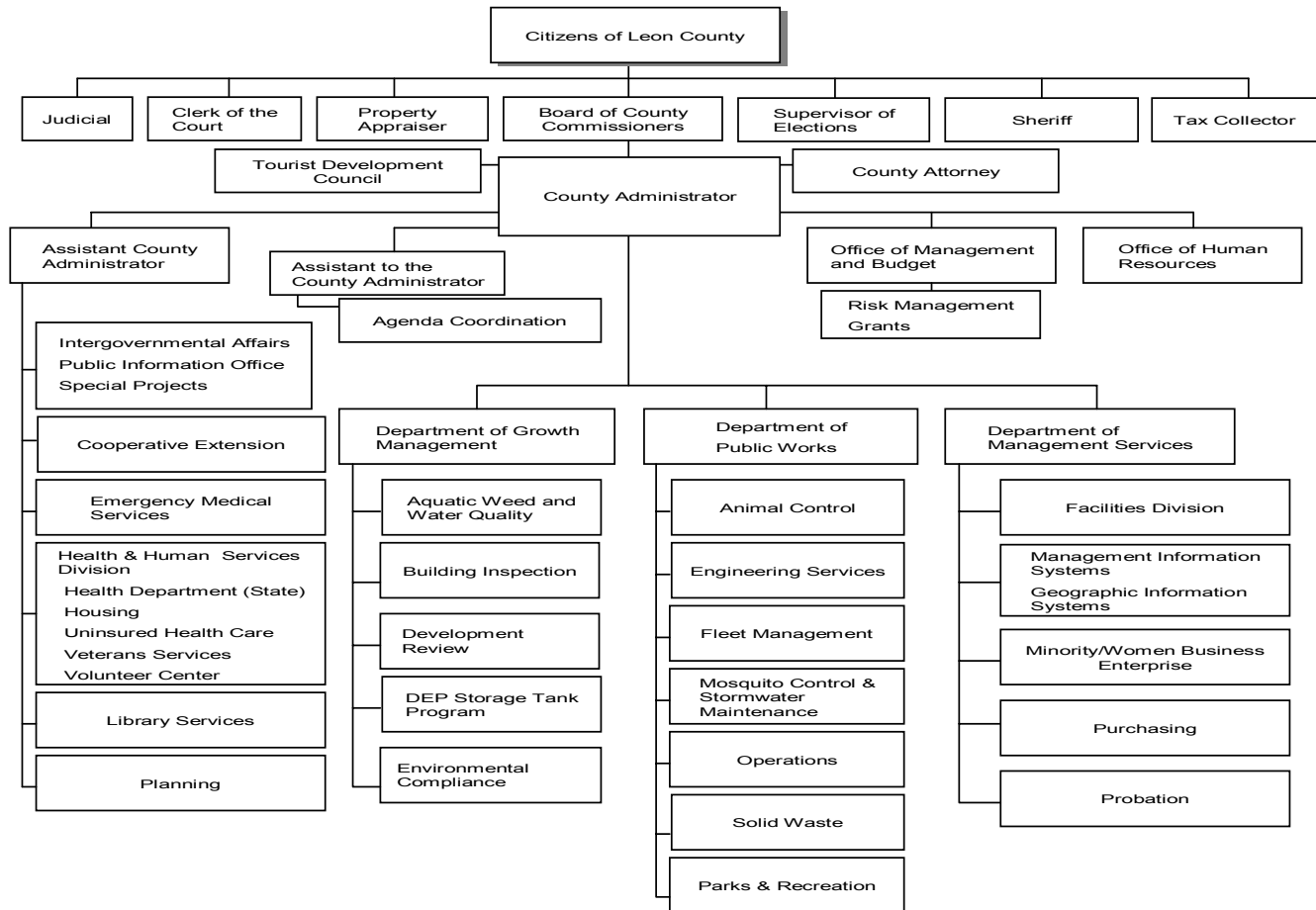


Leon County Government Fiscal Year 2005 Budget



LEON COUNTY, FLORIDA

Leon County is approximately 671 square miles. It has a population of approximately 255,000 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.



