

Budget Summary / Analysis

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**Leon County Government
Fiscal Year 2012 Tentative Budget**

Budget Overview

The total budget for FY 2011/2012 is 235,617,730 or 3.5% less than last fiscal year. The **operating budget** of \$200,049,505 represents a 1.7% decrease from last year's adopted budget. The **capital budget** of \$35,568,225 represents a 12.6% decrease from last year.

Funding

In December 2010, the Board held its annual retreat to prioritize County services. The top three priorities adopted were economic development, Woodville Sewer Issue, and the Apalachee Park Sports Complex.

On March 17, 2011, a workshop was held to provide the Board options for dealing with a projected \$12.56 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 27, 2011 a budget workshop was held, where the Board lowered property taxes by \$2.7 million by maintaining the county-wide millage rate at 7.85. The savings were derived from a reduction in property valuations by \$381 million.

In order to balance the budget with reduced ad valorem collections and increased costs, the Board reduced Worker's Compensation by \$904,000, reduced operating expenditures and allocated \$4 million in fund reserves. Additionally, legislative action shifted 3% of the Florida Retirement System costs to employees which reduced County personnel services expenditures by \$5.586 million. Subsequently, a tentative balanced budget was provided to the Board on July 15 as required by State Statute. A tentative budget hearing is scheduled for September 13, and the final budget hearing is scheduled on September 20.

Figure 1: Total FY 2011/ 2012 Expenditures

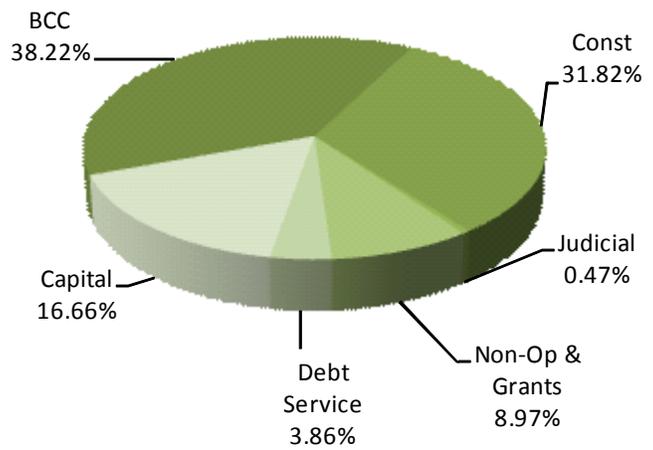


Figure 1 depicts the budget as it is reflected organizationally. The FY 2011/2012 budget shows a reduction in some service levels, while being sensitive to maintaining quality services in high priority, mandatory and essential programs such as public safety and transportation.

FY2011/2012 Revenues

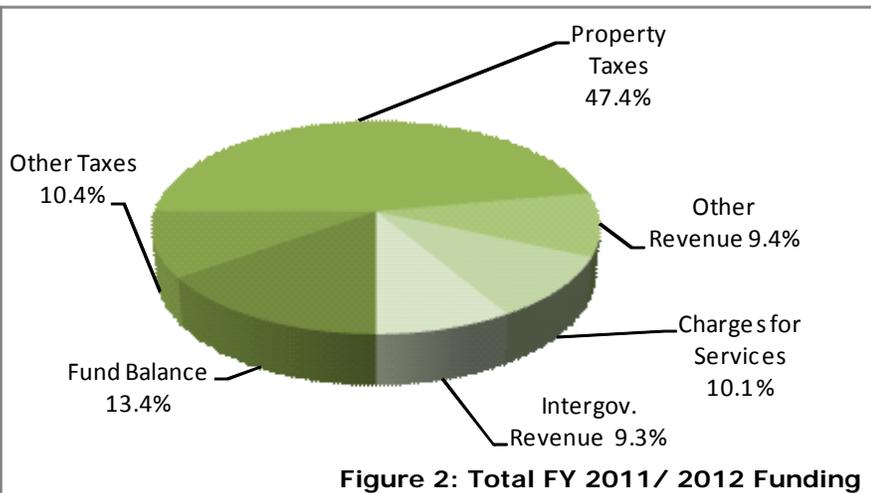


Figure 2: Total FY 2011/ 2012 Funding

The Florida Statutes require that all local government tentative budgets be balanced. Leon County's FY 2011/2012 budget of \$235,617,730 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 2011/2012 adopted budget. In the Budget Summary/Analysis section - Revenue v. Expenditures (pages 4-36 through 4-58), 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 2011/2012 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 2011/2012, the Board of County Commissioners in support of culture and recreation operations and capital projects allocates a total of \$13,746,822. This is an increase of 6% over the previous year and represents approximately 6% of the total allocation Fiscal Year 2011/2012 budget. Funding was provided to maintain the high quality of existing services while continuing to support the capital maintenance of existing facilities.



***County
Fact:***

Parks and Recreation received a federal grant to renovate two miles of trail system at the Miccosukee Canopy Road Greenways.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating and capital budget, with respect to culture and recreational services include:

- ◆ Allocating \$200,000 for the construction of a security fence around the Fred George Park property and the demolition of existing buildings.
- ◆ Funding for improvement of the greenways and green spaces within the County's Park and Recreation System and maintenance equipment in the amount of \$477,000.
- ◆ Funding for the "Pay to Print" hardware and software that controls and charges for printing by library users who print from public-access computers in the amount of \$34,000.
- ◆ Funding for construction of new softball field and T-ball field at the Miccosukee Park in the amount of \$589,000.
- ◆ Allocating \$272,500 for the boat ramp renovation and trails in the Okeeheepkee Park.

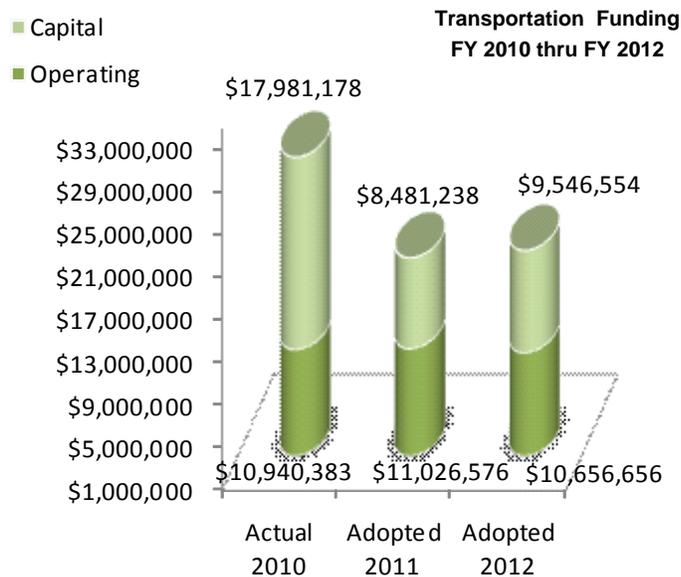
Transportation



Transportation operations and capital projects funded for Fiscal Year 2011/2012 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, \$22.2 million of these reserves have been utilized. The \$18.2 million in remaining reserves will be depleted by FY 2015.

Funding

In Fiscal Year 2011/2012, the Board of County Commissioners in support of transportation operations and capital projects allocates a total of \$20,203,210. This is a 3.6% increase over the previous fiscal year and represents 9% of the total Fiscal Year 2011/2012 budget. The Transportation Trust Fund utilized \$300,000 in fund balance to maintain the current level of service.



County Fact:

Public Works mowed 2,415 shoulder miles of right-of-way along County roads.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating and capital budget, with respect to transportation services include:

- ◆ Continue funding for the arterial and collector road resurfacing/pavement marking project in the amount of \$3,285,200.
- ◆ Continue funding for intersection and safety improvements in the amount of \$750,000.
- ◆ Final payment for the reconstruction of Gaines Street in the amount of \$1,796,854.
- ◆ Allocating \$850,000 for the annual resurfacing of the County's local road system.
- ◆ Continue funding for community safety and mobility projects (e.g. sidewalks) in the amount of \$500,000.

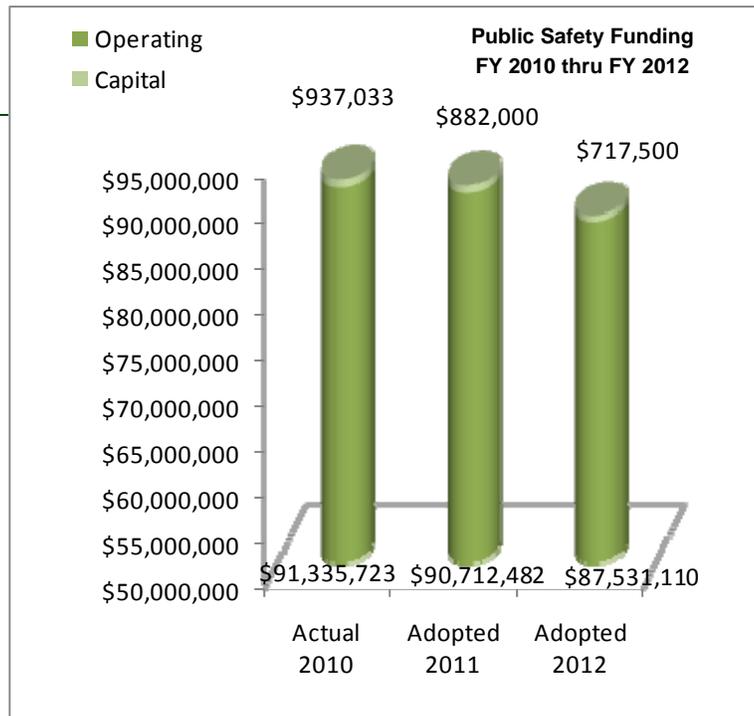
Public Safety



Public Safety operations and capital projects funded for Fiscal Year 2011/2012 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 (EMS), the Leon County Sheriff's Office, the Medical Examiner, Building Inspection, Pollutant Storage Tank Program, Probation Services, and Leon County Volunteer Fire Departments.

Funding

In Fiscal Year 2011/2012, the Board of County Commissioners in support of public safety operations and capital projects allocates a total of \$88,248,610. This represents a 4% decrease from the prior fiscal year and represents approximately 37% of the total Fiscal Year 2011/2012 budget.



**County
Fact:**

*In FY 2010,
building in-
spectors per-
formed and
documented
approximately
18,426 inspec-
tions.*

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating and capital budget, with respect to public safety services include:

- ◆ Eighty-seven percent of the total Public Safety budget is allocated to the Sheriff/Jail (\$60,918,044) and Emergency Medical Services (\$15,731,710).
- ◆ Privatizing the Probation/Pre-Trial Global Positioning Satellite program for a net savings of \$109,290.
- ◆ Appropriated \$196,500 in funding for three bailiff positions for additional courthouse security, as requested by the Judiciary.
- ◆ Providing \$139,330 in funding for a Deputy position and a Senior Compliance Specialist position for the regulation of internet cafés.
- ◆ Appropriating \$585,000 for the purchase of additional ambulances to meet current demand for service.

Human Services



Human Services operations funded for Fiscal Year 2011/2012 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 2011/2012, a total of \$9,845,325 is allocated by the Board of County Commissioners in support of human services operations. This is a 4% decrease from the prior fiscal year and represents approximately 4% of the total Fiscal Year 2011/2012 budget.



County Fact:

In FY 2010, the Primary Health Care provided more than \$1.1 million in funding for approximately 8,000 primary care visits and coordination of specialty care for uninsured patients.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating and capital budget, with respect to human services include:

- ◆ \$660,684 for human service line item funding to agencies including continued support for the Tallahassee Memorial Trauma Center in the amount of \$200,000.
- ◆ Appropriating an additional \$73,890 for increased Medicaid payments.
- ◆ Funding for Mosquito Control in the amount of \$570,058.
- ◆ Continue funding to support the Community Human Service Partnership (CHSP) grant program for a total of \$825,000.
- ◆ Continue primary health care funding for contracted clinics in the amount of \$1.7 million.
- ◆ Funding for Animal Control Services in the amount of \$1.1 million.

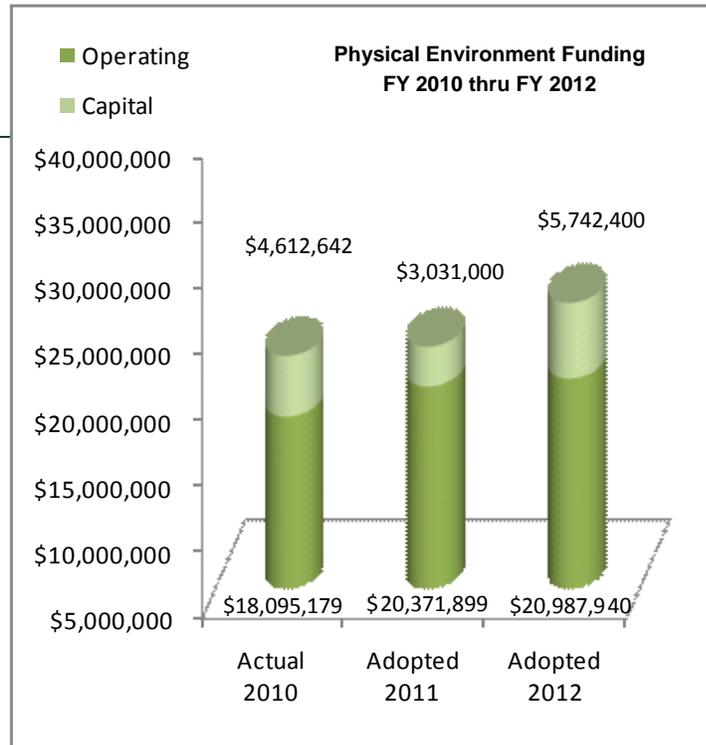
Physical Environment



Physical environment operations and capital projects funded for Fiscal Year 2011/2012 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 2011/2012, the Board of County Commissioners in support of physical environment operations and capital projects allocates a total of \$26,730,340. This is a 14% increase over the prior fiscal year and represents approximately 11% of the total Fiscal Year 2011/2012 budget.



County Fact:

GIS provides a "one-stop shop" for information about your property: property values, land use, emergency services, elections, school zones, flood information, and site maps.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating budget, with respect to physical environment services include:

- ◆ Funding for the mapping of Leon County's stormwater structure inventory to comply with the National Population Discharge Elimination System permit requirement in the amount of \$500,000.
- ◆ Allocating of \$1,000,000 for stormwater improvements in the Killlearn Lakes Subdivision.
- ◆ Funding for the replacement of the Solid Waste heavy equipment and vehicles in the amount of \$1,150,000.
- ◆ Allocating of \$120,000 for stormwater maintenance (water quality filter replacement).
- ◆ Funding for construction of flood attenuation storage in the Gum Road Target Planning Area in the amount of \$1,980,000.
- ◆ Funding for Geographic Information Services in the amount of \$1,795,518.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

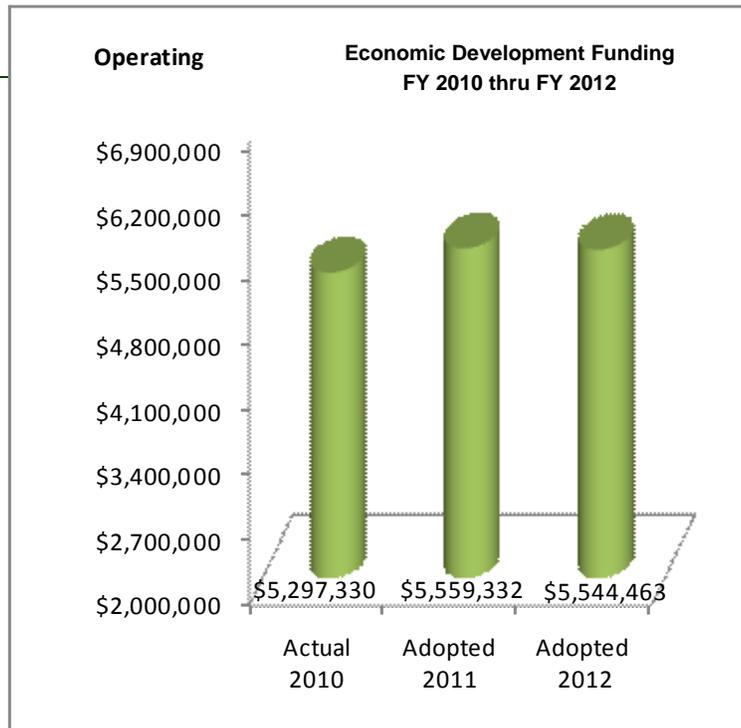
Economic Development



Economic Development operations funded for Fiscal Year 2011/2012 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 2011/2012, the Board of County Commissioners in support of economic development operations allocates a total of \$5,544,663. This is 0.03% reduction from the prior year funding and represents almost 2% of the total Fiscal Year 2011/2012 budget. The reduction in funding is primarily due to the drop in Community Redevelopment Area tax revenue caused by the slow economy.



County Fact:

In 2010, Leon County hosted the 2010 Amateur Athletic Union (AAU) Track & Field National Qualifier which had an economic impact in the amount of \$22.5 million.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating budget, with respect to economic development services include:

- ◆ Level funding for the Community Redevelopment Areas (Frenchtown and Downtown) in the amount of \$1.7 million.
- ◆ Continue funding for the Economic Development Council in the amount of \$199,500.
- ◆ Reorganization of the Health and Human Service Division including Veteran Services which allows for the elimination of a Administrative Associate III position for a savings of \$45,776.
- ◆ Increased funding for Tourism Development Marketing due to an increase in bed tax revenue associated with the increase in tourism in the amount of \$153,900.
- ◆ Continue funding of the Summer Youth Employment Program at a cost of \$74,265.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Court Services

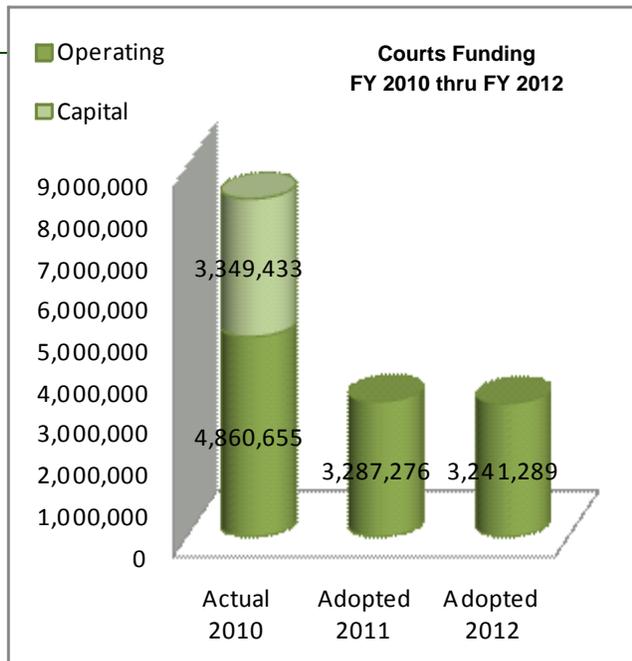


Court operations funded for Fiscal Year 2011/2012 represent a broad range of services provided by the Judicial Branch of Leon County government. This includes services provided by the Second Judicial Circuit of the State of Florida, the State Attorney and the Public Defender. The County Constitutional 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 2011/2012, the Board of County Commissioners in support of the Judicial Branch allocates a total of \$3,241,289 for court related operations. This is a 1.4% decrease from the previous fiscal year and represents almost 1% of the total Fiscal Year 2011/2012 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 2010 actual column.



County Fact:

In 2010, the County saved an estimated \$1.96 million in costs associated with the number of jail bed avoided due to detention review coordination.

2012 Highlights

Key highlights of the Fiscal Year 2011/2012 operating budget, with respect to court related services include:

- ◆ Funding for state mandated court documents electronic filing system in the amount of \$50,000.
- ◆ An increase in the Juvenile Assessment Payment to the State in the amount \$27,000.
- ◆ Continue 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.
- ◆ Continue funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- ◆ As reflected in the FY 2010 actual expenditures, the County spent more than \$5.4 million annually for central services from other departments such as MIS and Facilities Management plus capital construction costs in support of the court system.

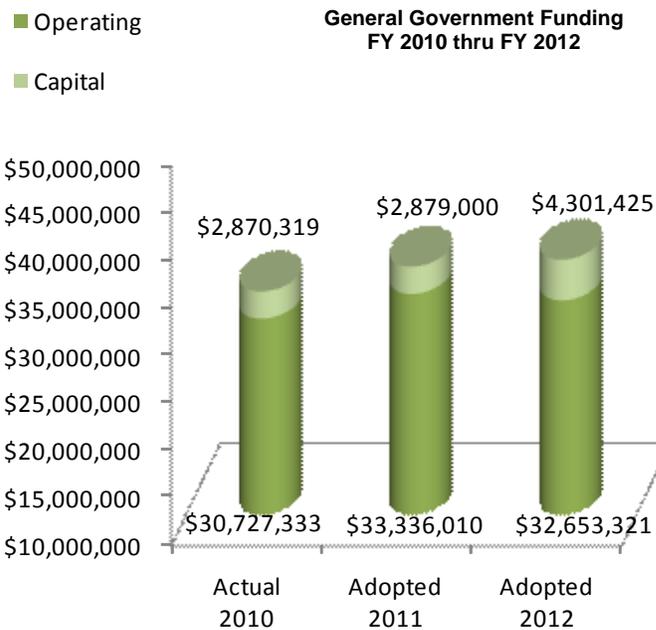
General Government Services



General government operations and capital projects funded for Fiscal Year 2011/2012 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 2011/2012, the Board of County Commissioners in support of the general government services allocates a total of \$36,954,746 for general government operations. This is a 2% increase from the previous fiscal year and represents almost 16% of the total Fiscal Year 2011/2012 budget.



County Fact:

Leon County has maintained a millage rate of 7.85 for the fourth consecutive year.

2011 Highlights

Key highlights of the Fiscal Year 2011/2012 operating budget, with respect to general government services include:

- ◆ Funding for the replacement of the fire suppression system in the courthouse parking garage in the amount of \$940,000.
- ◆ The reorganization of County Administration which includes position salary adjustments and elimination of the Assistant County Administrator position for a total savings of \$241,973.
- ◆ Funding for a Human Resources position to coordinate the County's Wellness Program in the amount of \$66,088.
- ◆ Reorganization of the Property Appraiser's residential field appraisal services allowed for the elimination of a Field Appraiser position in the amount of \$34,780.
- ◆ The allocation of \$175,000 for the development of a records management strategy and implementation plan for information storage, management, and discovery for use through out County departments.
- ◆ Funding increased for the Supervisor of Elections due to additional cost associated with the 2012 Presidential Primary election and Redistricting associated with the 2010 census.

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 2011/2012, the Board of County Commissioners allocates \$21,842,903 for non-operating expenses, including reserves, and reflects a 32% decrease from the previous fiscal year. The decrease reflects fire service payments, CRA payments, Workers' Compensation, and insurance costs.

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.

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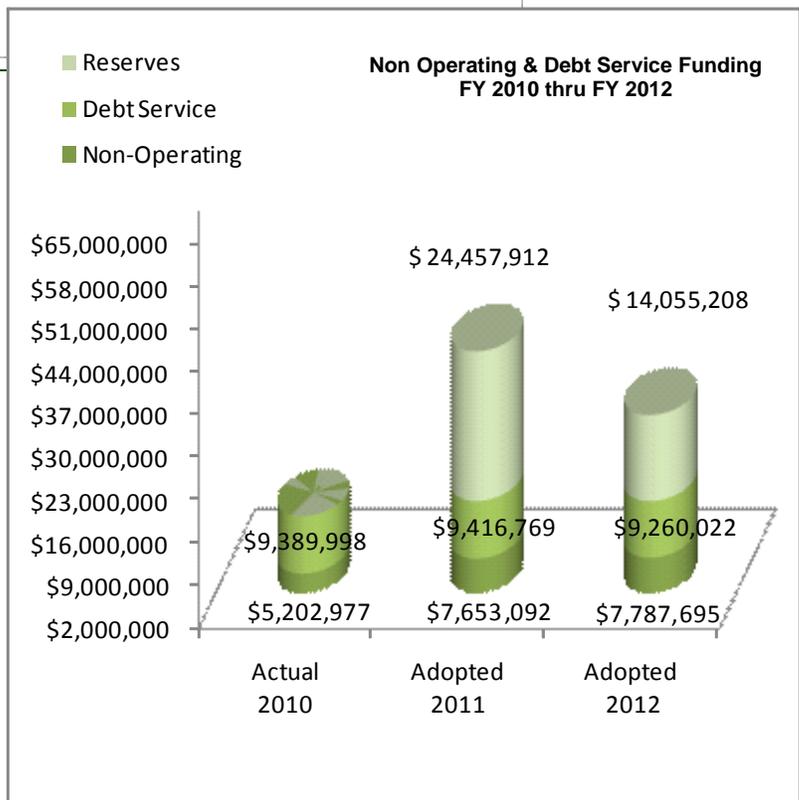
County Fact:

In FY 2011, the County refinanced its Capital Improvement debt for an estimated savings of \$390,000 over a three year period.

Debt Service\Reserves

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 2011/2012, the Board of County Commissioners for debt service expenses allocated a total of \$9,260,022. Due to the County's level debt service this is less than half a percent decrease from the prior fiscal year. This allocation represents approximately 4% of the total Fiscal Year 2011/2012 budget. Reserve decreased by 57% due to the draws down of capital reserves established for the long-term funding of capital projects associated with the maintenance of County infrastructure.



