

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, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. 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

For many years, the Board has conducted an annual retreat facilitated by the County Administrator for establishing the County's priorities for the following year. The Board discusses and deliberates numerous issues as a forum during the retreat. In December 2008, the Board held its annual retreat. This year the focus was setting priorities given the current economic uncertainty and a decline in revenues. The Board finalized its prioritization list, which consisted of the following: (1) Economic Development/Fairgrounds Redevelopment (*workforce issues*), (2) Climate Change and Sustainability, (3) Revenue Diversification, (4) Southern Strategy (*industrial zoning & green issues*), (5) Wakulla Springs Protection, (6) County-wide Stormwater Standards, (7) Functional Consolidation, (8) Fire/EMS Merger/Joint Dispatch, (9) Primary & Mental Health Care for Uninsured, and (10) Increasing Citizen Input.

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 allow OMB and County Administration to provide financial analysis, evaluation and planning for capital projects, and operating budget impacts.

On February 26, 2009, the Board formally approved a budget calendar and preliminary policy guidance for the development of the Fiscal Year 2009/2010 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

The Capital Improvement Program (CIP) 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 they 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 the first of two public hearings, which allows for citizen input as required by Florida Statutes (FS) 129 & 200. 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, the Board adopts the budget and millage rates by resolution.

Budgetary Structure

Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2009/2010 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 personnel services and operating expenditure budgets up to 10 percent of the total on an aggregate basis between programs with a \$50,000 cap and intrafund transfers up to \$250,000. All intrafund transfers greater than \$250,000, must be approved by a majority vote of the BOCC.

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 as follows: Legislative/Administrative, Public Services, Growth & Environmental Management, Management Services, and Public Works.

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

Goals, Objectives, Statutory Requirements, Advisory Board, Benchmarking, Performance Standards, and 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, and Tax Collector). *Judicial Officers* (Court Administration, Public Defender, and State Attorney's Office).

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. 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

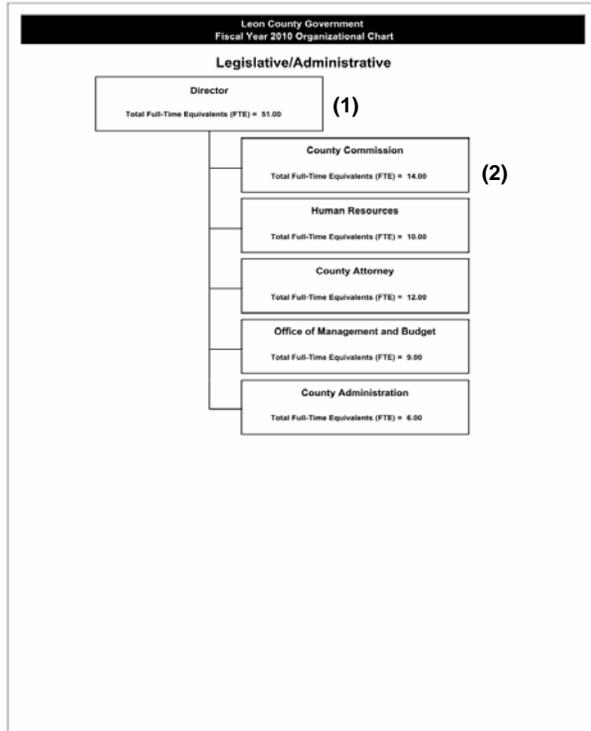


Figure 1.1 – Departmental Organizational Chart: Shows the organizational structure of each department at each of the reporting levels.

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

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

Figure 1.2 - Department Introduction

Leon County Government
Fiscal Year 2010 Executive Summary

Legislative/Administrative

Executive Summary (3)

FY2010 Annual Budget is comprised of the Board of County Commissioners, County Administration, the County Attorney's Office, the Office of Management & Budget, Human Resources, and the Tourist Development Council.

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

HIGHLIGHTS (4)

The Board of County Commissioners approved the Leon County's Guiding Principles for budgetary planning and fiscal responsibility. The Principles are listed in the Introduction Section of the budget book. Additionally, the Board reduced the tentative budget by more than \$10 million from \$294 million in FY09 to \$284 million in FY 2010.

