

LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

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



Dan Winchester
District 3



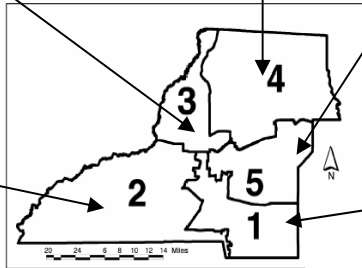
Tony Grippa
District 4



Bob Rackleff
District 5



Jane G. Sauls
District 2



William C. Proctor, Jr.
District 1
Vice Chairman



Cliff Thaeli
Chairman
At-Large



Ed DePuy
At-Large



Parwez Alam
County
Administrator



Herb Thiele
County Attorney



Alan Rosenzweig
Management & Budget
Director

October 1, 2005

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Budget in Brief for the Fiscal Year beginning October 1, 2005 and ending September 30, 2006. This document has been designed to communicate the basic budget information for the adopted FY 2005/2006 annual operating and five year capital improvement plan.

The Board of County Commissioners has adopted a FY 2005/2006 operating and capital improvement budget that provides funding to continue high levels of service to the citizens of Leon County while providing a reduction in the total millage rate of 9.16. This is the 14th consecutive year the countywide rate has either been reduced or remained constant. Within the following pages of this document we have brought together those areas of the budget we feel are of the greatest interest to you. Included are pages outlining major sources of revenue, major expenditures by services area, statistical information regarding Leon County's economic profile, and interesting comparative data from other similar Florida counties.

We sincerely hope that you find this document and the information contained within interesting, informative and useful.

Sincerely,

P. A.

Parwez Alam
County Administrator

Leon County is approximately 671 square miles. As of April 2004, the population of the County was 263,400. Roughly 63% live within the City limits, while 37% remain outside those limits. The County became a charter government, effective November 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.

Five members of the Commission are elected to serve specific districts and two members are elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out the directives and policies of the Board, as well as the management and supervision of all functions and personnel. The County Attorney is appointed by the Board of County Commissioners and is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards of county government in all legal matters relating to their official responsibilities.

Summary- The total budget for Fiscal Year 2005/2006 is \$210,082,210 or a 9.88% more than last fiscal year. The total budget is comprised of an operating appropriation equaling \$181,616,173 and a capital appropriation equaling \$28,466,037. The capital budget represents a 21.62% increase from last fiscal year. Capital projects are those that have a minimum useful life of ten years and a minimum cost of \$10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Depicted organizationally, the budget reflects the following:

Department/Agency	Total FY 05/06 Funding	% of Total	Full-time Employees
BOCC	75,808,260	36.1%	796.87
Constitutional Officers	66,498,479	31.7%	963.5
Judicial	638,603	0.3%	6.0
Non-Operating	28,587,807	13.6%	N/A
Capital	28,466,037	13.5%	N/A
Debt Service	8,931,325	4.3%	N/A
Grants	1,151,699	0.5%	3.00
Total	\$210,082,210	100.0%	1,769.37

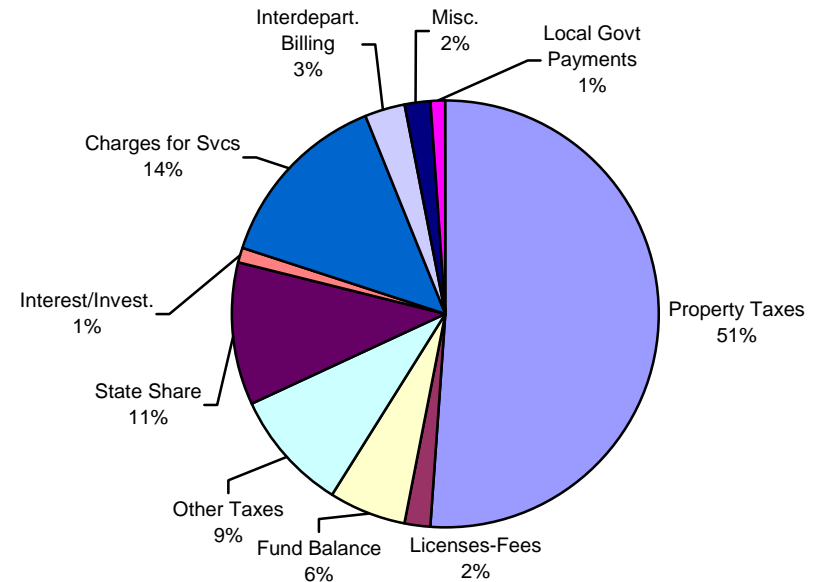
The FY2005/2006 Budget provides funding to continue high levels of service to the citizens of Leon County while reducing the total millage rate from 9.26 mills to 9.16 mills. This is the 14th consecutive year the countywide rate has either been reduced or held constant.

