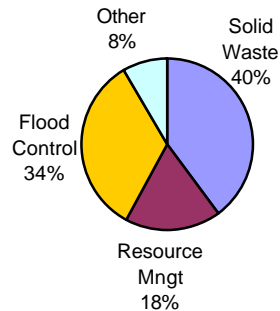


Environmental Services- The primary purpose is to provide a satisfactory living environment by controlling and utilizing elements of the environment. Divisions include Stormwater, Cooperative Extension, Development Services, Geographic Information System, Environmental Compliance, Water Quality, and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

Funding

In Fiscal Year 2004/2005 a total of \$23,014,923 is allocated with \$16,604,122 for operations and \$6,410,801 provided for capital projects. This allocation represents approximately 12% of the total Fiscal Year 2004/2005 budget.



Highlights

- ◆ Continued support of the County's flood control programs.
- ◆ Continued funding for the acquisition of flooded parcels.
- ◆ Funding of a fee study for Growth & Environmental Management and Building Inspection.
- ◆ Establishing a stand alone Electronic Recycling tipping fee at the landfill, replacing a previous grant.

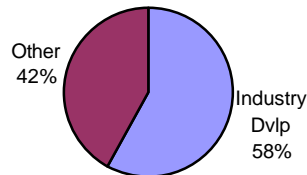
County Fact

In FY2004, 6,893 environmental inspections were performed.

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

Funding

In Fiscal Year 2004/2005 a total of \$3,832,883 is allocated to economic development. All of these funds are dedicated to operations. This allocation represents almost 2% of the total Fiscal Year 2004/2005 budget.



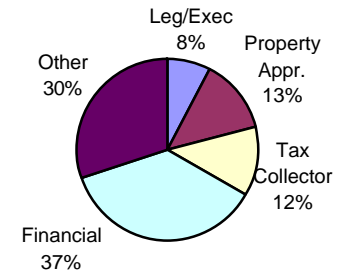
Highlights

- ◆ Increased support for the County's Summer Youth Employment program.
- ◆ New funding for the Downtown Community Redevelopment Area (CRA).
- ◆ Continued funding of the Southside/Frenchtown CRA.
- ◆ Support of the Economic Development Council/Chamber of Commerce.

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

In Fiscal Year 2004/2005 at 15% of the total annual budget, a total of \$29,592,892 is allocated to general government. Operating costs account for \$23,931,794, while capital projects are funded for \$5,661,098.



Highlights

- ◆ Significant increase in funding for the County Attorney to support environmental matters and others.
- ◆ Low-income senior homestead exemption (\$25,000) for the third year.
- ◆ Reduction of the ad-valorem millage rate for the 13th consecutive year.

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 for the Court system. However, the County is still obligated for items such as facilities, technology, and court security.

Funding

A total of \$2,399,388 is allocated for Fiscal Year 2004/2005. There are no funds allocated for capital projects under the Courts.

Highlights

- ◆ Due to new legislation, \$1.4 million has been allocated to juvenile detention centers.
- ◆ Funding allocated to provide expedited child support hearings.
- ◆ Continued funding of the Detention Review Coordinator and Mental Health Coordinator positions in order to address jail overcrowding.

County Fact

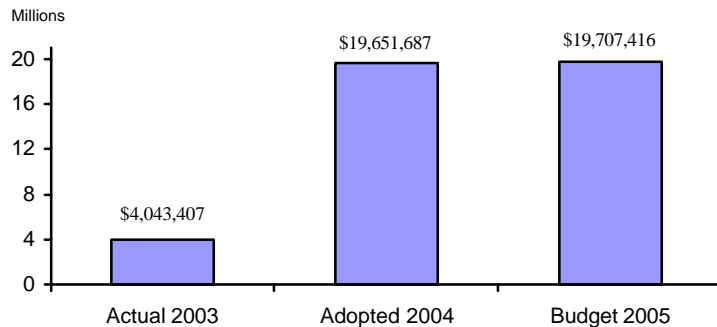
Leon County seniors will save an estimated \$398,014 due to the low income senior exemption in Fiscal Year 2004/2005.

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. Activities include Fleet Management, Risk Management, countywide communication services and reserves. The County employees responsible for the administration of these programs are presented in specific County Administrator department budgets.