County Administration will continue to provide leadership and direction to County employees. To facilitate the implementation of Board priorities and policies and to manage the operation of County functions to ensure the delivery of cost effective, customer responsive public services within the bounds of available resources. The County Administration function was reorganized to reduce personnel service costs.

The County Attorney's Office (CAO) provides legal counsel and drafting on ordinances, resolutions, contracts, and policies. The eminent domain function of the CAO was frozen for FY09 due to budget reductions associated with corresponding revenue reductions as a result of Amendment 1.

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program (CIP) budget. On behalf of the County Administrator, as adopted by the Board, OMB provided the County's Operating Budget, Capital Improvement Program, and Budget in Brief on the internet for better accessibility by the public, and received the Government Finance Officers Association of the US and Canada's Distinguished Budget Award for the 18th consecutive year.

Tourist Development Council (TDC) continues to enhance the local economy despite a decreasing visitors market impacted by inflation. Its tasks are to maximize the number, length of stay and economic impact of visitors to Leon County. In FY 2008, the TDC planned, funded, and produced the highly demanded Downtown Tallahassee Locator Map with the assistance of the Tallahassee/Leon County Planning Department. In addition, the TDC is developing a new strategic plan expected early next fiscal year.

Human Resources (HR) continues to provide recruitment, employment, benefits, compensation, and regulatory compliance services in order to attract and retain a highly talented, committed, and diverse Leon County workforce. The Board approved funding for the planning and implementation phase of a comprehensive wellness program to help employees develop healthy lifestyles.

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 2010 Budget

Figure 1.3 - Department Budget Summary

| Leon County Government Fiscal Year 2010 Budget | | | | | | |
|---|-------------------|----------------------|-------------------------|-------------------|-------------------|-------------------|
| Legislative/Administrative | | | | | | |
| (5) | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget |
| Budgetary Costs | | | | | | |
| Personal Services | 4,296,139 | 4,670,147 | 4,938,273 | - | 4,938,273 | 5,099,469 |
| Operating | 871,820 | 1,087,974 | 1,084,493 | 18,000 | 1,102,493 | 1,102,493 |
| Capital Outlay | 2,274 | - | - | - | - | - |
| Total Budgetary Costs | 5,170,233 | 5,758,121 | 6,022,766 | 18,000 | 6,040,766 | 6,191,962 |
| Appropriations (6) | | | | | | |
| County Commission | 1,283,200 | 1,357,911 | 1,370,276 | - | 1,370,276 | 1,408,964 |
| County Administration | 543,428 | 877,210 | 817,832 | - | 817,832 | 842,438 |
| County Attorney | 1,560,783 | 1,548,437 | 1,760,877 | - | 1,760,877 | 1,738,247 |
| Office of Management and Budget | 893,043 | 930,877 | 990,778 | - | 990,778 | 1,015,427 |
| Human Resources | 889,889 | 1,045,886 | 1,083,003 | 18,000 | 1,101,003 | 1,128,886 |
| Total Budget | 5,170,233 | 5,758,121 | 6,022,766 | 18,000 | 6,040,766 | 6,191,962 |
| Funding Sources (7) | | | | | | |
| FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | |
| 001 General Fund | 4,781,389 | 5,920,538 | 5,818,138 | 18,000 | 5,836,138 | 5,778,812 |
| 106 Transportation Trust | 171,943 | - | 182,690 | - | 182,690 | 187,894 |
| 501 Insurance Service | 216,894 | 237,587 | 241,938 | - | 241,938 | 245,455 |
| Total Revenues | 5,170,233 | 6,186,125 | 6,022,766 | 18,000 | 6,040,766 | 6,191,962 |
| Staffing Summary (8) | | | | | | |
| FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | |
| County Administration | 7.00 | 7.00 | 8.00 | - | 8.00 | 8.00 |
| County Attorney | 12.00 | 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 |
| Total Full-Time Equivalents (FTE) | 49.00 | 52.00 | 51.00 | - | 51.00 | 51.00 |