Property Tax Rates
Per \$1,000 of taxable value

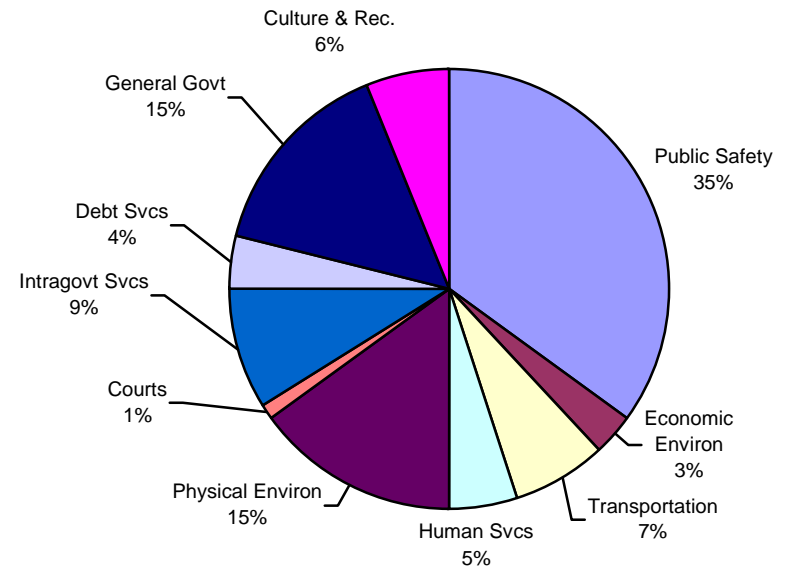
Tax	FY 04/05	FY 05/06
Countywide	\$8.54	\$8.54
EMS MSTU	\$0.50	\$0.50
Primary Health MSTU	\$0.22	\$0.12
Total	\$9.26	\$9.16

This budget includes a decrease of 0.10 mills for a total of 0.12 mills for Uninsured Primary Healthcare.

Where the \$210 million comes from...



...and where the \$210 million goes.



Note: Percentages may not equal 100% due to rounding. Revenues are reflected at a statutory 95%.

Public Safety- These services are designed to enhance the quality of life by ensuring the security of both persons and property. Funding supports EMS, Sheriff's office, Medical Examiner, Building Inspection Division, etc.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Law Enforcement	\$29,466,258	39.5%
Fire Control	\$4,764,133	6.4%
Detention/Correction	\$27,849,886	37.3%
Protective Inspections	\$1,618,327	2.2%
Emergency & Disaster Relief	\$244,910	0.3%
Ambulance & Rescue	\$10,331,588	13.9%
Medical Examiner	\$300,000	0.4%
Other Public Safety	\$0	0.0%
<i>Subtotal</i>	<i>\$75,575,102</i>	<i>100%</i>

Highlights:

- ◆ Increased staffing to operate an additional ambulance to provide higher levels of service to the public in emergency situations.
- ◆ Building inspections increased by 8.6% since last fiscal year, due primarily to the 14.6% increase in permits issued.
- ◆ Over \$759,000 is budgeted for raises to bring the law enforcement and corrections officers of Leon County to parity with the local market.

Human Services- Services primarily include Health & Human Services, Mosquito Control, and Primary Uninsured Healthcare.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Operating Budget	\$9,909,441	94.3%
Capital Improvement Projects	\$597,000	5.7%
<i>Subtotal</i>	<i>\$10,506,441</i>	<i>100%</i>

Highlights:

- ◆ Increased funding for child protection examinations.
- ◆ Primary Healthcare patients increased by 58% while per patient costs were reduced from \$250.31 to \$146.55.
- ◆ The Mosquito Control Division responded to more than 1,200 service requests in the first quarter of the fiscal year.