Leon County Government
Fiscal Year 2012 Tentative 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 2012 median taxable value¹ (\$86,950) of a median assessed² home (\$134,818) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2012 Ad Valorem Tax Bill \$726	FY 2012 Monthly Cost	FY 2012 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	\$ 179.24	\$ 14.94	24.69%
Sheriff - Corrections	174.02	14.50	23.97%
Emergency Medical Services	43.47	3.62	5.99%
Library Services	39.96	3.33	5.50%
Facilities Management	36.05	3.00	4.97%
Health & Human Services	32.71	2.73	4.50%
Tax Collector	26.20	2.18	3.61%
Supervisor of Elections	26.17	2.18	3.60%
Property Appraiser	25.12	2.09	3.46%
Management Information Services	24.32	2.03	3.35%
Other Criminal Justice (Probation, DJJ)	17.47	1.46	2.41%
Administrative Services ³	15.70	1.31	2.16%
Veterans, Volunteer, Agricultural Co-op, Planning	12.45	1.04	1.71%
Community Redevelopment - Payment	10.00	0.83	1.38%
Other Non-Operating/Communications	8.16	0.68	1.12%
Board of County Commissioners	7.88	0.66	1.09%
Clerk of the Circuit Court	6.49	0.54	0.89%
Line Item Agency Funding	6.25	0.52	0.86%
Capital Projects	6.16	0.51	0.85%
Court Administration and Other Court Programs ⁴	5.93	0.49	0.82%
Geographic Information Systems	5.48	0.46	0.75%
Risk Allocations	4.92	0.41	0.68%
Mosquito Control	4.39	0.37	0.60%
Budgeted Reserves	3.46	0.29	0.48%
Purchasing/MWSBE	2.44	0.20	0.34%
Sustainability	1.57	0.13	0.22%
Total	\$ 726.00	\$ 60.50	100.00%

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less Exemptions).

2. The Assessed Value is the value of your property as calculated under the Save Our Homes (SOH) cap, 10% non-homestead cap or Agricultural Classification.

3. 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.

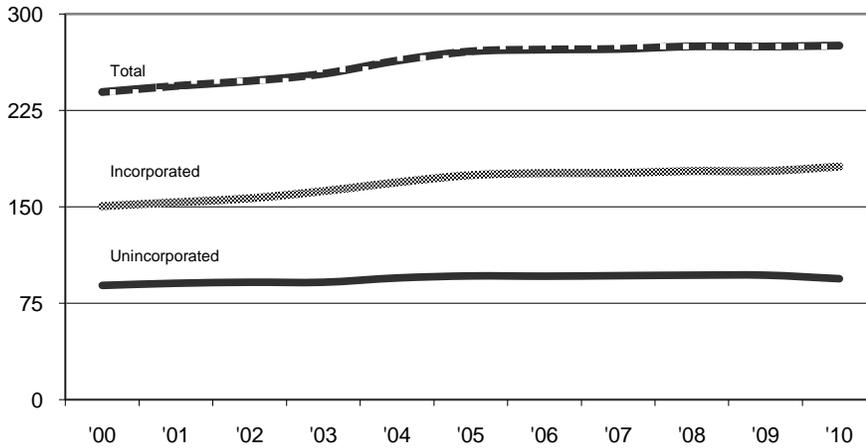
4. Other Court Programs included the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.



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 2010.
 - 2010 United States Census

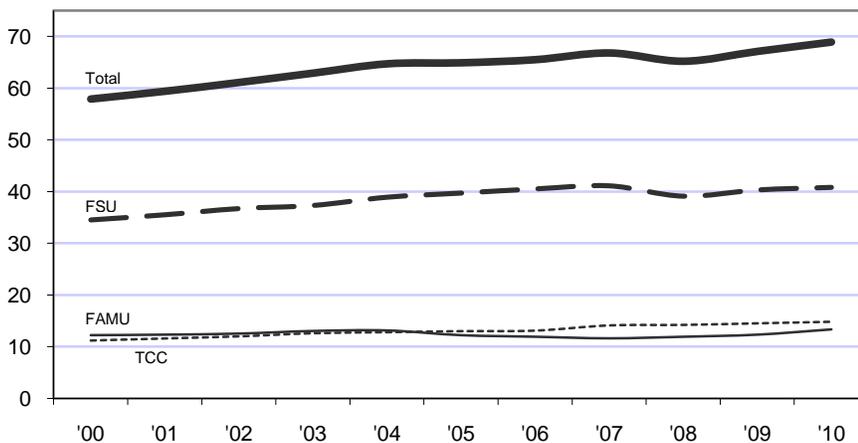
According to the 2010 United States Census data, the current Leon County population is 275,487; 66% incorporated and 34% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. This trend is anticipated to continue as concluded by the recent Census data. Population estimates include higher education enrollment.

Both the state and county growth rates slowed to less than 1% in the last 3 years according to the 2010 Census.

Leon County had the second highest growth rate of the neighboring counties since the last census in 2000: Wakulla (35%), Leon (15%), Jefferson (14%), and Gadsden (3%).

Higher Education Enrollment

Thousands



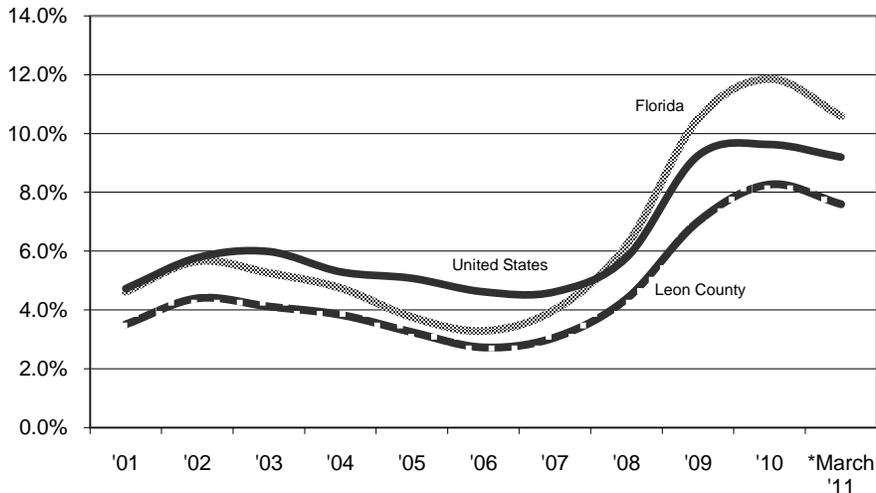
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2010 continued to increase from 2009 to 68,892, matching the 3% increase in the previous year.

In the last decade, TCC has had the highest overall average enrollment increase (2.71%), followed by FSU (1.81%) and FAMU (0.77%).

Community Economic Profile

Unemployment Statistics



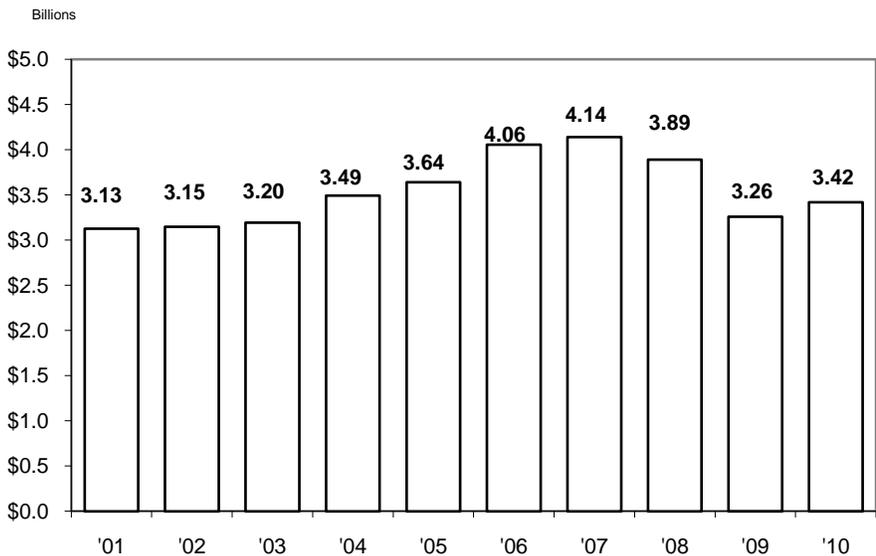
Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 40% increase in unemployment compared to Leon County's 38% increase.

The recession further increased Florida's unemployment rate from 10.5% in 2009 to 11.9% in 2010, which is approximately 2.5% higher than the current national average of 9.2%. Leon County's unemployment rate continues to trend lower than the state or national rates as the March 2011 rate of 7.6% is a decrease from the 8.3% unemployment rate in 2010.

*FY10 Annual Average data released 1/21/2011. In 2010, Liberty County had the state's lowest rate (7.2%), followed by Monroe (8.0%), Okaloosa (8.2%), Alachua and Leon (8.3%), and Walton (8.4%). Leon County's rate as of March 2011 was 7.6%.

Taxable Sales



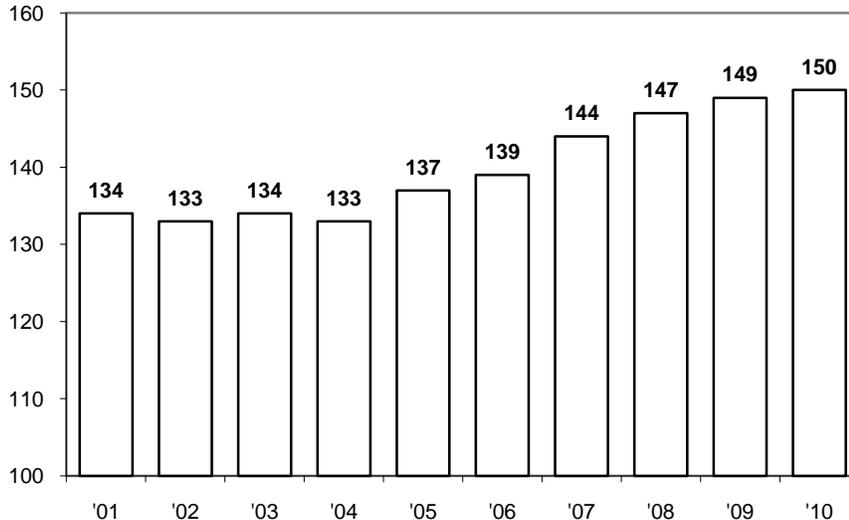
Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

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 peaked in 2007 before the beginning of the current economic downturn. In 2008, taxable sales decreased 6%. In 2009, taxable sales decreased 16%. In 2010, however taxable sales increased by \$160 million or 5%.

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 2001, Leon County's labor force has increased an average of 1% annually. The County's labor force increased 0.76% from 2009 to 2010.

The percentage of the labor force for Government has decreased since 2001, 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 – 1999 vs. 2010

Industry	Employees 1999	% Labor Force	Employees 2010	% Labor Force	% Change
Government	61,700	38.2%	62,900	37.2%	1.9%
Education and Health Services	16,500	10.2%	19,700	11.6%	19.4%
Professional and Business Services	15,100	9.3%	18,100	10.7%	19.9%
Retail Trade	19,100	11.8%	17,200	10.2%	-9.9%
Leisure and Hospitality	12,200	7.5%	15,800	9.3%	29.5%
Other Services	7,900	4.9%	9,900	5.9%	25.3%
Financial Activities	6,900	4.3%	7,200	4.3%	4.3%
Construction	7,200	4.5%	6,500	3.8%	-9.7%
Manufacturing	5,100	3.2%	3,700	2.2%	-27.5%
Information	4,200	2.6%	3,100	1.8%	-26.2%
Wholesale	3,600	2.2%	3,300	2.0%	-8.3%
Transportation, Warehousing, and Utilities	2,200	1.4%	1,800	1.1%	-18.2%
Total	161,700	100.0%	169,200	100.0%	4.6%

Over the past twelve years, Leon County's major industries have included Government, Retail Trade, 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).

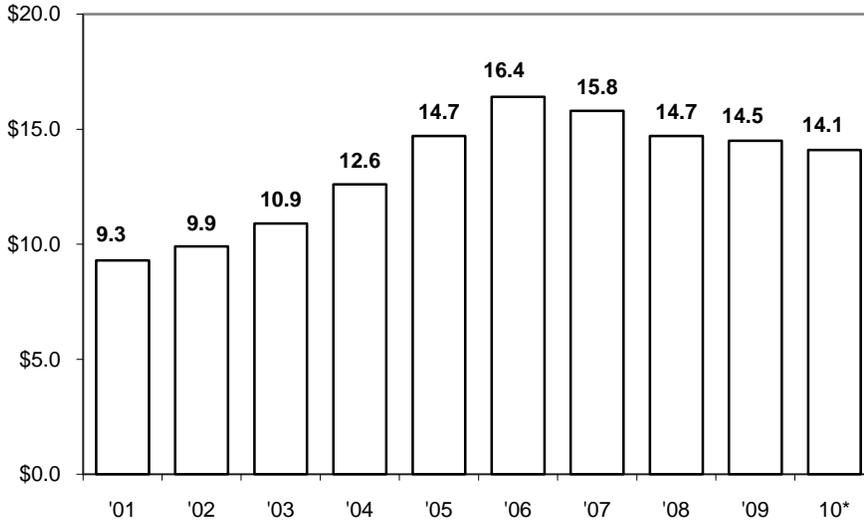
The most dramatic increase over the past decade has included Leisure and Hospitality, Other Services, Education and Health Services, and Professional and Business Services. Manufacturing has seen the largest decrease, followed by Information.

As a whole, these industries have seen a 4.6% increase in employment over the past twelve years, with 169,200 employees in 2010.

Community Economic Profile

Taxable Value

Billions

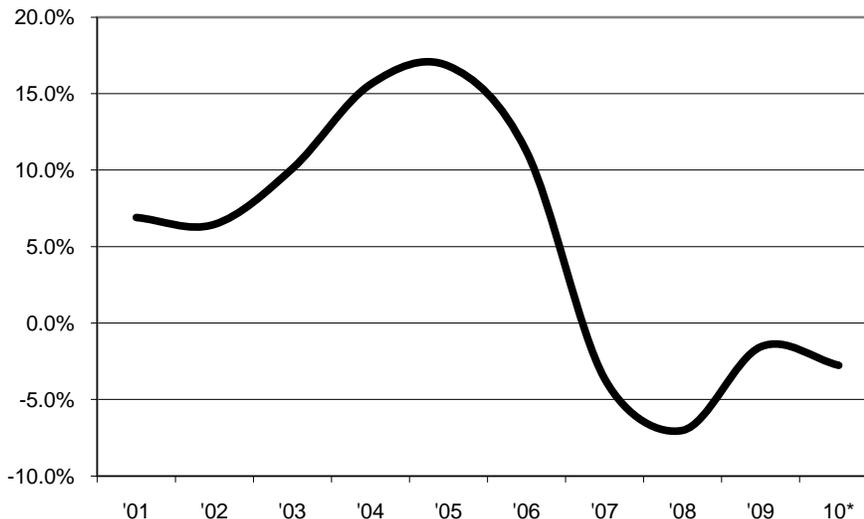


Sources: Certification of Final Taxable Value, Forms DR-422
 *14.1 billion is an estimate based on an estimated 2% drop in property value.
 Preliminary 2010 values will be provided by the Property Appraiser on June 1, 2011.

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 four years of decline (3.6%, 7.0%, 1.6% and 2.8% respectively).

Community Economic Profile

Principal Taxpayers

2009			2010		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc./EMBARQ ¹	\$194,015,385	\$3,784,629	Century Link (formerly Sprint/EMBARQ) ¹	\$191,282,124	\$3,785,222
Smith Interest General Partnership	\$139,981,045	\$2,784,896	Smith Interest General Partnership	\$133,309,074	\$2,671,879
Tallahassee Medical Center, Inc. ²	\$72,297,946	\$1,434,536	Tallahassee Medical Center, Inc. ²	\$69,015,314	\$1,389,209
St. Joe Company	\$68,754,406	\$1,382,579	DRA CRT Tallahassee Center, LLC ³	\$67,335,771	\$1,355,402
DRA CRT Tallahassee Center, LLC ³	\$69,477,396	\$1,378,570	St. Joe Company	\$57,105,164	\$1,159,546
Talquin Electric Coop, Inc.	\$64,938,691	\$1,052,295	Wal-Mart Stores, Inc	\$56,708,861	\$1,114,321
Wal-Mart Stores, Inc	\$49,237,054	\$968,157	Talquin Electric Coop, Inc.	\$66,017,557	\$1,087,516
Goodwood Medical Center	\$41,201,368	\$817,517	Florida Gas Transmission Co.	\$59,777,739	\$988,001
Capital City Bank	\$39,316,671	\$778,227	Comcast Cablevision	\$45,100,353	\$834,589
AIG Baker Partnership	\$47,645,549	\$769,094	City of Tallahassee ⁴	\$37,908,249	\$763,256
Total	\$786,865,511	\$15,150,500	Total	\$783,560,206	\$15,148,941

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 \$3.3 million from 2009 to 2010; this decrease in value of less than one percent led to a matching decrease in total taxes paid based on total taxable value.

(1) In Litigation

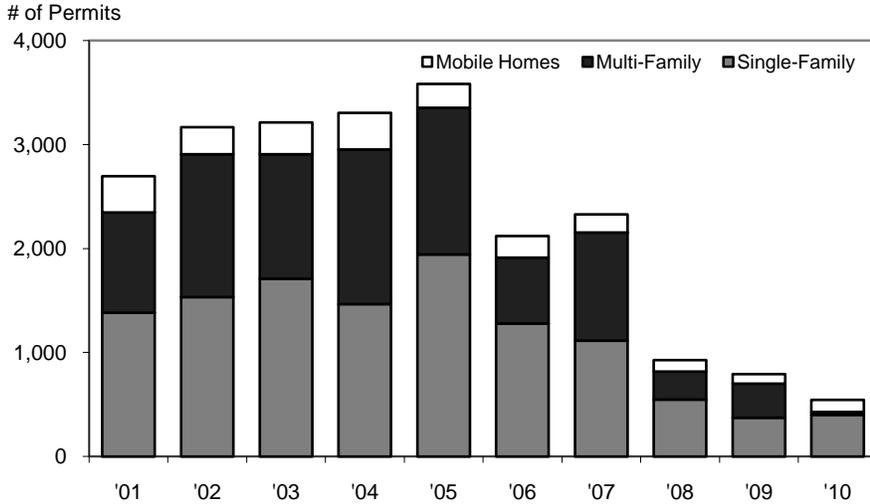
(2) Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

(3) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

(4) This represents taxes paid on property leased by the City of Tallahassee surrounding Tallahassee Memorial Hospital.

Community Economic Profile

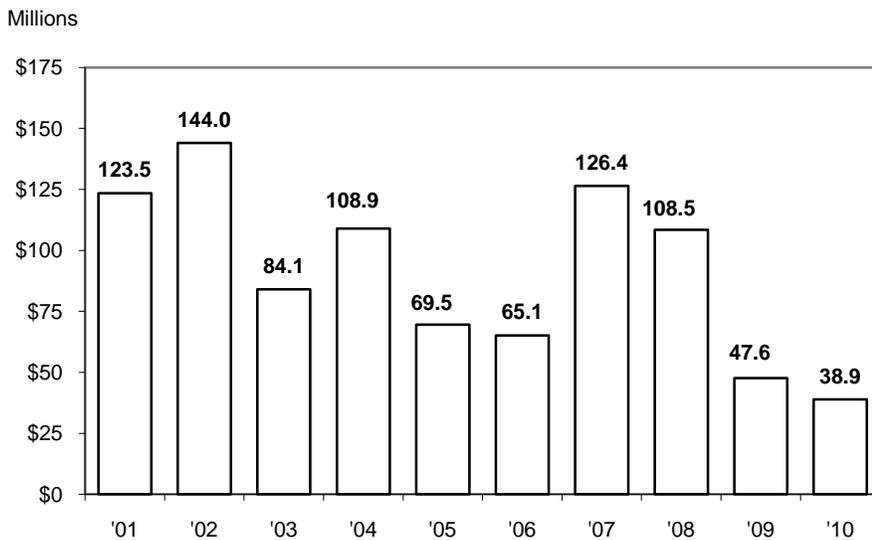
Residential Building Permits



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. The decline in permits continue in 2010 with Multi-Family permits decreasing by 92% from 327 in 2009 to 27 in 2010.

Value of Commercial Permits



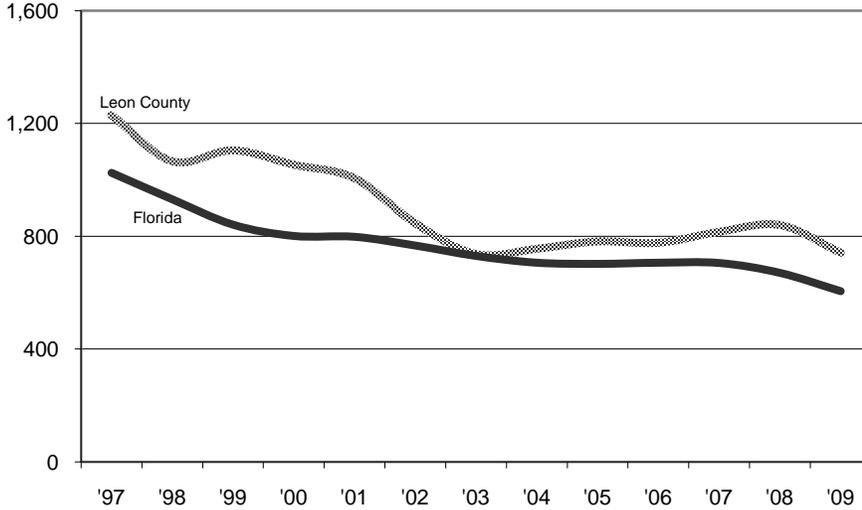
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been variable. Spikes in 2002 and 2004 were both followed by significant reductions the following years. The value of commercial permits fell by 56% in 2009 and another 18% in 2010.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



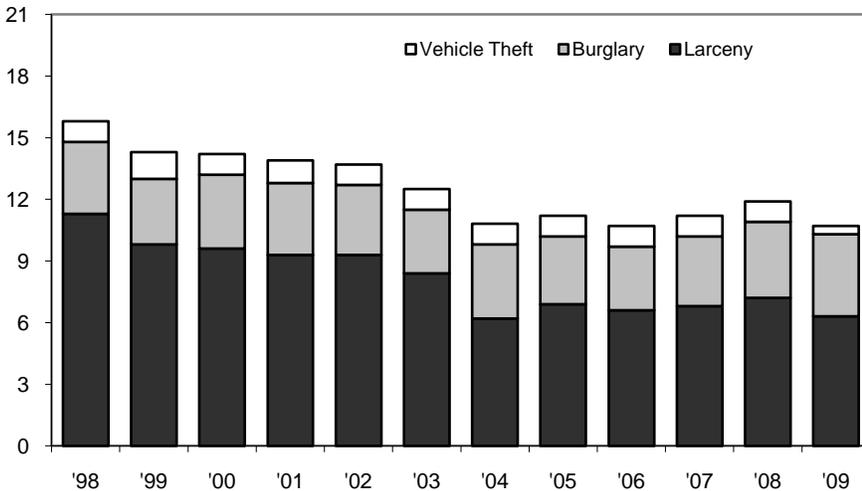
Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years Violent Crime in Leon County has decreased an average of 3%. In 2009 Leon County saw a 12% drop compared to a 10% drop throughout the State. Statewide violent crime decreased by 5% for the same time period.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

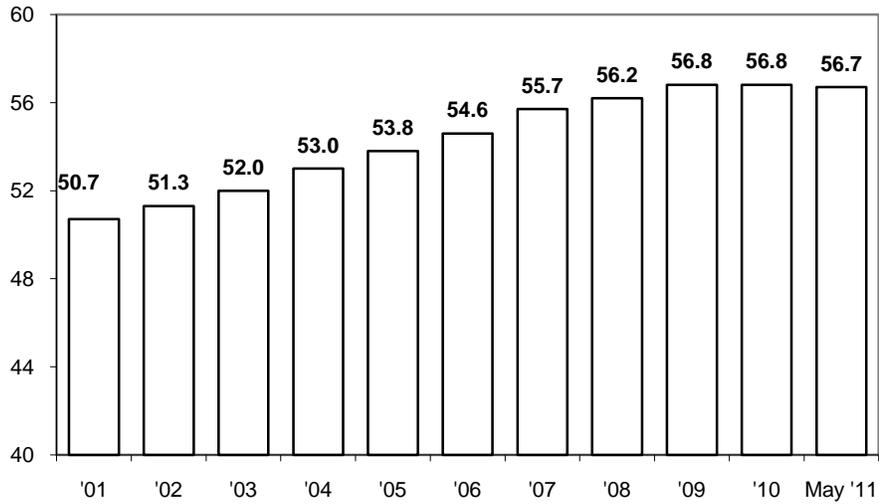
Generally, property crime in Leon County has decreased since 1997. Over a ten-year period there has been an average of 5.7% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Leon County experienced a 10% decrease in property crimes in 2009.

Community Economic Profile

Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

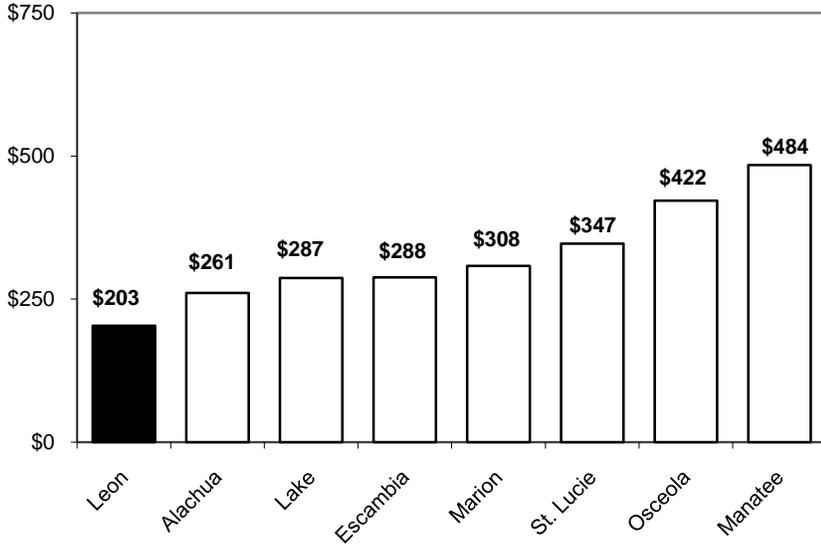
Growth in homestead parcels has remained steady at an average of 1.65% growth per year since 2001. However, from 2009 to 2010 there were only 10 new parcels and early 2011 numbers show a decline.



