

Budget Summary / Analysis

Budget Overview	4 - 2
Community Economic Profile	4 - 25
Comparative Data	4 - 33
Comparative Data- Like Sized Counties	4 - 33
Comparative Data - Surrounding Counties	4 - 36
Comparative Data- All Florida Counties	4 - 39
Financial Indicators	4 - 42
Revenues v. Expenditures	4 - 47
Revenues v. Expenditures	4 - 47
Revenues by Source	4 - 48
Expenditures by Function	4 - 49
Expenditures by Program	4 - 51
Expenditures by Service Type Requirement	4 - 56
Major Revenue Overview	4 - 59
Positions	4 - 69
Summary of Fund Balance	4 - 74
Debt & Transfers	4 - 79
Long Term Debt	4 - 79
Schedule of Transfers	4 - 82



Budget Overview

The total budget for FY 2010/2011 is \$244,130,080 or 1.23% less than last fiscal year. The **operating budget** of \$203,453,787 represents a 2.2% increase from last year's adopted budget. The **capital budget** of \$40,676,293 represents a decrease of 15.5% decrease from last year.

Funding

In December of 2009 the Board held its annual retreat to prioritize County services. The top three priorities adopted were economic development, climate change and sustainability, and protection of water bodies county-wide including the development of countywide stormwater standards.

On January 26, 2010, a workshop was held to provide the Board options for dealing with a projected \$7.5 million shortfall caused by a decline in property values and increases in personnel expenditures and other operating costs. The Board directed staff to utilize several methods to balance the budget including expenditure reductions and the use of fund balance.

On June 22, 2010 a budget workshop was held, where the Board lowered property taxes by \$1.8 million by maintaining the countywide millage rate at 7.85. The savings derived from a reduction in property valuations by \$267 million.

In order to balance the budget with reduced ad valorem collections and increased costs, the Board eliminated \$1.4 million in capital projects, reduced operating expenditures and allocated \$4 million in general fund reserves. Subsequently, a tentative balanced budget was provided to the Board on July 15 as required by State Statute. A tentative budget hearing was held on September 14, and the final budget was adopted at a September 21 public hearing.

Figure 1: Total FY 2010/ 2011 Expenditures

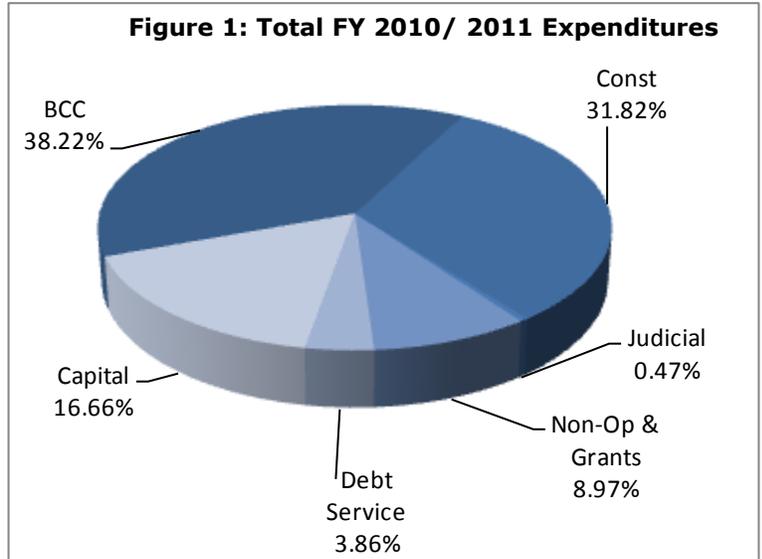
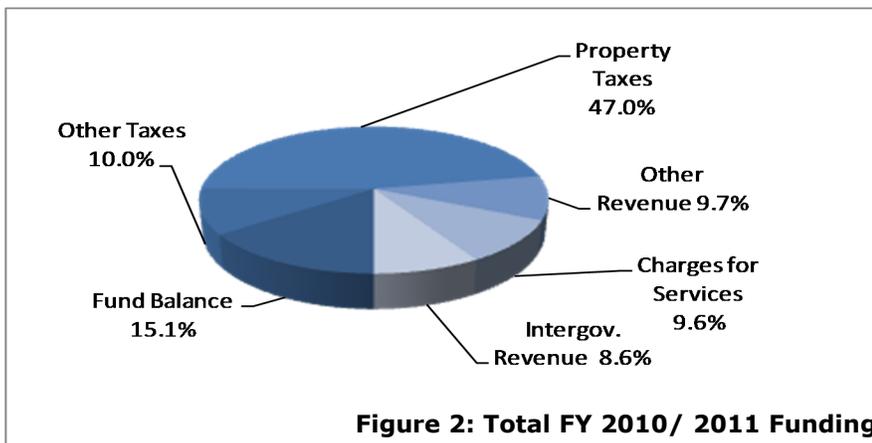


Figure 1 depicts the budget as it is reflected organizationally. The FY 2010/2011 budget shows a reduction in some service levels, while being sensitive to maintaining quality services in high priority, mandatory and essential programs such as public safety and transportation.

FY2010/2011 Revenues



The Florida Statutes require that all local government tentative budgets be balanced. Leon County's FY 2010/2011 budget of \$244,130,080 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 FY 2010/2011 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures (pages 4-47 through 4-68), the major individual revenue sources are presented and summarized in more detail.

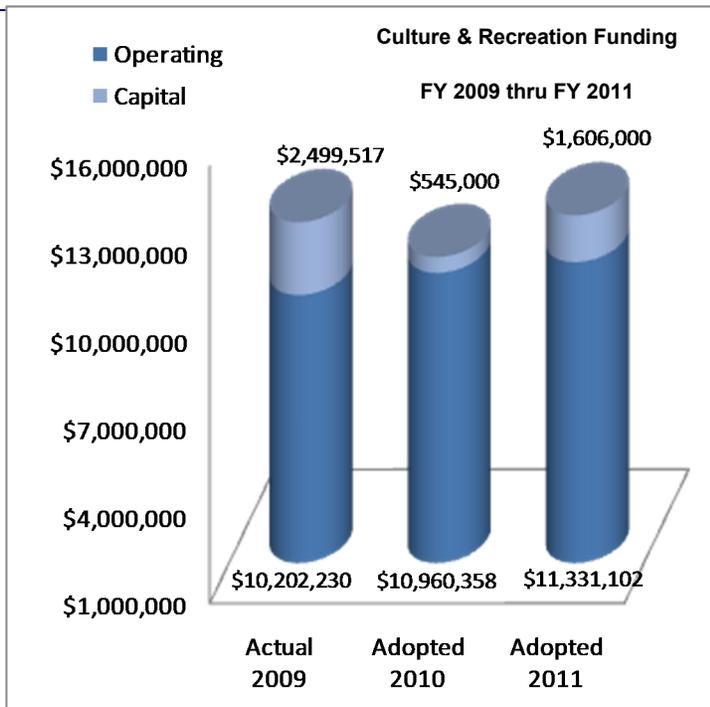
Culture & Recreation



Culture and recreation operations and capital projects funded for Fiscal Year 2010/2011 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. The Board showed its commitment to the community by allocating funding for general park improvements and library services.

Funding

In Fiscal Year 2010/2011, the Board of County Commissioners in support of culture and recreation operations and capital projects allocates a total of \$12,937,102. This is an increase of 12% from the previous year and represents approximately 5% of the total allocation Fiscal Year 2010/2011 budget. Funding was provided to maintain the high quality of existing services while continuing to support the capital maintenance of existing facilities.



County Fact:

During FY 2010, as part of the local economic stimulus program, the County started construction to expand the Northeast and B.L. Perry libraries, and broke ground on the new Eastside Library. The Northeast and B.L. Perry expansions are anticipated to open in the fall of 2010.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating and capital budget, with respect to culture and recreational services include:

- ◆ Allocating \$160,000 for the playground equipment replacement program and \$175,000 for general park improvements.
- ◆ Funding for access improvements to the Apalachee Regional Park cross country running course in the amount of \$75,000.
- ◆ Continued funding for greenway and trail improvements in the amount of \$125,000 plus \$100,000 to begin improvements to the St. Marks Greenway.
- ◆ Funding to begin the master plan design for Okeehoopkee Prairie Park in the amount of \$265,000.
- ◆ Providing \$369,000 for the construction of community rooms at the Huntington Oaks Plaza.
- ◆ Allocating \$70,000 for weatherization improvements to the Fort Braden Community Center.

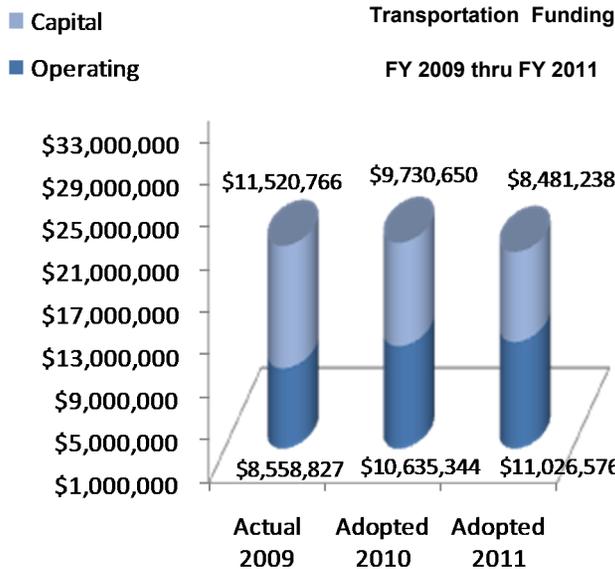
Transportation



Transportation operations and capital projects funded for Fiscal Year 2010/2011 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. 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. The Board continues to draw down capital reserves established in FY 2008 to fund the long-term transportation infrastructure needs of the County. Since FY 2008, \$13.4 million of these reserves have been utilized. The \$13.1 million in remaining reserves will be depleted by FY 2014.

Funding

In Fiscal Year 2010/2011, the Board of County Commissioners in support of transportation operations and capital projects allocates a total of \$19,507,814. This is a 4% decrease from the previous fiscal year and represents 8 % of the total Fiscal Year 2010/2011 budget. The Transportation Trust Fund required \$1.9 million in general revenue subsidy to maintain the current level of service.



County Fact:

During FY 2010, Public Works completed the construction of signalized intersection improvements at Ox Bottom/ Meridian and Bannerman/ Meridian roads improving vehicular safety.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating and capital budget, with respect to transportation services include:

- ◆ Continued funding for arterial and collector road resurfacing in the amount of \$3.2 million.
- ◆ Continued funding for intersection and safety improvements in the amount of \$750,000.
- ◆ Appropriating \$300,000 to repair the Springhill Road bridge damaged by Hurricane Faye.
- ◆ Allocating \$200,000 for the realignment of Gaile Avenue at Tram Road.
- ◆ Continued funding for community safety and mobility (e.g. sidewalks) in the amount of \$500,000.
- ◆ Providing \$40,000 to assist in the funding of a Star Metro bus route on East Mahan Drive.

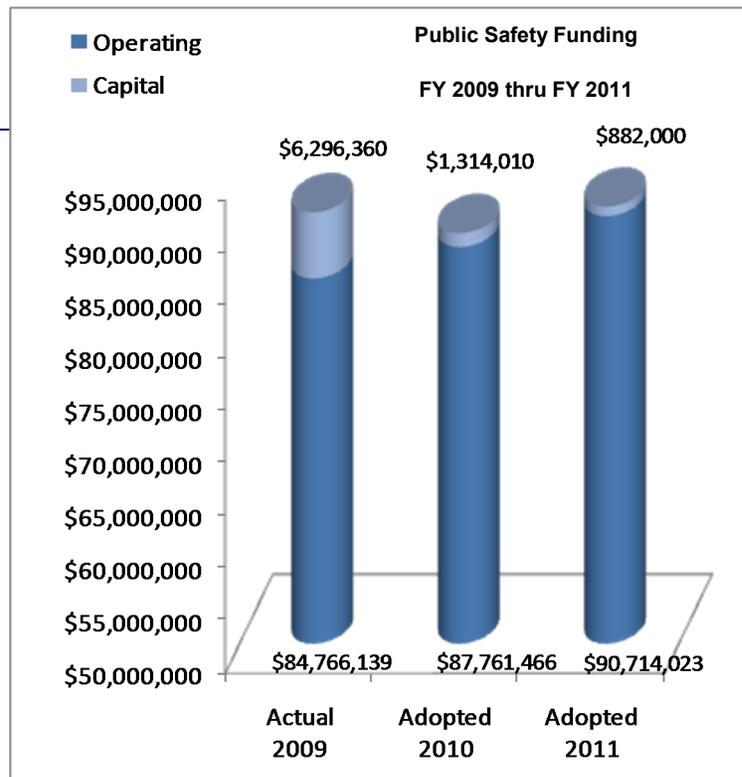
Public Safety



Public Safety operations and capital projects funded for Fiscal Year 2010/2011 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 2010/2011, the Board of County Commissioners in support of public safety operations and capital projects allocates a total of \$91,596,023. This represents a 3% increase over the prior fiscal year and represents approximately 38% of the total Fiscal Year 2010/2011 budget.



County Fact:

In FY 2009 the Pretrial Program provided a \$12 million savings in terms of jail bed days diversions.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating and capital budget, with respect to public safety services include:

- ◆ Appropriating \$150,429 for the new Drug and Alcohol testing program established during FY 2010.
- ◆ Allocating \$62.2 million for Law Enforcement and Corrections services which is 68% of the public safety budget.
- ◆ Funding for emergency medical service in the amount of \$13.6 million.
- ◆ Appropriating \$756,000 for the replacement of aging ambulances.
- ◆ Providing an additional \$18,750 for Medical Examiner Services.
- ◆ A decrease in appropriations for the Building Inspection Department and the loss of 3.25 positions due to the weak construction economy in the amount of \$224,368.

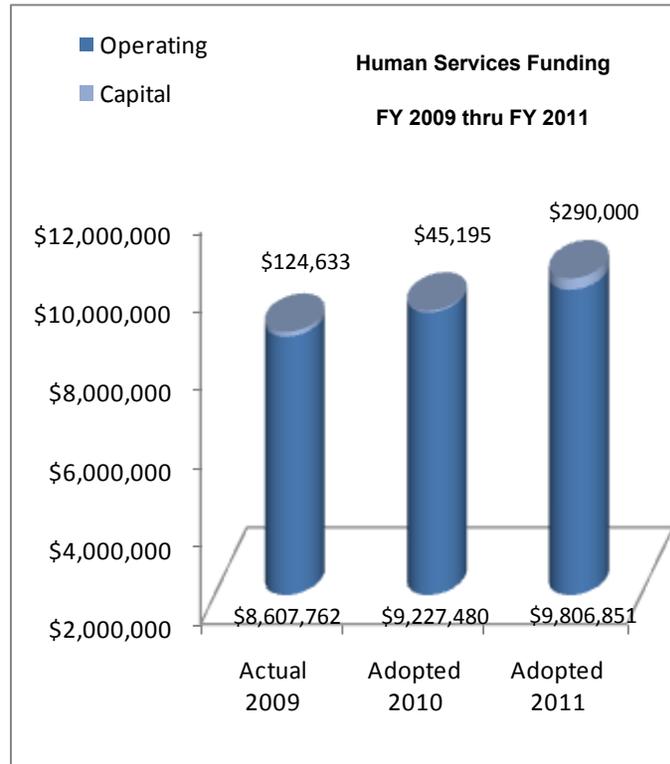
Human Services



Human Services operations funded for Fiscal Year 2010/2011 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, Primary Health Care, Intergovernmental Affairs and other public services.

Funding

In Fiscal Year 2010/2011, a total of \$10,096,851 is allocated by the Board of County Commissioners in support of human services operations. This is a 9% increase over the prior fiscal year and represents approximately 4% of the total Fiscal Year 2010/2011 budget.



County Fact:

In FY 2009, Animal Services responded to 10,470 field bite and field service calls.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating and capital budget, with respect to human services include:

- ◆ \$660,684 in human service line item funding to agencies including \$150,000 for the new Palmer Monroe Teen Center and continued support for the Tallahassee Memorial Trauma Center in the amount of \$200,000.
- ◆ Funding in the amount of \$290,000 for the replacement of the air conditioning/heating system at the Robert Stevens Health Clinic.
- ◆ Appropriating an additional \$363,000 for increased Medicaid payments.
- ◆ Providing an additional \$75,000 in funding to support the Community Human Service Partnership (CHSP) grant program for a total of \$825,000.
- ◆ Maintaining primary health care funding for contracted clinics in the amount of \$1.7 million.
- ◆ Creating a new Health Care Coordinator position in the amount of \$54,681 to manage primary health care contracts and to seek additional grant funding .
- ◆ Funding for Animal Control Service in the amount of \$1.1 million.

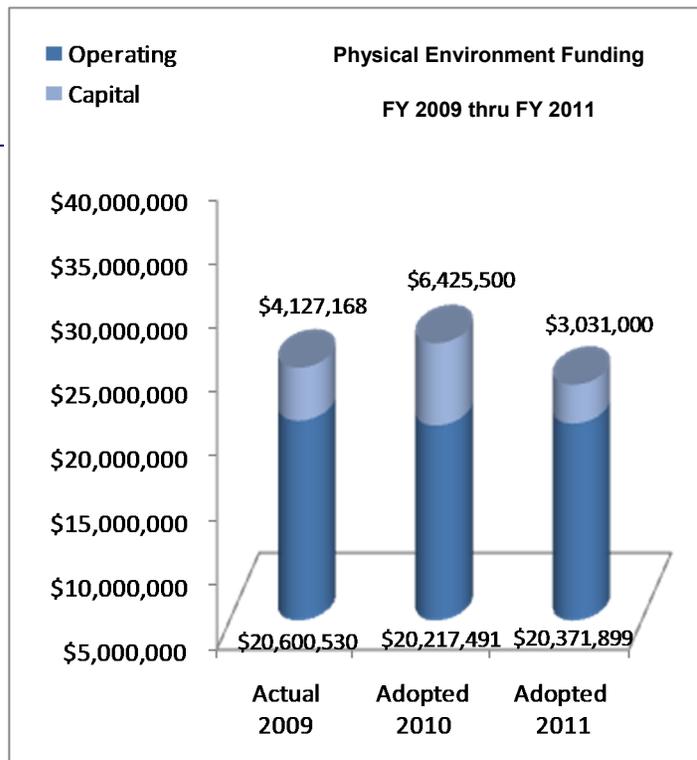
Physical Environment



Physical environment operations and capital projects funded for Fiscal Year 2010/2011 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 2010/2011, the Board of County Commissioners in support of physical environment operations and capital projects allocates a total of \$23,402,899. This is a 12% decrease from the prior fiscal year and represents approximately 10% of the total Fiscal Year 2010/2011 budget.



County Fact:

In FY2009, more than 7,700 individuals participated in recycling presentations at the Solid Waste Facility Learning Center.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating budget, with respect to physical environment services include:

- ◆ The allocation of the final \$700,000 for the replacement of the Lakeview Drive bridge.
- ◆ The reorganization of the Growth and Environmental Management Department including a reduction of 5.75 positions due to a decline in permitting activity providing a savings of \$463,957.
- ◆ Funding for the replacement of the Solid Waste Facility Learning Center in the amount of \$105,000.
- ◆ Providing \$800,000 for the replacement of stormwater system vehicle and maintenance equipment.
- ◆ An increase in cost for the electronic recycling in the amount of \$115,594.
- ◆ Continuing funding for the non profit "Keep Tallahassee Beautiful" in the amount of \$21,375.

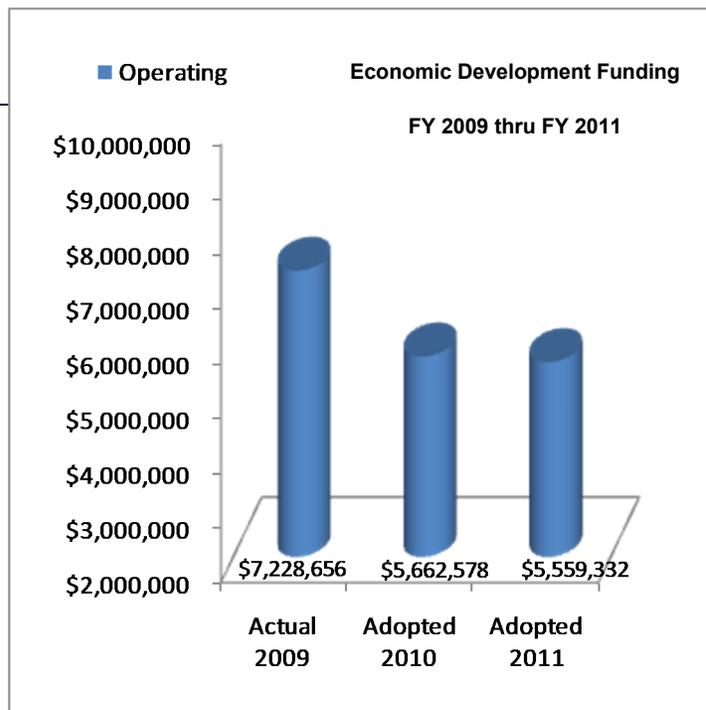
Economic Development



Economic Development operations funded for Fiscal Year 2010/2011 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 Areas (Frenchtown and Downtown).

Funding

In Fiscal Year 2010/2011, the Board of County Commissioners in support of economic development operations allocates a total of \$5,559,332. This is a 2% reduction from the prior year funding and represents almost 2% of the total Fiscal Year 2010/2011 budget. The reduction in funding is primarily due to the drop in tourist development tax revenue caused by the slow economy.



County Fact:

Since FY 2002 Leon County has provided \$12.2 million to the Frenchtown and Downtown community redevelopment areas.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating budget, with respect to economic development services include:

- ◆ Level funding for the Community Redevelopment Areas (Frenchtown and Downtown) in the amount of \$1.8 million.
- ◆ Continued funding for the Economic Development Council in the amount of \$199,500.
- ◆ Continued support and funding for the Veteran Services program in the amount of \$290,461.
- ◆ A decline in funding for the Tourism Development due to a decrease in bed tax revenue associated with the weak economy in the amount of \$113,321.
- ◆ Continued funding of the Summer Youth Employment Program at a cost of \$73,943.

Court Services

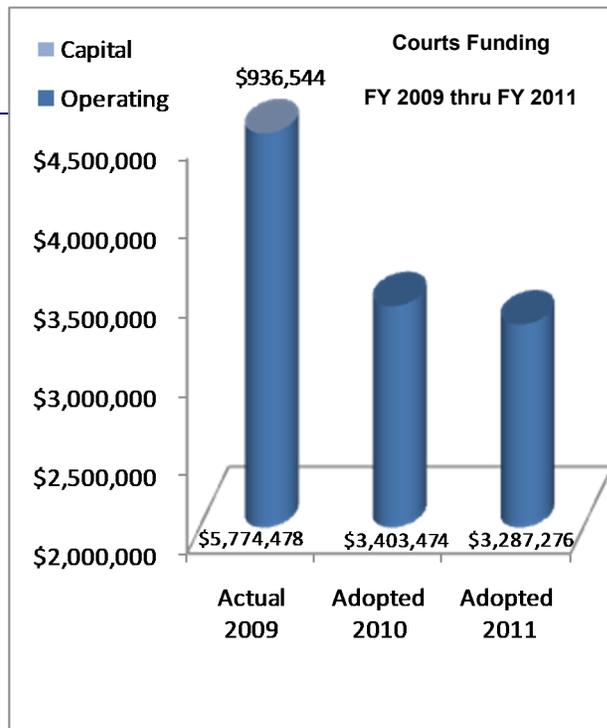


Court operations funded for Fiscal Year 2010/2011 represent a broad range of services provided by the Judicial Branch of Leon County government. This includes services provided by the Second Judicial Circuit of the State of Florida, the State Attorney and the Public Defender. The County Constitutional 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 County is obligated to fund a number of items, including facilities, technology and court security.

Funding

In Fiscal Year 2010/2011, the Board of County Commissioners in support of the Judicial Branch allocates a total of \$3,287,276 for court related operations. This is a 3% decrease from the previous fiscal year and represents almost 1% of the total Fiscal Year 2010/2011 budget.

NOTE: Capital funding for Court related expenses are contemplated in the General Government Section. At year end in compliance with Article V reporting requirements expenses related to security, management information, communication, facilities management capital construction and other required expenditures are realigned to judicial cost centers. These costs are then reflected in the FY 2009 actual column.



County Fact:

In the summer of FY 2010, renovations totaling \$3.2 million were completed at the Traffic Court building, including the construction of two new courtrooms and associated office space.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating budget, with respect to court related services include:

- ◆ A reduction in the Juvenile Assessment Payment to the State in the amount \$150,000.
- ◆ Continued funding in the amount of \$37,000 each to the State Attorney and the Public Defender offices to pay for first appearance attorneys to alleviate jail capacity.
- ◆ Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- ◆ As reflected in the FY 2009 actual expenditures, the County spent more than \$6.7 million annually for central services from other departments such as MIS and Facilities Management plus capital construction costs in support of the court system.

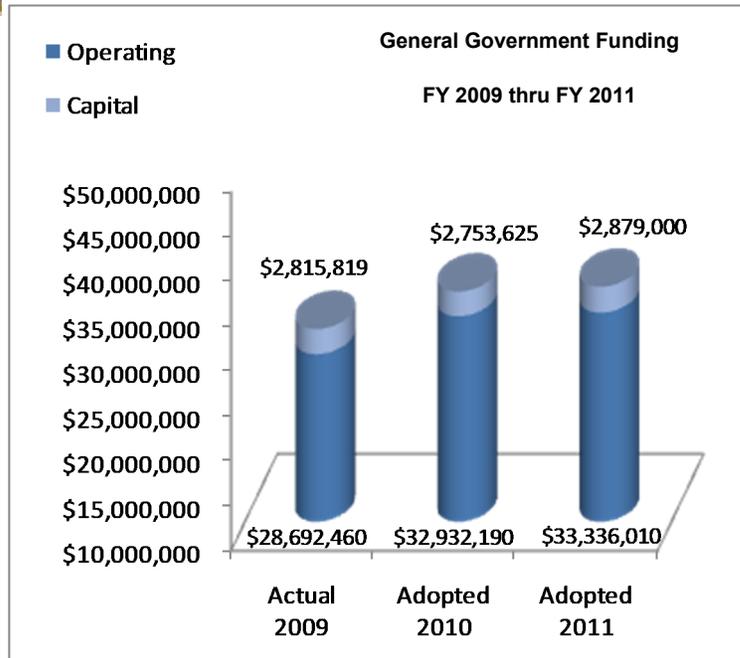
General Government Services



General government operations and capital projects funded for Fiscal Year 2010/2011 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, and the County Attorney.

Funding

In Fiscal Year 2010/2011, the Board of County Commissioners in support of the general government services allocates a total of \$36,215,010 for general government operations. This is a 1% increase from the previous fiscal year and represents almost 15% of the total Fiscal Year 2010/2011 budget.



County Fact:

Of like sized counties, Leon County has the lowest net budget per capital at \$720.

2011 Highlights

Key highlights of the Fiscal Year 2010/2011 operating budget, with respect to general government services include:

- ◆ An increase in funding for the County Attorney's Office in the amount of \$148,844 to fund two positions, an Assistant County Attorney and a Legal Assistant.
- ◆ Funding for a Human Resources position to coordinate the Project Search Program in the amount of \$41,571 where disabled high school student ready for graduation will gain work experience.
- ◆ Funding for an Energy Coordinator position in the Sustainability Program in the amount of \$78,721.
- ◆ The allocation of \$454,000 for façade improvements to the Huntington Oaks Plaza, the location of the Lake Jackson Branch Library.
- ◆ Appropriating \$400,000 for the replacement of electronic voting equipment.

Other Expenses & Debt Services



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 2010/2011, the Board of County Commissioners allocates \$32,111,004 for non-operating expenses, including reserves, and reflects a 11% decrease over the previous fiscal year. The decrease reflects the utilization of \$3.8 million in budgeted capital reserves. In FY 2008, \$40.5 million in capital reserves were established to fund long-term capital needs for five to eight years. These reserves will be depleted by FY 2014/2015. This allocation represents approximately 13% of the total Fiscal Year 2010/2011 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.

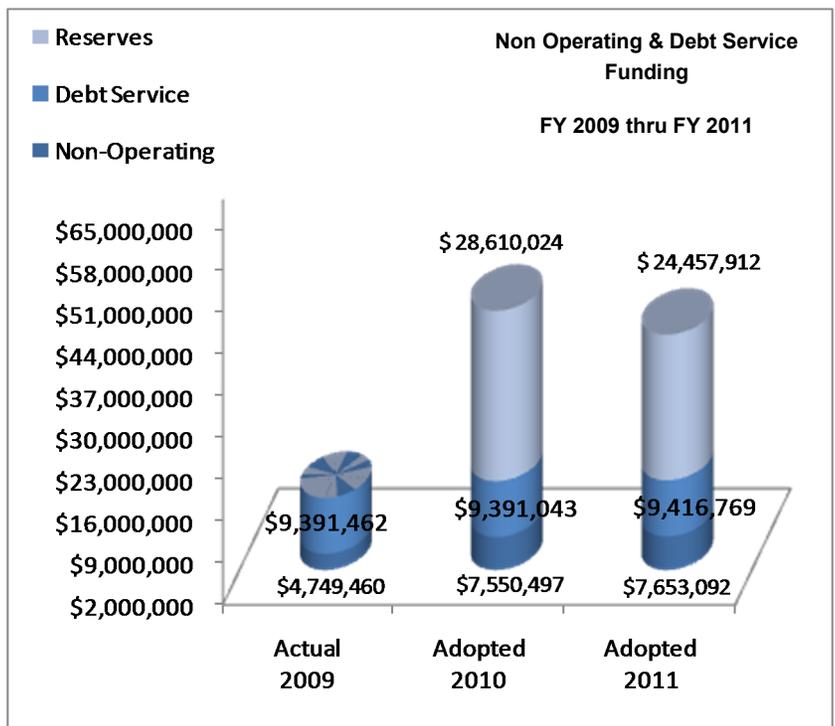
County Fact:

Last year Fitch rating reviewed Leon County's debt service and financial condition during the recession and due to the strong financial position maintained the AA- bond rating.

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 2010/2011, the Board of County Commissioners for debt service expenses allocated a total of \$9,416,769. Due to the County's level debt service this is less than half a percent increase over the prior fiscal year. This allocation represents approximately 4% of the total Fiscal Year 2010/2011 budget.



**Leon County Government
Fiscal Year 2011 Budget**

**Service Cost Distribution of Ad Valorem Taxes
(Median Value Single Family Home in Leon County)**

The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2011 taxable value of a median priced home (\$181,779) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum. Valuations increased from FY 2010 due to the 2.7% CPI increase in Save Our Homes homestead values.

Services	FY 2011 Ad Valorem Tax Bill \$1,100	FY 2011 Monthly Cost	FY 2011 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$ 278.29	\$ 23.19	25.30%
Sheriff - Corrections	260.44	21.70	23.68%
Emergency Medical Services	65.87	5.49	5.99%
Health & Human Services	62.50	5.21	5.68%
Library Services	58.37	4.86	5.31%
Facilities Management	55.41	4.62	5.04%
Tax Collector	39.68	3.31	3.61%
Property Appraiser	38.47	3.21	3.50%
Management Information Services	35.78	2.98	3.25%
Administrative Services ¹	27.71	2.31	2.52%
Other Criminal Justice (Probation, DJJ)	26.65	2.22	2.42%
Supervisor of Elections	25.40	2.12	2.31%
Veterans, Volunteer, Agricultural Co-op, Planning	19.39	1.62	1.76%
Community Redevelopment - Payment	15.90	1.33	1.45%
Board of County Commissioners	12.16	1.01	1.11%
Clerk of the Circuit Court	10.27	0.86	0.93%
Other Non-Operating/Communications	9.24	0.77	0.84%
Line Item Agency Funding	9.14	0.76	0.83%
Geographic Information Systems	8.85	0.74	0.80%
Court Administration and Other Court Programs ²	8.64	0.72	0.79%
Capital Projects	7.93	0.66	0.72%
Risk Allocations	7.74	0.64	0.70%
Mosquito Control	6.77	0.56	0.62%
Budgeted Reserves	3.89	0.32	0.35%
Purchasing/MWSBE	3.18	0.26	0.29%
Sustainability	2.34	0.19	0.21%
Total	\$ 1,100.00	\$ 91.67	100.00%

1. Administrative Services include: County Administration, the County Attorney's Office, Intergovernmental Affairs, the Public Information Office, the Office of Management and Budget, and Human Resources.

2. Other Court Programs included the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

Priorities, Goals and Objectives

Mission Statement

Leon County Government 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, County Government will ensure the promotion of orderly growth for the economic health and safety of its citizens.

Core Values

- **Leadership** - Empower employees to do their best.
- **Quality** - Provide superior services by commitment to continuous improvement.
- **Customer Satisfaction** - Be enthusiastic and attentive in providing services.
- **Employee Satisfaction** - Value employees by supporting a diverse, motivated and involved workforce.
- **Professionalism** - Deliver services in an honest, respectful and impartial manner.