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 2010 Budget | | | | | | |
|--|-------------------|----------------------|-------------------------|-------------------|-------------------|-------------------|
| Public Services | | | | | | |
| Library Services Summary | | | | | | |
| (9) | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget |
| Budgetary Costs | | | | | | |
| Personal Services | 4,628,628 | 5,034,304 | 5,361,072 | - | 5,361,072 | 5,533,269 |
| Operating | 680,001 | 789,876 | 779,966 | 0.582 | 780,548 | 806,932 |
| Transportation | 15,484 | 15,424 | 18,847 | - | 18,847 | 18,847 |
| Capital Outlay | 817,935 | 622,959 | 622,959 | - | 622,959 | 622,959 |
| Total Budgetary Costs | 5,942,048 | 6,462,159 | 6,782,930 | 0.582 | 6,791,972 | 7,011,552 |
| Appropriations | | | | | | |
| Lib - Policy, Planning, & Operations (001-240-571) | 842,729 | 953,871 | 958,193 | 0.422 | 956,615 | 991,721 |
| Library Collection Services (001-242-571) | 730,783 | 654,378 | 892,496 | - | 892,496 | 906,506 |
| Library Extension Services (001-243-571) | 1,873,436 | 2,002,079 | 2,223,678 | 1.160 | 2,224,838 | 2,328,836 |
| Library Public Services (001-241-571) | 2,395,088 | 2,851,831 | 2,718,023 | - | 2,718,023 | 2,788,439 |
| Total Budget | 5,942,048 | 6,462,159 | 6,782,930 | 0.582 | 6,791,972 | 7,011,552 |
| Funding Sources (10) | | | | | | |
| FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | |
| 001 General Fund | 5,942,048 | 6,462,159 | 6,782,930 | 0.582 | 6,791,972 | 7,011,552 |
| Total Revenues | 5,942,048 | 6,462,159 | 6,782,930 | 0.582 | 6,791,972 | 7,011,552 |
| Staffing Summary (11) | | | | | | |
| FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | |
| Lib - Policy, Planning, & Operations (001-240-571) | 7.50 | 7.50 | 7.50 | - | 7.50 | 7.50 |
| Library Collection Services (001-242-571) | 15.00 | 15.00 | 15.00 | - | 15.00 | 15.00 |
| Library Extension Services (001-243-571) | 50.50 | 45.00 | 45.00 | - | 45.00 | 45.00 |
| Library Public Services (001-241-571) | 42.70 | 42.20 | 42.20 | - | 42.20 | 42.20 |
| Total Full-Time Equivalents (FTE) | 115.70 | 109.70 | 109.70 | - | 109.70 | 109.70 |
| OPS Staffing Summary | | | | | | |
| FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | |
| Library Public Services (001-241-571) | 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.

