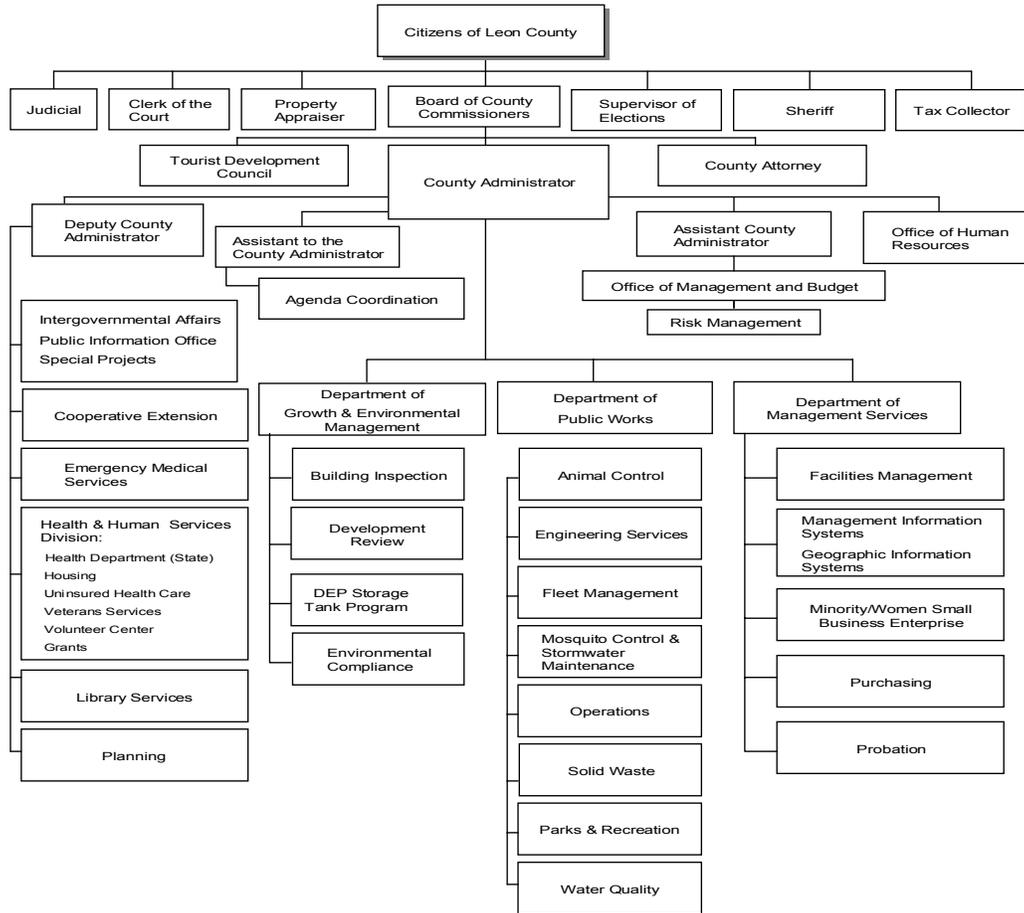


# Leon County Government Fiscal Year 2007 Budget Summary



## LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 255,500 people, with 36% living in the unincorporated area of the County and 64% within the city limits.

The County, a political subdivision of the State of Florida, is guided by an elected seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. A chairperson is also selected each year by the members of the Board. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through a local constitution.

The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners.

Other elected officials of Leon County include the Judiciary, State Attorney, Public Defender and five Constitutional Officers: the Clerk of the Court, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public for its proper operation. The Board of County Commissioners funds all, or in some cases a portion, of the operating budgets of the other elected officials. Leon County also has a number of appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners. In addition, the Board appoints a number of committees that serve as quasi-legislative bodies.

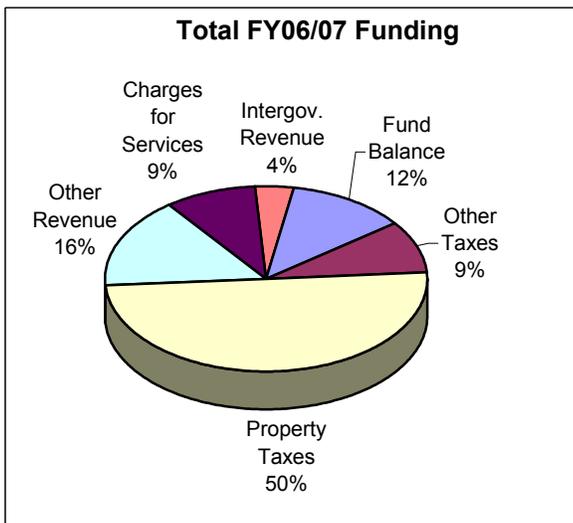
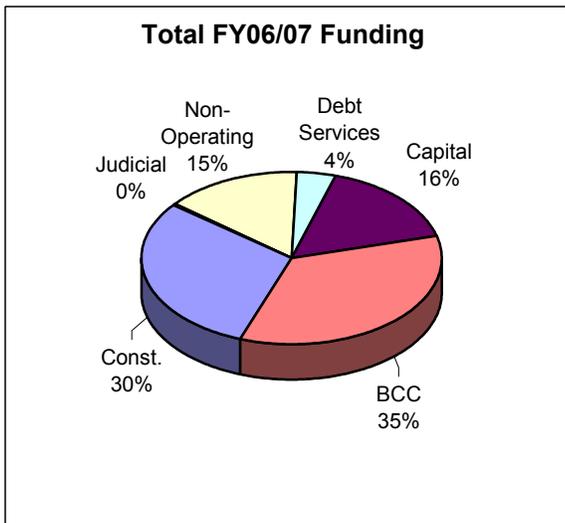
# Leon County Government Fiscal Year 2007 Budget

## Budget At-A-Glance

### OVERVIEW

The total adopted budget for FY 2006/2007 is \$234,810,669 or 11.7% more than last fiscal year. The operating budget of \$196,399,013 represents an 8.14% increase from last year's adopted budget. The capital budget of \$38,411,656 represents an increase of 34.9% from last year. **Figure 1** depicts the budget as it is reflected organizationally. The FY 2006/2007 budget reflects levels of appropriation that maintain existing service levels, while being sensitive to high priority programs such as public safety, transportation, parks and recreation, library services, fire protection, and water quality.

**Figure 1**



**Figure 2**

### BUDGET PROCESS

In **December of 2005** the Board held its annual retreat to develop a list of priorities and other policy initiatives. In **February 2006**, the Board approved preliminary policy guidance for the development of the budget. From **February thru April**, County departments, constitutional officers, and judicial officers submitted to the Office of Management and Budget tentative funding requests. In the months of **May and June**, departmental budgets were analyzed, revenue estimates (including assessed property values) were updated, and a policy guidance workshop was held with the Board to assist in completing a tentative budget. In **July**, the taxable property values were certified by the Property Appraiser and the County Administrator made a formal presentation of his recommended tentative budget to the Board. The Board, in the month of **September** will tentatively adopt and then finally adopt the budget through two public hearings held by the Board of County Commissioners. The final adopted budget will formally be published by the Office of Management and Budget in early **October, 2006**. See **Appendix page 15-37** for more detail.

### FY 2006/2007 REVENUES

The Florida Statutes require that all local government adopted budgets be balanced. Leon County's FY 2006/2007 budget of \$234,810,669 is balanced with the use of a variety of revenue sources, fund balances, and retained earnings from previous fiscal years. Of all the different revenue sources utilized by Leon County, **Figure 2** displays the major classifications of revenue sources used in support of the FY2006/2007 adopted budget. On the following page, some of the major individual revenue sources are summarized in more detail.

# Leon County Government Fiscal Year 2007 Budget

## Budget At A Glance

### MAJOR REVENUES

(FY 2007 Revenue Estimates projected in Millions)

#### **AD VALOREM PROPERTY TAXES (\$110.9)**

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County.

#### **LOCAL OPTION SALES TAX (\$4.0)**

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 tax will be disbursed 80% for Blueprint 2000, 10% County and 10% City. Prior to December 2004, according to the existing agreement with the City, the revenue is split 52.84% County and 47.16% City.

#### **STATE REVENUE SHARING TAX (\$4.9)**

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 GOVERNMENT 1/2 CENT SALES TAX (\$12.9)**

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.

#### **LANDFILL AND TRANSFER STATION TIPPING FEES (\$6.9)**

Tipping fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

#### **STATE SHARED GAS TAX (\$4.3)**

Tax derived from the County Fuel Tax (7th Cent) and the Constitutional Gas Tax (80/20; 2 cents). These revenues are all restricted to transportation related expenditures.

#### **LOCAL OPTION GAS TAX (\$3.4)**

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.

#### **LOCAL OPTION TOURIST TAX (\$3.3)**

This is a locally imposed 4% tax levied on rentals and leases of less than a six month duration. A 1% option has been levied by the Board to pay for a performing arts center.

#### **ENVIRONMENTAL PERMITS (\$1.8)**

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

#### **BUILDING PERMITS (\$1.0)**

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.

#### **9TH CENT GAS TAX (\$1.3)**

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.

#### **TELECOMMUNICATIONS TAX (\$3.6)**

This is a two-tiered tax, each with its own rate. The two taxes are (1) The State Communications Services Tax (State Tax) and the Local Option Communications Services Tax (Local Option Tax). The County levies the local tax at a rate of 5.22%. The County has also eliminated its 5% cable franchise fee and certain Right-Of-Way permit fees.

#### **PUBLIC SERVICE TAX (\$4.7)**

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

#### **EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$12.4)**

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 \$6.9 million will be generated from the MSTU and \$5.5 million from ambulance fees.

**Culture and Recreation**

Culture and recreation operations and capital projects funded for Fiscal Year 2006/2007 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 the Parks and Recreation Division of the Public Works Department, and the Library Division of the Public Services Department.

**FUNDING**

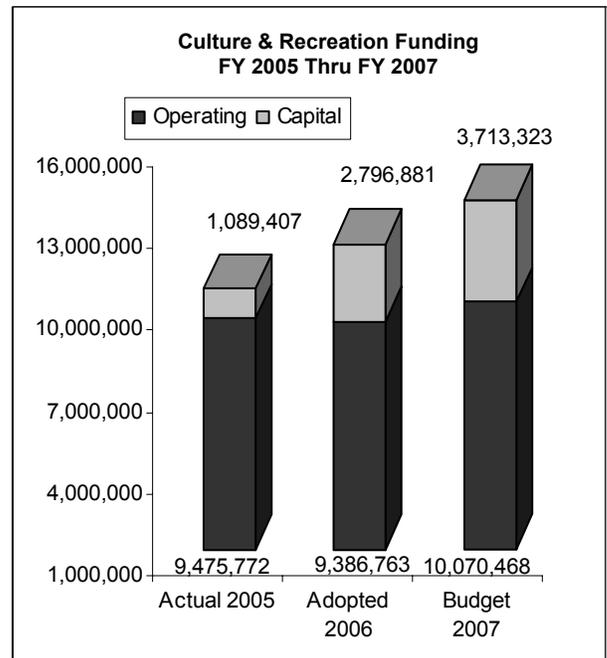
In Fiscal Year 2006/2007 a total of \$13,783,791 is allocated by the Board of County Commissioners in support of culture and recreational operations and capital projects. This represents approximately a 5.9% allocation of the total Fiscal Year 2006/2007 budget.



**HIGHLIGHTS**

Key highlights of the Fiscal Year 2006/2007 operating and capital budget, with respect to culture and recreational services include:

- Providing \$1.4 in funding towards the Woodville Library.
- Increasing the budget to purchase new library books in the amount of \$25,000.
- Adding a Park Attendant position to maintain increased greenway acreage.
- Providing \$500,000 for grant matching to acquire additional greenways.
- Providing \$140,000 for the capital maintenance of County parks including the replacement of worn playground equipment.



**COUNTY FACT**

Parks and Recreation maintains approximately 2,200 acres of greenway and 65 miles of nature trails.

**Transportation**

Transportation operations and capital projects funded for Fiscal Year 2006/2007 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 the Engineering Services Division, and the Operations Division of the Public Works Department.

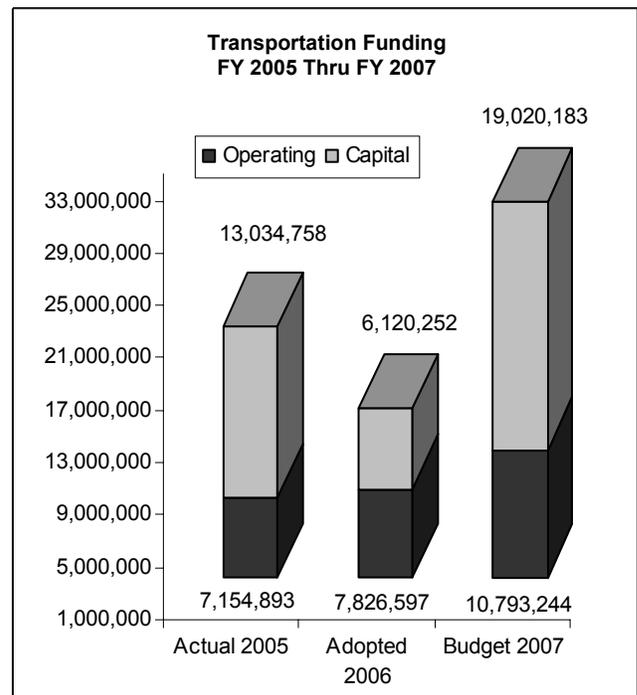
**FUNDING**

In Fiscal Year 2006/2007 a total of \$29,813,427 is allocated by the Board of County Commissioners in support of transportation operations and capital projects. This allocation represents 12.7% of the total Fiscal Year 2006/2007 budget.

**HIGHLIGHTS**

Key highlights of the Fiscal Year 2006/2007 operating and capital budget, with respect to transportation services include:

- Increased funding for road resurfacing projects to \$1.88 million.
- Continued emphasis on the development of a Pavement Management System data base.
- Providing \$10.0 million in additional funding for Tharpe Street, \$3.0 in additional funding for Buck Lake Road, and \$2.2 million in initial funding for Woodville Highway.
- Budgeting \$1.4 million toward intersection improvements.



**COUNTY FACT**

Public Works cleaned up over 3, 000 miles of roadway litter during FY 05.

## Public Safety

Public Safety operations and capital projects funded for Fiscal Year 2006/2007 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 the Emergency Medical Services Division, the Leon County Sheriff's Office, the Medical Examiner, the Building Inspection Division, Growth & Environmental Management, the Probation Division of the Management Services Department, and the Leon County Volunteer Fire Departments.

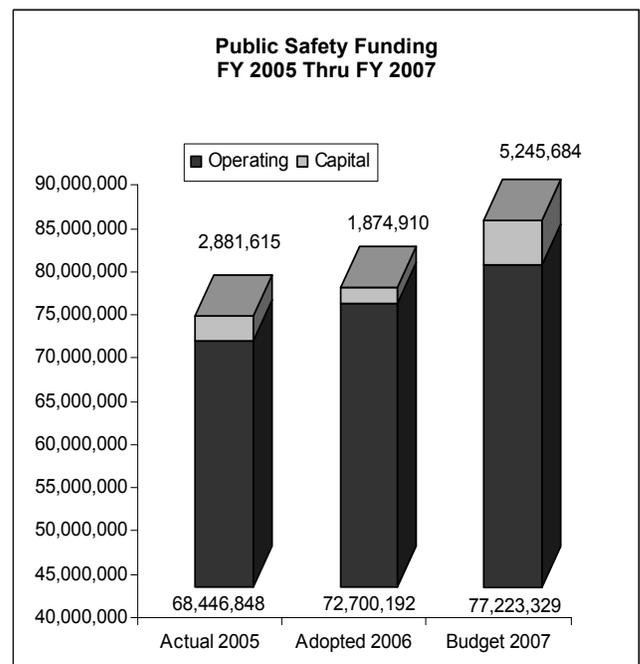
### FUNDING

In Fiscal Year 2006/2007 a total of \$82,469,013 is allocated by the Board of County Commissioners in support of public safety operations and capital projects. This allocation represents approximately 35.1% of the total Fiscal Year 2006/2007 budget.

### HIGHLIGHTS

Key highlights of the Fiscal Year 2006/2007 operating and capital budget, with respect to public safety services include:

- Budgeting \$1.9 million toward the construction of an Emergency Medical Services facility.
- Adding an ambulance and associated staff to further reduce response time rates and provide additional coverage.
- Providing the Sheriff's Department \$700,000 to construct a new heliport building and replace old petroleum tanks.
- Allocating \$1.4 million to renovate the jail annex to provide 150 new prisoner beds to alleviate overcrowding at the main jail.
- Funding of \$837,000 to support the second year of the Sheriff's salary study.



## COUNTY FACT

Emergency Medical Services established Leon County as a "Heart Ready Community" with the American Heart Association.

**Human Services**

Human Services operations and capital projects funded for Fiscal Year 2006/2007 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 the Health and Human Services Division of the Public Services Department, the Mosquito Control Division of the Public Works Department, and the Intergovernmental Affairs/Primary Health Care MSTU Division of the Public Services Department.



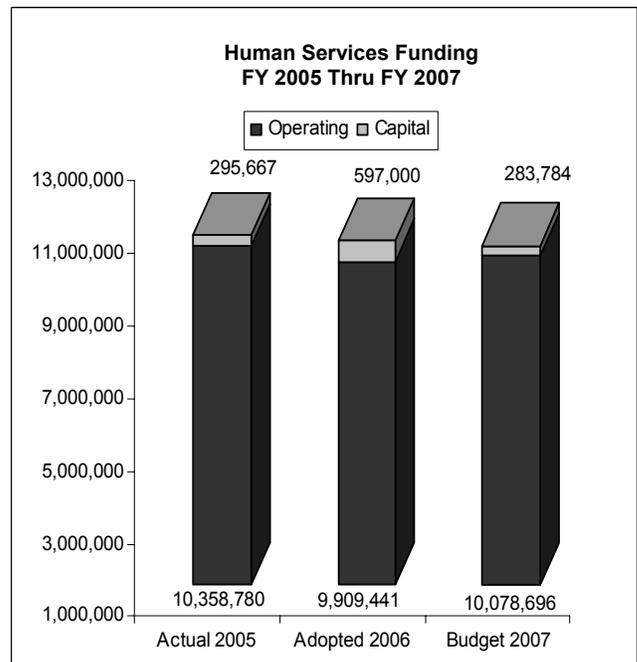
**FUNDING**

In Fiscal Year 2006/2007 a total of \$10,362,480 is allocated by the Board of County Commissioners in support of human services operations. This allocation represents approximately 4.4% of the total Fiscal Year 2006/2007 budget.

**HIGHLIGHTS**

Key highlights of the Fiscal Year 2006/2007 operating budget, with respect to human services include:

- Increasing the Community Health Safety Partnership (CHSP) funding by \$10,900.
- \$300,000 in funding for the Public Safety Coordinating Council to make recommendations for alternative diversionary programs to reduce incarceration rates.
- Providing line item funding to 19 human services agencies.
- Increased funding for stormwater facility maintenance including heavy equipment and sand filter replacements.



**COUNTY FACT**

Mosquito Control regularly monitors 650 mosquito habitats for ground larviciding.

**Environmental Services**

Environmental Services operations and capital projects funded for Fiscal Year 2006/2007 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 the Solid Waste, Stormwater Engineering, and Stormwater Maintenance Divisions of the Public Works Department; the GIS Division of the Management Services Department; the Cooperative Extension Division of the Public Services Department; and the Development Services, Environmental Compliance Division of Growth & Environmental Management.

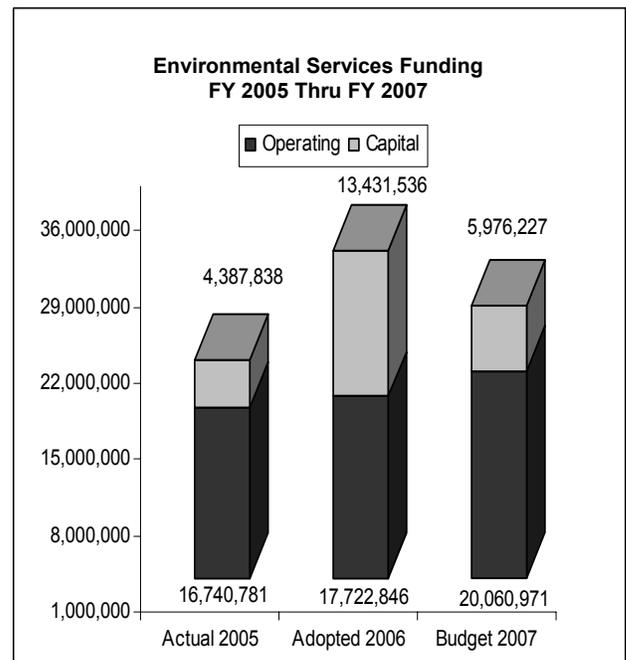
**FUNDING**

In Fiscal Year 2006/2007 a total of \$26,037,198 is allocated by the Board of County Commissioners in support of environmental services operations and capital projects. This allocation represents approximately 11.1% of the total Fiscal Year 2006/2007 budget.

**HIGHLIGHTS**

Key highlights of the Fiscal Year 2006/2007 operating and capital budget, with respect to environmental services include:

- Additional funding for electronics recycling program.
- Adding positions at Growth and Environmental Management to implement the expedited permitting process as recommended by the Permit Process Citizens Focus Group
- Increased appropriations for water quality testing of lakes and upstream tributaries.
- Providing \$1.1 million for improvements and heavy equipment purchases at the Solid Waste Management Facility.



**COUNTY FACT**

The Hazardous Waste Program processed 499,000 pounds of regulated waste materials for disposal.

# Leon County Government Fiscal Year 2007 Budget

## Economic Development

Economic Development operations funded for Fiscal Year 2006/2007 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, Economic Development Council, Veteran Services division of the Public Services Department, and the Housing Unit of Health and Human Services Division of the Public Services Department. Leon County is also the primary contributor to the Community Redevelopment Area (Frenchtown).

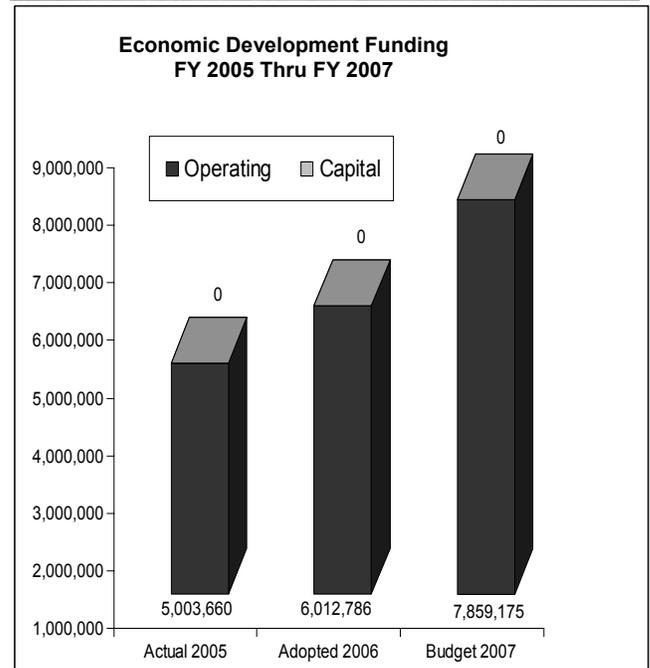
### FUNDING

In Fiscal Year 2006/2007 a total of \$7,859,175 is allocated by the Board of County Commissioners in support of economic development operations. This allocation represents almost 3% of the total Fiscal Year 2006/2007 budget.

### HIGHLIGHTS

Key highlights of the Fiscal Year 2006/2007 operating budget, with respect to economic development services include:

- Increased funding to support both the Downtown Community Redevelopment Area (CRA) and the Southside/Frenchtown (CRA).
- Increased funding for the State Housing Initiatives program.
- Continued support and implementation of the County Business Accelerator Oversight Committee work plan as established by the Board in April 2006.
- Funding provided in support of the Veteran's Day Parade.



## COUNTY FACT

The Veteran Services Division facilitated \$40,000 in grants to resident armed services members serving in Iraq.

# Leon County Government Fiscal Year 2007 Budget

## Courts

Court operations funded for Fiscal Year 2006/2007 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 State of Florida is now responsible for the majority of funding as it relates to the operation of the Court System. The County is still obligated for a number of items, including facilities, technology and court security.



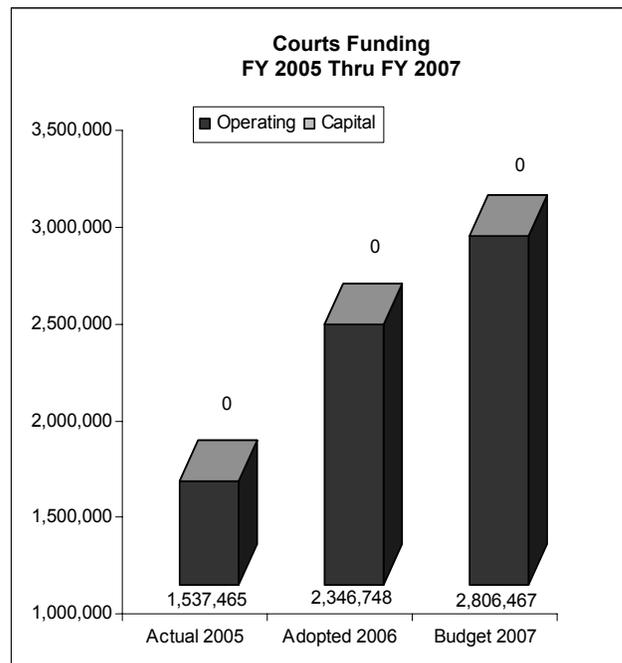
## **FUNDING**

In Fiscal Year 2006/2007 a total of \$2,806,467 is allocated by the Board of County Commissioners in support of Judicial Branch and court related operations. This allocation represents almost 1.2% of the total Fiscal Year 2006/2007 budget.

## **HIGHLIGHTS**

Key highlights of the Fiscal Year 2006/2007 operating budget, with respect to court related services include:

- Increasing the Juvenile Assessment Payment to the State by \$50,000, to a total of \$1.52 million.
- Providing additional funding to Court Administration to assist in funding a Web Administrator position to automate court business processes.
- Continued funding of Teen Court, Law Library, and the Guardian Ad Litem program.



NOTE: All capital funding for Court related expenses are contemplated in the General Government Section.