2004 County Priorities

Every year, the Board of County Commissioners assesses our ever-changing environment and provides County Administration with the necessary direction to focus the County's resources and efforts on accomplishing the most pressing issues. The following list represents the Top 10 priorities of the Board of County Commissioners for 2004.

1. **WATER QUALITY/TOTAL MAXIMUM DAILY LOAD (TMDL) STANDARDS**
 - Develop a program to measure the amount of pollutants entering water bodies and implement new regulations to comply with and enforce federal and state standards.
2. **JOINT DISPATCH/EMERGENCY OPERATIONS CENTER (EOC)**
 - Pursue the development of a Leon County/Tallahassee Joint Law Enforcement Dispatch/EOC.
3. **LEON COUNTY CHARTER AMENDMENT**
 - Pursue Leon County Charter amendment to address countywide stormwater issues.
4. **PROTECTION OF NORTH FLORIDA WATER RESOURCES**
5. **ECONOMIC DEVELOPMENT**
 - Maintain focus on recruitment and expansion of small businesses and job creation.
 - Develop a performance contract with the Economic Development Council (EDC) to evaluate its progress in attracting new businesses to Leon County.
6. **ELIMINATE EMERGENCY MEDICAL SERVICES (EMS) MUNICIPAL SERVICES TAXING UNIT (MSTU)**
7. **WOMEN'S HEALTH CENTER ON SOUTHSIDE**
 - Evaluate the need for a women's health center at the Bond Community Health Clinic.
8. **COMMUNITY/TEEN CENTERS**
 - Extend Leon County's lease with the Leon County School Board for the Ft. Braden Community Center.
 - Explore using schools for after hours youth programs.
 - Evaluate a dinner program for kids after school.
9. **FUNDING FOR 90 EAST (MAHAN DRIVE) TO I-10**
10. **SOUTHERN STRATEGY**
 - Involve the private sector in further developing the Southern Strategy to address housing, schools, and transportation.
 - Explore the impact the FSU and FAMU Master Plans will have on Southside neighborhoods.

Budget At A Glance

BUDGET OVERVIEW

The total tentative budget for FY 2004/2005 is \$191,184,639 or 4% less than last fiscal year. The operating budget of \$167,939,711 represents a decrease from last year's adopted budget. The capital budget of \$23,404,928 represents a decrease of 18% from last year. **Figure 1** depicts the budget as it is reflected organizationally. The FY 2004/2005 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.