County Fact

EMS received and responded to over 25,000 calls for service.

Culture and Recreation- Represents a board range of services provided by the County including Parks and Recreation and the Libraries.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Libraries	\$7,104,546	58.3%
Parks & Recreation	\$4,447,598	36.5%
Cultural Services	\$627,000	5.1%
Other Culture/Recreation	\$4,500	0.1%
<i>Subtotal</i>	<i>\$12,183,644</i>	<i>100%</i>

Highlights:

- ◆ It is estimated that the Leon County Library System will catalog an average of 45,000 new volumes every year for the next two years.
- ◆ Youth sports participation increased by 15% for the County's park system.
- ◆ Completed various upgrades, remodeling, and construction projects at the J. Lewis Hall Woodville Community Park, Apalachee Regional Park, and J. Lee Vause Park.
- ◆ Increased funding for various community centers. Including Chaires, Miccosukee, Fort Braden and Woodville.

Transportation- Designed to enhance the safe and adequate flow of vehicles, travelers, and pedestrians. Services provided by the Engineering Services and the Operations Division of Public Works.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Operating Budget	\$7,843,247	56.2%
Capital Improvement Projects	\$6,103,602	43.8%
<i>Subtotal</i>	<i>\$13,946,849</i>	<i>100%</i>

Highlights:

- ◆ Increased funding to maintain, current service levels during inclement weather, stormwater, or road projects.
- ◆ The Capital Area Flood Warning Network system is completed and operational.
- ◆ Implemented a Private Dirt Road Repair Program allowing citizens to pay Leon County to make repairs on their private roads saving citizens money and generating revenue.

County Fact

The average number of monthly visits to the Leon County website is 184,100.

Environmental Services- The primary purpose is to provide a satisfactory living environment by controlling and utilizing elements of the environment. Divisions include Stormwater, Cooperative Extension, Development Services, Geographic Information System, Environmental Compliance, Water Quality, and Aquatic Weed Control.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Garbage/Solid Waste Control	\$10,976,467	35.2%
Sewer/Wasterwater Services	\$4,250,000	13.6%
Conservation & Resource Mgt	\$4,387,229	14.1%
Flood Control	\$9,462,918	30.4%
Other Physical Environment	\$2,077,768	6.7%
<i>Subtotal</i>	<i>\$31,154,382</i>	<i>100%</i>

Highlights:

- ◆ The Transfer State processed, screened and loaded 184,325 tons of waste to be delivered to Springhill Regional Landfill in Jackson County, Florida for disposal.
- ◆ Recycled 5,021 tons of appliances and other metals.
- ◆ Recycled 289 tons of waste tires.

Economic Development- Services designed to develop and improve the economic condition of the community and its citizens. Divisions include Tourist Development, Economic Development Council, Veteran Services, and Housing.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Industry Development	\$3,233,564	53.8%
Housing & Urban Develop.	\$651,680	10.8%
Other Economic Develop.	\$2,127,542	35.4%
<i>Subtotal</i>	<i>\$6,012,786</i>	<i>100%</i>

Highlights:

- ◆ Increased support for the County's Summer Youth Employment program.
- ◆ Increased funding of the Downtown and Southside/Frenchtown CRA.
- ◆ Support of the Veteran Service Division of the Public Service Department.
- ◆ Continued commitment to the County's participation and administration of the State Housing Initiatives program.

County Fact

Water Quality Monitoring completed approximately 3,600 analyses to check water quality in Leon County area lakes.

General Government- This includes services provided by the legislative and administrative branches of the County. Additionally, funding is allocated in support of services provided by the Property Appraiser, Tax Collector, Supervisor of Elections, County Attorney, and the joint City/County Planning Department.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Legislative	\$1,297,209	4.0%
Executive	\$1,275,214	4.0%
Property Appraiser	\$4,298,282	13.4%
Tax Collector	\$4,188,302	13.0%
Clerk Finance	\$1,336,577	4.2%
Financial & Administrative	\$11,686,520	36.3%
Legal Counsel	\$1,935,212	6.0%
Comprehensive Planning	\$888,993	2.8%
Other Services	\$5,251,590	16.3%
<i>Subtotal</i>	<i>\$32,157,899</i>	<i>100%</i>

Highlights:

- ◆ Low-income senior homestead exemption (\$25,000) for the fourth year.
- ◆ Human Resources continues to provide recruitment, employment, benefits, compensation and regulatory compliance in order to attract and retain a highly talented and diverse Leon County work place.