Comparative Data for Like-Sized Counties

Total Net Budget (FY11)

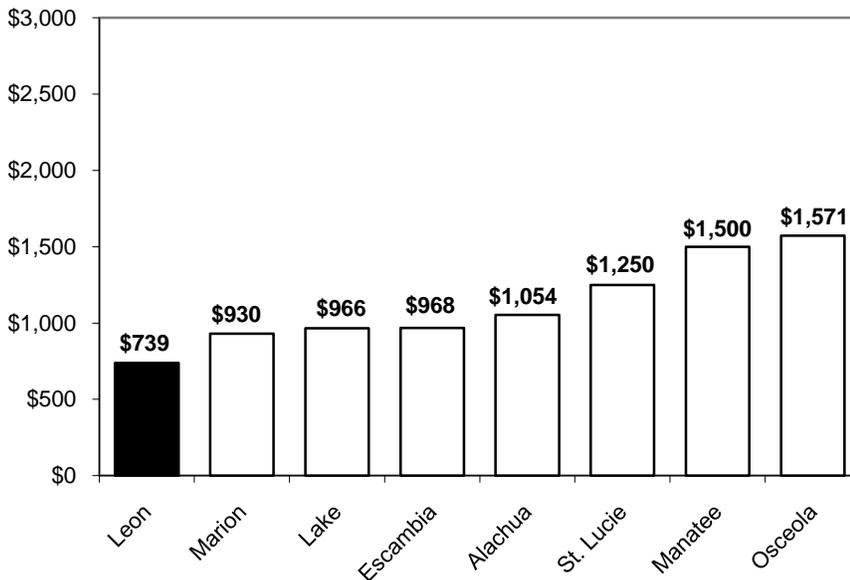
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$203 million. Alachua County's net budget is 29% higher than Leon County's. Manatee County has the largest total net budget and is 138% 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 (FY11)

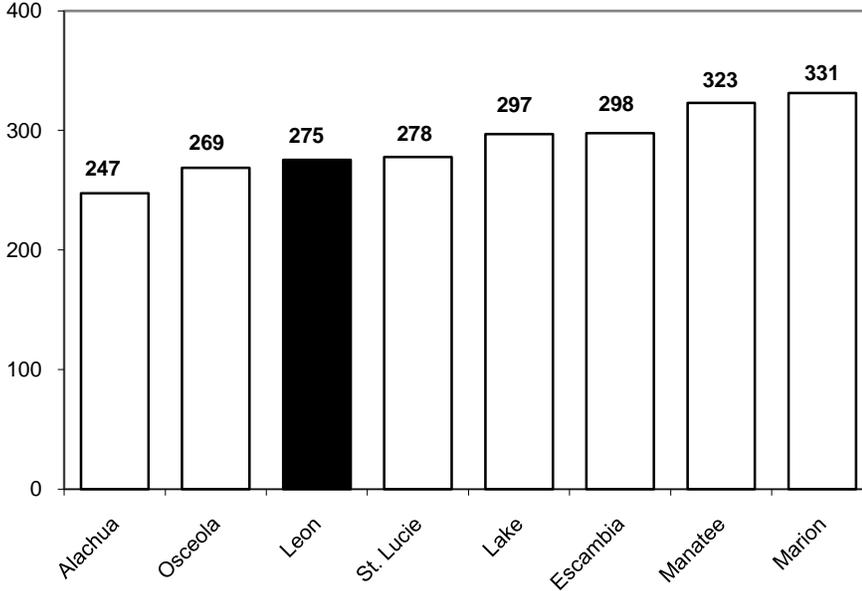


Leon County is the lowest for dollars spent per county resident. Manatee County spends over two times the amount per resident than Leon County. The next closest County's net budget per capita is 26% higher than Leon County's (Marion County).

Comparative Data for Like-Sized Counties

Countywide Population (2010)

Thousands

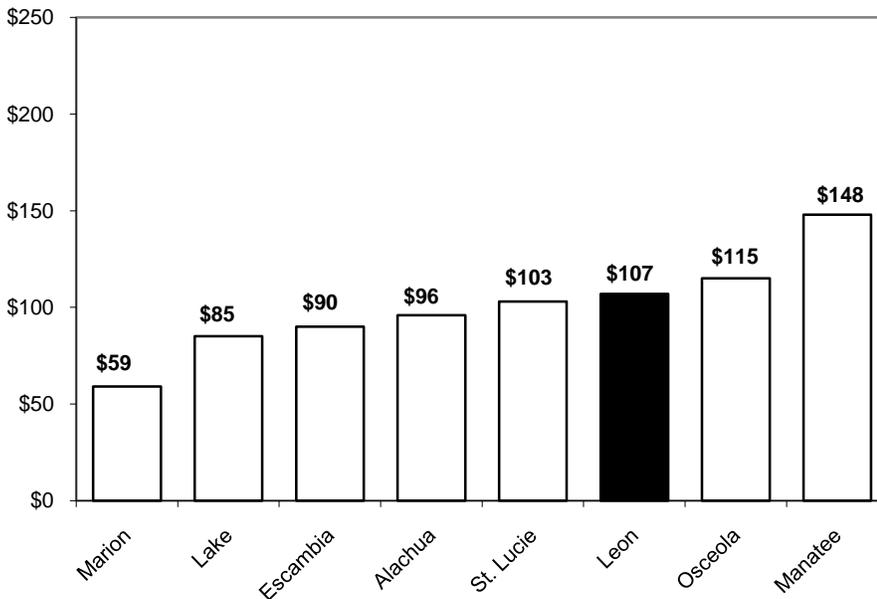


According to the 2010 United States Census data the current Leon County population is 275,487 residents. The selection of comparative counties is largely based on population served.

For more information on population see page 34 in the Community Economic Profile Section.

Anticipated Ad Valorem Tax Collections (FY11)

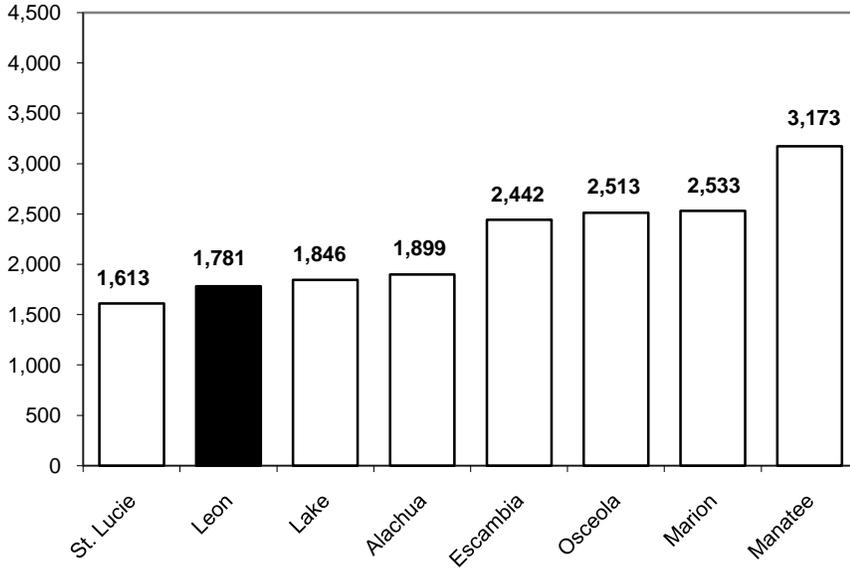
Millions



Among the like-sized counties, Leon County collects \$107 million in ad valorem taxes. Leon County collects \$7 million more than the median collection (\$100 million). 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 associated with the recession and a repressed housing market will further effect collections in the near term. Ad valorem taxes account for 44% of the County's operating revenue.

Comparative Data for Like-Sized Counties

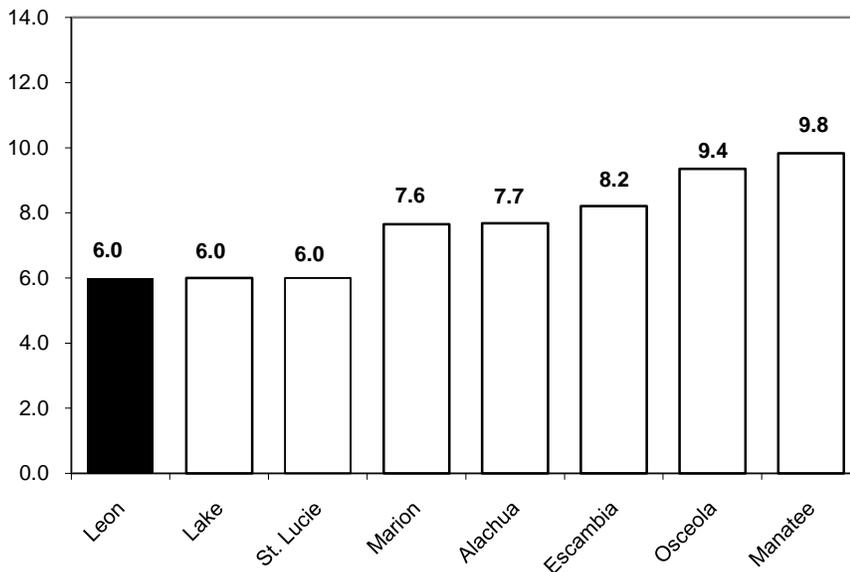
Total Number of County Employees (FY11)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the second lowest number of county employees among comparables.

All comparable counties surveyed reported either the same or fewer employees than in FY010. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services. For example, St. Lucie County froze approximately 150 positions while Lake County eliminated 41 positions.

County Employees per 1,000 Residents (FY11)

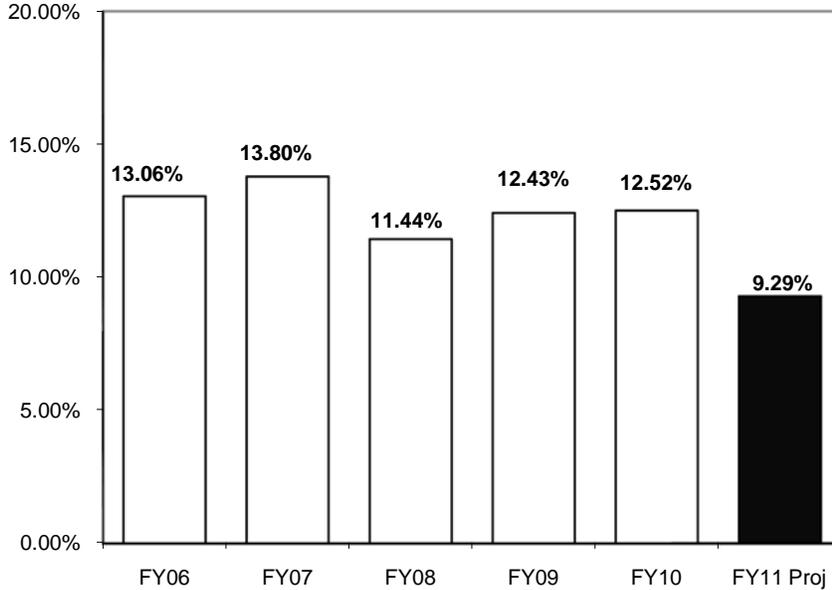


Leon County has a ratio of 6.0 employees for every thousand County residents, tied with St. Lucie and Lake County as the lowest in per capita employees.

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.

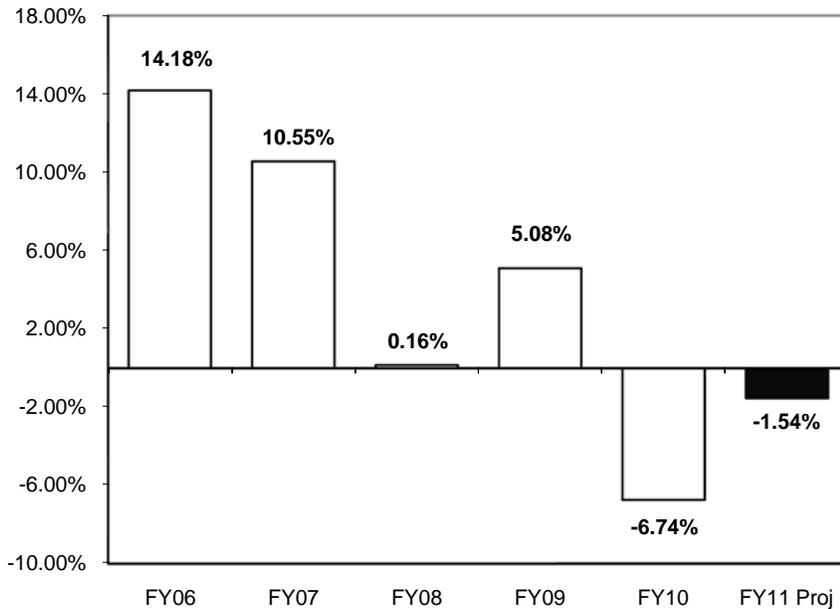
Grants are not included in intergovernmental revenue projections; however, grants are included and account for a significant portion of actual intergovernmental revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2011 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 maintained the 7.85 rate for FY11. The projected rate of change in FY11 is an increase of 5.20%, due to a moderation of the decline in property values by \$171 million from the previous year.

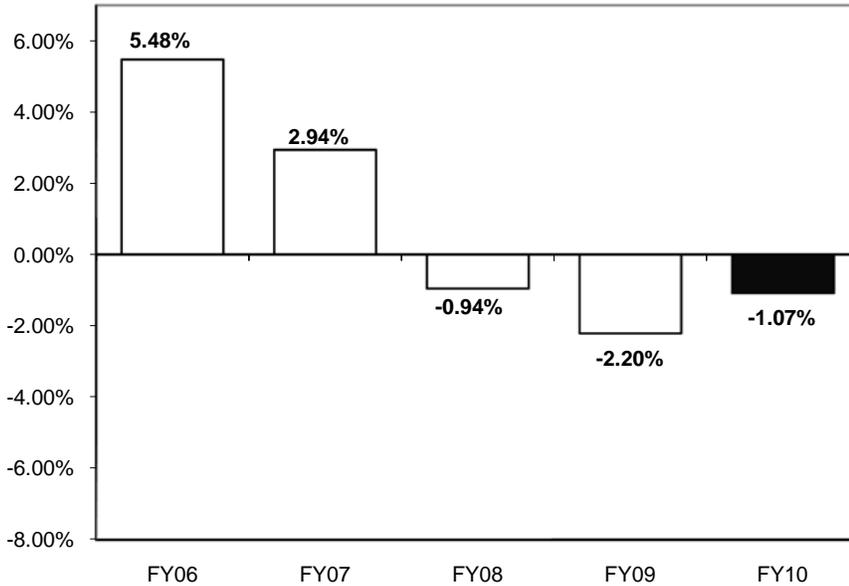
By maintaining the millage rate at 7.85 for FY11, the Board provided \$1.8 million in property tax relief to the citizens of Leon County.

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

Source: 2010 Certification of Final Taxable Value and Statistical Digest.

Financial Indicators

**Revenue Projections
Budgeted v. Actual Revenues**



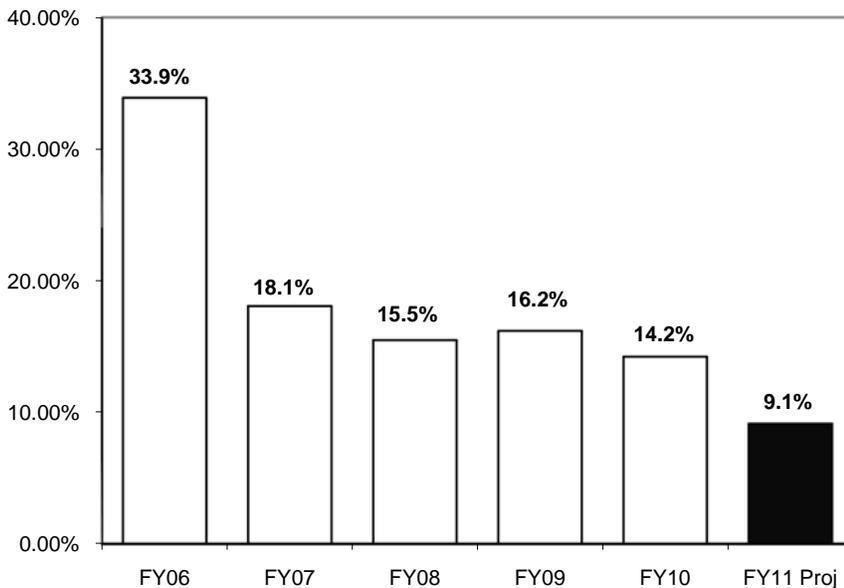
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues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

The decrease in past three years' revenue projection is primarily due to property tax reform in FY08 and a reduction in revenues caused by 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 2010 Revenue Summary Report.

**Capital Outlay
Percentage of Total Expenditures**



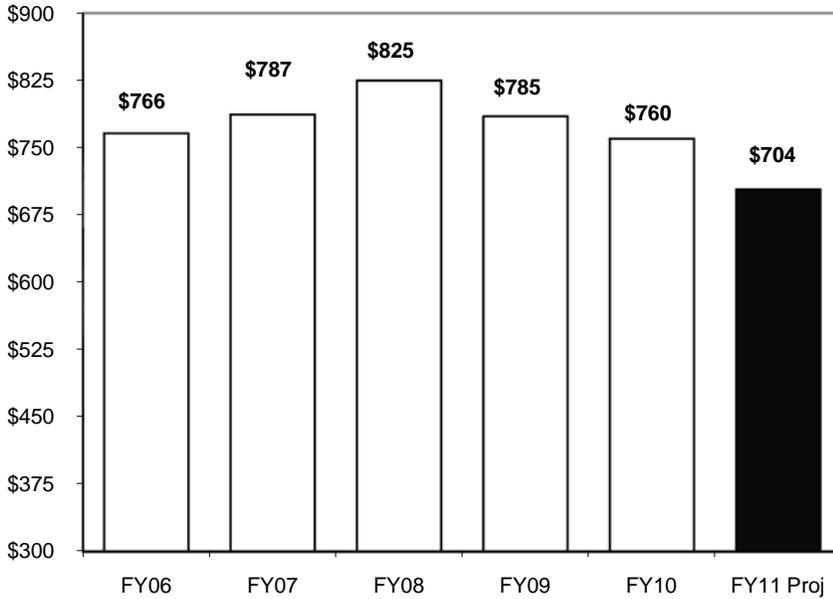
Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for 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 FY11 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 2010 Expenditure Summary Report and Budget Summary.

Financial Indicators

Revenues Per Capita

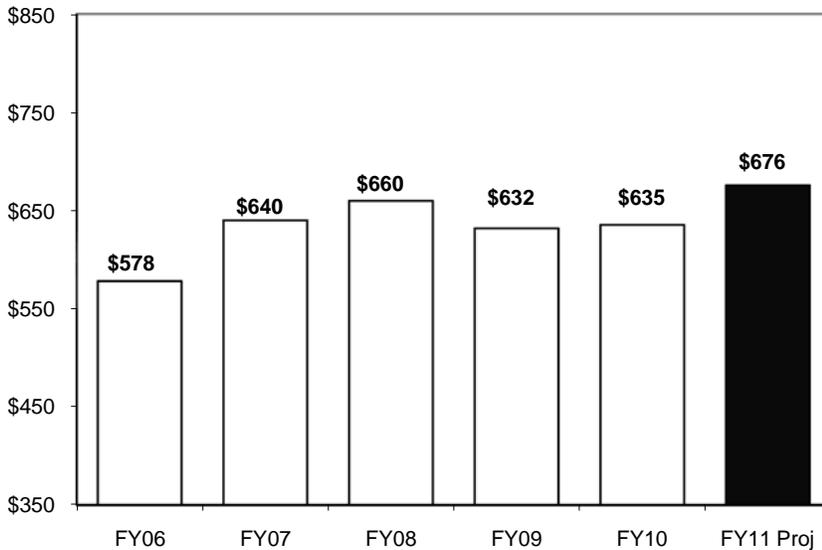


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing 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. Revenue per capita declines in FY09 and FY10 reflect current economic conditions. Projections for FY11 also take into account the macroeconomic environment.

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

Source: FY 2009 Revenue Summary Report and the FY 2010 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 FY11 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.

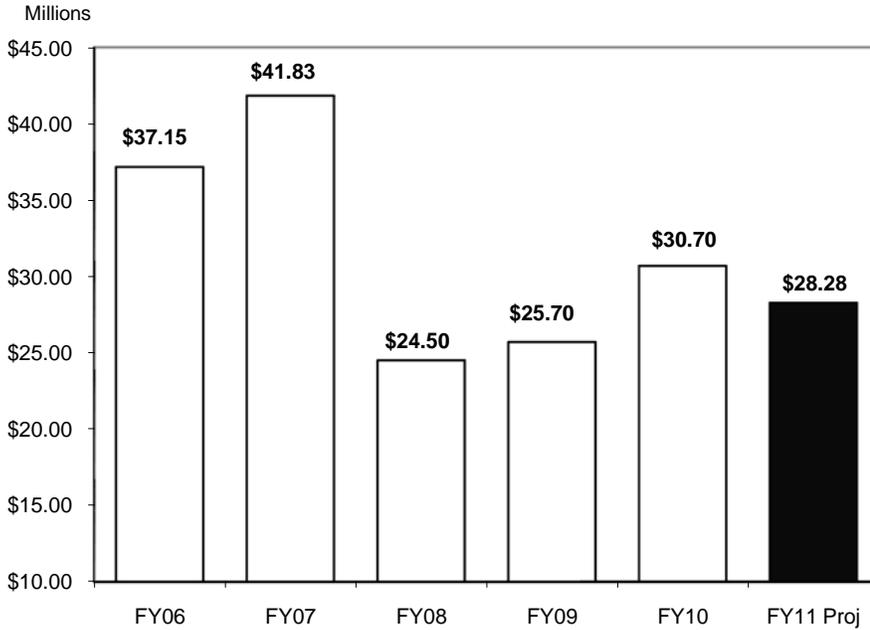
The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

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

Source: FY 2010 Expenditure Summary Report, the 2009 Statistical Digest, and the FY 2010 Budget Summary.

Financial Indicators

General/Fine and Forfeiture Fund Balance



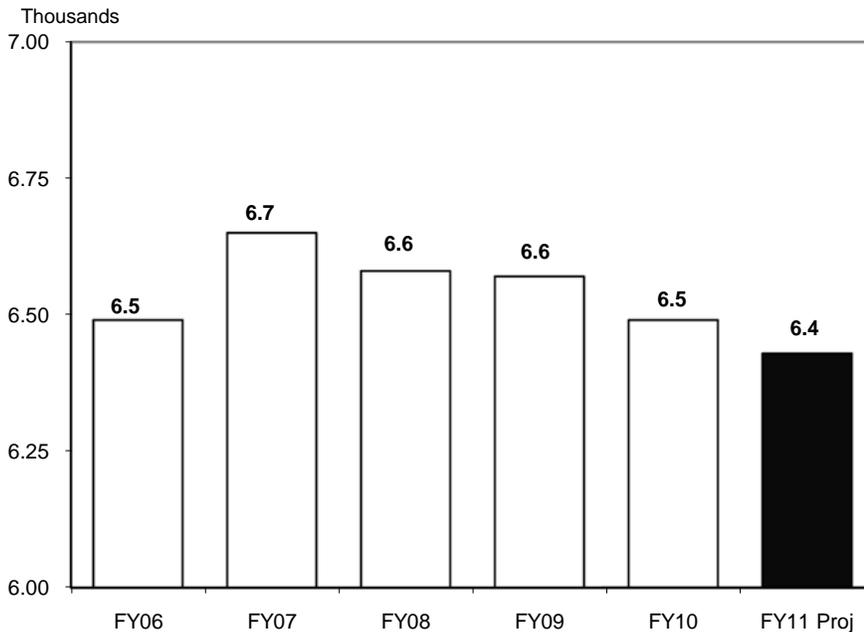
Analysis: Fund Balance is maintained for cash flow and emergency reserve purposes as well as a reserve for one-time capital improvement needs. The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. A decline in FY08 fund balance 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, the increases in FY09 and FY10 are due to the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings. The FY10 fund balance also received DJJ payment savings and the under expenditure by the Board's general revenue operating funds.

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

Source: FY10 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 an effectively measures 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.

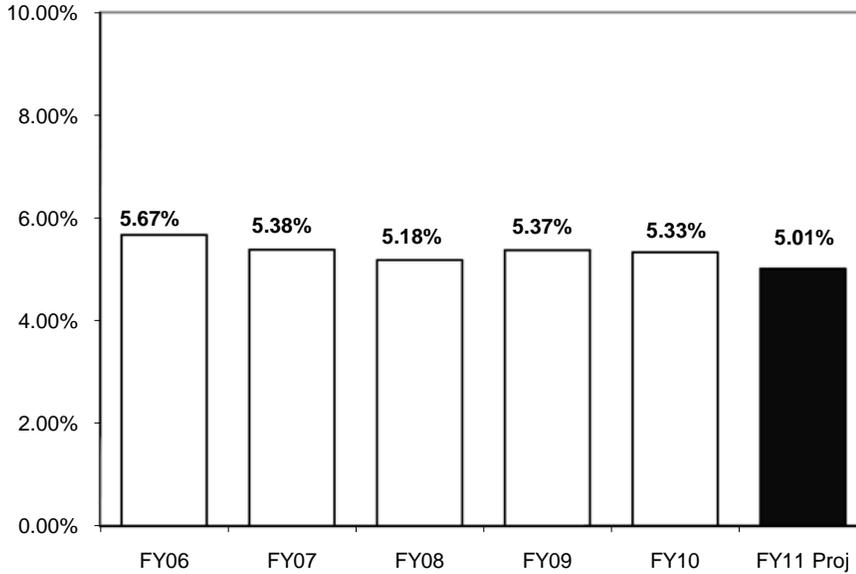
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

Source: FY 10-11 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 financial obligations. Leon County's debt service has trended downward over the past five years.