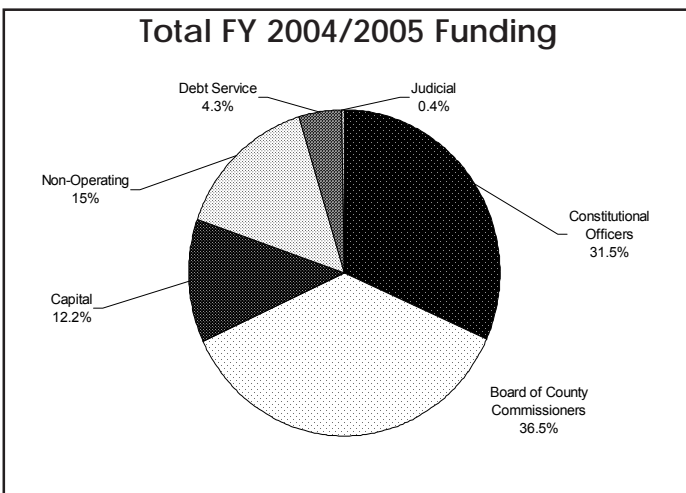


Figure 1 FY 2004/2005 Budget by Organizational Unit

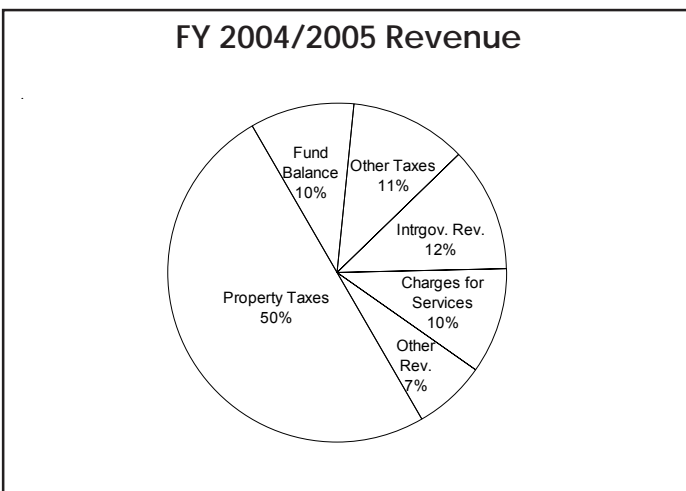


Figure 2 FY 2004/2005 Major Revenue Classifications

BUDGET PROCESS

In **December of 2003** the Board held its annual retreat to develop a list of priorities and other policy initiatives. Following the Board retreat (**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, 2004**.

FY 2004/2005 REVENUES

The Florida Statutes require that all local government adopted budgets be balanced. Leon County's FY 2004/2005 budget of \$191,184,639 is balanced with the use of a variety of revenue sources and 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 FY 2004/2005 adopted budget. On the following page, some of the major individual revenue sources are summarized in more detail.

Budget At A Glance

MAJOR REVENUES

(FY 2005 Revenue Estimates projected in Millions)

AD VALOREM PROPERTY TAXES (\$87.7)

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

LOCAL OPTION SALES TAX (\$5.9)

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, according to the existing agreement with the City, the revenue is split 52.84% County and 47.16% City.

STATE REVENUE SHARING TAX (\$3.7)

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 (\$10.6)

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 (\$6.0)

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 (\$3.8)

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 (\$3.2)

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 (\$2.0)

This is a locally imposed 3% tax levied on rentals and leases of less than a six month duration.

ENVIRONMENTAL PERMITS (\$1.6)

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 (\$2.3)

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 (\$4.5)

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

Culture and Recreation

Culture and recreation operations and capital projects funded for Fiscal Year 2004/2005 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 2004/2005 a total of \$12,882,313 is allocated by the Board of County Commissioners in support of culture and recreational operations and capital projects. This represents approximately a 7% allocation of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating and capital budget, with respect to culture and recreational services include:

- ◆ Increased summer library programs targeting children and families.
- ◆ Capital project funding for the Lake Jackson Branch Library. If additional grant funds are awarded, funding for the Parkway Branch Library will also be realized.
- ◆ Major Parks related capital projects receiving funding in FY 2004/2005 include: Apalachee Parkway Regional Park, Northeast Community Park, and Jackson View Park.
- ◆ Other Capital projects receiving funding in the FY 2004/2005 budget include Alford Arm Greenway, Miccosukee Greenway, and St. Mark's Headwaters.



County residents listening during story time at the LeRoy Collins Library.

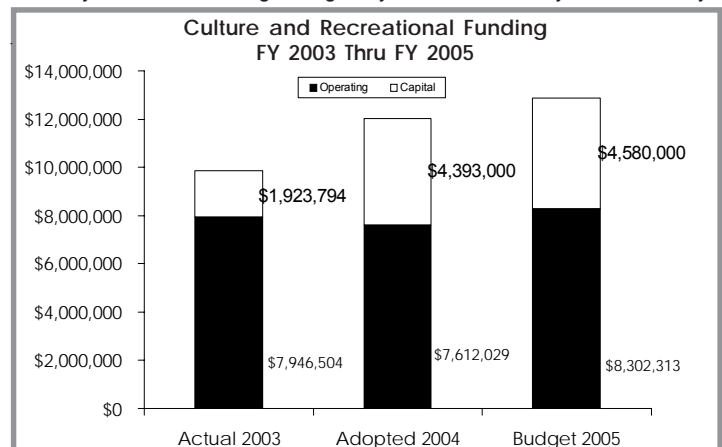


Figure 3: Culture and Recreational funding for the past three fiscal years.