## COUNTY FACT

Over 1,000 teenagers volunteered as Teen Court Jurors.

# Leon County Government Fiscal Year 2007 Budget

## General Government

General government operations and capital projects funded for Fiscal Year 2006/2007 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, the County Attorney, and the Tallahassee-Leon County Planning Department.

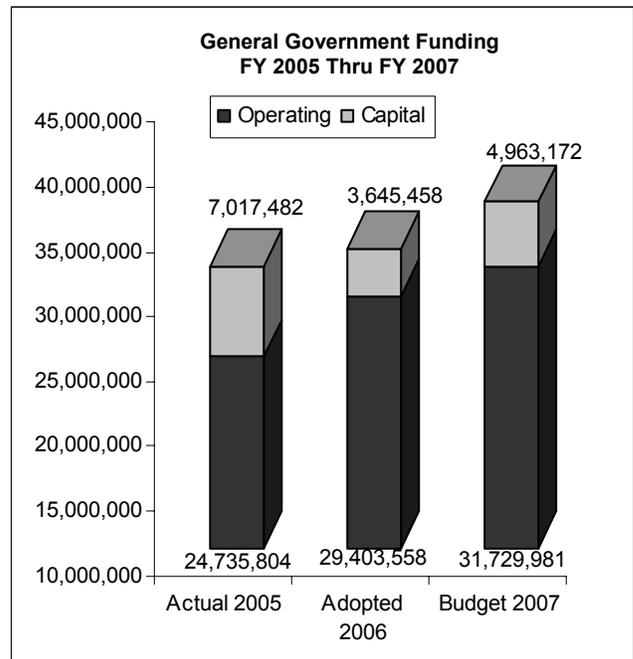
### FUNDING

In Fiscal Year 2006/2007 a total of \$36,693,153 is allocated by the Board of County Commissioners in support of general government operations. This allocation represents approximately 15.6% of the total Fiscal Year 2006/2007 budget.

### HIGHLIGHTS

Key highlights of the Fiscal Year 2006/2007 operating and capital budget, with respect to general government services include:

- Providing \$900,000 toward continuity of operation and disaster recovery including purchasing emergency generators at select County facilities.
- Increased funding to support all of Leon County's Constitutional Officers.
- Continued support for the Tallahassee-Leon County Planning Department including partial funding for a new Planner position needed for concurrency planning.
- Initial funding for employee deferred compensation matches to encourage retirement savings for employees earning less than \$50,000.



## COUNTY FACT

Due to government ownership, 42 percent of property is exempt from taxes.

**Other Expenses and Debt Service**

**NON-OPERATING EXPENSES**

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.

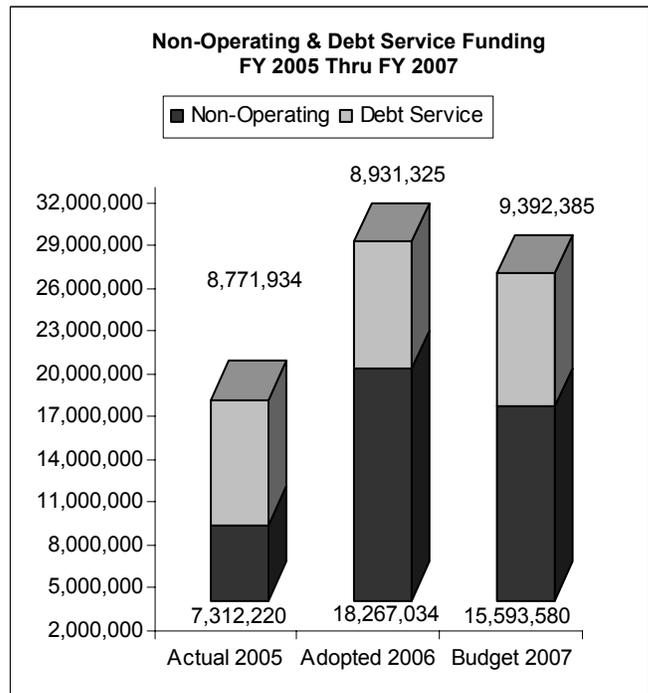
In Fiscal Year 2006/2007 a total of \$15,593,580 was allocated by the Board of County Commissioners for non-operating expenses. This allocation represents approximately 6% of the total Fiscal Year 2006/2007 budget.

Non-Operating expenditures support the various County activities which include: Fleet Management, countywide communication services and infrastructure, risk management and insurance programs, and reserve and contingency funding for a multitude of County programs and activities.

**DEBT SERVICE**

The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds previously issued by the County.

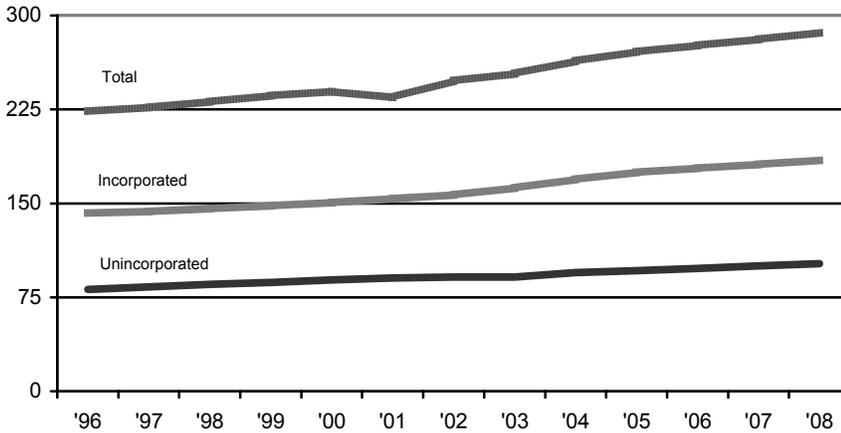
In Fiscal Year 2006/2007 a total of \$9,392,385 was allocated by the Board of County Commissioners for debt service expenses. This allocation represents approximately 4% of the total Fiscal Year 2006/2007 budget.



**Community Economic Profile**

**Population**

Thousands

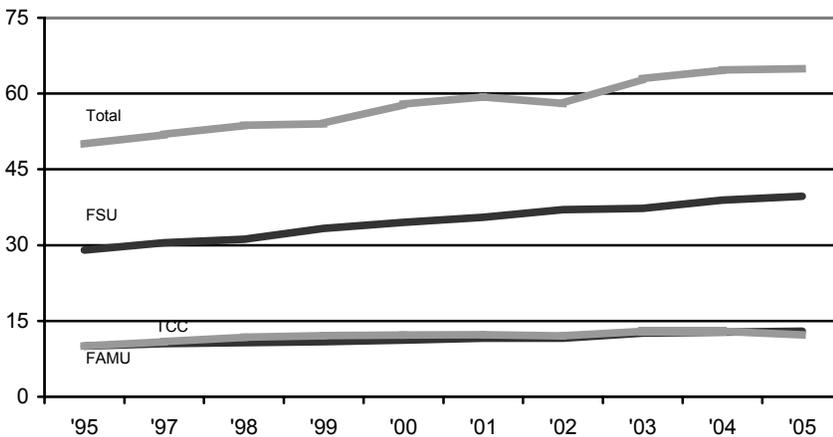


Source: February 2006 Population Estimates and Projections from Tallahassee/Leon County Planning Department; Division of Research & graphics, and University of Florida BEBR.

The population of the County as of April 2005 was 271,111: 64% Incorporated and 36% Unincorporated. Average ratios over the last decade have remained steady at this 2/3 & 1/3 ratio. Total county population projections are moderate and are stable at 1.8%. The county and the incorporated area have grown steadily. Population estimates include higher education enrollment.

**Higher Education Enrollment**

Thousands



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

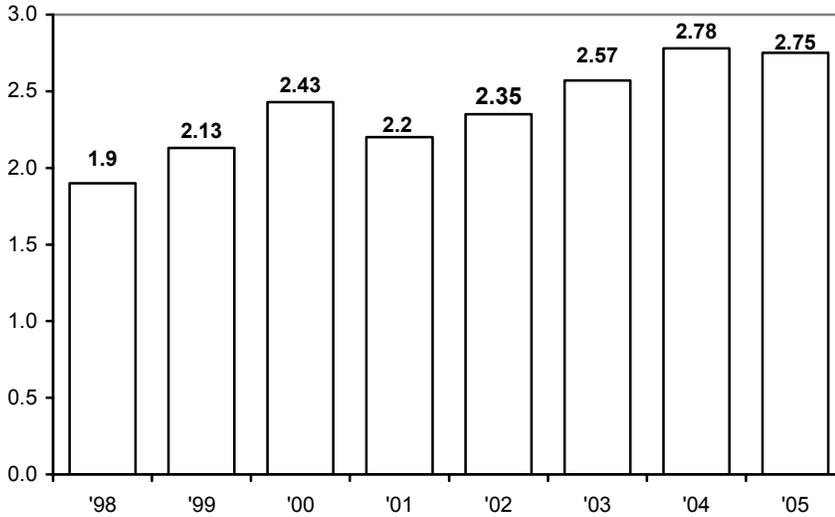
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2005 was 64,851.

In the last decade, FSU has had the highest overall average enrollment increase (2.95%), followed by TCC (2.79%) and then FAMU (1.34%).

**Community Economic Profile**

**Annual County Visitors**

Millions

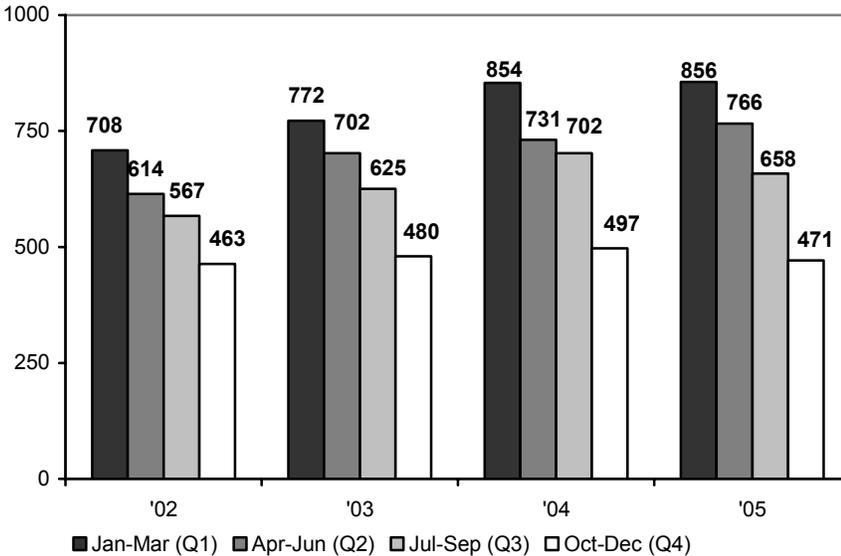


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD, College of Business, Florida State University

Visitor data is collected and reported on an annual basis; therefore, 2001's 8% decrease in visitors reflects two events that significantly impacted usual increases: (1) the events on and after September 11 and (2) a national recession. Since 2001, the number of visitors has continually increased at an average of 5.7% per year.

**Quarterly Visitors**

Thousands

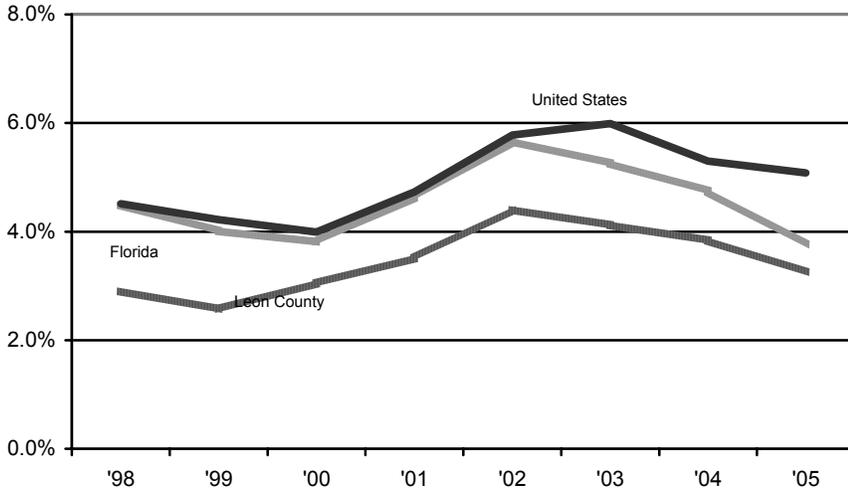


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD., College of Business, Florida State University

Visitor increases are usually seen in the 1st and 2nd quarters (Q1 & Q2) due to the legislative session and higher education events. The 4th quarter is typically the quarter with the least visitors. The second quarter, the largest quarterly increase in 2005, experienced a 4.7% increase over the prior year.

**Community Economic Profile**

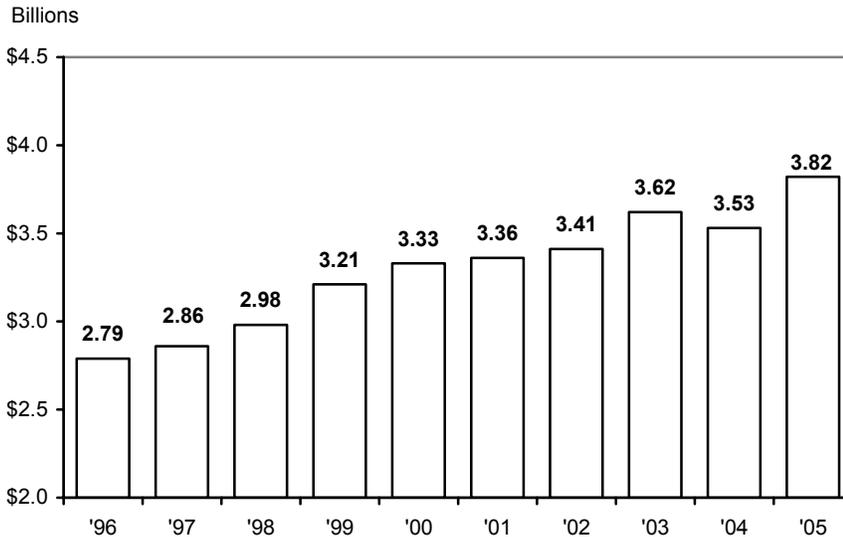
**Unemployment Statistics**



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 last seven years. After increasing from 2000 to 2002, the unemployment rate has decreased from 2003 thru 2005. In 2005 the unemployment rate dropped 15%.

**Taxable Sales**



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

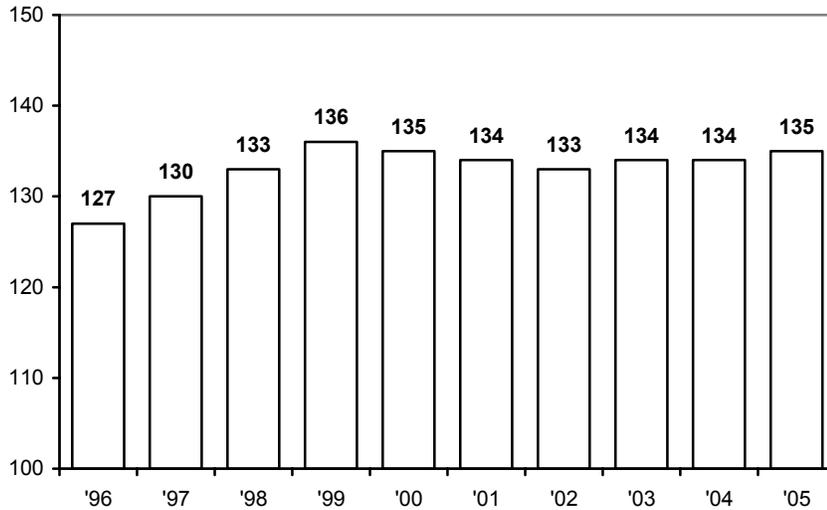
Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Taxable sales for 2000 to 2003 experienced little change. However, in 2005 retail sales experienced an increase of 8.2% over the prior year.

# Leon County Government Fiscal Year 2007 Budget

## 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

Since 1996, the average number of civilian workers in the labor force has increased by 6.5%. The number of civilian workers in Leon County increased by 1,059 positions from 2004 to 2005. The labor force data is reflective of Leon County only.

### Employment by Industry – 1995 vs. 2005

Industry	Employees 1995	% Labor Force	Employees 2005	% Labor Force	% Change
Government	59,400	34.1%	62,000	32.4%	4.4%
Professional and Business Services	13,400	7.7%	19,100	10.0%	42.5%
Retail Trade	20,800	11.9%	23,100	12.1%	11.1%
Financial Activities	5,900	3.4%	7,900	4.1%	33.9%
Information	3,400	2.0%	4,200	2.2%	23.5%
Education and Health Services	14,500	8.3%	16,600	8.7%	14.5%
Leisure and Hospitality	12,100	6.9%	8,000	4.2%	-33.9%
Construction	6,400	3.7%	9,400	4.9%	46.9%
Wholesale	3,500	2.0%	3,600	1.9%	2.9%
Manufacturing	5,000	2.9%	4,200	2.2%	-16.0%
Trade, Transportation and Utilities	22,300	12.8%	25,300	13.2%	13.5%
Other Services	7,500	4.3%	8,000	4.2%	6.7%
<b>Total</b>	<b>174,200</b>	<b>100.0%</b>	<b>191,400</b>	<b>100.0%</b>	<b>9.9%</b>

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

Over the past ten years, Leon County's major industries include Government, Retail Trade, Trade/Transportation and Utilities, and Education/Health Services. This is attributed to the support needed for the large government and higher education infrastructure located in the Tallahassee Metropolitan Statistical Area (MSA).

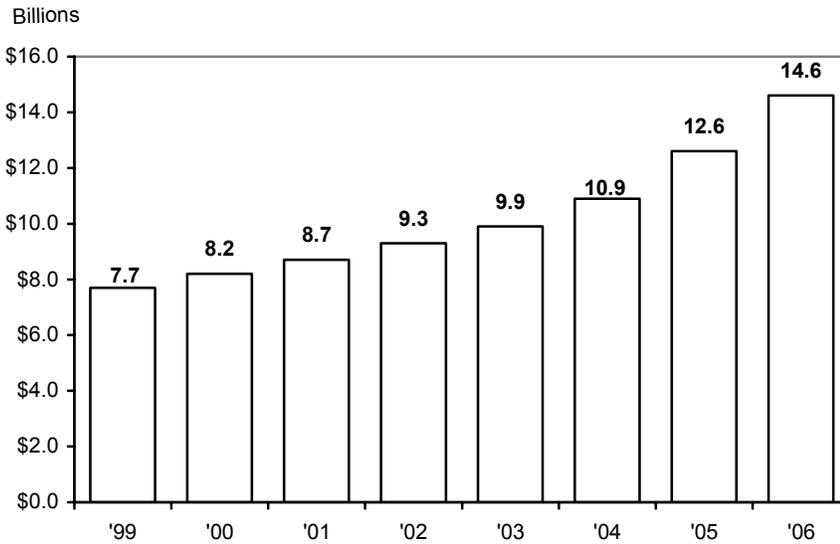
The most dramatic increase over the last decade has been both Professional and Business Services and Construction. Areas of Leisure and Hospitality and Manufacturing are the only areas that have seen a decrease over the past decade.

As a whole, these industries have seen a 9.9% increase in employment over the past decade, with 191,400 employees in 2005.

# Leon County Government Fiscal Year 2007 Budget

## Community Economic Profile

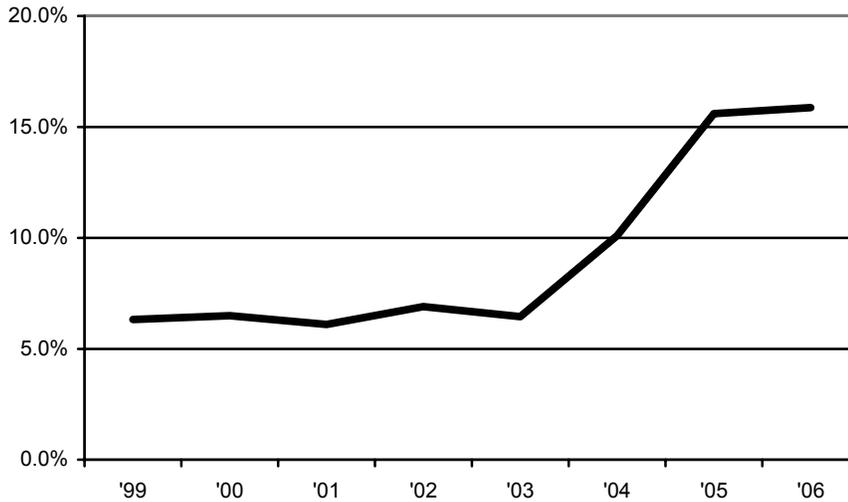
### Taxable Value



Taxable values have increased steadily over the past seven years. For 2006 the value of taxable property is \$14.6 billion. New development and land sales have helped to increase Leon County's taxable value.

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

### Annual Percentage Increase of Taxable Value



Taxable value increased more than 15% over the past year. This was the second largest annual increase in over ten years. Since 1999, Leon County has experienced an average increase of 6.5% growth.

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

**Leon County Government  
Fiscal Year 2007 Budget**

**Community Economic Profile**

**Principal Taxpayers**

<b>2004</b>			<b>2005</b>		
<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>	<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>
Sprint- Florida Inc.	\$141,893,858	\$3,085,502	Sprint- Florida Inc.	\$251,191,357	\$5,302,367
Smith Interest General Partnership	\$120,980,063	\$2,677,811	Smith Interest General Partnership	\$131,978,808	\$2,847,582
Talquin Electric Coop, Inc.	\$88,408,950	\$1,630,653	Talquin Electric Coop, Inc.	\$93,362,687	\$1,671,396
Capital Regional Medical Center	\$66,923,685	\$1,478,010	Tallahassee Medical Center, Inc.	\$65,279,740	\$1,408,476
Stiles, J.A. III Etal, Trust	\$46,453,195	\$1,025,919	Stiles, J.A. III Etal, Trust	\$49,800,936	\$1,074,505
Koger Equity, Inc.	\$41,275,500	\$911,569	Wal-Mart Stores, East	\$44,645,218	\$963,265
Wal-Mart Stores, Inc.	\$36,292,056	\$801,510	Koger Equity, Inc.	\$40,445,577	\$872,654
Capital City Bank	\$33,393,773	\$735,005	Florida Gas Transmission Company	\$40,980,119	\$732,561
Blairstone Properties, LLC	\$30,334,731	\$669,943	Capital City Bank	\$32,372,243	\$696,017
Comcast Cablevision, Inc.	\$25,280,452	\$518,733	Comcast Cablevision, Inc.	\$33,128,533	\$662,197
<b>Total</b>	<b>\$631,236,263</b>	<b>\$13,534,655</b>	<b>Total</b>	<b>\$783,185,218</b>	<b>\$16,231,020</b>

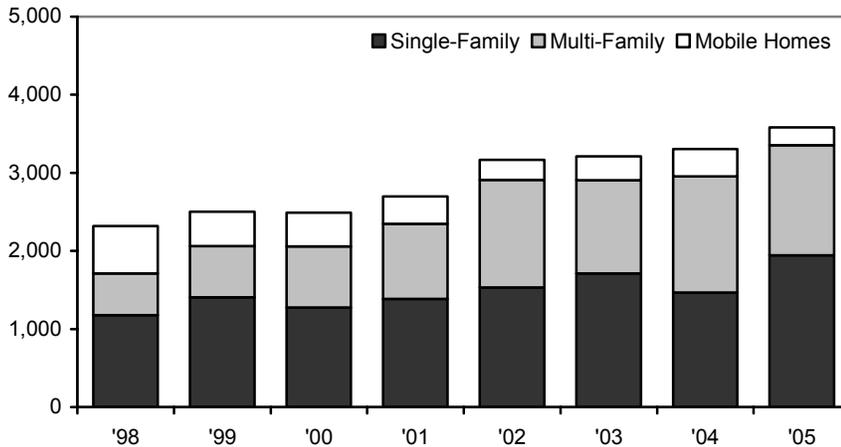
The taxable value of Leon County's Top Ten Taxpayers increased by \$151.9 million from 2004 to 2005; this 24% increase in value led to a 19.9% increase in total taxes paid based on total taxable value.

Note: Taxes Paid reflect all taxing authorities (i.e. School Board, City, etc.).  
Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

**Community Economic Profile**

**Residential Building Permits**

# of Permits



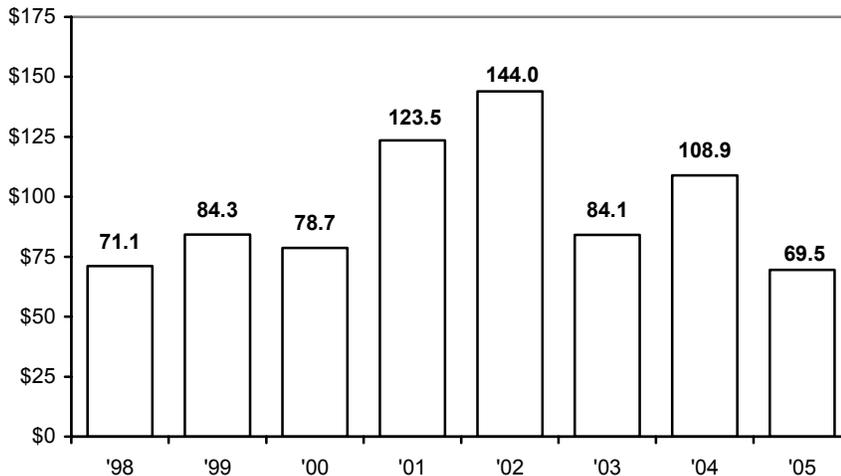
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Overall, Residential Building Permits have remained relatively steady over the past five years, with a slight decrease for 2004, totaling nearly 2,000 permits.

In 2005 single-family permits increased 33.5%. Multi-Family homes and mobile home permits experienced a slight decrease of 10.8% over the past year.