Funding

In fiscal Year 2004/2005 a total of \$19,707,416 was allocated for non-operating expenses. This portion represents approximately 10% of the total annual budget.

Non-Operating Funding

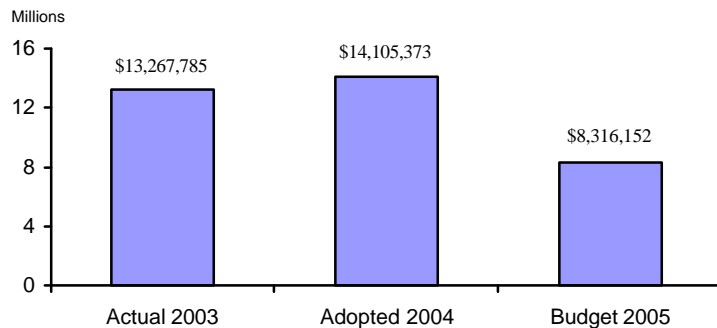


Debt Service- The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds previously issued by the County.

Funding

In Fiscal Year 2004/2005 a total of \$8,316,152 is provided by the Board of County Commissioners for debt service expenses. This allocation represents approximately 4% of the total Fiscal Year 2004/2005 budget. The large reduction between FY04 and FY05 is the result of the 1991 bond being paid off in FY04.

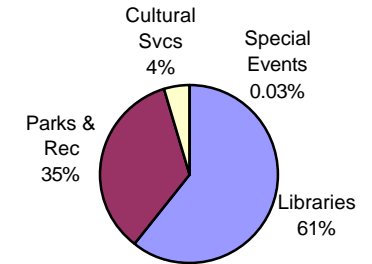
Debt Service Funding



Culture and Recreation- This includes services provided by the Parks & Recreation, and the Library.

Funding

During the Fiscal Year 2004/2005 a total of \$12,882,313 is allocated to support cultural and recreational services. The ten capital projects funded for the current fiscal year amount to \$4,580,000, while operating costs are funded at \$8,302,313.



Highlights

- ◆ Increased summer library programs targeting children and families.
- ◆ Capital project funding for the Lake Jackson Branch Library, Miccosukee Community Center and Park, Apalachee Parkway Regional Park, and Northeast Community Park.

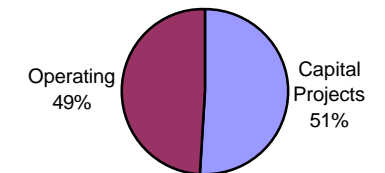
County Fact

Leon County currently maintains an estimated 17,000 street signs countywide.

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

In Fiscal Year 2004/2005 a total of \$14,475,594 is allocated to transportation. This amount represents almost 8% of the total FY2004/2005 budget. Divided nearly equally, \$7,098,065 is provided for operations, while \$7,377,529 is dedicated to capital projects.



Highlights

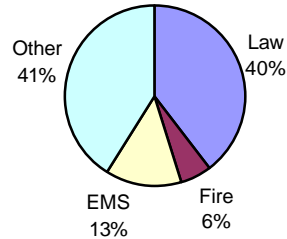
- ◆ Increased funding for Community Safety and Mobility by adding \$250,000 for a total of \$750,000 in FY2004/2005.
- ◆ Major capital projects include Intersection & Safety Improvements, Bannerman Rd. Improvements, Black Creek Restoration, Beech Ridge Trail Extension, and Heatherwood Rd Improvements.

Major Revenues

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 etc.

Funding

During Fiscal Year 2004/2005 \$67,317,759 is allocated to Public Safety. This represents 35% of the total budget. The majority of the funds are allocated for operations, at \$65,228,271, with the remaining \$2,089,488 for capital projects. This represents 7% of the total FY2004/2005 budget.



Highlights

- ◆ Funding provided for equipment intended for traffic control and DriveCams to enhance EMS responder driving abilities.
- ◆ Capital projects include the replacement of vehicle mobile data computers for the Sheriff's office, additional replacement ambulances, and repair/maintenance to the jail.

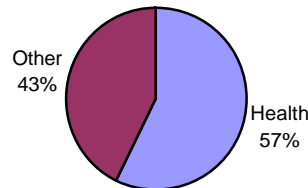
County Fact

Mosquito Control responded to nearly 8,000 service requests during Fiscal Year 2003/2004.

