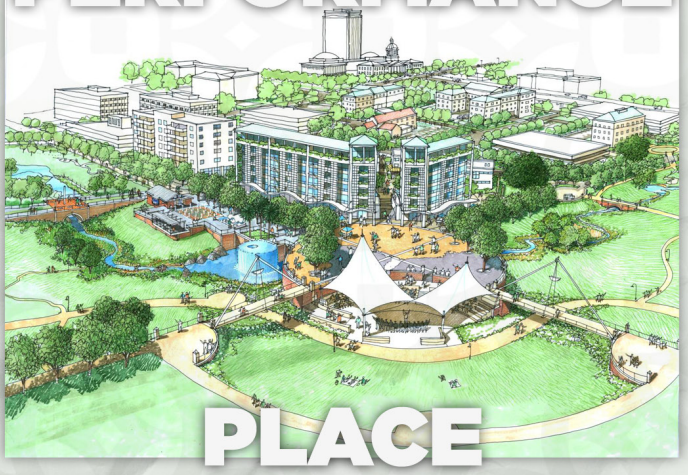
FISCAL YEAR 2011/2012



BUDGET IN BRIEF

People Focused. Performance Driven.

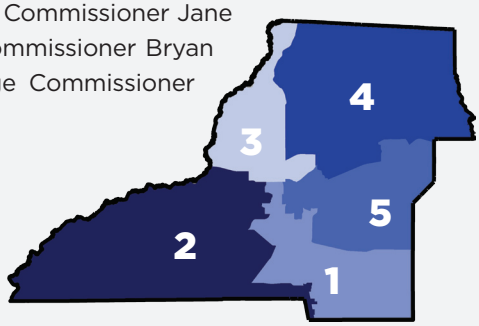
LEON COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS

LEON COUNTY 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 provisions of cost effective superior services, Leon County Government will ensure the promotion of orderly growth for the economic health and safety of its citizens.

(From left to right) District 1 Commissioner Bill Proctor, District 5 Commissioner Kristin Dozier, At-Large Commissioner Vice-Chairman Akin Akinyemi, District 3 Commissioner Chairman John Dailey, District 2 Commissioner Jane G. Sauls, District 4 Commissioner Bryan Desloge, and At-Large Commissioner Nick Maddox.



Vincent S. Long
County Administrator

Herbert W. A. Thiele
County Attorney

ADMINISTRATOR'S MESSAGE

October 20, 2011

Fellow Citizens,

The Leon County Board of County Commissioners is proud to present the Adopted Budget in Brief for the fiscal year beginning October 1, 2011 and ending September 30, 2012. This document has been designed to communicate the basic budget information for the adopted FY 2012 annual operating and five-year capital improvement plan.

The adopted budget of $235,617,730 represents an $8,512,350 decrease (-3.5%) from last fiscal year. Since FY 2008, the Board has reduced the budget by $48.9 million or 17%. In addition, the combined ad valorem rate of 8.35 mills did not change from FY 2011 and resulted in lowering property taxes by $2.9 million countywide.

In spite of the continual decline in taxable values, the Board has made a concerted effort to maintain quality services in the FY 2012 adopted budget. The highest priorities are placed on continuing the level of service for current County programs and maintenance of the County's infrastructure, such as roads, facilities, stormwater improvements and parks.

The Leon LEADS framework was presented to the Board in August 2011. This framework is a strategic transformational approach of aligning the Board's guiding vision and strategic priorities with the optimized resources of the organization while instilling our "People Focused, Performance Driven" culture throughout the organization. Over the next year, during the implementation of LEADS, as an organization we will focus on making the budget process more relevant to our citizens by: detailing how resources provided by the tax payers are utilized for the quality services our citizens expect, aligning the budget with performance measures and desired outcomes, and measuring our performance to meet the expectations of the community in which we live.