Courts- Services provided by the Judicial branch include the 2nd Judicial Circuit of FL, State Attorney, Public Defender and the Clerk of Courts. Beginning July 1, 2004, the County's support role changed significantly due to new legislation. The State is now responsible for the majority of funding. However, the County is still obligated for items such as facilities, technology, and court security.

Funding:

Expenditures by Function	FY 06 Budgeted	FY 06 Budget Share
Court Administration	\$239,042	10.2%
State Attorney	\$80,966	3.5%
Public Defender	\$169,576	7.2%
Clerk of Circuit Courts	\$232,295	9.9%
Guardian Ad Litem	\$21,515	0.9%
Other Programs	\$1,603,354	68.3%
<i>Subtotal</i>	<i>\$2,346,748</i>	<i>100%</i>

Highlights:

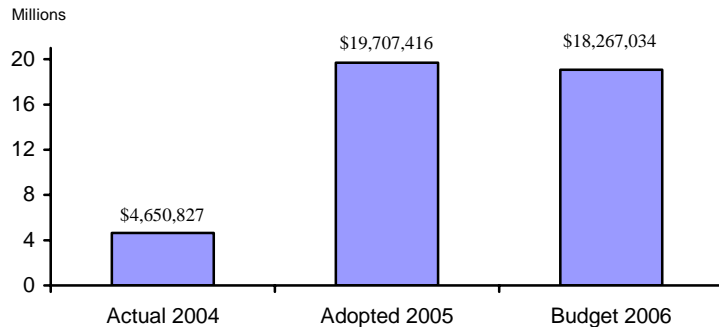
- ◆ The State of Florida mandated that the counties fund juvenile detention centers, an expense previously funded by the state. The budget includes over \$1.4 million for this purpose.
- ◆ Continued funding of positions to address jail overcrowding – Detention Review Coordinator and Mental Health Coordinator.

Non-Operating Expenses- Funding is provided 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. Activities include Fleet Management, Risk Management, countywide communication services, infrastructure and reserves.

Funding

In fiscal Year 2005/2006 a total of \$18,267,034 was allocated for non-operating expenses. This portion represents approximately 9% of the FY 05/06 budget.

Non-Operating Funding

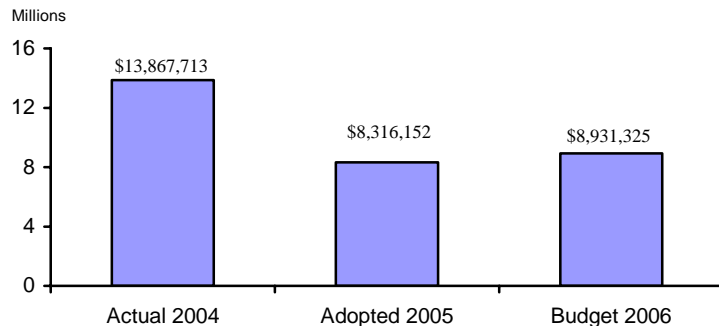


Debt Service- The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds previously issued by the County.

Funding

In Fiscal Year 2005/2006 a total of \$8,931,325 was allocated by the Board of County Commissioners for debt service expenses. This allocation represents approximately 4.25% of the total FY 05/06 budget. The large reduction between FY04 and FY05 is the result of the 1991 bond being paid off in FY04.

Debt Service Funding



Major Revenues

Ad Valorem: \$99,834,970, 52% of total revenues. Revenue received from a tax levied on the assessed value (net of any exemptions, penalties, and interest) of real or personal property expressed in mills. The millage rate is set by the Board of County Commissioners each year. No Ad Valorem tax millage will be levied against real property and tangible personal property in excess of 10 mills.

1 Cent Sales Tax Distribution: \$3,362,000, 1% of total revenues. The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to \$5,000. Per the December 1989 referendum, the sales tax was to be levied for 15 years. As the result of the November 2000 referendum, the sales tax has been extended for an additional 15 years.