**Value of Commercial Permits**

Millions



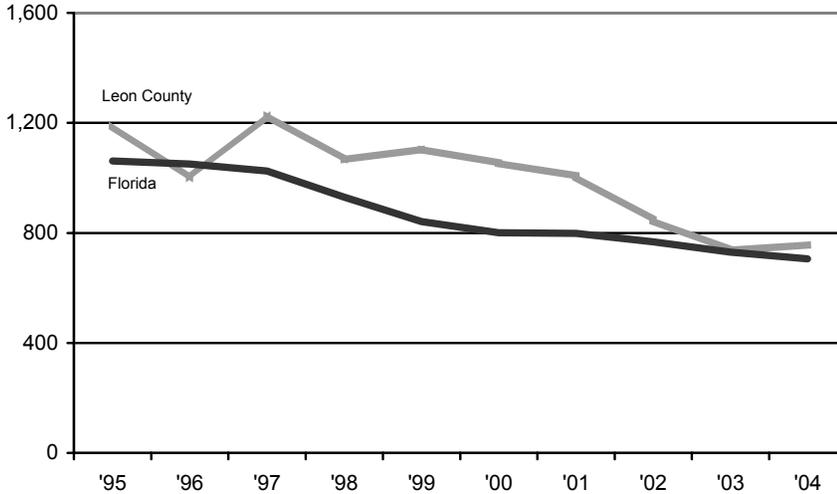
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

In 2002, a significant increase in commercial permit valuation occurred at \$144 million. The past three years have shown an average decrease of 35% since the 2002 high.

**Community Economic Profile**

**Violent Crime Rate**

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

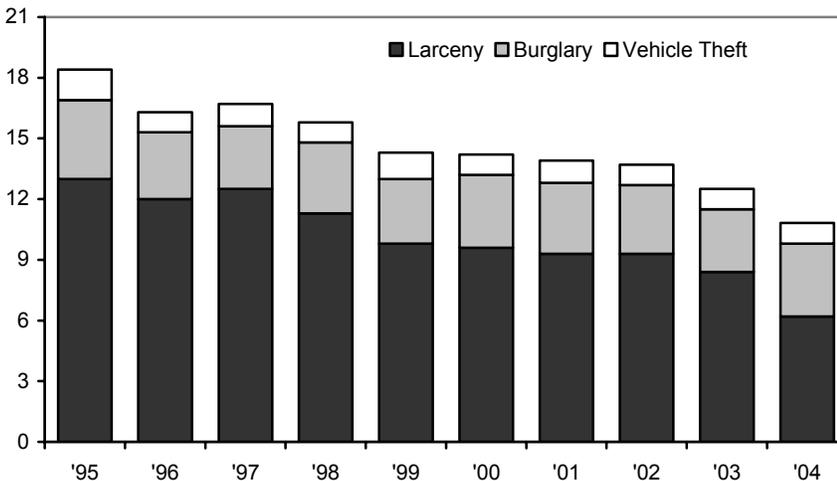
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2004, Leon County saw a 2.7% increase in violent crime committed per 100,000 people. The State had a 3% reduction in violent crime for the same time period. In 2004 approximately 750 violent crimes took place for every 100,000 people.

Over the past ten years Violent Crime in Leon County has decreased an average of 4.22%.

**Crimes Against Property in Leon County**

Thousands



Source: Florida Statistical Analysis Center, FDLE

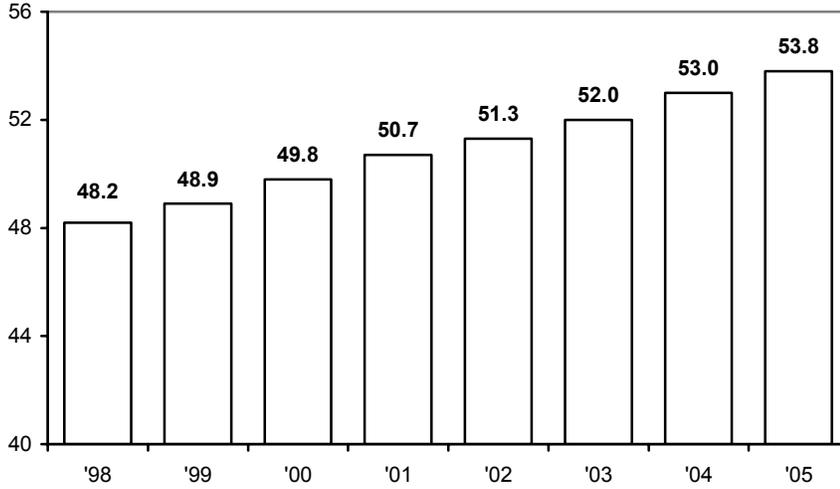
Property Crime in Leon County has continually decreased since 1995. Over the ten year period there has been an average of 5.59% decrease for Leon County and saw the greatest decline from 2003 to 2004 at 13.44%.

Larceny in Leon County saw the greatest decline from 2003 to 2004 at 25.82%. The State also saw a decline in larceny during 2004 at 4.56%.

Community Economic Profile

**Homestead Parcels**

Thousands



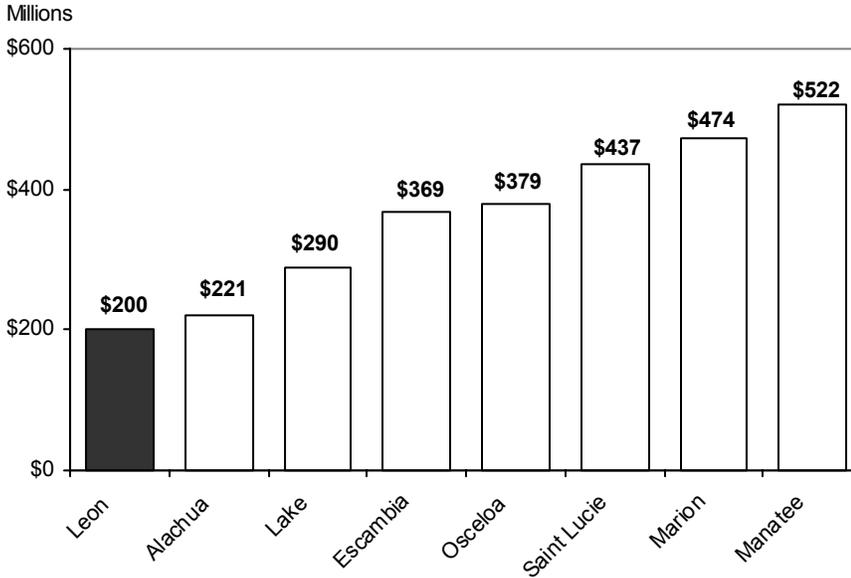
Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels remains steady at an average of 1.8% growth per year. From 2004 to 2005 there was a 1.6% increase, with an additional 845 homesteaded parcels.

# Leon County Government Fiscal Year 2007 Budget

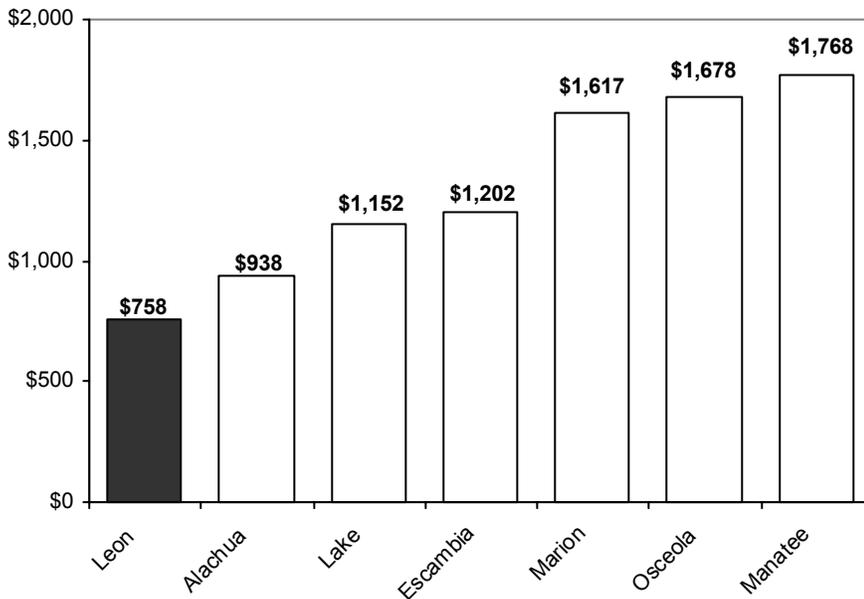
## Comparative Data for Like-Sized Counties

### Total Net Budget (FY06)



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$20 million. The next highest net budget is Alachua County which is nearly 5% greater than that of Leon County. The largest total net budget is that of Manatee County is 62% higher than Leon County.

### Net Budget Per Countywide Resident (FY06)



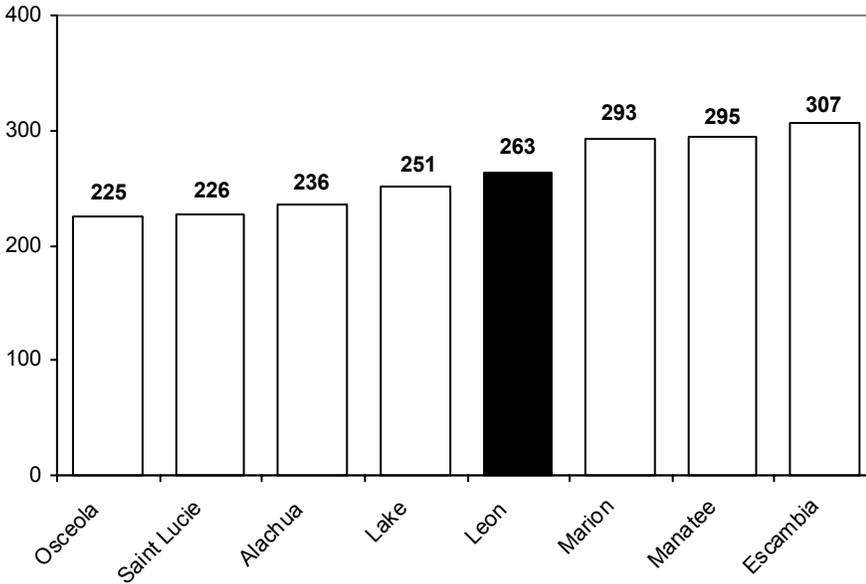
Leon County is the lowest for dollars spent per County resident. Collier County spends three times more per resident than Leon County.

# Leon County Government Fiscal Year 2007 Budget

## Comparative Data for Like-Sized Counties

### Countywide Population (2004)

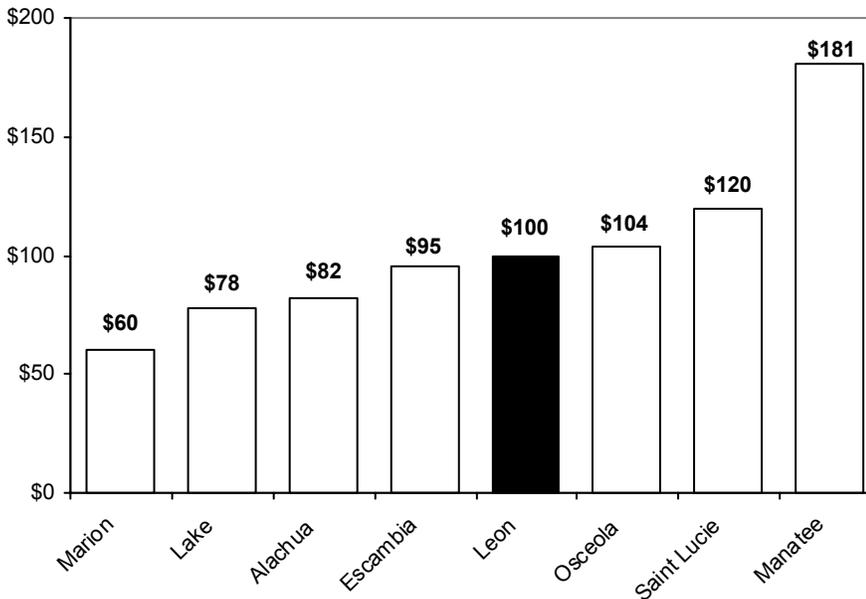
Thousands



In 2004 the U.S. Census estimated Leon County contained 263,896 residents. The selection of comparative counties is largely based on population.

### Anticipated Ad Valorem Tax Collections (FY06)

Millions

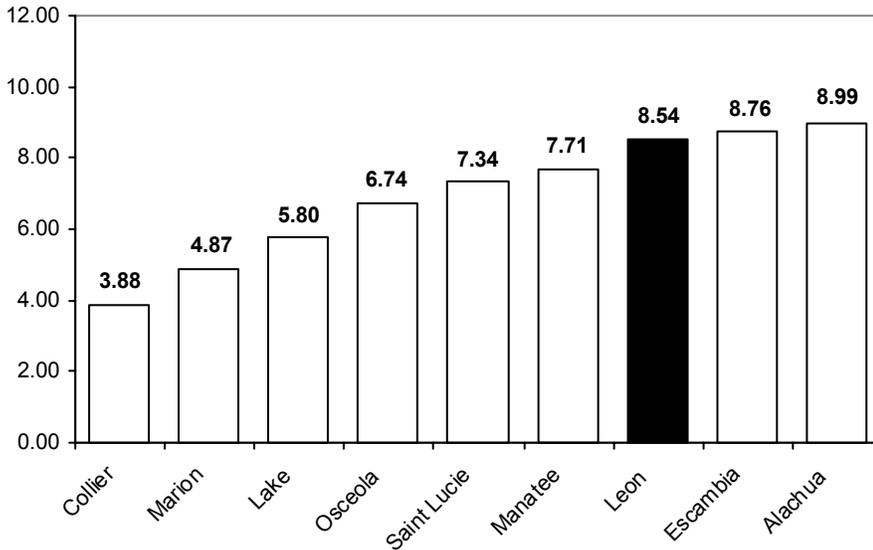


Among the like-sized Counties, Leon County collects a moderate amount of Ad Valorem taxes. All comparative counties anticipate a reasonable increase in property tax collections over prior year collection rates.

# Leon County Government Fiscal Year 2007 Budget

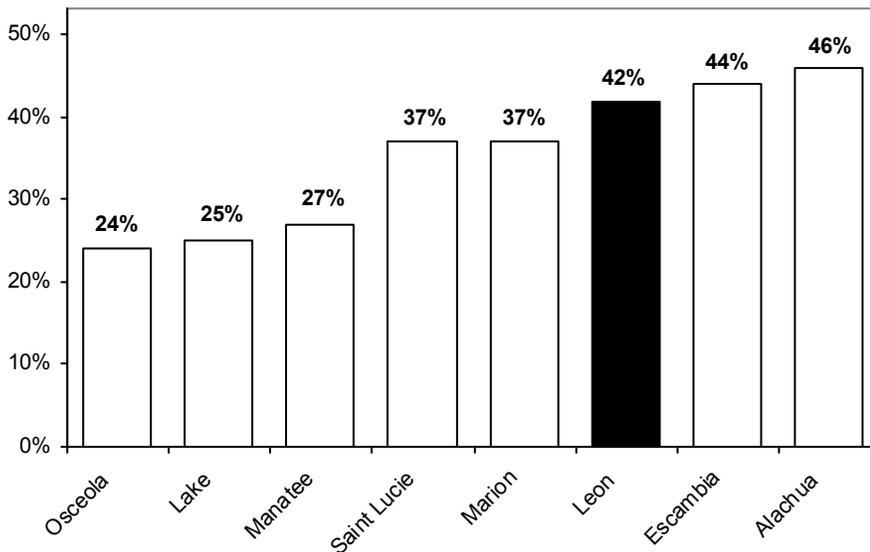
## Comparative Data for Like-Sized Counties

### Total Countywide Millage Rates (FY06)



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Leon County has consistently maintained or lowered the millage rate since FY 1993.

### Percentage of Exempt Property (FY06)



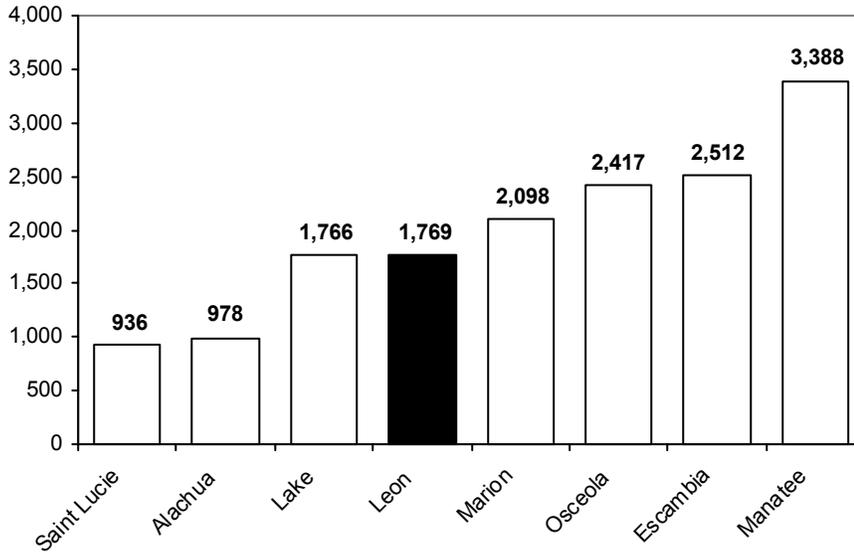
Florida Statute 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

Leon County has a relatively high level of exempt property. Leon County hosts Florida's state government, two universities, one community college, and a large area of the Apalachicola National Forest. All of which are exempt from property taxation. Among like-sized counties, Leon County ranks the third highest in percent of property that is exempt from ad valorem taxation.

# Leon County Government Fiscal Year 2007 Budget

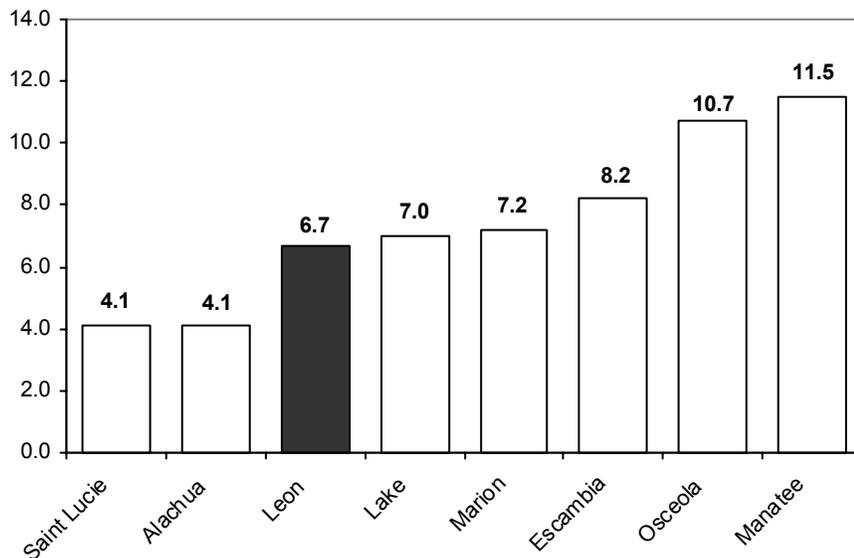
## Comparative Data for Like- Sized Counties

### Total Number of County Employees (FY06)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the fourth lowest number of County Employees.

### County Employees per 1,000 Residents (FY06)



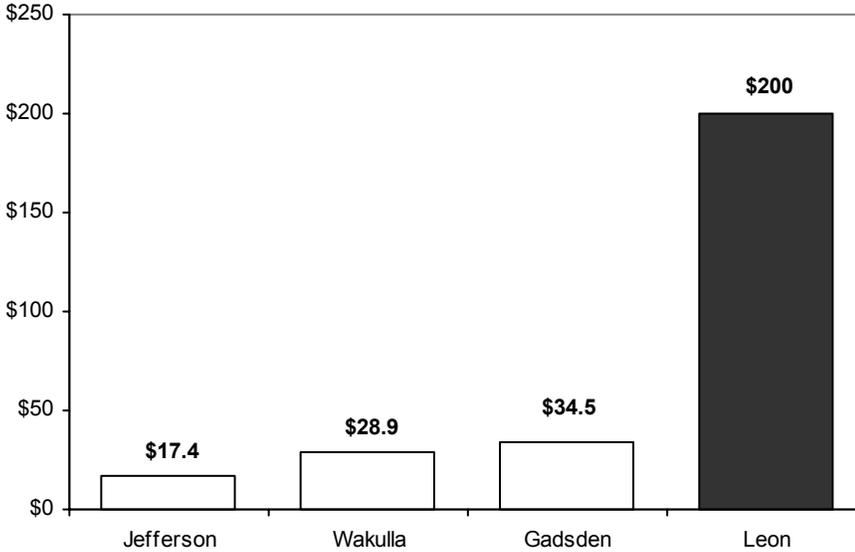
Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to like-sized counties, Leon County is one of the lowest.

# Leon County Government Fiscal Year 2007 Budget

## Comparative Data for Surrounding Counties

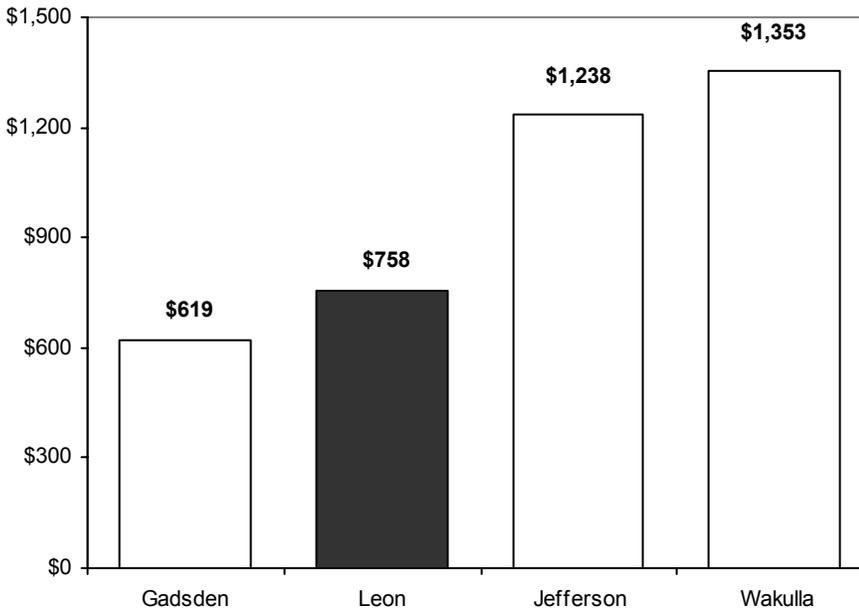
### Total Net Budget (FY06)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$200 million. Gadsden County ranks second highest with a net budget of \$35 million.

### Net Budget Per Countywide Resident (FY06)



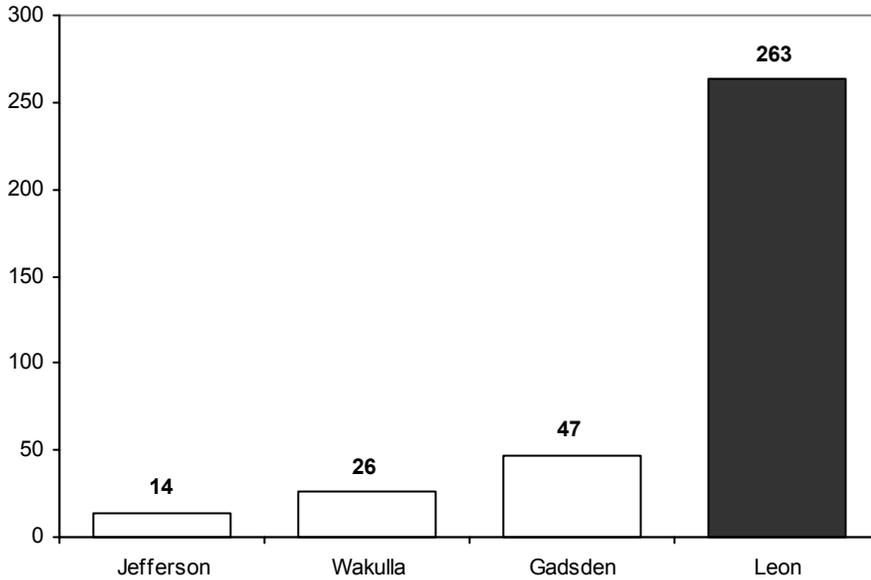
Leon County is the second lowest for dollars spent per County resident.

# Leon County Government Fiscal Year 2007 Budget

## Comparative Data for Surrounding Counties

### Countywide Population (2004)

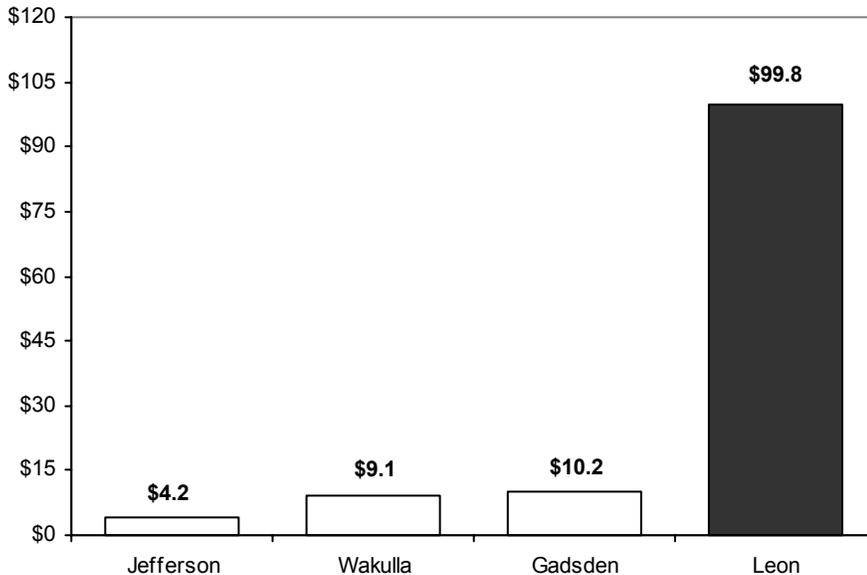
Thousands



Leon County has more 200,000 more residents than neighboring Gadsden County which as the next highest population. In 2004 the U.S. Census estimated Leon County contained 263,896 residents.