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

Sincerely,

Vincent S. Long

Vincent S. Long

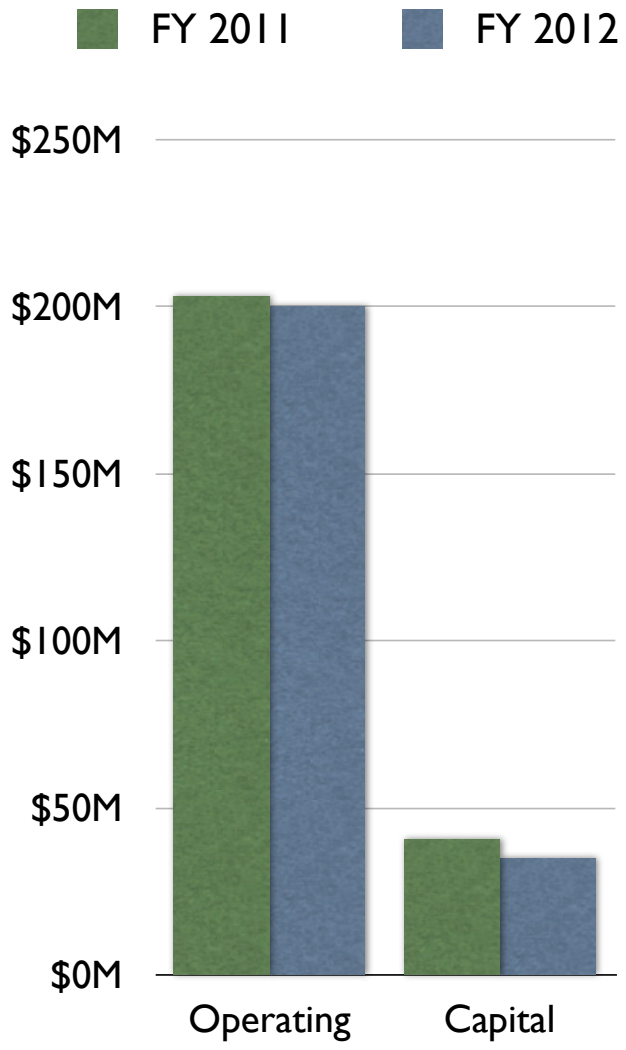
County Administrator

Leon County is approximately 702 square miles. It has a population of approximately 275,487 people, with 94,111 living in the unincorporated area of the County and 181,376 living within the city limits. In November 2002, the County became a charter government, 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 Board of County Commissioners, whose function is to manage the affairs of the county, is made up of seven members: five elected to serve specific districts and two elected at-large. The County Administrator is appointed by the Board and is responsible for carrying out its directives and policies, as well as the management and supervision of all functions and personnel. The County Attorney, also appointed by the Board, is responsible for the representation of county government, the Board and all departments, divisions, regulatory boards and advisory boards in all legal matters relating to their official responsibilities.

FY 2012 BUDGET SUMMARY

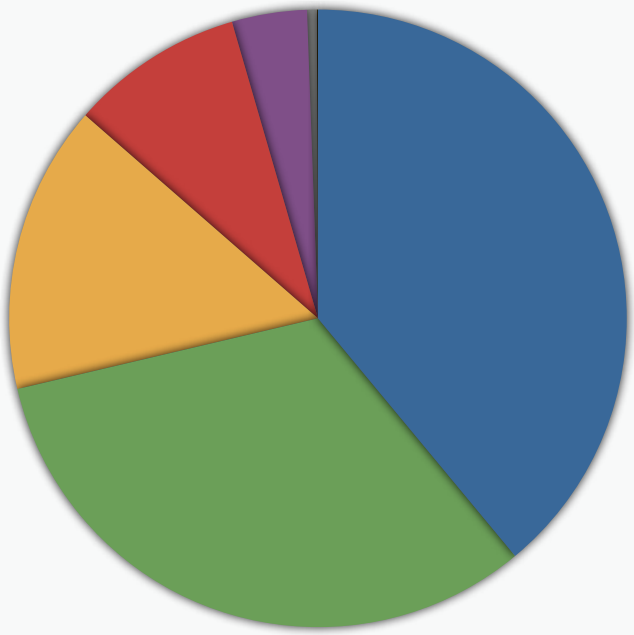
The total FY 2012 budget is $235,617,730. This represents a reduction of more than $8.5 million or 3.5% between FY 2011 and FY 2012. The operating budget of $200,049,505 reflects a decrease of 1.7% from the FY 2011 budget of $203,453,787, due to budget reductions and Florida Retirement System savings. The FY 2012 capital budget of $35,568,225 decreased from the FY 2011 budget of $40,676,293 by $5.1 million or 12.6%.



COUNTY FACT:

During FY 2011, there were a total of 104 sporting events supported through the Tallahassee Sports Council with 34 different types of sports. The events brought a total of 25,763 room nights with 50,157 actual visitors generating $24,637,898 in economic impact for the community.

FY 2012 BUDGET BY PROGRAM



- BOCC - $91,830,405
- Constitutional Officers - $76,217,705
- Capital - $35,568,225
- Non-Operating - $21,409,007
- Debt Services - $9,260,022
- Judicial - $1,195,291
- Grants - $137,075

Department	BUDGET	% OF TOTAL	Full-Time Employees
BOCC	$91,830,405	38.97%	790.33
Constitutional Officers	$76,217,705	32.35%	966
Judicial	$1,195,291	0.51%	10.5
Non-Operating	$21,409,007	9.09%	N/A
Capital	$35,568,225	15.10%	N/A
Debt Service	$9,260,022	3.93%	N/A
Grants	$137,075	0.06%	0
Total FY 2012 Budget	**$235,617,730**	**100.00%**	**1,766.83**