State Revenue Sharing: \$4,113,500, 2% of total revenues. 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. This mandates the State to share revenues received from cigarette, sales, uses, and intangible taxes with County governments. These funds are collected and distributed on a monthly basis by the Florida Department of Revenue.

Local Government ½ Cent Sales Tax: \$11,047,550, 6% of total revenues. This revenue stream generates the largest amount of revenues for local governments among state-shared revenue sources authorized by the Legislature. The primary purpose of the tax is to provide relief from use of Ad Valorem and Utility taxes in addition to providing counties with revenues for local programs.

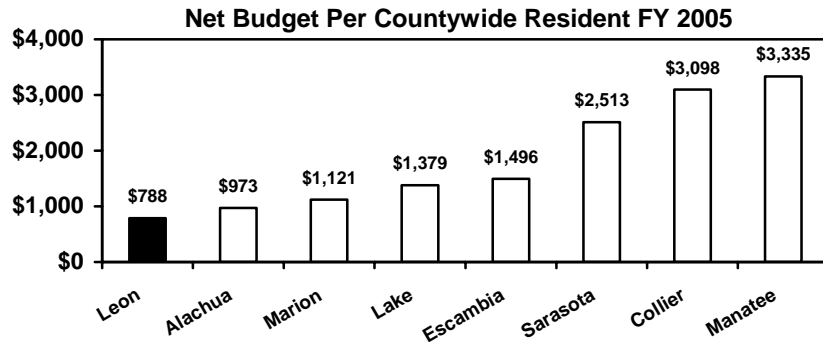
Telecommunications Tax: \$3,086,550, 2% of total revenues. The telecommunication tax is to be compensation for the use of public roads or rights-of-way. This tax applies to all taxable sales of communications services provided to service addresses within the County. The Communication Services Tax (CST) includes telecommunications, cable, direct-to-home satellite and related services, encompassing voice, data, video or any other information or signals.

Public Service Tax: \$4,490,650, 2% of total revenues. A public service tax may be levied on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled and water service. This tax supports fire services.

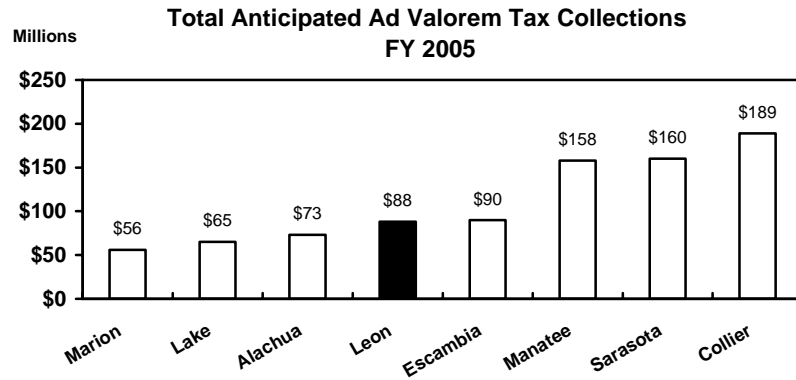
Local Option Tourist Tax: \$3,079,308, 2% of total revenues. The Local Option Resort Tax is a locally imposed 3% tax levied on transient lodging sales in Leon County; also known as "Bed Tax." The tax applies to every person who rents, leases, or lets any living quarters or accommodations in any hotel, motel, resort motel, apartment, etc for a term of six months or less. Starting in November of FY 04/05, the Board authorized the collection of an additional one cent to be used for a future performing arts center.

Environmental Permits: \$1,758,573, 1% of total revenues. These fees are the primary revenue source for the Department of Growth Management's Licenses and Permit Fund other than General Revenue. Fees collected are used to off-set the cost of reviewing development and environmental permit applications. The revenues are derived from development projects for compliance with stormwater, landscape, tree protection, site development, zoning, and subdivision regulations.