Long Term Strategic Planning Efforts

- Board Retreat Priority Setting
- The Tallahassee-Leon County Comprehensive Plan
- Blueprint 2000
- The Stormwater-Watershed Agreement
- Stormwater and Transportation
- Long-term Space Plan including Branch Libraries

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
- Climate Change and Sustainability
- Protection of Water Bodies Countywide
- Comprehensive Program to Address Recidivism Reduction
- Revenue Diversification
- Southern Strategy
- Functional Consolidation
- Fire/EMS Merger & Joint Dispatch Facility
- Primary and Mental Health Care for the Uninsured
- Increasing Citizen Input

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
- 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 a 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 land 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. As part of this effort, the County changed the CIE adoption cycle to coincide with the adoption of the budget.

Priorities, Goals and Objectives

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. Due to the recession and continuing weak economy, sales tax revenue forecasts for Blue Print 2000 have been revised downward by an estimated \$150,000 million. The Interlocal Agency (Joint City and County Board) met in 2008 and reduced projects accordingly.

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

During their first four 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. After the presentation of the 2007 annual report the Board provided funding for a Water Atlas program, which allows staff and the public access to detailed water quality information within a Geographic Information System. The Water Quality Atlas was successfully launched in FY 2009 and is continually updated.

Economic Development: Economic Development continues to be the Board's top priority. 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. This program is now functioning independently and provides bi-annual reports to the Board on their activities.

During FY 2009, the Board adopted a \$14.3 million Leon County local economic stimulus plan to create more than 174 jobs in the county. The plan included constructing the new Woodville and Eastside libraries; purchasing of the Huntington Oaks Shopping Center for the expansion of the Lake Jackson Branch Library; expanding the Northeast and B.L. Perry libraries; completing the Buck Lake Road improvements; and appropriating \$3.5 million in matching funds for anticipated federal stimulus funds. This, in addition to the \$69 million in existing projects funded by the Board, such as the Joint Dispatch Center and road resurfacing, will create/maintain a total of 809 jobs in the community.

In FY 2010, major components of the stimulus package were initiated with the purchase of the Huntington Oaks Plaza, the commencement of expansions to the Northeast and B.L. Perry Libraries, ground breaking occurred at the new Eastside library site, and letting of the contract for improvements to Buck Lake Road.

Stormwater and Transportation: On January 29, 2009, the Board held a workshop to address deficiencies associated with the stormwater and transportation systems. The workshop included an extensive review of existing regulations and policies. As a result, the Board developed a long term plan to address flooding issues and impairments to the transportation system. During FY 2009 and continuing through FY 2015, the Board has committed an additional \$8.7 million in corrective projects to improve the stormwater and transportation systems.

Long-Term Space Planning: Courthouse - 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 (BOA) facility. As part of the acquisition, the Board maintained the existing tenants. 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. The space implementation plan involved moving Constitutional Offices, such as the Property Appraiser, the Supervisor of Elections, the Tax Collector the Clerk's Finance Division and the Board's Human Resources Department to the BOA facility for the creation of needed courtrooms. In addition during FY 2008, the Clerk's court functions were consolidated to the first floor of the courthouse to provide for operational efficiencies and better service to the public. The Board recently completed extensive renovations at the Traffic Court facility to provide two additional traffic courtrooms, judicial office space, and new office space for the Guardian Ad Litem program. The relocation of Guardian Ad Litem to the Traffic Court building will allow for additional rental space in the BOA building.

Priorities, Goals and Objectives

Branch Libraries –As stated previously, the Board approved the expansion of three branch libraries: Northeast, B.L. Perry and Lake Jackson. Both the Northeast and B.L. Perry are the most used libraries and are undersized based on population standards. The Huntington Oaks Shopping Center was acquired for the expansion of the Lake Jackson Library, and to construct community rooms for the public. Additional rental space within the shopping space will offset a part of the cost of purchasing and maintaining the property.

Records Storage – In FY 2009 the Board has provided \$250,000 in funding to renovate an existing county-owned facility to combine records storage for Board and Constitutional offices. The consolidation process was completed during FY 2010. Anticipated pay back of this effort is four years. The facility has room for accommodating more storage, and out year funding has been contemplated for the planning and construction of additional storage space.

Sustainability: In FY 2009, the Board of County Commissioners created the Office of Sustainability. This office was created to address the County's impact on Climate Change, and to promote a sustainable community. The office serves to lead internal government operations and works to support sustainability efforts in the community. The Office of Sustainability provides leadership, education, policy analysis, project development, and measurement and accountability for the County's sustainability efforts. The office is a resource for County operations and community residents for topics relating to energy conservation, waste reduction and recycling, green building practices and products, greenhouse gas emissions and more. In May 2010, the County hosted a Sustainable Communities Summit. This event, built on efforts from the previous 2008 Climate Action Summit, educated attendees on the benefits and necessity of developing a sustainable community. The Summit featured presentations and workshops on fostering a sustainable economy and the importance of sustainable food systems, two key aspects of a sustainable community. In addition, the program successfully created a series of community gardens, and launched the Leon Energy Assistance Program (LEAP) which will allow property owners to finance energy efficiency improvements.

Long-Term Non Financial Goals

Goals	Objectives	Actions
Economic Development	<ul style="list-style-type: none"> • Attract businesses to Leon County • Attract and retain jobs • Grow and sustain local businesses • Increase tax base * Southern Strategy 	<ul style="list-style-type: none"> • Provided matching grant funding to support extending the StarMetro bus services on Mahan Drive • Continued funding for the Economic Development Council • Continued funding of Minority Women Small Business Program
Jail Population Reduction	<ul style="list-style-type: none"> • Reduce costs associated with operating the county jail * Comprehensive program to address recidivism reduction • Early intervention 	<ul style="list-style-type: none"> • Provided funding for the Palmer Monroe Teen Center • Provided funding for Detention Review Coordination to focus on probation violators • Provided funding for Mental Health Coordination for the development of a comprehensive mental health program • Continued support of Teen Court and other diversionary programs • Continued funding for the Public Safety Coordinating Council to make annual recommendations to reduce inmate population
Sustainability	<ul style="list-style-type: none"> • Reduce GHG emissions • Civic engagement and education • Implement ICLEI milestones • Resource Conservation * Protection of water bodies countywide 	<ul style="list-style-type: none"> • Established the Task Force (citizens group) to provide staff guidance relative to sustainability issues • Implemented a pilot weatherization loan program - Leon Energy Assistance program (LEAP) • Approved four community garden sites: Ft. Braden and Miccosukee community centers, Orange Avenue Health Department, and the Second Harvest Food Bank • Installed fuel monitoring devices in 220 County vehicles • Provided funding for an Energy Coordinator position
Fiscal Responsibility	<ul style="list-style-type: none"> • Make program funding self sustainable when possible • Minimize debt * Revenue diversification 	<ul style="list-style-type: none"> • Implemented the onsite drug and alcohol testing program that is self-funded through client service fees • Continued to look at revenue diversification strategies to off-set the use of general revenue such as fee increases and rental income
Growth Management	<ul style="list-style-type: none"> • Continue to improve permitting process • Provide infrastructure and related improvements to handle additional system capacities such as transportation • Maintain the quality of environmental features by mitigating development impacts 	<ul style="list-style-type: none"> • Established a dual track site and development plan review and approval process • Enacted proportionate share program for developers to pay pro rata portion of required roadway capacity improvements • Updated septic tank regulations to mitigate impacts to groundwater
Organizational Efficiency	<ul style="list-style-type: none"> * Functionally consolidate like services and programs with the City of Tallahassee * Fire/EMS merger and Joint Dispatch Facility • Provide quality services with the least cost possible * Increase citizen input 	<ul style="list-style-type: none"> • Reduced the FY10/11 budget by 1.23% under the FY09/10 budget • Shared and compared performance measurement data with more than 50 other Florida local governments members through the Florida Benchmarking Consortium for improved service delivery • Reorganized the department of Growth Management • Reorganized the Teen Court program • Continued discussions with the City to consolidate the Minority/Women Small Business Enterprise and the Growth Management functions
Culture and Recreation	<ul style="list-style-type: none"> • Encourage and support amenities that make the County a desirable place to live 	<ul style="list-style-type: none"> • Provided funding for the expansion of the Northeast and B.L. Perry branch libraries, the construction of the Eastside and Woodville branches; and acquisition of the Huntington Oaks building for Lake Jackson branch • Continued funding for the Council on Culture and Arts
Health and Human Services	<ul style="list-style-type: none"> * Primary and mental health care for the uninsured 	<ul style="list-style-type: none"> • Continued funding for the Health Department, Bond Clinic, Apalachee Center, FAMU Pharmacy, and other Primary Health Care programs (Women & Children's health, Healthy Start, WeCare and Neighborhood Health Services)

Note: Board priorities for FY 2011 are highlighted and starred in bold.

Summary of Division/Program Goals and Performance Measures

The following is a compilation of all the County Departments' goals and performance measures. Performance measures are used to determine if short and long-term goals and objectives are accomplished. Performance measure data is detailed on individual division pages in the departmental sections of the budget book.

Legislative/Administrative	
County Administration Goal	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
County Attorney Goal	To provide high quality legal representation to the Board of County Commissioners, all departments and divisions under the Board, the County Administrator and certain boards and other officials of Leon County as directed by the Board of County Commissioners.
OMB Goal	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 and program evaluation services to benefit citizens, elected officials and staff
<i>Performance Measures</i>	Meet all requirements of FL Statutes 129 and 200 (Truth in Millage) Forecast actual major revenue source within 5% of the budget (actual collections as a % of budget) Process budget amendment request within 2 business days or the next scheduled Board meeting (% is an estimate) Submit 2 semi-annual performance reports by May 30 and November 30 Review all agenda items in less than 2 days 95% of the time
Risk Management Goal	To provide customers with courteous and professional services, in the risk management area.
<i>Performance Measures</i>	Investigate worker's compensation accidents and report findings and corrective action Provide one safety/loss control training quarterly as training needs are identified by program areas Investigate auto accidents and report findings and corrective action Coordinate Safety Committee monthly to identify accidents trends and recommend preventative training as appropriate
Human Resources Goal	Dedicated to supporting the County's goals by providing high quality, cost effective, innovation and practical solutions and consultation services to meet the needs of Leon County employees. This is accomplished by formulating effective Human Resources strategies, policies, procedures, services and programs.
<i>Performance Measures</i>	Average days to fill vacant positions Average Turnover Rate # of requisitions created, and or recruited for vacant positions # of qualified applicants per requisition # of positions filled internally # of positions filled from outside sources # of employees attending county-sponsored training events # of positions evaluated for external competitiveness and internal equity # of Annual Performance Appraisals completed
Public Services	
Intergovernmental Affairs Goal	To effectively serve the residents of Leon County by providing leadership, coordination and assistance to divisions to facilitate the delivery of services consistent with Board policy. This will ensure that divisions receive the resources, guidance, and support needed to provide superior services in a cost effective and efficient manner.
<i>Performance Measures</i>	# of news releases to promote County services # of press conferences, and community meetings and events # of CHSP training sessions for applicant agencies # of CHSP site visits conducted Leveraging ratio of grant funding to County matching dollars

Summary of Division/Program Goals and Performance Measures

Public Services Cont'd	
Library Services Goal	To enrich the community by inspiring a love of reading, providing a dynamic resource for creative and intellectual pursuits, and enabling residents to live a life of learning.
<i>Performance Measures</i>	# of total library visits # of library uses # of items in library collection # of total material circulation # of total number of computer uses # of new volumes cataloged # of Library programs held # of Library program attendance
Cooperative Extension Goal	To provide research based educational programs and information on horticulture, agriculture, natural resources, forestry, family & consumer sciences, and 4 H youth development; in addition, empowering citizens of Leon County to make decisions and behavior changes which contribute to an improved quality of life and a more sustainable community.
<i>Performance Measures</i>	# of group learning opportunities provided # of pesticide applicator continuing education units (CEUs) # of residents receiving environmental technical assistance # of limited resource citizens receiving nutrition assistance # of residents receiving FCS technical assistance # of volunteers hours provided by Extension trained volunteers # of youths involved in 4-H Clubs activities # of residents receiving 4-H technical assistance
Health & Human Services Goal	To provide funding and oversight of health and social service activities provided to Leon County residents consistent with State mandates, Board policies and Leon County's Mission.
<i>Performance Measures</i>	# of individuals served by the Direct Emergency Assistance Program # of women assisted through the Choose Life grant program
Volunteer Center Goal	To strengthen individuals and organizations in our community through volunteerism.
<i>Performance Measures</i>	# of citizen volunteers coordinated # of volunteer hours contributed by citizens # of community-wide service projects/events coordinated # of site visits to community-based organizations # of participants who successfully complete the volunteer management certification course
Housing Services Goal	To provide the very low, low, and moderate income citizens of the unincorporated areas of Leon County with safe, sanitary, and affordable homes through the provision of funds for home rehabilitation, home replacement, down payment and closing costs assistance, foreclosure prevention, homestead loss prevention, disaster recovery, and home buyer and home owner counseling. Housing Services serves Leon County residents with professionalism, management, leadership, and support consistent with the Board policy and the mission of Leon County.
<i>Performance Measures</i>	# of total housing rehabilitation inspections performed # of clients receiving Down Payment Assistance # of clients receiving Foreclosure Prevention Assistance # of housing units receiving Home Rehabilitation # of housing units receiving Home Replacement Total Housing Grant Dollars Administered
Veterans Services Goal	To counsel and assist veterans and their dependents with processing benefits claims and obtaining other benefits entitled to them through the United States Department of Veterans' Affairs and other Federal Government Agencies as well as serve as the Veteran Liaison for the local community.
<i>Performance Measures</i>	# of clients served (in person) # of clients served (outreach) Monthly client benefit payments (retroactive) Monthly client benefit payments (recurring)
Primary Health Care Goal	To effectively serve the residents of Leon County by providing primary health care services to low income and uninsured Leon County residents in an efficient and cost effective manner.
<i>Performance Measures</i>	Reported # of patients receiving Primary Healthcare services Value of prescriptions filled through contracts associated with Primary Healthcare Reported # of Referrals to WeCare (Capital Medical Society) Value of specialty care provided through contracts associated with Primary Healthcare

Summary of Division/Program Goals and Performance Measures

Public Services Cont'd	
Housing Finance Authority Goal	The goal of Housing Finance Authority (HFA) is to consider Leon County affordable housing financing for owner-occupied single-family units, multi-family housing units, townhouses and condominiums. This consideration includes the sale of taxable bonds once approved by resolution of the Board of County Commissioners.
EMS Goal	To provide clinically superior, compassionate, cost-effective emergency medical services to all citizens and visitors of Leon County; regardless of social economic status, utilizing the latest technologies and medical care standards, within the bounds of available resources.
<i>Performance Measures</i>	% of calls within urban areas responded to within 8 minutes/59 seconds # of calls within suburban areas responded to within 12 minutes/59 seconds # of calls within rural areas responded to within 17 minutes/59 seconds
Planning Department Goal	To provide accurate information, creative, and effective planning recommendations and expertise in the areas of long range land use, environmental and transportation planning, and in land use administration to the City and County governments, the Planning Commission, appointed boards and committees, residents, and businesses.
<i>Performance Measures</i>	# of Land Use Applications Processed, including Site Plans, Text Amendments, Subdivisions, Plats, etc. (City and County) # of Rezonings, PUDs Processed # of Comp Plan Amendments Analyzed and Processed # of SF of Non-Residential Development Permitted in the Southern Strategy Area # of Residential Dwelling Units Permitted within the Southern Strategy Area # of GIS Layers Actively Maintained
Office of Sustainability Goal	The goal of the Office of Sustainability is to initiate and maintain a commitment to sustainable practices through innovative leadership and cooperative partnerships within Leon County operations and our community.
Tourist Development Goal	To enhance the local economy and quality of life through the benefits associated with a strong visitor industry by maximizing the number of visitors, length of stay of visitors, and the economic impact of visitors to Leon County.
<i>Performance Measures</i>	Number of total visitors to Leon County Tourist Development Tax per penny Total Direct Visitor Economic Impact Number of nights spent in the Tallahassee-Leon County area on average
Growth & Environmental Management	
GEM - Permit & Compliance Services Goal	To administer, centralize, coordinate and facilitate licensing code compliance, citizen review boards, and growth and environmental management services to residents, property owners and land development professionals served by the Department of Growth and Environmental Management, in order to achieve compliance with adopted ordinances and policies.
<i>Performance Measures</i>	# of permit applications received and processed % of Code Enforcement Board orders prepared and executed within 10 working days # of walk-in customers # of permits issued or approved # of calls processed Total fees received
Support Services Goal	To provide the administrative direction and support necessary to enable the Department to serve the public, governmental entities, and the development and environmental communities by managing growth and protecting the natural environment through public information and assistance, development review and permitting activities, and other compliance related services consistent with all applicable County and State plans, regulations, and policies.
Building Inspection Goal	To ensure a safely built environment for the public within the unincorporated area of Leon County. Building Inspection effectively and efficiently obtains compliance with appropriate construction codes through permit issuance, plans review, inspections, use of automation technologies and training; all to be performed in a customer and staff sensitive manner.
<i>Performance Measures</i>	# of building inspections performed # of miles between each inspection Average minutes per inspection on construction site # of plan reviews performed % of inspections completed on time # of permits issued % of permit requests completed within 30 days Building inspections per day per inspector Plan reviews per plan reviewer per day

Summary of Division/Program Goals and Performance Measures

Growth & Environmental Management Cont'd	
Environmental Compliance Goal	To provide high quality technical and scientific permitting and review services to the public and to disseminate environmental information to the public and government agencies in support of environmental protection efforts.
<i>Performance Measures</i>	# of natural Features Inventory applications reviews # of site plan reviews (environmental impacts) # of stormwater operating permits reviews # of environmental service advisor clients # of single Family Lot Environmental Permit Applications reviews # of stormwater operating permit renewals # of environmental inspections # of number of Environmental Management Act permits # of Science Advisory Committee meetings administered annually
DEP Storage Tanks Goal	To effectively and efficiently implement the Florida Department of Environmental Protection's Storage Tank Contract in a customer sensitive manner.
<i>Performance Measures</i>	# of compliance inspections # of requests for customer assistance
Development Services Goal	To protect the health, safety, and welfare of the community by ensuring that all land development activities comply with adopted zoning, design, site plan, and subdivision standards and regulations.
<i>Performance Measures</i>	# of all construction address assignments # of site and development plan reviews (Limited Partition, Type A-D) # of subdivision/ASAP & other exemption determinations # of Permitted Use Verifications (PUV) and zoning letters issued # of zoning compliance determinations for residential development # of Board and Adjustment and Appeals Requests # of Concurrency Management Certificates Issued, small and large projects # of Development Agreements & DRI Applications Reviewed # of Land Dev. Code amendments by section, presented to Board
Management Services	
Probation Goal	To restore and enhance the quality of life of its clients, and assist in making them productive and responsible citizens for a safer community
<i>Performance Measures</i>	# of average alcohol tests administered to Probation defendants per month Average End of Month Caseload Average End of Month Caseload Per Probation Officer Probation and SPTR Fees Collected (County Court Probation, alternative community service, no-show fees) and pretrial release fees (excludes alcohol fees) # of Defendants - Community Service and Work Program # of Hours Defendants Worked - Community Service and Work Program Estimated jail savings
Pretrial Release Goal	To restore and enhance the quality of life for defendants and the community at-large through continued monitoring and enforcement of court-ordered conditions of release.
<i>Performance Measures</i>	# of defendant assessed at jail to release, (per Administrative Order, or hold for first appearance), including criminal history and background # of Defendant assessment per FTE (including attendance at first appearance) # of average End of Month Caseload # of Defendant caseload managed per FTE (monthly average) # of average End of Month Electronic Monitoring Caseload # of average End of Month FTE per Electronic Monitoring Caseload Annual Operating Cost Savings in terms of Jail Bed Days
Drug & Alcohol Testing Goal	To assist county departments, the judicial system and other agencies in creating a safe and secure environment free from the adverse effects caused by abuse or misuse of alcohol and drugs.
<i>Performance Measures</i>	# of alcohol tests administered annually to court ordered defendants # of urinalysis tests administered annually to court ordered defendants # of urinalysis collections performed annually for other agencies # of DOT alcohol tests administered annually Fees collected for alcohol tests Fees Collected for urinalysis tests

Summary of Division/Program Goals and Performance Measures

Management Services Cont'd	
Facilities Management Goal	To serve the citizens of Leon County and occupants of County facilities through the provision of professional maintenance, construction, and operating services, in order to provide clean safe and fully-functional County facilities.
<i>Performance Measures</i>	\$ volume of capital projects managed in millions # of work orders opened % of work orders opened for preventative maintenance % of work orders closed within the year Total square footage of County facilities maintained
MIS Goal	To serve our end users with continually improved efficient, cost effective technology and telecommunications products, services, and information so that our customers are totally satisfied and able to fulfill their mission.
<i>Performance Measures</i>	Average number of e-mails processed each month (in millions) Approximate amount of valid e-mails (balance of e-mail spam or viruses trapped) Average monthly visits to Leon County web site % of help calls completed in one day Number of new applications/services deployed
GIS Goal	To enhance the County's Information Management capabilities to provide efficient and improved services to citizens
<i>Performance Measures</i>	Provide customer response to system and software requests within (1) hour 100% of the time Increase GIS internet applications, services and downloadable files by 20% annually Increase internet user sessions by 20% annually Provide maintenance of base map components per schedule matrix, as required. Average monthly visits to the GIS Web Site Layers of data maintained (such as aerial photography at various resolutions; addressing; streets; building footprints; contours within USA (1 ft.) and County (2 ft.); hydrography; elevation; flood zones; land use and zoning; property ownership; subdivisions; easements; census)
MWSBE Goal	To provide minority, women, and small businesses with a means of participation in Leon County's procurement process for the purpose of achieving economic parity among all Leon County vendors.
<i>Performance Measures</i>	1. Review and analyze all preliminary bids and request for proposals to determine the appropriate target within 3 days of request 95% of the time a. Total # of preliminary requests for proposals analyzed 2. Attend and present MWSBE information for all Purchasing Division pre-bid conferences 95% of the time. a. Total # of pre-bid conferences attended 3. Reviewed, analyzed and submitted all MWSBE statements within 3 days of the bid or request for proposal closing date 95% of the time. a. Total # of submitted proposals reviewed 4. Provide training to at least 25 citizens for assistance in starting, maintaining and enhancing their local business 5. % of respondents committed to meet or exceed MWSBE Aspirational Target
Purchasing – Procurement Goal	To provide timely and professional procurement services to secure requested supplies, services and commodities at a specified level of quality and at the lowest possible cost, through open and fair competition.
<i>Performance Measures</i>	% of completed requisitions for purchase orders processed within 2 days of receipt. % of bids/RFPs processed within 45 work days of receipt of request # of Purchase Orders Issued \$ Volume of Purchase Orders Issued (millions) \$ amount of Central Purchasing Office purchases per Central Purchasing FTE (2.75 FTE allocated) (millions) # of Bids Issued Purchasing Card Volume Purchasing Card Rebate

Summary of Division/Program Goals and Performance Measures

Management Services Cont'd	
Property Control Goal	To create and maintain an exemplary records and management control program for the tangible personal property of Leon County.
<i>Performance Measures</i>	Decrease the % of items not located in the annual inventory from the prior year (reflects percentage decrease in items missing from the prior year).
	# New Assets Tagged
	\$ Value of New Assets
	# of Assets at Year End
	Year End Total Asset Value
	# of Surplus Auctions
	\$ Value of Auction Proceeds
	Items Not Found In Inventory After 3 yrs - Deleted 3rd Year (Annual Inventory)
Warehouse Goal	To procure, stock and issue high turnover type items to facilitate the work routines of County departments.
<i>Performance Measures</i>	Cost per issuance
	Operational cost as a % of total dollar value of issuances (expenses / \$ value of issuances)
	# of issuances
	\$ volume of issuances
Public Works	
Support Services Goal	To effectively serve the residents of Leon County by planning, developing, and maintaining quality infrastructure. This is accomplished by delivering environmentally sensitive and cost-effective products and services in order to achieve a high quality of life that includes health and safety, human comfort, and convenience.
Transportation Maintenance Goal	To provide for the safety, comfort and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting transportation, roadside beautification, and stormwater maintenance. This is accomplished through cost effective, environmentally sensitive, and aesthetically pleasing products and services.
<i>Performance Measures</i>	Perform 1,250 tons/year of major asphalt repairs
	Perform 1,000 tons/year asphalt/pothole patching
	Install and repair 7,000 sign panels annually
	Install and refurbish 75,000 sq. ft. of pavement markings and symbols with plastic
	Respond to 90% of work orders within three (3) weeks
	Grade County maintained dirt roads on a 15 day cycle
	Performs 500 tons of major repairs Open-grade mix annually
	Performs 200 tons of Open-grade mix pothole patching annually
	Performs resurfacing on 5 miles of Open-Grade Mix roads annually
Right of Way Goal	To provide for the safety, comfort, and convenience of the public by managing programs that support transportation, roadside beautification, and stormwater maintenance.
<i>Performance Measures</i>	Increase the number of Adopt-a-Road litter control groups by 2% over the prior year
	Inspect and remove high risk wood on 58 miles of Canopy Roads every three (3) years with an annual average of 19.3 miles
	Perform clear zone maintenance on 50 shoulder miles
	Pick up litter on 500 miles of roads five (5) times per year (Goal: 2,500 mi)
	Maintain 30.77 acres of landscaped area 12 times per year (Goal: 370 acres)
	Respond to 90% of work orders within three (3) weeks
	Mow 500 miles, five (5) times during the mowing season (Goal: 2,500 mi)

Summary of Division/Program Goals and Performance Measures

Public Works Cont'd	
Stormwater Maintenance Goal	To provide for the safety, comfort and convenience of the public by creating, maintaining and managing infrastructure and programs supporting transportation, roadside beautification, and stormwater maintenance.
<i>Performance Measures</i>	Respond to 90% of work order requests within six weeks Clean and reshape 225,000 feet/year of roadside ditches annually Repair 130 miles/year of shoulders annually Sod 11 miles of ditches annually Clean 19,000 feet of drainage pipes annually % of ponds mowed two times annually per County Operating Permit requirements % of conveyance systems mowed two times annually per County Operating Permit Standard
Animal Services Goal	To improve the well-being of citizens and animals through humane education, prevention, and enforcement programs for the citizens and domestic animals of Leon County.
<i>Performance Measures</i>	Increase domestic animal rabies vaccination: Measured by bite animal vaccination rates Maintain customer complaint rate at 5 per 1,000 calls received # of citations issued # of field service calls (bite and service calls including follow-ups)
Engineering Services Goal	To provide the public with professional services for the construction and maintenance of cost-effective infrastructure to enhance our community's quality of life.
<i>Performance Measures</i>	Manage staff so that not less than 60% of staff time is spent on Capital Improvement Project activities Review, permit, and inspect for completion of all projects assigned to ensure compliance with County standards Maintain subdivision plat review time to an average of 6 days or less
Mosquito Control Goal	To train and empower its employees to provide Leon County residents and visitors with effective and environmentally sound mosquito control services. Services and educational programs are provided to protect public health and reduce human discomfort associated with large mosquito populations.
<i>Performance Measures</i>	% of mosquito larva requests responded to in two days % of adult mosquito spraying requests responded to in two days % of domestic mosquito requests responded to in two days
Fleet Management Goal	To provide the best quality maintenance and repair at the most economical cost to taxpayers of Leon County.
<i>Performance Measures</i>	# of chargeable hours # of preventative maintenance services performed
Parks & Recreation Goal	To provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting recreation, parks and open space. This is accomplished through cost effective, environmentally sensitive and aesthetically pleasing products and efficient services.
<i>Performance Measures</i>	# of acres of invasive exotic plants removed from greenways and open spaces # of greenway acres maintained # of youths participating in sport activities
Solid Waste Management Goal	To comply with the Florida Department of Environmental Protection Operating Permit, to ensure that existing solid waste is properly contained by maintaining the surfaces of the inactive cells to reduce erosion and landfill gas emissions; Dedicated to excellent public service and responsible fiscal and environmental stewardship.
<i>Performance Measures</i>	Maximum on-site time for self-dumping vehicles Annual customer satisfaction survey score (1=very poor, 5=excellent) % of FDEP quarterly inspections found in compliance (no permit issues or violations) % of employees satisfying FDEP certification requirements # of days monthly provide all-weather roads into disposal area Tons of class III waste processed Tons of Marpan residuals disposed Tons of tire waste processed Tons of electronics waste processed Tons of wood waste processed

Summary of Division/Program Goals and Performance Measures

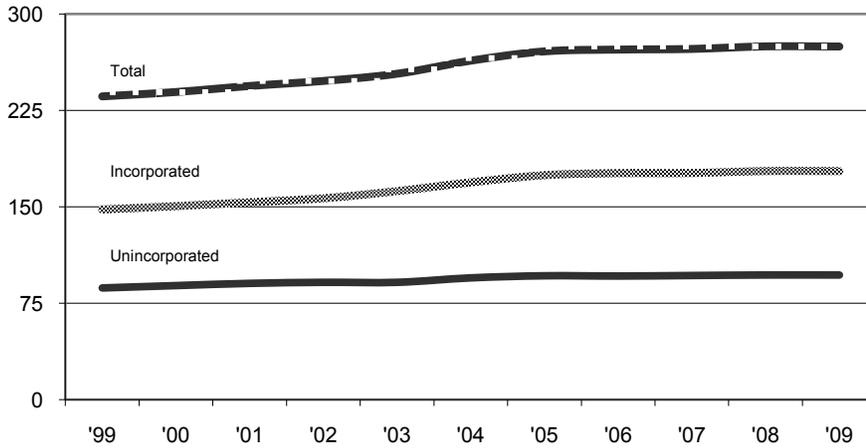
Public Works Cont'd	
Solid Waste- Rural Service Centers Goal	To serve as part of an integrated solid waste management system dedicated to excellent customer service and responsible fiscal and environmental stewardship.
<i>Performance Measures</i>	# of random load inspections per site per month
	Annual customer satisfaction survey score (1=very poor, 5=excellent)
	# of chargeable accidents for roll-off truck drivers
	# of traffic violations for roll-off truck drivers
	Average customer turn around time from gate to gate
	Average truck turn around time from gate to gate
	Tons of rural waste collected
Solid Waste- Transfer Station Goal	To remain an essential component of an integrated solid waste management system dedicated to excellent public service and responsible fiscal and environmental stewardship.
<i>Performance Measures</i>	% of operating days with waste left on the floor overnight
	Average loading time for transport trailers
	% of employees satisfying FDEP certification requirements
	% of FDEP quarterly inspections found in compliance (no permit issues or violations)
	Average net outbound load weight (tons)
	Tons of Class I waste processed
Solid Waste- Hazardous Waste Goal	To ensure that hazardous waste materials are properly managed and legally disposed in an environmentally sound manner.
<i>Performance Measures</i>	# of residents household hazardous waste disposal services provided to
	# of conditionally exempt agencies and small businesses household hazardous waste disposal services provided to
	# of off-site household hazardous waste disposal collection events
	# of pounds of potentially hazardous material processed
	# of pounds of potentially hazardous material reused or recycled
Solid Waste- Recycling Services Goal	To provide recycling services and education to residents, businesses and government in order to prevent pollution, preserve natural resources, and protect our local environment and reduce solid waste disposal.
<i>Performance Measures</i>	Rural Waste Service Center Recycling tonnage
	County Buildings/Offices Recycling tonnage
	County Schools Recycling tonnage
	County Curbside Recycling tonnage
	# of participating community-wide Recycling related events
	# of waste reduction/recycling community education presentations
	# of citizens participating in Recycling educational presentations



Community Economic Profile

Population

Thousands



Sources:

- 2009, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2009
- 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2009.

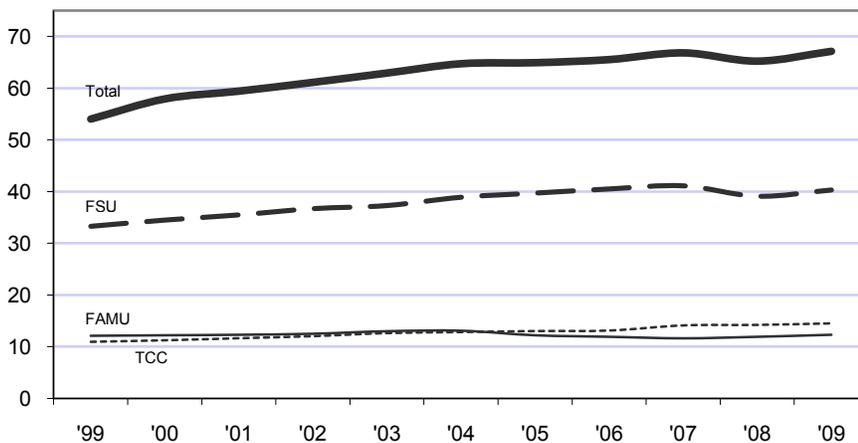
The Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), estimated the 2009 Leon County population at 274,803 residents; 65% incorporated and 35% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. This trend is anticipated to continue over the next decade. Population estimates include higher education enrollment.