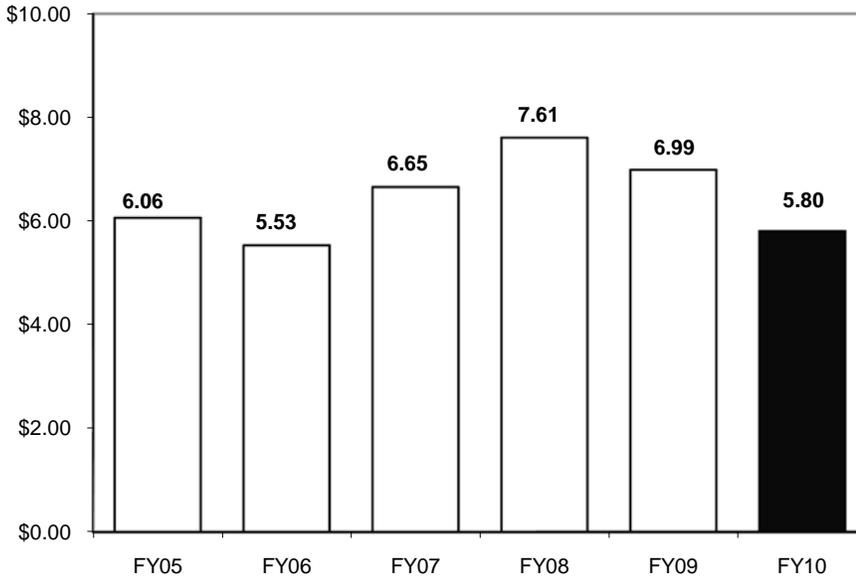
Leon County maintains level debt service.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2009 Expenditure Summary and the FY 2010 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations.

The International City / County Management Association (ICMA) states ratio that fall below 1:1 for more than consecutive three years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County maintains a liquidity ratio above this level even during the current economic climate, a sign of short-term financial strength.

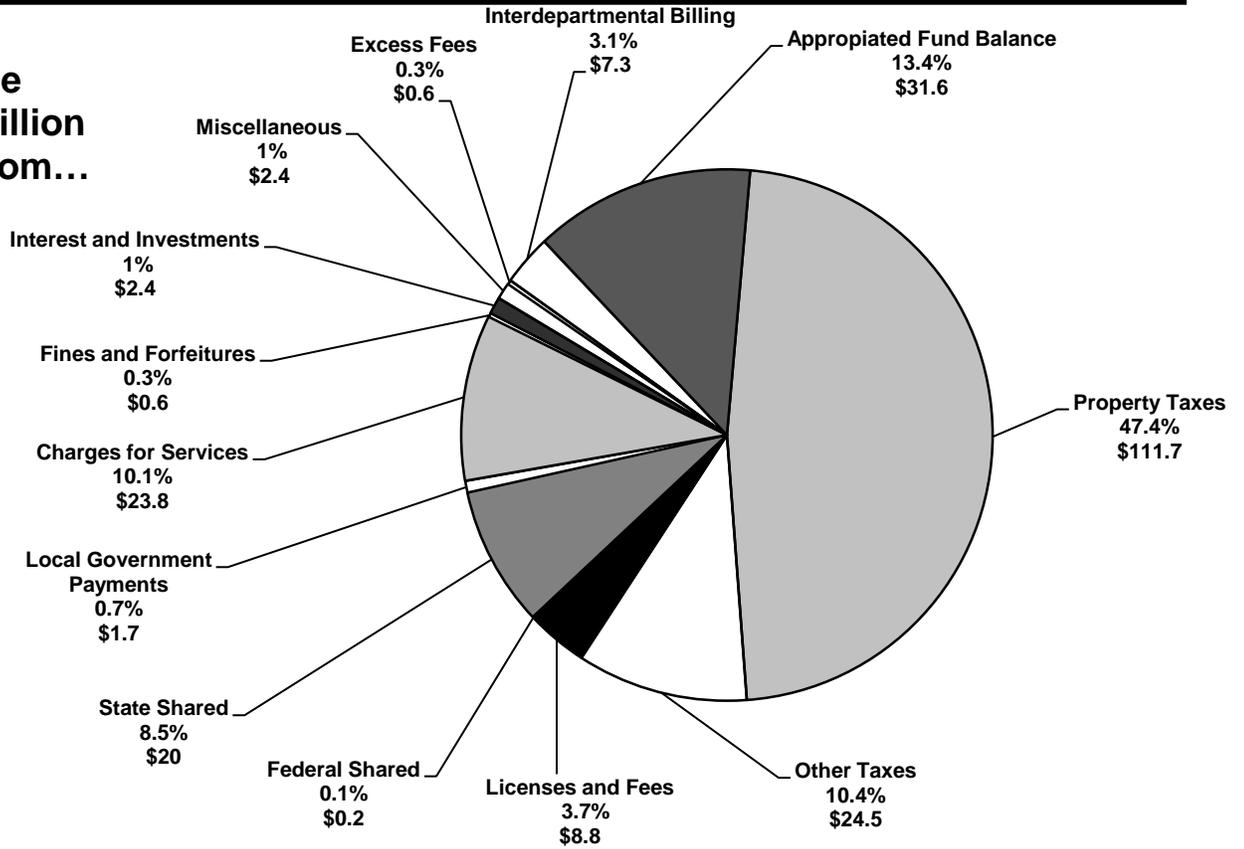
Formula: Cash and short-term investments divided by Current Liabilities

Source: FY 2010 Comprehensive Annual Financial Report

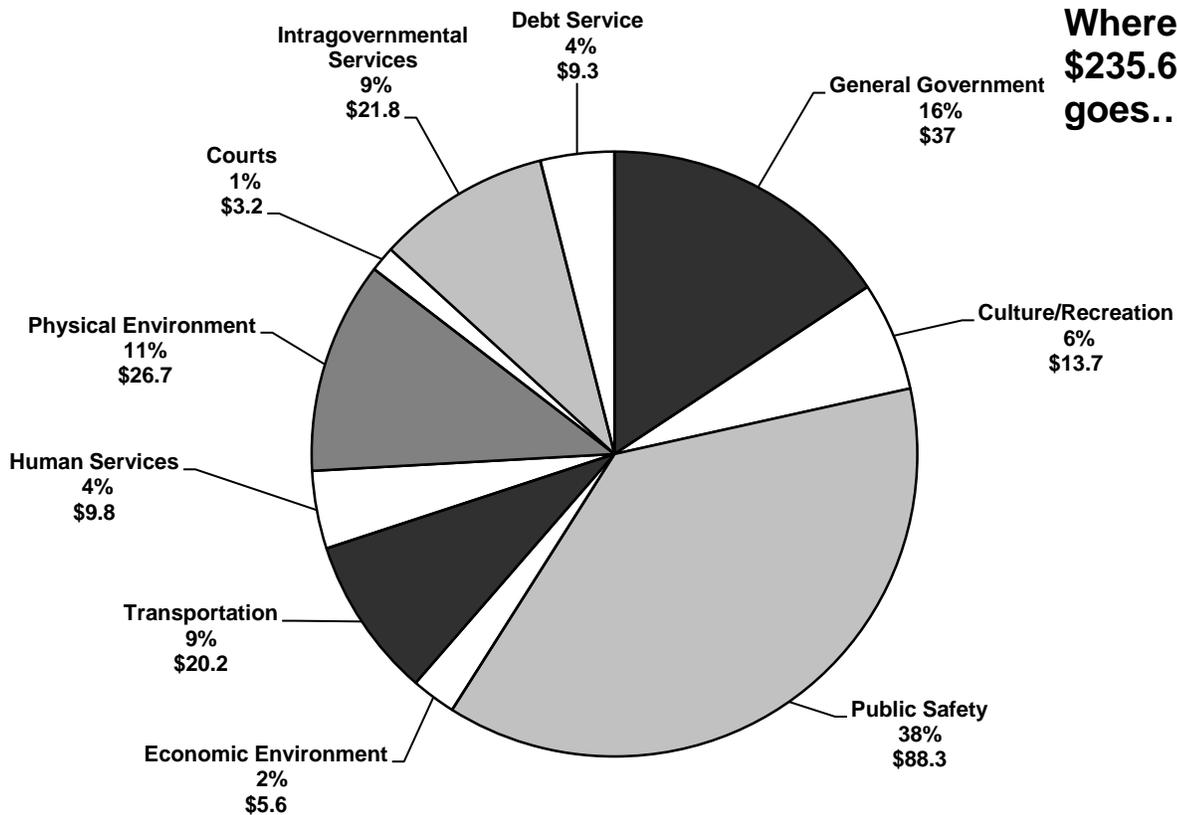


**Leon County Government
Fiscal Year 2012 Tentative Budget**

**Where the
\$235.6 million
comes from...**



**Where the
\$235.6 million
goes...**



**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Revenue By Source

	<u>FY 2010</u>		<u>FY 2011</u>		<u>FY 2012</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	47,900,914		44,499,169		44,259,702	
Ad Valorem - Fine/Fore.	62,193,352		63,301,014		60,695,579	
MSTU Ad Valorem	7,012,416		6,866,254		6,690,908	
Delinquent Taxes	313,661		0		54,434	
Subtotal	117,420,343	52.8%	114,666,437	47.0%	111,700,623	47.4%
<u>Other Taxes</u>						
Local Option Resort Tax	3,586,090		3,762,950		3,957,700	
Local Option Gas tax	4,829,414		4,693,950		4,743,350	
1 Cent Sales Tax	3,384,616		3,051,590		3,296,405	
Franchise Fee	329,169		311,600		314,559	
Public service Taxes	6,201,090		6,183,075		6,503,700	
Local Communication Svcs Tax	4,200,504		4,125,041		3,280,625	
Non Ad-Valorem Assessments	2,368,893		2,354,670		2,472,699	
Delinquent Assessments	17,092		0		0	
Subtotal	24,916,868	11.2%	24,482,876	10.0%	24,569,038	10.4%
<u>Licenses and Fees</u>						
Business Licenses	2,728		0		0	
Building Permits	1,240,414		1,017,450		975,650	
Fire Services Fees	5,995,516		7,511,807		6,882,627	
Growth fees	789,195		897,940		955,990	
Subtotal	8,027,853	3.6%	9,427,197	3.9%	8,814,267	3.7%
<u>Federal Shared</u>						
Federal Grants	1,959,024		135,400		141,100	
Federal Payments in Lieu of Taxes	226,179		104,500		51,300	
Subtotal	2,185,202	1.0%	239,900	0.1%	192,400	0.1%
<u>State Shared</u>						
State Grants	3,173,568		351,722		318,781	
State Revenue Sharing	4,103,563		3,799,050		4,107,800	
Other State Revenues	1,850,217		1,633,288		1,704,064	
Local 1/2 Cent Sales Tax	10,288,684		9,792,600		10,173,550	
State Shared Gas Tax	3,892,240		3,543,500		3,766,750	
Subtotal	23,308,272	10.5%	19,120,160	7.8%	20,070,945	8.5%
Local Government Payments	4,608,701	2.1%	1,592,595	0.7%	1,651,047	0.7%
<u>Charges for Service</u>						
General Government	939,787		838,945		881,505	
Public safety	9,623,881		9,537,330		10,020,495	
Tipping fees	7,665,384		8,521,690		7,558,287	
Other physical	1,098,420		1,058,250		2,029,622	
Transportation	341,008		460,495		370,785	
Economic Environmental	73,480		31,065		30,780	
Cultural and Recreational	204,425		168,150		163,305	
Other Charges for Services	2,737,364		2,823,711		2,822,369	
Subtotal	22,683,749	10.2%	23,439,636	9.6%	23,877,148	10.1%
Fines and Forfeitures	585,820	0.3%	572,375	0.2%	561,640	0.3%
Interest and Investments	6,446,993	2.9%	2,963,889	1.2%	2,387,301	1.0%
Miscellaneous	3,379,167	1.5%	2,382,889	1.0%	2,350,082	1.0%
<u>Excess Fees</u>						
Clerk of Circuit Court	87,349		0		0	
Sheriff	1,316,123		0		0	
Property Appraiser	55,679		0		0	
Tax Collector	962,177		500,000		590,000	
Supervisor of Elections	346,407		0		0	
Subtotal	2,767,735	1.2%	500,000	0.2%	590,000	0.3%
Interdepartmental Billing	5,941,795	2.7%	7,805,894	3.2%	7,294,613	3.1%
Appropriated Fund Balance	0	0.0%	36,936,232	15.1%	31,558,626	13.4%
TOTAL:	222,272,497	100.0%	244,130,080	100.0%	235,617,730	100.0%

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures by Function

	<u>FY 2010</u>		<u>FY 2011</u>		<u>FY 2012</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<u>General Government Services</u>						
Legislative	1,360,090		1,404,766		1,331,752	
Executive	1,818,969		1,843,182		1,708,524	
Property Appraiser	4,128,442		4,445,162		4,244,488	
Tax Collector	4,808,826		4,821,940		4,660,299	
Clerk Finance	1,630,613		1,520,587		1,456,481	
Article V Expenses	405,082		0		0	
Financial & Administrative	7,387,738		9,439,138		8,530,638	
Legal Counsel	1,547,800		1,780,798		1,647,042	
Comprehensive Planning	1,095,135		1,241,241		1,160,891	
Other General Governmental Services	6,121,675		6,799,750		7,806,186	
Supervisor of Elections	3,293,281		2,918,446		4,408,445	
Subtotal	33,597,652	14%	36,215,010	15%	36,954,746	16%
<u>Public Safety</u>						
Law Enforcement	35,465,366		33,508,115		31,622,792	
Fire Control	6,490,846		7,474,563		6,903,981	
Detention and Correction	31,687,727		32,889,410		31,994,064	
Protective Inspections	1,236,896		1,470,684		1,342,595	
Emergency & Disaster Relief	2,190,635		131,032		126,055	
Ambulance & Rescue	14,187,158		15,617,203		15,731,710	
Medical Examiner	392,697		393,750		405,338	
Other Public Safety	621,433		109,725		122,075	
Subtotal	92,272,757	39%	91,594,482	38%	88,248,610	38%
<u>Physical Environment</u>						
Garbage/Solid Waste Control	11,192,490		11,761,770		12,404,181	
Sewer/Wastewater Services	232,089		232,500		232,500	
Conservation & Resource Management	3,366,938		3,865,906		3,877,172	
Flood Control	5,683,215		5,187,121		7,862,814	
Other Physical Environment	2,233,089		2,355,602		2,353,673	
Subtotal	22,707,820	10%	23,402,899	10%	26,730,340	11%
<u>Transportation</u>						
	28,921,562	12%	19,507,814	8%	20,203,210	9%
<u>Economic Environment</u>						
Employment Opportunity (Summer Youth)	75,059		73,943		74,265	
Tourist Development/Econ. Dev. Council	2,319,018		3,326,624		3,510,010	
Community Redevelopment/Housing	2,903,253		2,158,765		1,960,188	
Subtotal	5,297,330	2%	5,559,332	2%	5,544,463	2%
<u>Human Services</u>						
	9,271,282	4%	10,098,392	4%	9,845,325	4%
<u>Culture/Recreation</u>						
Libraries	10,565,881		6,783,791		6,841,621	
Parks & Recreation	7,584,000		5,474,311		6,226,201	
Cultural Services	654,500		654,500		654,500	
Special Events	21,000		24,500		24,500	
Subtotal	18,825,381	8%	12,937,102	5%	13,746,822	6%
<u>Debt Service</u>						
	9,389,998	4%	9,416,769	4%	9,260,022	4%
<u>Intragovernmental Services</u>						
Intragovernmental Services	549,370		380,100		597,967	
Motor Pool	2,423,691		3,096,008		3,177,980	
Grants Program			91,650		92,479	
Insurance Program	2,229,916		4,085,334		3,919,269	
Budgeted Contingency	0		24,457,912		14,055,208	
Subtotal	5,202,977	2%	32,111,004	13%	21,842,903	9%
<u>Court Related</u>						
Court Administration	167,100		199,033		205,196	
State Attorney	51,400		136,388		111,056	
Public Defender	52,450		155,994		130,627	
Clerk of Circuit Court	0		411,334		408,793	
Guardian Ad Litem	0		20,561		20,723	
Article V	5,615,758		87,755		28,094	
Other Court Related Programs	2,323,380		2,276,211		2,336,800	
Subtotal	8,210,088	4%	3,287,276	1%	3,241,289	1%
TOTAL:	233,696,845	100%	244,130,080	100%	235,617,730	100%

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Operating and Capital Expenditures by Function

	FY 2010 Actual				FY 2011 Adopted				FY 2012 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	Capital	Total	%
General Government Services												
Legislative	1,360,090		1,360,090		1,404,766		1,404,766		1,331,752		1,331,752	
Executive	1,818,969		1,818,969		1,843,182		1,843,182		1,708,524		1,708,524	
Property Appraiser	4,128,442		4,128,442		4,445,162		4,445,162		4,244,488		4,244,488	
Tax Collector	4,808,826		4,808,826		4,821,940		4,821,940		4,660,299		4,660,299	
Clerk Finance	1,630,613		1,630,613		1,520,587		1,520,587		1,456,481		1,456,481	
Article V Expenses	405,082		405,082		-		-		-		-	
Financial & Administrative	7,188,142	199,595	7,387,738		9,039,138	400,000	9,439,138		8,530,638	-	8,530,638	
Legal Counsel	1,547,800		1,547,800		1,780,798		1,780,798		1,647,042		1,647,042	
Comprehensive Planning	1,095,135		1,095,135		1,241,241		1,241,241		1,160,891		1,160,891	
Other General Governmental	3,450,952	2,670,723	6,121,675		4,320,750	2,479,000	6,799,750		3,504,761	4,301,425	7,806,186	
Supervisor of Elections	3,293,281	-	3,293,281		2,918,446		2,918,446		4,408,445		4,408,445	
Subtotal	30,727,333	2,870,319	33,597,652	14%	33,336,010	2,879,000	36,215,010	15%	32,653,321	4,301,425	36,954,746	16%
Public Safety												
Law Enforcement	35,465,366	-	35,465,366		33,508,115	-	33,508,115		31,622,792	-	31,622,792	
Fire Control	6,490,846	-	6,490,846		7,474,563	-	7,474,563		6,903,981	-	6,903,981	
Detention and Correction	31,284,300	403,427	31,687,727		32,889,410	-	32,889,410		31,994,064	-	31,994,064	
Protective Inspections	1,236,896	-	1,236,896		1,470,684	-	1,470,684		1,342,595	-	1,342,595	
Emergency & Disaster Relief	2,705,193	-514,558	2,190,635		131,032	-	131,032		126,055	-	126,055	
Ambulance & Rescue	13,619,172	567,986	14,187,158		14,735,203	882,000	15,617,203		15,014,210	717,500	15,731,710	
Medical Examiner	392,697	-	392,697		393,750	-	393,750		405,338	-	405,338	
Other Public Safety	141,255	480,178	621,433		109,725	-	109,725		122,075	-	122,075	
Subtotal	91,335,723	937,033	92,272,756	39%	90,712,482	882,000	91,594,482	38%	87,531,110	717,500	88,248,610	38%
Physical Environment												
Garbage/Solid Waste Control	9,628,393	1,564,097	11,192,490		10,981,770	780,000	11,761,770		11,021,681	1,382,500	12,404,181	
Sewer/Wastewater Services	232,089	-	232,089		232,500	-	232,500		232,500	-	232,500	
Conservation & Resource	3,366,938	-	3,366,938		3,783,686	82,220	3,865,906		3,877,172	-	3,877,172	
Flood Control	3,096,875	2,586,340	5,683,215		3,507,121	1,680,000	5,187,121		4,039,694	3,823,120	7,862,814	
Other Physical Environment	1,770,884	462,204	2,233,089		1,866,822	488,780	2,355,602		1,816,893	536,780	2,353,673	
Subtotal	18,095,179	4,612,642	22,707,820	10%	20,371,899	3,031,000	23,402,899	10%	20,987,940	5,742,400	26,730,340	11%
Transportation												
Road & Street Facilities	10,940,383	17,943,132	28,883,515		11,026,576	8,481,238	19,507,814		10,610,156	9,593,054	20,203,210	
Other Transportation Services	0	38,047	38,047		0	-	0		0	-	0	
Subtotal	10,940,383	17,981,178	28,921,562	12%	11,026,576	8,481,238	19,507,814	8%	10,610,156	9,593,054	20,203,210	9%
Economic Environment												
Employment Opportunity	75,059	-	75,059		73,943	-	73,943		74,265	-	74,265	
Tourist Development/Econ. Dev.	2,319,018	-	2,319,018		3,326,624	-	3,326,624		3,510,010	-	3,510,010	
Community	2,903,253	-	2,903,253		2,158,765	-	2,158,765		1,960,188	-	1,960,188	
Subtotal	5,297,330	-	5,297,330	2%	5,559,332	-	5,559,332	2%	5,544,463	-	5,544,463	2%
Human Services												
Health	3,988,243	84,493	4,072,737		4,234,816	290,000	4,524,816		4,176,565	-	4,176,565	
Mental Health	626,916	-	626,916		638,156	-	638,156		651,169	-	651,169	
Welfare	2,331,804	-	2,331,804		2,471,430	-	2,471,430		2,558,220	-	2,558,220	
Other Human Services	2,239,825	-	2,239,825		2,463,990	-	2,463,990		2,459,371	-	2,459,371	
Subtotal	9,186,789	84,493	9,271,282	4%	9,808,392	290,000	10,098,392	4%	9,845,325	-	9,845,325	4%
Culture/Recreation												
Libraries	6,136,388	4,429,492	10,565,881		6,743,791	40,000	6,783,791		6,767,621	74,000	6,841,621	
Parks & Recreation	3,872,852	3,711,148	7,584,000		3,908,311	1,566,000	5,474,311		4,027,701	2,198,500	6,226,201	
Cultural Services	654,500	-	654,500		654,500	-	654,500		654,500	-	654,500	
Special Events	21,000	-	21,000		24,500	-	24,500		24,500	-	24,500	
Subtotal	10,684,740	8,140,641	18,825,381	8%	11,331,102	1,606,000	12,937,102	5%	11,474,322	2,272,500	13,746,822	6%
Debt Service												
	9,389,998	-	9,389,998	4%	9,416,769	-	9,416,769	4%	9,260,022	-	9,260,022	4%
Intragovernmental Services												
Intragovernmental Services	549,370	-	549,370		380,100	-	380,100		597,967	-	597,967	
Motor Pool	2,423,691	-	2,423,691		3,096,008	-	3,096,008		3,177,980	-	3,177,980	
Grants Program	-	-	-		91,650	-	91,650		92,479	-	92,479	
Insurance Program	2,229,916	-	2,229,916		4,085,334	-	4,085,334		3,919,269	-	3,919,269	
Budgeted Contingency	-	-	-		950,857	23,507,055	24,457,912		1,113,862	12,941,346	14,055,208	
Subtotal	5,202,977	-	5,202,977	2%	8,603,949	23,507,055	32,111,004	13%	8,901,557	12,941,346	21,842,903	9%
Court Related												
Court Administration	167,100	-	167,100		199,033	-	199,033		205,196	-	205,196	
State Attorney	51,400	-	51,400		136,388	-	136,388		111,056	-	111,056	
Public Defender	52,450	-	52,450		155,994	-	155,994		130,627	-	130,627	
Clerk of Circuit Court	-	-	-		411,334	-	411,334		408,793	-	408,793	
Guardian Ad Litem	-	-	-		20,561	-	20,561		20,723	-	20,723	
Article V	2,266,324	3,349,433	5,615,758		87,755	-	87,755		28,094	-	28,094	
Other Court Related Programs	2,323,380	-	2,323,380		2,276,211	-	2,276,211		2,336,800	-	2,336,800	
Subtotal	4,860,655	3,349,433	8,210,088	4%	3,287,276	-	3,287,276	1%	3,241,289	-	3,241,289	1%
TOTAL:	195,721,105	37,975,739	233,696,845	100%	203,453,787	40,676,293	244,130,080	100%	200,049,505	35,568,225	235,617,730	100%

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
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Legislative/Administrative

1) County Administration	652,826	714,224	564,472	(21.0) %	583,397	594,806	606,466	616,918
2) County Attorney	1,547,800	1,780,798	1,647,042	(7.5) %	1,683,903	1,708,188	1,733,000	1,758,989
3) County Commission	1,360,090	1,404,766	1,331,752	(5.2) %	1,356,776	1,382,351	1,408,470	1,435,187
4) Human Resources	953,696	1,167,613	1,139,122	(2.4) %	1,164,515	1,183,916	1,203,705	1,223,911
5) Office of Management and Budget	881,411	1,034,040	831,985	(19.5) %	849,440	865,053	881,124	897,658
	<u>5,395,824</u>	<u>6,101,441</u>	<u>5,514,373</u>	<u>(9.6) %</u>	<u>5,638,031</u>	<u>5,734,314</u>	<u>5,832,767</u>	<u>5,932,664</u>

- 1) Decrease reflects personnel costs Florida Retirement System, readjustment of the County Administrator position salary (\$53,836), and realignment of the Executive Assistant position to the Intergovernmental Affairs division (\$49,151).
- 2) Decrease reflects Florida Retirement System; and programmatic budget reductions in Professional Services, Consultants, and Outside Counsel (\$89,800), offset by increases to personnel costs due to health insurance, position reclassification (\$7,782), and Board approved salary adjustment.
- 3) Decrease reflects Florida Retirement System offset by health insurance and Board approved salary adjustment.
- 4) Decrease reflects Florida Retirement System and programmatic reduction of one-time costs for Healthcare Consultant offset by cost of new Wellness Coordinator position (\$66,088) and realignment of Document Scanner position from MIS.
- 5) Decrease reflects Florida Retirement System and elimination of the Assistant County Administrator position (\$164,531). This position was partially funded in the Risk Management program budget. These decreases are offset by increases due to health insurance, position reclassifications (\$13,539) and Board approved salary adjustments.