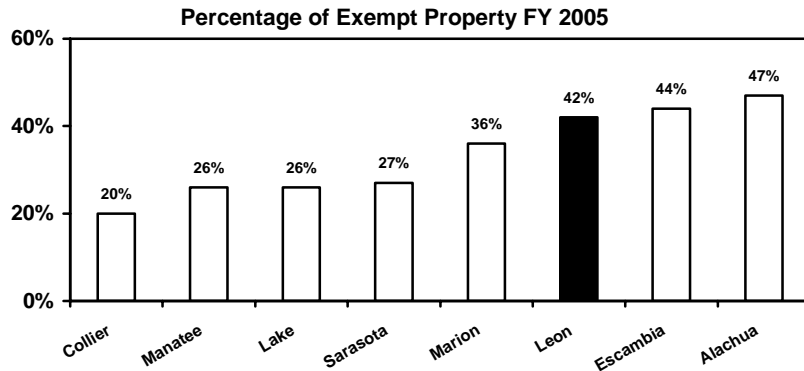
How We Compare



Compared to similar counties, Leon County has the lowest net budget per county resident.



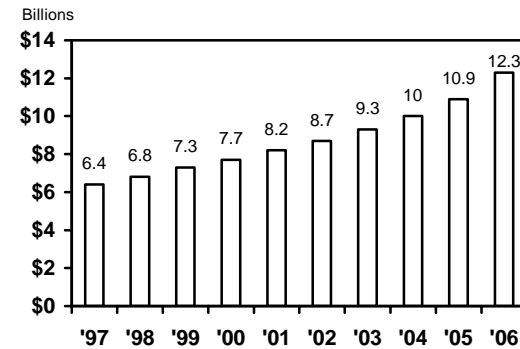
Among like-sized counties, Leon County collects a moderate amount of Ad Valorem taxes.



All property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation. Leon County hosts Florida's state government, two universities and one community college. All of which are exempt from property taxation.

Community Economic Profile

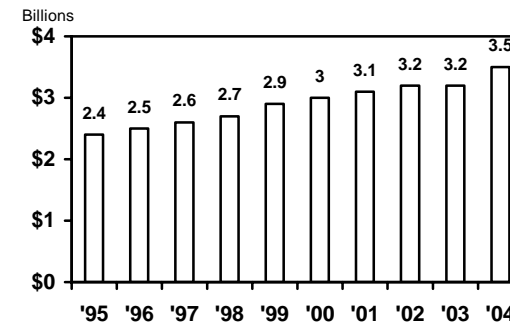
Annual Taxable Value



Taxable values have increased steadily over the past 10-years, with a recent spike in 2006. For 2006 the value of taxable property is \$12.3 billion. New development and land sales have helped increase Leon County's taxable value.

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

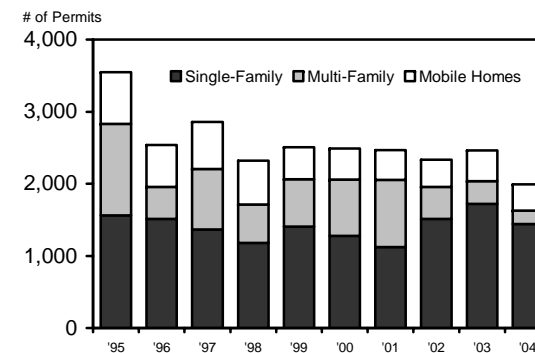
Taxable Retail Sales



Taxable retail sales for 2001 to 2003 experienced little change. However, in 2004 retail sales experienced a significant increase of 9.3% over the prior year.

Source: Florida Legislature's Office of Economic and Demographic Research, Tallahassee Leon County Planning Department.

Residential Building Permits

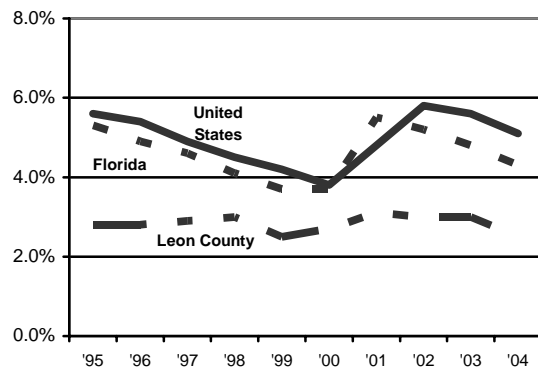


Overall, residential building permits have remained steady over the past five years, with a slight decrease for 2004, totaling nearly 2,000 permits.