Beginning in 2006 Leon County's population began to lag the estimated state growth rate of 2.4% in 2006 and 1.8% in 2007. Both the state and county growth rates slowed to less than 1% in 2008. Since the 2000 census, the county population has increased an estimated 14.8%, while the state has grown an estimated 17.7%.

Leon County had the second highest growth rate of the neighboring counties since the last census: Wakulla (34.4%), Jefferson (12.8%) and Gadsden (12.3%).

Higher Education Enrollment

Thousands



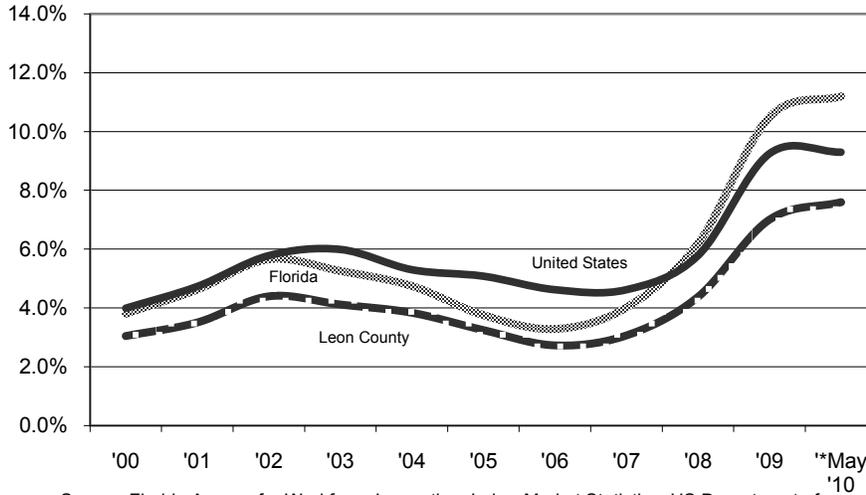
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2009 rebounded from the decline in 2008 to 67,065, an increase of 3%.

In the last decade, TCC has had the highest overall average enrollment increase (2.96%), followed by FSU (2.14%) and FAMU (.79%).

Community Economic Profile

Unemployment Statistics



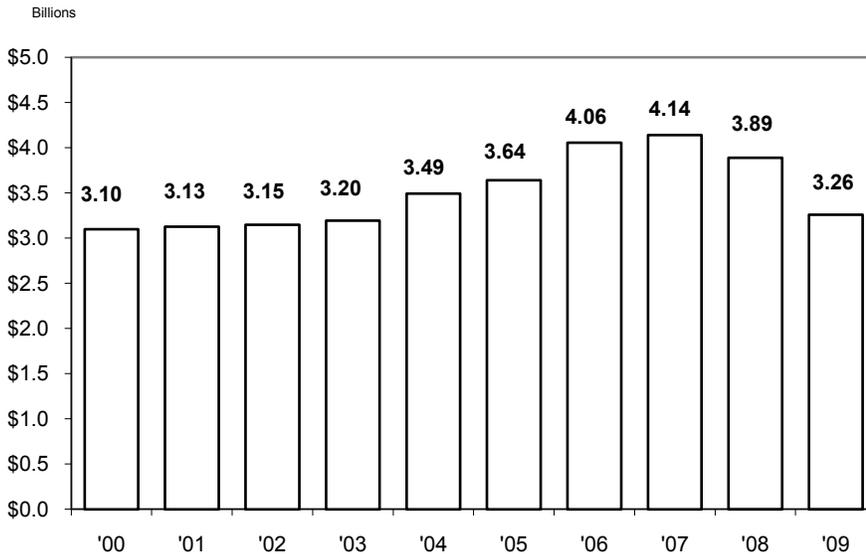
Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 ten years. After increasing from 2000 to 2002, the unemployment rate decreased through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 4.0% increase in unemployment compared to Leon County's 38% increase.

The recession has further increased Florida's unemployment rate to 11.2%, which is 2% higher than the current national average of 9.3%. While Leon County's unemployment rate typically trends lower than the state or national rates, the current 7.6% rate is an increase of 1% from the 7.01% unemployment rate in 2009.

*FY10 data for May only. In May 2010, Liberty County had the state's lowest rate (6.4%), followed by Monroe (7.1%), Lafayette, Okaloosa, Walton (7.4%), Alachua (7.5%), and Leon (7.6%).

Taxable Sales



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

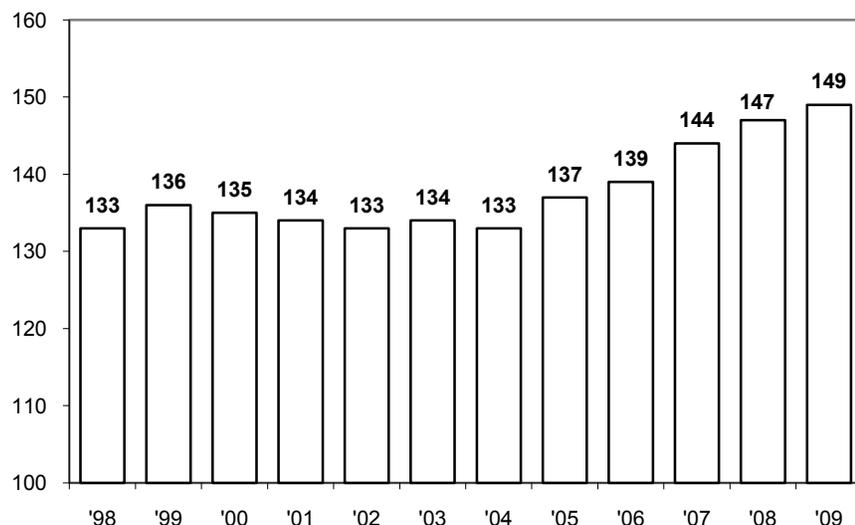
Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales experienced a steady increase from 2002 to 2006 and moderated thru 2008, indicating the beginning of the current economic downturn. In 2009 taxable sales declined by \$627 million or 16%.

In 2007, taxable sales increased 2%. In 2008, taxable sales decreased 6%. In 2009, taxable sales decreased 16%.

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

The local labor force consists of the total number of people employed and individuals seeking employment including those classified as unemployed.

Since 1998, Leon County's labor force has increased an average of 1% annually. The County's labor force increased 1.13% from 2008 to 2009.

The percentage of the labor force for Government has decreased since 1998, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have all increased, which reflects a more diverse economy.

Employment by Industry – 1998 vs. 2009

Industry	Employees 1998	% Labor Force	Employees 2009	% Labor Force	% Change
Government	60,800	38.30%	62,900	36.70%	3.50%
Education and Health Services	15,600	9.80%	19,500	11.40%	25.00%
Professional and Business Services	14,400	9.40%	18,500	10.80%	24.20%
Retail Trade	18,500	11.60%	17,400	10.20%	-5.90%
Leisure and Hospitality	12,400	7.80%	16,200	9.50%	30.60%
Other Services	8,000	5.00%	10,000	5.80%	25.00%
Financial Activities	6,800	4.30%	7,400	4.30%	8.80%
Construction	7,100	4.50%	7,100	4.10%	0.00%
Manufacturing	5,100	3.20%	3,800	2.20%	-25.50%
Information	4,200	2.60%	3,400	2.20%	-19.00%
Wholesale	3,400	2.10%	3,400	2.00%	0.00%
Trade, Transportation and Utilities	2,000	1.30%	1,800	1.10%	-10.00%
Total	158,800	100.00%	171,400	100.00%	7.90%

Over the past twelve 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).

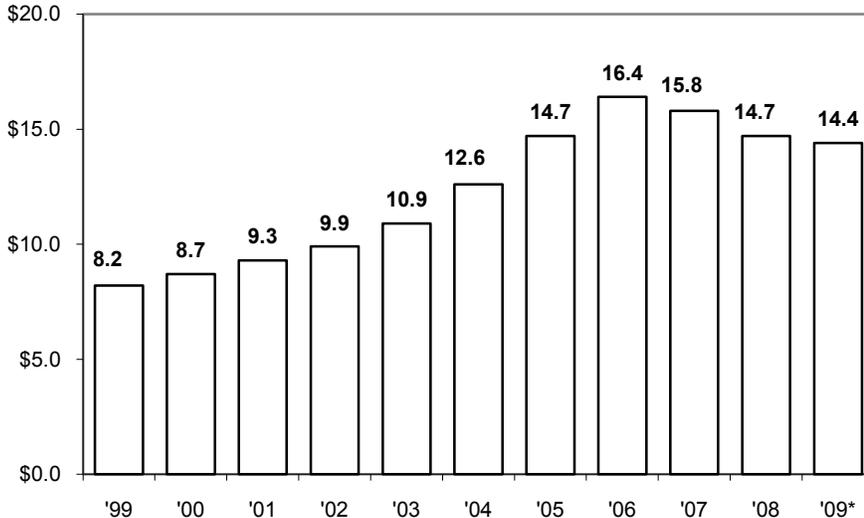
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, and Professional and Business Services. Manufacturing has seen the largest decrease.

As a whole, these industries have seen a 7.9% increase in employment over the past twelve years, with 171,400 employees in 2009.

Community Economic Profile

Taxable Value

Billions

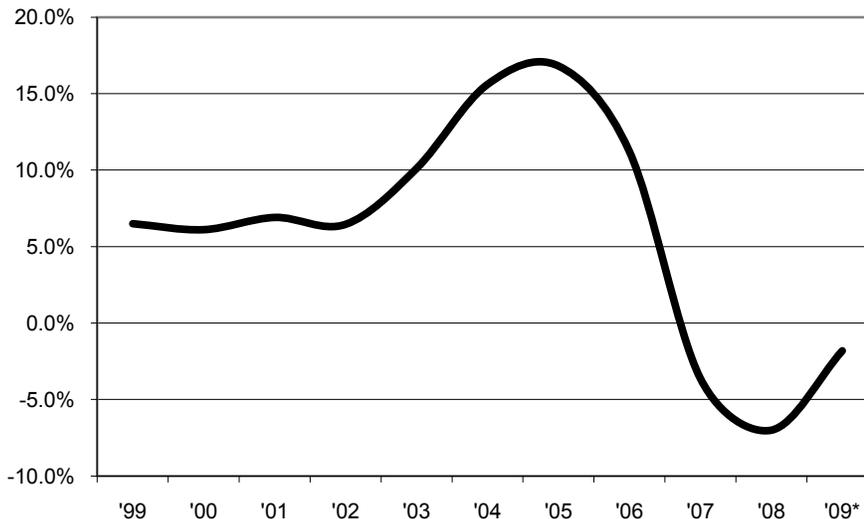


Sources: Certification of Final Taxable Value, Forms DR-422
*DR-420

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. The decrease in valuation for 2009 is largely due to the recession and a repressed housing market.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g. 2009 valuations are used to develop the FY 2010/2011 budget).

Annual Percentage Change in Taxable Value



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

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. The continuing decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by three years of decline (3.6%, 7.0% and 1.8%, respectively).

Community Economic Profile

Principal Taxpayers

2008			2009		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc./EMBARQ	\$205,886,367	\$3,938,864	Sprint- Florida Inc./EMBARQ	\$194,015,385	\$3,784,629
Smith Interest General Partnership	\$153,162,963	\$2,975,455	Smith Interest General Partnership	\$139,981,045	\$2,784,896
Talquin Electric Coop, Inc.	\$104,793,531	\$1,700,764	Tallahassee Medical Center, Inc.*	\$72,297,946	\$1,434,536
Tallahassee Medical Center, Inc.*	\$78,133,139	\$1,517,853	St. Joe Company	\$68,754,406	\$1,382,579
DRA CRT Tallahassee Center, LLC**	\$74,779,674	\$1,452,707	DRA CRT Tallahassee Center, LLC**	\$69,477,396	\$1,378,570
Stiles, J.A. III Etal, Trust	\$59,358,184	\$1,153,122	Talquin Electric Coop, Inc.	\$64,938,691	\$1,052,295
Wal-Mart Stores, Inc	\$50,932,798	\$979,050	Wal-Mart Stores, Inc	\$49,237,054	\$968,157
St. Joe Company	\$42,438,831	\$823,648	Goodwood Medical Center	\$41,201,368	\$817,517
Northwood Associates, LLC	\$39,374,370	\$764,906	Capital City Bank	\$39,316,671	\$778,227
Goodwood Medical Center	\$38,679,644	\$751,410	AIG Baker Partnership	\$47,645,549	\$769,094
Total	\$847,539,501	\$16,057,779	Total	\$786,865,511	\$15,150,500

Notes:

Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

The taxable value of Leon County's Top Ten Taxpayers decreased by \$60.7 million from 2008 to 2009; this 7% decrease in value led to a 5.7% decrease in total taxes paid based on total taxable value.

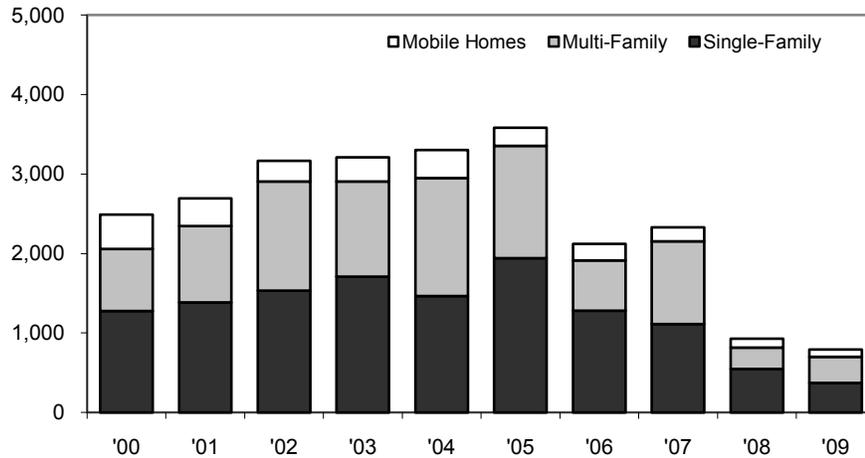
*Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

**DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

Community Economic Profile

Residential Building Permits

of Permits

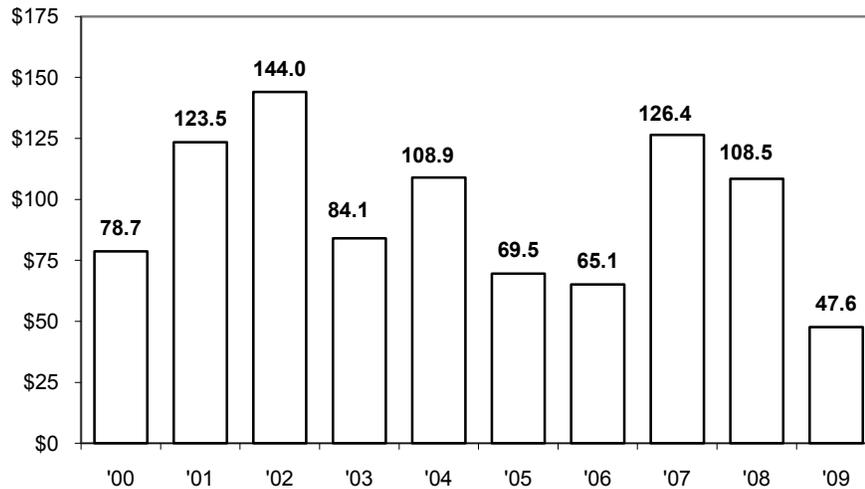


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Total Countywide Residential Building Permits grew relatively steady from 2000 to 2005. However, signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2009, single-family permits decreased by 81% while total Residential Building Permits fell by 78% from peak 2005 levels.

Value of Commercial Permits

Millions



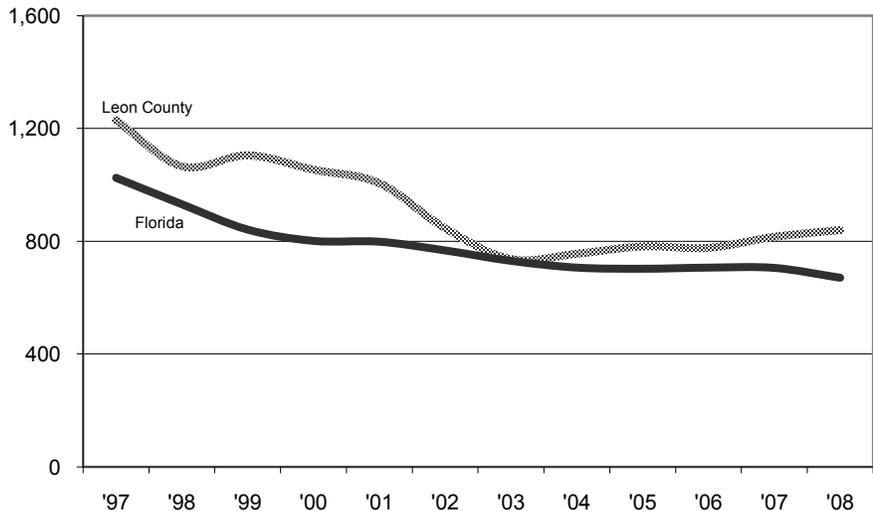
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been erratic. Spikes in 2002 and 2004 were both followed by significant reductions the following years. The value of commercial permits fell by 56% in 2009.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

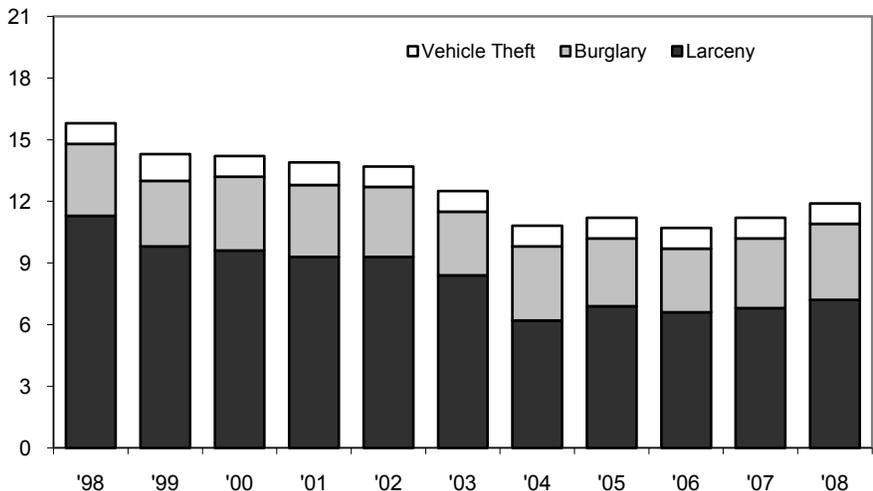
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2007, Leon County saw a 3% increase in violent crimes committed per 100,000 people, primarily due to a 64% increase in murder and 4% increase in robbery. Statewide violent crime decreased by 5% for the same time period.

Over the past ten years Violent Crime in Leon County has decreased an average of 3%.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

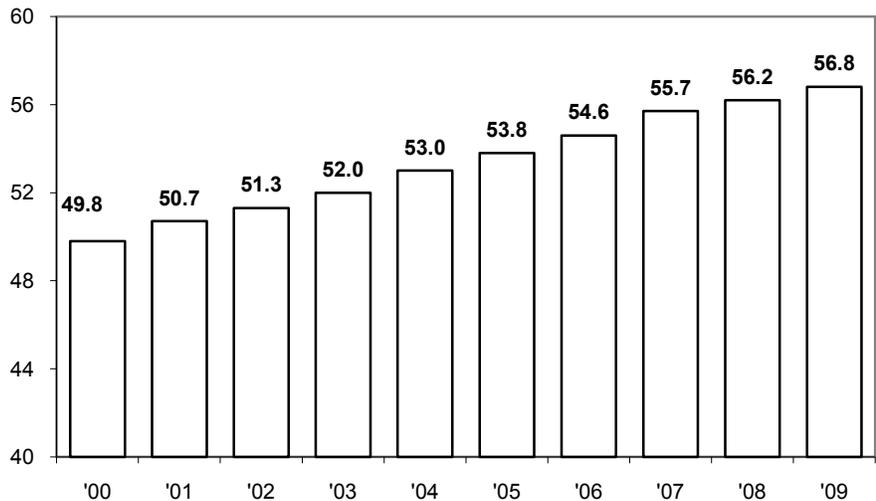
Generally, property crime in Leon County has decreased since 1997. Over a ten-year period there has been an average of 5.7% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Leon County experienced a 4.5% increase in property crimes in 2008. Increases in total burglaries and larcenies were the main factors for the rise in property crimes.

Community Economic Profile

Homestead Parcels

Hundreds



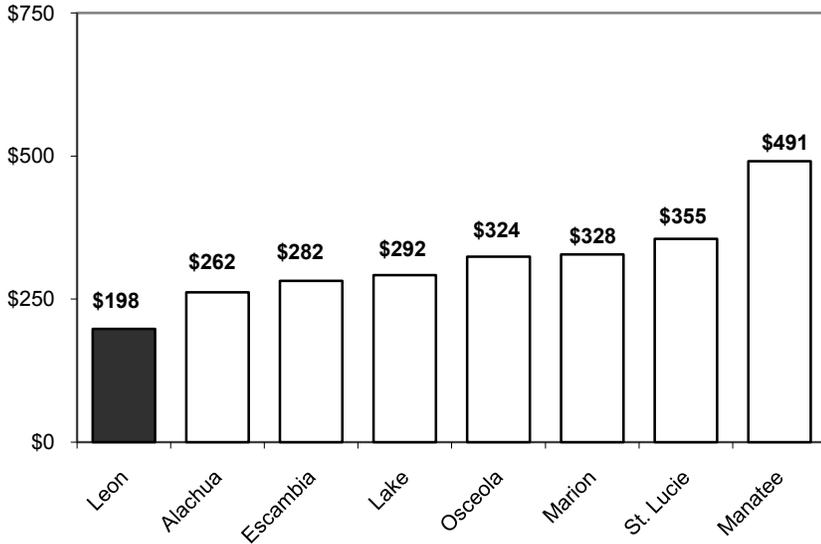
Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels remains steady at an average of 1.65% growth per year. From 2008 to 2009 there was a slight increase, with an additional 613 homesteaded parcels.

Comparative Data for Like-Sized Counties

Total Net Budget (FY10)

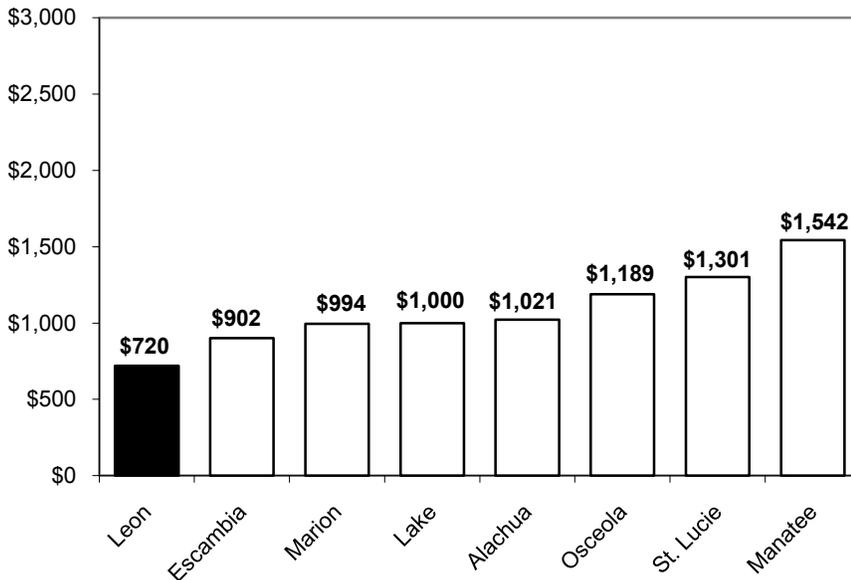
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$198 million. Alachua County's net budget is 32% higher than Leon County's. Manatee County has the largest total net budget, which is over two times, or 150% higher than the Leon County budget.

As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Net Budget Per Countywide Resident (FY10)

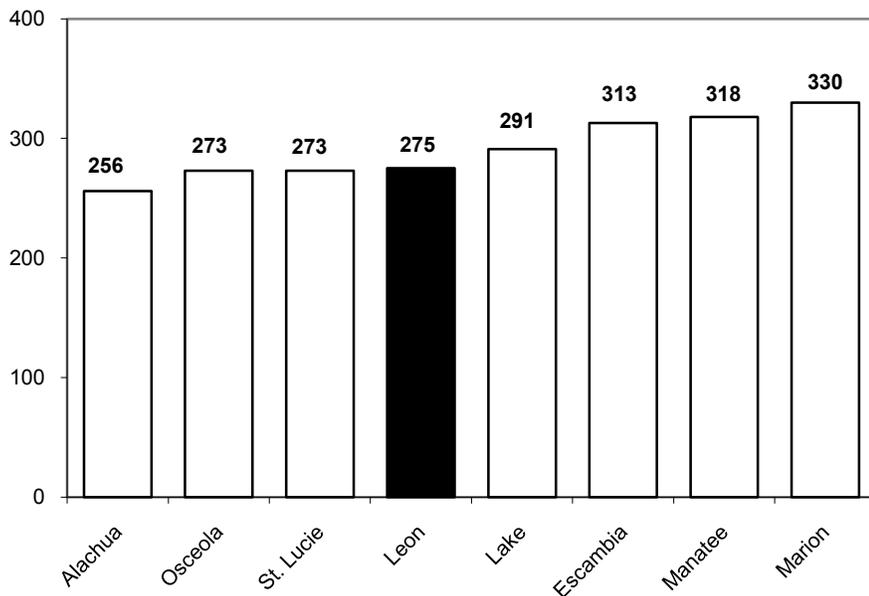


Leon County is the lowest for dollars spent per county resident. Manatee County spends over two times the amount per resident than Leon County. Escambia County's net budget per capita is 25% higher than Leon County's.

Comparative Data for Like-Sized Counties

Countywide Population (2009)

Thousands

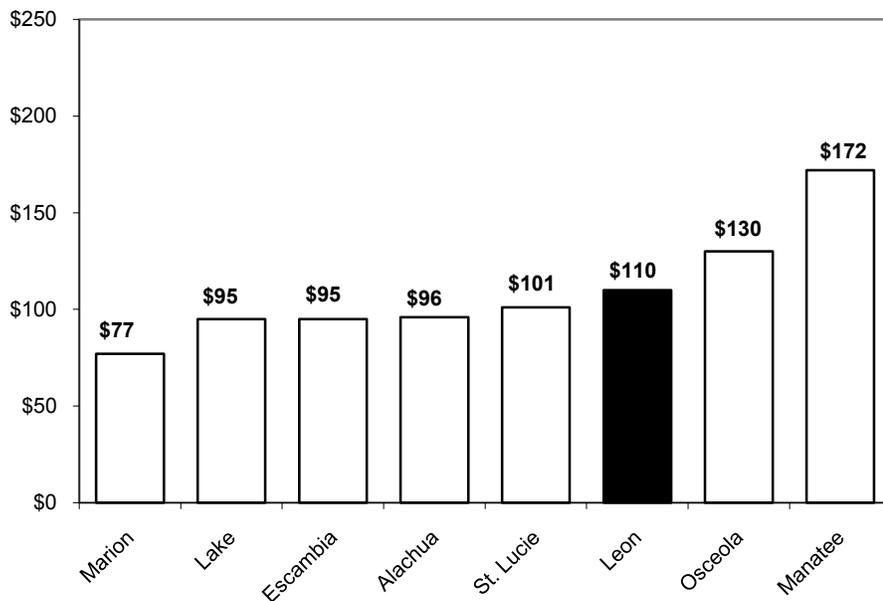


The Florida Bureau of Economic and Business Research estimated the Leon County 2009 population at 274,803 residents. The selection of comparative counties is largely based on population.

For more information on population see page 25 in the Community Economic Profile Section.

Anticipated Ad Valorem Tax Collections (FY10)

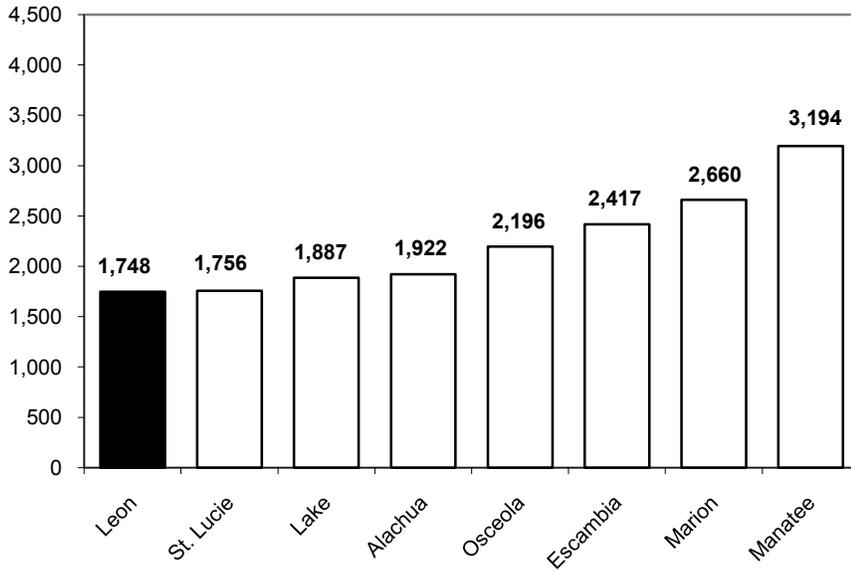
Millions



Among the like-sized counties, Leon County collects a moderate amount of ad valorem taxes. Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations as associated with the recession and a depressed housing market will further affect collections in the near term. Ad valorem taxes account for 55% of the County's operating revenue.

Comparative Data for Like-Sized Counties

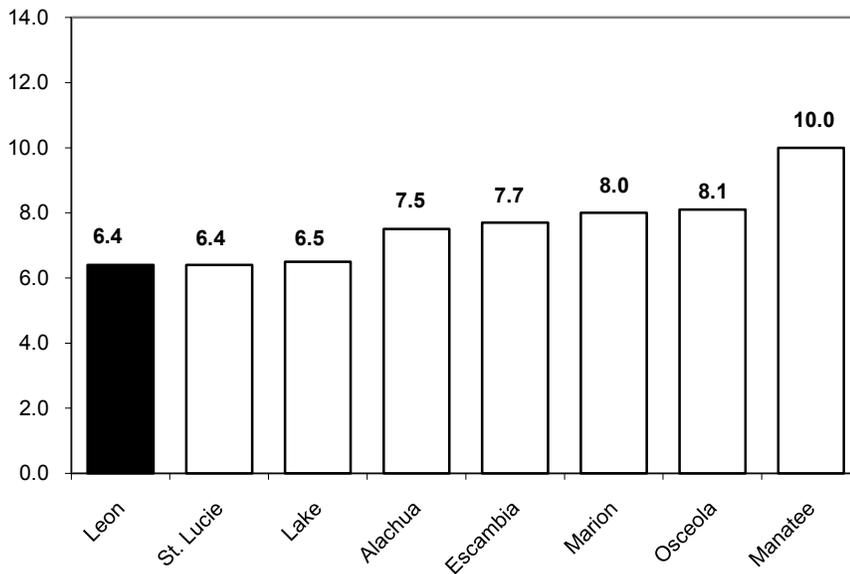
Total Number of County Employees (FY10)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the lowest number of county employees among comparables. The closest comparable county to Leon is St. Lucie, which has 8 more employees than Leon. All comparable counties surveyed reported either the same or fewer employees than in FY09. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services.

Over the past three fiscal years Leon County has reduced its workforce by 61 positions, or more than 5%.

County Employees per 1,000 Residents (FY10)

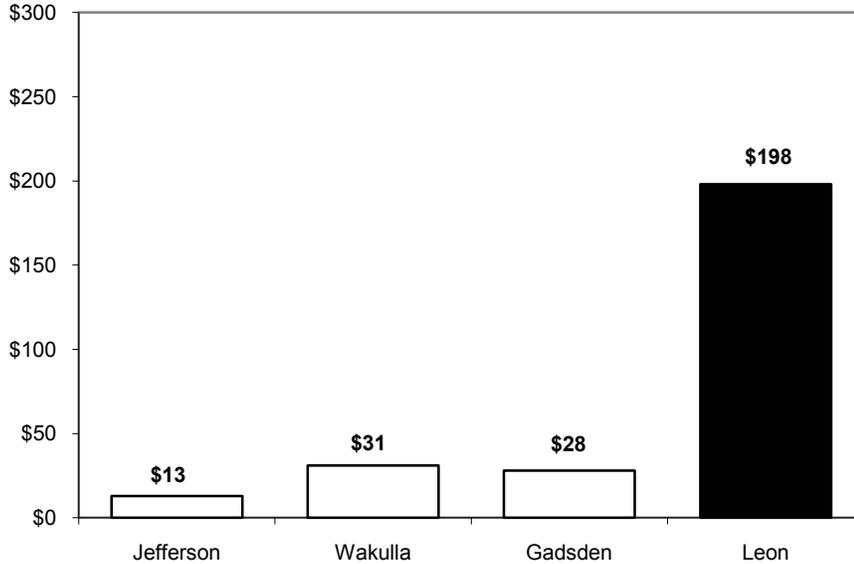


Leon County has a ratio of 6.4 employees for every thousand county residents. When compared to like-sized counties, Leon County, along with St. Lucie, ranks the lowest, closely followed by Lake County with 6.5 per thousand residents.