Public Services

6) Blueprint 2000	43,994	61,603	60,879	(1.2) %	62,243	63,638	65,065	66,527
7) Capital Regional Transportation Planning Agency	210,560	224,080	215,035	(4.0) %	221,516	225,721	230,015	234,396
8) Cooperative Extension	497,822	541,447	542,079	0.1 %	551,066	560,242	569,616	579,202
9) Emergency Medical Services	12,291,298	13,623,285	13,676,939	0.4 %	13,991,689	14,120,818	14,396,460	14,547,212
10) Health & Human Services	7,379,568	7,710,316	7,789,654	1.0 %	7,911,344	8,034,754	8,161,712	8,181,779
11) Intergovernmental Affairs	1,166,143	1,128,958	1,144,052	1.3 %	1,172,551	1,191,728	1,211,328	1,231,357
12) Library Services	5,989,604	6,743,791	6,752,621	0.1 %	6,752,014	6,873,994	6,999,344	7,114,594
13) Office of Sustainability	210,280	269,919	265,318	(1.7) %	269,036	272,837	276,720	280,690
14) Planning Department	840,582	955,558	884,977	(7.4) %	886,580	888,221	889,896	891,610
15) Tourist Development	1,986,019	3,008,527	3,190,099	6.0 %	3,238,496	3,286,400	3,340,227	3,393,578
	<u>30,615,870</u>	<u>34,267,484</u>	<u>34,521,653</u>	<u>0.7 %</u>	<u>35,056,535</u>	<u>35,518,353</u>	<u>36,140,383</u>	<u>36,520,945</u>

- 6) Decrease reflects Florida Retirement System offset by increase associated with Board approved salary adjustments and health insurance. Blueprint 2000 will reimburse the County annually of these expenses.
- 7) Decrease reflects Florida Retirement System offset by increase associated with Board approved salary adjustments and health insurance.
- 8) Increase reflects personnel costs due to health insurance, salary adjustments offset by decrease in County's funding for Florida Retirement System, operating costs (\$2,707).
- 9) Increase reflects continuity of services for cardiac monitoring (\$13,000), new ambulances and associated operating costs (\$187,820), health insurance, Board approved salary adjustments offset by decrease due to Florida Retirement System.
- 10) Increase reflects statutory obligated payments associated with Medical Examiner (\$7,500), Baker Act (\$10,601), Marchman Act (\$2,412) and Medicaid (\$73,890); operating costs, contract and other obligation for continuity of services including indigent burial (\$16,500), primary healthcare monitoring (\$6,000), position reclasses, health insurance, and Board approved salary adjustments. These increases are offset by decreases due to Florida Retirement System and the elimination of a Administrative Associate III position (\$45,778).
- 11) Increase reflects realignment of Executive Assistant position from County Administration to Intergovernmental Affairs during FY11, health insurance, printing to promote County programs, services and other Board activities (\$10,550), and Board approved salary adjustments, offset by decreases due to Florida Retirement System.
- 12) Increase reflects Health insurance, Board approved salary adjustments, contracts and other obligation for continuity of services (\$3,329), increased costs associated with the opening of the new and expanded branch libraries (\$128,020), offset by decreases due to Florida Retirement System.
- 13) Decrease reflects Florida Retirement System, programmatic budget reductions offset by increases due to health insurance and Board approved salary adjustments.
- 14) Decrease reflects shift in proportionate share to the City due to a corresponding shift in population to the city limits as a result of the 2010 Census (\$71,196) and Florida Retirement System; these decreases are offset by increases due to health insurance and a Board approved salary adjustment.
- 15) Increase reflects contracts or other obligations, marketing opportunities to promote the Leon County area (\$193,078) offset by Florida Retirement System and health insurance.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
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Management Services

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
16) County Probation	2,265,878	2,451,939	2,198,267	(10.3) %	2,241,387	2,283,747	2,327,046	2,371,301
17) Facilities Management	7,372,084	7,933,308	7,542,617	(4.9) %	7,606,754	7,708,371	7,848,896	7,939,182
18) M/W Small Business Enterprise	165,670	223,300	230,130	3.1 %	233,178	236,292	239,477	242,732
19) Management Information Services	7,009,980	7,396,136	7,109,014	(3.9) %	7,261,856	7,364,778	7,469,911	7,587,355
20) Purchasing	532,103	587,822	552,594	(6.0) %	565,454	575,897	586,413	597,167
	<u>17,345,716</u>	<u>18,592,505</u>	<u>17,632,622</u>	<u>(5.2) %</u>	<u>17,908,629</u>	<u>18,169,085</u>	<u>18,471,743</u>	<u>18,737,737</u>

- 16) Decrease reflects Florida Retirement System and programmatic reductions associated with the elimination of the GPS program (\$109,290), offset by increases due to health insurance and Board approved salary adjustments.
- 17) Decrease reflects Florida Retirement System, energy and efficiency costs savings, programmatic reductions associated with public and employee parking, offset by increases due to health insurance, Board approved salary adjustments, opening of Woodville, Lake Jackson, and Eastside branch libraries and other operating costs.
- 18) Decrease reflects Florida Retirement System offset by increases due to health insurance, Board approved salary adjustments, and operating costs.
- 19) Decrease reflects Florida Retirement System, and reorganization of the Technical Support Division allowing the elimination of a Senior Technical Support Specialist position offset by increases due to health insurance, Board approved salary adjustments, contracts or other obligations, and operating costs.
- 20) Decrease reflects Florida Retirement System offset by increases due to health insurance, Board approved salary adjustments, and operating costs.

Growth & Environmental Management

21) Building Inspection	1,084,963	1,145,744	1,037,352	(9.5) %	1,056,409	1,075,878	1,095,762	1,116,121
22) DEP Storage Tank	137,976	153,180	149,577	(2.4) %	152,203	154,882	157,619	160,424
23) Development Services	727,046	605,272	648,733	7.2 %	660,930	673,401	686,149	699,193
24) Environmental Compliance	1,284,759	1,295,126	1,250,748	(3.4) %	1,284,284	1,309,565	1,335,391	1,361,694
25) Permit & Compliance Services	729,984	438,046	483,865	10.5 %	493,863	502,888	512,122	521,558
26) Support Services	0	346,363	337,457	(2.6) %	346,360	352,861	359,510	366,311
	<u>3,964,728</u>	<u>3,983,731</u>	<u>3,907,732</u>	<u>(1.9) %</u>	<u>3,994,049</u>	<u>4,069,475</u>	<u>4,146,553</u>	<u>4,225,301</u>

- 21) Decrease reflects Florida Retirement System and Division reorganization eliminating a Building Inspector position due to declining workloads offset by increases due to health insurance, Board approved salary adjustments and operating costs.
- 22) Decrease reflects Florida Retirement System offset by increases due to health insurance, Board approved salary adjustments, and operating costs.
- 23) Increase reflects health insurance, Board approved salary adjustments, operating costs offset by decreases due to Florida Retirement System.
- 24) Decrease reflects Florida Retirement System offset by increases due to health insurance, position reclassification, Board approved salary adjustments, and operating costs.
- 25) Increase reflects health insurance, Board approved salary adjustments, new Senior Compliance Specialist position funded by internet café permitting fees, and operating costs.
- 26) Decrease reflects Florida Retirement System and transportation costs offset by increases due to health insurance and Board approved salary adjustments.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Public Works								
27) Animal Services	913,701	1,112,362	1,086,294	(2.3) %	1,110,965	1,132,809	1,155,200	1,163,416
28) Engineering Services	2,955,633	3,305,137	3,055,678	(7.5) %	3,120,890	3,173,499	3,227,234	3,282,225
29) Fleet Management	2,409,832	3,083,086	3,166,667	2.7 %	3,178,283	3,190,165	3,202,319	3,214,777
30) Operations	8,592,524	9,784,920	9,573,820	(2.2) %	9,758,257	9,862,829	10,000,896	10,190,787
31) Parks & Recreation	2,323,439	2,264,194	2,391,513	5.6 %	2,486,094	2,531,602	2,630,596	2,665,522
32) Solid Waste	8,981,575	10,346,723	10,359,746	0.1 %	10,341,719	10,598,814	10,918,698	10,979,864
33) Support Services	576,455	608,433	573,307	(5.8) %	585,873	594,228	602,762	611,490
	<u>26,753,159</u>	<u>30,504,855</u>	<u>30,207,025</u>	<u>(1.0) %</u>	<u>30,582,081</u>	<u>31,083,946</u>	<u>31,737,705</u>	<u>32,108,081</u>

- 27) Decrease reflects Florida Retirement System and Animal Shelter contract (\$17,285) offset by increases due to health insurance, Board approved salary adjustments, and operating costs.
- 28) Decrease reflects Florida Retirement System, realignment of a position to Parks and Recreation, and elimination of Water Quality Monitoring Program initial start-up costs offset by increases due to health insurance, Board approved salary adjustments, and operating costs.
- 29) Increase reflects fuel costs, health insurance, and Board approved salary adjustments offset by decreases due to Florida Retirement System and elimination of Welding Technician position through the Voluntary Separation Incentive Program (\$59,883).
- 30) Decrease reflects Florida Retirement System and elimination of three position through the Voluntary Separation Incentive Program offset by increases due to health insurance, and Board approved salary adjustments.
- 31) Increase reflects health insurance, Board approved salary adjustments, realignment of a Park Attendant position from Engineering Services, contracts associated with continuity of services and other operating costs offset by decreases due to Florida Retirement System and position reclassification.
- 32) Increase reflects health insurance, Board approved salary adjustments, overtime, changes in personnel, fuel costs, contracts (CPI adjustment) associated with continuity of services and operating costs offset by decreases due to Florida Retirement System and position reclassification.
- 33) Decrease reflects Florida Retirement System and operating costs offset by increases due to health insurance and Board approved salary adjustments.

Constitutional

34) Clerk of the Circuit Court	2,035,695	1,931,921	1,865,274	(3.4) %	1,930,414	1,983,599	2,038,296	2,094,549
35) Property Appraiser	4,128,442	4,445,162	4,244,488	(4.5) %	4,381,139	4,513,967	4,650,780	4,791,697
36) Sheriff	65,451,151	63,573,431	61,039,199	(4.0) %	63,455,966	65,334,804	67,294,386	70,318,455
37) Supervisor of Elections	3,293,281	2,918,446	4,408,445	51.1 %	3,301,689	3,578,971	3,402,139	3,842,520
38) Tax Collector	4,808,826	4,821,940	4,660,299	(3.4) %	4,661,832	4,708,908	4,755,743	4,802,173
	<u>79,717,395</u>	<u>77,690,900</u>	<u>76,217,705</u>	<u>(1.9) %</u>	<u>77,731,040</u>	<u>80,120,249</u>	<u>82,141,344</u>	<u>85,849,394</u>

- 34) Decrease reflects Florida Retirement System and elimination of Residential Appraiser position through the Voluntary Separation Incentive Program offset by increases due to health insurance and Board approved salary adjustments.
- 35) Decrease reflects Florida Retirement System and elimination of Administrative Assistant position through the Voluntary Separation Incentive Program offset by increases due to health insurance and Board approved salary adjustments.
- 36) Decrease reflects Florida Retirement System and programmatic reductions offset by increases due to health insurance, Board approved salary adjustments and the funding of three bailiff for additional courthouse security (\$196,500), and Deputy position and associated equipment for enforcement of the internet cafe (\$96,716).
- 37) Increase reflects costs associated with 2012 Presidential Primary election and Redistricting as a result of the 2010 census, health insurance, Board approved salary adjustments offset by decreases due to Florida Retirement System.
- 38) Decrease reflects lower budget for commissions due to a decline in property valuations.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Judicial								
39) Court Administration	191,347	192,527	204,433	6.2 %	207,843	211,331	214,897	218,545
40) Guardian Ad Litem	12,301	20,561	22,281	8.4 %	22,281	22,281	22,281	22,281
41) Other Court-Related Programs	574,268	662,463	729,233	10.1 %	462,793	466,824	472,869	477,078
42) Public Defender	137,313	140,200	132,060	(5.8) %	132,060	132,060	132,060	132,060
43) State Attorney	98,710	121,676	107,284	(11.8) %	107,284	107,284	107,284	107,284
	<u>1,013,940</u>	<u>1,137,427</u>	<u>1,195,291</u>	<u>5.1 %</u>	<u>932,261</u>	<u>939,780</u>	<u>949,391</u>	<u>957,248</u>

39) Increase reflects communication/phone system, health insurance, and Board approved salary adjustments offset by decreases due to Florida Retirement System.

40) Increase reflects costs of office equipment offset by decreased communication costs.

41) Increase reflects contract or other obligations, health insurance, Board approved salary adjustments, and restoring Teen Court Coordinator position to full-time status (\$18,198) offset by decreases due to Florida Retirement System.

42) Decrease reflects Article V funded communication costs.

43) Decrease reflects Article V funded communication costs.

Non-Operating

44) Budgeted Reserves	55,925	1,093,090	1,156,168	5.8 %	1,114,598	1,545,115	1,620,944	2,154,731
45) Communications	874,810	707,419	892,865	26.2 %	892,865	892,865	892,865	892,865
46) Fire Control	6,490,846	7,474,563	6,903,981	(7.6) %	6,903,981	6,903,981	6,903,981	6,903,981
47) Line Item Funding	1,663,287	1,560,559	1,560,559	0.0 %	1,560,559	1,560,559	1,560,559	1,560,559
48) Other Non-Operating	4,771,191	5,381,990	5,809,850	7.9 %	5,903,723	6,045,418	6,191,144	6,209,994
49) Risk Allocations	1,340,970	1,381,311	1,237,143	(10.4) %	1,237,143	1,237,143	1,237,143	1,237,143
50) Risk Financing & Workers Comp	2,193,416	4,050,018	3,895,441	(3.8) %	3,903,864	3,912,456	3,921,219	3,930,157
	<u>17,390,445</u>	<u>21,648,950</u>	<u>21,456,007</u>	<u>(0.9) %</u>	<u>21,516,733</u>	<u>22,097,537</u>	<u>22,327,855</u>	<u>22,889,430</u>

44) Reflects increase to the General Fund reserves as directed by the Board during the June budget workshop.

45) Reflects increase in payments associated with outside billing to Constitutional Offices for related communication costs.

46) Decrease reflects reduction in General Fund reserves and reserves previously budgeted in association with the purchase and operation of the Huntington Oaks Shopping Plaza for the expansion of the Northwest Library.

47) Decrease reflects reduced funding for the Trauma Center.

48) Reflects increases to contracts for parks and recreation with the City of Tallahassee, juvenile justice payments to the state, and auditing costs.

49) Decrease reflects reduction in Workers' Compensation claim payment due to fewer claims and a safe working environment.

50) Decrease reflects decline in insurance premiums associated with property and work.

Debt Service

51) Debt Service	9,389,998	9,416,769	9,260,022	(1.7) %	9,255,572	9,409,999	9,416,974	9,411,375
	<u>9,389,998</u>	<u>9,416,769</u>	<u>9,260,022</u>	<u>(1.7) %</u>	<u>9,255,572</u>	<u>9,409,999</u>	<u>9,416,974</u>	<u>9,411,375</u>

51) Decrease reflects the reduction in debt service payments allowed by the refinancing of a bond.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Capital Improvement Program								
Animal Services	34,112	0	0	0.0 %	0	0	0	0
52) Budgeted Capital Reserves	0	23,507,055	12,941,346	(44.9) %	7,050,815	2,565,594	1,043,854	142,134
53) Engineering Services	17,679,654	8,502,238	11,948,854	40.5 %	8,160,000	6,560,000	5,460,000	5,285,972
54) Facilities Management	9,498,212	2,055,000	2,385,025	16.1 %	932,828	1,229,180	346,593	865,354
55) Fleet Management	2,101,096	1,886,000	1,441,300	(23.6) %	2,763,513	3,158,826	3,715,575	3,210,000
56) Management Information Services	1,734,423	1,473,500	1,800,500	22.2 %	1,576,280	1,484,280	1,559,280	1,414,280
56) Mgmt Information Services - Article V	76,249	0	0	0.0 %	0	0	0	0
Miscellaneous	2,183,084	513,500	665,000	29.5 %	2,333,000	380,000	80,000	80,000
57) Parks & Recreation	3,711,148	1,100,000	2,198,500	99.9 %	1,430,500	1,413,000	1,910,000	884,000
58) Public Works - Operations	1,698,244	859,000	805,200	(6.3) %	785,200	785,200	785,200	423,715
59) Solid Waste	-795,688	780,000	1,382,500	77.2 %	800,500	1,552,420	1,805,000	1,622,288
Stormwater Maintenance	55,207	0	0	0.0 %	0	0	0	0
	<u>37,975,739</u>	<u>40,676,293</u>	<u>35,568,225</u>	<u>(12.6) %</u>	<u>25,832,636</u>	<u>19,128,500</u>	<u>16,705,502</u>	<u>13,927,743</u>

52) Decrease reflects the draw down of capital reserves established for the long term funding of capital projects associated with the maintenance of County infrastructure.

53) Increase reflects funding of stormwater mapping and stormwater management projects.

54) Increase reflects replacement of the Courthouse fire suppression system and one HVAC air handler.

55) Decrease reflects decline in Fleet replacement needs.

56) Increase reflects funding for electronic records management project and a state required court e-filing system.

57) Increase reflects costs associated with park improvement of managed greenways, and the reconstruction of field at Miccosukee Park.

58) Decrease reflects a reduction in the Private Road Maintenance CIP which was moved to the Division of Operations operating budget.

59) Reflects an increase in the replacement necessary for heavy equipment.

Transfers

60) Transfers	35,707,428	31,361,408	34,311,970	9.4 %	35,008,689	35,848,194	38,218,571	37,641,152
	<u>35,707,428</u>	<u>31,361,408</u>	<u>34,311,970</u>	<u>9.4 %</u>	<u>35,008,689</u>	<u>35,848,194</u>	<u>38,218,571</u>	<u>37,641,152</u>

60) Increase reflects increased funding for the Supervisor of Elections for presidential primary elections and additional funding for capital program costs offset by reduced transfers to Building Inspection and Solid Waste funds.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Total Expenditures By Program

Department / Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	Adopted Change	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Grants Administration								
Byrne Grant	199,836	0	0	0.0 %	0	0	0	0
Facilities Management	125	0	0	0.0 %	0	0	0	0
Grants Adult Drug Court	66,070	0	0	0.0 %	0	0	0	0
Grants Co-op	3,664	0	0	0.0 %	0	0	0	0
Grants Court Admin	234,835	0	0	0.0 %	0	0	0	0
Grants EMS	382,930	0	0	0.0 %	0	0	0	0
Grants Health Dept	11,989	0	0	0.0 %	0	0	0	0
Grants Housing	1,000	0	0	0.0 %	0	0	0	0
Grants Human Services	815,172	0	0	0.0 %	0	0	0	0
61) Grants Library	146,784	0	15,000	0.0 %	15,000	15,000	15,000	15,000
Grants Management Services	160,412	0	0	0.0 %	0	0	0	0
Grants Parks	116,294	0	0	0.0 %	0	0	0	0
62) Grants Public Services Admin	141,255	109,725	122,075	11.3 %	122,075	122,075	122,075	122,075
Grants Public Works	979,591	0	0	0.0 %	0	0	0	0
Grants Sheriff	785,659	0	0	0.0 %	0	0	0	0
Grants Stormwater	65,608	0	0	0.0 %	0	0	0	0
Grants Volunteer	22,807	0	0	0.0 %	0	0	0	0
Parks & Recreation	0	0	0	0.0 %	0	0	0	0
	4,134,032	109,725	137,075	(46.6) %	137,075	137,075	137,075	137,075

61) Reflects expenditures associated with the receipt of donations from the Friends of the Library.

62) Increase reflects additional funding available for Drivers' Education through collections of traffic fines in the Slosberg Drivers' Education Fund.

Summary Totals

BCC	84,075,296	93,450,016	91,783,405	-1.8 %	93,179,325	94,575,173	96,329,151	97,524,728
Constitutional Officers	79,717,395	77,690,900	76,217,705	-1.9%	77,731,040	80,120,249	82,141,344	85,849,394
Judicial	1,013,940	1,137,427	1,195,291	5.1%	932,261	939,780	949,391	957,248
Non-Operating	17,390,445	21,648,950	21,456,007	-0.9%	21,516,733	22,097,537	22,327,855	22,889,430
Capital	37,975,739	17,169,238	22,626,879	31.8%	18,781,821	16,562,906	15,661,648	13,785,609
Total Capital Reserves	0	23,507,055	12,941,346	-44.9%	7,050,815	2,565,594	1,043,854	142,134
Debt Service	9,389,998	9,416,769	9,260,022	-1.7%	9,255,572	9,409,999	9,416,974	9,411,375
Grants	4,134,032	109,725	137,075	24.9%	137,075	137,075	137,075	137,075
Total Budget Net Transfers	233,696,845	244,130,080	235,617,730	-3.5%	228,584,642	226,408,313	228,007,292	230,696,992
Total Operating Budget	195,721,106	203,453,787	200,049,505	-1.7%	202,752,006	207,279,813	211,301,790	216,769,249
Total Capital Budget	37,975,739	40,676,293	35,568,225	-12.6%	25,832,636	19,128,500	16,705,502	13,927,743
Total Budget Net Transfers	233,696,845	244,130,080	235,617,730	-3.5%	228,584,642	226,408,313	228,007,292	230,696,992

**Leon County Government
Fiscal Year 2012 Tentative Budget**

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

<u>Expenditure Summary by Category</u>	<u>FY10 Adopted</u>	<u>FY11 Adopted</u>	<u>% Change</u>	<u>FY12 Budget</u>	<u>% Change</u>	<u>Reference</u>
MANDATORY						
Constitutional Officers						
Supervisor of Elections	\$ 3,466,986	\$ 2,918,446		\$ 4,408,445		FS 129.202, FS 97-107
Tax Collector	4,801,872	4,821,940		4,660,299		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	4,453,138	4,445,162		4,244,488		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	60,547,326	62,244,253		59,697,408		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	2,035,695	1,931,921		1,865,274		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
subtotal	75,305,017	76,361,722	1.40%	74,875,914	-1.95%	
Judiciary (Article V)						
State Attorney	122,031	121,676		107,284		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	140,025	140,200		132,060		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	20,651	20,561		22,281		FS 29.008, FS 39.8296
Court Administration	29,462	28,157		63,345		FL Constitution: Article V, FS 29.008
Legal Aid	178,664	178,664		178,664		FS 939.185(2)
subtotal	490,833	489,258	-0.32%	503,634	2.94%	
Charter						
County Commission	1,377,740	1,404,766		1,331,752		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	1,604,096	1,780,798		1,647,042		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	755,748	714,224		564,472		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	3,737,584	3,899,788	4.34%	3,543,266	-9.14%	
Payments						
CRA-Payment	1,834,193	1,837,239		1,689,447		FS 163.506
Debt Service	9,391,043	9,416,769		9,260,022		FS 130
Medical Examiner	375,000	393,750		405,338		FS 406.08
Tubercular Care & Child Protection Exams	61,000	61,000		61,000		FS 392.68
Baker and Marchmen Act	628,004	638,156		651,169		FS 394.76(3)b
Medicaid & Indigent Burial	2,103,500	2,471,430		2,558,220		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	22,500	22,500		22,500		FS 197.502
Juvenile Detention Payment	1,500,000	1,350,000		1,377,000		FS 985.686
subtotal	15,915,240	16,190,844	1.73%	16,024,696	-1.03%	
Transportation/Stormwater						
Public Works Support Services	559,129	608,433		573,307		
Engineering Services	3,196,506	3,245,197		2,995,738		FS 316.006(3)
Transportation Maintenance	4,224,252	4,235,665		4,165,976		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	2,005,904	2,046,889		1,987,070		FS 337.401
Capital Project Reimbursements	(850,000)	(750,000)		(750,000)		
Stormwater Maintenance	2,819,439	2,921,710		2,850,716		403.0893
Water Quality and TMDL Monitoring	48,000	59,940		59,940		FS 403.0885, US Code: 1342 Title 33 Chapter 26, Comp Plan: Section IV Policy
subtotal	12,003,230	12,367,834	3.04%	11,882,747	-3.92%	
Growth Management						
Development Services (not including Bldg Dept)	792,967	605,272		648,733		LCL: Chapter 10, FS 163.3180, FS 163.3202 County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Environmental Compliance	1,467,563	1,295,126		1,250,748		
Growth - Support Services	614,524	585,143		578,884		Supports functions of Fund 121
subtotal	2,875,054	2,485,541	-13.55%	2,478,365	-0.29%	
Other						
Veterans Services	193,147	190,461		139,961		FS 292.11
Planning	919,146	955,558		884,977		FS 163.3174, FS 163.3167(2)
Court House Annex (Bank of America Building)	944,435	844,137		771,611		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	1,341,882	1,381,311		1,237,143		
subtotal	3,398,610	3,371,467	-0.80%	3,033,692	-10.02%	
Solid Waste						
Landfill Closure	521,456	533,836		533,836		FS 403.707
Transfer Station	5,280,220	5,804,710		5,908,256		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	2,070,645	2,110,656		2,052,697		FS 403.706 and Interlocal Agreement
Hazardous Waste	397,467	534,343		573,892		FS 403.7225, FS 403.704
Recycling Services	464,807	400,110		373,536		FS 403.706(2)
subtotal	8,734,595	9,383,655	7.43%	9,442,217	0.62%	
TOTAL MANDATORY	\$ 122,460,163	\$ 124,550,109	1.71%	\$ 121,784,531	-2.22%	