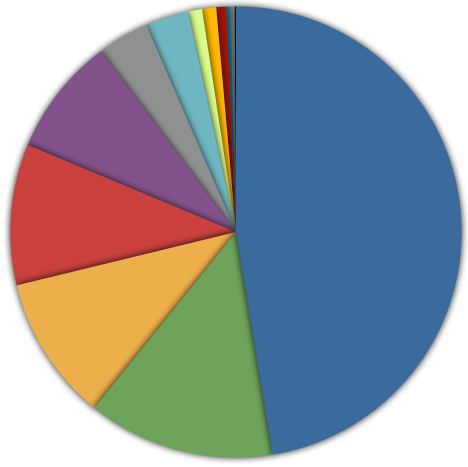
COUNTY FACT:

Of like sized counties, Leon County has the lowest net budget per capita at $739.

REVENUES BY SOURCE

Source	FY 2010 Actual	FY 2011 Adopted	FY 2012 Budget
General Property Taxes	$117,420,343	$114,666,437	$111,700,623
Other Taxes	$24,916,868	$24,482,876	$24,569,038
Licenses and Fees	$8,027,853	$9,427,197	$8,814,267
Federal Shared	$2,185,202	$239,900	$192,400
State Shared	$23,308,272	$19,120,160	$20,070,945
Local Government Payments	$4,608,701	$1,592,595	$1,651,047
Charges for Services	$22,683,749	$23,439,636	$23,877,148
Fines and Forfeitures	$585,820	$572,375	$561,640
Interest and Investments	$6,446,993	$2,963,889	$2,387,301
Miscellaneous	$3,379,167	$2,382,889	$2,350,082
Excess Fees	$2,767,735	$500,000	$590,000
Interdepartmental Billing	$5,941,795	$7,805,894	$7,294,613
Appropriated Fund Balance	$0	$36,936,232	$31,558,626
TOTALS	**$222,272,497**	**$244,130,080**	**$235,617,730**

*This figure represents the revenues by source for the FY 2012 Budget

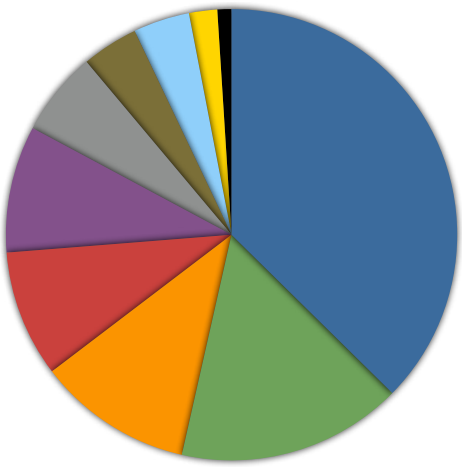


- Property Tax - 47.4%
- Appropriated Fund Balance -13.4%
- Other Taxes - 10.4%
- Charges for Services - 10.1%
- State Shared - 8.5%
- Licenses & Fees - 3.7%
- Inter Dept. Billing - 3.1%
- Interests & Investments - 1%
- Miscellaneous -1%
- Local Government Payments - 0.7%
- Fines and Forfeitures - 0.3%
- Excess Fees - 0.3%
- Federal Shared - 0.1%

EXPENDITURES BY FUNCTION

Function	FY 2010 Actual	FY 2011 Adopted	FY 2012 Budget
General Government	$33,597,652	$36,215,010	$37,030,761
Public Safety	$92,272,757	$91,594,482	$88,295,610
Physical Environment	$22,707,820	$23,402,899	$26,654,325
Transportation	$28,921,562	$19,507,814	$20,203,210
Economic Environment	$5,297,330	$5,559,332	$5,544,463
Human Services	$9,271,282	$10,098,392	$9,845,325
Culture/Recreation	$18,825,381	$12,937,102	$13,746,822
Debt Service	$9,389,998	$9,416,769	$9,260,022
Intragovernmental Services	$5,202,977	$32,111,004	$21,795,903
Courts	$8,210,088	$3,287,276	$3,241,289
TOTALS	**$233,696,845**	**$244,130,080**	**$235,617,730**

*This figure represents expenditures by function for the FY 2012 Budget



- Public Safety - 38%
- General Government - 16%
- Physical Environment - 11%
- Intragovernmental Services - 9%
- Transportation - 9%
- Culture/Recreation - 6%
- Human Services- 4%
- Debt Services - 4%
- Economic Environment - 2%
- Courts - 1%

COUNTY FACT:

Leon County received the Government Finance Officers Association Distinguished Budget Presentation Award for the 21st year in a row.

COUNTY FACT:

Leon County Recycling Program delivered over 4,000 classroom recycling bins and as a result Leon County Schools increased their paper recycling rate by 40% this past school year.