Comparative Data for Surrounding Counties

Total Net Budget (FY10)

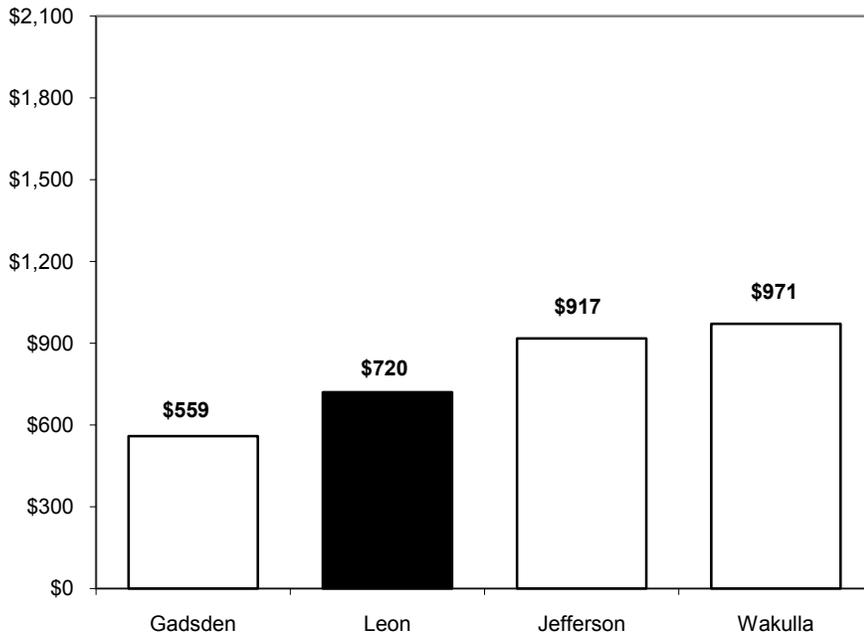
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$198 million. Gadsden County ranks second highest with a net budget of \$28 million.

As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Net Budget Per Countywide Resident (FY10)

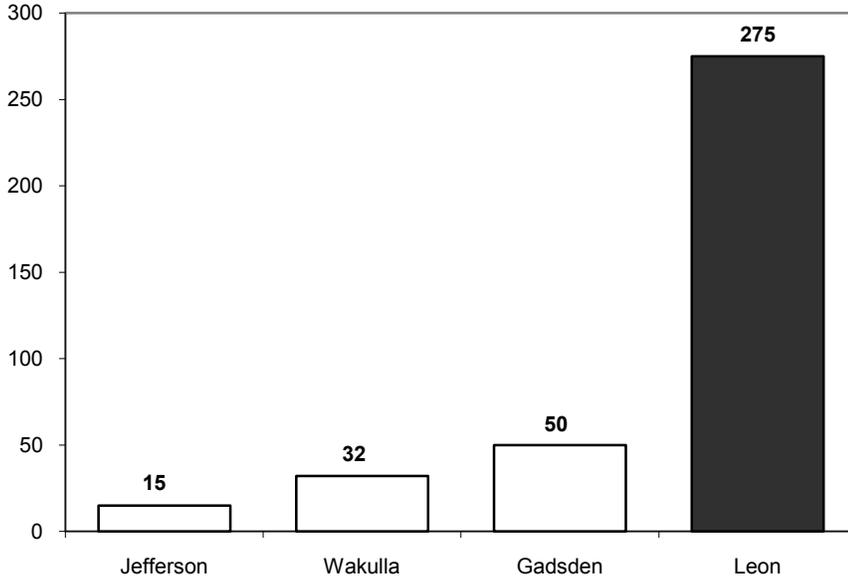


Leon County is the second lowest for dollars spent per county resident. Jefferson and Wakulla counties spend 27% and 35% more, respectively per county resident.

Comparative Data for Surrounding Counties

Countywide Population (2009)

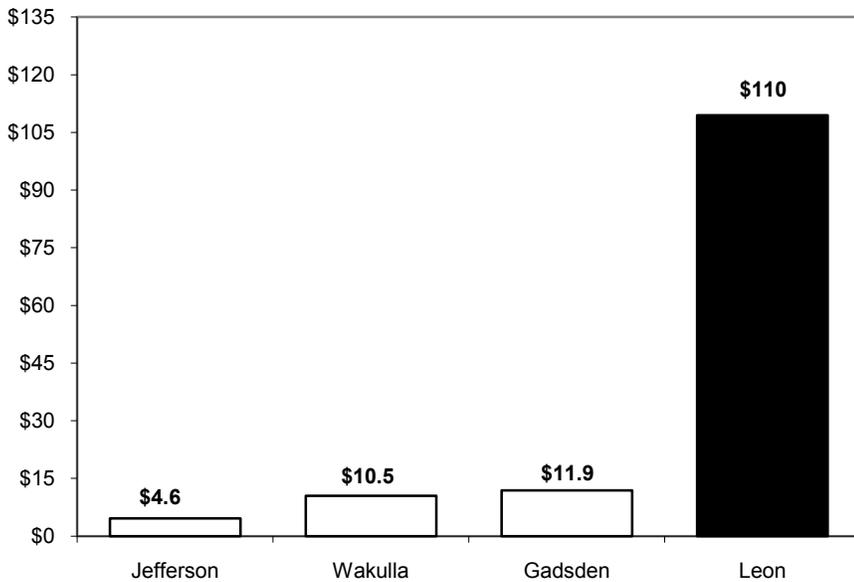
Thousands



The Florida Bureau of Economic and Business Research estimated the 2009 Leon County population at 274,803 residents. Leon County has approximately 225,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest population growth rate since the 2000 census at 34% compared to Leon (15%), Jefferson (13%), and Gadsden (12%).

Anticipated Ad Valorem Tax Collections (FY10)

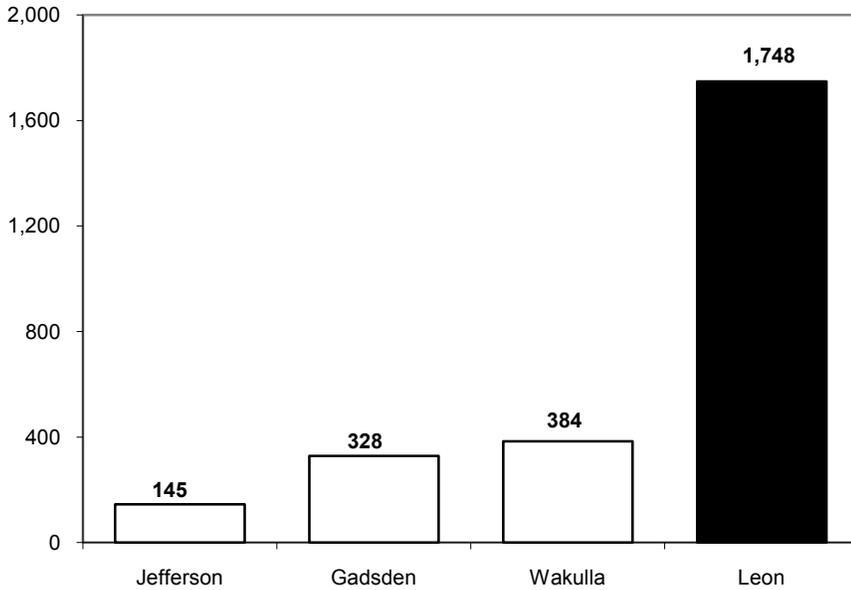
Millions



Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

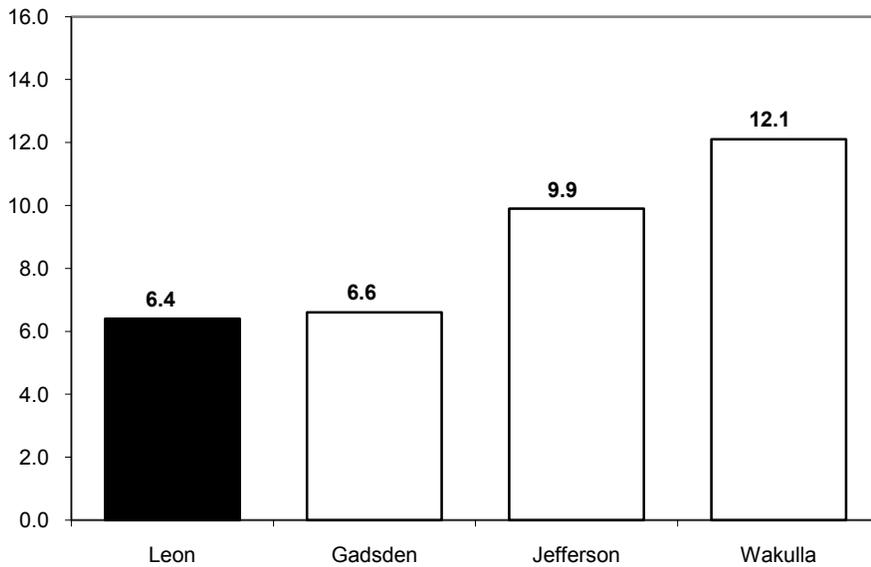
Comparative Data for Surrounding Counties

Total Number of County Employees (FY10)



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 (FY10)



Leon County has a ratio of 6.4 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

**Leon County Government
Fiscal Year 2011 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>
Gadsden	\$559	6.6	59%
Santa Rosa	\$590	6.3	*40%
Baker	\$694	11.5	99%
Leon	\$720	6.4	43%
Flagler	\$739	7.0	29%
Holmes	\$744	7.9	68%
Union	\$748	9.9	*77%
Jackson	\$760	7.6	53%
Suwannee	\$818	9.9	48%
Madison	\$820	10.9	*54%
Bradford	\$827	6.6	*61%
Clay	\$829	7.7	38%
Washington	\$866	10.7	45%
Columbia	\$875	8.7	*49%
Brevard	\$881	7.3	43%
Citrus	\$890	7.8	34%
Okaloosa	\$896	6.6	*31%
Escambia	\$902	7.7	50%
Taylor	\$913	10.4	40%
Jefferson	\$917	9.9	64%
Seminole	\$940	6.3	29%
Gilchrist	\$955	10.3	63%
Calhoun	\$963	7.5	64%
Wakulla	\$971	12.1	46%
Highlands	\$981	9.0	36%
Marion	\$994	8.0	*45%
Lake	\$1,000	6.5	29%
Putnam	\$1,012	9.2	49%
Volusia	\$1,013	7.4	34%
Alachua	\$1,021	7.5	48%
Hernando	\$1,051	7.7	38%
Hardee	\$1,066	11.6	56%
Nassau	\$1,087	10.3	*27%
Hendry	\$1,101	9.3	66%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Polk	\$1,119	7.2	33%
Levy	\$1,139	10.3	57%
Osceola	\$1,189	8.1	34%
Sumter	\$1,218	6.3	35%
Dixie	\$1,231	12.0	68%
Liberty	\$1,244	17.2	76%
Martin	\$1,265	10.8	33%
Hamilton	\$1,277	12.0	56%
Saint Lucie	\$1,301	6.4	35%
Lee	\$1,338	8.0	21%
Pinellas	\$1,350	5.8	32%
Okeechobee	\$1,354	11.4	50%
Pasco	\$1,363	8.6	36%
Bay	\$1,369	6.9	33%
Sarasota	\$1,447	8.6	25%
Lafayette	\$1,465	10.5	74%
Indian River	\$1,500	10.1	28%
Manatee	\$1,542	10.0	25%
Broward	\$1,604	6.7	30%
Orange	\$1,647	9.1	26%
Hillsborough	\$1,684	8.6	31%
Saint Johns	\$1,684	10.7	29%
Palm Beach	\$1,697	8.9	26%
Desota	\$1,721	8.6	58%
Gulf	\$1,762	10.5	38%
Collier	\$1,806	11.2	19%
Duval	\$1,865	9.0	40%
Walton	\$1,866	15.7	15%
Miami-Dade	\$1,912	11.6	*34%
Glades	\$1,931	22.7	83%
Charlotte	\$2,496	11.9	27%
Monroe	\$2,811	15.7	29%
Franklin	\$3,217	14.3	14%

NOTE: The asterisk in the % exempt column indicates the % exempt detail reported is from FY09. Current % exempt detail for these counties was unavailable at the time of printing.

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>
Franklin	14%	\$3,217	14.3
Walton	15%	\$1,866	15.7
Collier	19%	\$1,806	11.2
Lee	21%	\$1,338	8.0
Manatee	25%	\$1,542	10.0
Sarasota	25%	\$1,447	8.6
Palm Beach	26%	\$1,697	8.9
Orange	26%	\$1,647	9.1
Nassau	*27%	\$1,087	10.3
Charlotte	27%	\$2,496	11.9
Indian River	28%	\$1,500	10.1
Seminole	29%	\$940	6.3
Flagler	29%	\$739	7.0
Lake	29%	\$1,000	6.5
Saint Johns	29%	\$1,684	10.7
Monroe	29%	\$2,811	15.7
Broward	30%	\$1,604	6.7
Hillsborough	31%	\$1,684	8.6
Okaloosa	*31%	\$896	6.6
Pinellas	32%	\$1,350	5.8
Polk	33%	\$1,119	7.2
Bay	33%	\$1,368	6.9
Martin	33%	\$1,265	10.8
Miami-Dade	*34%	\$1,912	11.6
Volusia	34%	\$1,013	7.4
Osceola	34%	\$1,189	8.1
Citrus	34%	\$890	7.8
Sumter	35%	\$1,218	6.3
Saint Lucie	35%	\$1,301	6.4
Highlands	36%	\$981	9.0
Pasco	36%	\$1,363	8.6
Hernando	38%	\$1,051	7.7
Gulf	38%	\$1,762	10.5
Clay	38%	\$829	7.7

<i>County</i>	% Exempt	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Duval	40%	\$1,865	9.0
Santa Rosa	*40%	\$590	6.3
Taylor	40%	\$913	10.4
Leon	43%	\$720	6.4
Brevard	43%	\$881	7.3
Marion	*45%	\$994	8.0
Washington	45%	\$866	10.7
Wakulla	46%	\$971	12.1
Suwannee	48%	\$818	9.9
Alachua	48%	\$1,021	7.5
Putnam	49%	\$1,012	9.2
Columbia	*49%	\$876	8.7
Escambia	50%	\$902	7.7
Okeechobee	50%	\$1,354	11.4
Jackson	53%	\$760	7.6
Madison	*54%	\$820	10.9
Hamilton	56%	\$1,277	12.0
Hardee	56%	\$1,066	11.6
Levy	57%	\$1,139	10.3
Desoto	58%	\$1,721	8.6
Gadsden	59%	\$559	6.6
Bradford	*61%	\$827	6.6
Gilchrist	63%	\$955	10.3
Calhoun	64%	\$963	7.5
Jefferson	64%	\$918	9.9
Hendry	66%	\$1,101	9.3
Holmes	68%	\$744	7.9
Dixie	68%	\$1,231	12.0
Lafayette	74%	\$1,465	10.5
Liberty	76%	\$1,244	17.2
Union	*77%	\$748	9.9
Glades	83%	\$1,931	22.7
Baker	99%	\$694	11.5

NOTE: The asterisk in the % exempt column indicates the % exempt detail reported is from FY09. Current % exempt detail for these counties was unavailable at the time of printing.

Comparative Data for All Florida Counties

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Pinellas	5.8	\$1,350	32%
Seminole	6.3	\$940	29%
Santa Rosa	6.3	\$590	*40%
Sumter	6.3	\$1,218	35%
Leon	6.4	\$720	43%
Saint Lucie	6.4	\$1,301	35%
Lake	6.5	\$1,000	29%
Gadsden	6.6	\$559	*59%
Okaloosa	6.6	\$896	*31%
Bradford	6.6	\$827	*61%
Broward	6.7	\$1,604	30%
Bay	6.9	\$1,368	33%
Flagler	7.0	\$739	29%
Polk	7.2	\$1,119	33%
Brevard	7.3	\$881	43%
Volusia	7.4	\$1,013	34%
Alachua	7.5	\$1,021	48%
Calhoun	7.5	\$963	64%
Jackson	7.6	\$760	53%
Hernando	7.7	\$1,051	38%
Clay	7.7	\$829	38%
Escambia	7.7	\$902	50%
Citrus	7.8	\$890	34%
Holmes	7.9	\$744	68%
Lee	8.0	\$1,338	21%
Marion	8.0	\$994	*45%
Osceola	8.1	\$1,189	34%
Sarasota	8.6	\$1,447	25%
Desoto	8.6	\$1,721	58%
Hillsborough	8.6	\$1,684	31%
Pasco	8.6	\$1,363	36%
Columbia	8.7	\$876	*49%
Palm Beach	8.9	\$1,697	26%
Duval	9.0	\$1,865	40%

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Highlands	9.0	\$981	36%
Orange	9.1	\$1,647	26%
Putnam	9.2	\$1,012	49%
Hendry	9.3	\$1,101	66%
Suwannee	9.9	\$818	48%
Jefferson	9.9	\$917	64%
Union	9.9	\$748	*77%
Manatee	10.0	\$1,542	25%
Indian River	10.1	\$1,500	28%
Levy	10.3	\$1,139	57%
Nassau	10.3	\$1,087	*27%
Gilchrist	10.3	\$955	63%
Taylor	10.4	\$913	40%
Lafayette	10.5	\$1,465	74%
Gulf	10.5	\$1,762	38%
Washington	10.7	\$866	45%
Saint Johns	10.7	\$1,684	29%
Martin	10.8	\$1,265	33%
Madison	10.9	\$820	*54%
Collier	11.2	\$1,806	19%
Okeechobee	11.4	\$1,354	50%
Baker	11.5	\$694	99%
Miami-Dade	11.6	\$1,912	*34%
Hardee	11.6	\$1,066	56%
Charlotte	11.9	\$2,496	27%
Dixie	12.0	\$1,231	68%
Hamilton	12.0	\$1,277	56%
Wakulla	12.1	\$971	46%
Franklin	14.3	\$3,217	14%
Walton	15.7	\$1,866	15%
Monroe	15.7	\$2,811	29%
Liberty	17.2	\$1,244	76%
Glades	22.7	\$1,931	83%

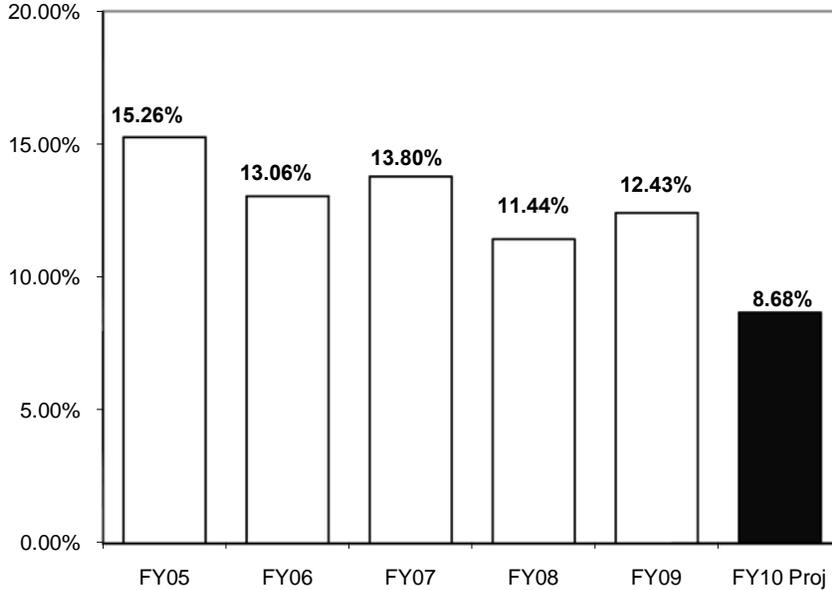
NOTE: The asterisk in the % exempt column indicates the % exempt detail reported is from FY09.
Current % exempt detail for these counties was unavailable at the time of printing.



Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



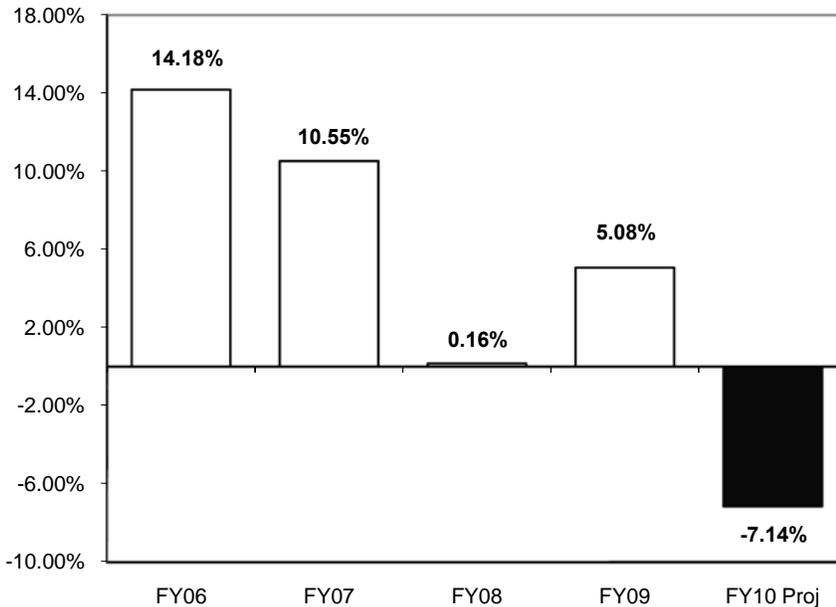
Analysis: The monitoring of intergovernmental revenues (revenues received from another governmental entity) is important since over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a reduced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

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2010 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. The Board of County Commissioners raised the County millage rate from 7.213 for FY08 to 7.85 for FY09. The Board maintained the 7.85 rate for FY10. The projected rate of change decreased for FY10 by 7.14%, due to a decline in property values by \$1 billion.

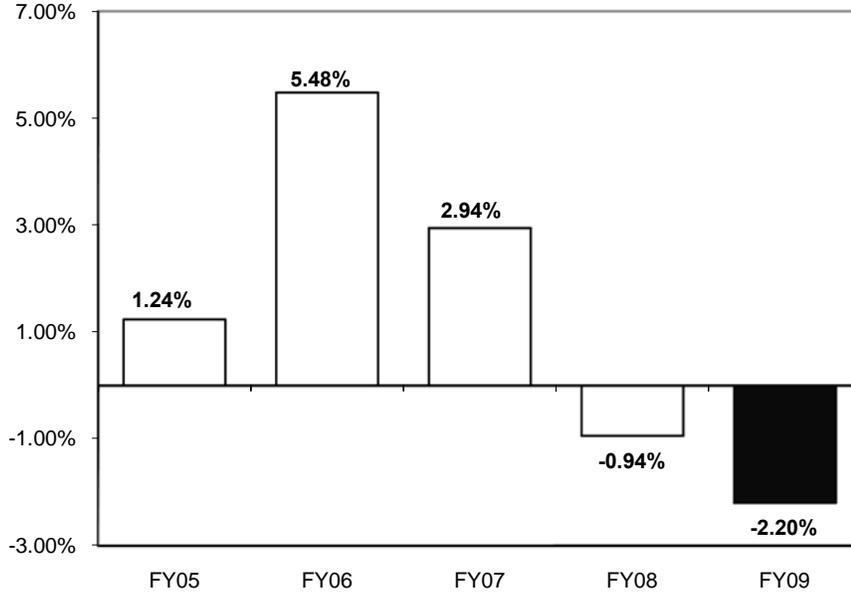
By maintaining the millage rate at 7.85 for FY10, the Board provided \$8.8 million in property tax relief to the citizens of Leon County.

Formula: Current Year minus Prior Year divided by Prior Year.

Source: 2009 Certification of Final Taxable Value and Statistical Digest.

Financial Indicators

Revenue Projections
Budgeted v. Actual Revenues



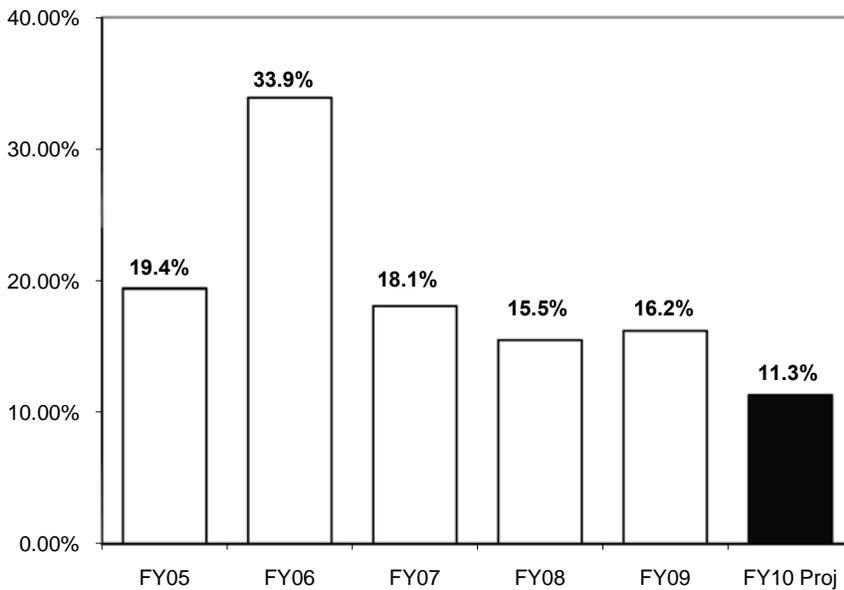
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues over budgeted revenues. This was primarily due to the increase in property values.

In FY07 revenue collections were less than 3% above budget. The decrease in FY08 and FY09 are due in part to property tax reform in FY08 and a reduction in state shared revenues, due to the recession.

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 2009 Revenue Summary Report.

Capital Outlay
Percentage of Total Expenditures



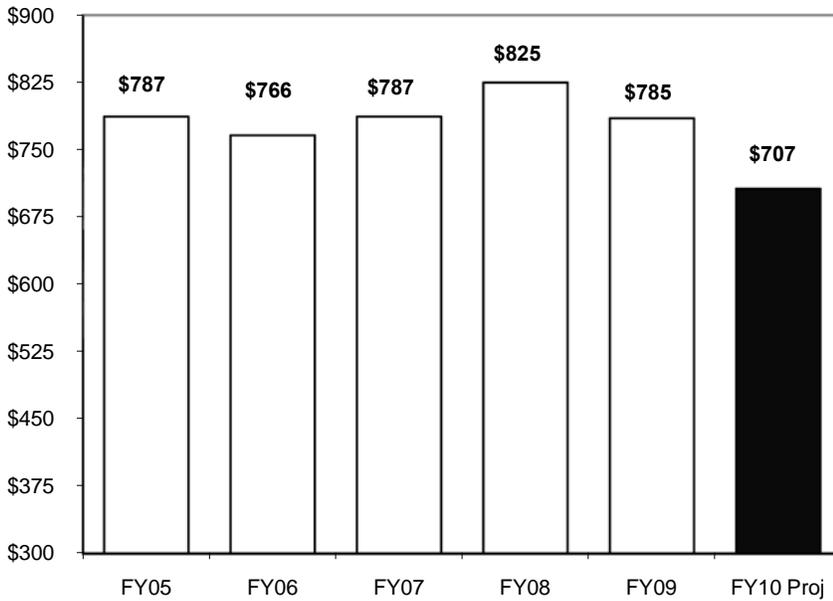
Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for capital outlay peaked in FY06, primarily due to stormwater and transportation related activities funded by sales tax and bond proceeds. However in FY07, the percentage of capital outlay dropped significantly due to a freeze and subsequent elimination of all nonessential capital improvement projects. Since then, the freeze has been lifted and the percentage has remained level. The FY10 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2009 Expenditure Summary Report and Budget Summary.

Financial Indicators

Revenues Per Capita

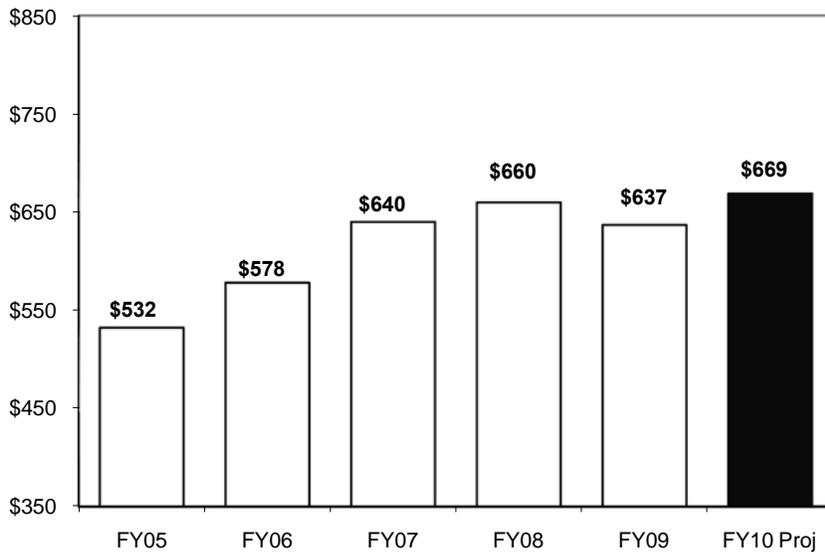


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found. The FY08 increase resulted from returned revenue from the Tax Collector and Sheriff in addition to higher ambulance fee revenue. FY09 and projections for FY10 take into account declining revenues due to current economic conditions.

Formula: General Fund, Special Revenue Funds, and Enterprise Fund Revenues Divided by Population.

Source: FY 2008 Revenue Summary Report and the FY 2009 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 six years.

The decrease in FY09 expenditures per capita reflects reductions in personnel costs due to a hiring freeze and the elimination of some positions. The FY10 projection reflects an increase in payments to Medicaid; healthcare and retirement costs; and contractual increases such as custodial and security offset by slower population growth.

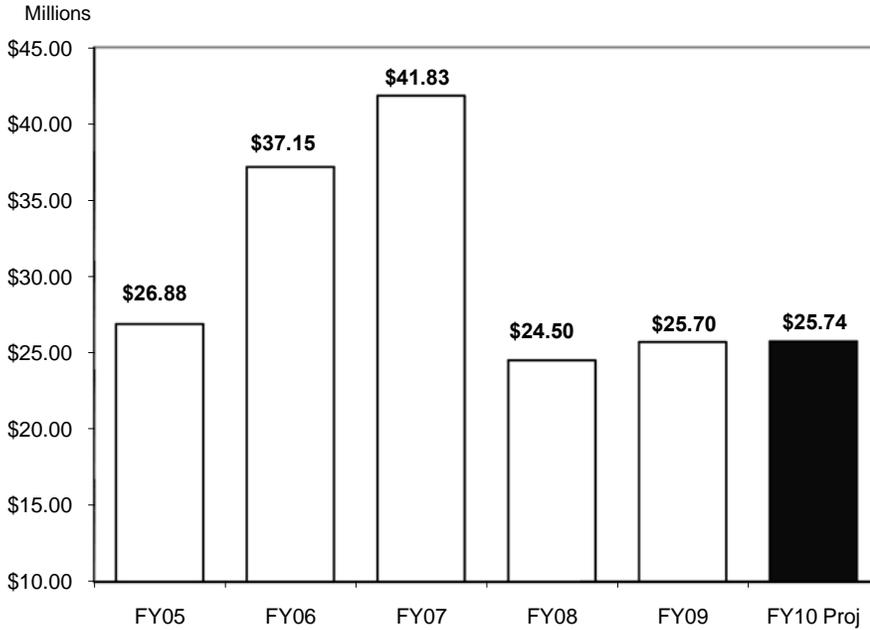
The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

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

Source: FY 2009 Expenditure Summary Report, the 2008 Statistical Digest, and the FY 2009 Budget Summary.