COUNTYFACT

In FY 2003, circulation at all County branch libraries increased in excess of 15%.

Transportation

Transportation operations and capital projects funded for Fiscal Year 2004/2005 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 2004/2005 a total of \$14,475,594 was allocated by the Board of County Commissioners in support of transportation operations and capital projects. This allocation represents almost 8% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating and capital budget, with respect to transportation services include:

- ◆ Increased funding for Community Safety and Mobility from \$500,000 to \$750,000 for FY 2004/2005.
- ◆ Support of the Transportation Disadvantaged Program.
- ◆ Major transportation related capital projects receiving funding in FY 2004/2005 include: Black Creek Restoration, Beech Ridge Trail Extension, Intersection & Safety Improvements and Arterial/Collector Resurfacing.
- ◆ Other capital projects included in the FY 2004/2005 budget include: Bannerman Road (Thomasville-Meridian) and Heatherwood Road Improvements.



A Leon County maintained canopy road.

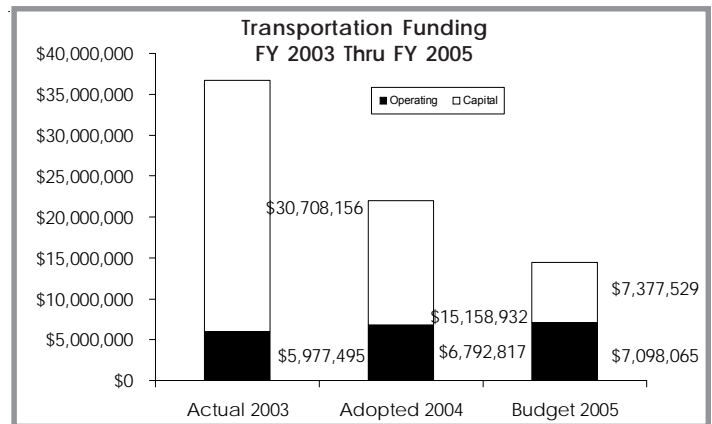


Figure 4: Transportation funding for the past three fiscal years.

COUNTYFACT

In FY 2003, the Leon County Public Works Department utilized 1,074 tons of asphalt to patch potholes through Leon County.

Public Safety

Public Safety operations and capital projects funded for Fiscal Year 2004/2005 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 Inspections Division, the Office of Growth & Environmental Management, the Probation Division of the Management Services Department, and the Leon County Volunteer Fire Departments.

FUNDING

In Fiscal Year 2004/2005 a total of \$67,317,759 is allocated by the Board of County Commissioners in support of public safety operations and capital projects. This allocation represents approximately 35% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating and capital budget, with respect to public safety services include:

- ◆ Continued funding for the Sheriff's Law Enforcement and Correctional Operations.
- ◆ Continued funding in support for the County run Emergency Medical Services department (EMS) to provide ground ambulance service.
- ◆ Funding provided for the purchase of additional equipment for traffic control and DriveCams to enhance responder driving abilities for Emergency Medical Services staff.
- ◆ Major public safety related capital projects receiving funding in FY 2004/2005 include: Funding for the replacement of vehicle mobile data computers for the Leon County Sheriff's Office, additional replacement ambulances and repair/maintenance to the Jail.