**Leon County Government
Fiscal Year 2012 Tentative Budget**

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

<u>Expenditure Summary by Category</u>	FY10 Adopted	FY11 Adopted	% Change	FY12 Budget	% Change	Reference
NON-MANDATORY						
County Departments						
Jail Detention/Mental Health Coords.	\$ 159,178	\$ 164,370		\$ 141,088		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,075,160	1,026,082		833,253		Provided alternative to incarceration
MWSBE	245,348	223,300		230,130		FS 255.101-102, County Policy No. 96-1
Code Enforcement	184,507	199,266		242,438		Numerous Leon County Code of Laws
Intergovernmental Affairs	298,168	316,093		313,901		FS 951.26
Public Information Office	288,159	324,154		330,912		FS 125.001 FS 125.9503, County Emergency Management Plan
Volunteer Services	180,602	167,255		161,192		
Parks and Recreation	2,241,405	2,264,194		2,391,513		
Cooperative Extension	521,236	541,447		542,079		FS 1004.37
Mosquito Control	563,177	580,656		531,058		FS 388.161-162
Library	6,565,246	6,743,791		6,752,621		
Housing Services	527,156	537,774		538,226		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	237,345	237,345		237,345		FS 154.01
Animal Services	1,086,220	1,112,362		1,086,294		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation	1,061,143	1,128,427		1,104,957		Provides an alternative to the County Jail
Rural Waste Service Centers	913,870	963,068		917,529		FS 154.011, LCL: Ch 11-Article XVII Section 11
Primary Health Care Office of Sustainability	1,749,388 193,263	1,804,069 269,919		1,830,754 265,318		
subtotal	18,090,571	18,603,572	2.84%	18,450,608	-0.82%	
Agreements/Payments						
Fire Department - City Payment	6,311,232	6,992,084		6,421,502		FS 125.01(1)d and Interlocal Agreement Interlocal Agreement with City of Tallahassee
City Payment - Parks Rec/Animal Shelter CIP	990,515	1,032,612		1,076,498		
subtotal	7,301,747	8,024,696	9.90%	7,498,000	-6.56%	
Line Item Funding						
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
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
Trauma Center	300,000	200,000		200,000		Ordinance 2006-34
Keep Tallahassee Beautiful	21,375	21,375		21,375		Ordinance 2006-34
Economic Development Council	199,500	199,500		199,500		Ordinance 2006-34
Palmer Monroe Teen Center	-	150,000		150,000		Ordinance 2006-34
subtotal	1,486,059	1,536,059	3.36%	1,536,059	0.00%	
Miscellaneous						
Youth Sports Teams	4,750	4,750		4,750		
Human Services CHSP	993,777	1,078,011		1,075,669		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		74,265		
Volunteer Fire Department	542,515	482,479		482,479		
Diversionary Funding	100,000	100,000		100,000		
Blueprint 2000	-	61,603		60,879		
CRTPA	214,309	224,080		215,035		Ordinance 2006-34
subtotal	2,029,294	2,124,866	4.71%	2,113,077	-0.55%	
Event Sponsorships						
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	3,000	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		2,500		Ordinance 2006-34
subtotal	22,000	24,500	11.36%	24,500	0.00%	
TOTAL NON-MANDATORY	\$ 28,929,671	\$ 30,313,693	4.78%	\$ 29,622,244	-2.28%	

**Leon County Government
Fiscal Year 2012 Tentative Budget**

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

<u>Expenditure Summary by Category</u>	<u>FY10 Adopted</u>	<u>FY11 Adopted</u>	<u>% Change</u>	<u>FY12 Budget</u>	<u>% Change</u>	<u>Reference</u>
SUPPORT FUNCTIONS						
Office of Management & Budget	\$ 995,939	\$ 1,034,040		\$ 831,985		FS 129
Facilities Management	6,961,426	6,992,511		6,690,316		FS 29.008 Maintains County Facilities
Human Resources	1,067,892	1,167,613		1,139,122		Implement Federal and State legislation regarding employment practices
Management Information Services	5,465,217	5,550,689		5,313,496		FS 29.008 Maintains all County information systems - emails, hardware, software, etc
Purchasing	562,008	587,822		552,594		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	1,822,840	1,845,447		1,795,518		Interlocal Agreement with the City of Tallahassee
Public Services - Support	497,691	488,711		499,239		LCL:Chapter 2, Article X Section 2-502
Non-Operating (Audit, Bank Charges, etc.)	766,167	769,946		807,635		
TOTAL SUPPORT FUNCTIONS	\$ 18,139,180	\$ 18,436,779	1.64%	\$ 17,629,905	-4.38%	
RESERVES						
Budgeted Contingency; all funds	1,310,930	1,093,090		1,156,168		
TOTAL BUDGETED RESERVES	\$ 1,310,930	\$ 1,093,090	-16.62%	\$ 1,156,168	5.77%	
TOTAL GENERAL REVENUE SUPPORTED	\$ 170,839,944	\$ 174,393,671	2.08%	\$ 170,192,848	-2.41%	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	\$ 1,374,163	\$ 1,145,744		\$ 1,037,352		Numerous FS cites - see division page
Fleet Management	2,930,943	3,083,086		3,166,667		
Risk Management	3,827,500	4,050,018		3,895,441		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	908,005	707,419		892,865		
Teen Court	189,592	113,842		131,676		FS 938.19, Ordinance 9-18, LCL: Ch 7- Article 2 Section 7-28
Drug Abuse Trust Fund	83,659	52,369		50,255		
Judicial Programs	348,937	369,957		418,893		FS 939.185, LCL: Ch 7-Article II Section 7- 24
Other Grant Related Activity	613,165	621,061		649,942		
9-1-1 Funding	1,284,000	1,208,023		1,220,636		FS 365.171
Emergency Medical Services (EMS)	12,880,105	13,623,285		13,676,939		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourist Development Funding (all 5 Cents)	3,096,946	3,008,527		3,190,099		
Housing Finance Authority	31,350	31,065		30,780		FS 159.601, FS 159.604
Amtrak	23,747	22,984		-		
Killearn Lakes Special Assessment	237,280	232,500		232,500		Interlocal Agreement with the City of Tallahassee
800 Mhz Radio Support	383,515	543,147		1,035,000		
Huntington Oaks Plaza	-	96,660		80,690		
Drug & Alcohol Testing	-	150,429		146,922		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	\$ 28,212,907	\$ 29,060,116	3.00%	\$ 29,856,657	2.74%	
TOTAL OPERATING BUDGET	\$ 199,052,851	\$ 203,453,787	2.21%	\$ 200,049,505	-1.67%	
TOTAL CAPITAL BUDGET	\$ 20,813,980	\$ 17,169,238	-17.51%	\$ 22,626,879	31.79%	
TOTAL CAPITAL RESRVS.	\$ 27,299,094	\$ 23,507,055	-13.89%	\$ 12,941,346	-44.95%	
GRAND TOTAL FY12 BUDGET	\$ 247,165,925	\$ 244,130,080	-1.23%	\$ 235,617,730	-3.49%	

Notes:

1. Definitions of categories:

- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there maybe certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.

- Non-Mandatory: Expenditures that are not required.

- Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.

- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.

- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

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

Major Revenue Overview

(FY 2012 Revenue Estimates projected in Millions at 95%)

AD VALOREM PROPERTY TAXES (\$104.96)

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 (\$3.41)

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 (\$1.33)

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 (\$3.69)

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

ENVIRONMENTAL PERMITS (\$0.80)

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 (\$0.99)

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 (\$3.30)

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 (\$10.17)

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 (\$3.43)

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%.

PUBLIC SERVICE TAX (\$6.53)

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 (\$4.10)

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 (\$3.91)

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 (\$19.31)

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 \$6.7 million will be generated from the MSTU and \$9.2 million from ambulance fees.

PROBATION FEES (\$1.14)

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 (\$7.89)

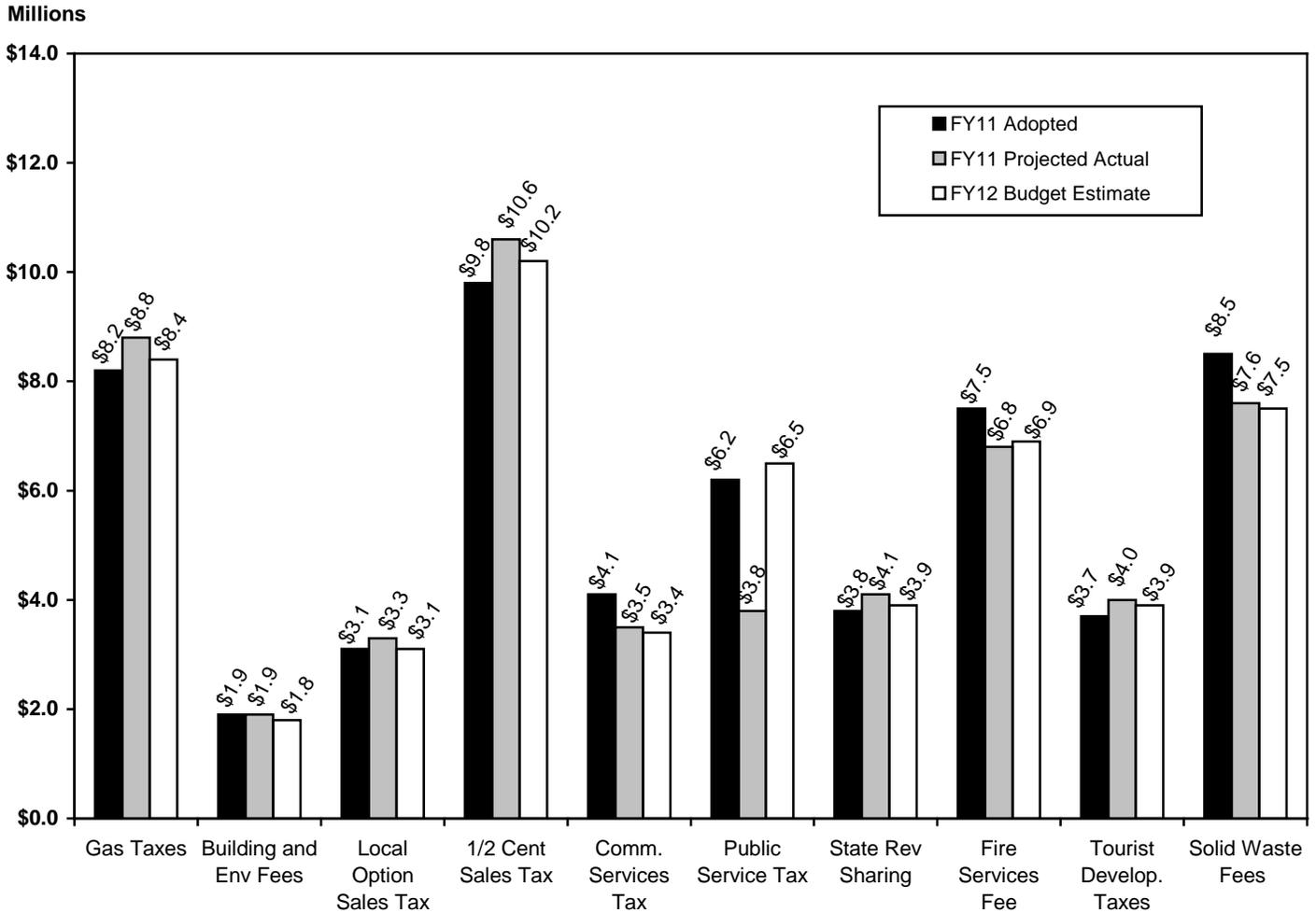
Tipping fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station (This does not include the non-ad valorem assessment of \$40/single family home).

FIRE SERVICES FEE (\$6.94)

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 2011, Projected Actuals FY 2011, and
Estimated Budget FY 2012**

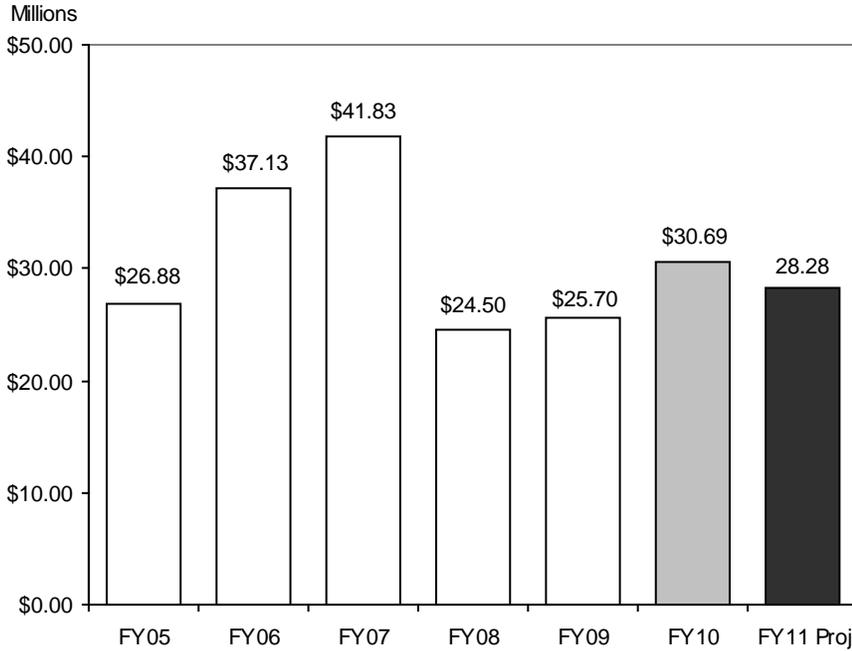


Adopted Budget FY 2011, Projected Actual Collections FY 2011, and Estimated Budget FY 2012:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2011, and the FY 2012 budget estimates. The chart depicts FY 2012 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

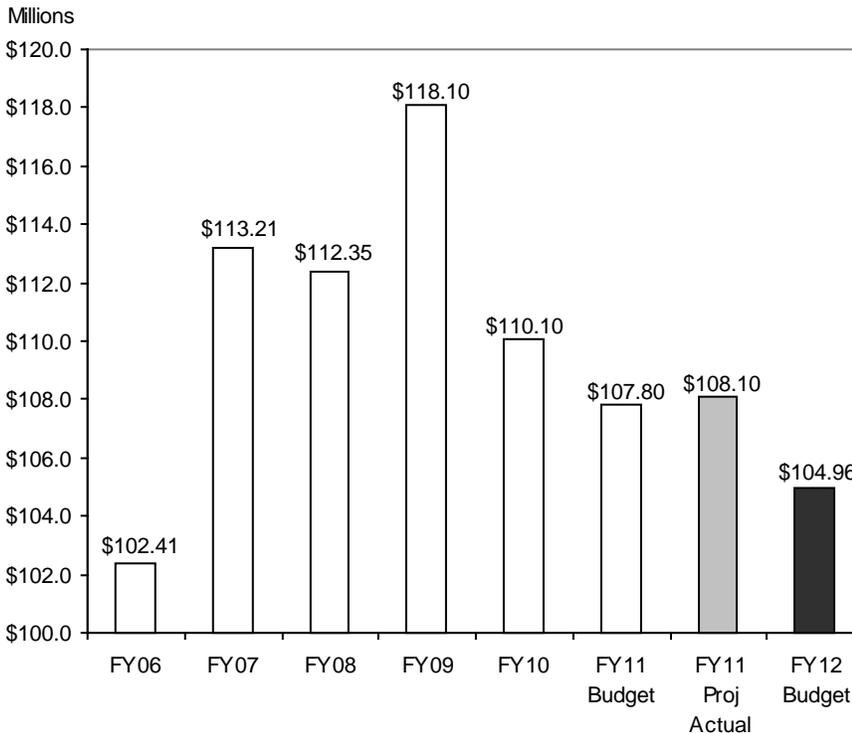
General/Fine & Forfeiture: Fund Balance



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 FY11 is \$28.28 million. This reflects 24% of operating expenditures and is consistent with the County's Reserve Policy.

Ad Valorem Tax: Actuals and Projections



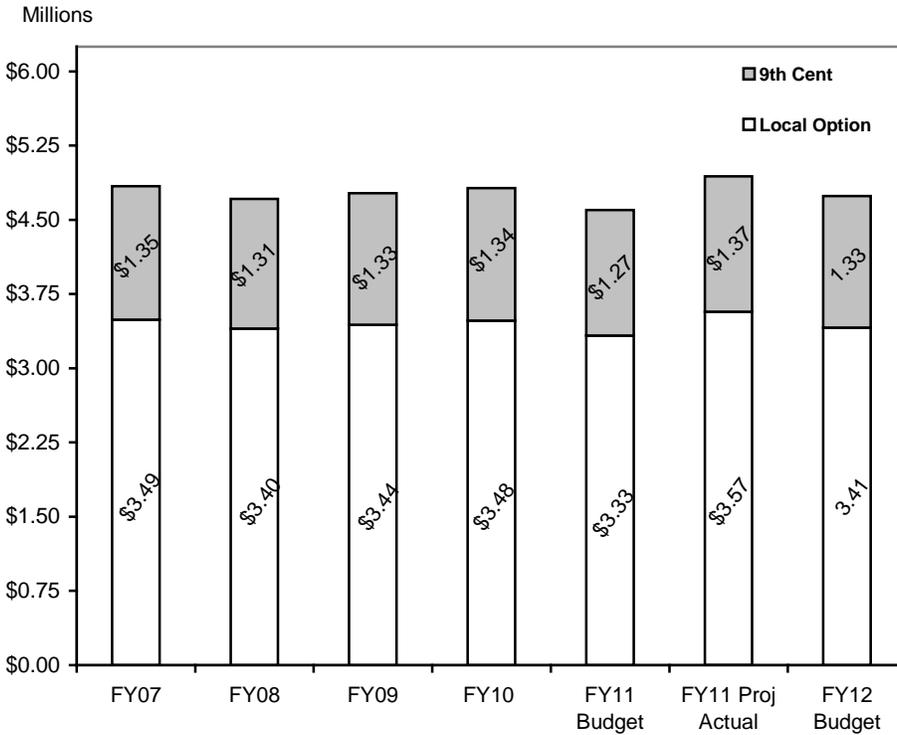
Ad Valorem Property Taxes:

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The tentative millage rate for FY12 is 7.85. The revenues budgeted for FY11 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 FY12 level trend is due an overall decrease in property values associated with the repressed housing market. As a result of the Board maintaining the millage rate at 7.85, property owners will see \$2.84 million in ad valorem tax savings.

Major Revenues

Local Option Gas Tax: Actuals and Projections



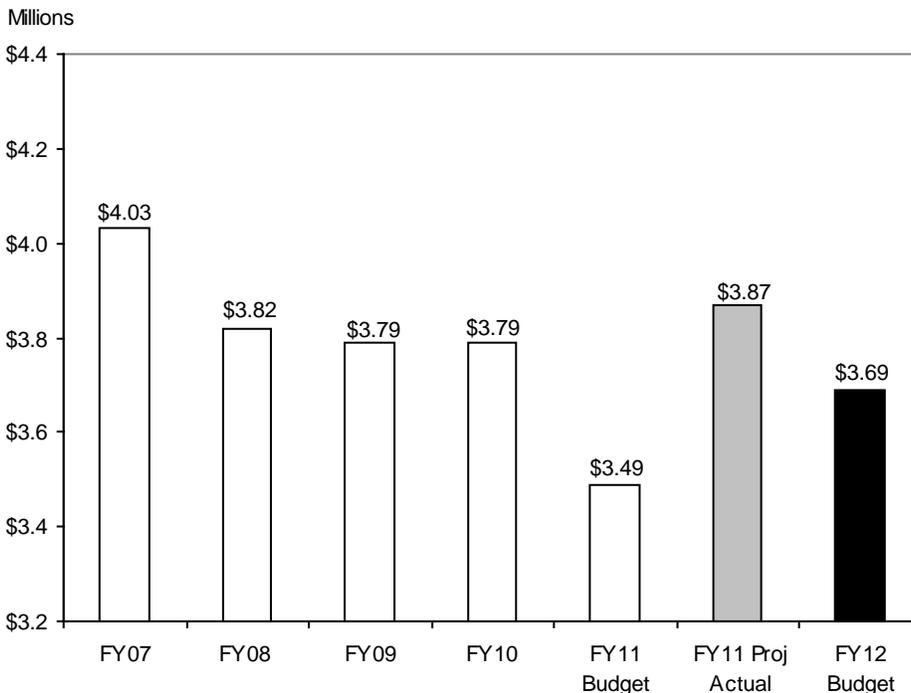
Local Gas Taxes:

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 FY07, fuel consumption has fluctuated slightly due to unstable gas prices.

In FY10, Leon County collected a slightly higher amount of gas tax revenue and anticipates similar levels in FY11 and out-years. The forecast of gas tax revenues has become increasingly uncertain as pump prices continue to spike throughout the year.

State Shared Gas Tax: Actuals and Projections



State Shared Gas Taxes:

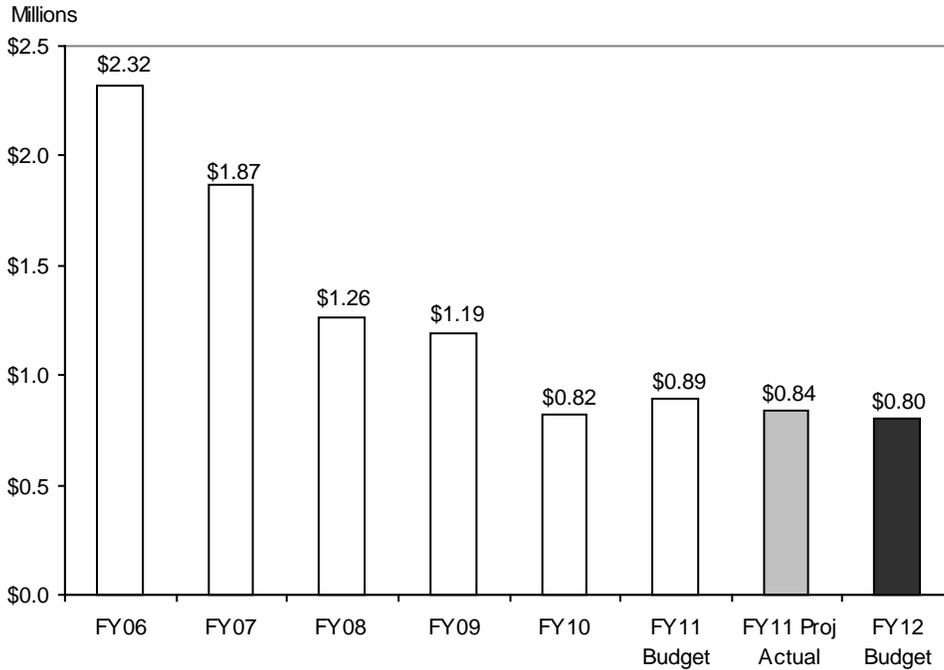
The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206). The revenues are disbursed from the State based on a distribution formula consisting of county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

This is a consumption based tax on gallons purchased. Prior to FY07 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession and high fuel cost caused a steady decline in gas tax revenue until the current fiscal year which has seen a moderate increase over FY10. A continued spike in fuel prices could dampen this forecast.

In FY11, Leon County is anticipating collecting a slightly higher amount of gas tax revenues than originally budgeted based on current revenue received and revised highway fuel sales estimates from the Transportation Revenue Estimating Conference.

Major Revenues

Environmental Permit Fees: Actuals & Projections



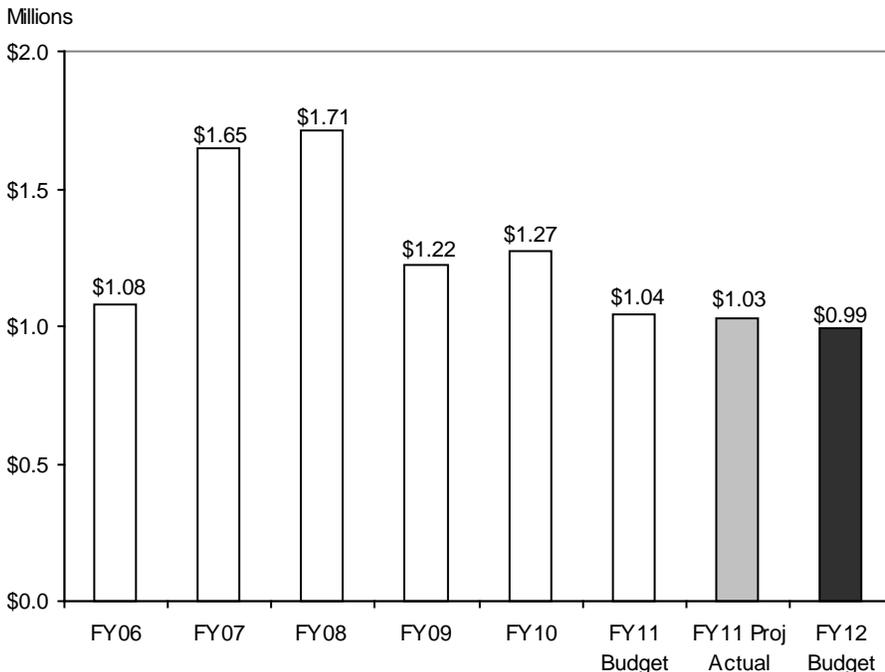
Environmental Permit Fees:

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.

On March 11, 2008 the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase was effective as of October 1, 2008. Environmental Permit Fees have experienced a sharp decrease correlating with the start of the economic downturn in FY08.

The persistent negative economic conditions in the construction industry are revealed through diminished revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10. FY11 and 12 projections indicate the leveling of the revenue decline.

Building Permits: Actuals and Projections



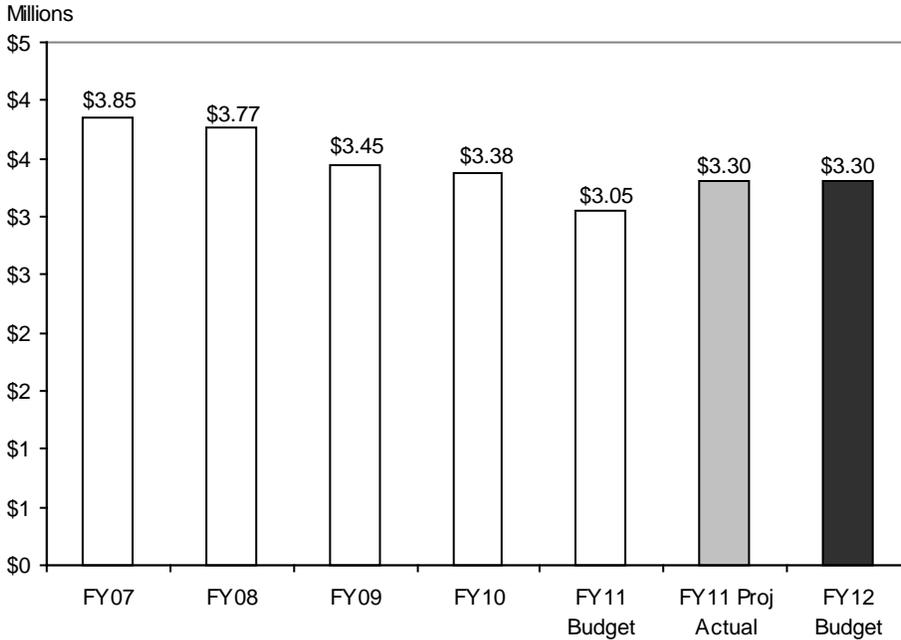
Building Permit Fees:

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

Recovery from the current recession in the housing construction industry is not anticipated in FY11 and not expected to materialize in the near future. As a result of the continued decline in construction projects, the anticipated revenue for FY11 from permit fees is projected to be less than previous fiscal years, although on target with the FY11 budget. The FY12 estimated budget contemplates a continued decline, although not as severe.