Financial Indicators

General/Fine and Forfeiture Fund Balance

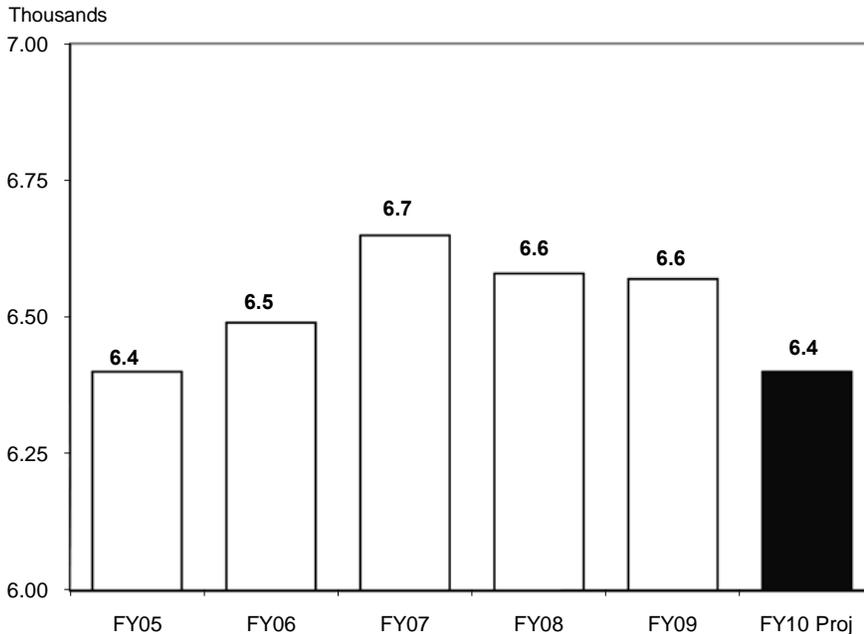


Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. A decline in FY08 fund balance results from \$20 million in appropriations to CIP projects. The FY09 fund balance includes an appropriation of \$3.9 million in local economic stimulus funding. However, this is offset by the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings.

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

Source: FY09 Summary of Fund Balance and Retained Earnings and Year Ending Report.

**Employees Per Capita
Employees Per 1,000 Leon County Residents**



Analysis: Personnel costs are a major portion of an operating budget; for that reason 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. In comparison to other like-sized counties, Leon County, along with St. Lucie, ranks the lowest in number of employees per capita.

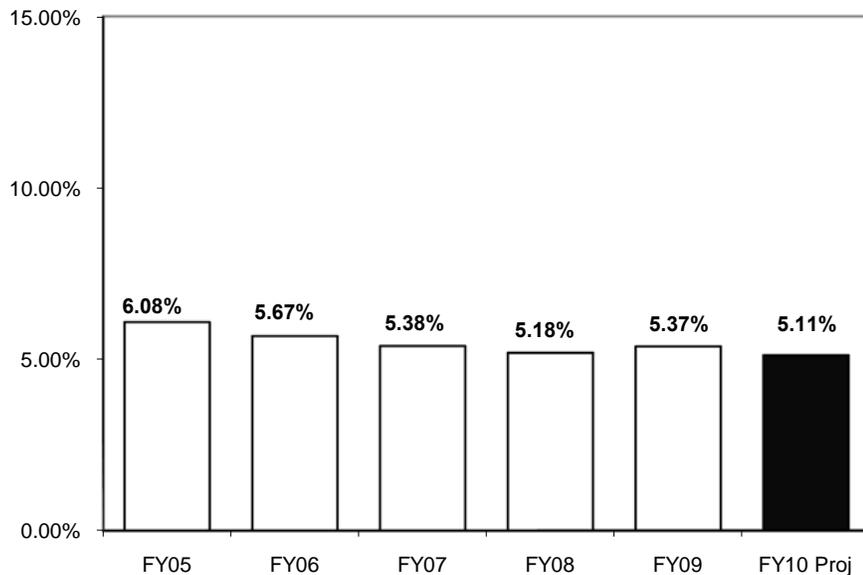
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

Source: FY 09-10 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. Leon County's debt service has trended downward over the past five years.

Leon County maintains level debt service.

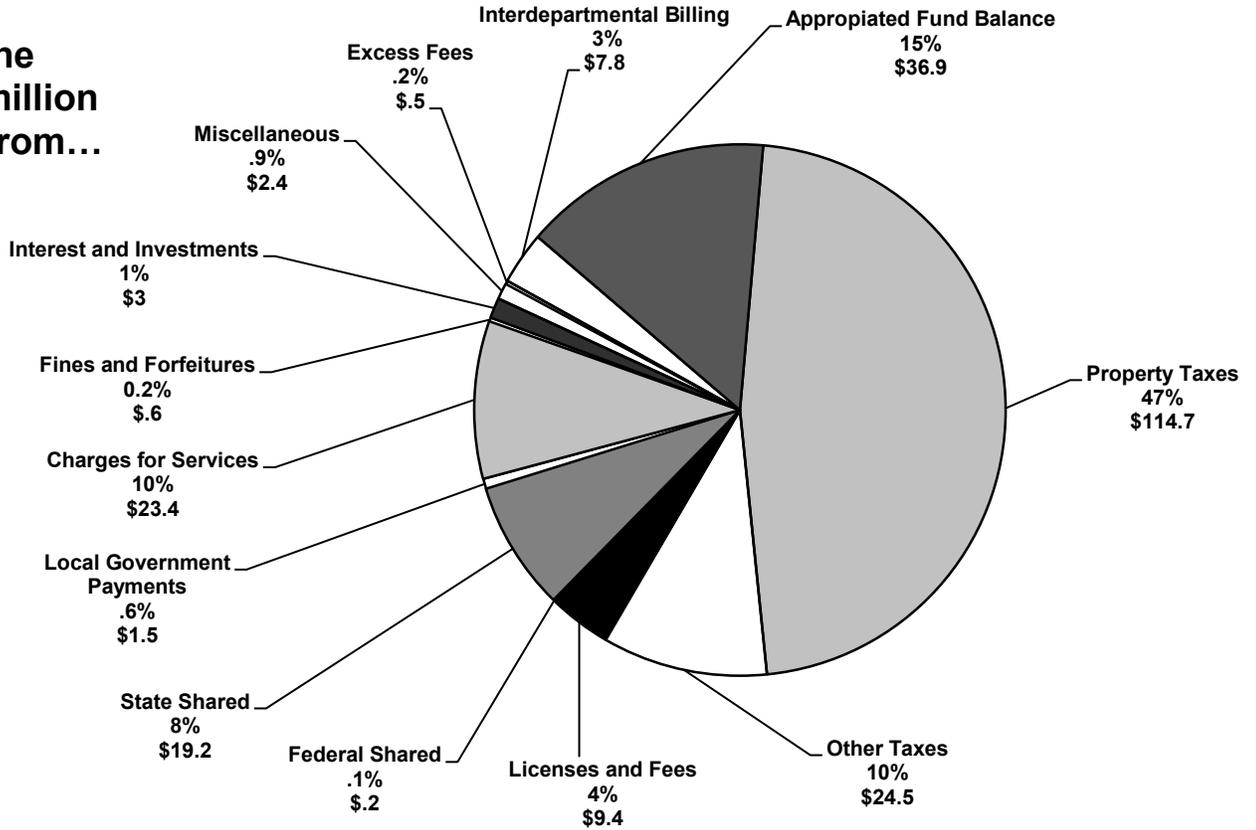
Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2008 Expenditure Summary and the FY 2009 Budget Summary.

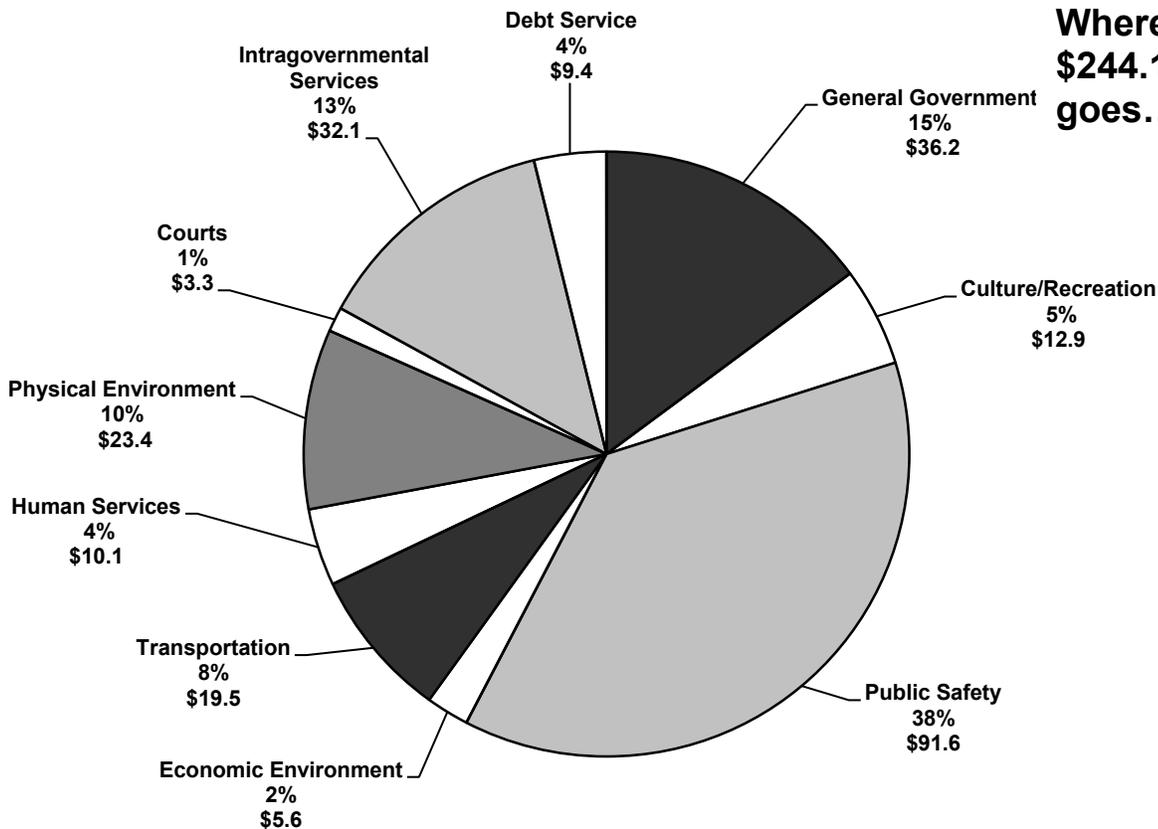


**Leon County Government
Fiscal Year 2011 Budget**

**Where the
\$244.1 million
comes from...**



**Where the
\$244.1 million
goes...**



**Leon County Government
Fiscal Year 2011 Budget**

Total Revenue By Source

	<u>FY 2009</u>		<u>FY 2010</u>		<u>FY 2011</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Property Taxes</u>						
Ad Valorem - General Fund	54,878,877		47,640,057		44,499,169	
Ad Valorem - Fine/Fore.	63,175,623		61,853,568		63,301,014	
MSTU Ad Valorem	7,519,435		6,974,116		6,866,254	
Delinquent Taxes	163,806		0		0	
Subtotal	125,737,741	55.1%	116,467,741	47.1%	114,666,437	47.0%
<u>Other Taxes</u>						
Local Option Resort Tax	3,179,044		3,791,450		3,762,950	
Local Option Gas tax	4,773,856		4,447,900		4,693,950	
1 Cent Sales Tax	3,516,070		3,160,650		3,051,590	
Franchise Fee	332,528		314,450		311,600	
Public service Taxes	5,879,569		5,391,725		6,183,075	
Local Communication Svcs Tax	5,533,719		4,615,948		4,125,041	
Non Ad-Valorem Assessments	2,323,619		2,334,623		2,354,670	
Delinquent Assessments	14,661		0		0	
Subtotal	25,553,066	11.2%	24,056,746	9.7%	24,482,876	10.0%
<u>Licenses and Fees</u>						
Business Licenses	54,046		0		0	
Building Permits	1,163,088		1,253,050		1,017,450	
Fire Services Fees	0		6,853,747		7,511,807	
Growth fees	1,096,868		1,153,490		897,940	
Subtotal	2,314,002	1.0%	9,260,287	3.7%	9,427,197	3.9%
<u>Federal Shared</u>						
Federal grants	2,349,995		135,875		135,400	
Federal Payments in Lieu of Taxes	301,744		85,500		104,500	
Subtotal	2,651,739	1.2%	221,375	0.1%	239,900	0.1%
<u>State Shared</u>						
Sate Grants	1,794,108		415,892		351,722	
State Revenue Sharing	4,086,755		3,876,950		3,799,050	
Other State Revenues	566,532		506,683		1,751,088	
Local 1/2 Cent Sales Tax	10,466,447		9,713,750		9,792,600	
State Shared Gas Tax	3,798,291		3,500,370		3,498,850	
Subtotal	20,712,133	9.1%	18,013,645	7.3%	19,193,310	7.9%
<u>Local Government Payments</u>						
Local Government Payments	2,756,999	1.2%	1,431,436	0.6%	1,519,445	0.6%
<u>Charges for Service</u>						
General Government	983,772		795,910		838,945	
Public safety	9,984,574		9,625,700		9,537,330	
Tipping fees	7,698,405		8,112,573		8,521,690	
Other physical	937,047		2,072,422		1,058,250	
Transportation	410,508		377,895		460,495	
Economic Envrionmental	707,174		31,350		31,065	
Cultural and Recreational	209,916		192,090		168,150	
Other Charges for Services	2,312,388		3,188,780		2,823,711	
Subtotal	23,243,784	10.2%	24,396,720	9.9%	23,439,636	9.6%
<u>Fines and Forfeitures</u>						
Fines and Forfeitures	680,867	0.3%	686,285	0.3%	572,375	0.2%
<u>Interest and Investments</u>						
Interest and Investments	8,608,780	3.8%	4,127,467	1.7%	2,963,889	1.2%
<u>Miscellaneous</u>						
Miscellaneous	4,296,732	1.9%	2,201,660	0.9%	2,382,889	1.0%
<u>Excess Fees</u>						
Clerk of Circuit Court	287,884		0		0	
Sheriff	1,756,034		0		0	
Property Appraiser	29,715		0		0	
Tax Collector	1,300,320		455,000		500,000	
Supervisor of Elections	311,078		0		0	
Subtotal	3,685,031	1.6%	455,000	0.2%	500,000	0.2%
<u>Interdepartmental Billing</u>						
Interdepartmental Billing	7,766,037	3.4%	7,583,813	3.1%	7,805,894	3.2%
<u>Appropriated Fund Balance</u>						
Appropriated Fund Balance	0	0.0%	38,263,750	15.5%	36,936,232	15.1%
TOTAL:	228,006,911	100.0%	247,165,925	100.0%	244,130,080	100.0%

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Function

	<u>FY 2009</u>		<u>FY 2010</u>		<u>FY 2011</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Government Services</u>						
Legislative	1,392,897		1,377,740		1,404,766	
Executive	1,485,969		1,839,766		1,843,182	
Property Appraiser	4,222,214		4,453,138		4,445,162	
Tax Collector	5,076,098		4,801,872		4,821,940	
Clerk Finance	1,542,915		1,630,613		1,520,587	
Article V Expenses	409,164		0		0	
Financial & Administrative	7,234,189		9,176,595		9,439,138	
Legal Counsel	1,342,202		1,604,096		1,780,798	
Comprehensive Planning	1,092,107		1,133,455		1,241,241	
Other General Governmental Services	4,745,867		6,186,554		6,799,750	
Supervisor of Elections	2,964,657		3,481,986		2,918,446	
Subtotal	31,508,279	15%	35,685,815	14%	36,215,010	15%
<u>Public Safety</u>						
Law Enforcement	34,565,662		32,542,486		33,508,115	
Fire Control	4,051,921		6,853,747		7,474,563	
Detention and Correction	30,902,223		32,728,339		32,889,410	
Protective Inspections	1,769,980		1,704,916		1,470,684	
Emergency & Disaster Relief	4,941,069		156,055		131,032	
Ambulance & Rescue	13,807,341		14,424,587		15,617,203	
Medical Examiner	351,886		375,000		393,750	
Other Public Safety	672,417		290,346		109,725	
Subtotal	91,062,499	42%	89,075,476	36%	91,596,023	38%
<u>Physical Environment</u>						
Garbage/Solid Waste Control	10,197,171		11,632,783		11,761,770	
Sewer/Wastewater Services	211,215		237,280		232,500	
Conservation & Resource Management	5,121,444		4,551,033		3,865,906	
Flood Control	6,871,756		7,888,900		5,187,121	
Other Physical Environment	2,326,112		2,332,995		2,355,602	
Subtotal	24,727,698	11%	26,642,991	11%	23,402,899	10%
Transportation	20,079,593	9%	20,365,994	8%	19,507,814	8%
<u>Economic Environment</u>						
Employment Opportunity (Summer Youth)	67,057		73,943		73,943	
Tourist Development/Econ. Dev. Council	3,088,737		3,429,945		3,326,624	
Community Redevelopment/Housing	4,072,862		2,158,690		2,158,765	
Subtotal	7,228,656	3%	5,662,578	2%	5,559,332	2%
Human Services	8,732,395	4%	9,272,675	4%	10,096,851	4%
<u>Culture/Recreation</u>						
Libraries	6,238,105		6,565,246		6,783,791	
Parks & Recreation	5,787,642		4,263,612		5,474,311	
Cultural Services	654,500		654,500		654,500	
Special Events	21,500		22,000		24,500	
Subtotal	12,701,747	6%	11,505,358	5%	12,937,102	5%
Debt Service	9,391,462	4%	9,391,043	4%	9,416,769	4%
<u>Intragovernmental Services</u>						
Intragovernmental Services	692,264		651,695		380,100	
Motor Pool	1,188,670		2,944,802		3,096,008	
Grants Program	94,425		90,000		91,650	
Insurance Program	2,774,101		3,864,000		4,085,334	
Budgeted Contingency	0		28,610,024		24,457,912	
Subtotal	4,749,460	2%	36,160,521	15%	32,111,004	13%
<u>Court Related</u>						
Court Administration	185,405		193,740		199,033	
State Attorney	55,798		136,431		136,388	
Public Defender	56,676		155,475		155,994	
Clerk of Circuit Court	0		405,082		411,334	
Guardian Ad Litem	0		20,651		20,561	
Article V	3,417,480		0		87,755	
Other Court Related Programs	2,995,663		2,492,095		2,276,211	
Subtotal	6,711,022	3%	3,403,474	1%	3,287,276	1%
TOTAL:	216,892,811	100%	247,165,925	100%	244,130,080	100%

**Leon County Government
Fiscal Year 2011 Budget**

Total Operating and Capital Expenditures by Function

	FY 2009 Actual				FY 2010 Adopted				FY 2011 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	Capital	Total	%
General Government Services												
Legislative	1,392,897	-	1,392,897		1,377,740	-	1,377,740		1,404,766	-	1,404,766	
Executive	1,485,969	-	1,485,969		1,839,766	-	1,839,766		1,843,182	-	1,843,182	
Property Appraiser	4,222,214	-	4,222,214		4,453,138	-	4,453,138		4,445,162	-	4,445,162	
Tax Collector	5,076,098	-	5,076,098		4,801,872	-	4,801,872		4,821,940	-	4,821,940	
Clerk Finance	1,542,915	-	1,542,915		1,630,613	-	1,630,613		1,520,587	-	1,520,587	
Article V Expenses	409,164	-	409,164		-	-	-		-	-	-	
Financial & Administrative	7,184,435	49,754	7,234,189		8,756,595	420,000	9,176,595		9,039,138	400,000	9,439,138	
Legal Counsel	1,342,202	-	1,342,202		1,604,096	-	1,604,096		1,780,798	-	1,780,798	
Comprehensive Planning	1,092,107	-	1,092,107		1,133,455	-	1,133,455		1,241,241	-	1,241,241	
Other General Governmental	1,979,802	2,766,065	4,745,867		3,867,929	2,333,625	6,201,554		4,320,750	2,479,000	6,799,750	
Supervisor of Elections	2,964,657	-	2,964,657		3,466,986	-	3,466,986		2,918,446	-	2,918,446	
Subtotal	28,692,460	2,815,819	31,508,279	15%	32,932,190	2,753,625	35,685,815	14%	33,336,010	2,879,000	36,215,010	15%
Public Safety												
Law Enforcement	34,565,662	-	34,565,662		32,542,486	-	32,542,486		33,509,656	-	33,509,656	
Fire Control	4,051,921	-	4,051,921		6,853,747	-	6,853,747		7,474,563	-	7,474,563	
Detention and Correction	30,730,155	172,068	30,902,223		32,178,339	550,000	32,728,339		32,889,410	-	32,889,410	
Protective Inspections	1,769,980	-	1,769,980		1,704,916	-	1,704,916		1,470,684	-	1,470,684	
Emergency & Disaster Relief	152,328	4,788,741	4,941,069		156,055	-	156,055		131,032	-	131,032	
Ambulance & Rescue	13,070,970	736,371	13,807,341		13,825,048	599,539	14,424,587		14,735,203	882,000	15,617,203	
Medical Examiner	351,886	-	351,886		375,000	-	375,000		393,750	-	393,750	
Other Public Safety	73,237	599,180	672,417		125,875	164,471	290,346		109,725	-	109,725	
Subtotal	84,766,139	6,296,360	91,062,499	42%	87,761,466	1,314,010	89,075,476	36%	90,714,023	882,000	91,596,023	38%
Physical Environment												
Garbage/Solid Waste Control	9,650,656	546,515	10,197,171		10,295,283	1,337,500	11,632,783		10,981,770	780,000	11,761,770	
Sewer/Wastewater Services	211,215	-	211,215		237,280	-	237,280		232,500	-	232,500	
Conservation & Resource	5,121,444	-	5,121,444		4,481,313	69,720	4,551,033		3,783,686	82,220	3,865,906	
Flood Control	3,884,271	2,987,485	6,871,756		3,359,400	4,529,500	7,888,900		3,507,121	1,680,000	5,187,121	
Other Physical Environment	1,732,944	593,168	2,326,112		1,844,215	488,780	2,332,995		1,866,822	488,780	2,355,602	
Subtotal	20,600,530	4,127,168	24,727,698	11%	20,217,491	6,425,500	26,642,991	11%	20,371,899	3,031,000	23,402,899	10%
Transportation												
	8,558,827	11,520,766	20,079,593	9%	10,635,344	9,730,650	20,365,994	8%	11,026,576	8,481,238	19,507,814	8%
Economic Environment												
Employment Opportunity	67,057	-	67,057		73,943	-	73,943		73,943	-	73,943	
Tourist Development/Econ. Dev.	3,088,737	-	3,088,737		3,429,945	-	3,429,945		3,326,624	-	3,326,624	
Community	4,072,862	-	4,072,862		2,158,690	-	2,158,690		2,158,765	-	2,158,765	
Subtotal	7,228,656	-	7,228,656	3%	5,662,578	-	5,662,578	2%	5,559,332	-	5,559,332	2%
Human Services												
	8,607,762	124,633	8,732,395	4%	9,227,480	45,195	9,272,675	4%	9,806,851	290,000	10,096,851	4%
Culture/Recreation												
Libraries	5,888,395	349,710	6,238,105		6,565,246	-	6,565,246		6,743,791	40,000	6,783,791	
Parks & Recreation	3,637,835	2,149,807	5,787,642		3,718,612	545,000	4,263,612		3,908,311	1,566,000	5,474,311	
Cultural Services	654,500	-	654,500		654,500	-	654,500		654,500	-	654,500	
Special Events	21,500	-	21,500		22,000	-	22,000		24,500	-	24,500	
Subtotal	10,202,230	2,499,517	12,701,747	6%	10,960,358	545,000	11,505,358	5%	11,331,102	1,606,000	12,937,102	5%
Debt Service												
	9,391,462	-	9,391,462	4%	9,391,043	-	9,391,043	4%	9,416,769	-	9,416,769	4%
Intragovernmental Services												
Intragovernmental Services	692,264	-	692,264		651,695	-	651,695		380,100	-	380,100	
Motor Pool	1,188,670	-	1,188,670		2,944,802	-	2,944,802		3,096,008	-	3,096,008	
Grants Program	94,425	-	94,425		90,000	-	90,000		91,650	-	91,650	
Insurance Program	2,774,101	-	2,774,101		3,864,000	-	3,864,000		4,085,334	-	4,085,334	
Budgeted Contingency	-	-	-		1,310,930	27,299,094	28,610,024		950,857	23,507,055	24,457,912	
Subtotal	4,749,460	-	4,749,460	2%	8,861,427	27,299,094	36,160,521	15%	8,603,949	23,507,055	32,111,004	13%
Court Related												
Court Administration	185,405	-	185,405		193,740	-	193,740		199,033	-	199,033	
State Attorney	55,798	-	55,798		136,431	-	136,431		136,388	-	136,388	
Public Defender	56,676	-	56,676		155,475	-	155,475		155,994	-	155,994	
Clerk of Circuit Court	-	-	-		405,082	-	405,082		411,334	-	411,334	
Guardian Ad Litem	-	-	-		20,651	-	20,651		20,561	-	20,561	
Article V	2,480,936	936,544	3,417,480		-	-	-		87,755	-	87,755	
Other Court Related Programs	2,995,663	-	2,995,663		2,492,095	-	2,492,095		2,276,211	-	2,276,211	
Subtotal	5,774,478	936,544	6,711,022	3%	3,403,474	-	3,403,474	1%	3,287,276	-	3,287,276	1%
TOTAL:	188,572,004	28,320,807	216,892,811	100%	199,052,851	48,113,074	247,165,925	100%	203,453,787	40,676,293	244,130,080	100%

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Program

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Legislative/Administrative								
1) County Administration	483,465	755,748	714,224	-5.5%	778,505	803,937	830,458	858,114
2) Office of Management and Budget	880,459	995,939	1,034,040	3.8%	1,094,048	1,127,630	1,162,667	1,199,293
3) County Attorney	1,342,202	1,604,096	1,780,798	11.0%	1,866,098	1,909,904	1,955,604	2,003,353
4) County Commission	1,392,897	1,377,740	1,404,766	2.0%	1,582,295	1,638,938	1,698,151	1,760,037
5) Human Resources	976,711	1,067,892	1,167,613	9.3%	1,167,087	1,199,982	1,234,239	1,270,043
	5,075,734	5,801,415	6,101,441	5.2%	6,488,033	6,680,391	6,881,119	7,090,841

- 1) Decrease reflects personnel costs due to the reclassification of the Assistant to the Management Services Director to an Executive Assistant.
- 2) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 3) Increase reflects the costs associated with two positions, an Assistant County Attorney and a Legal Assistant plus associated operating costs.
- 4) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 5) Increase due to the addition of an OPS Project Search Coordinator position in the amount of \$41,817 as approved by the Board at the October 27, 2009 meeting, and for consulting services in the amount of \$50,000 for analysis and actuarial review of Employee Health Insurance Design and to assist in implementing the requirements of the Health Care Reform Act.

Public Services

6) Capital Regional Transportation Planning Agency	8,555	214,309	224,080	4.6%	233,731	241,439	249,443	257,787
7) Health & Human Services	6,392,496	7,180,269	7,710,316	7.4%	7,847,707	7,983,402	8,123,623	8,268,694
8) Intergovernmental Affairs	1,002,504	1,084,018	1,128,958	4.1%	1,184,107	1,219,515	1,256,452	1,295,098
9) Office of Sustainability	85,289	193,263	269,919	39.7%	277,898	284,403	291,166	298,229
10) Planning Department	1,083,552	919,146	955,558	4.0%	959,260	962,354	965,579	968,956
11) Tourist Development	2,378,056	3,096,946	3,008,527	-2.9%	3,041,441	3,075,139	3,108,665	3,142,012
12) Emergency Medical Services	11,746,055	12,880,105	13,623,285	5.8%	14,221,083	14,626,593	15,049,704	15,491,209
13) Library Services	5,835,242	6,565,246	6,743,791	2.7%	7,574,671	7,683,070	7,919,300	8,167,036
14) Cooperative Extension	489,773	521,236	541,447	3.9%	562,476	579,429	597,043	615,425
15) Blueprint 2000	0	0	61,603	0.0%	64,740	67,464	70,317	73,316
	29,021,522	32,654,538	34,267,484	4.9%	35,967,114	36,722,808	37,631,292	38,577,762

- 6) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 7) Reflects an increase in the State Medicaid payments (\$363,000), an additional \$75,000 for Community Human Service Partnership regranting, and \$58,418 for a Healthcare Services Coordinator position.
- 8) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 9) Increase is due to the addition of a new Energy Coordinator position as approved by the Board at the March 23, 2010 meeting, which will be funded by energy cost savings.
- 10) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 11) Decrease reflects reductions in contracts and utility costs in the amount of \$11,219, off-set by costs associated with the funding an OPS administrative customer service position in the amount of \$24,506. This cost will be partially off-set by payments from the Downtown Improvement Authority for a share of the position.
- 12) Increase reflects fuel, oil and vehicle coverage costs, and Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 13) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 14) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 15) Increase is due to a new Blueprint 2000 employee opting for County benefits as allowed in the inter-local agreement. Blueprint 2000 will reimburse the County annually for these expenses.

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Program

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Management Services								
16) Support Services	232,405	0	0	0.0%	0	0	0	0
17) Purchasing	498,157	562,008	587,822	4.6%	617,890	639,281	661,494	684,692
18) Facilities Management	7,270,501	7,905,861	7,933,308	0.3%	8,270,747	8,317,109	8,542,412	8,824,988
19) M/W Small Business Enterprise	293,075	245,348	223,300	-9.0%	230,013	235,736	241,718	247,995
20) Management Information Services	6,853,087	7,288,057	7,396,136	1.5%	7,656,609	7,850,621	8,052,459	8,263,270
21) County Probation	2,132,862	2,136,303	2,304,938	7.9%	2,404,818	2,482,555	2,563,610	2,648,418
	17,280,087	18,137,577	18,445,504	1.7%	19,180,077	19,525,302	20,061,693	20,669,363

- 16) In FY09, the County Administrator realigned personnel within the organization and eliminated the Management Services, Support Services division.
- 17) Increase reflects Florida Retirement System, Health Insurance, the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010, and maintenance and repair costs.
- 18) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 19) Shows a decrease in professional services in the amount of \$50,000, associated with the expiration of the contract with the Small Business Development Center, off-set by an increase in contracts services in the amount of \$19,850 for the annual renewal fee for MWSBE software.
- 20) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 21) Increase is due to the implementation of the onsite Drug & Alcohol testing program as approved by the Board at the December 8, 2009 meeting. As requested by the Judiciary, the program will test Pretrial and Probation clients that are court ordered to perform weekly urinalysis and/or alcohol testing. Human Resources, Risk Management and Constitutional departments will also utilize the testing center for pre-employment, post accident and other necessary testing needs. Personnel expenses and program expenses for a Drug Screening Coordinator and a Drug Screening Technician are self-funded through client service fees.

Growth & Environmental Management

22) Environmental Compliance	1,433,540	1,467,563	1,295,126	-11.7%	1,362,267	1,410,031	1,459,769	1,511,758
23) Development Services	807,397	792,967	605,272	-23.7%	634,233	658,464	683,744	710,230
24) Permit & Compliance Services	784,830	799,031	438,046	-45.2%	457,750	474,306	491,563	509,654
25) DEP Storage Tank	135,485	146,373	153,180	4.7%	159,593	164,842	170,299	176,004
26) Building Inspection	1,372,539	1,374,163	1,145,744	-16.6%	1,194,929	1,235,477	1,277,737	1,321,954
27) Support Services	0	0	346,363	0.0%	371,881	384,227	397,101	410,550
	4,533,791	4,580,097	3,983,731	-13.0%	4,180,653	4,327,347	4,480,213	4,640,149

- 22) Decrease reflects a \$227,565 reduction associated with the elimination of 3.00 FTE positions due to the decline in permitting associated with the recession off set by Florida Retirement System, Health Insurance, the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 23) Decrease reflects a \$169,273 reduction associated with the elimination of 2.00 FTE positions due to the decline in permitting as a result of the economic conditions off set by Florida Retirement System, Health Insurance, the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 24) Decrease due to the reorganization of the Growth Management Department and the realignment of personnel to the Support Services Division (See below).
- 25) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 26) Decrease reflects a \$224,368 reduction associated with the elimination of 3.25 full-time positions due to the economic conditions off set by Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 27) Reflects costs associated with personnel and operating off-set by the elimination of the Assistant to the Growth & Environmental Management position in the amount of \$68,120 as part of the FY10 reorganization of Growth and Environmental Management department. The reorganization will save \$464,154 in expenses in FY11.

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Program

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Public Works								
28) Solid Waste	9,015,288	9,648,465	10,346,723	7.2%	10,576,691	10,924,095	11,251,460	11,653,437
29) Animal Services	1,042,604	1,086,220	1,112,362	2.4%	1,144,847	1,174,882	1,205,994	1,238,294
30) Support Services	548,689	559,129	608,433	8.8%	643,741	660,680	678,354	696,805
31) Fleet Management	1,168,776	2,930,943	3,083,086	5.2%	3,113,758	3,139,858	3,167,117	3,195,705
32) Parks & Recreation	2,193,265	2,241,405	2,264,194	1.0%	2,422,349	2,590,418	2,670,916	2,806,814
33) Engineering Services	3,167,775	3,244,506	3,305,137	1.9%	3,448,364	3,555,700	3,667,612	3,784,690
34) Operations	8,462,581	9,612,772	9,784,920	1.8%	10,127,250	10,454,357	10,710,991	11,024,290
	<u>25,598,978</u>	<u>29,323,440</u>	<u>30,504,855</u>	<u>4.0%</u>	<u>31,477,000</u>	<u>32,499,990</u>	<u>33,352,444</u>	<u>34,400,033</u>

- 28) Increase reflects costs associated with Waste Characterization Study, other current contracts or other obligations for continuity of services (Waste Management), and Florida Retirement System, Health Insurance and a Cost of Living adjustment.
- 29) Increase reflects vehicle coverage, fuel costs and Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 30) Increase reflects match grant funding to support extending the StarMetro bus services on Mahan Dr. in the amount of \$40,000.
- 31) Increase reflects fuel supplies which are offset by department, constitutional and other agency billings. Increase also reflects vehicle coverage, fuel costs and Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 32) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010. Increase also reflects costs associated with operating expenses.
- 33) Increase reflects contracts/other obligation for continuity of services for the Water Atlas in the amount of \$11,940 which is jointly funded with the City of Tallahassee, and increase for the Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 34) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.