Leon County Sheriff's Department Mobile Command and Communications Center

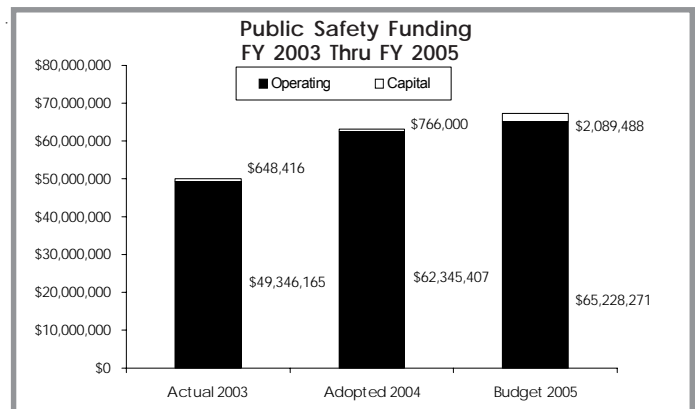


Figure 5: Public Safety funding for the past three fiscal years.

COUNTYFACT

In FY 2003, the estimated value of seized and recovered property by the Sheriff's Office was approximately \$4.4 million dollars.

Human Services

Human Services operations and capital projects funded for Fiscal Year 2004/2005 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 2004/2004 a total of \$9,645,319 is allocated by the Board of County Commissioners in support of human services operations. This allocation represents approximately 4.8% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating budget, with respect to human services include:

- ◆ Funding for a Women's Health Clinic Study and funding for improvements that may result from the study.
- ◆ Continued support of the County Health Department.
- ◆ Continued support of existing County social services programs, including the Community Human Services Partnership program.
- ◆ Continued funding in support of the delivery of primary health care programs, services, and facilities for uninsured, low income citizens of Leon County under the age of 65.
- ◆ Funding in support of enhanced stormwater maintenance and mosquito control of the County's stormwater ponds and various conveyance systems.
- ◆ Funding provided for the Healthy Start program's Fetal and Infant Mortality Review project.
- ◆ Funding in support of the Hope Community, Inc. for the amount of \$260,000 which included \$220,000 for construction of a women's dormitory and \$40,000 for air conditioning repairs.



Mosquito Control Fogger Truck

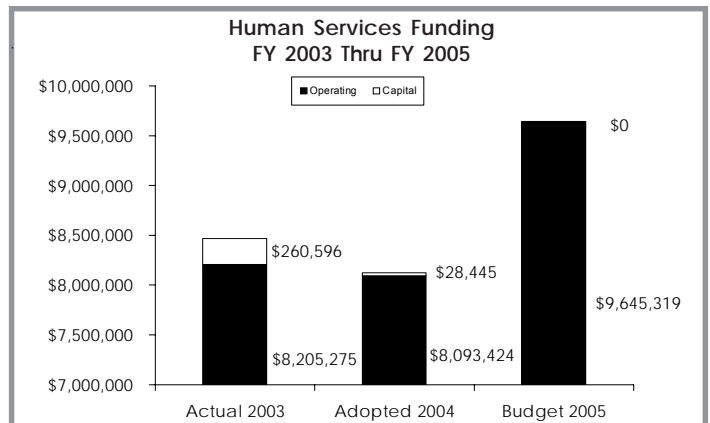


Figure 6: Human Services funding for the past three fiscal years.

COUNTYFACT

In FY 2003, 5,643 total CareNet patients were registered to receive health care services.

Environmental Services

Environmental Services operations and capital projects funded for Fiscal Year 2004/2005 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, Water Quality Monitoring, and Aquatic Weed Control Divisions of the Office of Growth & Environmental Management.



Materials being processed at the Transfer Station.

FUNDING

In Fiscal Year 2004/2005 a total of \$23,014,923 is allocated by the Board of County Commissioners in support of environmental services operations and capital projects. This allocation represents approximately 12% of the total Fiscal Year 2004/2005 budget.