### Anticipated Ad Valorem Tax Collections (FY06)

Millions

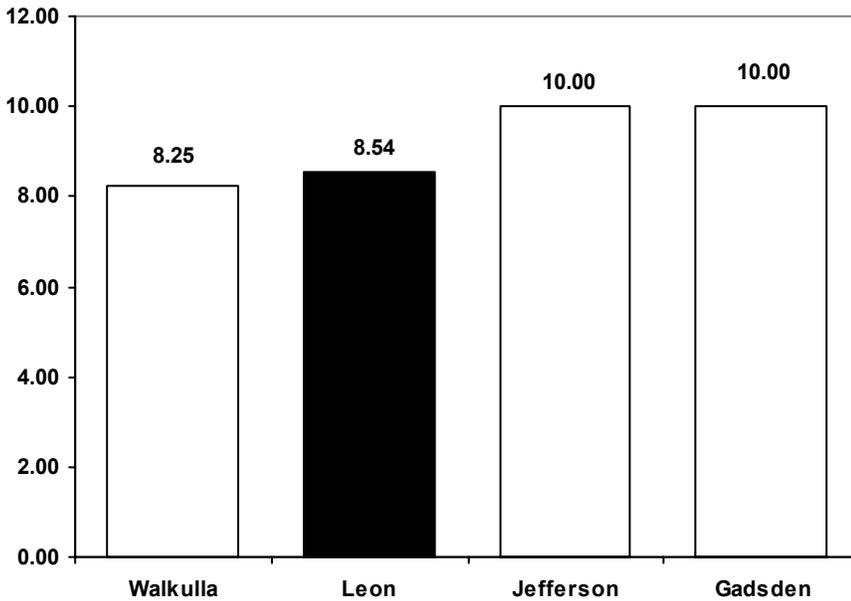


Among the surrounding Counties, Leon County collects the highest amount of Ad Valorem taxes.

**Leon County Government  
Fiscal Year 2007 Budget**

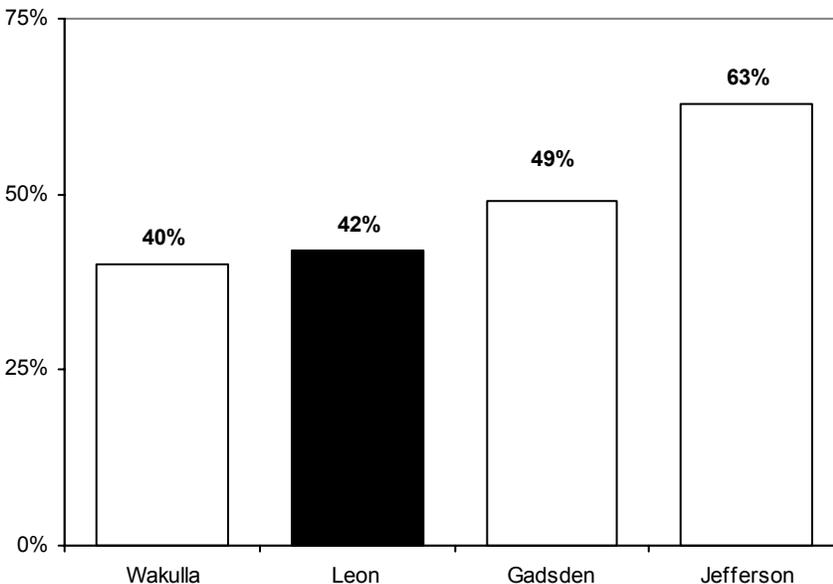
**Comparative Data for Surrounding Counties**

**Total Countywide Millage Rates (FY06)**



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Two of the surrounding Counties currently impose the maximum millage. Leon County has consistently maintained or lowered the millage rate since FY 1993.

**Percentage of Exempt Property (FY06)**

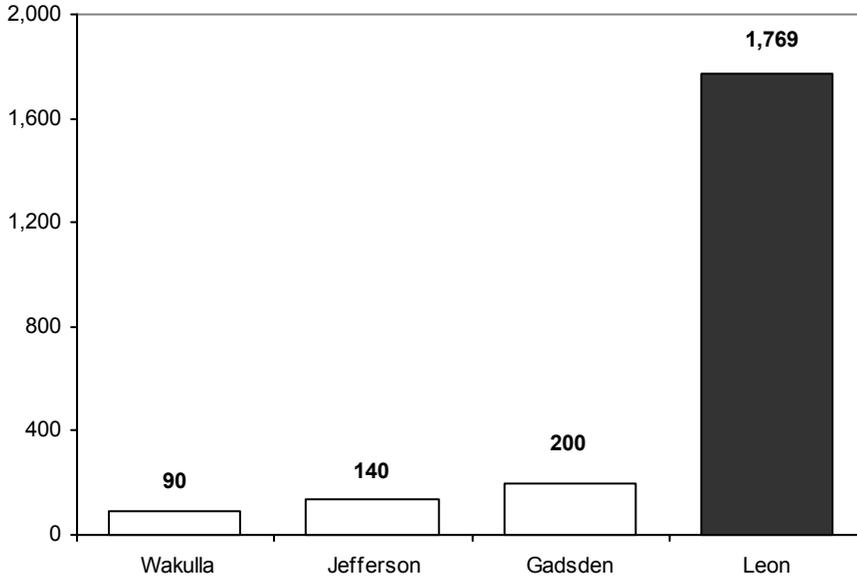


Florida Statute 196.199 states that all property of the Nation and State which issued for governmental purposes is exempt from ad valorem taxation. Leon County as well as its surrounding counties has a high level of exempt property. Leon County hosts Florida's state government, two universities, one community college and a large area of the Apalachicola National Forest. All of which are exempt from property taxation. However; among surrounding counties, Leon County ranks the lowest in percent of property that is exempt from ad valorem taxation.

**Leon County Government  
Fiscal Year 2007 Budget**

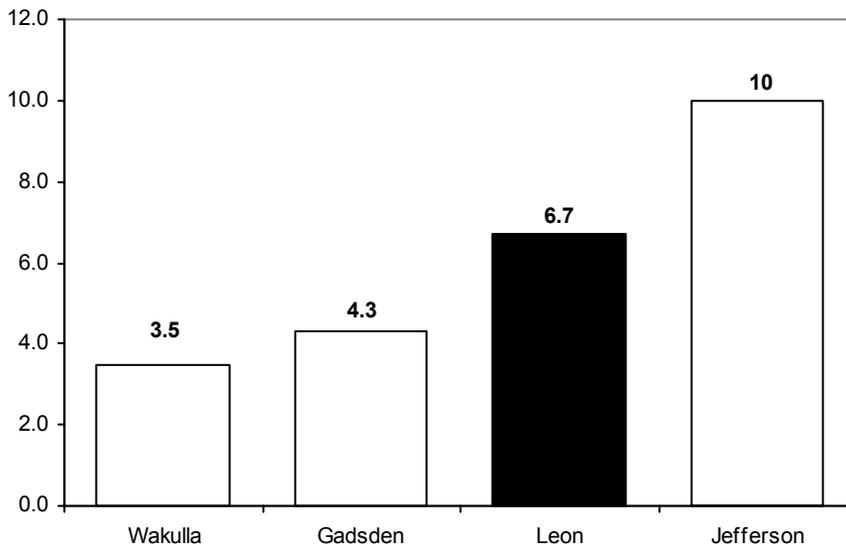
**Comparative Data for Surrounding Counties**

**Total Number of County Employees (FY06)**



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the highest number of county employees.

**Total County Employees per 1,000 Residents (FY06)**



Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to surrounding counties, Leon County ranks second to the highest.

**Leon County Government  
Fiscal Year 2007 Budget**

**Comparative Data for All Florida Counties**

**Net Budget per Countywide Resident**

County	Net Budget Per Capita	Staff Per 1000	% Exempt
Gadsden	619	4.3	48%
Jackson	630	4.6	55%
Santa Rosa	702	7.1	33%
Holmes	711	8.3	58%
<b>Leon</b>	<b>758</b>	<b>6.7</b>	<b>42%</b>
Baker	913	4.0	58%
Alachua	938	4.1	47%
Volusia	943	6.2	30%
Bradford	998	6.1	49%
Calhoun	1,042	5.1	52%
Levy	1,051	13.3	47%
Clay	1,071	8.2	32%
Citrus	1,079	8.7	28%
Okaloosa	1,092	4.1	25%
Lafayette	1,120	8.6	61%
Highlands	1,147	9.0	33%
Lake	1,152	7.0	26%
Broward	1,183	7.6	100%
Escambia	1,202	8.2	44%
Madison	1,204	9.3	51%
Bay	1,220	6.5	33%
Jefferson	1,238	10.0	65%
Brevard	1,246	5.0	46%
Nassau	1,249	16.5	100%
Hamilton	1,254	4.9	41%
Washington	1,256	4.7	44%
Dixie	1,338	7.4	56%
Wakulla	1,353	3.5	42%
Sumter	1,413	3.3	40%
Putnam	1,439	8.8	43%
Seminole	1,511	6.9	24%
Hardee	1,579	7.9	48%
Duval	1,580	9.8	35%
Marion	1,617	7.2	36%

County	Net Budget Per Capita	Staff Per 1000	% Exempt
Osceola	1,678	10.7	25%
Hernando	1,722	10.7	35%
Liberty	1,730	13.6	80%
Polk	1,766	7.7	29%
Manatee	1,768	11.5	26%
Orange	1,779	7.2	25%
Okeechobee	1,825	11.1	51%
Hillsborough	1,832	9.2	31%
Pasco	1,865	8.6	35%
Pinellas	1,868	6.8	31%
Gulf	1,875	10.2	38%
Saint Lucie	1,931	4.1	34%
Palm Beach	2,087	8.7	26%
Sarasota	2,152	10.1	27%
Martin	2,304	12.1	30%
Indian River	2,316	12.8	26%
Lee	2,326	5.2	22%
Walton	2,370	10.2	21%
Miami-Dade	2,485	12.6	30%
Franklin	2,564	18.2	34%
Collier	2,608	12.4	20%
Saint Johns	2,899	12.4	27%
Flagler	2,928	9.1	26%
DeSoto	3,075	8.2	49%
Monroe	3,407	16.5	33%
Charlotte	3,998	13.2	25%
Columbia	N/R	N/R	44%
Gilchrist	N/R	N/R	51%
Glades	N/R	N/R	74%
Hendry	N/R	N/R	48%
Suwannee	N/R	N/R	54%
Taylor	N/R	N/R	40%
Union	N/R	N/R	68%

\*N/R = no response

**Leon County Government  
Fiscal Year 2007 Budget**

**Comparative Data for All Florida Counties**

**Percent of Exempt Property**

County	<b>% Exempt</b>	Net Budget Per Capita	Staff Per 1000
Collier	<b>20%</b>	2,608	12.4
Walton	<b>21%</b>	2,370	10.2
Lee	<b>22%</b>	2,326	5.2
Seminole	<b>24%</b>	1,511	6.9
Orange	<b>25%</b>	1,779	7.2
Osceola	<b>25%</b>	1,678	10.7
Okaloosa	<b>25%</b>	1,092	4.1
Charlotte	<b>25%</b>	3,998	13.2
Manatee	<b>26%</b>	1,768	11.5
Palm Beach	<b>26%</b>	2,087	8.7
Indian River	<b>26%</b>	2,316	12.8
Flagler	<b>26%</b>	2,928	9.1
Lake	<b>26%</b>	1,152	7.0
Sarasota	<b>27%</b>	2,152	10.1
Saint Johns	<b>27%</b>	2,899	12.4
Citrus	<b>28%</b>	1,079	8.7
Polk	<b>29%</b>	1,766	7.7
Miami-Dade	<b>30%</b>	2,485	12.6
Volusia	<b>30%</b>	943	6.2
Martin	<b>30%</b>	2,304	12.1
Pinellas	<b>31%</b>	1,868	6.8
Hillsborough	<b>31%</b>	1,832	9.2
Clay	<b>32%</b>	1,071	8.2
Bay	<b>33%</b>	1,220	6.5
Highlands	<b>33%</b>	1,147	9.0
Santa Rosa	<b>33%</b>	702	7.1
Monroe	<b>33%</b>	3,407	16.5
Saint Lucie	<b>34%</b>	1,931	4.1
Franklin	<b>34%</b>	2,564	18.2
Pasco	<b>35%</b>	1,865	8.6
Hernando	<b>35%</b>	1,722	10.7
Duval	<b>35%</b>	1,580	9.8
Marion	<b>36%</b>	1,617	7.2
Gulf	<b>38%</b>	1,875	10.2

County	<b>% Exempt</b>	Net Budget Per Capita	Staff Per 1000
Sumter	<b>40%</b>	1,413	3.3
Taylor	<b>40%</b>	N/R	N/R
Hamilton	<b>41%</b>	1,254	4.9
<b>Leon</b>	<b>42%</b>	<b>758</b>	<b>6.7</b>
Wakulla	<b>42%</b>	1,353	3.5
Putnam	<b>43%</b>	1,439	8.8
Washington	<b>44%</b>	1,256	4.7
Escambia	<b>44%</b>	1,202	8.2
Columbia	<b>44%</b>	N/R	N/R
Brevard	<b>46%</b>	1,246	5.0
Levy	<b>47%</b>	1,051	13.3
Alachua	<b>47%</b>	938	4.1
Hardee	<b>48%</b>	1,579	7.9
Hendry	<b>48%</b>	N/R	N/R
Gadsden	<b>48%</b>	619	4.3
DeSoto	<b>49%</b>	3,075	8.2
Bradford	<b>49%</b>	998	6.1
Madison	<b>51%</b>	1,204	9.3
Okeechobee	<b>51%</b>	1,825	11.1
Gilchrist	<b>51%</b>	N/R	N/R
Calhoun	<b>52%</b>	1,042	5.1
Suwannee	<b>54%</b>	N/R	N/R
Jackson	<b>55%</b>	630	4.6
Dixie	<b>56%</b>	1,338	7.4
Baker	<b>58%</b>	913	4.0
Holmes	<b>58%</b>	711	8.3
Lafayette	<b>61%</b>	1,120	8.6
Jefferson	<b>65%</b>	1,238	10.0
Union	<b>68%</b>	N/R	N/R
Glades	<b>74%</b>	N/R	N/R
Liberty	<b>80%</b>	1,730	13.6
Broward	<b>N/R</b>	1,183	7.6
Nassau	<b>N/R</b>	1,249	16.5

\*N/R = no response

**Leon County Government  
Fiscal Year 2007 Budget**

**Comparative Data for All Florida Counties**

**Total County Employees per 1,000 Residents**

County	Staff Per 1000	Net Budget Per Capita	% Exempt
Sumter	3.3	1,413	40%
Wakulla	3.5	1,353	42%
Baker	4.0	913	58%
Okaloosa	4.1	1,092	25%
Saint Lucie	4.1	1,931	34%
Alachua	4.1	938	47%
Gadsden	4.3	619	48%
Jackson	4.6	630	55%
Washington	4.7	1,256	44%
Hamilton	4.9	1,254	41%
Brevard	5.0	1,246	46%
Calhoun	5.1	1,042	52%
Lee	5.2	2,326	22%
Bradford	6.1	998	49%
Volusia	6.2	943	30%
Bay	6.5	1,220	33%
<b>Leon</b>	<b>6.7</b>	<b>758</b>	<b>42%</b>
Pinellas	6.8	1,868	31%
Seminole	6.9	1,511	24%
Lake	7.0	1,152	26%
Santa Rosa	7.1	702	33%
Marion	7.2	1,617	36%
Orange	7.2	1,779	25%
Dixie	7.4	1,338	56%
Broward	7.6	1,183	100%
Polk	7.7	1,766	29%
Hardee	7.9	1,579	48%
Escambia	8.2	1,202	44%
DeSoto	8.2	3,075	49%
Clay	8.2	1,071	32%
Holmes	8.3	711	58%
Pasco	8.6	1,865	35%
Lafayette	8.6	1,120	61%
Citrus	8.7	1,079	28%

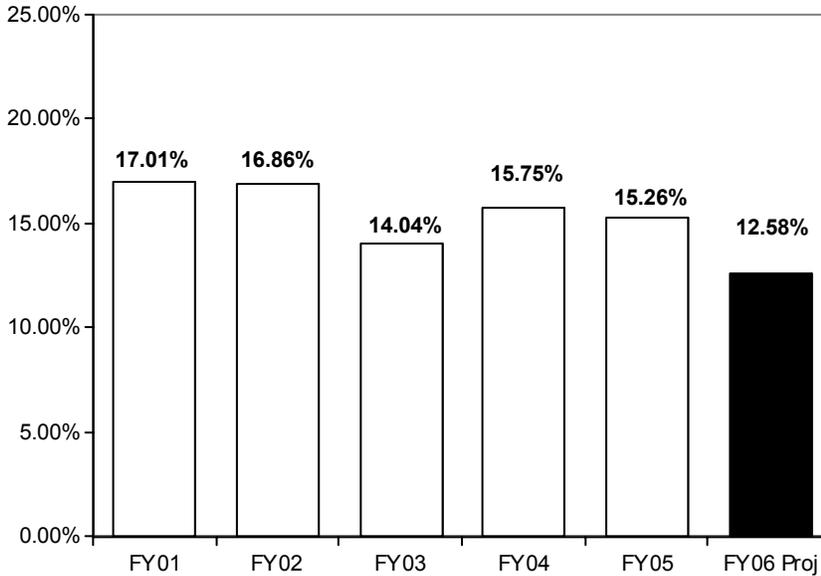
County	Staff Per 1000	Net Budget Per Capita	% Exempt
Palm Beach	8.7	2,087	26%
Putnam	8.8	1,439	43%
Highlands	9.0	1,147	33%
Flagler	9.1	2,928	26%
Hillsborough	9.2	1,832	31%
Madison	9.3	1,204	51%
Duval	9.8	1,580	35%
Jefferson	10.0	1,238	65%
Sarasota	10.1	2,152	27%
Walton	10.2	2,370	21%
Gulf	10.2	1,875	38%
Osceola	10.7	1,678	25%
Hernando	10.7	1,722	35%
Okeechobee	11.1	1,825	51%
Manatee	11.5	1,768	26%
Martin	12.1	2,304	30%
Collier	12.4	2,608	20%
Saint Johns	12.4	2,899	27%
Miami-Dade	12.6	2,485	30%
Indian River	12.8	2,316	26%
Charlotte	13.2	3,998	25%
Levy	13.3	1,051	47%
Liberty	13.6	1,730	80%
Nassau	16.5	1,249	100%
Monroe	16.5	3,407	33%
Franklin	18.2	2,564	34%
Columbia	N/R*	N/R	44%
Gilchrist	N/R	N/R	51%
Glades	N/R	N/R	74%
Hendry	N/R	N/R	48%
Suwannee	N/R	N/R	54%
Taylor	N/R	N/R	40%
Union	N/R	N/R	68%

\*N/R = no response

**Financial Indicators**

**Intergovernmental Revenues**

Percent of Operating Revenues



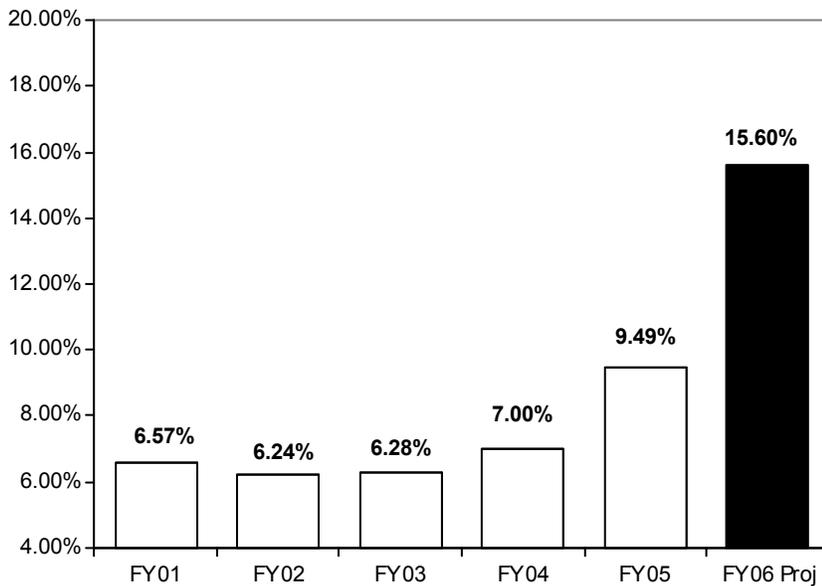
**Analysis:** The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important because an over dependence on such revenues can be harmful if the external source withdraws the funds entirely or reduces its share of costs. Leon County exhibits a reduced dependency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

**Formula:** Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2006 TRIM AD

**Property Tax Revenues**

Rate of Change



**Analysis:** Property tax revenues should be considered separately from other revenues because Leon County relies heavily on this revenue source. The millage rate remained constant at 8.60 mills from FY 1997 to FY 1999 and has gradually decreased to 8.54 in FY 2005. The rate remained constant in FY 2006. These figures only include the countywide property tax levy and do not include any MSTU taxes.

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

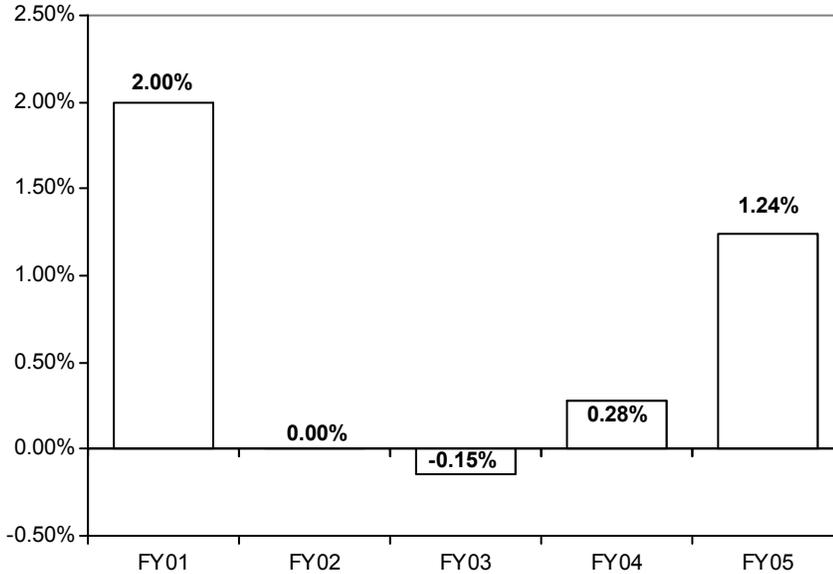
Source: 2004 Certification of Taxable Value and Statistical Digest.

# Leon County Government Fiscal Year 2007 Budget

## Financial Indicators

### Revenue Projections

Budgeted vs. Actual Revenues



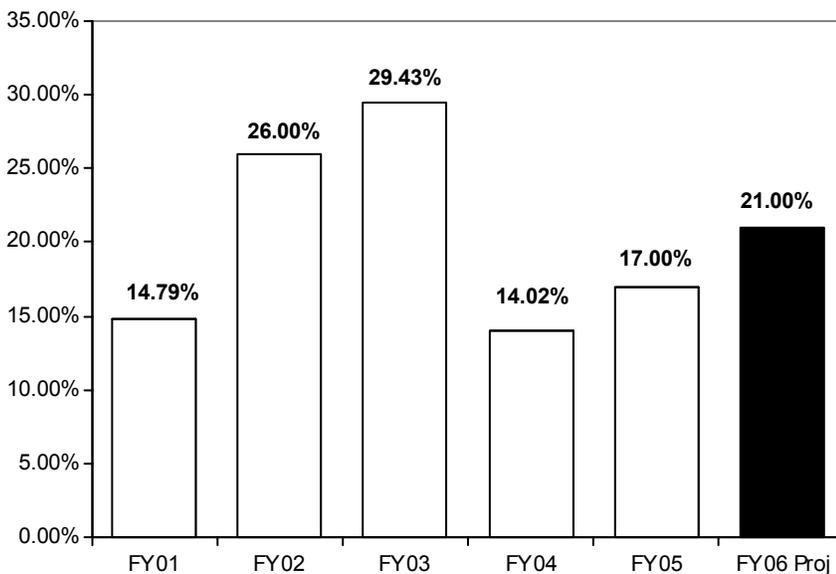
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. Leon County has done exceptionally well in forecasting its revenues and staying within this range.

**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 2005 Revenue Summary Report.

### Capital Outlay

Percentage of Total Expenditures



**Analysis:** The purpose of capital outlay in the operating budget is to replace worn 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 is being adequately replaced. Funding for capital outlay recently peaked, which is due primarily to stormwater and transportation related activities funded by sales tax and bond proceeds.

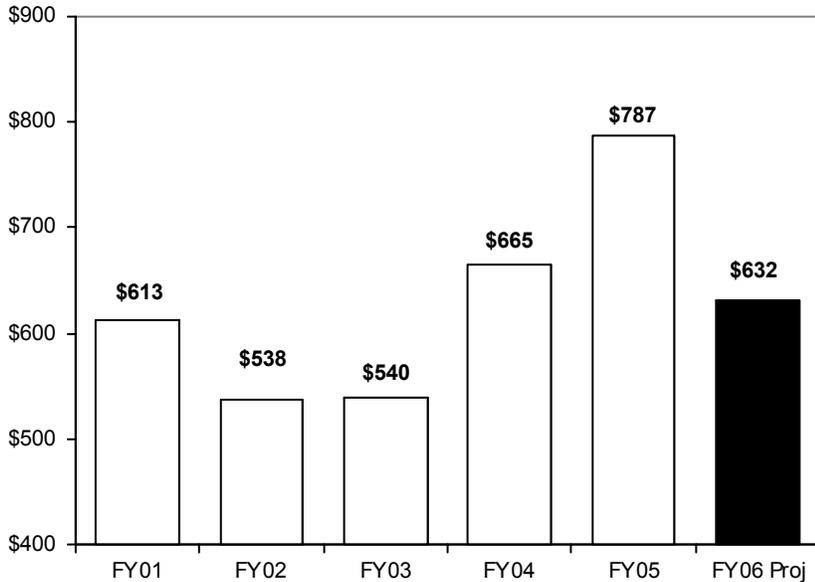
**Formula:** Capital Outlay Divided by Total Operating Expenditures

Source: FY 2005 Expenditure Summary Report and Budget Summary.