Major Revenues

Local Option Sales Tax: Actuals and Projections

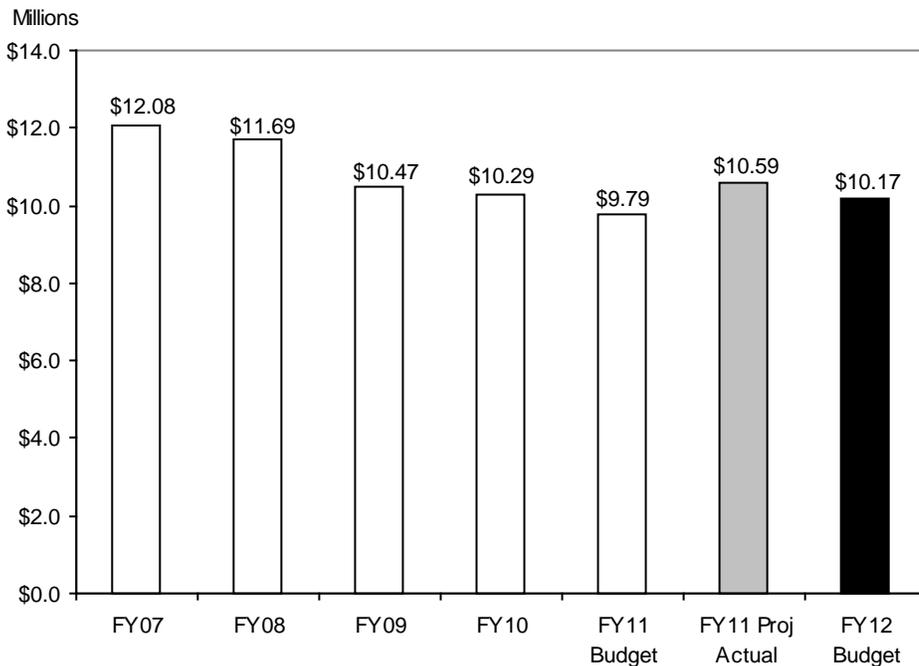


Local Option Sales Tax:

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 than budgeted in FY11. This indicates the ebbing of the recession and a return of consumer spending activity. The FY12 estimated budget continues the modest upward trend in expected consumer spending.

Local Government ½ Cent Sales Tax: Actuals and Projections



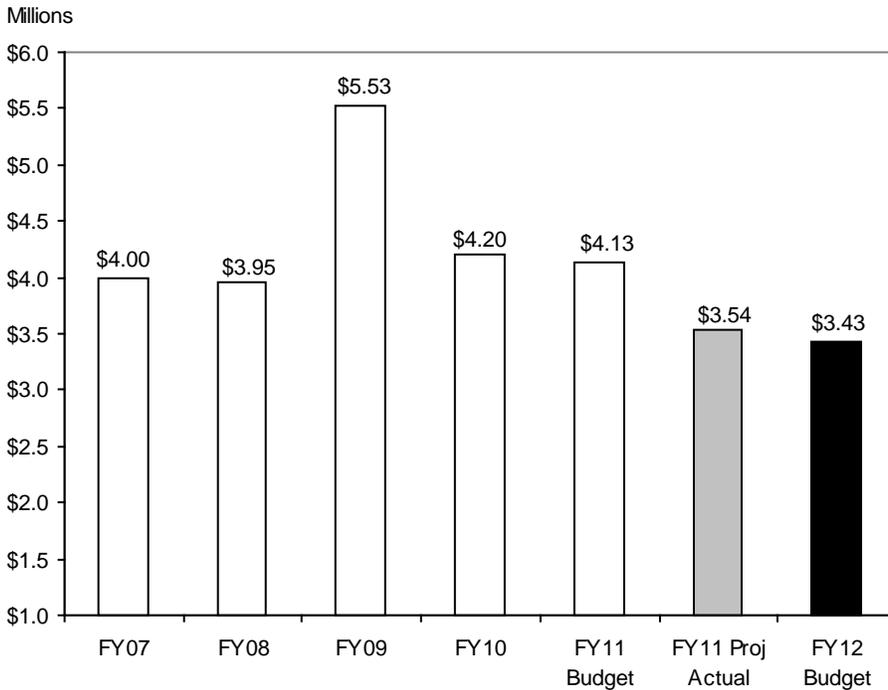
Local Government ½ Cent Sales Tax:

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 FY07, sales tax revenue has steadily continued to decline. Projections indicate this decline will end in FY11 due to the ebbing of the recession and an increase in consumer based economic activity.

Major Revenues

Communication Service Tax: Actuals and Projections



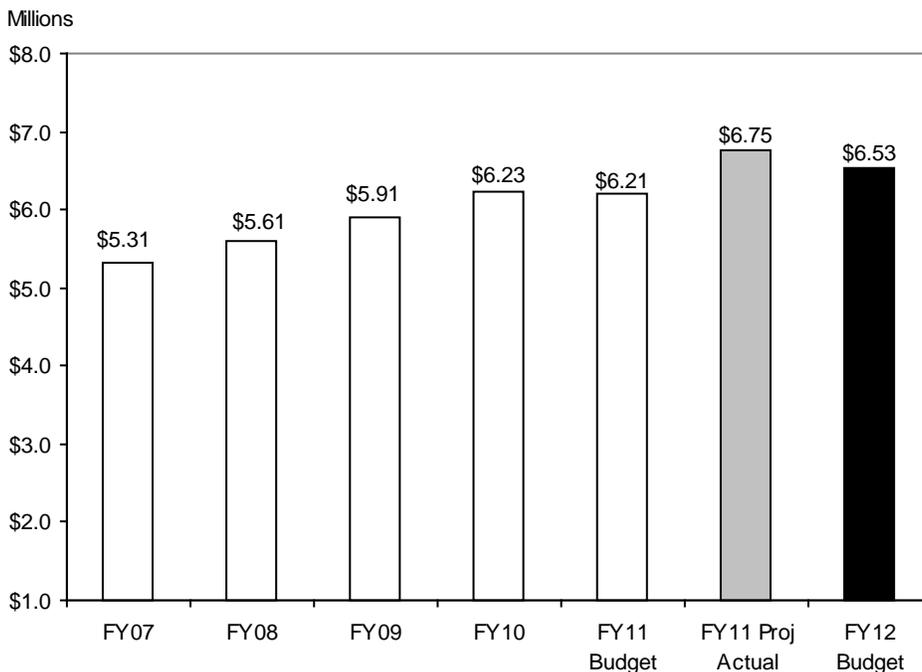
Communication Services Tax:

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 is lower than the 6.1% rate being levied by the City.

Beginning in FY07, actual revenues began to decrease slightly. This trend is expected to hold for FY12 with small 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 2011. 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



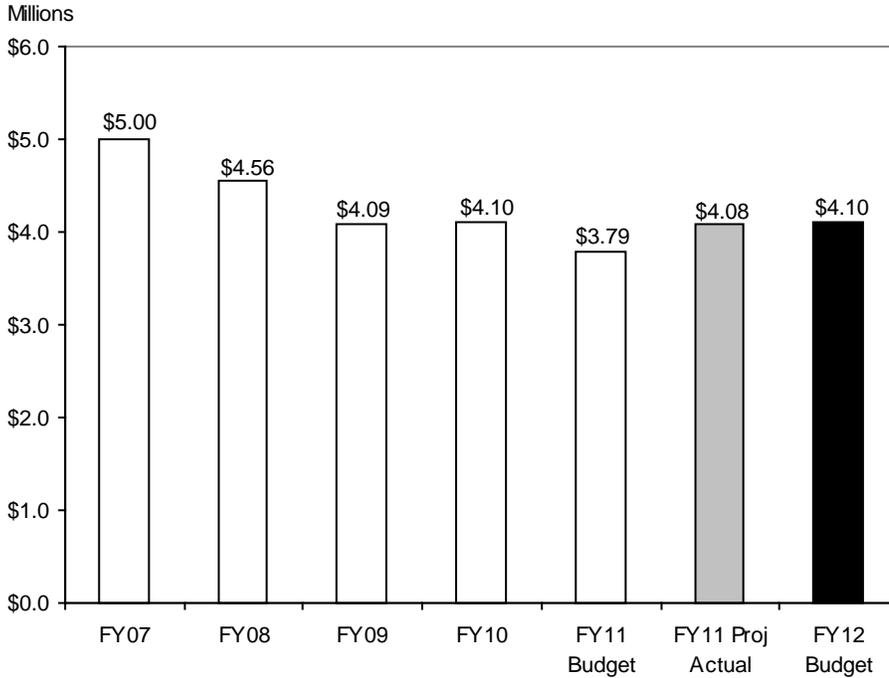
Public Service Tax:

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. Revenues have steadily trended upward since FY07. An increase in revenue projections for FY11 revenues is due to higher than normal utility consumption during the colder than average winter. An increase in City water rates also contributed to the higher FY11 projection.

Major Revenues

State Revenue Sharing: Actuals and Projections

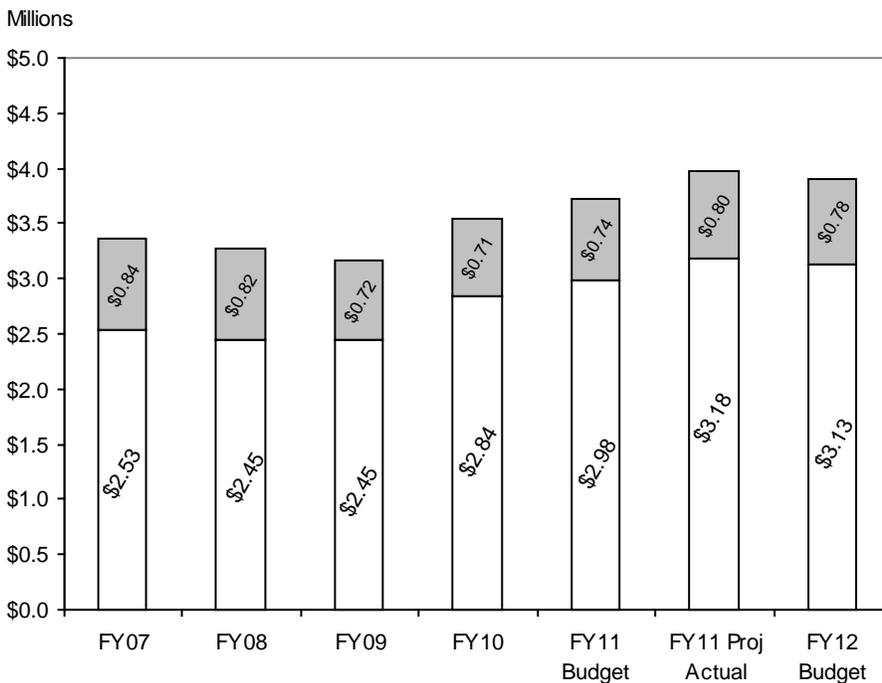


State Revenue Sharing:

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 due to the recession. The most recent trend has seen a leveling from the decline in statewide sales collections which is projected to continue for FY11. During the 2011 General Revenue Estimating Conference, the State expects to see modest positive growth in FY12 and the out-years.

Local Option Tourist Tax: Actuals and Projections



Local Option Tourist Tax:

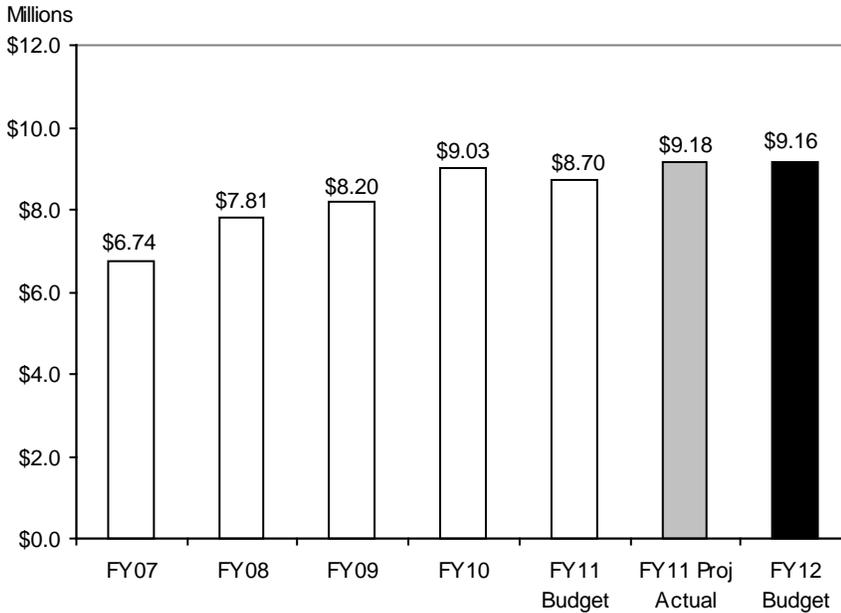
The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than 6-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida 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 and will be used as specified in the TDC Strategic Plan until October 2013.

Subsiding recessionary economic conditions allowed for an increase in tourist tax revenue in FY10. The additional one cent levied in May 2009, along with an increase in available rooms, increased rates and an increase in the business travelers sector of the market contribute to the projected upward trend in FY11 and FY12.

Major Revenues

Ambulance Fees: Actuals and Projections



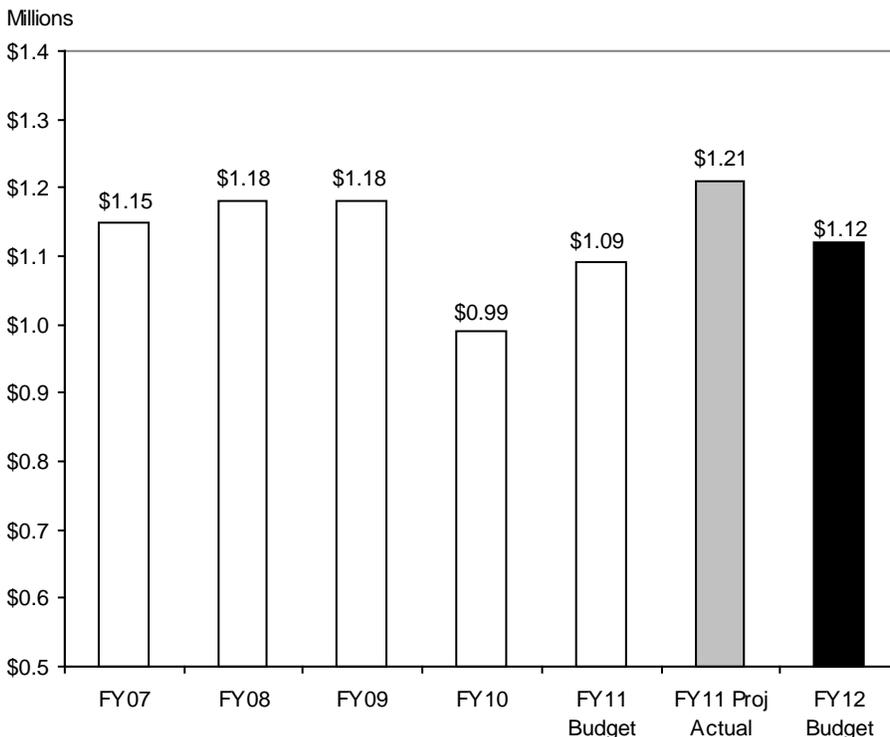
Ambulance Fees:

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 FY07 due to rising call volumes and improved collection efficiency. This trend is expected to continue in the out-years. This increase has assisted with the corresponding decline in dedicated property taxes that also fund ambulance services, resulting from the decline in property values and a constant annual millage rate.

Probation Fees: Actuals and Projections



Probation Fees:

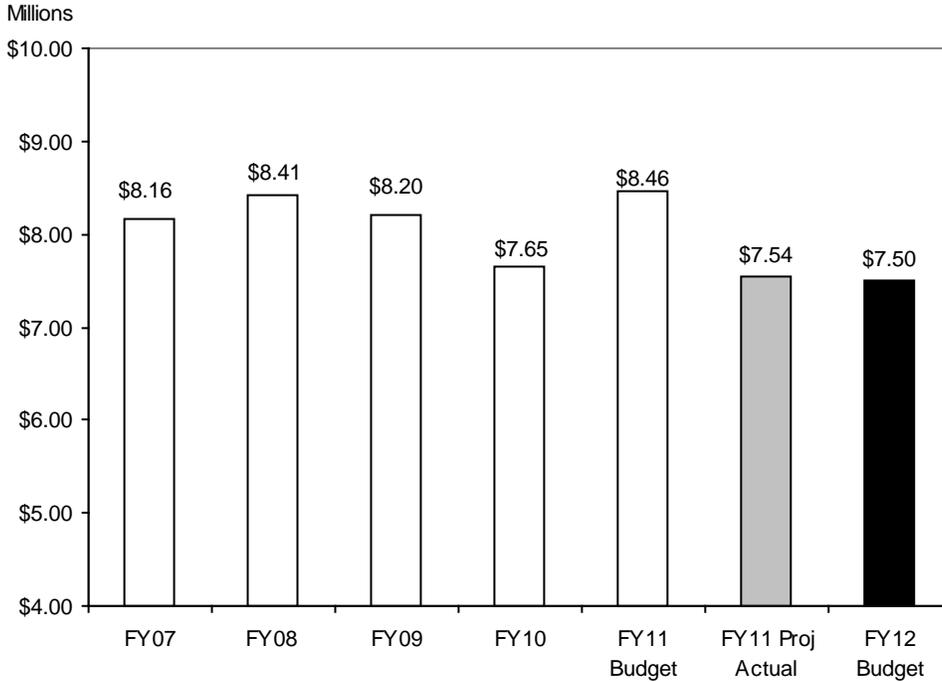
The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and pre-trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within 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 have remained relatively steady since FY07. However, FY10 revenues were lower than previous years 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 anticipated revenue is expected to return to previous levels due to new revenue from the recently established on-site urinalysis testing program and an increase in the number of alcohol testing fees. Without the addition of the urinalysis program, revenues from the existing probation and pre-trial programs would have declined.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

Major Revenues

Solid Waste: Actuals and Projections



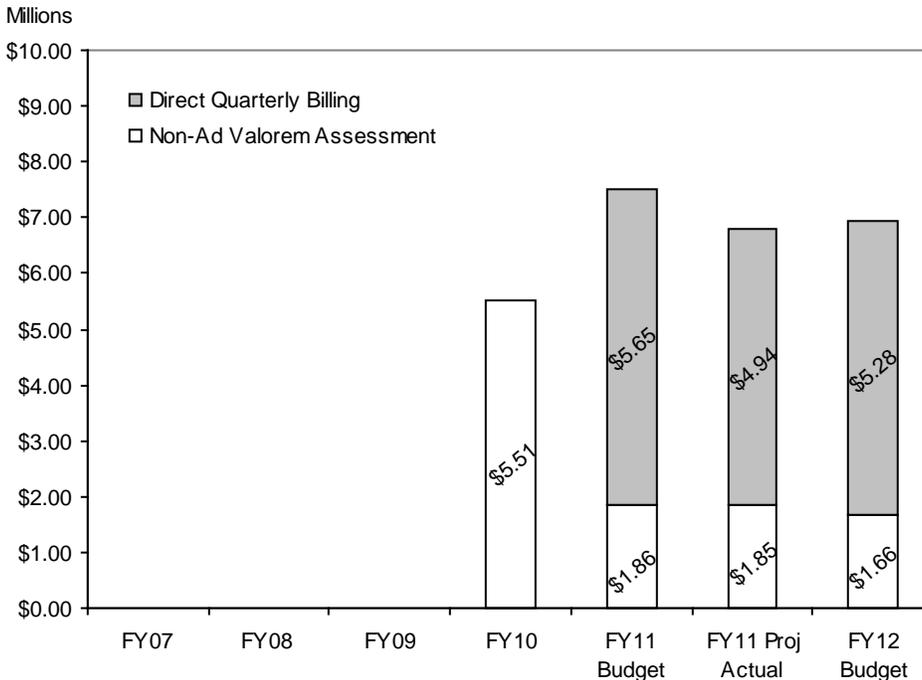
Solid Waste Fees:

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.

FY11 projected actual and FY12 estimated revenues anticipate a decrease from the budgeted FY11 revenue as a result of an anticipated decline in tonnage collected at the transfer station. This is offset by an increase in the tipping fee effective October 1, 2011.

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 and projected actual FY11 collections were lower than expected due to property owners opting to defer the payment of their fire services quarterly bills in order to have the fee incorporated as a non-ad valorem assessment on their property tax bill. A slight drop in the in property owners opting to switch to non-ad valorem assessments is expected in FY12.



Leon County Government
Fiscal Year 2012 Tentative Budget - Recommended Position Changes

Board of County Commissioners	FTEs	Impact	Judicial and Constitutionals	FTEs	Impact
Legislative/Administrative - Office of Management & Budget			Clerk of the Circuit Court		
Assistant County Administrator	-1.00	(182,812)	Administrative Assistant	-1.00	(36,930)
Legislative/Administrative - Human Resources			Total Clerk of the Circuit Court -1.00 (36,930)		
Wellness Coordinator	1.00	66,088	Property Appraiser		
Total Legislative/Administrative 0.00 (116,724)			Residential Appraisal/Specialist	-1.00	(34,780)
Public Services - Health & Human Services			Total Property Appraiser -1.00 (34,780)		
Administrative Associate III	-1.00	(45,776)	Sheriff		
Total Public Services Services -1.00 (45,776)			Deputy	1.00	65,500
Management Services - County Probation			Deputy/Bailiff	3.00	196,500
Pre-Trial Release Specialist	-2.00	(92,879)	Total Sheriff 4.00 262,000		
Management Services -Facilities Management			Total Judicial and Constitutionals 2.00 190,290		
Parking Generalist	-1.00	(37,863)			
Management Services - Managemnt Information Systems					
Senior IT Technical Support Specialists	-1.00	(44,984)			
Total Management Services -4.00 (175,726)					
Growth & Environmental Mgmt - Permit & Compliance Services					
Senior Compliance Specialist (Internet Cafes)	1.00	42,614			
Growth & Environmental Mgmt - Building Inspection					
Senior Combination Inspector	-1.00	(81,203)			
Total Growth & Environmental Mgmt 0.00 (38,589)					
Public Works - Operations					
Equipment Operator	-1.00	(41,110)			
Maintenance Technician	-2.00	(69,983)			
Public Works - Engineering Services					
Right-of-Way Agent	-1.00	(62,998)			
Survey Technician I	-1.00	(36,600)			
Public Works - Fleet Management					
Welding Technician	-1.00	(59,883)			
Public Works - Parks & Recreation					
Park Attendant	1.00	36,147			
Public Works - Solid Waste					
Recycling Assistant	1.00	37,041			
Total Public Works -4.00 (197,386)					
Total Board of County Commissioners -9.00 (574,201)					
Total Board, Judicial and Constitutionals -7.00 (383,911)					

Leon County Government
Fiscal Year 2012 Tentative Budget - Authorized Position Summary

Legislative/Administrative

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
County Administration	5.00	5.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
County Attorney	10.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
Office of Management and Budget	9.00	9.00	9.00	(1.00)	8.00	8.00	8.00	8.00	8.00
Human Resources	10.00	10.00	11.00	1.00	12.00	12.00	12.00	12.00	12.00
	48.00	50.00	50.00	0.00	50.00	50.00	50.00	50.00	50.00

Public Services

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Tourist Development*	20.00	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Intergovernmental Affairs	10.00	10.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
Library Services	103.70	103.70	103.70	0.00	103.70	103.70	103.70	103.70	103.70
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	15.00	15.00	(1.00)	14.00	14.00	14.00	14.00	14.00
Emergency Medical Services	111.35	111.35	111.45	0.00	111.45	111.45	111.45	111.45	111.45
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	28.00	28.00	28.00	0.00	28.00	28.00	28.00	28.00	28.00
Blueprint 2000	0.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Office of Sustainability	1.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	303.23	296.23	297.33	(1.00)	296.33	296.33	296.33	296.33	296.33

Management Services

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
County Probation	34.00	36.00	36.00	(2.00)	34.00	34.00	34.00	34.00	34.00
Facilities Management	39.00	40.00	40.00	(1.00)	39.00	39.00	39.00	40.00	40.00
Management Information Services	61.00	61.00	60.00	(1.00)	59.00	59.00	59.00	59.00	59.00
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
	144.00	147.00	146.00	(4.00)	142.00	142.00	142.00	143.00	143.00

Growth & Environmental Management

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Permit & Compliance Services	10.89	7.02	7.02	1.00	8.02	8.02	8.02	8.02	8.02
Support Services	0.00	4.12	4.12	0.00	4.12	4.12	4.12	4.12	4.12
Building Inspection	17.11	13.86	13.86	(1.00)	12.86	12.86	12.86	12.86	12.86
Environmental Compliance	17.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
Development Services	12.00	9.00	9.00	0.00	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
	59.00	50.00	50.00	0.00	50.00	50.00	50.00	50.00	50.00

Public Works

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 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	(3.00)	130.00	130.00	130.00	130.00	130.00
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	(2.00)	34.00	34.00	34.00	34.00	34.00
Fleet Management	10.00	10.00	10.00	(1.00)	9.00	9.00	9.00	9.00	9.00
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	1.00	26.00	26.00	26.00	26.00	26.00
Solid Waste	40.00	40.00	40.00	1.00	41.00	41.00	41.00	41.00	41.00
	255.00	255.00	255.00	(4.00)	251.00	251.00	251.00	251.00	251.00

*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 2012 Tentative Budget - Authorized Position Summary