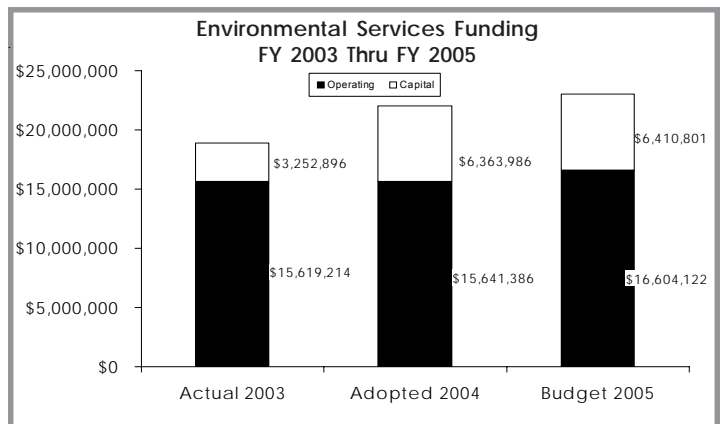


Figure 7: Environmental Services funding for the past three fiscal years.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating and capital budget, with respect to environmental services include:

- ◆ Additional funding has been provided for increased levels of service for hand fogging due to the increase in the Asian Tiger mosquito population.
- ◆ Continued support of the County's flood control programs.
- ◆ Continued funding for the acquisition of flooded parcels.
- ◆ Funding of fee study for Growth and Environmental Management and Building Inspection.
- ◆ Establishing a stand alone Electronic Recycling tipping fee, which replaces funding previously provided through a grant. Residents will receive one free item per drop off instead of having to pay the new fee.

COUNTYFACT

In FY 2003, 6,876 environmental inspections were performed.

Economic Development

Economic Development operations funded for Fiscal Year 2004/2005 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).

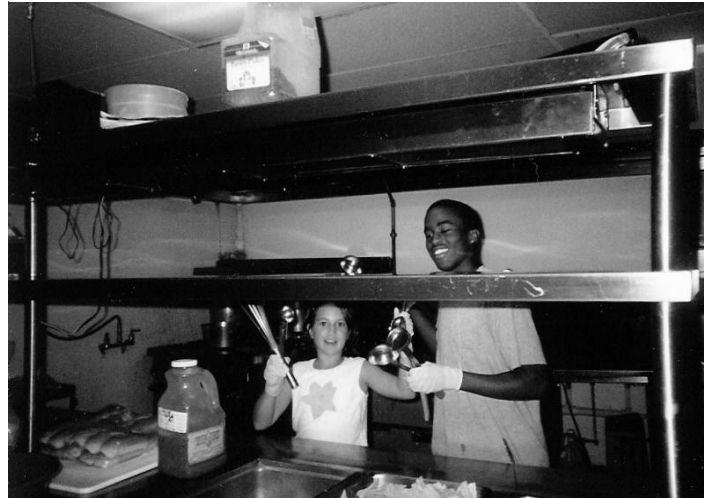
FUNDING

In Fiscal Year 2004/2005 a total of \$3,832,883 is allocated by the Board of County Commissioners in support of economic development operations. This allocation represents almost 2% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating budget, with respect to economic development services include:

- ◆ New funding to support the Downtown Community Redevelopment Area (CRA) as well as continued funding of the existing Southside/Frenchtown (CRA).
- ◆ Continued commitment to the County's participation and administration of the State Housing Initiatives program.
- ◆ Continued support for the administration of the Housing Finance Authority.
- ◆ Increased support of the County's "Summer Youth Employment" program.
- ◆ Funding in support of the Economic Development Council/ Chamber of Commerce.
- ◆ Continued support of the Veteran Services division of the Public Services Department.



Lunch being served by Youth Corp at the annual Grandparent's Day celebration.

