category (as opposed to the 5%, 7% or 9% categories) based on the County's conservative annual increases in budget per capita, and;

WHEREAS, due to roll-backs and capped future growth in property taxes imposed by the Legislature, combined with significant current and future challenges facing local government including those related to an aging population, a struggling housing market, rising health care costs, aging infrastructure, and a continued resistance to tax increases, there is a need to assess the long view and prepare for a more austere course for county government, and;

WHEREAS, as the level of government closest to the people, Leon County must make strategic decisions in order to be prepared and continue to deliver high quality services in the areas most critical to our citizenry, and;

WHEREAS, this will require a re-examination of core services, levels of services and a commitment to priority setting as Leon County continues to take a gradual business-like approach to determining the size of government its citizens can afford and the priority of the services we deliver to our citizens.

NOW, THEREFORE, BE IT RESOLVED by the Leon County Board of County Commissioners, Florida that the following guiding principles are adopted:

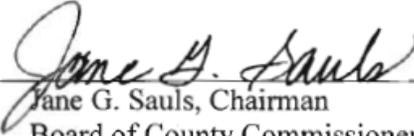
1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2)
10. Cash reserves in excess of reserve policies will be utilized to support one time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).

12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy". These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve our efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.

22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

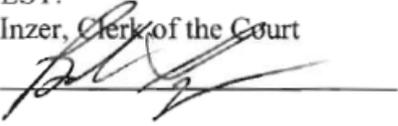
PASSED, AND DULY ADOPTED BY THE LEON COUNTY BOARD OF COUNTY COMMISSIONERS, FLORIDA THIS 15th DAY OF JANUARY, 2008.

LEON COUNTY, FLORIDA

BY: 
Jane G. Sauls, Chairman
Board of County Commissioners

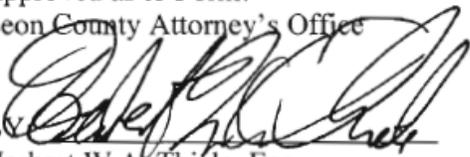
ATTEST:

Bob Inzer, Clerk of the Court

BY: 

Approved as to Form:

Leon County Attorney's Office


BY: 
Herbert W.A. Thiele, Esq.
County Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Leon County

Florida

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the award of Distinguished Budget Presentation to Leon County for its Annual Budget for the fiscal year beginning October 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 17th consecutive year.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we will be submitting our budget to GFOA to determine its eligibility for the next fiscal year.

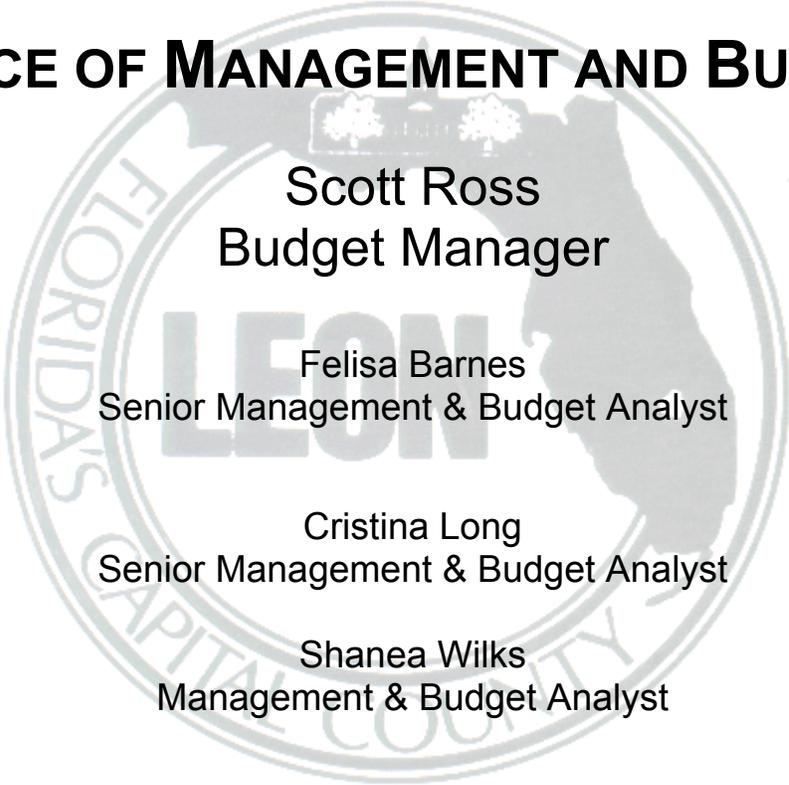
LEON COUNTY

Board OF COUNTY COMMISSIONERS

Parwez Alam
County Administrator

Alan Rosenzweig
Assistant County Administrator

OFFICE OF MANAGEMENT AND BUDGET



Scott Ross
Budget Manager

Felisa Barnes
Senior Management & Budget Analyst

Cristina Long
Senior Management & Budget Analyst

Shanea Wilks
Management & Budget Analyst

April Taylor
Management & Budget Technician