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

Funding

In Fiscal Year 2004/2005 a total of \$9,645,319 is allocated to Human Services. This represents 5% of the total budget. There are no capital projects scheduled for Fiscal Year 2004/2005.



Highlights

- ◆ Funding for a Women's Healthcare Clinic study and the improvements that may result.
- ◆ Continued support for the Community Human Services Partnership (CHSP) program.
- ◆ Funding provided for the Healthy Start Program's Fetal and Infant Mortality Review project.
- ◆ Funding in support of the Hope Community, Inc. for \$260,000 which included \$220,000 for construction of a women's dormitory and \$40,000 for air conditioning repairs at the Shelter.

Ad Valorem: \$87,912,878, 46% 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: \$2,691,801, 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: \$3,715,813, 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: \$10,640,000, 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: \$2,280,000, 1% 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.

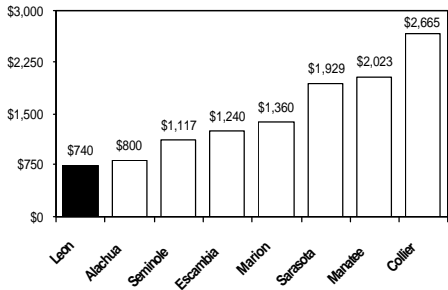
Public Service Tax: \$4,566,489, 2% of total revenues. A public service tax may be levied on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. This tax supports fire services.

Local Option Tourist Tax: \$2,020,299, 1% of total revenues. The Local Option Resort Tax is a locally imposed 3% tax levied on transient lodging sales in Leon County; also know 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, apartment motel, rooming-house, mobile home park, recreational vehicle park, or condominium for a term of six months or less.

Environmental Permits: \$1,558,772, 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.

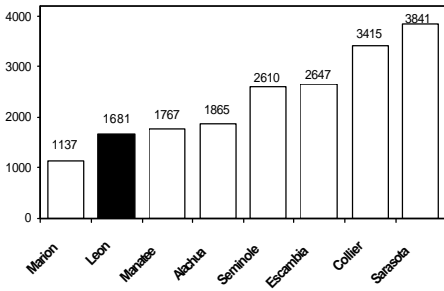
How We Compare

Net Budget Per County Resident (FY 2004)



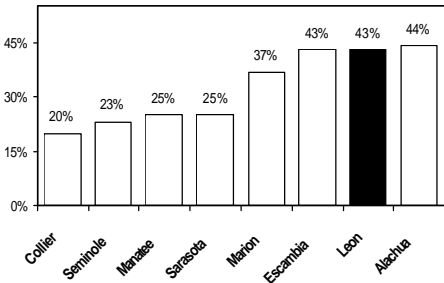
When compared to similar counties, Leon County has the lowest net budget per county resident. Leon County has an estimated population of almost 250,000 and a net budget for FY 2004/2005 of \$191,184,639.

Total Number of County Employees (FY 2004)



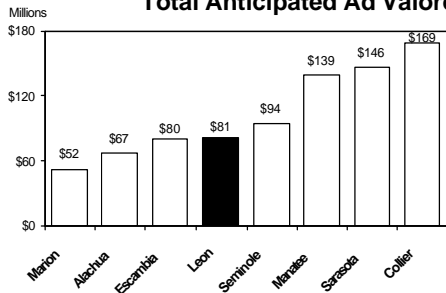
County employees consist of Board, Constitutional, and Judicial Offices. Leon County has one of the lowest number of county employees.

Percentage of Exempt Property (FY 2004)