# Leon County Government Fiscal Year 2007 Budget

## Financial Indicators

### Revenues Per Capita

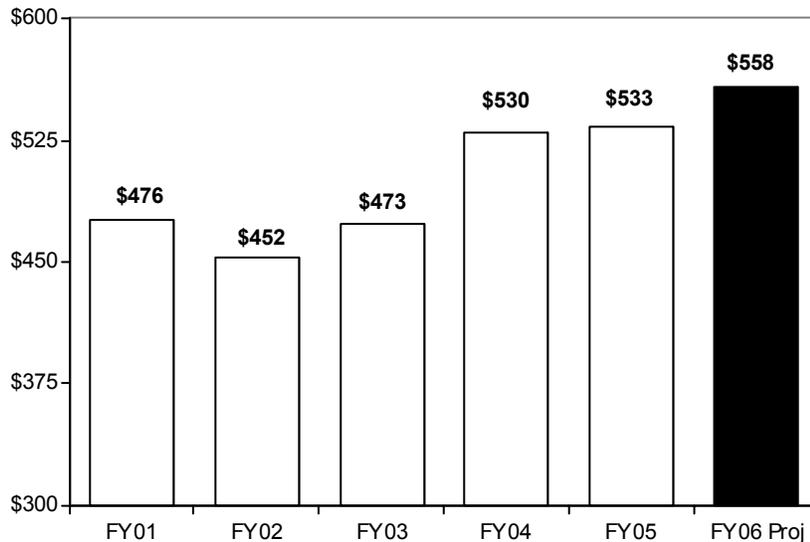


**Analysis:** Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found.

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

Source: FY 2005 Revenue Summary Report and the FY 2006 Budget Summary.

### Expenditures Per Capita



**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population. The indicator has remained relatively stable for the past ten years, with slight increases which are indicative of increased services provided to a relatively moderate increase in population.

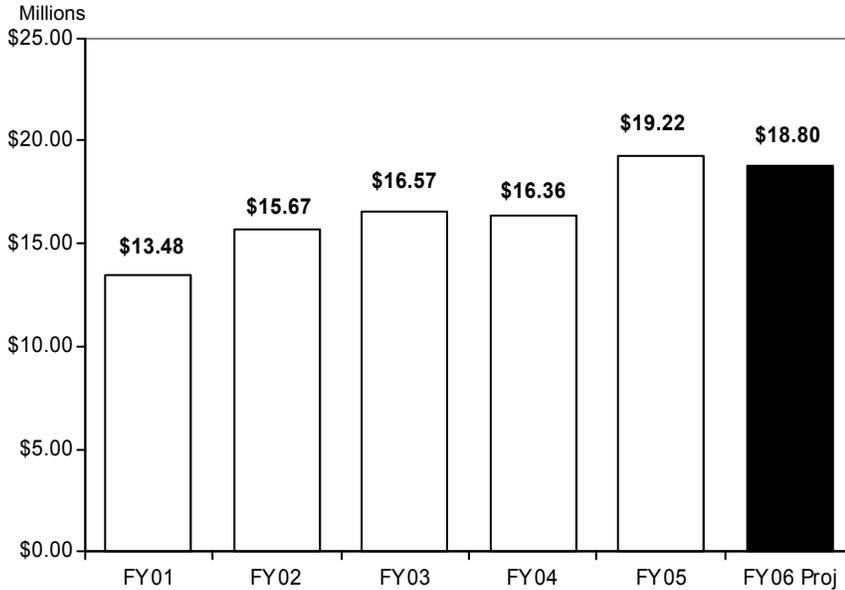
**Formula:** Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2005 Expenditure Summary Report, the 2006 Statistical Digest, and the FY 2006 Budget Summary.

# Leon County Government Fiscal Year 2007 Budget

## Financial Indicators

### General Fund Balance



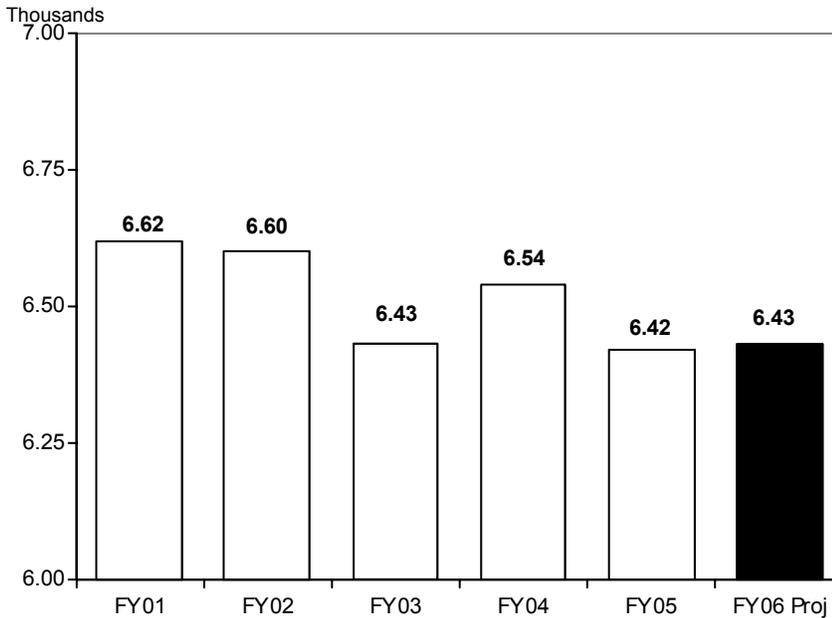
**Analysis:** Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” Fund Balance has proportionally remained a steady 30-40%, of total General Fund revenues. Combined with the Fine & Forfeiture Fund, the reserves are approximately 22%.

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

Source: FY06 Summary of Fund Balance and Retained Earnings and Year Ending Report.

### Employees Per Capita

Employees Per 1,000 Leon County Residents



**Analysis:** Because personnel costs are a major portion of an operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. Overall, the County appears to be controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers.

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

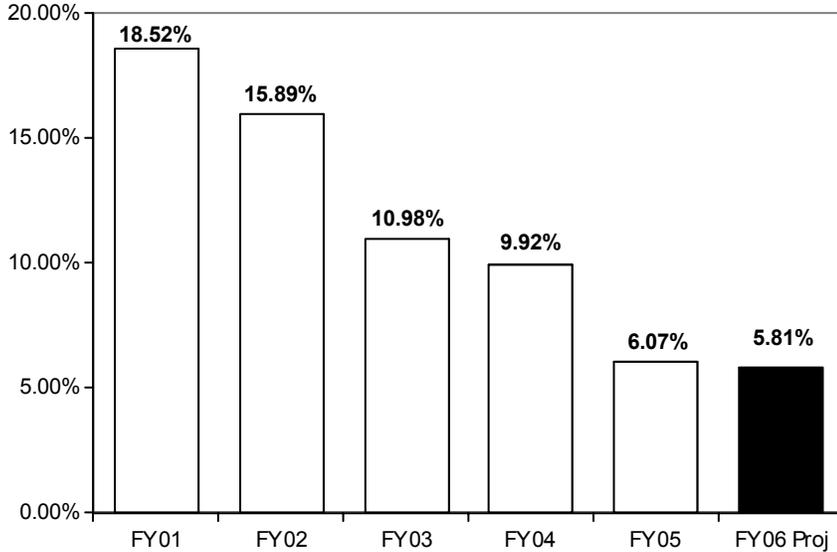
Source: FY 05-06 Annual Budget Document and 2004 Comprehensive Annual Financial Report.

# Leon County Government Fiscal Year 2007 Budget

## Financial Indicators

### Debt Service

Percentage of Total Operating Expenditures



**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's obligations. Debt service can be a major part of the County's fixed costs and its increase may indicate excessive debt and fiscal strain. Refinancing of the infrastructure sales tax bond caused the large increase in FY01.

**Formula:** Debt Service divided by Total Operating Expenditures

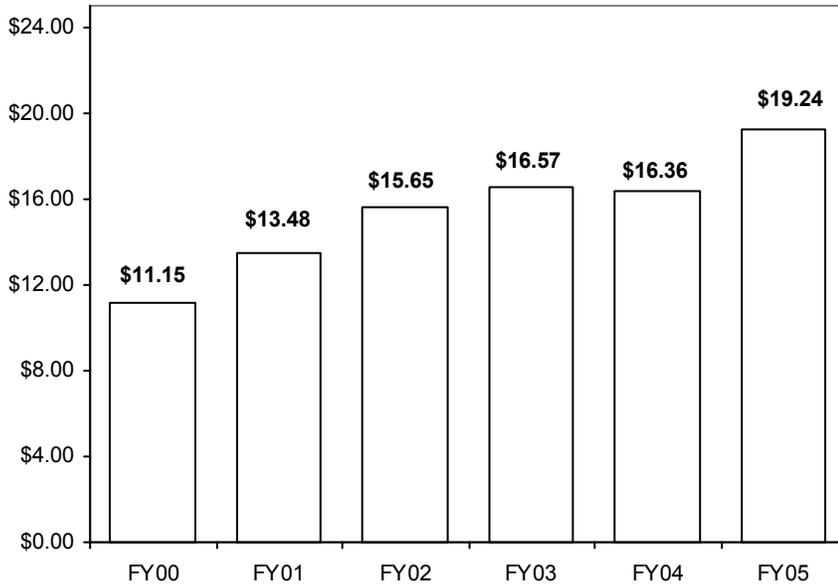
Source: FY 2005 Expenditure Summary and the FY 2006 Budget Summary.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

### General Fund- Fund Balance

Millions



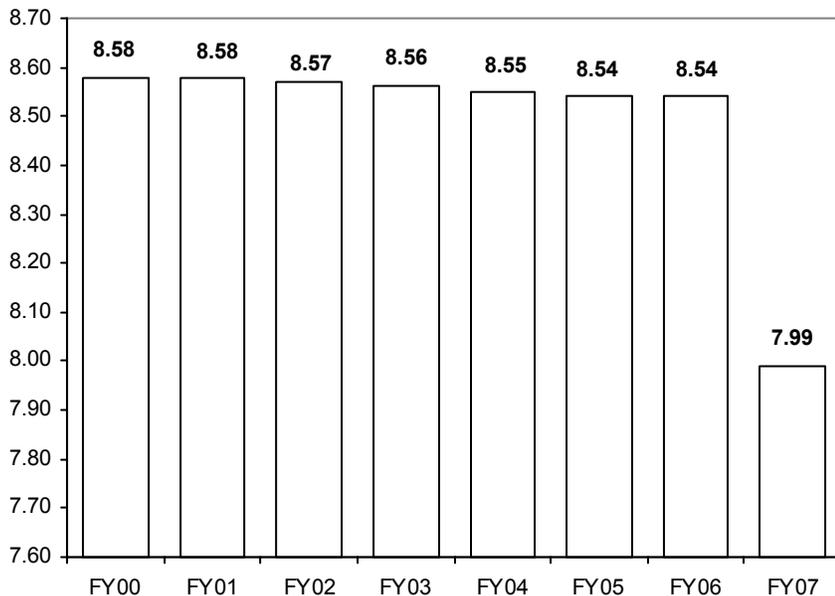
### General Fund - Fund Balance:

The General Fund balance has grown over the past fiscal years.

The Government Finance Officers Association (GFOA) recommends having at least 1 month of operating expenditures as "designated unreserved fund balance". Leon County has maintained this level for years prior to FY00. Fund Balance is maintained as emergency or disaster reserve as well as a reserve for one-time capital improvement needs.

### Countywide Millage Rate

Percentage



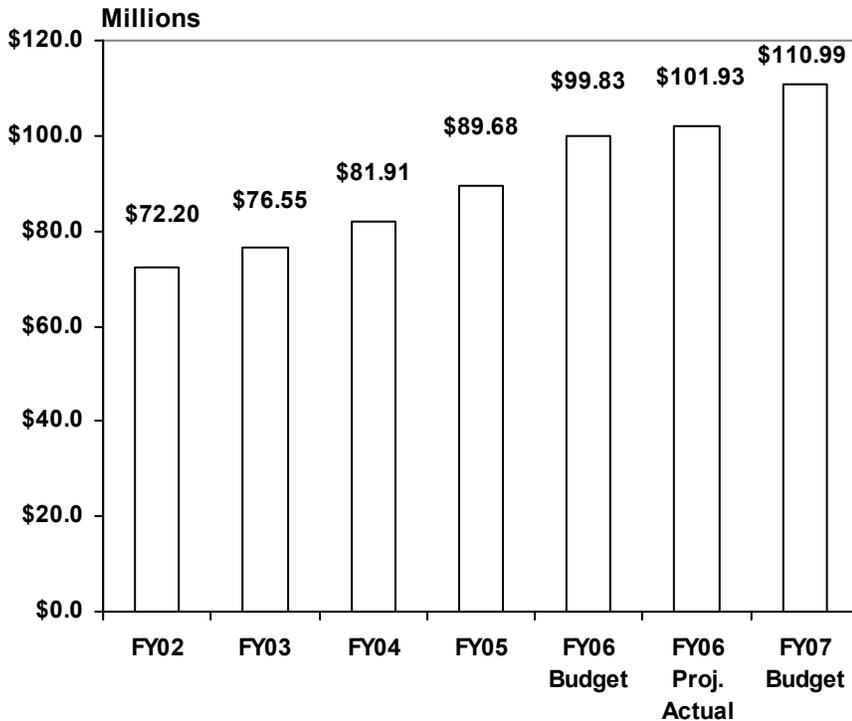
### Countywide Millage Rate:

At the September 12, 2006 public hearing, the Board approved significant property tax relief for the citizens of Leon County. The Countywide millage rate was reduced from 8.54 to 7.99.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

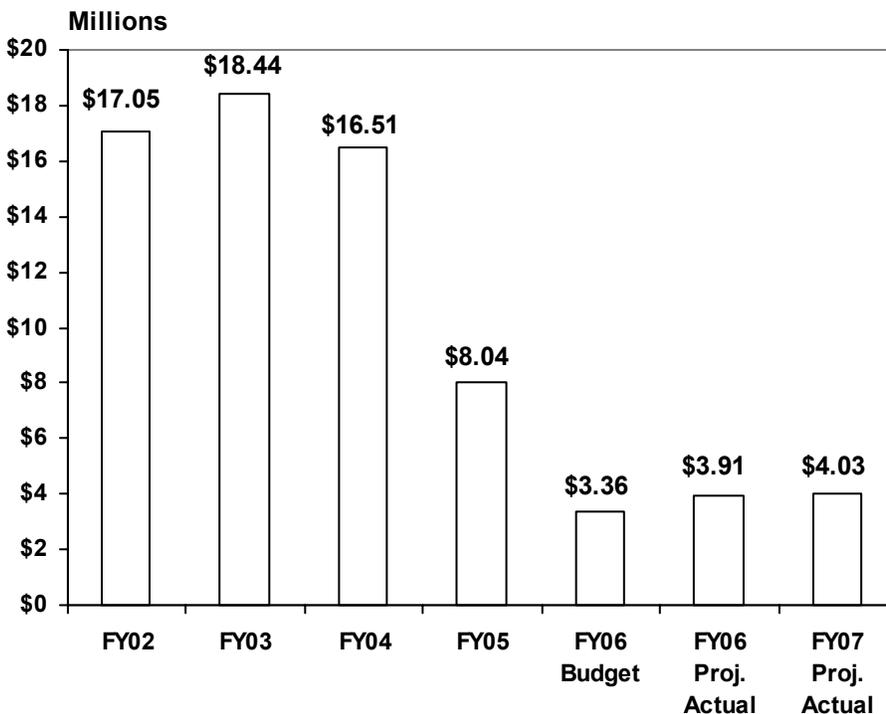
### Ad Valorem Tax - Fiscal Year Actuals & Projections



### Ad Valorem Property

**Taxes:** The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The millage rate generating these collections has decreased from 8.62 in FY97 to 7.99 in FY07. At the September 19, 2006 public hearing, the Board reduced the Countywide millage rate from 8.54 to 7.99 in order to provide significant tax relief for the citizens of Leon County. The revenues budgeted for FY07 represent 95% of anticipated revenues and do not include Municipal Services Taxing Unit (MSTU) revenues.

### 1 Cent Sales Tax - Fiscal Year Actuals & Projections



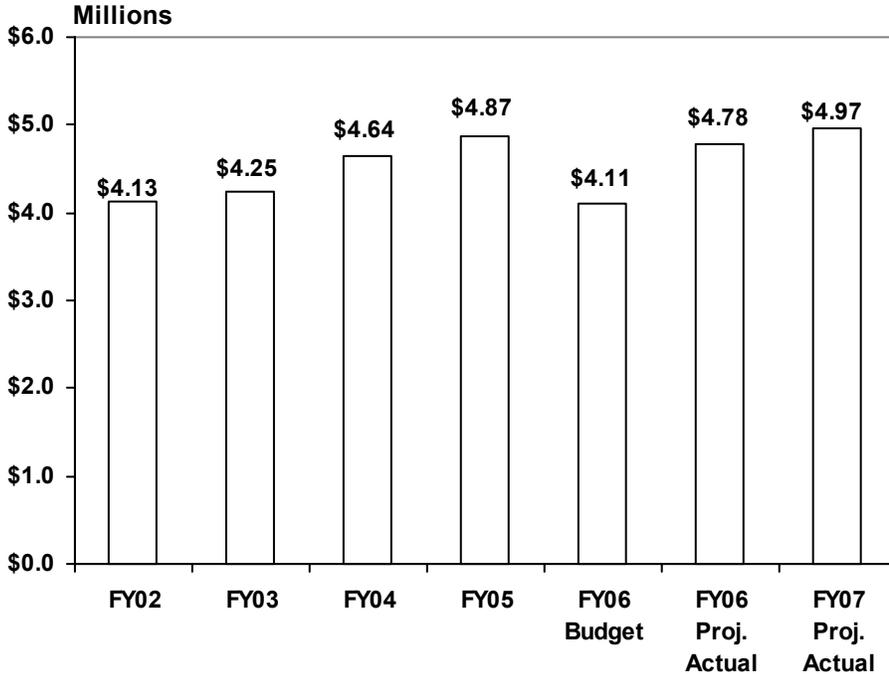
### 1 Cent Sales Tax

**Distribution:** In a November 2000 referendum, the sales tax was extended for an additional 15 years. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. Per an interlocal agreement with the City, the revenue is split 52.84% County and 47.16% City. In a December 1989 referendum, the sales tax was to be levied for 15 years.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

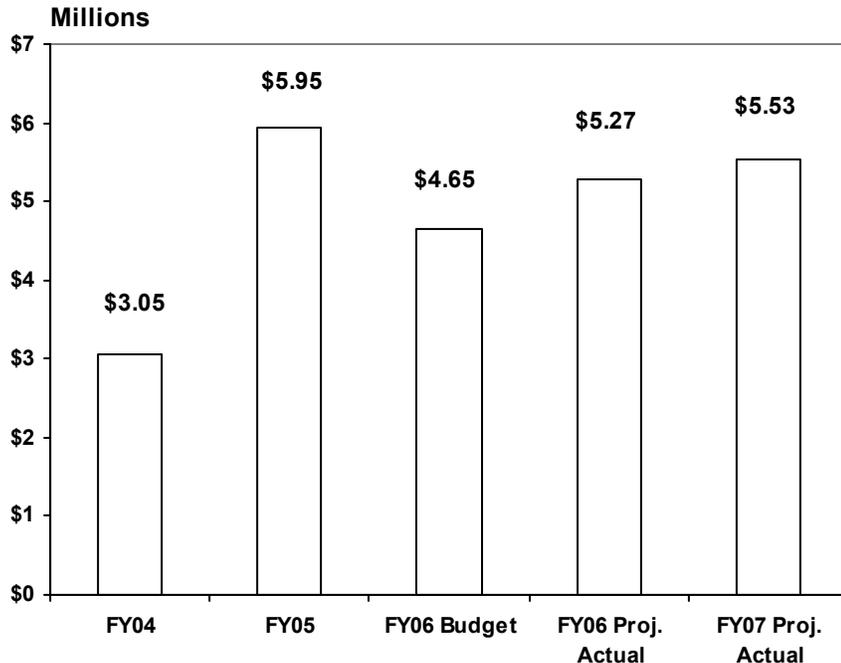
### State Revenue Sharing - Actuals & Projections



### 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.

### Ambulance Fees - Actuals & Projections



### Ambulance Fees:

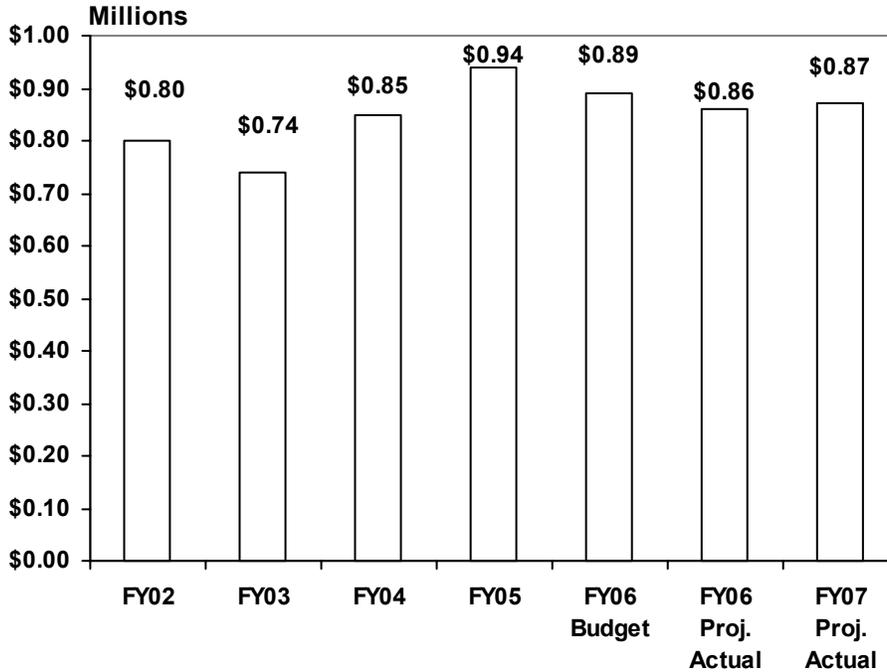
Leon County initiated its ambulance service on January 1<sup>st</sup> of 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

The significant increase from FY04 to FY05 is due to EMS only being in operation for 9 months in FY04. Actual collections for FY05 exceeded the budgeted amount and the FY06 projection contemplates this trend continuing. The EMS system bills patients based on the use of an ambulance transport to the hospital.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

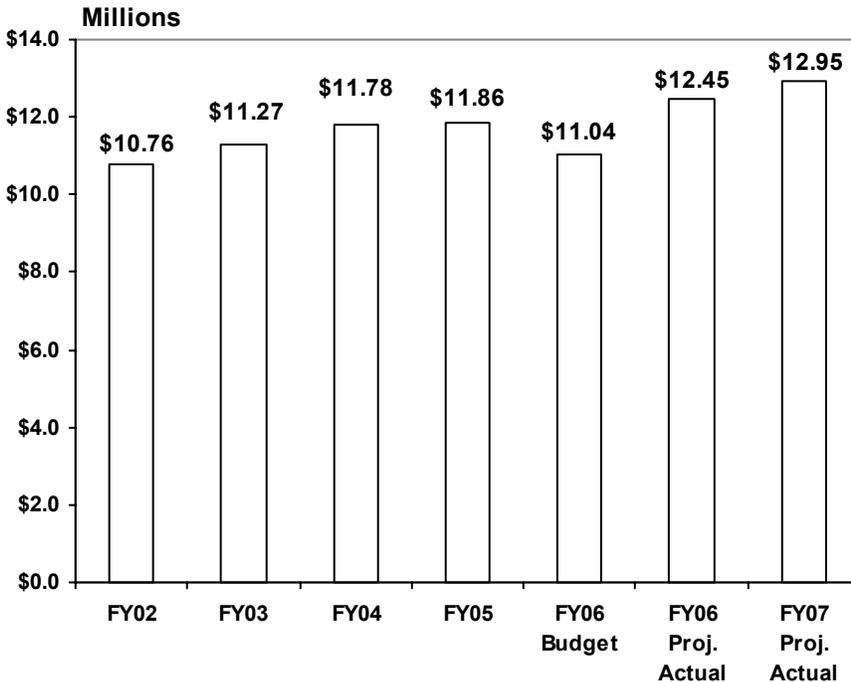
### Probation Fees - Actuals & Projections



#### Probation Fees:

The Probation Fees are a combination of County Court probation fees, alternative community service fees, and no-show fees (all governed by FL 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.

### Half Cent Sales Tax - Actuals & Projections



#### Half Cent Sales Tax:

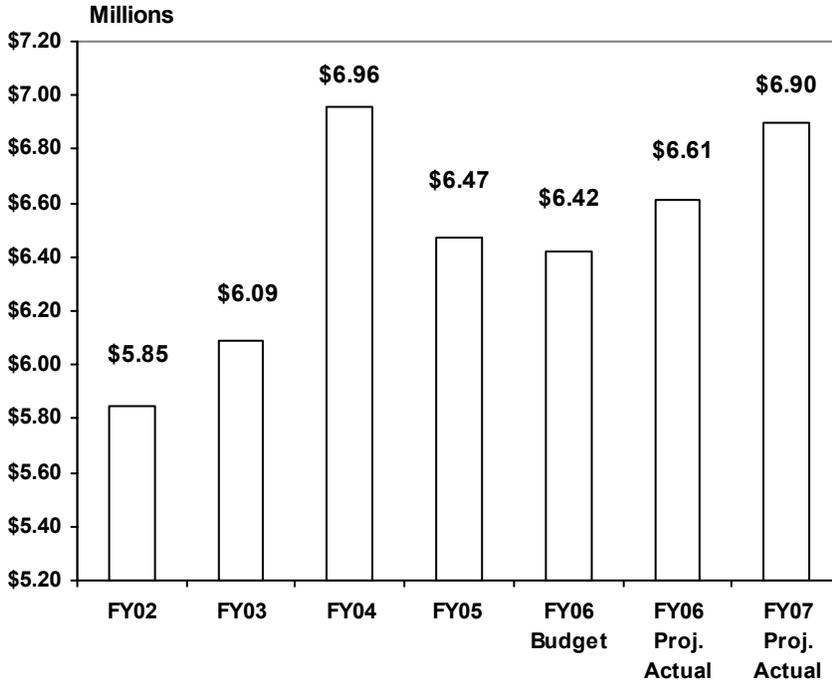
The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within the County. Effective July 1, 2004, the distribution formula reduces the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (FL Statutes Part VI, Chapter 218).