Constitutional

35) Property Appraiser	4,222,214	4,453,138	4,445,162	-0.2%	4,564,408	4,701,257	4,842,208	4,987,384
36) Clerk of the Circuit Court	1,952,079	2,035,695	1,931,921	-5.1%	1,985,669	2,040,943	2,097,788	2,156,248
37) Tax Collector	5,278,299	4,801,872	4,821,940	0.4%	4,851,968	4,901,248	4,951,147	5,000,272
38) Sheriff	62,535,177	61,952,481	63,573,431	2.6%	65,393,627	67,244,572	69,174,614	71,187,620
39) Supervisor of Elections	2,762,456	3,466,986	2,918,446	-15.8%	4,586,380	3,311,247	3,595,504	3,460,132
	<u>76,750,225</u>	<u>76,710,172</u>	<u>77,690,900</u>	<u>1.3%</u>	<u>81,382,052</u>	<u>82,199,267</u>	<u>84,661,261</u>	<u>86,791,656</u>

- 35) Decrease reflects the reduction of one position due to the replacement of the office's appraisal software.
- 36) Decline is associated with personnel expenditures associated with the decline in fee supported revenue.
- 37) Increase reflects minor adjustment to commission rates for collection services due to non ad valorem assessment for fire services.
- 38) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.
- 39) Reduction is due to the removal of \$275,000 for rental space from during FY10 subsequent to a review of consolidating the office's warehouse and administrative space, and a resubmission of the SOE budget with a \$250,000 decrease as requested by the Board.

Judicial

40) Guardian Ad Litem	15,762	20,651	20,561	-0.4%	20,561	20,561	20,561	20,561
41) Court Administration	188,146	188,640	192,527	2.1%	200,442	207,058	213,959	221,193
42) State Attorney	119,225	122,031	121,676	-0.3%	121,676	121,676	121,676	121,676
43) Other Court-Related Programs	544,570	717,193	662,463	-7.6%	675,056	535,855	508,007	494,234
44) Public Defender	137,952	140,025	140,200	0.1%	140,200	140,200	140,200	140,200
	<u>1,005,655</u>	<u>1,188,540</u>	<u>1,137,427</u>	<u>-4.3%</u>	<u>1,157,935</u>	<u>1,025,350</u>	<u>1,004,403</u>	<u>997,864</u>

- 40) Decrease reflects the costs associated with the phone system.
- 41) Increase reflects Florida Retirement System, Health Insurance, the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010, and communication costs.
- 42) Decrease reflects the costs associated with phone system.
- 43) Decrease reflects the FY10 mid-year reorganization of Teen Court including the reduction of 1.5 FTE positions :the elimination of an Administrative Associate position and changing the Teen Court Education Coordinator position to a part-time position.
- 44) Increase reflects Florida Retirement System, Health Insurance and the remainder of the Cost of Living adjustment approved by the Board effective April 1, 2010.

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Program

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Non-Operating								
45) Budgeted Reserves	100,381	1,310,930	1,093,090	-16.6%	940,505	3,008,421	2,684,315	1,413,239
46) Risk Allocations	1,870,544	1,341,882	1,381,311	2.9%	1,381,311	1,381,311	1,381,311	1,381,311
47) Risk Financing & Workers Comp	2,739,026	3,827,500	4,050,018	5.8%	4,041,829	4,035,712	4,029,333	4,022,668
48) Fire Control	4,051,921	6,853,747	7,474,563	9.1%	6,544,548	6,544,548	6,544,548	6,544,548
49) Communications	1,078,190	908,005	707,419	-22.1%	707,419	707,419	707,419	707,419
50) Other Non-Operating	5,617,095	5,260,269	5,381,990	2.3%	5,456,180	5,577,743	5,702,621	5,831,479
51) Line Item Funding	2,053,984	1,508,059	1,560,559	3.5%	1,560,559	1,560,559	1,560,559	1,560,559
	<u>17,511,141</u>	<u>21,010,392</u>	<u>21,648,950</u>	<u>3.0%</u>	<u>20,632,351</u>	<u>22,815,713</u>	<u>22,610,106</u>	<u>21,461,223</u>

- 45) Decline reflects the adjustment of reserves allocations associated with Department operations.
 46) Increase reflects increases to departments and divisions for property insurance and other insurance premiums such as vehicles.
 47) Increase reflects premiums due to insurance to providers.
 48) Increase reflects the amount due from unincorporated property owners in FY10, that will be collected on the FY11 tax bill to fund fire services.
 49) Decrease is due to the continuing scales of economy associated with the expansion of the phone system.
 50) Reflects increase in maintenance costs associated with the first full year of operating the new digital radio system, off set by decreases in Community Redevelopment TIF payment, and decreased Juvenile Justice payments.
 51) Increase reflects additional funding allocated by the Board for the Palmer Monroe Teen Center at the January 26, 2010 budget workshop.

Debt Service

52) Debt Service	9,391,462	9,391,043	9,416,769	0.3%	9,416,382	9,411,937	9,409,999	9,416,974
	<u>9,391,462</u>	<u>9,391,043</u>	<u>9,416,769</u>	<u>0.3%</u>	<u>9,416,382</u>	<u>9,411,937</u>	<u>9,409,999</u>	<u>9,416,974</u>

- 52) Leon County maintains level debt service. Slight increase is due to an increase in principal payments offset by a decline in interest payments.

Capital Improvement Program (53)

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Management Information Services	1,906,514	1,481,000	1,473,500	-0.5%	1,676,500	1,539,280	1,539,280	1,539,280
Parks & Recreation	2,099,377	545,000	1,100,000	101.8%	1,547,500	915,500	1,213,000	1,190,000
Miscellaneous	5,099,491	500,000	513,500	2.7%	574,250	1,730,000	286,050	80,000
Facilities Management	3,389,438	1,632,291	2,055,000	25.9%	1,154,000	689,000	264,000	224,000
Animal Services	5,747	0	0	0.0%	0	0	0	0
Management Information Services	15,189	0	0	0.0%	0	0	0	0
Public Works - Operations	1,280,418	903,500	859,000	-4.9%	891,000	871,000	871,000	871,000
Stormwater Maintenance	18,585	400,000	50,000	-87.5%	50,000	50,000	50,000	50,000
Fleet Management	2,218,822	2,191,039	1,886,000	-13.9%	3,339,391	3,277,805	3,108,826	3,715,575
Engineering Services	11,740,711	11,823,650	8,452,238	-28.5%	11,248,854	7,910,000	6,085,900	5,771,297
Solid Waste	546,515	1,337,500	780,000	-41.7%	1,221,091	1,478,890	1,777,500	1,700,000
54) Budgeted Capital Reserves	0	27,299,094	23,507,055	-13.9%	15,252,601	7,511,345	3,389,157	599,808
	<u>28,320,807</u>	<u>48,113,074</u>	<u>40,676,293</u>	<u>-15.5%</u>	<u>36,955,187</u>	<u>25,972,820</u>	<u>18,584,713</u>	<u>15,740,960</u>

- 53) Decrease reflects a decline in requested projects and \$1.4 million in Board reductions (Mass Notification System, Centralized Storage, Supervisor of Elections Consolidated Space, and Electronic Document Management) for FY11. Funding would have been \$2.6 million more if currently budget funds for economic stimulus matching funds had not been realigned for requested capital projects.
 54) Decrease due to the continued draw down of budgeted reserves established in FY08 for mandatory and required maintenance projects.

**Leon County Government
Fiscal Year 2011 Budget**

Total Expenditures by Program

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Transfers								
55) Transfers	63,028,101	32,759,541	31,361,408	-4.3%	35,971,873	34,344,015	34,984,190	35,440,636
	<u>63,028,101</u>	<u>32,759,541</u>	<u>31,361,408</u>	<u>-4.3%</u>	<u>35,971,873</u>	<u>34,344,015</u>	<u>34,984,190</u>	<u>35,440,636</u>

55) Decrease is largely due to a reduction in the transfer of general fund dollars to capital projects caused by a lowering of ad valorem revenue by \$1.8 million. This is off set by increased transfers to Building Inspection, Growth Management and Probation Services.

Grants Administration

Department / Division	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	Adopted Change	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Grants Housing	755,466	0	0		0	0	0	0
56) Grants Public Services Admin	73,237	125,875	109,725	-12.8%	109,725	109,725	109,725	109,725
Grants Public Works	116,240	0	0		0	0	0	0
Grants Court Admin	210,188	0	0		0	0	0	0
Grants Parks	105,989	0	0		0	0	0	0
Grants EMS	202,574	0	0		0	0	0	0
Grants Adult Drug Court	77,982	0	0		0	0	0	0
Grants Volunteer	2,298	0	0		0	0	0	0
Parks & Recreation	9,859	0	0		0	0	0	0
Grants Library	53,153	0	0		0	0	0	0
57) Grants Management Services	59,911	129,762	147,001	13.3%	154,119	160,109	166,357	172,892
Grants Co-op	14,532	0	0		0	0	0	0
Grants Human Services	721,980	0	0		0	0	0	0
	<u>2,403,409</u>	<u>255,637</u>	<u>256,726</u>	<u>0.4%</u>	<u>263,844</u>	<u>269,834</u>	<u>276,082</u>	<u>282,617</u>

56) Decrease is a result in decreased revenue available for drivers education grants.

57) Increase associated with the Law Enforcement Block Grant for Pre-Trial Program.

Summary Totals

BCC	81,510,112	90,497,067	93,303,015	3.1%	97,292,877	99,755,838	102,406,761	105,378,149
Constitutional Officers	76,750,225	76,710,172	77,690,900	1.3%	81,382,052	82,199,267	84,661,261	86,791,656
Judicial	1,005,655	1,188,540	1,137,427	-4.3%	1,157,935	1,025,350	1,004,403	997,864
Non-Operating	17,511,141	21,010,392	21,648,950	3.0%	20,632,351	22,815,713	22,610,106	21,461,223
Capital	28,320,807	20,813,980	17,169,238	-17.5%	21,702,586	18,461,475	15,195,556	15,141,152
Total Capital Reserves	0	27,299,094	23,507,055	-13.9%	15,252,601	7,511,345	3,389,157	599,808
Debt Service	9,391,462	9,391,043	9,416,769	0.3%	9,416,382	9,411,937	9,409,999	9,416,974
Grants	2,403,409	255,637	256,726	0.4%	263,844	269,834	276,082	282,617
Total Budget Net Transfers	<u>216,892,811</u>	<u>247,165,925</u>	<u>244,130,080</u>	<u>-1.2%</u>	<u>247,100,628</u>	<u>241,450,759</u>	<u>238,953,325</u>	<u>240,069,443</u>
Total Operating Budget	188,572,004	199,052,851	203,453,787	2.2%	210,145,441	215,477,939	220,368,612	224,328,483
Total Capital Budget	28,320,807	48,113,074	40,676,293	-15.5%	36,955,187	25,972,820	18,584,713	15,740,960
Total Budget Net Transfers	<u>216,892,811</u>	<u>247,165,925</u>	<u>244,130,080</u>	<u>-1.2%</u>	<u>247,100,628</u>	<u>241,450,759</u>	<u>238,953,325</u>	<u>240,069,443</u>

**Leon County Government
Fiscal Year 2011 Budget**

Expenditures by Service Type Requirement - Mandatory, Non-Mandatory, Support and Self-Supporting

<u>Expenditure Summary by Category</u>	FY09	FY10	%	FY11	%	Reference
	Adopted	Adopted	Change	Budget	Change	
MANDATORY						
Constitutional Officers						
Supervisor of Elections	\$ 2,917,983	\$ 3,466,986		\$ 2,918,446		FS 129.202, FS 97-107
Tax Collector	5,095,010	4,801,872		4,821,940		Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	4,559,707	4,453,138		4,445,162		Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193, 194, 196, 200
Sheriff	61,039,235	60,547,326		62,244,253		39.50
Clerk of Court	1,927,079	2,035,695		1,931,921		Article VIII Section 1(d), Article V Section 16
subtotal	75,539,014	75,305,017	-0.31%	76,361,722	1.40%	
Judiciary (Article V)						
State Attorney	125,884	122,031		121,676		Article V Section 14 & 17, FS 29.008
Public Defender	144,775	140,025		140,200		Article V Section 14 & 18, FS 29.008
Guardian Ad Litem	21,836	20,651		20,561		FS 29.008, FS 39.8296
Court Administration	40,935	29,462		28,157		Article V, FS 29.008
Legal Aid	176,991	178,664		178,664		FS 939.185(2)
subtotal	510,421	490,833	-3.84%	489,258	-0.32%	
Charter						
County Commission	1,357,911	1,377,740		1,404,766		Article VIII Section 1(e), FS 125.01 County Charter
County Attorney	1,581,943	1,604,096		1,780,798		FS 127.01, County Charter, LCL Article X, Chapter 2, Section 2-501
County Administrator's Office	817,832	755,748		714,224		F.S. 125.7, County Charter, LCL Article X Chapter 2, Section 2-501
subtotal	3,757,686	3,737,584	-0.53%	3,899,788	4.34%	
Payments						
CRA-Payment	2,514,545	1,834,193		1,837,239		FS 163.506
Debt Service	9,392,507	9,391,043		9,416,769		FS 130
Medical Examiner	375,000	375,000		393,750		FS 406.08
Tubercular Care & Child Protection Exams	61,000	61,000		61,000		FS 392.68(2)
Baker and Marchmen Act	614,949	628,004		638,156		FS 394.76(3)b
Medicaid & Indigent Burial	1,803,500	2,103,500		2,471,430		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	22,500	22,500		22,500		FS 197.502
Juvenile Detention Payment	2,143,239	1,500,000		1,350,000		FS 985.686
subtotal	16,927,240	15,915,240	-5.98%	16,190,844	1.73%	
Transportation/Stormwater						
Public Works Support Services	541,730	559,129		608,433		
Engineering Services	2,883,717	3,196,506		3,245,197		FS 316.006(3)
Transportation Maintenance	2,736,050	4,224,252		4,235,665		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Ways Maintenance	1,418,523	2,005,904		2,046,889		FS 337.401
Capital Project Reimbursements	(850,000)	(850,000)		(750,000)		
Stormwater Maintenance	4,164,226	2,819,439		2,921,710		FS 403.0893, Chapter 10, LCL Article VII Divisions 1 & 2
Water Quality and TMDL Monitoring	454,665	48,000		59,940		FS 403.0885, US Code: 1342 Title 33 Chapter 26, Comp Plan: Section IV Policy
subtotal	11,348,911	12,003,230	5.77%	12,367,834	3.04%	
Growth Management						
Development Services (not including Bldg Dept)	881,123	792,967		605,272		FS 163.3180, FS 163.3202, LCL: Chapter 10
Environmental Compliance	1,504,278	1,467,563		1,295,126		Sec. 10
Growth - Support Services	653,769	614,524		585,143		Supports functions of Fund 121
subtotal	3,039,170	2,875,054	-5.40%	2,485,541	-13.55%	
Other						
Veterans Services	238,773	193,147		190,461		FS 292.11
Planning	960,899	919,146		955,558		FS 163.3174, FS 163.3167(2)
Court House Annex (Bank of America Building)	936,255	944,435		844,137		Article V, FS 29.008
Property/Liability Insurance	1,873,615	1,341,882		1,381,311		
subtotal	4,009,542	3,398,610	-15.24%	3,371,467	-0.80%	
Solid Waste						
Landfill Closure	453,825	521,456		533,836		FS 403.707
Transfer Station	6,404,364	5,280,220		5,804,710		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	1,804,092	2,070,645		2,110,656		FS 403.706 and Interlocal Agreement
Hazardous Waste	381,182	397,467		534,343		FS 403.7225, FS 403.704
Recycling Services	451,951	464,807		400,110		FS 403.706(2)
subtotal	9,495,414	8,734,595	-8.01%	9,383,655	7.43%	
TOTAL MANDATORY	\$124,627,398	\$ 122,460,163	-1.74%	\$ 124,550,109	1.71%	

**Leon County Government
Fiscal Year 2011 Budget**

Expenditures by Service Type Requirement - Mandatory, Non-Mandatory, Support and Self-Supporting

<u>Expenditure Summary by Category</u>	FY09	FY10	%	FY11	%	Reference
	<u>Adopted</u>	<u>Adopted</u>	<u>Change</u>	<u>Budget</u>	<u>Change</u>	
<u>NON-MANDATORY</u>						
<u>County Departments</u>						
Jail Detention/Mental Health Coords.	\$ 150,839	\$ 159,178		\$ 164,370		Article V Section 14(c), FS 29.008
Pre-Trial Release	1,313,731	1,075,160		1,026,082		Provided alternative to incarceration
MWSBE	314,191	245,348		223,300		FS 255.10, County Policy No. 96-1
Code Enforcement	200,359	184,507		199,266		Numerous Leon County Code of Laws
Intergovernmental Affairs	375,735	298,168		316,093		FS 951.26
Public Information Office	293,879	288,159		324,154		FS 125.001
Volunteer Services	181,202	180,602		167,255		FS 125.9503, County Emergency Management Plan
Parks and Recreation	2,184,767	2,241,405		2,264,194		
Cooperative Extension	520,932	521,236		541,447		FS 1004.37
Alternative Stabilization	897,982	-		-		
Mosquito Control	638,651	563,177		580,656		FS 388.16
Library	6,629,529	6,565,246		6,743,791		
Housing Services	459,732	527,156		537,774		125.0103(7)
Health Department	237,345	237,345		237,345		FS 154.01
Animal Services	936,678	1,086,220		1,112,362		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16; Chapter 10, LCL, Division 4, Section 4
Probation	982,272	1,061,143		1,128,427		Provides an alternative to the County Jail
Rural Waste Service Centers	915,707	913,870		963,068		
Primary Health Care	1,750,728	1,749,388		1,804,069		FS 154.011, County Ordinance: Ch 10
Office of Sustainability	185,514	193,263		269,919		Article XVII Section 11
subtotal	19,169,773	18,090,571	-5.63%	18,603,572	2.84%	
<u>Agreements/Payments</u>						
Fire Department - City Payment	5,039,613	6,311,232		6,992,084		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter						Interlocal Agreement with City of
CIP	1,013,759	990,515		1,032,612		Tallahassee
subtotal	6,053,372	7,301,747	20.62%	8,024,696	9.90%	
<u>Line Item Funding</u>						
Cultural Resources Comm. (COCA)	654,500	654,500		654,500		Ordinance 2006-34
Tallahassee Trust for Historic Pres.	63,175	63,175		63,175		Ordinance 2006-34
DISC Village/Juvenile Assess. Center	185,759	185,759		185,759		Ordinance 2006-34
Big Brothers/Big Sisters	23,750	-		-		Ordinance 2006-34
United Partners for Human Services	23,750	23,750		23,750		Ordinance 2006-34
Whole Child Leon	38,000	38,000		38,000		Ordinance 2006-34
Dick Howser Center	47,500	-		-		Ordinance 2006-34
Trauma Center	300,000	300,000		200,000		Ordinance 2006-34
Keep Tallahassee Beautiful	21,375	21,375		21,375		Ordinance 2006-34
St. Francis Wildlife	71,250	-		-		Ordinance 2006-34
Economic Development Council	199,500	199,500		199,500		Ordinance 2006-34
Palmer Monroe Teen Center	-	-		150,000		Ordinance 2006-34
subtotal	1,628,559	1,486,059	-8.75%	1,536,059	3.36%	
<u>Miscellaneous</u>						
Youth Sports Teams	4,750	4,750		4,750		
Human Services CHSP	993,677	993,777		1,078,011		County Policy No. 01-04
Military Grant	100,000	100,000		100,000		County Policy No. 03-18
Summer Youth Employment	73,943	73,943		73,943		
Volunteer Fire Department	125,838	542,515		482,479		
Diversionary Funding	100,000	100,000		100,000		
Goodwood Conference Center	300,000	-		-		
Blueprint 2000	-	-		61,603		
CRTPA	15,000	214,309		224,080		Ordinance 2006-34
subtotal	1,713,208	2,029,294	18.45%	2,124,866	4.71%	
<u>Event Sponsorships</u>						
Celebrate America	2,500	2,500		2,500		Ordinance 2006-34
Dr. Martin Luther King Celebration	4,500	4,500		4,500		Ordinance 2006-34
Capital City Classic	5,000	5,000		5,000		Ordinance 2006-34
Friends of Library	2,500	3,000		3,000		Ordinance 2006-34
NAACP Freedom Awards Banquet	1,000	1,000		1,000		Ordinance 2006-34
After School Jazz Jams	2,000	2,000		2,000		Ordinance 2006-34
Soul Santa	4,000	4,000		4,000		Ordinance 2006-34
Veterans Day Parade	-	-		2,500		Ordinance 2006-34
subtotal	21,500	22,000	2.33%	24,500	11.36%	
TOTAL NON-MANDATORY	\$ 28,586,412	\$ 28,929,671	1.20%	\$ 30,313,693	4.78%	

**Leon County Government
Fiscal Year 2011 Budget**

Expenditures by Service Type Requirement - Mandatory, Non-Mandatory, Support and Self-Supporting

<u>Expenditure Summary by Category</u>	FY09 Adopted	FY10 Adopted	% Change	FY11 Budget	% Change	Reference
<u>SUPPORT FUNCTIONS</u>						
Office of Management & Budget	\$ 956,179	\$ 995,939		\$ 1,034,040		FS 129
Facilities Management	7,027,123	6,961,426		6,992,511		FS 29.008 Maintains County Facilities
Human Resources	1,073,693	1,067,892		1,167,613		Implement Federal and State legislation regarding employment practices
Management Information Services	5,551,832	5,465,217		5,550,689		FS 29.008 Maintains all County information systems - emails, hardware, software, etc
Purchasing	533,862	562,008		587,822		FS 274.03, FS 287 County Ordinance: Chapter 2 Article IX Section 2.401
Geographic Information Systems	1,887,201	1,822,840		1,845,447		Interlocal Agreement with the City of Tallahassee
Public Services - Support	460,748	497,691		488,711		LCL, Chapter 2, Article X Section 2-502
Non-Operating (Audit, Bank Charges, etc.)	762,490	766,167		769,946		
TOTAL SUPPORT FUNCTIONS	\$ 18,253,128	\$ 18,139,180	-0.62%	\$ 18,436,779	1.64%	
<u>RESERVES</u>						
Salary Contingency	-	-		-		
Budgeted Contingency; all funds	2,007,703	1,310,930		1,093,090		
TOTAL BUDGETED RESERVES	\$ 2,007,703	\$ 1,310,930	-34.70%	\$ 1,093,090	-16.62%	
TOTAL GENERAL REVENUE SUPPORTED	\$ 173,474,641	\$ 170,839,944	-1.52%	\$ 174,393,671	2.08%	
<u>SELF SUPPORTING AND INTERNAL SERVICES</u>						
Building Inspection	\$ 1,475,222	\$ 1,374,163		\$ 1,145,744		Numerous FS cites - see division page
Fleet Management	3,162,264	2,930,943		3,083,086		
Risk Management	4,658,700	3,827,500		4,050,018		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	1,049,131	908,005		707,419		
Teen Court	188,118	189,592		113,842		FS 938.19, Ordinance 7-28
Drug Abuse Trust Fund	93,349	83,659		52,369		
Judicial Programs	345,675	348,937		369,957		FS 939.185, Chapter 7, Article II, Section 7-24
SHIP	781,668	-		-		FS 420.9073
Other Grant Related Activity	565,839	613,165		621,061		
9-1-1 Funding	1,267,004	1,284,000		1,208,023		FS 365.171
Emergency Medical Services (EMS)	12,700,885	12,880,105		13,623,285		FS 125.01(1)e, County Ordinance: Ch 8 Article III Section 8
Tourist Development Funding (all 5 Cents)	3,424,811	3,096,946		3,008,527		
Housing Finance Authority	31,635	31,350		31,065		FS 159.601, FS 159.604
Primary Healthcare MSTU	60,000	-		-		FS 154.011, County Ordinance: Ch 10 Article XVII Section 11
Amtrak	22,899	23,747		22,984		
Killaran Lakes Special Assessment	237,280	237,280		232,500		Interlocal Agreement with the City of Tallahassee
800 Mhz Radio Support	474,551	383,515		543,147		
Huntington Oaks Plaza	-	-		96,660		
Drug & Alcohol Testing	-	-		150,429		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	\$ 30,539,031	\$ 28,212,907	-7.62%	\$ 29,060,116	3.00%	
TOTAL OPERATING BUDGET	\$ 204,013,672	\$ 199,052,851	-2.43%	\$ 203,453,787	2.21%	
TOTAL CAPITAL BUDGET	\$ 29,168,846	\$ 20,813,980	-28.64%	\$ 17,169,238	-17.51%	
TOTAL CAPITAL RESRVs.	\$ 34,228,129	\$ 27,299,094	-20.24%	\$ 23,507,055	-13.89%	
GRAND TOTAL FY11 BUDGET	\$ 267,410,647	\$ 247,165,925	-7.57%	\$ 244,130,080	-1.23%	

Major Revenue Overview

(FY 2011 Revenue Estimates projected in Millions at 95%)

AD VALOREM PROPERTY TAXES (\$107.80)

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County. (MSTU Ad Valorem not included)

LOCAL OPTION GAS TAX (\$3.43)

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.

9TH CENT GAS TAX (\$1.27)

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 (\$3.50)

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

ENVIRONMENTAL PERMITS (\$0.89)

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

BUILDING PERMITS (\$1.04)

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.

LOCAL OPTION SALES TAX (\$3.05)

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.

LOCAL GOVERNMENT 1/2 CENT SALES TAX (\$9.79)

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.

TELECOMMUNICATIONS TAX (\$4.13)

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 (\$6.21)

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

STATE REVENUE SHARING TAX (\$3.80)

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 OPTION TOURIST TAX (\$3.72)

This is a locally imposed 5% tax levied on rentals and leases of less than six months duration. A 1% option has been levied by the Board to pay for a performing arts center.

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$15.55)

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 \$6.8 million will be generated from the MSTU and \$8.7 million from ambulance fees.

PROBATION FEES (\$1.10)

The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

LANDFILL & TRANSFER STATION TIPPING FEES (\$8.48)

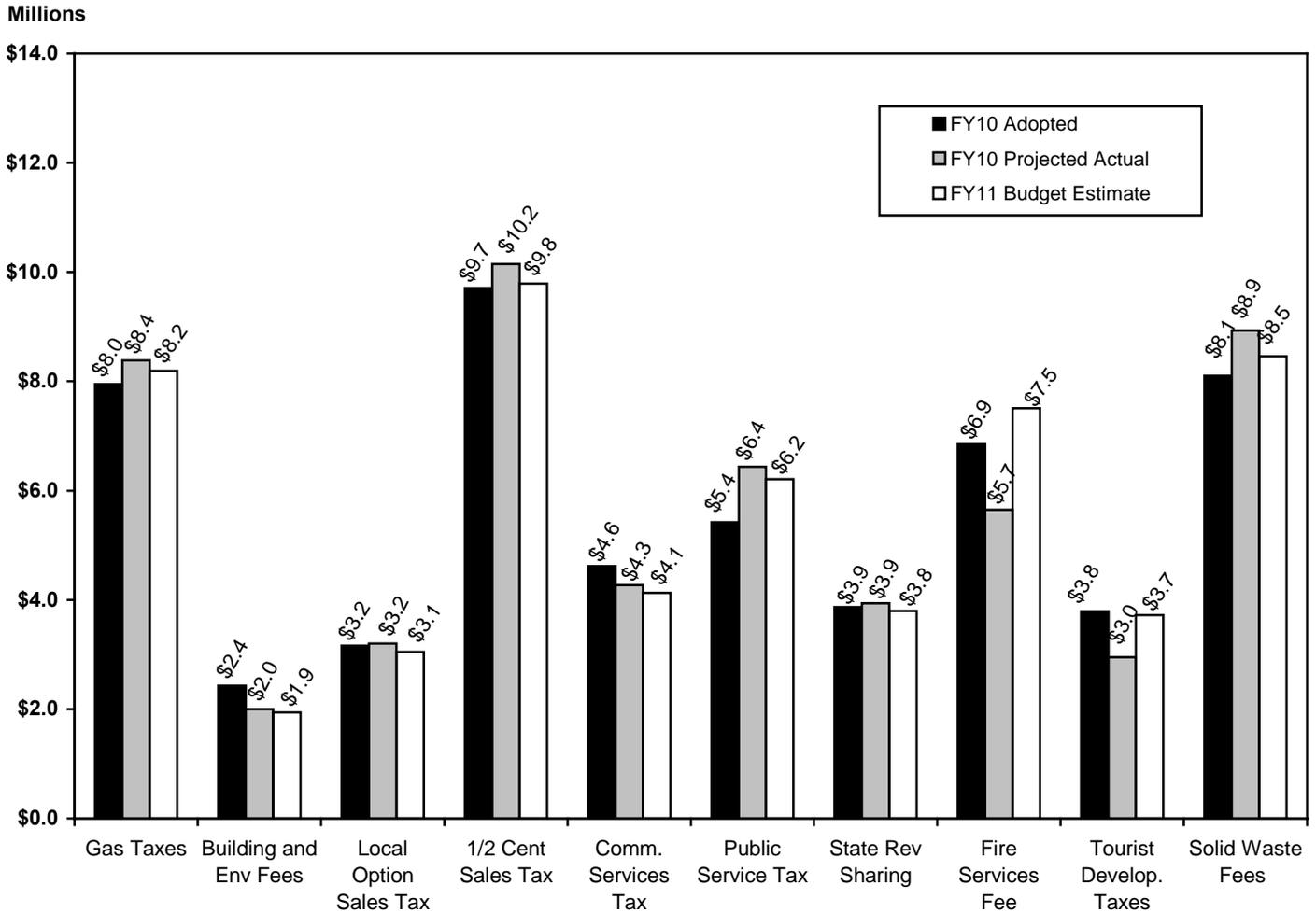
Tipping fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station (This does not include the non-ad valorem assessment of \$40/single family home).

FIRE SERVICES FEE (\$7.51)

This fee adopted on June 9, 2009, is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area to pay for fire services.

Major Revenues

**Adopted Budget FY 2010, Projected Actuals FY 2010, and
Estimated Budget FY 2011**

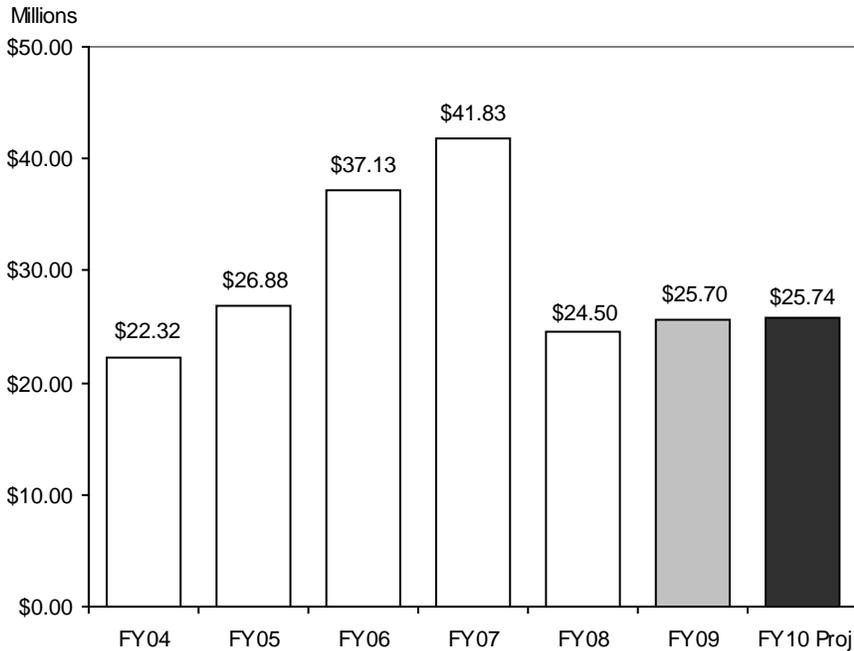


Adopted Budget FY 2010, Projected Actual Collections FY 2010, and Estimated Budget FY 2011:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2010, and the FY 2011 budget estimates. The chart depicts FY 2011 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

Major Revenues

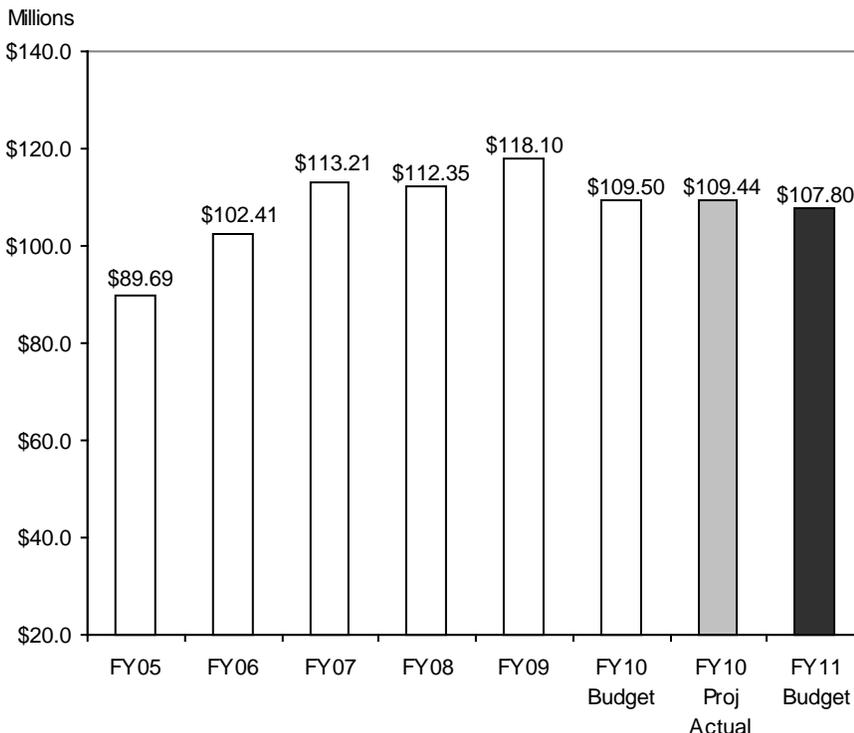
General/Fine & Forfeiture: Fund Balance



General Fund – Fund Balance:

Fund Balance is maintained for cash flow and emergency reserve purposes as well as a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. Generally, fund balances in excess of the minimum reserves amounts are utilized to support one-time expenditures or to address unforeseen revenue shortfalls. The unaudited fund balance for FY10 is \$25.74 million. This reflects 21% of operating expenditures and is consistent with the County's Reserve Policy.