Figure 1.5 - Program Description

| Leon County Government Fiscal Year 2010 Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|----------------------|-----------------|-----------------|-------------------------------|-----------------|--|-----|-----|-----|-----|---|--------|-----|-----|-----|---|------|-------|------|-----|--|---|---|---|---|---|-----|-----|-----|-----|
| Office of Management & Budget Organizational Code: 001-130-513 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (12) Goals | The goal of the Office of Management & Budget (OMB) 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, 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 Truth-in-Mileage (TRIM) process. 5. Conduct research and fiscal analysis for special projects as requested by the County Administrator and Board. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (14) Statutory Requirements | Florida Statute, Chapter 129 "County Government"; Florida Statute, Chapter 129 "County Annual Budget"; Florida Statute, Chapter 200 "Determination of Mileage" | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (15) Advisory Board | Financial Investment Advisory Committee; Investment Oversight Committee; Blueprint 2000 Finance Committee | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (16) Benchmarking | <table border="1"> <thead> <tr> <th>Benchmark Data</th> <th>Leon County</th> <th>Benchmark</th> </tr> </thead> <tbody> <tr> <td>Employees per 1,000 residents</td> <td>1.39,000</td> <td>1.30,000</td> </tr> </tbody> </table> <p>Benchmark source: Survey of comparable counties average size staff is 9.0, range of 4.0 to 14.0 FTEs; population ranges from 235,000 to 304,000</p> | Benchmark Data | Leon County | Benchmark | Employees per 1,000 residents | 1.39,000 | 1.30,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| Benchmark Data | Leon County | Benchmark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Employees per 1,000 residents | 1.39,000 | 1.30,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (17) Performance Measures | <table border="1"> <thead> <tr> <th>Performance Measures</th> <th>FY2007 Actual</th> <th>FY2008 Actual</th> <th>FY2009 Estimate</th> <th>FY2010 Estimate</th> </tr> </thead> <tbody> <tr> <td>Meet all requirements of FL Statutes 129 and 200 Truth-in-Mileage (TRIM)</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Forecast actual major revenue source within 5% of the budget (actual collections are a % of budget)</td> <td>107.8%</td> <td>99%</td> <td>98%</td> <td>98%</td> </tr> <tr> <td>Process budget amendment requests within 2 business days of the next scheduled Board meeting (N/A as an estimate)</td> <td>100%</td> <td>99.5%</td> <td>100%</td> <td>99%</td> </tr> <tr> <td>Develop and post 2 semi-annual performance reports by May 30 and November 30</td> <td>2</td> <td>2</td> <td>2</td> <td>2</td> </tr> <tr> <td>Review all agenda items in less than 2 days 95% of the time</td> <td>95%</td> <td>96%</td> <td>96%</td> <td>97%</td> </tr> </tbody> </table> | Performance Measures | FY2007 Actual | FY2008 Actual | FY2009 Estimate | FY2010 Estimate | Meet all requirements of FL Statutes 129 and 200 Truth-in-Mileage (TRIM) | Yes | Yes | Yes | Yes | Forecast actual major revenue source within 5% of the budget (actual collections are a % of budget) | 107.8% | 99% | 98% | 98% | Process budget amendment requests within 2 business days of the next scheduled Board meeting (N/A as an estimate) | 100% | 99.5% | 100% | 99% | Develop and post 2 semi-annual performance reports by May 30 and November 30 | 2 | 2 | 2 | 2 | Review all agenda items in less than 2 days 95% of the time | 95% | 96% | 96% | 97% |
| Performance Measures | FY2007 Actual | FY2008 Actual | FY2009 Estimate | FY2010 Estimate | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Meet all requirements of FL Statutes 129 and 200 Truth-in-Mileage (TRIM) | Yes | Yes | Yes | Yes | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Forecast actual major revenue source within 5% of the budget (actual collections are a % of budget) | 107.8% | 99% | 98% | 98% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Process budget amendment requests within 2 business days of the next scheduled Board meeting (N/A as an estimate) | 100% | 99.5% | 100% | 99% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Develop and post 2 semi-annual performance reports by May 30 and November 30 | 2 | 2 | 2 | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Review all agenda items in less than 2 days 95% of the time | 95% | 96% | 96% | 97% | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Figure 1.5 – Program Description:

Describes the goals, objectives, statutory requirements, advisory boards, provide a list of benchmarks for the program, names several performance measures, 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 – This section explains what is to be achieved as a result of the program's operation.

(13) Objectives – This section describes the activities that will attain the program's goals.