Constitutional

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Clerk of the Circuit Court	169.00	169.00	169.00	(1.00)	168.00	168.00	168.00	168.00	168.00
Property Appraiser	54.00	53.00	53.00	(1.00)	52.00	52.00	52.00	52.00	52.00
Sheriff	637.00	639.00	639.00	4.00	643.00	643.00	643.00	643.00	643.00
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>963.00</u>	<u>964.00</u>	<u>964.00</u>	<u>2.00</u>	<u>966.00</u>	<u>966.00</u>	<u>966.00</u>	<u>966.00</u>	<u>966.00</u>

Judicial

Authorized Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 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	7.50	6.00	7.50	0.00	7.50	7.50	7.50	7.50	7.50
	<u>10.50</u>	<u>9.00</u>	<u>10.50</u>	<u>0.00</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>	<u>10.50</u>
Total Full-Time Equivalents (FTE)	<u>1,782.73</u>	<u>1,771.23</u>	<u>1,772.83</u>	<u>(7.00)</u>	<u>1,765.83</u>	<u>1,765.83</u>	<u>1,765.83</u>	<u>1,766.83</u>	<u>1,766.83</u>

Leon County Government
Fiscal Year 2012 Tentative Budget – Authorized OPS Position Summary

Legislative/Administrative

OPS Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Human Resources	0.00	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

Public Services

OPS Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Tourist Development	0.00	1.00	1.00	0.00	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	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00

Public Works

OPS Positions	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 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 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Tentative	FY 2013 Projected	FY 2014 Projected	FY 2015 Projected	FY 2016 Projected
Supervisor of Elections	0.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	0.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	6.00	9.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00

**Leon County Government
Fiscal Year 2012 Tentative Budget - OPS Position Funding**

Total OPS Positions Salary Funding

OPS Positions	FY 2011 Adopted	FY 2012 Budget	FY 2013 Budget	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget
<u>Legislative/Administrative</u>						
Human Resources	41,571	0	0	0	0	0
Subtotal	<u>41,571</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Services</u>						
Tourist Development	24,506	23,906	24,384	24,870	25,368	25,876
Library Services	28,828	27,887	28,445	29,013	29,593	30,186
Emergency Medical Services	67,538	66,076	69,380	72,848	76,490	80,313
Subtotal	<u>120,872</u>	<u>117,869</u>	<u>122,209</u>	<u>126,731</u>	<u>131,451</u>	<u>136,375</u>
<u>Public Works</u>						
Operations - Stormwater Maintenance	45,771	42,713	43,566	44,438	45,327	46,233
Operations - Mosquito Control	121,731	97,366	99,313	101,300	103,326	105,393
Solid Waste	51,626	50,246	51,250	52,275	53,321	54,386
Subtotal	<u>219,128</u>	<u>190,325</u>	<u>194,129</u>	<u>198,013</u>	<u>201,974</u>	<u>206,012</u>
<u>Constitutional</u>						
Supervisor of Elections	247,896	580,350	334,795	359,987	385,778	854,633
Subtotal	<u>247,896</u>	<u>580,350</u>	<u>334,795</u>	<u>359,987</u>	<u>385,778</u>	<u>854,633</u>
Total OPS Funding	<u>629,467</u>	<u>888,544</u>	<u>651,133</u>	<u>684,731</u>	<u>719,203</u>	<u>1,197,020</u>

Notes:

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



**Leon County Government
Fiscal Year 2012 Tentative Budget**

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY09	FY10	FY 11 Estimate			% Change(+/-)
		Actual	Actual	Rev	Exp.	Year End (A)	
<u>General & Fine and Forfeiture Funds *</u>							
001	General Fund	15,965,911	18,084,230	70,068,878	54,822,290	15,246,588	-15.69%
110	Fine and Forfeiture Fund	9,723,755	12,610,387	77,691,861	64,657,824	13,034,037	3.36%
	Subtotal:	25,689,666	30,694,617	147,760,739	119,480,114	28,280,625	-7.86%
* 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	6,219,033	6,994,144	18,708,404	11,714,259	6,994,145	0.00%
111	Probation Services Fund	996,511	891,975	3,812,606	2,727,120	1,085,486	21.69%
113	Law Library Trust Fund (B)	452	562	0	0	0	N/A
114	Teen Court Fund	147,317	152,566	296,156	129,579	166,577	9.18%
116	Drug Abuse Trust Fund (C)	173,700	107,221	153,794	120,749	33,045	-69.18%
117	Judicial Programs Fund	471,611	389,317	602,806	332,388	270,418	-30.54%
120	Building Inspection Fund (D)	236,431	444,336	1,534,290	1,212,265	322,025	-27.53%
121	Growth Management Fund (D)	996,465	1,093,602	4,215,379	3,171,335	1,044,044	-4.53%
122	Mosquito Control Fund	789,310	808,411	1,638,718	828,786	809,932	0.19%
123	Stormwater Utility Fund	1,494,923	2,053,730	6,922,155	4,868,426	2,053,730	0.00%
124	Ship Trust Fund	942	942	819,884	819,884	0	N/A
125	Grants	837,220	621,339	19,302,131	18,664,790	637,341	2.58%
125	Capacity Fees (E)	764,773	1,053,860	1,204,861	1,204,861	0	-100.00%
126	Non-Countywide General Revenue Fund	1,566,138	2,143,682	21,461,646	16,696,860	4,764,786	122.27%
127	Grants (F)	5,660	113,149	1,117,431	997,806	119,625	5.72%
130	911 Emergency Communications Fund	1,164,985	599,955	2,373,608	1,509,489	864,119	44.03%
131	Radio Communications Systems Fund (G)	0	0	2,152,825	1,917,783	1,956,912	N/A
135	Emergency Medical Services Fund (H)	3,179,290	5,325,128	21,700,128	15,862,629	5,837,499	9.62%
140	Municipal Service Fund	2,546,651	3,178,483	9,957,656	6,281,841	3,675,816	15.65%
160	Tourist Development Fund (1st - 3rd & 5th Cent) (I)	609,414	825,597	4,058,783	3,103,541	955,242	15.70%
160	Tourist Development Fund (4th Cent) (I)	2,829,317	3,553,535	4,349,004	0	4,349,004	22.39%
161	Housing Finance Authority Fund	215,224	238,847	274,702	189,125	85,577	-64.17%
162	Special Assessment Paving Fund	605,898	716,477	1,182,980	325,266	857,714	19.71%
163	Primary Care MSTU Fund (B)	24,646	28,287	0	0	0	N/A
164	Killearn Lakes Units I and II Sewer	25,092	30,092	267,592	237,500	30,092	0.00%
165	Bank of America Building Operating Fund	2,793,342	3,094,971	4,276,299	1,397,482	2,878,817	-6.98%
166	Huntington Oaks Plaza Fund	0	239,025	484,025	285,107	198,918	-16.78%
	Subtotal:	28,694,345	34,699,232	132,867,864	94,598,869	39,990,864	15.25%
<u>Debt Service Funds</u>							
211	Debt Service - Series 2003 A&B	18,449	18,971	974,251	955,280	18,971	0.00%
214	Debt Service - Series 1997 (B)	5,969	5,969	0	0	0	N/A
216	Debt Service - Series 1998B	56,547	56,808	2,931,583	2,874,775	56,808	0.00%
218	Debt Service - Refunding 1993 (B)	943	943	0	0	0	N/A
220	Debt Service - Series 2004	126,053	126,314	5,228,514	5,102,200	126,314	0.00%
	Subtotal:	207,961	209,005	9,134,348	8,932,255	202,093	-3.31%

**Leon County Government
Fiscal Year 2012 Tentative Budget**

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

Org	Fund Title	FY09	FY10	FY 11 Estimate			% Change(+/-)
		Actual	Actual	Rev	Exp.	Year End (A)	
<u>Capital Projects Funds</u>							
305	Capital Improvements Fund (J)	64,744,204	56,980,816	59,225,276	48,840,045	10,385,231	-81.77%
306	Gas Tax Transportation Fund	5,720,219	5,877,176	6,020,388	5,148,797	871,591	-85.17%
308	Local Option Sales Tax Fund (K)	39,029,619	33,384,589	33,629,067	20,438,910	13,190,157	-60.49%
309	Local Option Sales Tax Extension Fund	12,644,326	8,246,391	19,327,958	18,849,728	478,230	-94.20%
311	Construction Series 2003 A&B Fund	2,068,312	710,830	718,054	653,054	65,000	-90.86%
318	1999 Bond Construction Fund	905,410	652,504	658,850	386,350	272,500	-58.24%
320	Construction Series 2005	3,552,498	809,852	818,414	0	818,414	1.06%
321	Energy Savings Contract ESCO Capital Fund	796,501	468,302	441,457	422,000	19,457	-95.85%
330	911 Capital Projects Fund	401,925	1,441,266	1,747,351	0	1,747,351	21.24%
331	800 MHz Capital Projects Fund (L)	1,686,173	1,493,661	0	0	0	N/A
341	Countywide Road District Fund - Impact Fee	2,243,263	2,058,422	2,078,008	1,837,629	240,379	-88.32%
343	NW Urban Collector Fund - Impact Fee	498,911	481,288	485,944	429,116	56,828	-88.19%
344	SE Urban Collector Fund - Impact Fee	838,964	860,903	869,211	772,995	96,216	-88.82%
	Subtotal:	135,130,325	113,466,000	126,019,978	97,778,624	28,241,354	-75.11%
<u>Enterprise Funds</u>							
401	Solid Waste Fund (M)	6,786,955	6,705,071	17,792,608	12,124,434	5,668,174	-15.46%
420	Amtrak Depot Fund (B)	134,821	129,736	0	0	0	N/A
	Subtotal:	6,921,776	6,834,807	17,792,608	12,124,434	5,668,174	-17.07%
<u>Internal Service Funds</u>							
501	Insurance Service Fund	5,069,306	6,393,038	10,603,081	3,268,196	7,334,885	14.73%
502	Communications Trust Fund	-787	50,870	493,725	442,855	0	N/A
505	Motor Pool Fund	1,079	866	3,131,317	3,059,281	0	-100.00%
	Subtotal:	5,069,598	6,444,774	14,228,123	6,770,332	7,334,885	13.81%
TOTAL:		201,713,671	192,348,435	447,803,660	339,684,628	109,717,996	-42.96%

Notes:

- A. Balances are estimated as year ending for FY 2011 and may be changed pending final audit adjustments.
- B. Over time these funds became functionally obsolete. All remaining assets were transferred to other funds and their balances were adjusted accordingly.
- C. The reduction in fund balance is due to the decline in revenue from this program associated with fee waivers. The Court Administration is currently reviewing the program to see how it can be funded within the existing revenue stream.
- D. 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 the downturn in the real estate and construction markets.
- E. 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.
- F. This fund is used to separate grants that are interest bearing grants.
- G. 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.
- H. The Emergency Medical Services (EMS) fund balance reflects an increase in the collection of ambulance fees.
- I. 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.
- J. The fund balance reflects the remaining capital reserves budgeted during FY 2011 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- K. The reduction in fund balance reflects capital reserves budgeted during FY 2011 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax for the next five to eight years.
- L. Due to the completion of the digital upgrade capital project, the remaining fund balance from Radio Communication Capital Fund will be transferred to the operation fund (131) during FY11.
- M. Amount reflected is unrestricted retained earnings.

**Leon County Government
Fiscal Year 2012 Tentative Budget**

SUMMARY OF FUND BALANCE AND COUNTY RESERVES POLICY

Fund	Fund Title	FY11	FY12	Policy (A)	Policy (A)	FY12: Fund Balance Allocation (B)		
		Yr Ending Est. Bal. (B)		Tentative Budget	Minimum 15% Budget	Maximum 30% Budget	Budgeted For Spending	Emergency Contingency & Cash Flow
<u>General & Fine and Forfeiture Funds</u>								
001	General Fund	15,246,588	55,591,782	8,338,767	16,677,535	2,750,000	12,496,588	
110	Fine and Forfeiture Fund	<u>13,034,037</u>	<u>62,375,080</u>	<u>9,356,262</u>	<u>18,712,524</u>	0	<u>13,034,037</u>	
	Subtotal:	28,280,625	117,966,862	17,695,029	35,390,059	2,750,000	25,530,625	0
<u>Special Revenue Funds (C)</u>								
106	County Transportation Trust Fund	6,994,145	12,742,607	1,911,391	3,822,782	300,000	3,822,782	2,871,363
111	Probation Services Fund	1,085,486	2,610,677	391,602	783,203	0	783,203	302,283
114	Teen Court Fund	166,577	149,504	22,426	44,851	12,514	44,851	109,212
116	Drug Abuse Trust Fund	33,045	51,895	7,784	15,569	0	15,569	17,476
117	Judicial Programs Fund	270,418	384,022	57,603	115,207	270,418	0	0
120	Building Inspection Fund	322,025	1,193,018	178,953	357,905	194,378	127,647	0
121	Growth Management Fund	1,044,044	3,304,319	495,648	991,296	60,000	984,044	0
122	Mosquito Control Fund	809,932	772,384	115,858	231,715	0	231,715	578,217
123	Stormwater Utility Fund	2,053,730	5,314,788	797,218	1,594,436	290,000	1,594,436	169,293
125	Grants	637,341	693,421	104,013	208,026	0	208,026	429,315
126	Non-Countywide General Revenue Fund	4,764,786	18,569,598	2,785,440	5,570,879	300,000	4,464,786	0
127	Grants	119,625	0	0	0	0	0	119,625
130	911 Emergency Communications Fund	864,119	1,311,000	196,650	393,300	0	393,300	470,819
131	Radio Communications Systems Fund	1,956,912	1,036,881	155,532	311,064	511,791	311,064	1,134,057
135	Emergency Medical Services Fund	5,837,499	16,116,998	2,417,550	4,835,099	0	4,835,099	1,002,400
140	Municipal Service Fund	3,675,816	6,884,577	1,032,687	2,065,373	300,000	2,065,373	1,310,443
160	Tourist Development Fund - 1st - 3rd & 5th Cent	955,242	3,215,785	482,368	964,736	0	955,242	0
160	Tourist Development Fund - 4th Cent	4,349,004	783,750	117,563	235,125	0	235,125	4,113,879
161	Housing Finance Authority Fund	85,577	30,780	4,617	9,234	0	9,234	76,343
162	Special Assessment Paving Fund	857,714	318,932	47,840	95,680	0	95,680	762,034
164	Killearn Lakes Units I & II Sewer	30,092	237,500	35,625	71,250	0	0	30,092
165	Bank of America Building Operating Fund	2,878,817	2,233,575	335,036	670,073	934,351	670,073	1,274,394
166	Huntington Oaks Plaza Fund	<u>198,918</u>	<u>134,886</u>	<u>20,233</u>	<u>40,466</u>	0	<u>40,466</u>	<u>158,452</u>
	Subtotal:	39,990,864	78,090,897	11,713,635	23,427,269	3,173,452	21,887,716	14,929,697
<u>Debt Service Funds</u>								
206	Debt Service - Series 1999	0	Debt Service:			0	0	0
211	Debt Service - Series 2003 A&B	18,971	The County transfers the necessary funds to make debt			0	0	18,971
214	Debt Service - Series 1997	0	service payments on an as needed basis. Any			0	0	0
216	Debt Service - Series 1998B	56,808	balances will be utilized to support future debt service			0	0	56,808
218	Debt Service - Refunding 1993	0	requirements.			0	0	0
220	Debt Service - Series 2005	126,314				0	0	126,314
	Subtotal:	202,093				0	0	202,093
<u>Capital Projects Funds (D)</u>								
305	Capital Improvements Fund	10,385,231	Capital Projects:			10,385,231	n/a	0
306	Gas Tax Transportation Fund	871,591	Actual project balances will be carried forward into the			0	n/a	871,591
308	Local Option Sales Tax Fund	13,190,157	new fiscal year. Capital projects do not require			12,462,915	n/a	0
309	Local Option Sales Tax Ext. Fund	478,230	reserves for cash flow as all funding is accumulated			113,049	n/a	365,181
311	Construction Series 2003 A&B Fund	65,000	prior to a project commencing. Excess funds in specific			65,000	n/a	0
318	1999 Bond Construction Fund	272,500	capital project funds are available for future capital			272,500	n/a	0
320	Construction Series 2005	818,414	project needs. Many of the funds have specific			0	n/a	818,414
321	Energy Savings Contract ESCO Capital Fund	19,457	constraints based on the revenue source (i.e. 9-1-1			0	n/a	19,457
330	911 Capital Projects Fund	1,747,351	funding, etc.).			85,464	n/a	1,661,887
331	800 MHz Capital Projects Fund	0				0	n/a	0
341	Countywide Road District Fund	240,379				0	n/a	165,533
343	NW Urban Collector Fund - Impact Fee	56,828				0	n/a	55,077
344	SE Urban Collector Fund - Impact Fee	<u>96,216</u>				0	<u>n/a</u>	<u>100,175</u>
	Subtotal:	28,241,354				23,384,159	0	4,057,315
<u>Enterprise Funds (D)</u>								
401	Solid Waste Fund (E)	5,668,174	12,434,033	1,865,105	3,730,210	1,797,088	3,730,210	0
	Subtotal:	5,668,174	12,434,033	1,865,105	3,730,210	1,797,088	3,730,210	0
<u>Internal Service Funds (D)</u>								
501	Insurance Service Fund	7,334,885	4,144,721	621,708	1,243,416	539,391	6,795,494	0
502	Communications Trust Fund	0	597,967	89,695	179,390	0	0	0
505	Motor Pool Fund	0	<u>3,203,511</u>	<u>480,527</u>	<u>961,053</u>	0	0	0
	Subtotal:	7,334,885	7,946,199	1,191,930	2,383,860	539,391	6,795,494	0
TOTAL:		109,717,996	216,437,991	32,465,699	64,931,397	31,644,090	57,944,044	19,189,105

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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.

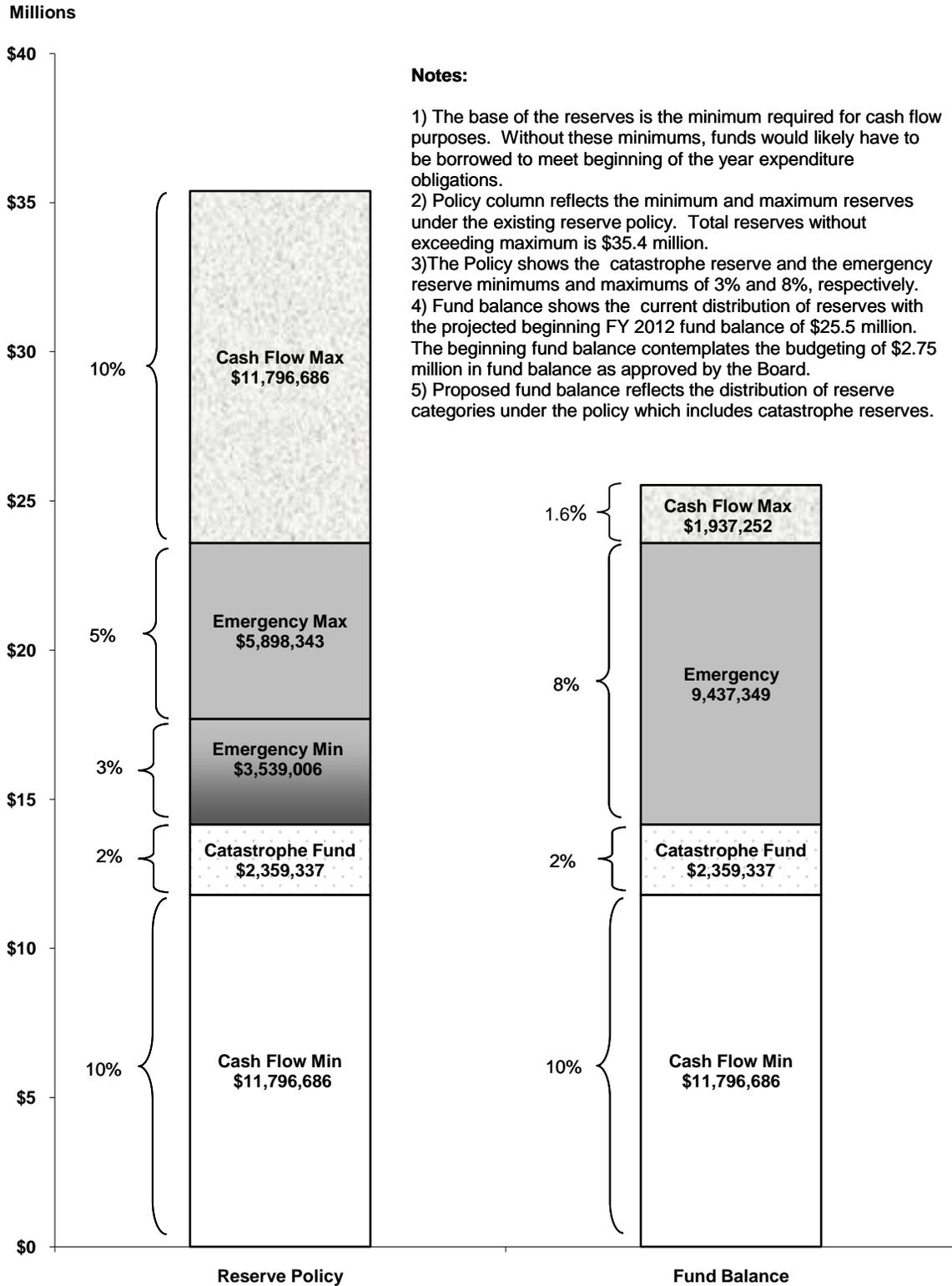
3. Utilization of Fund Balance

- 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 2012 Budget.
- B. The "Fund Balance Allocation" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2012 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 2011 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 2011 estimated balance is based on current Solid Waste performance projections.

General Fund / Fine and Forfeiture Reserve Illustration Using Reserve Policy *



Notes:

- 1) The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.
- 2) Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding maximum is \$35.4 million.
- 3) The Policy shows the catastrophe reserve and the emergency reserve minimums and maximums of 3% and 8%, respectively.
- 4) Fund balance shows the current distribution of reserves with the projected beginning FY 2012 fund balance of \$25.5 million. The beginning fund balance contemplates the budgeting of \$2.75 million in fund balance as approved by the Board.
- 5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

* Based on estimated beginning FY 2012 Fund Balance



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Debt Service Schedule

General Obligation Bonds

No outstanding issues.

Non Self Supporting Revenue Debt

Description	Purpose	Pledge/ Security	Original Principal Amount	Outstanding Principal Amount	FY11/12 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 has been refinanced in FY11. 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.		\$7,895,040	\$5,342,830	\$2,656,760	\$2,686,070	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	\$47,490,000	\$2,985,000	\$44,505,000	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	\$2,959,369	\$377,200	\$2,582,169	2018
TOTAL:			\$87,486,278	\$76,222,199	\$6,018,960	\$70,203,239	



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) **\$3,411,684**: 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) **\$4,422,746**: 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) **\$1,699,024**: 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) **\$1,960,073**: Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Fine and Forfeiture (110) **from** Growth Management (121) **\$95,386**: Funding realized from application fees and permitting revenue to support Sheriff's position for internet café regulation.

Probation Services (111) **from** General Fund (001) **\$1,475,142**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Growth Management (121) **from** Non-Countywide General Revenue (126) **\$2,270,944**: 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 continued weak economy, the subsidy for FY 2012 is 69%.

Mosquito Control (122) **from** General Fund (001) **\$741,829**: Transfer provides the majority of the funding, in addition to the nominal state grant.

Stormwater Utility (123) **from** Transportation Trust (106) **\$1,248,251**: The stormwater operations function provides road side swale maintenance on behalf of the transportation network. This transfer is necessary to support this activity.

Special Revenue Funds continued

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **\$2,694,662**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non-ad valorem assessment.

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Grants (125) **from** Non-Countywide General Revenue (126) **\$259,513**: This transfer provides matching funds for state and federal grants, including emergency management.

Radio Communication Systems (131) **from** General Fund (001) **\$200,000**: 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) **\$1,041,791**: As part of the FY 2012 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** Growth Management (121) **\$16,000**: This transfer provides funding for a vehicle (inspector position) associated with the permitting and regulation of simulated gambling devices (internet cafés).

Capital Improvements (305) **from** Municipal Services (140) **\$1,302,773**: 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) **\$312,632**: As part of the County Accepted Roadways and Drainage Systems 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) **\$787,700**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

911 Capital Projects (330) **from** 911 Emergency Communications (130) **\$85,464**: This transfer provides funding for future capital through the transfer of excess emergency 911 fees.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **\$1,026,334**: 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.

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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	3,411,684
060	Supervisor of Elections	001	General Fund	4,422,746
Subtotal				7,834,430
<u>Special Revenue Funds</u>				
106	Transportation Trust	123	Stormwater Utility	1,699,024
106	Transportation Trust	126	Non-Countywide General Revenue	1,960,073
110	Fine and Forfeiture	121	Growth Management	95,386
111	Probation Services	001	General Fund	1,475,142
121	Growth Management	126	Non-Countywide General Revenue	2,270,944
122	Mosquito Control	001	General Fund	741,829
123	Stormwater Utility	106	Transportation Trust	1,248,251
123	Stormwater Utility	126	Non-Countywide General Revenue	2,694,662
125	Grants	126	Non-Countywide General Revenue	259,513
131	Radio Communications Systems	001	General Fund	200,000
Subtotal				12,644,824
<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	2,719,003
220	Bond Series 2005	001	General Fund	416,804
220	Bond Series 2005	126	Non-Countywide General Revenue	4,227,385
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				9,260,022
<u>Capital Projects Funds</u>				
305	Capital Improvements	001	General Fund	1,041,791
305	Capital Improvements	121	Growth Management	16,000
305	Capital Improvements	140	Municipal Services	1,302,773
305	Capital Improvements	162	Co. Accepted Roadways & Drain Sys Prog.	312,632
306	Gas Tax Transportation	106	Transportation Trust	787,700
330	911 Capital Projects	130	911 Emergency Communications	85,464
Subtotal				3,546,360
<u>Enterprise Funds</u>				
401	Solid Waste	126	Non-Countywide General Revenue	1,026,334
Subtotal				1,026,334
TOTAL:				\$34,311,970