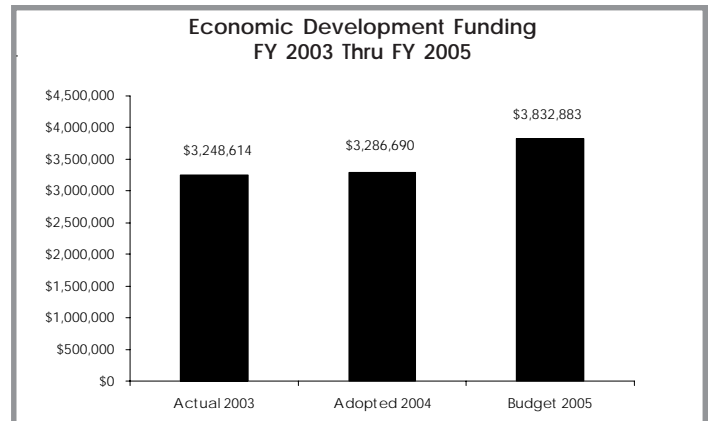


Figure 8: Economic Development funding for the past three fiscal years.

COUNTYFACT

In FY 2003, an average visitor spent 2.43 nights in the Tallahassee-Leon County area.

Courts

Court operations funded for Fiscal Year 2004/2005 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.



Citizens reporting for jury duty

FUNDING

In Fiscal Year 2004/2005 a total of \$2,399,388 is allocated by the Board of County Commissioners in support of Judicial Branch and court related operations. This allocation represents almost 1% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating budget, with respect to court related services include:

- ◆ During the past legislative session, the state mandated that counties fund juvenile detention centers. This expense was 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.
- ◆ Funding to support the Clerk's Express Lane Enforcement Program (ELAP) which provides expedited child support hearings.
- ◆ All required expenses under Article V in support of the State Attorney, Public Defender, Clerk of the Circuit Court, Judiciary and Guardian Ad Litem.

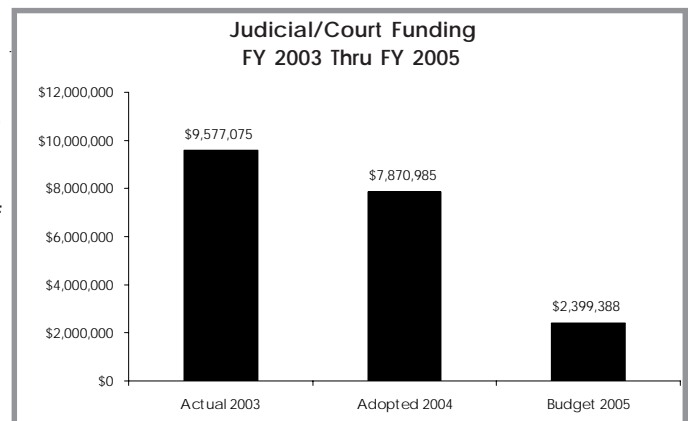


Figure 9: Judicial/Court funding for the past three fiscal years.

COUNTYFACT

In FY 2003, there were 12,594 felony, juvenile, and misdemeanor cases filed by the State Attorney's Office.

In FY 2003, 13,694 cases were handled by the Public Defender's Office.

General Government

General government operations and capital projects funded for Fiscal Year 2004/2005 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 2004/2005 a total of \$29,592,892 is allocated by the Board of County Commissioners in support of general government operations. This allocation represents approximately 15% of the total Fiscal Year 2004/2005 budget.

HIGHLIGHTS

Key highlights of the Fiscal Year 2004/2005 operating and capital budget, with respect to general government services include:

- ◆ Significant increase in funding for the County Attorney to support a number of matters such as Environmental Protection Agency permitting of Total Maximum Daily Loads (TMDL), on-going environmental issues with cities in southern Georgia, and other matters.
- ◆ As authorized by the County Commission, FY 2004/2005 will be the third year that low-income seniors are able to realize an additional \$25,000 homestead exemption.
- ◆ County Administration will provide continued leadership and guidance in implementing Board priorities.
- ◆ The FY 2004/2005 budget provides continued support of all Leon County's Constitutional Officers.
- ◆ The FY 2004/2005 provides continued support for the Tallahassee-Leon County Planning Department.