Ad Valorem Tax: Actuals and Projections



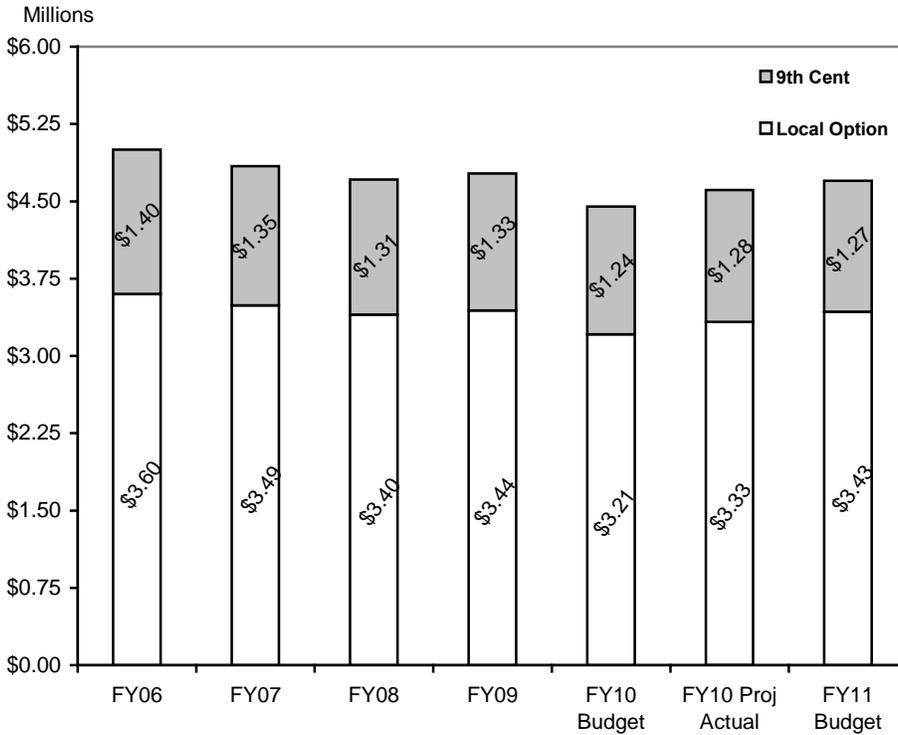
Ad Valorem Property Taxes:

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The tentative millage rate for FY11 is 7.85. The revenues budgeted for FY10 represent 95% of anticipated revenues and do not include Municipal Services Taxing Unit (MSTU) revenues.

In January 2008 a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These restrictions will limit future growth in ad valorem taxes. The forecasted FY11 level trend is due to little or no recovery in property values associated with the recession, specifically the repressed housing market. As a result of the Board maintaining the millage rate at 7.85, property owners will see \$1.8 million in ad valorem tax savings.

Major Revenues

Local Option Gas Tax: Actuals and Projections



Local Gas Taxes:

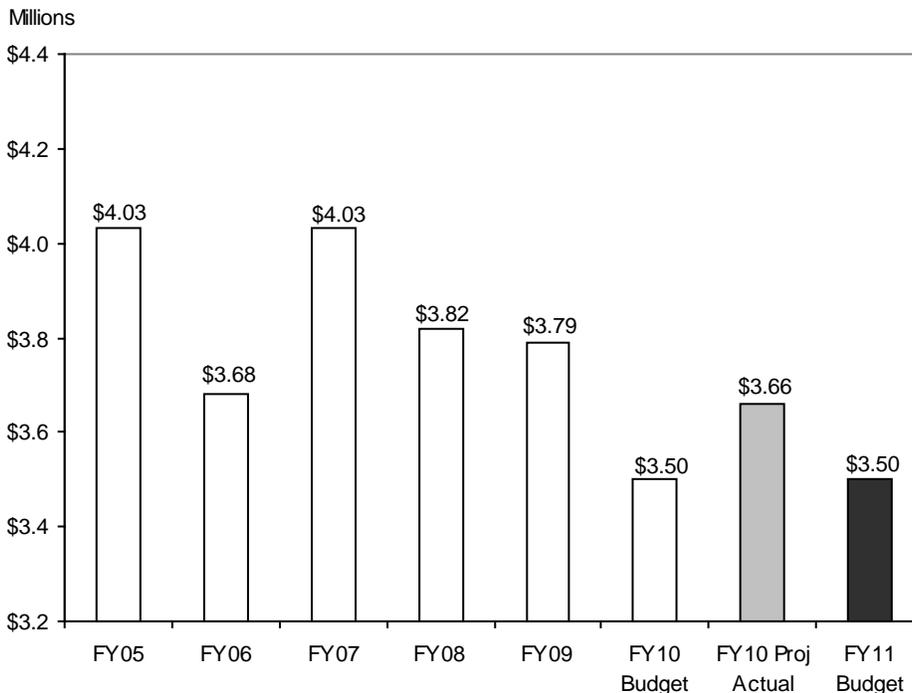
Local Option Gas Tax:

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.

This is a consumption based tax on gallons purchased. Since FY06, decreased fuel consumption has continued to cause a general decline in gas tax revenue due to the steady increase in gas prices beginning in FY07.

In FY09, Leon County collected a slightly higher amount of gas tax revenue and anticipates similar levels in FY10 and out-years. This variance is primarily attributed to the decrease in the cost of gas at the pump and consumption returning to levels prior to the spike in fuel costs in FY08.

State Shared Gas Tax: Actuals and Projections



State Shared Gas Taxes:

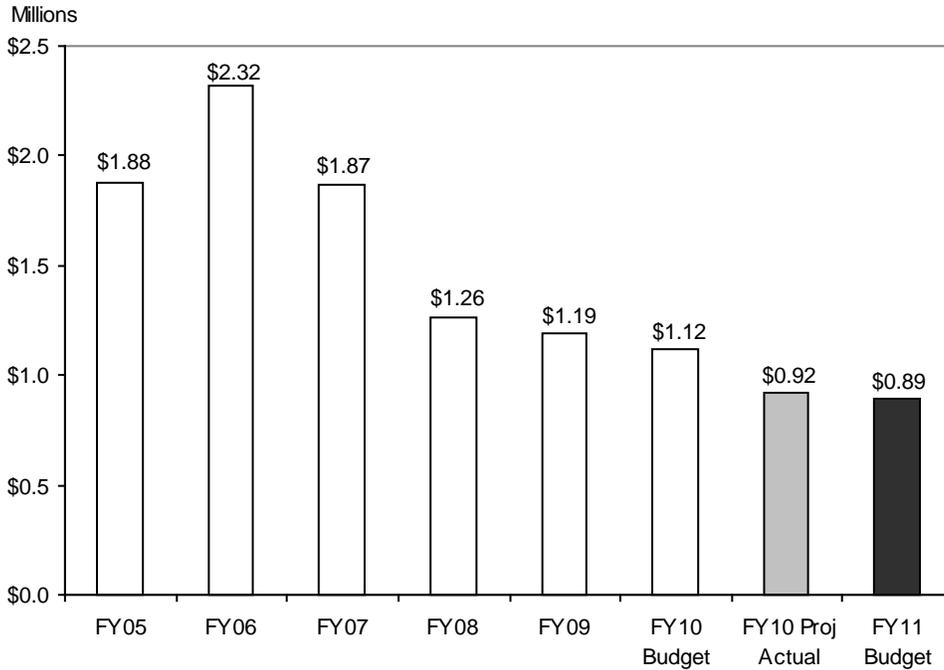
The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206). The revenues are disbursed from the State based on a distribution formula consisting of county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

This is a consumption based tax on gallons purchased. Decreased fuel consumption due to the recession and high fuel cost caused a steady decline in gas tax revenue since FY07.

In FY10, Leon County is anticipating to collect a slightly higher amount of gas tax revenues than originally budgeted based on revised upward highway fuel sales estimates from Transportation Revenue Estimating Conference.

Major Revenues

Environmental Permit Fees: Actuals & Projections



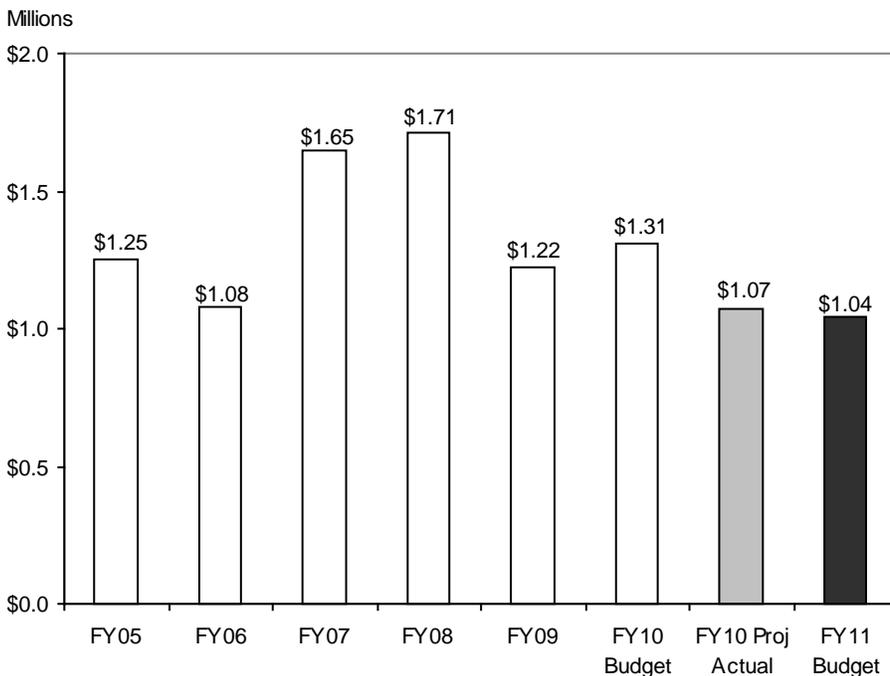
Environmental Permit Fees:

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.

Prior to FY07, this revenue experienced modest growth. However, due to an economic downturn beginning in late FY07 and FY08, actual collections were lower than anticipated. On March 11, 2008 the Board approved an overall fee increase of 20% in addition adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase was effective as of October 1, 2008.

Despite the fee increase, the current economic conditions in the construction industry have negatively impacted revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10 and nine positions in FY11. Revenue estimates for FY11 are consistent with FY10 levels.

Building Permits: Actuals and Projections



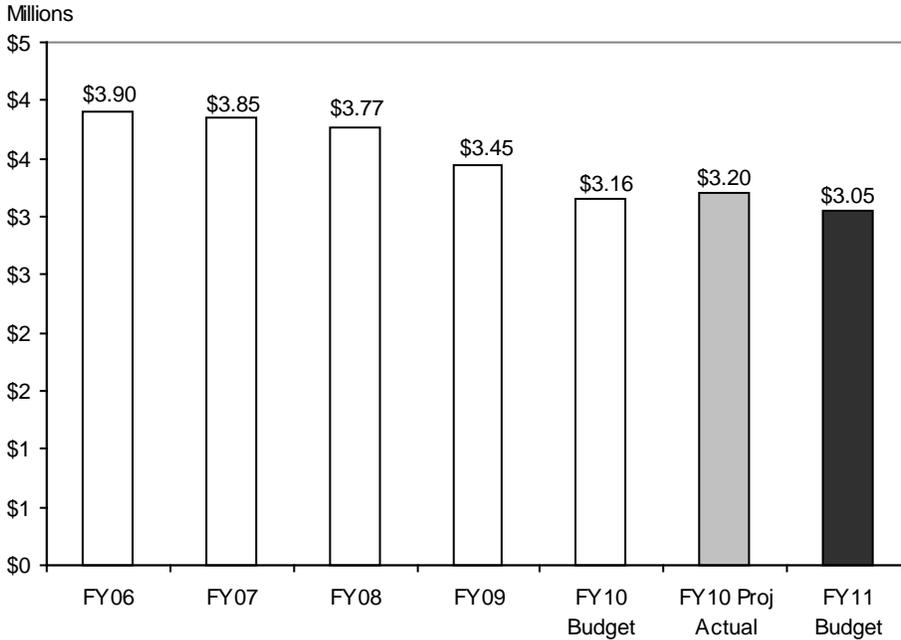
Building Permit Fees:

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.

Recovery from the current recession in the housing construction industry is not anticipated in FY10 and may not materialize in FY11. As a result of the continued decline in construction projects, the anticipated revenue for FY10 from permit fees is projected to be less than previous fiscal years. The FY11 estimated budget contemplates a continued decline, although not as severe.

Major Revenues

Local Option Sales Tax: Actuals and Projections

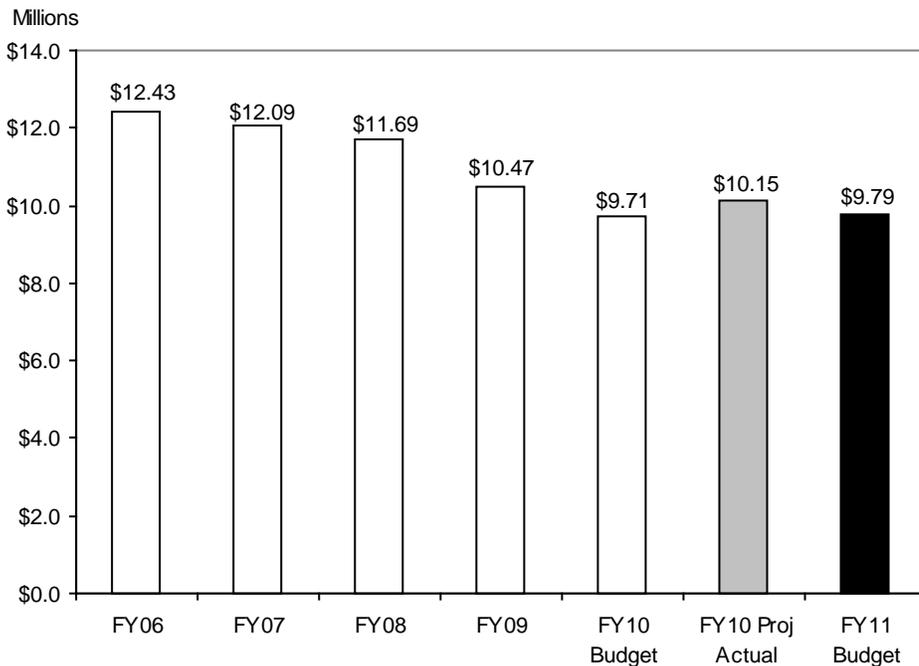


Local Option Sales Tax:

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.

Leon County anticipates collecting a slightly higher amount of local sales tax as budgeted in FY10. This indicates the ebbing of the recession and a return of consumer spending activity. While lower collections will occur in Leon County, the impact is not as severe as in other parts of the state that are more dependent on tourism.

Local Government 1/2 Cent Sales Tax: Actuals and Projections



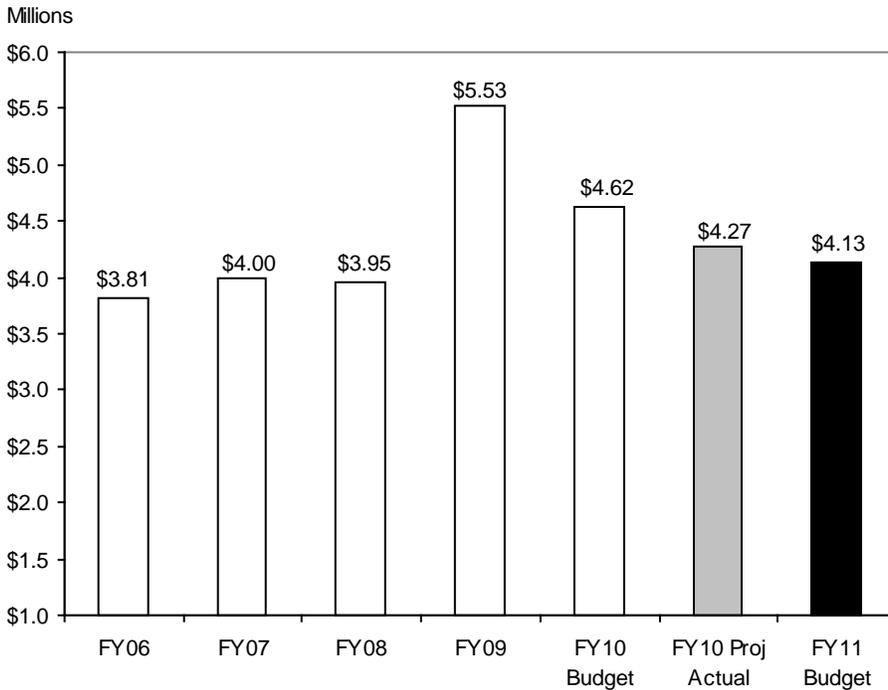
Local Government 1/2 Cent Sales Tax:

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).

Since FY06, sales tax revenue has steadily continued to decline. It is anticipated that this decline will end in FY10 due to the ebbing of the recession and an increase in economic activity.

Major Revenues

Communication Service Tax: Actuals and Projections



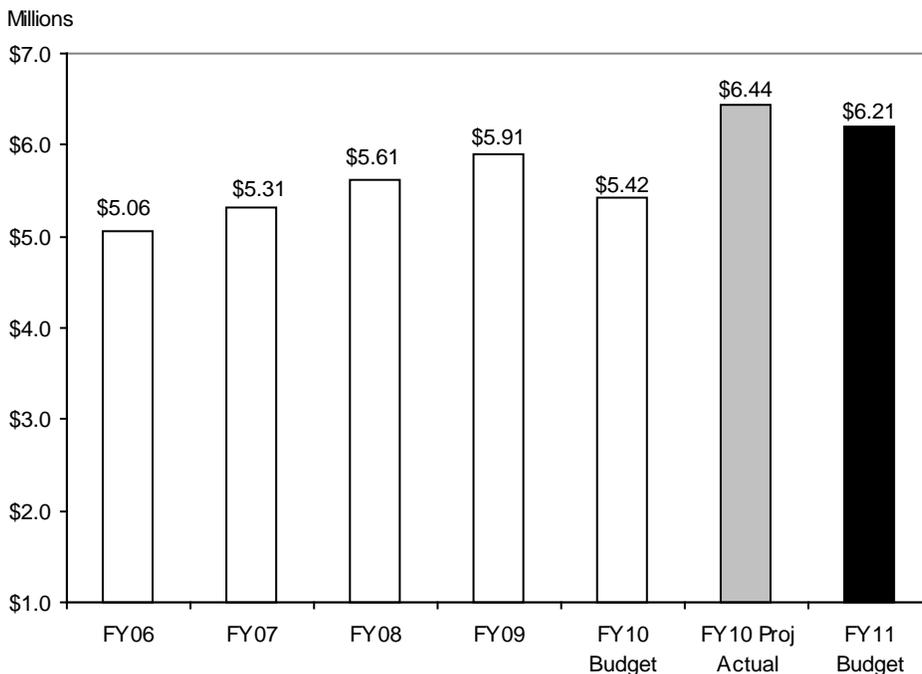
Communication Services Tax:

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.

Beginning in FY07, actual revenues began to decrease slightly. This trend is expected to remain flat or have moderate growth over future fiscal years.

In December 2008, the County received a \$2.5 million audit adjustment from the State, distributed in the form of a \$1.3 million lump sum payment in December of FY09 with the remainder prorated in equal monthly payments of \$33,429 from February 2009 until December 2012. These monthly adjustment payments have been contemplated in the budget graphs, accounting for the higher than expected revenue figures.

Public Service Tax: Actuals and Projections



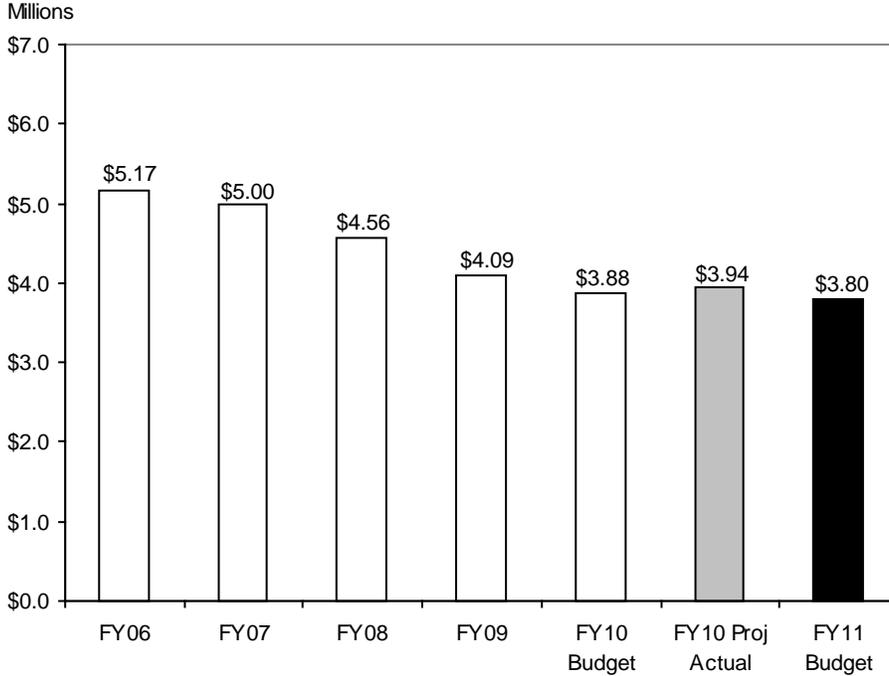
Public Service Tax:

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.

Due to its consumption basis, this tax is subject to many variables. Projections to FY10 revenues include a revised increase due to higher than normal utility consumption during the colder than average winter months. Revenues have steadily trended upward since FY06.

Major Revenues

State Revenue Sharing: Actuals and Projections

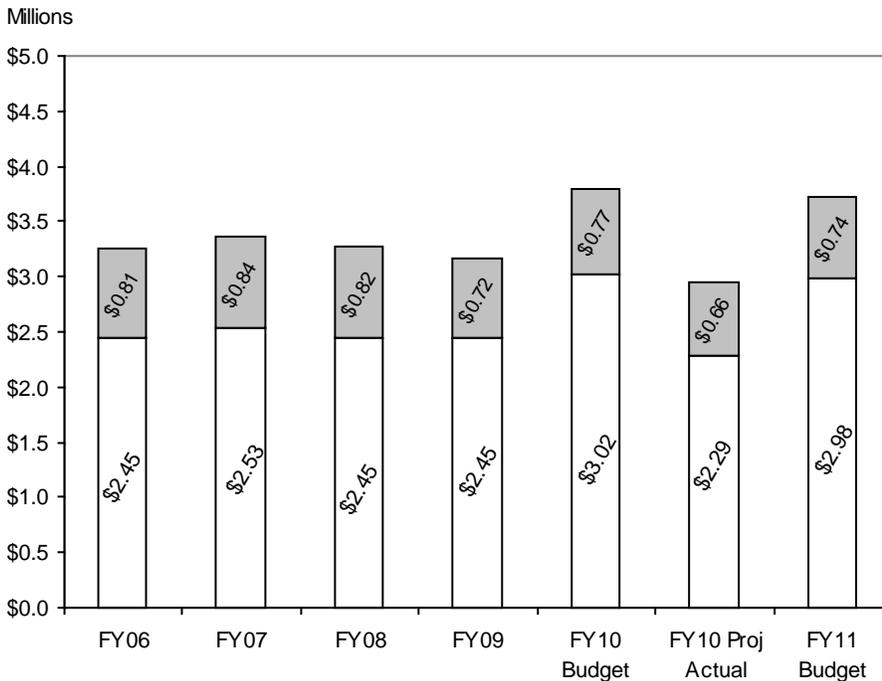


State Revenue Sharing:

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.

Since FY07, Leon County has experienced a sharp decrease in state revenue sharing taxes. A decline in statewide sales collections due to the recession caused the state to anticipate this trend to continue through the end of FY10. During the March 9, 2010 General Revenue Estimating Conference the State expected the recent downward trend to ease during FY11 and show positive growth in the out-years.

Local Option Tourist Tax: Actuals and Projections



Local Option Tourist Tax:

The Local Option Tourist Tax is a locally imposed 5% 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). This tax dedicates one cent to the performing arts center.

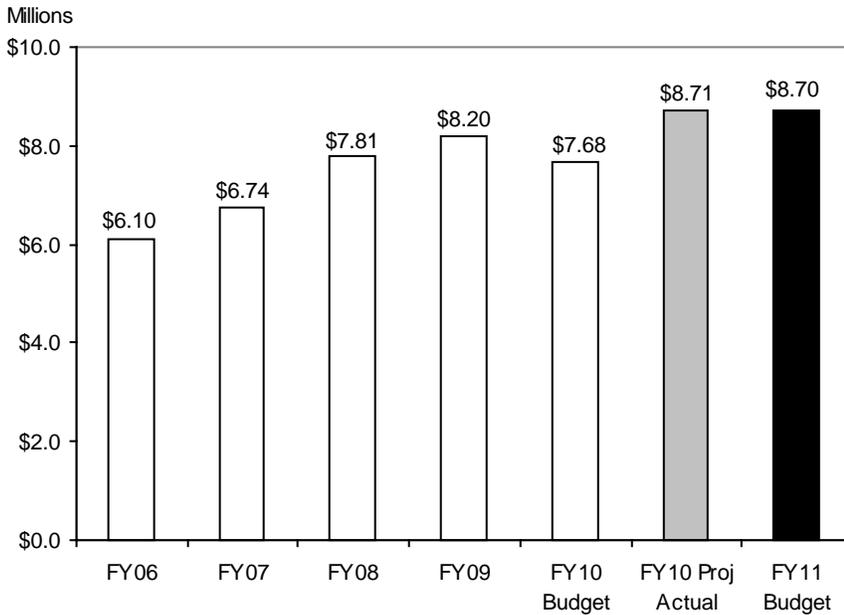
On March 19, 2009, the Board approved to increase total taxes levied on rentals and leases of less than 6-month duration by 1%. The total taxes levied are now 5%. The additional 1% became effective on May 1, 2009.

Until October 2011, the additional 1% will be used as specified in the TDC Strategic Plan.

Even with the additional one cent levied in May 2009, current economic conditions are suppressing FY10 actual and projected revenues. The FY11 estimate for revenues anticipates level activity with FY10.

Major Revenues

Ambulance Fees: Actuals and Projections



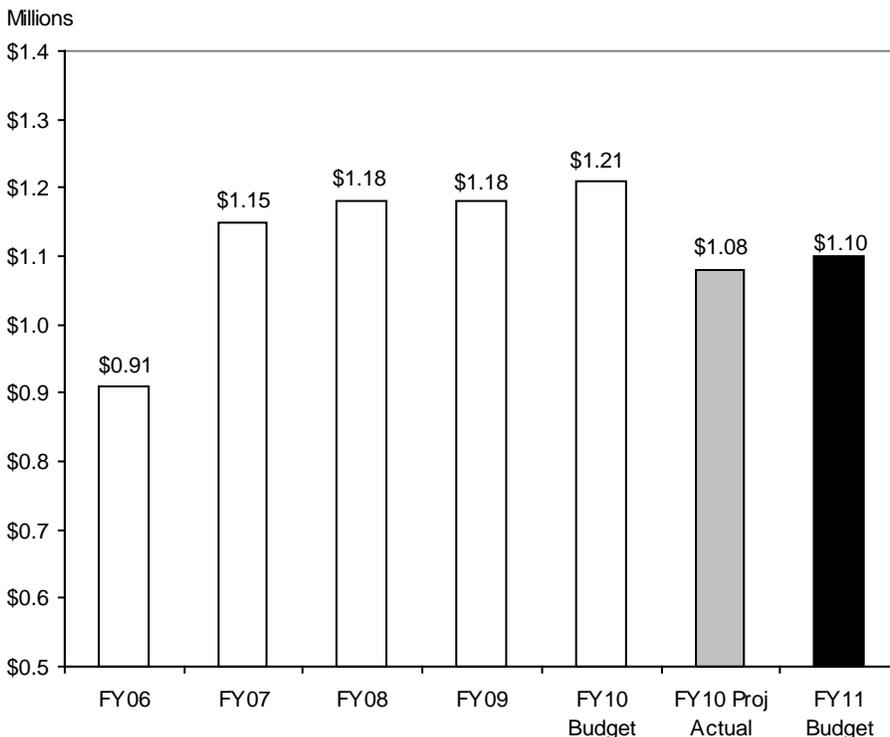
Ambulance Fees:

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 EMS system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables). In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible.

An analysis of collections indicates a steady increase since FY06 due to rising call volumes and improved collection efficiency. This trend is expected to continue and out-year revenue projections have been adjusted accordingly.

Probation Fees: Actuals and Projections



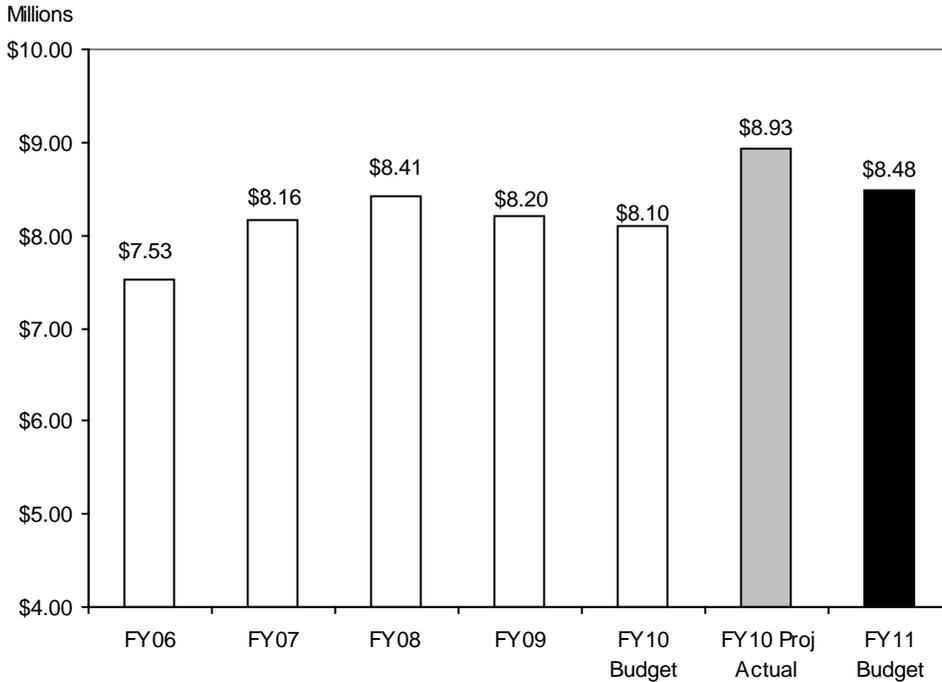
Probation Fees:

The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and pre-trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

Revenues collected through Probation and Pre-Trial fees increased slightly since FY07. Projected FY10 revenues are lower than previously anticipated due to a decline in Probation and Pre-Trial caseloads, associated with early termination of sentences and a decrease in court ordered GPS pre-trial tracking. FY11 estimates include revenue from the recently established on-site urinalysis testing program.