(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 2010 Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------|----------------------|-----------------|----------------------|----------------|----------------|----------------|-----------------------------|---------|---------|---------|---|---------|---------|--------------------------------|----------------|----------------|----------------|----------|----------------|----------------|--------------------------------|----------------|----------------|----------------|----------|----------------|----------------|----------------|------|------|------|---|------|------|---------------------------------|------|------|------|---|------|------|--|-------------|-------------|-------------|----------|-------------|-------------|
| Legislative/Administrative Office of Management and Budget - Office of Management & Budget (001-130-513) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (18) Budgetary Costs | <table border="1"> <thead> <tr> <th></th> <th>FY 2008 Actual</th> <th>FY 2009 Adopted</th> <th>FY 2010 Continuation</th> <th>FY 2010 Issues</th> <th>FY 2010 Budget</th> <th>FY 2011 Budget</th> </tr> </thead> <tbody> <tr> <td>Personal Services</td> <td>635,501</td> <td>622,400</td> <td>678,245</td> <td>-</td> <td>678,245</td> <td>699,377</td> </tr> <tr> <td>Operating</td> <td>40,648</td> <td>70,890</td> <td>70,595</td> <td>-</td> <td>70,595</td> <td>70,595</td> </tr> <tr> <td>Total Budgetary Costs</td> <td>676,149</td> <td>693,290</td> <td>748,840</td> <td>-</td> <td>748,840</td> <td>769,972</td> </tr> </tbody> </table> | | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | Personal Services | 635,501 | 622,400 | 678,245 | - | 678,245 | 699,377 | Operating | 40,648 | 70,890 | 70,595 | - | 70,595 | 70,595 | Total Budgetary Costs | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | | | | | | | | | | | | | | | | | | | | | |
| | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Personal Services | 635,501 | 622,400 | 678,245 | - | 678,245 | 699,377 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating | 40,648 | 70,890 | 70,595 | - | 70,595 | 70,595 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Budgetary Costs | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (19) Funding Sources | <table border="1"> <thead> <tr> <th></th> <th>FY 2008 Actual</th> <th>FY 2009 Adopted</th> <th>FY 2010 Continuation</th> <th>FY 2010 Issues</th> <th>FY 2010 Budget</th> <th>FY 2011 Budget</th> </tr> </thead> <tbody> <tr> <td>001 General Fund</td> <td>676,149</td> <td>693,290</td> <td>748,840</td> <td>-</td> <td>748,840</td> <td>769,972</td> </tr> <tr> <td>Total Revenues</td> <td>676,149</td> <td>693,290</td> <td>748,840</td> <td>-</td> <td>748,840</td> <td>769,972</td> </tr> </tbody> </table> | | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | 001 General Fund | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | Total Revenues | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 001 General Fund | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Revenues | 676,149 | 693,290 | 748,840 | - | 748,840 | 769,972 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (20) Staffing Summary | <table border="1"> <thead> <tr> <th></th> <th>FY 2008 Actual</th> <th>FY 2009 Adopted</th> <th>FY 2010 Continuation</th> <th>FY 2010 Issues</th> <th>FY 2010 Budget</th> <th>FY 2011 Budget</th> </tr> </thead> <tbody> <tr> <td>Management & Budget Analyst</td> <td>4.00</td> <td>2.00</td> <td>2.00</td> <td>-</td> <td>2.00</td> <td>2.00</td> </tr> <tr> <td>Assistant County Administrator</td> <td>0.90</td> <td>0.90</td> <td>0.90</td> <td>-</td> <td>0.90</td> <td>0.90</td> </tr> <tr> <td>Management & Budget Technician</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> <td>-</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td>Budget Manager</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> <td>-</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td>Sr. Management & Budget Analyst</td> <td>1.00</td> <td>3.00</td> <td>3.00</td> <td>-</td> <td>3.00</td> <td>3.00</td> </tr> <tr> <td>Total Full-Time Equivalents (FTE)</td> <td>7.90</td> <td>7.90</td> <td>7.90</td> <td>-</td> <td>7.90</td> <td>7.90</td> </tr> </tbody> </table> | | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | Management & Budget Analyst | 4.00 | 2.00 | 2.00 | - | 2.00 | 2.00 | Assistant County Administrator | 0.90 | 0.90 | 0.90 | - | 0.90 | 0.90 | 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 | 1.00 | 3.00 | 3.00 | - | 3.00 | 3.00 | Total Full-Time Equivalents (FTE) | 7.90 | 7.90 | 7.90 | - | 7.90 | 7.90 |
| | FY 2008 Actual | FY 2009 Adopted | FY 2010 Continuation | FY 2010 Issues | FY 2010 Budget | FY 2011 Budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Management & Budget Analyst | 4.00 | 2.00 | 2.00 | - | 2.00 | 2.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Assistant County Administrator | 0.90 | 0.90 | 0.90 | - | 0.90 | 0.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 1.00 | 3.00 | 3.00 | - | 3.00 | 3.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Full-Time Equivalents (FTE) | 7.90 | 7.90 | 7.90 | - | 7.90 | 7.90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (21) Notes | <p>Notes This program is recommended at an overall increase funding level due to personnel and service level enhancements. However, there are decreased costs associated with this program. The funding level adjustments for FY09 are as follows:</p> <p>Increases to Program Funding Levels: 1. An increase of \$15,000 in operating costs associated with a rise in the "GovMta" software licensing contract cost.</p> <p>Decreases to Program Funding Levels: 1. A decrease in retirement, workers compensation, and a reduction in employer contribution to health care costs of 2.5%, off-set by a 3.9% cost of living adjustment.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 serves as a summary of past, present, and future information related to program staffing.