Source: Leon County Growth & Environmental Management and City of Tallahassee Building Inspection Division.

Community Economic Profile

Unemployment Levels



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 ten years. After increasing from 2000 to 2002, the unemployment rate has decreased in both 2003 and 2004. In 2004 the unemployment rate dropped 13%.

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

Employment by Industry, 1994 vs. 2004

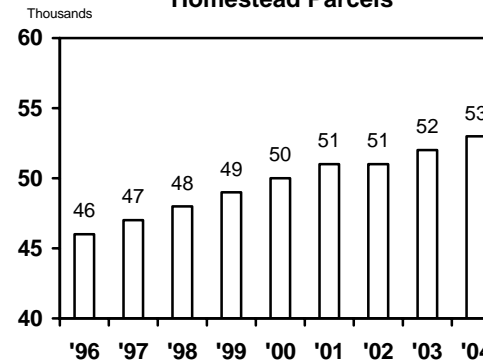
Industry	Employees 1994	% Labor Force	Employees 2004	% Labor Force	% Change
Government	57,600	40.3%	62,200	37.9%	8.0%
Service & Misc	44,600	31.2%	57,100	34.8%	28.0%
Retail Trade	16,100	11.3%	17,600	10.7%	9.3%
Finance & Real Estate	5,600	3.9%	7,300	4.4%	30.4%
Construction	6,200	4.3%	8,100	4.9%	30.6%
Wholesale	3,400	2.4%	3,000	1.8%	-11.8%
Manufacturing	4,300	3.0%	3,700	2.3%	-14.0%
Transpt., Pub Utilities & Communications	5,000	3.5%	5,300	3.2%	6.0%
Total	142,800	100.0%	164,300	100.0%	15.1%

Over the past 10 years, Leon County's major industries include Government, Services, and Retail Trade. This is attributed to the support needed for the large government and higher education infrastructure located in the area.

The most dramatic increase over the last decade has been both Construction and Finance and Real Estate at 30%. As a whole, these industries have seen a 15.1% increase in employment over the past decade, with 164,300 employees in 2004.

Community Economic Profile

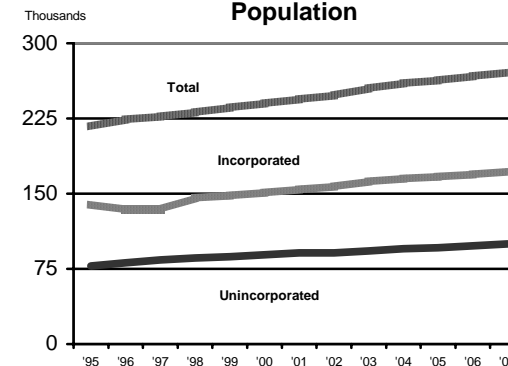
Homestead Parcels



Growth in homestead parcels remains steady at approximately 1% growth per year. From 2003 to 2004 there was a 2% increase, with an additional 1,000 homestead parcels.

Source: Property Appraiser, Official Tax Roll Certification (Form DR-403PC)

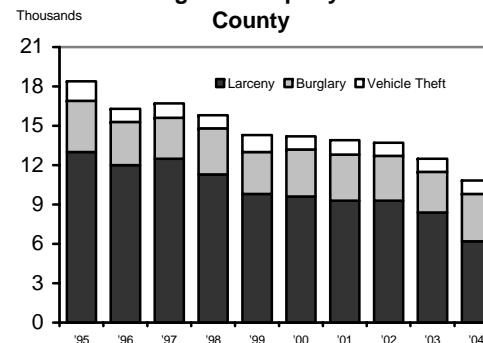
Population



The population of Leon County as of April 2004 was 263,000: 63% Incorporated and 37% Unincorporated. Total county population projections are moderate and are stable at 1.5%. Population estimates include higher education enrollment.

Source: Tallahassee/Leon County Planning Department, Division of Research & Graphics, and University of Florida BEBR.

Crimes Against Property in Leon County



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 the County. The greatest decline occurred from 2003 to 2004 at 13.44%.

Larceny in the County saw the greatest decline from 2003 to 2004 at 25.82%.

Source: Florida Statistical Analysis Center, FDLE