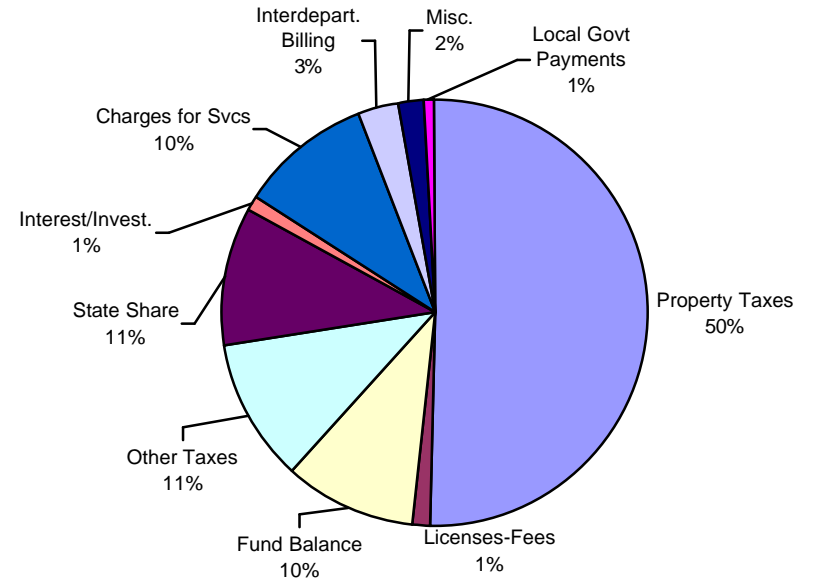
All property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation. Leon County hosts Florida's state government as well as two universities and one community college. All of which are exempt from property taxation.

Total Anticipated Ad Valorem Tax Collections (FY 2004)

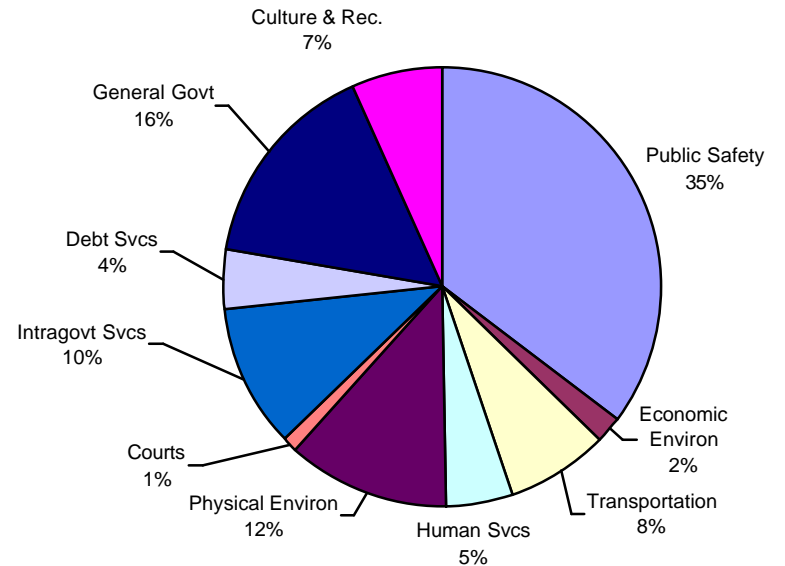


Among the like-sized counties, Leon County collects a moderate amount of Ad Valorem taxes.

Where the \$191.2 million comes from...



...and where the \$191.2 million goes.



Summary- The total budget for Fiscal Year 2004/2005 is \$191,184,639 or a 4% decrease from last fiscal year. The total budget is comprised of an operating appropriation equaling \$167,779,711 and a capital appropriation equaling \$23,404,928. The capital budget represents an 18% decrease 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 FY05 Funding	% of Total	Full-time Employees
BOCC	\$68,875,506	36.5%	747.12
Constitutional Officers	\$60,379,461	31.6%	954.50
Non-Operating	\$28,474,353	14.9%	N/A
Capital	\$23,404,928	12.2%	N/A
Debt Service	\$8,316,152	4.4%	N/A
Judicial	\$734,239	0.4%	8.00
Total	\$191,184,639	100.0%	1709.62

The FY2004/2005 Budget provides funding to continue high levels of service to the citizens of Leon County while reducing the general millage rate from 8.55 to 8.54. This is the 13th consecutive year the countywide rate has either been reduced or held constant.