The amounts shown are the County's share only.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

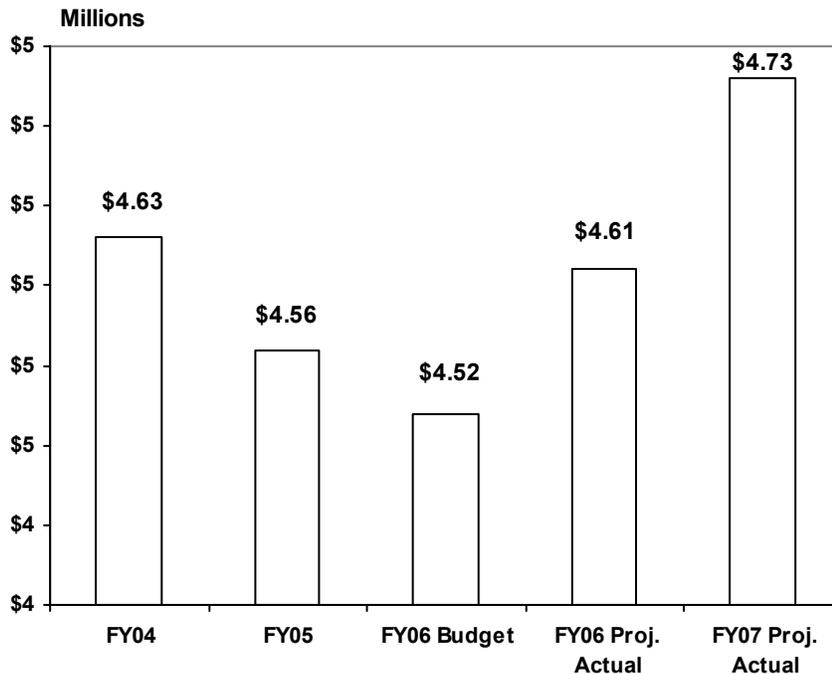
### Solid Waste Fees - Actuals & Projections



#### **Solid Waste Fees:**

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

### Public Service Tax- Actuals & Projections



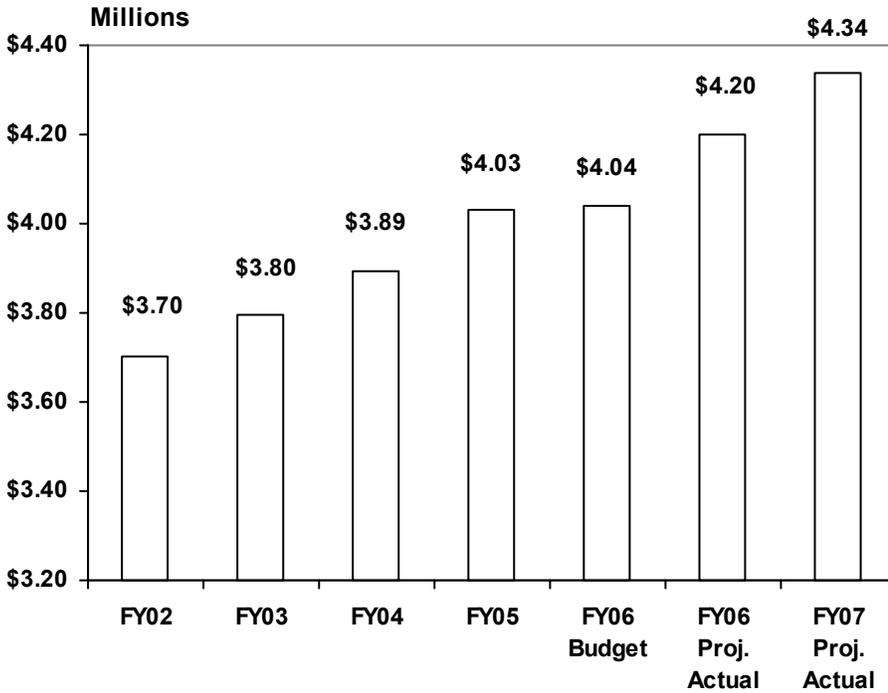
#### **Public Service Tax:**

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 \$.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003 to replace the Fire MSTU and water and sewer franchise fees.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

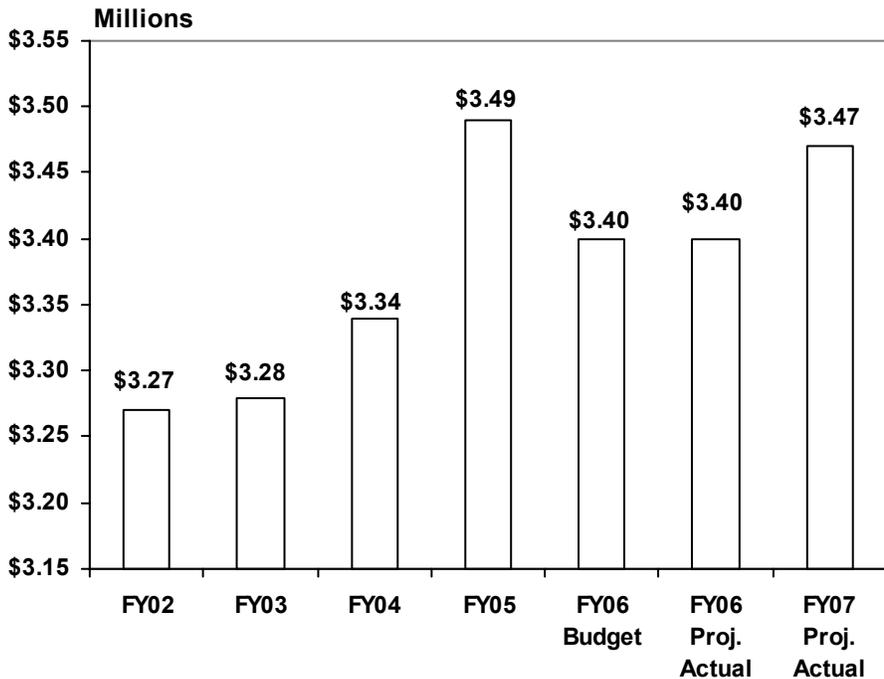
### State Shared Gas Tax - Actuals & Projections



#### State Shared Gas Tax:

The State Shared Gas Tax consists of 2 discrete revenue streams: County Fuel Tax (7th Cent) and the Constitutional Gas Tax (80/20; 2 cents). These revenues are all restricted to transportation related expenditures (FL Statutes 206 and others). These revenue streams are disbursed from the State based on a distribution formula consisting of county area, population, and collection.

### Local Option Gas Tax - Actuals & Projections



#### Local Option Gas Tax:

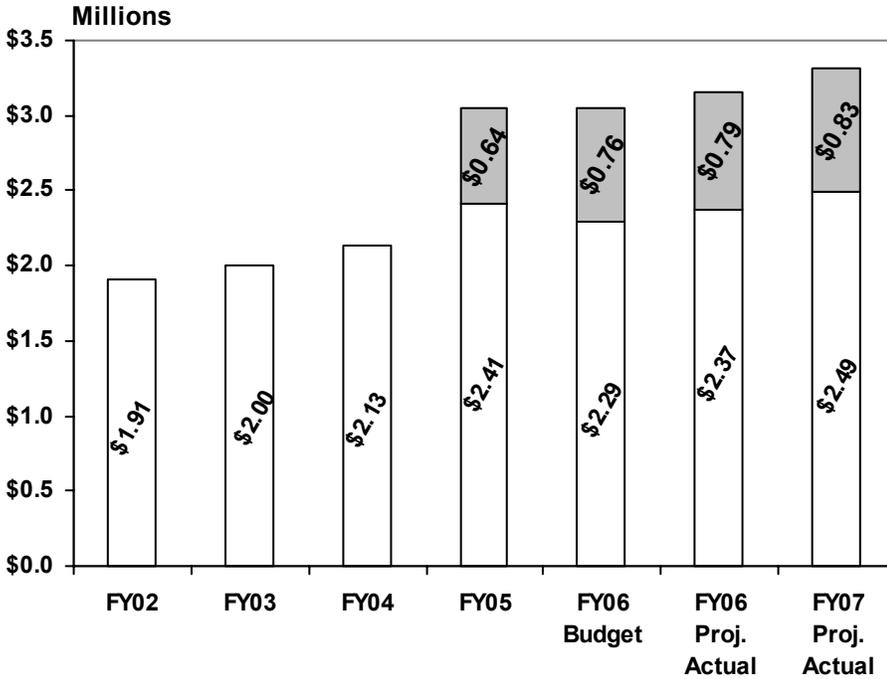
The Local Option Gas Tax is a locally imposed 6 cents per gallon on every net gallon of motor and diesel fuel. Per the interlocal agreements, this revenue is shared 50% - 50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This equates to the County 46% and the City 54%. Funds are restricted to transportation related expenditures. This gas tax sunsets in August 2015.

The amounts shown are the County's share only.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

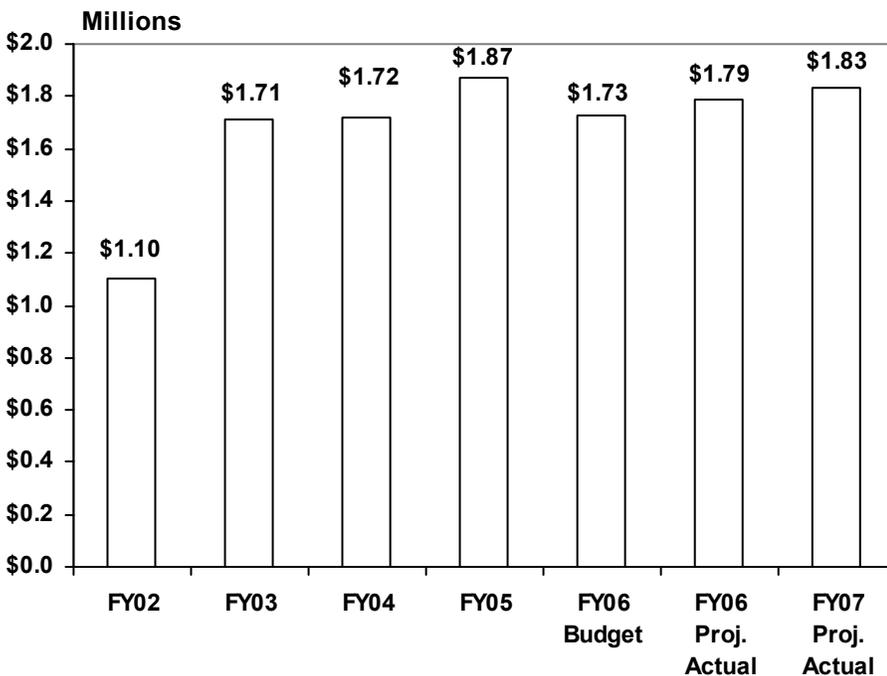
### Local Option Tourist Tax - Actuals & Projections



### Local Option Tourist Tax:

The Local Option Tourist Tax is a locally imposed 4% tax levied on rentals and leases of less than a 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). Beginning in November of FY04, the Board authorized the increase from 3% to 4% for a future performing arts center.

### Environmental Permit Fees - Actuals & Projections



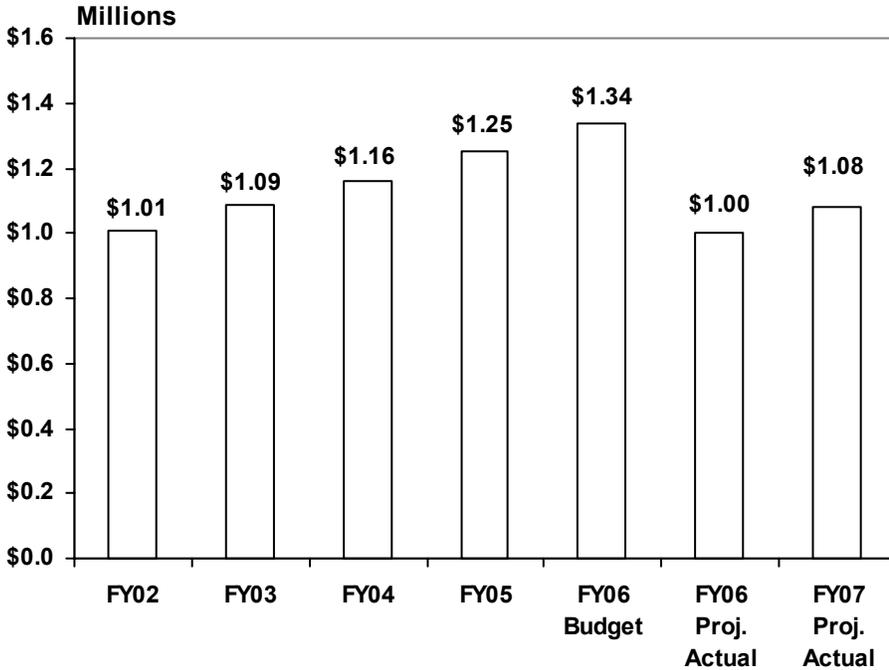
### Environmental Permit Fees:

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, 2002.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

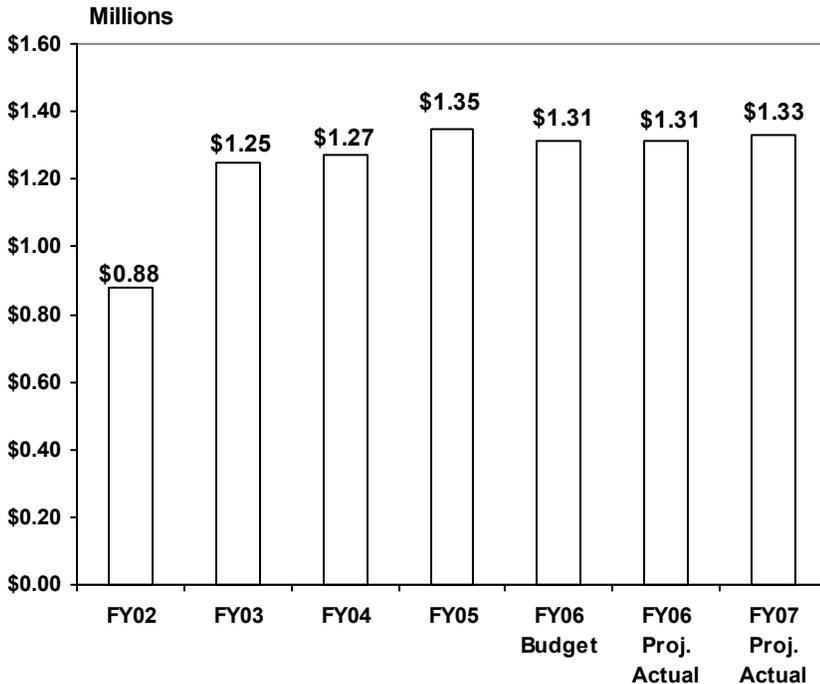
### Building Permits - Actuals & Projections



#### **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.

### 9th Cent Gas Tax - Actuals & Projections



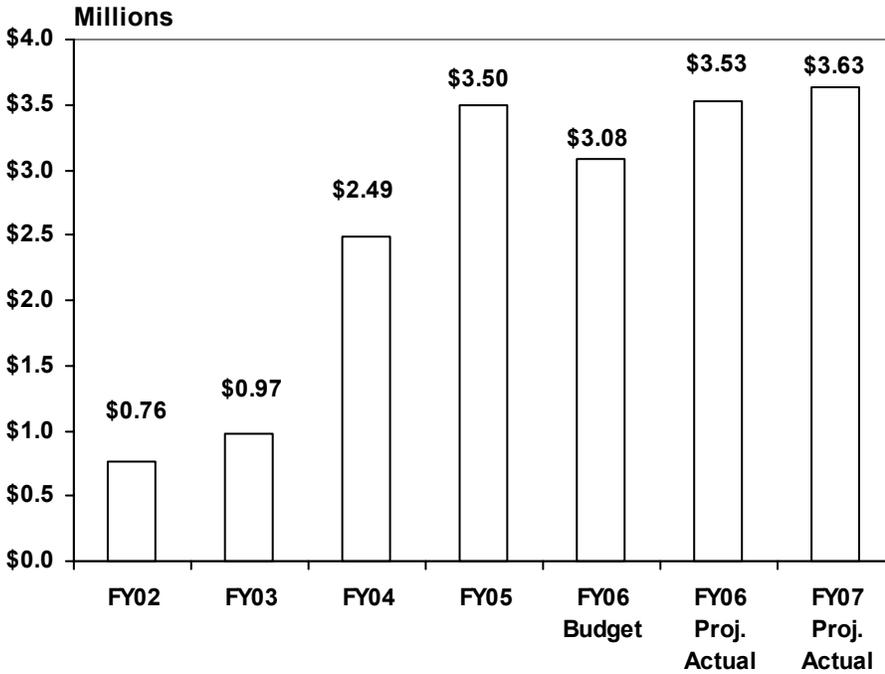
#### **9<sup>th</sup> Cent Gas Tax:**

Prior to FY02, the 9th Cent Gas Tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY02, the County began to levy the amount locally on all fuel consumption.

# Leon County Government Fiscal Year 2007 Budget

## Major Revenues

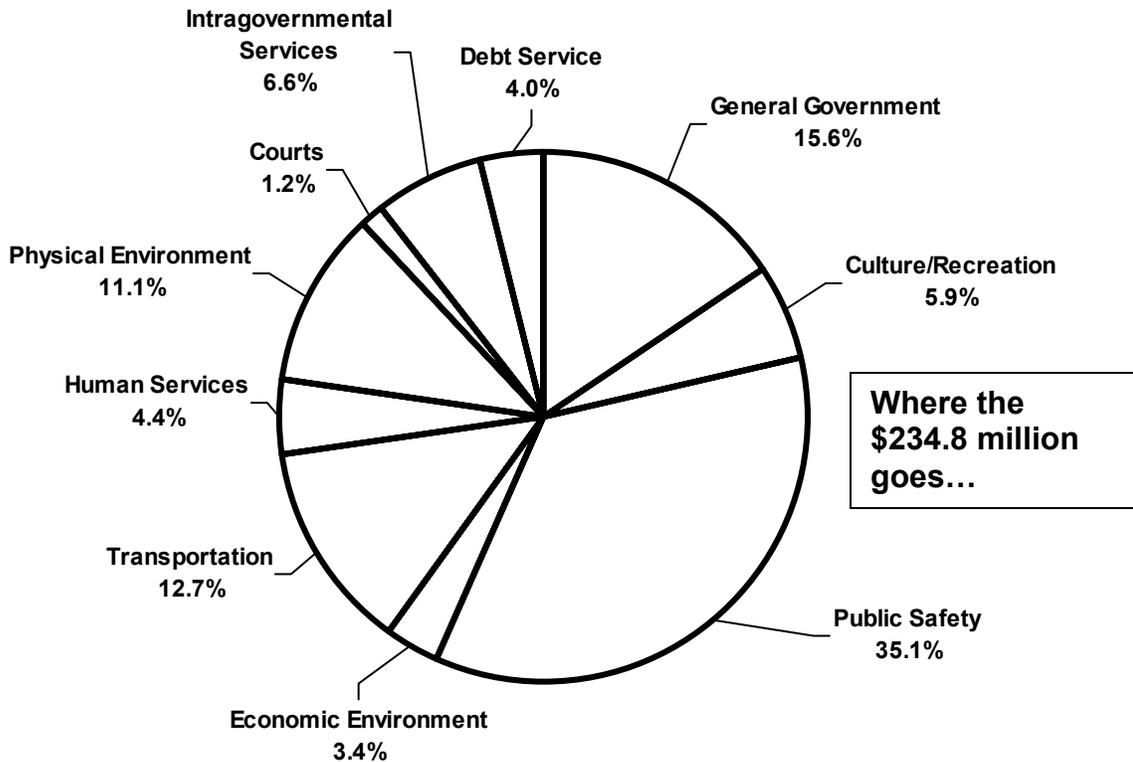
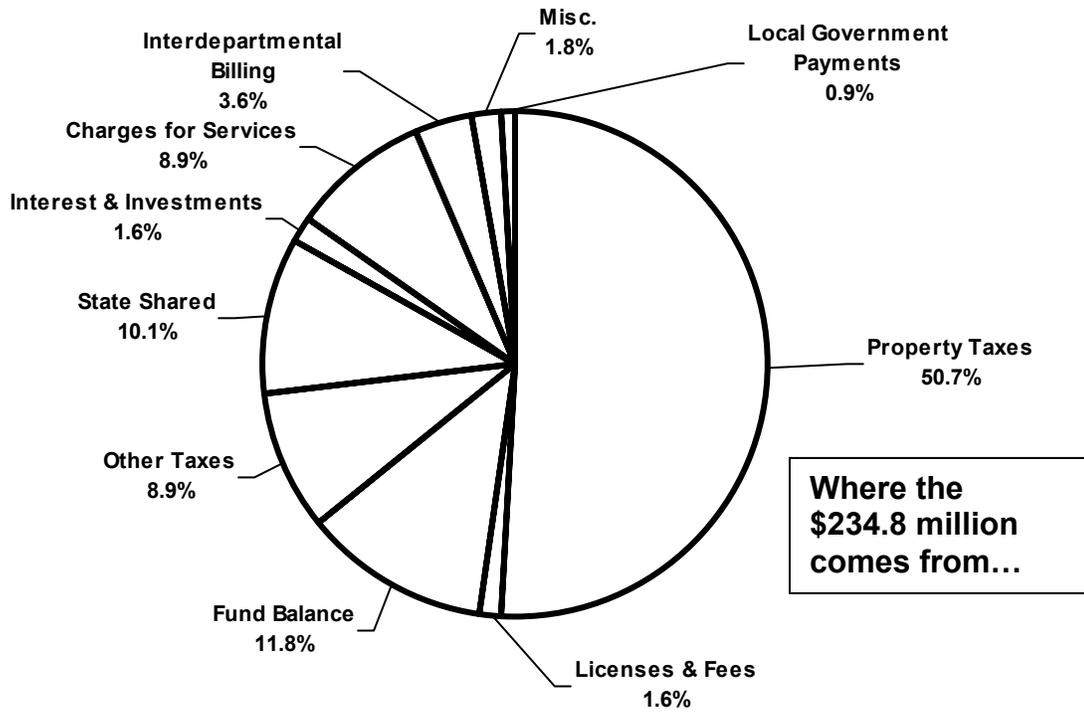
### Communication Service Tax - Actuals & Projections



### **Communication Services Tax:**

The Communication Services Tax combined 7 different State and local taxes or fees by replacing them with a 2 tiered tax, each with its own rate. These 2 taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right of way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This corresponds with the rate being levied by the City. The County increased the rate in February of 2004.

# Leon County Government Fiscal Year 2007 Budget



Leon County Government  
Fiscal Year 2007 Expenditures By Function

	<u>FY 2005</u>		<u>FY 2006</u>		<u>FY 2007</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<b><u>General Government Services</u></b>						
Legislative	1,186,097		1,297,209		1,333,238	
Executive	1,215,716		1,275,214		1,361,652	
Property Appraiser	3,945,232		4,298,282		4,460,916	
Tax Collector	3,786,981		4,188,302		5,097,265	
Clerk Finance	1,317,899		1,336,577		1,413,977	
Financial & Administrative	8,559,913		11,686,520		10,846,611	
Legal Counsel	1,535,358		1,935,212		1,794,206	
Comprehensive Planning	986,685		888,993		889,478	
Other General Governmental Services	9,219,405		6,142,707		9,495,810	
<b>Subtotal</b>	<b>31,753,286</b>	<b>17%</b>	<b>33,049,016</b>	<b>16%</b>	<b>36,693,153</b>	<b>16%</b>
<b><u>Public Safety</u></b>						
Law Enforcement	28,625,845		29,466,258		31,136,365	
Fire Control	3,648,510		4,764,133		4,829,724	
Detention and/or Correction	27,045,426		27,907,494		30,345,530	
Protective Inspections	1,476,180		1,647,503		1,680,594	
Emergency & Disaster Relief	330,228		244,910		458,689	
Ambulance & Rescue	8,609,965		10,463,322		13,693,111	
Medical Examiner	273,549		300,000		325,000	
Other Public Safety	1,318,760		0		0	
<b>Subtotal</b>	<b>71,328,463</b>	<b>38%</b>	<b>74,793,620</b>	<b>36%</b>	<b>82,469,013</b>	<b>35%</b>
<b><u>Physical Environment</u></b>						
Garbage/Solid Waste Control	9,678,932		11,102,125		11,608,949	
Sewer/Wastewater Services	0		4,250,000		250,000	
Conservation & Resource Management	4,082,466		4,470,095		5,362,115	
Flood Control	5,332,468		9,562,802		6,414,034	
Other Physical Environment	2,034,753		2,077,768		2,402,100	
<b>Subtotal</b>	<b>21,128,619</b>	<b>11%</b>	<b>31,462,790</b>	<b>15%</b>	<b>26,037,198</b>	<b>11%</b>
<b>Transportation</b>	<b>20,189,651</b>	<b>11%</b>	<b>14,117,328</b>	<b>7%</b>	<b>29,813,427</b>	<b>13%</b>
<b><u>Economic Environment</u></b>						
Employment Opportunity And Development	69,806		75,000		73,943	
Industry Development	2,263,160		3,241,554		3,832,010	
Other Economic Development	2,670,694		2,704,222		3,953,222	
<b>Subtotal</b>	<b>5,003,660</b>	<b>3%</b>	<b>6,020,776</b>	<b>3%</b>	<b>7,859,175</b>	<b>3%</b>
<b>Human Services</b>	<b>10,654,447</b>	<b>6%</b>	<b>10,531,594</b>	<b>5%</b>	<b>10,362,480</b>	<b>4%</b>
<b><u>Culture/Recreation</u></b>						
Libraries	6,997,913		7,104,546		8,544,114	
Parks & Recreation	2,979,266		4,531,716		4,510,327	
Cultural Services	572,000		622,000		705,850	
Special Events	4,500		9,500		23,500	
Other Culture/Recreation	11,500		0		0	
<b>Subtotal</b>	<b>10,565,179</b>	<b>6%</b>	<b>12,267,762</b>	<b>6%</b>	<b>13,783,791</b>	<b>6%</b>
<b><u>Debt Service</u></b>						
<b>Debt Service</b>	<b>8,771,934</b>	<b>5%</b>	<b>8,931,325</b>	<b>4%</b>	<b>9,392,385</b>	<b>4%</b>
<b><u>Intragovernmental Services</u></b>						
Intragovernmental Services	201,742		240,330		483,799	
Motor Pool	1,951,623		1,964,805		2,388,673	
Grants Program	0		81,419		101,081	
Insurance Program	5,158,168		4,111,733		5,402,265	
Budgeted Contingency	687		9,971,449		7,217,762	
<b>Subtotal</b>	<b>7,312,220</b>	<b>4%</b>	<b>16,369,736</b>	<b>8%</b>	<b>15,593,580</b>	<b>7%</b>
<b><u>Court Related</u></b>						
Court Administration	233,251		239,042		268,764	
State Attorney	85,962		80,966		78,212	
Public Defender	204,938		169,576		205,141	
Clerk of Circuit Courts	252,110		232,295		299,083	
Guardian Ad Litem	16,771		21,515		22,926	
Other Court Related Programs	744,433		1,794,869		1,932,341	
<b>Subtotal</b>	<b>1,537,465</b>	<b>1%</b>	<b>2,538,263</b>	<b>1%</b>	<b>2,806,467</b>	<b>1%</b>
<b>TOTAL:</b>	<b>\$ 188,244,924</b>	<b>100%</b>	<b>\$ 210,082,210</b>	<b>100%</b>	<b>\$ 234,810,669</b>	<b>100%</b>