Major Revenues

Solid Waste: Actuals and Projections



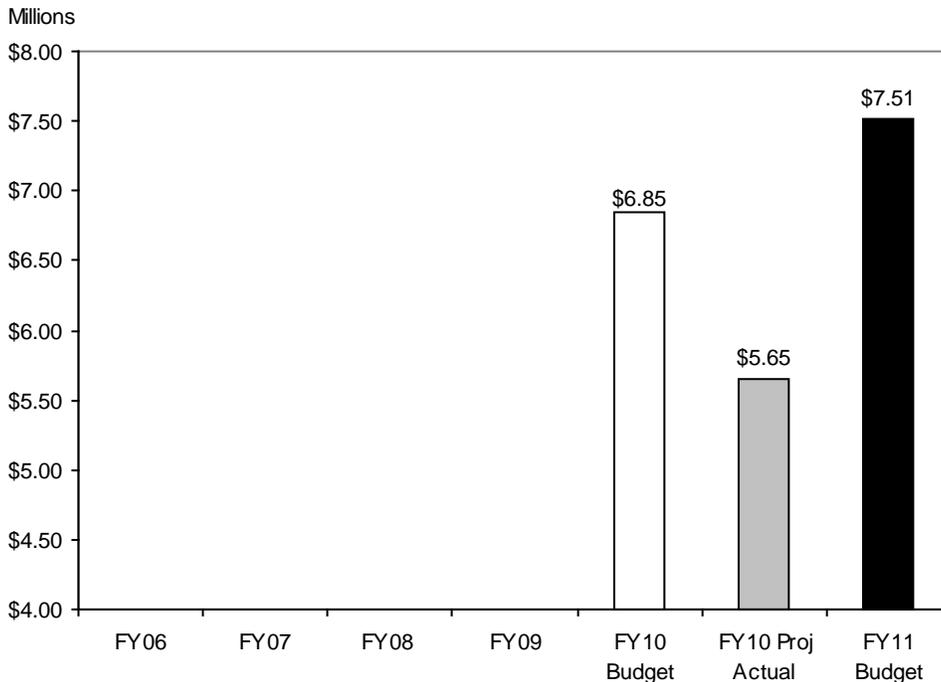
Solid Waste Fees:

Solid Waste Fees are collected for sorting, reclaiming, and disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

In October 2008, the Board entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility is no longer accepting Class III waste as of January 1, 2009. This contract will cause a decline in revenues for Solid Waste. However, expenditures have been adjusted to reflect the change in operations at the facility.

FY10 projected actual and FY11 Estimated revenues anticipate an increase over historical levels. This is due to FY10 being the first full year including revenue from the Wakulla County contract to transport their waste and an increase in the annually adjusted fuel surcharge fee.

Fire Services Fee: Actuals and Projections



Fire Services Fee:

The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

This fee was adopted June 9, 2009 and is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area of the County to pay for fire services.

The actual FY10 collections are lower than what was budgeted due to property owners opting to defer the payment of their 2010 fire services quarterly bills in order to have the fee incorporated as a non-ad valorem assessment on their property tax bill for 2011. This accounts for the increase in budgeted revenues in FY11.

**Leon County Government
Fiscal Year 2011 Budget**

Position Changes

Board of County Commissioners	FTEs	Impact	Judicial and Constitutionals	FTEs	Impact
Administrative/Legislative - County Attorney			Property Appraiser		
Assistant County Attorney	1.00	87,415	Special Projects Coordinator	-1.00	(63,110)
Legal Assistant	1.00	44,254	Total Property Appraiser	-1.00	(63,110)
Total Administrative/Legislative	2.00	131,669			
Public Services - Health & Human Services					
Healthcare Services Coordinator	1.00	58,418			
Total Health & Human Services	1.00	58,418			
Growth & Environmental Mgmt - Support					
Asst to the GEM Director	-0.75	(67,316)			
Growth & Environmental Mgmt - Building Inspection					
Deputy Building Official	-1.00	(81,522)			
Combination Inspector	-1.00	(69,087)			
Asst to the GEM Director	-0.25	(22,439)			
Administrative Associate V	-1.00	(51,320)			
Growth & Environmental Mgmt - Environmental Compliance					
Sr Environmental Engineer	-1.00	(84,802)			
Environmental Compliance Specialist	-1.00	(67,763)			
Environmental Review Specialist	-1.00	(75,000)			
Growth & Environmental Mgmt - Development Services					
Development Services Supervisor	-1.00	(95,237)			
Senior Planner	-1.00	(74,035)			
Total Growth & Environmental Mgmt	-9.00	(688,521)			
Total Board of County Commissioners	-6.00	(498,434)	Total Judicial and Constitutionals	-1.00	(63,110)
Total Board, Judicial and Constitutionals		-7.00	(561,544)		

Leon County Government
Fiscal Year 2011 Budget - Authorized Position Summary

Legislative/Administrative

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
County Administration	6.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	5.00
County Attorney	12.00	10.00	10.00	2.00	12.00	12.00	12.00	12.00	12.00
Office of Management and Budget	9.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
Human Resources	10.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
	51.00	48.00	48.00	2.00	50.00	50.00	50.00	50.00	50.00

Public Services

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Tourist Development	3.00	20.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Intergovernmental Affairs	10.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Library Services	110.20	103.70	103.70	0.00	103.70	115.70	115.70	115.70	115.70
Cooperative Extension	13.18	13.18	13.18	0.00	13.18	13.18	13.18	13.18	13.18
Health & Human Services	14.00	14.00	14.00	1.00	15.00	15.00	15.00	15.00	15.00
Emergency Medical Services	103.85	111.35	111.35	0.00	111.35	111.35	111.35	111.35	111.35
Capital Regional Transportation Planning Agency	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Planning Department	29.00	28.00	28.00	0.00	28.00	28.00	28.00	28.00	28.00
Blueprint 2000	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Office of Sustainability	1.00	1.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	286.23	303.23	295.22	1.00	296.23	308.23	308.23	308.23	308.23

Management Services

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
County Probation	33.00	31.00	33.00	0.00	33.00	33.00	33.00	33.00	33.00
Facilities Management	39.00	39.00	40.00	0.00	40.00	40.00	40.00	40.00	40.00
Management Information Services	64.00	61.00	61.00	0.00	61.00	61.00	61.00	61.00	61.00
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
	146.00	141.00	144.00	0.00	144.00	144.00	144.00	144.00	144.00

Growth & Environmental Management

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Permit & Compliance Services	12.72	10.89	7.02	0.00	7.02	7.02	7.02	7.02	7.02
Support Services	0.00	0.00	4.87	(0.75)	4.12	4.12	4.12	4.12	4.12
Building Inspection	19.28	17.11	17.11	(3.25)	13.86	13.86	13.86	13.86	13.86
Environmental Compliance	20.00	17.00	17.00	(3.00)	14.00	14.00	14.00	14.00	14.00
Development Services	14.00	12.00	11.00	(2.00)	9.00	9.00	9.00	9.00	9.00
DEP Storage Tank	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	68.00	59.00	59.00	(9.00)	50.00	50.00	50.00	50.00	50.00

Public Works

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	133.00	133.00	133.00	0.00	133.00	133.00	133.00	133.00	133.00
Animal Services	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Engineering Services	36.00	36.00	36.00	0.00	36.00	36.00	36.00	36.00	36.00
Fleet Management	10.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Mosquito Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Parks & Recreation	25.00	25.00	25.00	0.00	25.00	25.00	26.00	26.00	26.00
Solid Waste	47.00	40.00	40.00	0.00	40.00	40.00	40.00	40.00	40.00
	262.00	255.00	255.00	0.00	255.00	255.00	256.00	256.00	256.00

*FY10 positions for the TDC included 17 FTE positions contracted through the Tallahassee Convention and Visitors Bureau. This contract was terminated and seven positions were transitioned to the TDC during FY10.

Leon County Government
Fiscal Year 2011 Budget - Authorized Position Summary

Constitutional

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Clerk of the Circuit Court	182.50	169.00	169.00	0.00	169.00	169.00	169.00	169.00	169.00
Property Appraiser	56.00	54.00	54.00	(1.00)	53.00	53.00	53.00	53.00	53.00
Sheriff	640.00	637.00	639.00	0.00	639.00	639.00	639.00	639.00	639.00
Supervisor of Elections	17.00	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>981.50</u>	<u>963.00</u>	<u>965.00</u>	<u>(1.00)</u>	<u>964.00</u>	<u>964.00</u>	<u>964.00</u>	<u>964.00</u>	<u>964.00</u>

Judicial

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 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	8.00	7.50	6.00	0.00	6.00	6.00	4.00	3.50	3.00
	<u>11.00</u>	<u>10.50</u>	<u>9.00</u>	<u>0.00</u>	<u>9.00</u>	<u>9.00</u>	<u>7.00</u>	<u>6.50</u>	<u>6.00</u>

Grants Administration

Authorized Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Grants LLEBG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Management Services	1.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Byrne Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>1.00</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>1,803.73</u>	<u>1,782.73</u>	<u>1,778.23</u>	<u>(7.00)</u>	<u>1,771.23</u>	<u>1,783.23</u>	<u>1,782.23</u>	<u>1,781.73</u>	<u>1,781.23</u>

Leon County Government
Fiscal Year 2011 Budget - Authorized OPS Position Summary

Legislative/Administrative

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Office of Management and Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Resources	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00

Public Services

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Tourist Development	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Health & Human Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	1.00	3.00	3.00	3.00	3.00	3.00

Management Services

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Management Information Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M/W Small Business Enterprise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Growth & Environmental Management

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Development Services	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Public Works

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Operations	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	2.00
	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00

Constitutional

OPS Positions	FY 2009 Actual	FY 2010 Adopted	FY 2011 Continuation	FY 2011 Issues	FY 2011 Adopted	FY 2012 Projected	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected
Supervisor of Elections	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	7.00	6.00	7.00	2.00	9.00	9.00	9.00	9.00	9.00

**Leon County Government
Fiscal Year 2011 Budget**

Total OPS Positions Salary Funding

OPS Positions	FY 2010 Adopted	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget
<u>Legislative/Administrative</u>						
Human Resources	0	41,571	42,188	42,322	42,457	42,599
Subtotal	<u>0</u>	<u>41,571</u>	<u>42,188</u>	<u>42,322</u>	<u>42,457</u>	<u>42,599</u>
<u>Public Services</u>						
Library Services	28,658	28,828	30,128	31,128	32,162	33,238
Emergency Medical Services	67,065	67,538	70,541	72,877	75,291	77,794
Tourist Development	0	24,506	24,506	24,506	24,506	24,506
Subtotal	<u>95,723</u>	<u>120,872</u>	<u>125,175</u>	<u>128,511</u>	<u>131,959</u>	<u>135,538</u>
<u>Growth Management</u>						
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Works</u>						
Operations - Stormwater Maintenance	45,145	45,771	47,785	49,362	50,992	52,682
Operations - Mosquito Control	120,861	121,731	127,154	131,370	135,720	140,237
Solid Waste	51,524	51,626	53,914	90,825	93,828	96,946
Subtotal	<u>217,530</u>	<u>219,128</u>	<u>228,853</u>	<u>271,557</u>	<u>280,540</u>	<u>289,865</u>
<u>Constitutional</u>						
Supervisor of Elections	246,391	247,896	828,584	326,417	337,426	348,865
Subtotal	<u>246,391</u>	<u>247,896</u>	<u>828,584</u>	<u>326,417</u>	<u>337,426</u>	<u>348,865</u>
<u>Judicial</u>						
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total OPS Funding	<u>559,644</u>	<u>629,467</u>	<u>1,224,800</u>	<u>768,807</u>	<u>792,382</u>	<u>816,867</u>

Notes:

1. The amounts represented in this table do not include any anticipated benefit costs.



**Leon County Government
Fiscal Year 2011 Budget**

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY08	FY09	FY 10 Estimate			% Change(+/-)
		Actual	Actual	Rev	Exp.	Year End (A)	
<u>General & Fine and Forfeiture Funds *</u>							
001	General Fund	17,397,849	15,965,911	71,493,238	55,354,955	16,138,283	1.08%
110	Fine and Forfeiture Fund	7,099,496	9,723,755	73,333,092	63,731,432	9,601,660	-1.26%
	Subtotal:	24,497,345	25,689,666	144,826,330	119,086,387	25,739,943	0.20%
* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.							
<u>Special Revenue Funds</u>							
106	County Transportation Trust Fund	6,657,052	6,219,033	19,055,271	11,860,978	7,194,293	15.68%
111	Probation Services Fund	1,380,387	996,511	3,649,945	2,808,470	841,475	-15.56%
113	Law Library Trust Fund	30,782	452	461	0	461	2.09%
114	Teen Court Fund (B)	175,879	147,317	264,539	202,170	62,369	-57.66%
116	Drug Abuse Trust Fund	251,851	173,700	227,722	133,665	94,057	-45.85%
117	Judicial Programs Fund	433,290	471,611	746,526	349,112	397,414	-15.73%
120	Building Inspection Fund (C)	640,614	236,431	1,355,402	1,223,218	132,184	-44.09%
121	Growth Management Fund (C)	1,974,954	996,465	3,921,509	3,621,382	300,126	-69.88%
122	Mosquito Control Fund	356,351	789,310	1,618,442	915,482	702,960	-10.94%
123	Stormwater Utility Fund	1,889,356	1,494,923	6,609,329	4,678,724	1,930,605	29.14%
124	Ship Trust Fund	942	942	864,670	864,670	0	N/A
125	Grants	991,611	837,220	10,160,441	9,252,033	908,408	8.50%
125	Capacity Fees (D)	457,041	764,773	915,774	915,774	0	-100.00%
126	Non-Countywide General Revenue Fund	1,722,866	1,566,138	20,524,044	18,947,031	1,577,013	0.69%
127	Grants (E)	0	5,660	1,471,229	1,440,281	30,948	446.78%
130	911 Emergency Communications Fund	1,074,996	1,164,985	2,533,950	2,401,801	132,149	-88.66%
131	Radio Communications Systems Fund (F)	0	0	517,883	383,515	134,368	N/A
135	Emergency Medical Services Fund (G)	9,509,549	3,179,290	18,860,319	15,072,230	3,788,089	19.15%
140	Municipal Service Fund	2,872,841	2,546,651	9,041,003	6,280,781	2,760,222	8.39%
160	Tourist Development Fund (1st - 3rd & 5th Cent) (H)	1,079,817	609,414	3,367,710	3,025,709	342,001	-43.88%
160	Tourist Development Fund (4th Cent) (H)	2,660,973	2,829,317	3,503,859	0	3,503,859	23.84%
161	Housing Finance Authority Fund	229,718	215,224	250,791	178,837	71,954	-66.57%
162	Special Assessment Paving Fund	493,952	605,898	973,406	264,113	709,293	17.06%
163	Primary Care MSTU Fund	81,161	24,646	25,093	0	25,093	1.81%
164	Killearn Lakes Units I and II Sewer	3,638	25,092	267,372	242,280	25,092	N/A
165	Bank of America Building Operating Fund	2,214,513	2,793,342	4,267,541	1,428,086	2,839,455	1.65%
166	Huntington Oaks Plaza Fund	0	0	215,000	126,100	88,900	N/A
	Subtotal:	37,184,134	28,694,345	115,209,231	86,616,444	28,592,787	-0.35%
<u>Debt Service Funds</u>							
206	Debt Service - Series 1999	166,651	0	0	0	0	N/A
211	Debt Service - Series 2003 A&B	17,926	18,449	973,729	955,280	18,449	0.00%
214	Debt Service - Series 1997	5,969	5,969	5,969	0	0	-100.00%
216	Debt Service - Series 1998B	56,285	56,547	2,934,435	2,877,888	56,547	0.00%
218	Debt Service - Refunding 1993	943	943	943	0	0	-100.00%
220	Debt Service - Series 2004	125,792	126,053	5,223,928	5,097,875	126,053	0.00%
	Subtotal:	373,566	207,961	9,139,003	8,931,043	201,048	-3.32%

**Leon County Government
Fiscal Year 2011 Budget**

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY08	FY09	FY 10 Estimate			% Change(+/-)
		Actual	Actual	Rev	Exp.	Year End (A)	
<u>Capital Projects Funds</u>							
305	Capital Improvements Fund (I)	45,964,855	64,744,204	70,733,164	56,663,387	14,069,777	-78.27%
306	Gas Tax Transportation Fund	4,066,495	5,720,219	7,346,953	6,317,004	1,029,949	-81.99%
308	Local Option Sales Tax Fund (J)	44,326,327	39,029,619	39,748,742	22,439,767	17,308,975	-55.65%
309	Local Option Sales Tax Extension Fund	11,285,168	12,644,326	26,406,618	26,080,315	326,303	-97.42%
311	Construction Series 2003 A&B Fund	2,150,024	2,068,312	2,118,956	1,511,436	607,520	-70.63%
318	1999 Bond Construction Fund	950,045	905,410	922,456	346,087	576,369	-36.34%
320	Construction Series 2005	3,419,423	3,552,498	3,599,096	2,775,575	823,521	-76.82%
321	Energy Savings Contract ESCO Capital Fund	948,091	796,501	812,102	657,420	154,682	-80.58%
330	911 Capital Projects Fund	405,952	401,925	1,496,757	79,055	1,417,702	252.73%
331	800 MHz Capital Projects Fund	1,711,099	1,686,173	1,727,853	0	1,727,853	2.47%
341	Countywide Road District Fund - Impact Fee	3,493,999	2,243,263	2,287,000	2,081,537	205,463	-90.84%
343	NW Urban Collector Fund - Impact Fee	508,720	498,911	508,703	459,910	48,793	-90.22%
344	SE Urban Collector Fund - Impact Fee	812,418	838,964	855,381	776,337	79,044	-90.58%
	Subtotal:	120,042,616	135,130,325	158,563,782	120,187,830	38,375,952	-71.60%
<u>Enterprise Funds</u>							
401	Solid Waste Fund (K)	2,849,208	6,786,955	19,144,566	12,355,001	6,789,565	0.04%
420	Amtrak Depot Fund	132,899	134,821	137,446	12,500	124,946	-7.32%
	Subtotal:	2,982,107	6,921,776	19,282,012	12,367,501	6,914,510	-0.10%
<u>Internal Service Funds</u>							
501	Insurance Service Fund	5,455,275	5,069,306	7,771,139	3,064,494	4,706,645	-7.15%
502	Communications Trust Fund	15,205	-787	625,908	626,695	0	N/A
505	Motor Pool Fund	-80,298	1,079	3,001,210	2,931,752	0	-100.00%
	Subtotal:	5,390,182	5,069,598	11,398,257	6,622,941	4,706,645	-7.16%
TOTAL:		190,469,950	201,713,671	458,418,616	353,812,146	104,530,887	-48.18%

Notes:

- A. Balances are estimated as year ending for FY 2010 and may be changed pending final audit adjustments.
- B. The decline in Teen Court fund balance is related to declining revenues due to a reduction in the number of citations being issued and the utilization of fund balance to fund a position through FY 2011.
- C. The reduction in fund balance for the Growth and Building Inspection funds is due to utilization of fund balance to offset revenue reductions due to a downturn in the real estate and construction markets. If the downward trends continue, the fund balances are anticipated to be depleted in FY 2011.
- D. The fund balance reflects the portion of the grant fund that relates to the collection of fees that are not truly grants but need to be placed in a discrete funding account such as the fee in lieu of sidewalks and concurrency capacity payments.
- E. This fund is used to separate grants that are interest bearing grants.
- F. The Radio Communications Systems Fund is used to account for the new radio system for Joint Dispatch. These funds were previously reflected in Fund 331.
- G. The Emergency Medical Services (EMS) fund balance reflects an increase in the collection of ambulance fees.
- H. The Tourist Development Tax is reflected in two separate fund balances: the first three cents supports the Tourist Development Council activities and the fourth cent is dedicated towards the Performing Arts Center. The Board approved the levying of a 5th cent effective May 1, 2009.
- I. The fund balance reflects the remaining capital reserves budgeted during FY 2010 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- J. The reduction in fund balance reflects capital reserves budgeted during FY 2010 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax for the next five to eight years.
- K. Amount reflected is unrestricted retained earnings.

**Leon County Government
Fiscal Year 2011 Budget**

SUMMARY OF FUND BALANCE AND COUNTY RESERVES POLICY

Fund	Fund Title	FY10	FY11	Policy (A)	Policy (A)	FY11: Fund Balance Allocation (B)		
		Yr Ending Est. Bal. (B)		Minimum 15% Budget	Maximum 30% Budget	Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
General & Fine and Forfeiture Funds								
001	General Fund	16,138,283	55,800,167	8,370,025	16,740,050	4,036,582	12,101,701	
110	Fine and Forfeiture Fund	<u>9,601,660</u>	<u>64,943,274</u>	<u>9,741,491</u>	<u>19,482,982</u>	<u>0</u>	<u>9,601,660</u>	
	Subtotal:	25,739,943	120,743,441	18,111,516	36,223,032	4,036,582	21,703,361	0
Special Revenue Funds (C)								
106	County Transportation Trust Fund	7,194,293	12,344,753	1,851,713	3,703,426	0	3,703,426	3,490,867
111	Probation Services Fund	841,475	2,823,248	423,487	846,974	0	841,475	0
113	Law Library Trust Fund	461	0	0	0	0	0	461
114	Teen Court Fund	62,369	129,579	19,437	38,874	15,674	38,874	7,821
116	Drug Abuse Trust Fund	94,057	58,879	8,832	17,664	11,494	17,664	64,900
117	Judicial Programs Fund	397,414	445,354	66,803	133,606	178,594	133,606	85,214
120	Building Inspection Fund	132,184	1,317,504	197,626	395,251	112,789	19,395	0
121	Growth Management Fund	300,126	3,182,299	477,345	954,690	0	300,126	0
122	Mosquito Control Fund	702,960	836,434	125,465	250,930	0	250,930	452,029
123	Stormwater Utility Fund	1,930,605	5,448,942	817,341	1,634,683	0	1,634,683	295,922
124	Ship Trust Fund	0	0	0	0	0	0	0
125	Grants	908,408	702,711	105,407	210,813	0	210,813	697,594
126	Non-Countywide General Revenue Fund	1,577,013	18,443,679	2,766,552	5,533,104	0	1,577,013	0
127	Grants	30,948	0	0	0	0	0	30,948
130	911 Emergency Communications Fund	132,149	1,217,900	182,685	365,370	0	132,149	0
131	Radio Communications Systems Fund	134,368	543,147	81,472	162,944	0	134,368	0
135	Emergency Medical Services Fund	3,788,089	15,830,627	2,374,594	4,749,188	44,823	3,743,266	0
140	Municipal Service Fund	2,760,222	6,254,072	938,111	1,876,222	0	1,876,222	884,001
160	Tourist Development Fund - 1st - 3rd & 5th Cent	342,001	3,065,275	459,791	919,583	0	342,001	0
160	Tourist Development Fund - 4th Cent	3,503,859	744,800	111,720	223,440	0	223,440	3,280,419
161	Housing Finance Authority Fund	71,954	31,065	4,660	9,320	0	9,320	62,635
162	Special Assessment Paving Fund	709,293	247,228	37,084	74,168	0	74,168	635,125
163	Primary Care MSTU Fund	25,093	0	0	0	0	0	25,093
164	Killeam Lakes Units I & II Sewer	25,092	237,500	35,625	71,250	0	0	25,092
165	Bank of America Building Operating Fund	2,839,455	1,624,732	243,710	487,420	261,972	487,420	2,090,063
166	Huntington Oaks Plaza Fund	<u>88,900</u>	<u>245,000</u>	<u>36,750</u>	<u>73,500</u>	<u>0</u>	<u>73,500</u>	<u>15,400</u>
	Subtotal:	28,592,787	75,774,728	11,366,209	22,732,418	625,346	15,823,857	12,143,585
Debt Service Funds								
206	Debt Service - Series 1999	0	Debt Service:			0	0	0
211	Debt Service - Series 2003 A&B	18,449	The County transfers the necessary funds to make			0	0	18,449
214	Debt Service - Series 1997	0	debt service payments on an as needed basis. Any			0	0	0
216	Debt Service - Series 1998B	56,547	balances will be utilized to support future debt service			0	0	56,547
218	Debt Service - Refunding 1993	0	requirements.			0	0	0
220	Debt Service - Series 2005	126,053				0	0	126,053
	Subtotal:	201,048				0	0	201,048
Capital Projects Funds (D)								
305	Capital Improvements Fund	14,069,777	Capital Projects:			14,069,777	n/a	0
306	Gas Tax Transportation Fund	1,029,949	Actual project balances will be carried forward into the			0	n/a	1,029,949
308	Local Option Sales Tax Fund	17,308,975	new fiscal year. Capital projects do not require			17,308,975	n/a	0
309	Local Option Sales Tax Ext. Fund	326,303	reserves for cash flow as all funding is accumulated			0	n/a	326,303
311	Construction Series 2003 A&B Fund	607,520	prior to a project commencing. Excess funds in			306,000	n/a	301,520
318	1999 Bond Construction Fund	576,369	specific capital project funds are available for future			335,000	n/a	241,369
320	Construction Series 2005	823,521	capital project needs. Many of the funds have specific			0	n/a	823,521
321	Energy Savings Contract ESCO Capital Fund	154,682	constraints based on the revenue source (i.e. 9-1-1			0	n/a	154,682
330	911 Capital Projects Fund	1,417,702	funding, etc.).			0	n/a	1,417,702
331	800 MHz Capital Projects Fund	1,727,853				229,552	n/a	1,187,736
341	Countywide Road District Fund	205,463				0	n/a	165,533
343	NW Urban Collector Fund - Impact Fee	48,793				0	n/a	55,077
344	SE Urban Collector Fund - Impact Fee	<u>79,044</u>				<u>0</u>	<u>n/a</u>	<u>100,175</u>
	Subtotal:	38,375,952				32,249,304	0	5,803,568
Enterprise Funds (D)								
401	Solid Waste Fund (E)	6,789,565	11,936,283	1,790,442	3,580,885	0	6,789,565	0
420	Amtrak Depot Fund	<u>124,946</u>	25,000	3,750	7,500	<u>25,000</u>	<u>7,500</u>	<u>92,446</u>
	Subtotal:	6,914,510	11,961,283	1,794,192	3,588,385	25,000	6,797,065	92,446
Internal Service Funds (D)								
501	Insurance Service Fund	4,706,645	4,331,863	649,779	1,299,559	0	4,706,645	0
502	Communications Trust Fund	0	442,855	66,428	132,857	0	0	0
505	Motor Pool Fund	0	<u>3,130,451</u>	<u>469,568</u>	<u>939,135</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal:	4,706,645	7,905,169	1,185,775	2,371,551	0	4,706,645	0
TOTAL:		104,530,887	216,384,621	32,457,693	64,915,386	36,936,232	49,030,928	18,240,647

**Leon County Government
Fiscal Year 2011 Budget**

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 forfeiture 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%) 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-time capital expenses.

Notes:

- A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2011 Budget.
- B. The "Fund Balance Allocation" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2011 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserved, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due 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 (i.e. 9-1-1, Transportation, Growth Management). The total of all three categories equals the total of the estimated year ending FY 2010 balance.
- 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 may be accruing for a specific purpose (i.e. the Tourist Development Additional One Cent for the Performing Arts Center).
- D. 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 are intended to show compliance with the County's policy for maintaining sufficient balances. The budgeted appropriated fund balance in funds 305 and 308 are capital reserves budgeted by the Board for mandatory and necessary capital projects for the next five to six years. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.
- E. Amount reflected is unrestricted retained earnings. FY 2010 estimated balance is based on current Solid Waste performance projections.



**Leon County Government
Fiscal Year 2011 Budget**

General Obligation Bonds

No outstanding issues.

Non Self Supporting Revenue Debt

Description	Purpose	Pledge/ Security	Original Principal Amount	Outstanding Principal Amount	FY10/11 Principal Payment	Remaining Principal	Final Maturity Date
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.	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.	\$20,430,000	\$20,430,000	\$0	\$20,430,000	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	\$7,790,000	\$2,465,000	\$5,325,000	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	\$50,375,000	\$2,885,000	\$47,490,000	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	\$3,322,831	\$363,463	\$2,959,369	2018
TOTAL:			\$107,986,238	\$81,917,831	\$5,713,463	\$76,204,369	



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 of each transfer occurring in the budget.

General Fund

General Fund (001) **from** Non-Countywide General Revenue (126) **\$2,427,751**: 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 property tax collections.

Supervisor of Elections (060) **from** General Fund (001) **\$2,934,446**: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **\$1,829,492**: 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 provided to the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **\$1,921,276**: 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) **\$1,629,442**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Building Inspections (120) **from** Non-Countywide General Revenue (126) **\$160,000**: Due to the weak building economy this transfer provides funding to support the indirect charges to the fund for internal government services such as management information, facilities management, pay roll, and human resources. This is the first time a transfer of general revenue has been provided to support this fund.

Growth Management (121) **from** Municipal Services (140) **\$264,249**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer, in conjunction with the one from Non-Countywide General Revenue (126), is necessary to fund non-fee related activity and any additional difference.

Growth Management (121) **from** Non-Countywide General Revenue (126) **\$2,011,180**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference. Prior to FY 2011, the general revenue support for this fund was approximately 50% of expenses. Due to the weak economy, the subsidy for FY 2011 is 63%.

Mosquito Control (122) **from** General Fund (001) **\$782,709**: Transfer provides the majority of the funding, in addition to the nominal state grant.

Stormwater Utility (123) **from** Transportation Trust (106) **\$1,179,177**: The stormwater operations function provides road side swale maintenance on behalf of the transportation network. This transfer is necessary to support this activity.

**Leon County Government
Fiscal Year 2011 Budget**

Special Revenue Funds continued

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **\$3,241,630**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non-ad valorem assessment.

Grants (125) **from** Non-Countywide General Revenue (126) **\$250,694**: This transfer provides matching funds for state and federal grants, including emergency management.

Radio Communication Systems (131) **from** 800 Mhz Capital Projects (331) **\$229,552**: This transfer provides funds acquired for the capital costs for the 800 Mhz radio system to support the operating requirements of the system subsequent to the completion of the capital project.

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) **\$915,973**: As part of the FY 2011 budget process the Board allocated recurring general revenue to fund capital projects such as the Election equipment, Transportation and Stormwater maintenance, Park and Facility upgrades and maintenance, and the purchase of computer technology.

Capital Improvements (305) **from** Municipal Services (140) **\$508,527**: This transfer provides recurring non countywide general revenue support for the capital project programs associated with park facilities in the unincorporated area of the County.

Capital Improvements (305) **from** Special Assessment Paving (162) **\$241,528**: 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) **\$89,000**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **\$1,328,013**: The transfer is necessary since 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.

**Leon County Government
Fiscal Year 2011 Budget**

Schedule of Transfers

<u>Fund #</u>	<u>Transfer To</u>	<u>Fund #</u>	<u>Transfer From</u>	<u>Transfer Amount</u>
<u>General Funds</u>				
001	General Fund	126	Non-Countywide General Revenue	2,427,751
060	Supervisor of Elections	001	General Fund	2,934,446
Subtotal				5,362,197
<u>Special Revenue Funds</u>				
106	Transportation Trust	123	Stormwater Utility	1,829,492
106	Transportation Trust	126	Non-Countywide General Revenue	1,921,276
111	Probation Services	001	General Fund	1,629,442
120	Building Inspection	126	Non-Countywide General Revenue	160,000
121	Growth Management	140	Municipal Services	264,249
121	Growth Management	126	Non-Countywide General Revenue	2,011,180
122	Mosquito Control	001	General Fund	782,709
123	Stormwater Utility	106	Transportation Trust	1,179,177
123	Stormwater Utility	126	Non-Countywide General Revenue	3,241,630
125	Grants	126	Non-Countywide General Revenue	250,694
131	Radio Communications Systems	331	800 Mhz Capital Projects	229,552
Subtotal				13,499,401
<u>Debt Service Funds</u>				
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	2,874,775
220	Bond Series 2005	001	General Fund	416,804
220	Bond Series 2005	126	Non-Countywide General Revenue	4,228,360
220	Bond Series 2005	140	Municipal Services	293,585
220	Bond Series 2005	160	Tourist Development	163,451
221	ESCO Lease	001	General Fund	484,514
Subtotal				9,416,769
<u>Capital Projects Funds</u>				
305	Capital Improvements	001	General Fund	915,973
305	Capital Improvements	140	Municipal Services	508,527
305	Capital Improvements	162	Special Assessment Paving (2/3 2/3 Repay)	241,528
306	Gas Tax Transportation	106	Transportation Trust	89,000
Subtotal				1,755,028
<u>Enterprise Funds</u>				
401	Solid Waste	126	Non-Countywide General Revenue	1,328,013
Subtotal				1,328,013
TOTAL:				\$31,361,408