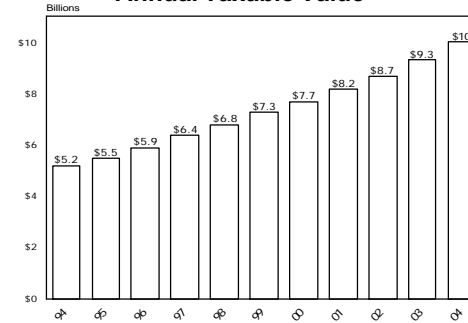
Property Tax Rates
Per \$1,000 of taxable value

Tax	FY 03/04	FY 04/05
Countywide	\$8.55	\$8.54
EMS MSTU	\$0.50	\$0.50
Primary Health MSTU	\$0.12	\$0.22
Total	\$9.17	\$9.26

This budget includes an increase of 0.10 mills for a total of 0.22 mills for Uninsured Primary Healthcare. The additional 0.10 mill is anticipated to generate approximately \$1.0 million to support the funding of a Women's Healthcare Clinic.

Statistical Profile

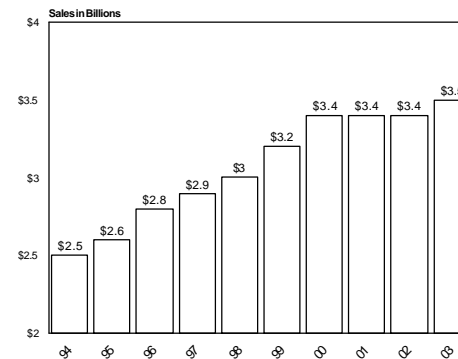
Annual Taxable Value



Taxable values have increased steadily over the past 10-years. Taxable values rose 7.5% from 2003 to 2004. Higher taxable values are partially attributed to the increased home sales spurred by low interest rates.

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

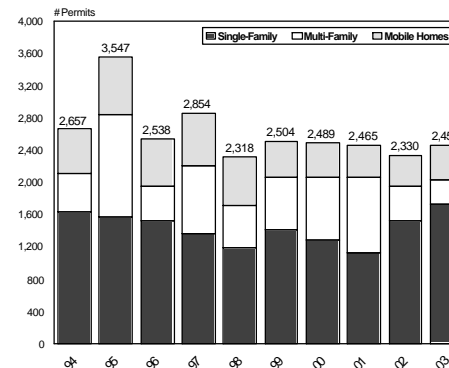
Taxable Retail Sales



Taxable retail sales are reported by Metropolitan Statistical Area (MSA). Tallahassee's MSA includes Leon and Gadsden Counties. Taxable retail sales increased 3.1% in 2003. This compares to a 1.9% increase statewide for the same period.

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

Residential Building Permits

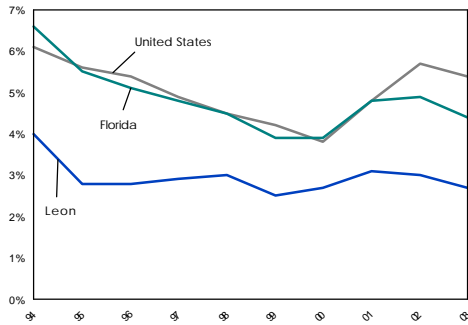


Overall, residential building permits have increased by 6%. Multi-Family permits decreased noticeably (29%) in 2003, but an increase was seen in permits granted for both single-family and mobile homes.

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

Statistical 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 10 years. In addition, it increased 15% in 2001 and decreased 3% in 2002. In 2003, the unemployment rate increased 10% in Leon County, though it still remains at a modest 2.7% as compared to 4.4% statewide and 5.4% nationwide.

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, 1993 vs. 2003

Industry	# Employees 1993	% Labor Force	# Employees 2003	% Labor Force	% Change
Government	54,400	40.9%	61,300	38.0%	12.7%
Services & Miscellaneous	40,200	30.2%	55,900	34.6%	39.1%
Retail Trade	15,000	11.3%	17,600	10.9%	17.3%
Finance, Insurance & Real Estate	5,600	4.2%	7,300	4.5%	30.4%
Construction	5,800	4.4%	7,000	4.3%	20.7%
Wholesale Trade	3,100	2.3%	2,900	1.8%	-6.5%
Manufacturing	3,900	2.9%	3,600	2.2%	-7.7%
Transportation, Communication & Public Utilities	5,100	3.8%	5,900	3.7%	15.7%
Total	133,100	100.0%	161,500	100.0%	21.3%

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 is the Services sector (39.1%). Areas of Wholesale and Manufacturing are the only areas that have seen a decrease over the past decade.