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

Figure 1.7 - Capital Project Service Type

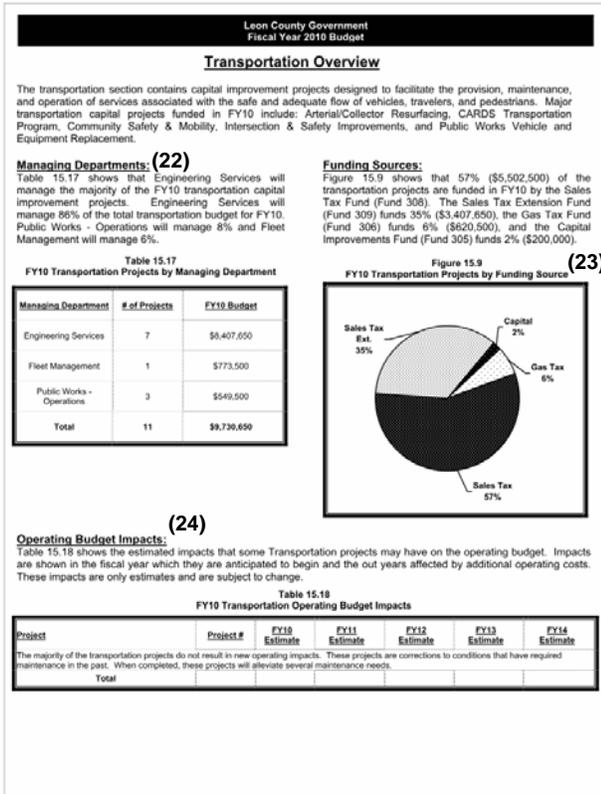


Figure 1.7 – Program Description:

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 FY10 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) Operating Impacts - This section describes the operating impacts of the capital project.

Figure 1.8 - Capital Project Detail

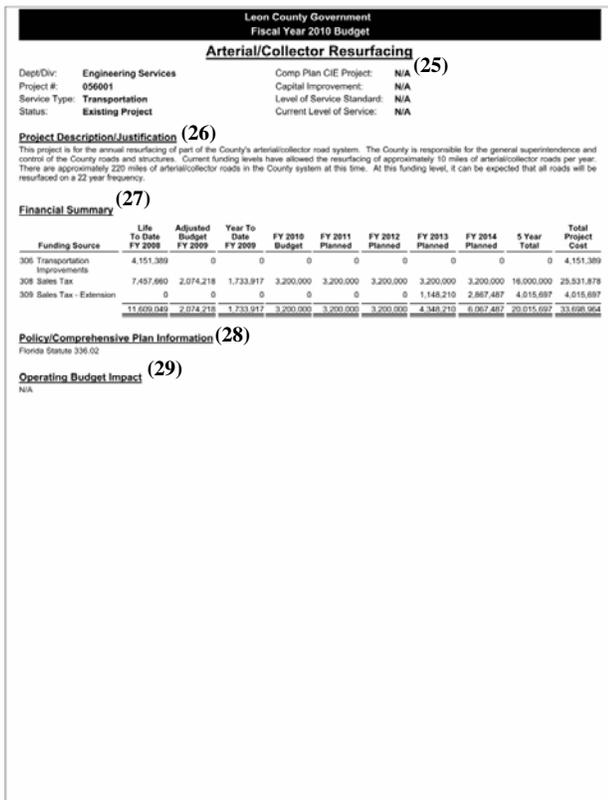


Figure 1.8 – Program Description:

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.