Leon County Government  
Fiscal Year 2007 Revenues By Source

	<u>FY 2005</u>		<u>FY 2006</u>		<u>FY 2007</u>	
	<u>Actual</u>	<u>%</u>	<u>Adopted</u>	<u>%</u>	<u>Budget</u>	<u>%</u>
<b><u>General Property Taxes</u></b>						
General Fund	38,835,176		47,220,812		55,217,680	
Fine/Fore. Fund	50,853,452		52,614,158		55,778,995	
MSTU Ad Valorem	7,561,589		7,247,973		6,945,974	
Delinquent Taxes	88,652		185,250		147,155	
<b>Subtotal</b>	<b>97,338,868</b>	<b>48%</b>	<b>107,268,193</b>	<b>51%</b>	<b>118,089,804</b>	<b>50%</b>
<b><u>Other Taxes</u></b>						
Local Option Resort Tax	3,083,033		3,079,308		3,341,543	
Local Option Gas Tax	3,494,530		3,408,497		3,420,062	
1 Cent Sales Tax	8,046,657		3,362,000		3,831,197	
Franchise Fee	202,983		209,000		204,131	
Public Service Taxes	4,583,162		4,490,650		4,465,974	
Local Communication Services Tax	3,501,415		3,086,550		3,401,836	
Non Ad Valorem Assessments	1,982,182		1,902,603		2,018,450	
Delinquent Assessments	8,748		14,485		0	
<b>Subtotal</b>	<b>24,902,711</b>	<b>12%</b>	<b>19,553,093</b>	<b>9%</b>	<b>20,683,193</b>	<b>9%</b>
<b><u>Licenses and Fees</u></b>						
Occupational Licenses	212,059		186,200		196,503	
Building Permits	1,199,286		1,303,359		1,290,975	
Growth Fees	1,627,737		1,758,573		2,209,970	
Process Server Fees	0		4,750		4,750	
<b>Subtotal</b>	<b>3,039,081</b>	<b>2%</b>	<b>3,252,882</b>	<b>2%</b>	<b>3,702,198</b>	<b>2%</b>
<b><u>Federal Shared</u></b>						
Federal Grants	3,569,934		384,651		157,369	
Payments In Lieu Of Taxes	10,742		0		0	
<b>Subtotal</b>	<b>3,580,676</b>	<b>2%</b>	<b>384,651</b>	<b>0%</b>	<b>157,369</b>	<b>0%</b>
<b><u>State Shared</u></b>						
State Grants	2,366,217		2,431,535		1,904,742	
State Revenue Sharing	4,876,591		4,113,500		4,726,299	
Other State Revenues	587,962		492,965		533,677	
Local 1/2 Cent Sales Tax	11,863,400		11,047,550		12,306,401	
Elections Revenue	34,336		0		0	
State Shared Gas Tax	4,080,385		4,044,388		4,128,084	
<b>Subtotal</b>	<b>23,808,891</b>	<b>12%</b>	<b>22,129,938</b>	<b>11%</b>	<b>23,599,203</b>	<b>10%</b>
<b><u>Local Government Payments</u></b>						
	<b>1,925,110</b>	<b>1%</b>	<b>1,755,231</b>	<b>1%</b>	<b>2,057,632</b>	<b>1%</b>
<b><u>Charges for Service</u></b>						
General Government	1,250,891		1,087,380		1,143,520	
Public Safety	7,567,548		6,419,737		7,220,153	
Tipping Fees	6,575,725		6,482,617		8,062,460	
Other Physical	3,141,928		11,399,221		210,247	
Transportation	1,907,567		324,552		588,653	
Economic Environmental	1,324,272		700,339		929,800	
Cultural and Recreation	245,351		243,541		238,506	
Other Charges for Service	2,166,520		1,810,058		2,229,596	
<b>Subtotal</b>	<b>24,179,802</b>	<b>12%</b>	<b>28,467,445</b>	<b>14%</b>	<b>20,622,935</b>	<b>9%</b>
<b><u>Fines and Forfeitures</u></b>						
	<b>517,198</b>	<b>0%</b>	<b>600,019</b>	<b>0%</b>	<b>721,867</b>	<b>0%</b>
<b><u>Interest and Investments</u></b>						
	<b>4,898,922</b>	<b>2%</b>	<b>2,379,893</b>	<b>1%</b>	<b>3,833,672</b>	<b>2%</b>
<b><u>Miscellaneous</u></b>						
	<b>5,805,782</b>	<b>3%</b>	<b>3,501,871</b>	<b>2%</b>	<b>4,191,608</b>	<b>2%</b>
<b><u>Excess Fees</u></b>						
Clerk of Circuit Court	1,878,580		380,000		575,000	
Sheriff	1,254,692		0		0	
Property Appraiser	400,701		192,850		95,000	
Tax Collector	834,661		237,500		470,000	
<b>Subtotal</b>	<b>4,368,635</b>	<b>2%</b>	<b>810,350</b>	<b>0%</b>	<b>1,140,000</b>	<b>0%</b>
<b><u>Interdepartmental Billing</u></b>						
	<b>6,382,567</b>	<b>3%</b>	<b>6,806,949</b>	<b>3%</b>	<b>8,466,885</b>	<b>4%</b>
<b><u>Appropriated Fund Balance</u></b>						
	<b>0</b>	<b>0%</b>	<b>13,171,695</b>	<b>6%</b>	<b>27,544,303</b>	<b>12%</b>
<b>TOTAL:</b>	<b>\$ 200,748,243</b>	<b>100%</b>	<b>\$ 210,082,210</b>	<b>100%</b>	<b>\$ 234,810,669</b>	<b>100%</b>

**Leon County Government**  
**Fiscal Year 2007 Budget By Program/Department**

**Legislative/Administrative**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
County Commission	1,186,097	1,297,209	1,333,238	2.78 %	1,416,997	1,491,678	1,572,085	1,658,898
County Administration	475,787	472,186	502,150	6.35 %	534,040	562,915	593,899	627,218
County Attorney	1,687,019	2,097,699	1,969,492	-6.11 %	2,055,926	2,123,146	2,195,192	2,272,569
Office of Management and Budget	770,736	877,072	947,082	7.98 %	1,007,179	1,059,479	1,116,076	1,177,520
Tourist Development	1,961,160	2,885,206	3,530,617	22.37 %	3,298,842	3,369,401	3,444,647	3,524,957
Human Resources	875,255	947,524	988,328	4.31 %	1,042,705	1,090,498	1,141,935	1,197,514
	<b>6,956,054</b>	<b>8,576,896</b>	<b>9,270,907</b>	<b>8.09 %</b>	<b>9,355,689</b>	<b>9,697,117</b>	<b>10,063,834</b>	<b>10,458,676</b>

**Public Services**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Intergovernmental Affairs	739,929	803,028	859,502	7.03 %	905,330	945,005	987,892	1,034,389
Library Services	6,700,669	6,158,546	6,420,360	4.25 %	7,205,093	7,963,326	8,400,706	8,805,947
Veteran Services	186,948	199,871	226,737	13.44 %	239,339	251,763	265,629	280,236
Volunteer Center	173,828	174,477	202,154	15.86 %	217,071	229,556	243,123	257,907
Cooperative Extension	458,570	511,258	525,653	2.82 %	557,476	586,088	616,922	650,251
Health & Human Services	6,931,636	6,292,812	5,512,773	-12.40 %	5,698,298	5,806,983	5,921,916	6,043,552
Emergency Medical Services	7,520,250	9,459,973	10,441,738	10.38 %	11,065,346	11,646,819	12,264,439	12,929,661
Planning Department	925,681	848,514	889,478	4.83 %	921,870	948,213	977,050	1,008,702
	<b>23,637,511</b>	<b>24,448,479</b>	<b>25,078,395</b>	<b>2.58 %</b>	<b>26,809,823</b>	<b>28,377,753</b>	<b>29,677,677</b>	<b>31,010,645</b>

**Management Services**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Support Services - Management Services	280,126	292,373	329,851	12.82 %	352,625	372,843	394,605	418,094
County Probation	1,418,353	1,474,746	1,706,462	15.71 %	1,834,092	1,941,178	2,058,003	2,185,815
Facilities Management	4,724,327	5,464,592	6,261,019	14.57 %	6,428,980	6,586,181	6,758,182	6,946,883
Management Information Services	5,275,664	6,276,588	6,908,488	10.07 %	7,231,180	7,645,773	8,020,661	8,405,346
Minority/Women Business Enterprise	109,525	164,763	197,042	19.59 %	209,854	221,208	233,434	246,642
Purchasing	444,947	466,673	478,391	2.51 %	513,419	543,518	576,159	611,566
	<b>12,252,942</b>	<b>14,139,735</b>	<b>15,881,253</b>	<b>12.32 %</b>	<b>16,570,150</b>	<b>17,310,701</b>	<b>18,041,044</b>	<b>18,814,346</b>

**Leon County Government**  
**Fiscal Year 2007 Budget By Program/Department**

**Growth & Environmental Management**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Support Services	709,365	754,607	817,385	8.32 %	873,323	922,781	976,639	1,035,440
Building Inspection	1,158,692	1,267,317	1,331,349	5.05 %	1,541,868	1,595,098	1,686,936	1,786,940
Environmental Compliance	1,251,786	1,317,470	1,524,069	15.68 %	1,618,972	1,707,851	1,803,808	1,907,686
Development Services	774,581	982,007	1,067,000	8.66 %	1,132,796	1,193,562	1,259,817	1,332,261
DEP Storage Tank	128,693	135,747	133,365	-1.75 %	139,355	146,811	154,847	163,533
Aquatic Weed Control	0	80,000	0	-100.00 %	0	0	0	0
	<b>4,023,117</b>	<b>4,537,148</b>	<b>4,873,168</b>	<b>7.41 %</b>	<b>5,306,314</b>	<b>5,566,103</b>	<b>5,882,047</b>	<b>6,225,860</b>

**Public Works**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Support Services - Public Works	-159,384	621,635	503,237	-19.05 %	529,081	552,444	577,588	604,717
Operations	5,839,334	6,386,194	7,095,264	11.10 %	7,556,373	7,938,625	8,369,562	8,820,351
Animal Services	787,021	801,295	780,995	-2.53 %	822,600	858,466	897,321	939,373
Engineering Services	2,371,021	2,435,893	2,647,042	8.67 %	2,824,826	2,981,587	3,151,818	3,337,212
Fleet Management	1,951,623	1,944,327	2,365,581	21.67 %	2,440,237	2,485,904	2,535,341	2,570,159
Mosquito Control & Stormwater	1,627,112	1,860,097	1,889,624	1.59 %	2,036,629	2,163,936	2,279,543	2,393,294
Parks & Recreation	1,193,734	1,509,624	1,778,792	17.83 %	1,872,048	1,948,991	2,033,033	2,125,101
Solid Waste	8,075,259	8,388,307	9,227,099	10.00 %	9,657,790	10,041,458	10,482,240	10,942,668
Water Quality & TMDL Monitoring	138,030	158,630	558,630	252.16 %	558,630	499,630	499,630	358,630
	<b>21,823,750</b>	<b>24,106,002</b>	<b>26,846,264</b>	<b>11.37 %</b>	<b>28,298,214</b>	<b>29,471,041</b>	<b>30,826,076</b>	<b>32,091,505</b>

**Constitutional**

	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>Adopted</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Budget</b>	<b>% Change</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
Clerk of the Circuit Court	1,570,009	1,568,872	1,713,060	9.19 %	1,806,892	1,906,064	2,010,909	2,121,759
Property Appraiser	3,945,232	4,298,282	4,460,916	3.78 %	4,684,337	4,918,929	5,168,691	5,427,499
Sheriff	51,028,785	53,775,572	56,822,433	5.67 %	61,911,410	64,814,870	67,903,351	71,187,055
Supervisor of Elections	1,866,601	2,667,451	2,404,630	-9.85 %	3,423,551	2,603,551	3,164,512	2,839,948
Tax Collector	3,786,981	4,188,302	5,097,265	21.70 %	5,439,533	5,772,113	6,124,534	6,497,981
	<b>62,197,608</b>	<b>66,498,479</b>	<b>70,498,304</b>	<b>6.01 %</b>	<b>77,265,723</b>	<b>80,015,527</b>	<b>84,371,997</b>	<b>88,074,242</b>

**Leon County Government**  
**Fiscal Year 2007 Budget By Program/Department**

**Judicial**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Court Administration	171,967	176,110	183,264	4.06 %	196,423	207,197	218,962	231,849
State Attorney	85,962	80,966	78,212	-3.40 %	78,212	78,212	78,212	78,212
Public Defender	85,448	89,576	95,141	6.21 %	91,341	91,341	91,341	91,341
Other Court-Related Programs	474,707	317,928	460,368	44.80 %	470,845	488,160	506,396	525,634
Guardian Ad Litem	16,771	21,515	22,926	6.56 %	22,926	22,926	22,926	22,926
	<b>834,855</b>	<b>686,095</b>	<b>839,911</b>	<b>22.42 %</b>	<b>859,747</b>	<b>887,836</b>	<b>917,837</b>	<b>949,962</b>

**Non-Operating**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Fire Control	3,647,113	4,764,133	4,829,724	1.38 %	4,922,594	5,026,549	5,138,416	5,254,125
Other Non-Operating	3,597,458	5,543,144	7,016,076	28.15 %	7,768,575	8,681,380	9,692,287	10,814,360
Risk Financing & Workers Comp	3,338,987	4,111,733	5,402,265	31.39 %	5,891,839	6,430,374	7,022,763	7,674,381
Line Item Funding	1,889,729	1,681,180	4,485,658	164.82 %	1,859,622	1,812,122	1,738,372	1,738,372
Communications	474,017	550,900	595,700	8.13 %	602,254	608,939	615,758	622,713
Cost Allocations	0	0	0	0.00 %	0	0	0	0
Reserves	0	9,971,449	7,437,561	-25.41 %	8,094,781	9,637,786	9,800,862	13,540,379
Risk Allocations	1,819,868	1,917,776	2,831,595	47.65 %	3,008,803	3,198,421	3,401,310	3,618,401
	<b>14,767,172</b>	<b>28,540,315</b>	<b>32,598,579</b>	<b>14.22 %</b>	<b>32,148,468</b>	<b>35,395,571</b>	<b>37,409,768</b>	<b>43,262,731</b>

**Debt Service**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Debt Service	8,771,934	8,931,325	9,392,385	5.16 %	9,401,532	9,392,508	9,391,043	9,416,769
	<b>8,771,934</b>	<b>8,931,325</b>	<b>9,392,385</b>	<b>5.16 %</b>	<b>9,401,532</b>	<b>9,392,508</b>	<b>9,391,043</b>	<b>9,416,769</b>

**Capital Improvement Program**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Public Works - Operations	1,172,173	1,088,567	1,795,183	64.91 %	2,406,914	0	0	0
Solid Waste	948,300	2,017,890	1,696,750	-15.91 %	1,356,000	1,280,000	3,120,000	2,387,000
Parks & Recreation	803,896	525,881	962,569	83.04 %	1,173,404	790,000	507,523	440,000
Engineering Services	13,832,556	14,398,000	19,405,260	34.78 %	18,666,460	18,733,832	8,209,993	8,490,663
Mosquito Control & Stormwater	0	307,917	223,342	-27.47 %	140,445	155,500	108,445	390,917
Management Information Services	4,870,313	2,616,489	2,563,207	-2.04 %	1,576,000	1,131,850	1,060,285	1,091,564
Facilities Management	5,642,572	3,893,000	7,966,945	104.65 %	3,164,224	4,029,558	3,251,028	126,000
Miscellaneous	399,553	1,793,578	1,817,900	1.36 %	80,000	80,000	80,000	80,000
Fleet Management	1,032,260	1,824,715	1,980,500	8.54 %	2,191,000	2,272,500	2,470,080	2,687,688
	<b>28,701,623</b>	<b>28,466,037</b>	<b>38,411,656</b>	<b>34.94 %</b>	<b>30,754,447</b>	<b>28,473,240</b>	<b>18,807,354</b>	<b>15,693,832</b>

**Leon County Government**  
**Fiscal Year 2007 Budget By Program/Department**

**Transfers**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Transfers	36,789,990	38,350,375	46,319,939	23.76 %	43,500,521	44,298,237	46,847,589	44,206,767
	<u>36,789,990</u>	<u>38,350,375</u>	<u>46,319,939</u>	<u>23.76 %</u>	<u>43,500,521</u>	<u>44,298,237</u>	<u>46,847,589</u>	<u>44,206,767</u>

**Grants Administration**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Grants Public Services Admin	75,997	0	0	0.00 %	0	0	0	0
Grants Library	99,465	0	0	0.00 %	0	0	0	0
Grants Public Works	187,313	0	0	0.00 %	0	0	0	0
Grants Parks	68,688	0	0	0.00 %	0	0	0	0
Grants Recycling	155,661	0	0	0.00 %	0	0	0	0
Grants Housing	246,869	0	0	0.00 %	0	0	0	0
Grants Human Services	1,263,505	748,105	963,638	28.81 %	966,739	969,902	973,128	978,318
Grants GEM	9,463	0	0	0.00 %	0	0	0	0
Grants LLEBG	87,048	117,628	0	-100.00 %	0	0	0	0
Grants Adult Drug Court	21,301	0	0	0.00 %	0	0	0	0
Grants Sheriff	1,619,726	0	0	0.00 %	0	0	0	0
Grants Management Services	0	0	156,209	0.00 %	0	0	0	0
Byrne Grant	244,995	205,966	0	-100.00 %	0	0	0	0
Grants EMS	129,827	80,000	0	-100.00 %	0	0	0	0
Grants OMB	68,500	0	0	0.00 %	0	0	0	0
	<u>4,278,358</u>	<u>1,151,699</u>	<u>1,119,847</u>	<u>-2.77 %</u>	<u>966,739</u>	<u>969,902</u>	<u>973,128</u>	<u>978,318</u>
Total County Budget	<u>225,034,914</u>	<u>248,432,585</u>	<u>281,130,608</u>	<u>14.29 %</u>	<u>281,237,367</u>	<u>289,855,536</u>	<u>293,209,394</u>	<u>301,183,653</u>

**Summary Totals**

	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>Adopted % Change</b>	<b>FY 2008 Projected</b>	<b>FY 2009 Projected</b>	<b>FY 2010 Projected</b>	<b>FY 2011 Projected</b>
Sub-Total of BOCC	68,693,374	75,808,260	81,949,987	8.10%	86,340,190	90,422,715	94,490,678	98,601,032
BOCC (net of EMS & TDC)	59,211,964	63,463,081	67,977,632	7.11%	71,976,002	75,406,495	78,781,592	82,891,946
Constitutional Offices	62,197,608	66,498,479	70,498,304	6.01%	77,265,723	80,015,527	84,371,997	88,074,242
Judicial	834,855	686,095	839,911	22.42%	859,747	887,836	917,837	949,962
Non-Operating	14,767,172	28,540,315	32,598,579	14.22%	32,148,468	35,395,571	37,409,768	43,262,731
Capital	28,701,623	28,466,037	38,411,656	34.94%	30,754,447	28,473,240	18,807,354	15,693,832
Debt Service	8,771,934	8,931,325	9,392,385	5.16%	9,401,532	9,392,508	9,391,043	9,416,769
Grants	4,278,358	1,151,699	1,119,847	-2.77%	966,739	969,902	973,128	978,318
<b>Total Budget</b>	<u><b>188,244,924</b></u>	<u><b>210,082,210</b></u>	<u><b>234,810,669</b></u>	<u><b>11.77%</b></u>	<u><b>237,736,846</b></u>	<u><b>245,557,299</b></u>	<u><b>246,361,805</b></u>	<u><b>256,976,886</b></u>

## Leon County Government Fiscal Year 2007 Recommended Position Changes

Board of County Commissioners	FTEs	Judicial & Constitutional	FTEs
<b>Public Services - EMS</b>		<b>Sheriff - Law Enforcement</b>	
EMT/Paramedic	4.00	Bailiff	1.00
<b>Public Services - Housing</b>		Deputies (DUI & SRO)	2.00
Housing Rehab Specialist	1.00	Latent Fingerprint Examiner	1.00
<b>Public Services - Planning</b>		Communications Officer	1.00
Planner II	1.00	Paralegal	1.00
		Corrections Officer	12.00
<b>Total Public Services</b>	<b>6.00</b>	<b>Total Sheriff</b>	<b>18.00</b>
<b>Growth &amp; Environmental Management</b>		<b>Property Appraiser</b>	
Planner I	1.00	Document Records Manager	1.00
Code Compliance Coordinator	1.00	<b>Total Property Appraiser</b>	<b>1.00</b>
Sr. Concurrency Management Planner	1.00	<b>Supervisor of Elections</b>	
Engineer Intern	1.00	Voting Machine Technician	1.00
Environmental Review Biologist	1.00	<b>Total Supervisor of Elections</b>	<b>1.00</b>
<b>Total GEM</b>	<b>5.00</b>		
<b>Management Services - MIS</b>			
Applications Development Coordinator	1.00		
<b>Management Services - GIS</b>			
GIS Technicians (A)	3.00		
<b>Management Services - Facilities</b>			
Construction Manager	1.00		
<b>Total Management Services</b>	<b>5.00</b>		
<b>Public Works - Engineering</b>			
Construction Inspector Aide	1.00		
<b>Public Works - Parks &amp; Recreation</b>			
Park Attendant	1.00		
<b>Public Works - Solid Waste</b>			
Community Education Coordinator	0.50		
<b>Public Works - Mosquito Control</b>			
Community Education Coordinator	-0.50		
<b>Total Public Works</b>	<b>2.00</b>		
<b>Total Board of County Commissioners</b>	<b>18.00</b>	<b>Total Judicial &amp; Constitutional</b>	<b>20.00</b>

(A) Conversion of OPS to Career Service

**Leon County Government  
Fiscal Year 2007 - Authorized Position Summary**

**Legislative/Administrative**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
County Administration	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
County Attorney	12.00	13.00	13.00	0.00	13.00	13.00	13.00	13.00	13.00
Office of Management and Budget	10.50	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
Tourist Development	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Human Resources	9.50	10.00	10.00	0.00	10.00	10.00	10.00	10.00	10.00
	53.00	54.00	54.00	0.00	54.00	54.00	54.00	54.00	54.00

**Public Services**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Intergovernmental Affairs	8.75	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
Library Services	115.20	115.20	115.20	0.00	115.20	124.20	132.70	132.70	132.70
Veteran Services	4.00	4.00	4.10	0.00	4.10	4.10	4.10	4.10	4.10
Volunteer Center	3.00	3.00	3.10	0.00	3.10	3.10	3.10	3.10	3.10
Cooperative Extension	14.17	14.17	14.17	0.00	14.17	14.17	14.17	14.17	14.17
Health & Human Services	8.00	8.00	7.80	1.00	8.80	8.80	8.80	8.80	8.80
Emergency Medical Services	77.00	85.00	90.10	4.00	94.10	94.10	94.10	94.10	94.10
Planning Department	34.00	34.00	35.00	1.00	36.00	36.00	36.00	36.00	36.00
	264.12	272.37	278.47	6.00	284.47	293.47	301.97	301.97	301.97

**Management Services**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Support Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
County Probation	28.00	28.00	29.00	0.00	29.00	29.00	29.00	29.00	29.00
Facilities Management	37.50	37.50	38.00	1.00	39.00	39.00	39.00	39.00	39.00
Management Information Services	58.50	61.00	62.00	4.00	66.00	66.00	66.00	66.00	66.00
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
	137.00	139.50	142.00	5.00	147.00	147.00	147.00	147.00	147.00

**Growth & Environmental Management**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Support Services	11.72	11.72	11.72	1.00	12.72	12.72	12.72	12.72	12.72
Building Inspection	18.28	19.28	19.28	0.00	19.28	20.28	20.28	20.28	20.28
Environmental Compliance	17.90	17.90	18.00	2.00	20.00	20.00	20.00	20.00	20.00
Development Services	14.00	14.00	14.00	2.00	16.00	16.00	16.00	16.00	16.00
DEP Storage Tank	2.10	2.10	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	64.00	65.00	65.00	5.00	70.00	71.00	71.00	71.00	71.00

**Public Works**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Support Services	6.00	6.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	108.50	109.00	109.00	0.00	109.00	109.00	109.00	109.00	109.00
Animal Services	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Engineering Services	35.00	35.00	36.00	2.00	38.00	38.00	38.00	38.00	38.00
Fleet Management	11.00	11.00	11.00	0.00	11.00	11.00	11.00	11.00	11.00
Mosquito Control & Stormwater Maintenance	27.50	27.50	27.50	0.00	27.00	28.00	29.00	29.00	29.00
Parks & Recreation	19.50	24.00	24.00	1.00	25.00	25.00	25.00	25.00	25.00
Solid Waste	43.50	46.50	46.50	0.50	47.00	47.00	47.00	47.00	47.00
	258.00	266.00	265.00	3.50	268.00	269.00	270.00	270.00	270.00

**Leon County Government**  
**Fiscal Year 2007 - Authorized Position Summary**

**Constitutional**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Clerk of the Circuit Court	181.50	182.50	182.50	0.00	182.50	182.50	182.50	182.50	182.50
Property Appraiser	56.00	57.00	57.00	1.00	58.00	58.00	58.00	58.00	58.00
Sheriff	615.00	622.00	622.00	18.00	640.00	640.00	640.00	640.00	640.00
Supervisor of Elections	16.00	16.00	16.00	1.00	17.00	17.00	17.00	17.00	17.00
Tax Collector	85.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	<u>953.50</u>	<u>963.50</u>	<u>963.50</u>	<u>20.00</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>	<u>983.50</u>

**Judicial**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 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	4.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
	<u>7.00</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>