October 25, 2004

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Budget in Brief for the Fiscal Year beginning October 1, 2004 and ending September 30, 2005. This document has been designed to communicate the basic budget information for the adopted FY 2004/2005 annual operating and five year capital improvement plan.

The Board of County Commissioners has adopted a FY 2004/2005 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 millage rate of 8.54. This is the 13th 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. It has a population of just under 250,000 people. 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.

LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

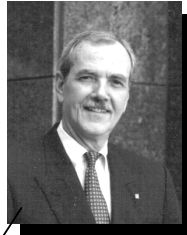
The mission of the Leon County Board of County Commissioners is to preserve and enhance the outstanding quality of life which has made our community a desirable place to live, work and raise our children. Through the provision of cost effective superior services, County Government will ensure the promotion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



Dan Winchester
District 3



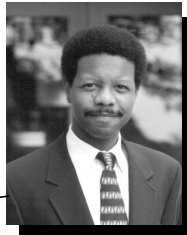
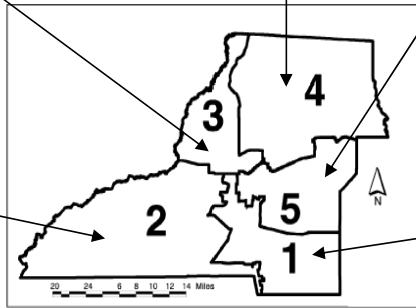
Tony Grippa
District 4



Bob Rackleff
District 5



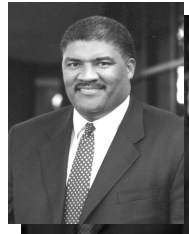
Jane G. Sauls
Chairman
District 2



William C. Proctor, Jr.
District 1



Cliff Thael
Vice-Chairman
At-Large



Rudy Maloy
At-Large



Parwez Alam
County Administrator



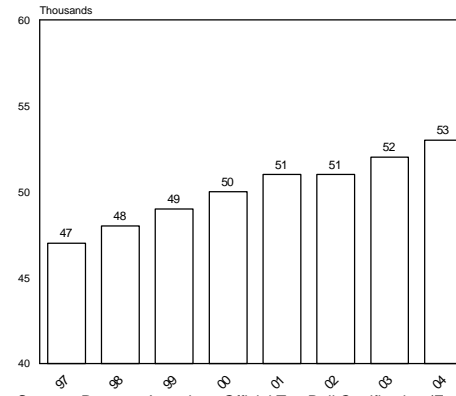
Herb Thiele
County Attorney



Alan Rosenzweig
Management & Budget
Director

Statistical Profile

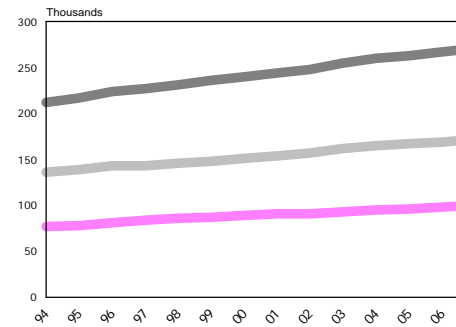
Homestead Parcels



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

Growth in homestead parcels remains steady at approximately 1.8% growth per year. Minimal growth occurred in 2001-2002 which may be the result of the start of a national recession. After 2002 a more traditional rate of growth began to reemerge.

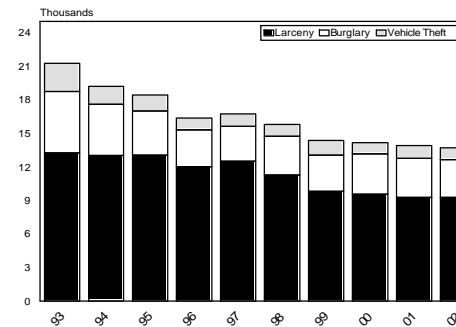
Population



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

The population of the County in 2003 was 255,500: 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 1.4%. The county and the incorporated area have grown steadily with neither area having greater growth than the other over the last decade. Population estimates include higher education enrollment.

Crimes Against Property



Source: Florida Statistical Analysis Center, FDLE

Property Crime in Leon County has continually decreased since 1993. Over the ten year period there has been an average of 6.6% decrease.

Motor Vehicle Theft saw the greatest decline from 2001 to 2002 at 9%.