Small Business Week participants

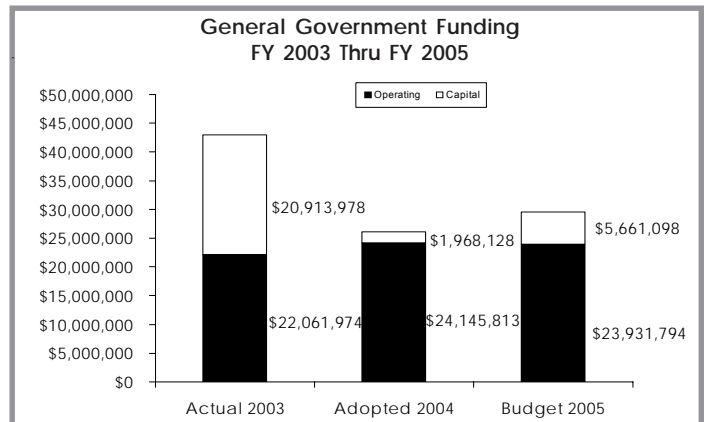


Figure 10: General Government funding for the past three fiscal years.

COUNTYFACT

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

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 2004/2005 a total of \$19,707,416 was allocated by the Board of County Commissioners for non-operating expenses. This allocation represents approximately 10% of the total Fiscal Year 2004/2005 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 2004/2005 a total of \$8,316,152 was allocated by the Board of County Commissioners for debt service expenses. This allocation represents approximately 4% of the total Fiscal Year 2004/2005 budget.



New Fleet Management Facility under construction.

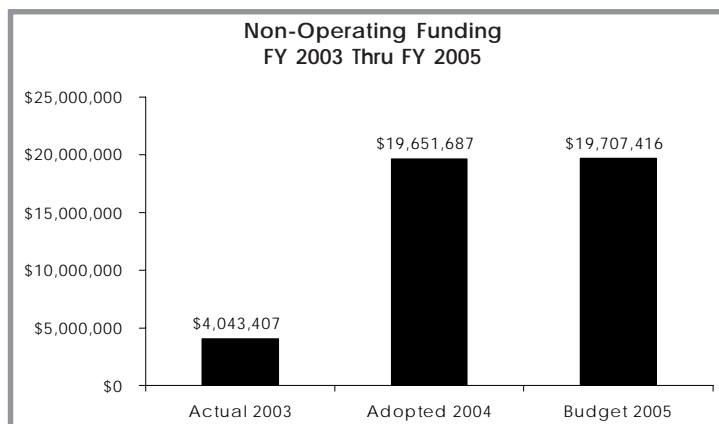


Figure 11: Non-Operating funding for three fiscal years.

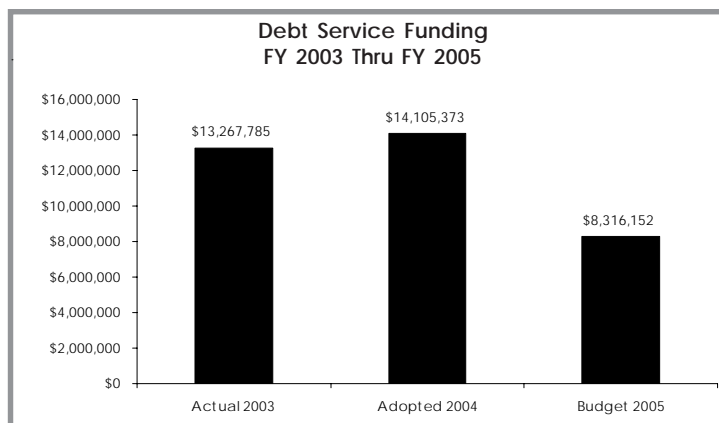


Figure 12: Debt Service funding for the past three fiscal years.