**Grants Administration**

Authorized Positions	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Projected	FY 2009 Projected	FY 2010 Projected	FY 2011 Projected
Grants LLEBG	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grants Management Services	0.00	0.00	3.00	0.00	3.00	0.00	0.00	0.00	0.00
Byrne Grant	3.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Full-Time Equivalents (FTE)	<u>1,739.62</u>	<u>1,769.37</u>	<u>1,776.97</u>	<u>39.50</u>	<u>1,815.97</u>	<u>1,823.97</u>	<u>1,833.47</u>	<u>1,833.47</u>	<u>1,833.47</u>

## Leon County Government Fiscal Year 2007 OPS Funding

OPS Positions	FY 2007 Budget	FY2008 Budget	FY 2009 Budget	FY 20010 Budget	FY 2011 Budget
<b><u>Legislative/Administrative</u></b>					
Office of Management & Budget	16,640	16,640	16,640	16,640	16,640
	<u>16,640</u>	<u>16,640</u>	<u>16,640</u>	<u>16,640</u>	<u>16,640</u>
<b><u>Public Services</u></b>					
Library Services	24,237	24,237	24,237	24,237	24,237
Health & Human Services	4,800	4,800	4,800	4,800	4,800
Emergency Medical Services	42,939	42,939	42,939	42,939	42,939
	<u>71,976</u>	<u>71,976</u>	<u>71,976</u>	<u>71,976</u>	<u>71,976</u>
<b><u>Management Services</u></b>					
Management Information Services/GIS	30,000	30,000	30,000	30,000	30,000
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
<b><u>Growth Management</u></b>					
Development Services	52,853	52,853	52,853	52,853	52,853
	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>	<u>52,853</u>
<b><u>Public Works</u></b>					
Operations	-	-	-	-	-
Mosquito Control & Stormwater Maintenance	134,605	134,605	134,605	140,872	134,605
Solid Waste	36,305	36,305	36,305	36,305	36,305
	<u>170,910</u>	<u>170,910</u>	<u>170,910</u>	<u>177,177</u>	<u>170,910</u>
<b><u>Constitutional</u></b>					
Supervisor of Elections	63,088	161,226	63,088	161,226	63,088
	<u>63,088</u>	<u>161,226</u>	<u>63,088</u>	<u>161,226</u>	<u>63,088</u>
<b><u>Judicial</u></b>					
Teen Court	8,320	8,320	8,320	8,320	8,320
	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>	<u>8,320</u>
Total OPS Funding	<u>413,787</u>	<u>511,925</u>	<u>413,787</u>	<u>518,192</u>	<u>413,787</u>

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

# Leon County Government Fiscal Year 2007 Fund Balance

## SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited) (A)

<u>Org</u>	<u>Fund Title (B)</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY06</u>	<u>Fund Bal. as</u>
		<u>Actual</u>	<u>Actual</u>	<u>Est. Bal.</u>	<u>Adopted</u>	<u>%</u>
				<u>(G)</u>	<u>Bud</u>	<u>of Budget (G)</u>
<b><u>General &amp; Fine and Forfeiture Funds</u></b>						
001	General Fund	16,359,594	19,243,306	18,785,228	50,948,864	37%
110	Fine and Forfeiture Fund	5,962,856	7,636,710	10,461,642	54,340,963	19%
	<b>Subtotal:</b>	<b>22,322,450</b>	<b>26,880,016</b>	<b>29,246,869</b>	<b>105,289,827</b>	<b>28%</b>
<b><u>Special Revenue Funds</u></b>						
106	County Transportation Trust Fund	5,358,838	5,924,956	5,362,507	11,281,004	48%
111	Probation Services Fund	457,336	668,472	710,025	2,008,296	35%
112	Legal Aid Trust Fund	2,818	2,900	2,900	0	n/a
113	Law Library Trust Fund	76,464	65,032	45,032	20,000	225%
114	Family Law Legal Services Fund	192,763	74,491	59,441	114,000	52%
116	Drug Abuse Trust Fund	100,469	143,702	146,748	46,534	315%
117	Judicial Programs Fund	11,844	27,090	59,441	216,600	27%
120	Building Inspection Fund	789,536	668,412	180,469	1,655,256	11%
121	Growth Management Fund	1,113,226	1,287,359	1,268,051	3,958,932	32%
122	Mosquito Control Fund	125,210	214,492	170,717	743,121	23%
123	Stormwater Utility Fund	1,919,692	2,887,181	2,960,654	5,351,370	55%
124	Ship Trust Fund	0	942	0	700,339	0%
126	Non-Countywide General Revenue Fund	3,474,646	6,105,070	5,620,272	22,072,537	25%
130	911 Emergency Communications Fund	52,431	52,431	52,431	1,514,051	3%
135	Emergency Medical Services Fund	697,314	3,163,182	3,301,249	10,687,032	31%
140	Municipal Service Fund	2,696,298	2,812,612	2,933,987	8,754,495	34%
160	Tourist Development Fund	1,516,013	1,918,260	1,876,564	3,303,005	57%
160	Tourist Development Fund - Additional Cent	0	526,464	1,043,355	764,096	n/a
161	Housing Finance Authority Fund	494,231	427,076	292,585	21,375	1369%
162	Special Assessment Paving Fund	436,372	357,455	252,782	574,140	44%
163	Primary Care MSTU Fund	668,627	2,151,140	1,534,384	2,590,538	59%
165	Bank of America Building Operating Fund	979,650	1,372,673	1,403,349	1,665,614	84%
	<b>Subtotal:</b>	<b>21,163,778</b>	<b>30,851,392</b>	<b>29,276,943</b>	<b>78,042,335</b>	<b>38%</b>
<b><u>Debt Service Funds</u></b>						
206	Debt Service - Series 1999	92,325	166,640	166,640		
211	Debt Service - Series 2003 A&B	8,516	16,559	16,559		
214	Debt Service - Series 1997	6,127	6,227	6,227		
215	Debt Service - Series 1998A	1,443	0	0		
216	Debt Service - Series 1998B	55,194	56,011	56,011		
218	Debt Service - Refunding 1993	245	250	250		
220	Debt Service - Series 2005	0	125,081	125,081		
	<b>Subtotal:</b>	<b>163,850</b>	<b>370,768</b>	<b>370,768</b>		

## Leon County Government Fiscal Year 2007 Fund Balance

### Capital Projects Funds

305	Capital Improvements Fund	4,150,851	9,277,447	452,190
306	Gas Tax Transportation Fund	743,350	1,877,135	51,178
308	Local Option Sales Tax Fund	51,179,301	46,355,728	18,851,922
309	Local Option Sales Tax Extension Fund	-255,763	2,802,202	0
311	Construction Series 2003 A&B Fund	7,191,393	5,090,745	230,192
318	1999 Bond Construction Fund	5,916,915	2,436,154	29,729
320	Construction Series 2005	0	15,155,452	394,553
325	1998A Bond Construction Fund	452,690	233,602	36,962
330	911 Capital Projects Fund	1,322,590	1,138,994	703,280
331	800 MHz Capital Projects Fund	568,207	796,347	809,843
341	Countywide Road District Fund - Impact Fee	2,910,438	4,068,243	43,892
343	NW Urban Collector Fund - Impact Fee	468,413	450,320	32,855
344	SE Urban Collector Fund - Impact Fee	736,243	739,840	64,484
	<b>Subtotal:</b>	<b>75,384,628</b>	<b>90,422,209</b>	<b>21,701,080</b>

Actual project balances will be carried forward into the new fiscal year. Estimated year ending balances reflects funding associated with specific projects as being committed.

### Enterprise Funds

401	Solid Waste Fund (D)	7,382,293	6,400,434	2,569,798
420	Amtrak Depot Fund	104,543	125,595	126,154
	<b>Subtotal:</b>	<b>7,486,836</b>	<b>6,526,029</b>	<b>2,695,952</b>

### Internal Service Funds

501	Insurance Service Fund (E)	1,419,499	1,801,501	1,531,743
502	Communications Trust Fund	0	2,161	1,929
505	Motor Pool Fund (F)	-68,095	47,244	57,823
	<b>Subtotal:</b>	<b>1,351,404</b>	<b>1,850,906</b>	<b>1,591,495</b>

<b>TOTAL:</b>	<b>127,872,946</b>	<b>156,901,320</b>	<b>84,883,108</b>
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Notes:

- A. Fund balance is the difference between the assets and liabilities within a fund. It is also defined as "cash brought forward" and occurs when the remaining balance within a fund is rolled over from a prior fiscal year into a new fiscal year. The budget is comprised of fund balances maintained in general revenue, special revenue, debt service, capital, enterprise, and internal service funds as shown above. Each budget cycle, the beginning balance in each fund is "brought forward" from the prior fiscal year. Revenue projections are made for each fund and added to the beginning fund balance. The total of all anticipated expenditures (appropriations) is deducted from the revenues projected to obtain the estimated ending fund balance for the upcoming fiscal year. Fund balance can occur because more revenue is collected than estimated in the budget. Florida law requires that budgeted expenditures cannot exceed 95% of the anticipated revenue. Revenue that is collected above the 95% may be brought forward into the next budget year as fund balance or considered for budget appropriation. It can also occur when there are funds approved in the budget that remain unspent at the end of a fiscal year. Fund balance also occurs when unspent funds that are encumbered or committed in the prior year are brought forward into the next fiscal year to pay services or goods upon delivery.
- B. Grant funds were not included, as they do not accumulate fund balances.
- C. Balances may change pending final audit adjustments.
- D. Amount reflected is unrestricted retained earnings. FY06 estimated balance is based on current Solid Waste preformed projections.
- E. Includes audit adjustments associated with annual actuarial study of outstanding liability. The budgeted balance is to support Contingent Liability Reserve and a portion of the reserve was actually expended in FY04.
- F. Negative balance in Fund #505 in FY04 was related to the booking of the depreciation of fund assets. Currently, this accounting transaction is being booked against Fund #001.
- G. FY06 Estimates only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service 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.

## Leon County Government Fiscal Year 2007 Long Term Debt Structure

### General Obligation Bonds

No outstanding issues.

### Non Self Supporting Revenue Debt

<u>Description</u>	<u>Purpose</u>	<u>Pledge/ Security</u>	<u>Original Principal Amount</u>	<u>Outstanding Principal Amount</u>	<u>FY06/07 Principal Payment</u>	<u>Final Maturity Date</u>
<b>Series 1999:</b> Unrefunded Portion	This bond was issued to fund the Northeast Fire Station, the acquisition of the Tourist Development Council building, numerous stormwater projects and the initial funding for a County Courthouse annex. In 2005, a portion of this debt was refunded.	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.	\$6,140,000	\$4,400,000	\$290,000	2009
<b>Series 2003A:</b> Tax Exempt & <b>Series 2003B:</b> 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.		\$20,430,000	\$20,430,000	\$0	2020
<b>Series 1997:</b> Unrefunded Portion	This bond was issued to fund the acquisition, construction and equipment for lake restoration and stormwater improvements. In 2005, a portion of this debt was refunded.		\$2,895,000	\$325,000	\$325,000	2007
<b>Series 1998B:</b>	This bond was issued to refund the Library Bond Series 1991, which was originally issued to finance various capital projects including the construction of a public library and improvements to the County owned landfill.		\$28,395,000	\$16,480,000	\$2,005,000	2013
<b>Series 1993:</b>	This bond was issued to refund a portion of the Capital Improvement Revenue Bond Series 1988 and a portion of the Capital Improvement Revenue Bond Series 1989, which were originally issued to finance various capital projects including the construction of a public library.		\$12,680,000	\$1,625,000	\$1,625,000	2007
<b>Series 2005:</b>	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	\$54,495,000	\$205,000	2025
<b>ESCO Lease:</b>	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.		\$4,466,238	\$4,554,906	\$280,311	2018
<b>TOTAL:</b>		<b>\$129,701,238</b>	<b>\$102,309,906</b>	<b>\$4,730,311</b>		

# Leon County Government

## Fiscal Year 2007 Schedule of Transfers

<u>Fund #</u>	<u>Transfer To</u>	<u>Fund #</u>	<u>Transfer From</u>	<u>Transfer Amount</u>
<b>General Funds</b>				
001	General Fund	124	SHIP Trust	89,845
060	Supervisor of Elections	001	General Fund	2,417,883
<b>Subtotal</b>				<b>2,507,728</b>
<b>Special Revenue Funds</b>				
106	Transportation Trust	123	Stormwater Utility	739,540
106	Transportation Trust	126	Non-Countywide General Revenue	1,875,228
111	Probation Services	001	General Fund	1,404,668
121	Growth Management	126	Non-Countywide General Revenue	2,137,774
122	Mosquito Control	001	General Fund	809,106
123	Stormwater Utility	106	Transportation Trust	1,298,531
123	Stormwater Utility	126	Non-Countywide General Revenue	3,685,100
125	Grants	126	Non-Countywide General Revenue	725,000
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects	88,217
140	Municipal Services	126	Non-Countywide General Revenue	3,626,942
163	Primary Health Care	001	General Fund	307,057
<b>Subtotal</b>				<b>16,697,163</b>
<b>Debt Service Funds</b>				
206	Bond Series 1999	126	Non-Countywide General Revenue	446,402
206	Bond Series 1999	140	Municipal Services	26,461
206	Bond Series 1999	160	Tourist Development	26,262
211	Bond Series 2003A & 2003B	001	General Fund	240,020
211	Bond Series 2003A & 2003B	165	Bank of America Building Operations	715,260
214	Bond Series 1997	126	Non-Countywide General Revenue	341,400
216	Bond Series 1998B	126	Non-Countywide General Revenue	2,871,000
218	Bond Series 1993	001	General Fund	1,715,175
220	Bond Series 2005	001	General Fund	416,805
220	Bond Series 2005	126	Non-Countywide General Revenue	1,822,482
220	Bond Series 2005	140	Municipal Services	176,499
220	Bond Series 2005	160	Tourist Development	137,189
221		001	General Fund	457,430
<b>Subtotal</b>				<b>9,392,385</b>
<b>Capital Projects Funds</b>				
305	Capital Improvements	001	General Fund	6,988,542
305	Capital Improvements	121	Growth Management	84,100
305	Capital Improvements	126	Non-Countywide General Revenue	5,604,158
305	Capital Improvements	162	Special Assessment Paving (2/3 2/3 Repay)	309,907
305	Capital Improvements	309	Extended Local Option Sales Tax	436,138
306	Gas Tax Transportation	106	Transportation Trust	2,150,000
308	Local Option Sales Tax	305	Capital Improvements	436,138
308	Local Option Sales Tax	309	Local Option Sales Tax - Extension	650,000
<b>Subtotal</b>				<b>16,658,983</b>
<b>Enterprise Funds</b>				
401	Solid Waste	126	Non-Countywide General Revenue	1,063,680
<b>Subtotal</b>				<b>1,063,680</b>
<b>TOTAL:</b>				<b>\$46,319,939</b>

# Leon County Government

## Fiscal Year 2007 – Capital Improvement Projects Operating Impacts

The following is a general description of some of the impacts that different types of projects can have on the operating budget.

### **Facilities**

The construction or acquisition of a new facility increases the square footage that the County is required to maintain. This increase results in additional expenses including utilities, maintenance and custodial contracts and repairs. New community centers and libraries are typically service enhancements and also require additional staffing, operating supplies, library materials and machinery and equipment. A new facility may also involve the cancellation of a lease on an existing facility to help offset the increased costs.

Renovations or upgrades to an existing facility are often completed in order to improve efficiency and avoid total replacement. An increase in efficiency often results in a reallocation of staff time and a decrease in costs such as maintenance, utilities and repairs.

### **Parks/Greenways & Trails**

The development of a new park or greenway and trail space increases the acreage that the County is required to maintain. This increase results in additional expenses including maintenance staff, maintenance vehicles and equipment, operating supplies and utilities.

### **Roadways**

The improvement of roadways generally requires ongoing maintenance costs such as pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement and roadside right-of-way mowing and maintenance.

### **Technology**

The implementation of new technology often requires an increase for maintenance contracts once the warranty period has expired. Upgrades to existing technology do not usually have any additional costs. The upgrades can result in a decrease in maintenance costs and a reallocation of staff time due to the increased efficiency.

### **Vehicles/Equipment**

The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle coverage, preventative maintenance, fuel and oil and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staffing for operation. Replacement vehicles or equipment do not usually impact the operating budget.

### **Stormwater**

The improvements of existing stormwater ponds or drainage systems and construction of new ponds or drainage systems are often completed to correct a deficiency. These corrections typically result in decreases in maintenance and repair costs.

### **Sewer Systems**

Once the construction of a sewer system is complete, the systems are operated and maintained by a utility company at no additional cost to the County.

## Leon County Government Fiscal Year 2007 Capital Improvement Projects Operating Impacts

The following is a schedule of the estimated impacts some projects may have on the operating budget. Impacts are shown in the fiscal year in which they are anticipated to begin. In many cases, these impacts will continue in subsequent fiscal years.

<u>Project</u>	<u>#</u>	<u>FY 2007 Estimated</u>	<u>FY 2008 Estimated</u>	<u>FY 2009 Estimated</u>	<u>FY 2010 Estimated</u>	<u>FY 2011 Estimated</u>
Additional Ambulance & Equipment	096013	17,000	-	-	-	-
Aerial Larviciding Unit	066024	-	-	500	-	-
Athletic Field Lighting	046008	-	-	-	-	25,000
Bookmobile	096006	5,700	-	-	-	-
Capital Cascades Greenway	042003	5,000	-	-	50,000	-
Chaires - Capitola Community Park	045002	7,000	-	-	-	-
Chaires Community Center	045003	-	4,000	-	-	-
Elevator Generator Upgrades	086037	-	-	-	-	(110,000)
ESCO Project	086032	-	-	11,000	-	-
Facilities Management Utility Cab Work Trucks	086050	5,200	-	-	-	-
GIS/PETS	076009	-	20,000	-	-	-
Greenways and Trails Management	046009	9,000	-	-	-	-
Household Hazardous Waste Collection Center	036019	-	-	2,400	-	-
Human Resources Technology	076007	-	10,000	-	-	-
Integrated Probation Module	76046	-	(32,000)	-	-	-
Jackson View Park	043004	14,800	-	-	-	-
Lake Jackson Library	083001	-	-	176,000	-	-
Landfill Gas Treatment System	036011	6,000	-	-	-	-
Miccosukee Greenway Trailhead	044006	5,000	-	-	-	-
Mosquito Control 4x4 Truck with ULV Fogging Unit	066023	-	-	-	26,000	-
Mosquito Control Half Ton Truck	069005	-	45,000	-	-	-
Northeast Community Park	044001	87,000	-	-	-	-
Parks & Recreation Vehicles	046004	-	-	-	12,700	-
Pedrick Road Pond Walking Trail	045007	-	-	2,000	-	-
Public Works Technology	076057	3,000	-	-	-	-
Recycling Hybrid Vehicle	036025	1,500	-	-	-	-
Red and Sam Park	043007	-	36,000	-	-	-
Remote System Center	076053	-	30,000	-	-	-
Resource Recovery Area	036021	-	(15,600)	-	-	-
Rural Waste Service Center Compaction Equipment	036027	2,000	-	-	-	-
Scales/ Scalehouse	036013	1,000	-	-	-	-
Solid Waste Half Ton Pickup	036020	3,200	-	-	-	-
Solid Waste Service Truck	036022	7,000	-	-	-	-
Southeast Library	085001	-	-	290,000	-	-
Standby Generators	086046	20,000	-	-	-	-
Stormwater Maintenance Equipment	066021	-	-	43,000	-	-
Stormwater Maintenance Front End Loader/Backhoe	066022	3,000	-	-	-	-
Stormwater Maintenance Menzi Muck	069004	-	-	-	-	16,000
Stormwater Maintenance Six Inch Pump & Pipe	066027	1,300	-	-	-	-
Tower Road Park	043003	2,500	-	-	-	-
Tractor for Greenways Maintenance	046007	-	15,900	-	-	-
Transfer Station Compact Pickup	036024	2,700	-	-	-	-
Woodville Community Center	041001	73,000	-	-	-	-
Woodville Library	081004	-	-	425,000	-	-
<b>Total Estimated Operating Budget Impacts</b>		<b>281,900</b>	<b>113,300</b>	<b>949,900</b>	<b>88,700</b>	<b>(69,000)</b>

## LONG TERM STRATEGIC PLANNING

The Leon County Board of County Commissioners are involved in a number of efforts to provide strategic and long term planning for the community. The County has a number of different policy documents that effect the long term strategic planning of the community. These plans address a number of the more significant long term issues the community is addressing and provide a significant portion of the rationale for a number of the funding decisions that are made by the Board. The Board has a number of different forums and documents that address their strategic planning initiatives, these include:

- Retreat Priority Setting
- The Tallahassee-Leon County Comprehensive Plan
- Blueprint 2000
- The Library Master Plan
- The Stormwater-Watershed Agreement
- Long-Term Space Planning

The following provides a brief summary for a number of these efforts.

**Retreat Priority Setting:** Annually, the Board of County Commissioners conducts a retreat in December to establish priorities for the upcoming fiscal year. Over the past several years, the priority setting has also established a number of long-term issues that are multi-year in nature. The Board annually reviews the on-going issues and affirms those that still need to be addressed. Specifically, the Board has identified the following issues that are multi-year in nature:

- Economic Development
- Jail Overcrowding
- Joint Dispatch
- Stormwater and Water Quality Issues

Through priority setting process, the Board establishes areas in which staff resources should be directed. In addition, the priority setting process allows the community to understand what some of the more significant issues the Board is attempting to address.

**The Tallahassee-Leon County Comprehensive Plan:** The Tallahassee-Leon County Comprehensive Plan was adopted on July 16, 1990. The Comprehensive Plan contains three volumes. Volumes II and III contain the data and analysis on which the Goals, Objectives, and Policies of Volume I are based. Volume I provides guidance in evaluating individual development proposals within a defined growth management strategy.

The Goals, Objectives, and Policies within Volume I also provide the basis for the individual development regulations formulated to implement this plan. The Comprehensive Plan is a dynamic document which is presently amended on a biannual basis.

Contained within the plan are specific elements addressing:

- Transportation
- Utilities
- Conservation
- Parks and Recreation
- Housing
- Historic Preservation
- Intergovernmental Coordination
- Capital Improvements
- Economic Development
- Education

Within each of these areas are specific levels of service that need to be maintained. For example the plan provides different level of service requirements as it relates to acres of park land per citizen and volume of traffic on road segment types.

For the Board of County Commissioners, the plan provides one key aspect in determining long term funding decisions. A number of capital projects are determined based on the need to maintain or improve a certain level of service. Without this maintenance of effort, various aspects of development can not occur. In accordance with state law, the plan must contain a financially feasible capital improvement element (CIE). This CIE is developed from the adopted capital improvement element of the budget.

**Blueprint 2000:** The residents of Leon County approved the sales tax extension in 2000 for a period of 15 years. Blueprint 2000 provides a list of long term capital improvement projects to be supported through the extension. The projects include roads, parks and water quality. The actual implementation mechanism of the programs is through a joint governmental agency consisting of the City and County Commissions. The program is staffed by the County Administrator and City Manager who in turn have an executive director running the day to day operations.

**Library Master Plan:** The Library system currently consists of a main library and a number of branch libraries. Based on a December 1996 workshop, the Board has been proceeding with replacing a number of the rented store front branches with stand alone facilities. In addition, the Board has identified new branch locations to enhance the overall library network. The implementation of the building schedule is contemplated in the five year funding plan. In addition, the anticipated operating impacts of the new and expanded branches have been contemplated.

**Stormwater/Water Quality Management:** During recent years, the County has undertaken numerous efforts to address water quality issues. Most significantly, on February 22, 2005, the Board approved an Interlocal Agreement with the City regarding the creation and operation of a watershed protection plan. The Agreement established the multi-agency Watershed Management Policy Board (Policy Board) to eliminate inconsistencies, improve environmental protection, and provide a more efficient use of County and City financial resources.

The Policy Board is comprised of one County Commissioner, one City Commissioner, one representative of the Leon County Science Advisory Committee, a professor from Florida State University or Florida A&M University with credentials relevant to the subject of stormwater and watershed management, and one private citizen who has knowledge of stormwater issues and directly engaged in permitting in the County and/or City. The Policy Board is assisted by a technical support staff comprised of one County stormwater director or appointee, one City stormwater director or appointee, a staff member of the Northwest Florida Water Management District, a staff member of the Florida Department of Environmental Protection, and a member of the Florida Lakes Management Society with a background in a relevant scientific field.

The Policy Board serves in an advisory capacity to both the County and the City to coordinate and monitor the implementation of the short- and long-term water quality improvement goals. In the short-term, the Policy Board is charged with reviewing approaches in which countywide stormwater quality standards may be implemented, including:

- Comprehensive review of all County and City stormwater data and systems
- Review of all structural and non-structural capital projects (stormwater) in Leon County
- Review of the existing regulatory and fee structure
- Recommend project and policy improvements to County and City
- Strong public education campaign for water quality protection

Concurrently during their first three years, the Policy Board is charged with drafting specific Watershed Management Plans for approval by the County and City that will lead to consistency in the quality and standard of stormwater throughout the County. The Policy Board will, over the long term, assist the County with monitoring the implementation of the recommendations. The Policy Board's long-term responsibilities also include providing an annual report to the Board, ongoing data collection, and oversight of stormwater and water quality data.

**Economic Development /Business Accelerator:** In the spring of 2006, Leon County Board of County Commissioners committed over \$1 million to the growth of the local economy. The Board formed the Business Accelerator Oversight Committee (BAOC) comprised of business and academic leaders of the community to develop a program that focuses on the growth of local businesses. The BAOC has been given the responsibility of establishing an entity that will assist in the creation and enhancement of local businesses, products, and services.

The objective is to bridge the vast research and technological sector that currently resides in Leon County with the growing business community, resulting in the cultivation of emerging targeted industries and high paying jobs. The business accelerator will serve as the link by offering financial resources, strategic assistance, and preferred services. Though the BAOC was formed by the County, the intent is to produce a private business accelerator that will operate independently of county government and serve as a beacon of local economic development.

**Long Term Space Planning:** In accordance with Florida Statutes, the Board of County Commissioners is responsible for providing adequate space, inclusive of courtrooms, for the judiciary. The judiciary includes the courts, the Clerk of the Circuit Court, the State Attorney and Public Defender. To address the long term space needs of the judiciary, the Board acquired the Bank of America facility. As part of the acquisition, the Board maintained the existing tenants. The fifteen year implementation plan involves moving into the BOA facility as space needs arise in the Courthouse for the creation of courtrooms. This allows the County to continue to draw revenues to offset the on-going operational cost of the facility, as well as, pay a portion of the debt service.