SERVICE COST DISTRIBUTION OF AD VALOREM TAXES:

(Median Value Single Family Home in Leon County)

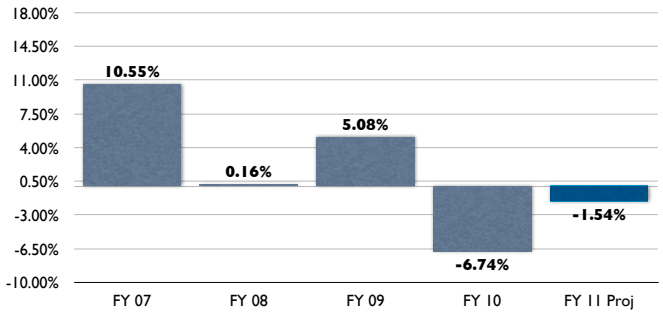
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2012 median taxable value ($86,950) of a median assessed home ($134,818) with a $50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2012 Ad Valorem Tax Bill $726	FY 2012 Monthly Cost	FY 2012 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	$179.16	$14.93	24.68%
Sheriff - Corrections	173.95	14.50	23.96%
Emergency Medical Services	43.47	3.62	5.99%
Library Services	39.94	3.33	5.50%
Facilities Management	36.04	3.00	4.96%
Health & Human Services	32.69	2.72	4.50%
Tax Collector	26.19	2.18	3.61%
Supervisor of Elections	26.16	2.18	3.60%
Property Appraiser	25.11	2.09	3.46%
Management Information Systems	24.31	2.03	3.35%
Other Criminal Justice (Probation, DJJ)	17.74	1.48	2.44%
Administrative Services[3]	15.70	1.31	2.16%
Veterans, Volunteer, Agricultural Co-op, Planning	12.45	1.04	1.71%
Community Redevelopment - Payment	9.99	0.83	1.38%
Other Non-Operating/Communications	8.15	0.68	1.12%
Board of County Commissioners	7.88	0.66	1.08%
Clerk of the Circuit Court	6.48	0.54	0.89%
Line Item Agency Funding	6.25	0.52	0.86%
Capital Projects	6.16	0.51	0.85%
Court Administration and Other Court Programs[3]	5.92	0.49	0.82%
Geographic Information Systems	5.48	0.46	0.75%
Risk Allocations	4.92	0.41	0.68%
Mosquito Control	4.39	0.37	0.60%
Budgeted Reserves	3.46	0.29	0.48%
Purchasing/MWSBE	2.43	0.20	0.34%
Sustainability	1.57	0.13	0.22%
Total	**$726.00**	**$60.50**	**100.00%**

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less Exemptions).
2. The Assessed Value is the value of your property as calculated under the Save Our Homes (SOH) cap, 10% non-homestead cap or Agricultural Classification.
3. Administrative Services include: County Administration, the County Attorney's Office, Economic Development/ Intergovernmental Affairs, the Strategic Initiatives, the Office of Management and Budget, and Human Resources.
4. Other Court Programs included the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordination positions and diversionary programs.

FINANCIAL INDICATORS

Property Tax Revenues Rate of Change

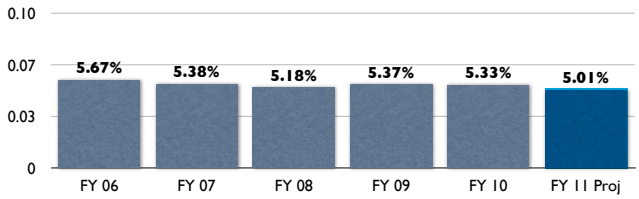


Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board maintained the 7.85 rate for FY11. The projected rate of change in FY11 is an increase of 5.20%, due to a moderation of the decline in property values by $171 million from the previous year. By maintaining the millage rate at 7.85 for FY11, the Board provided $1.8 million in property tax relief to the citizens of Leon County.

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

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

Debt Service Percentage of Total Operating Expenditures

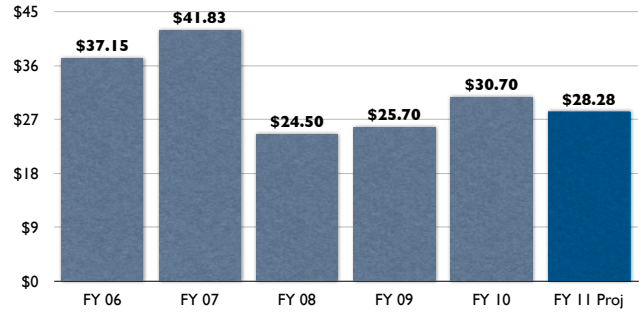


Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. Leon County maintains level debt service.

Formula: Debt Service divided by Total Operating Expenditures.

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

General/Fine and Forfeiture Fund Balance

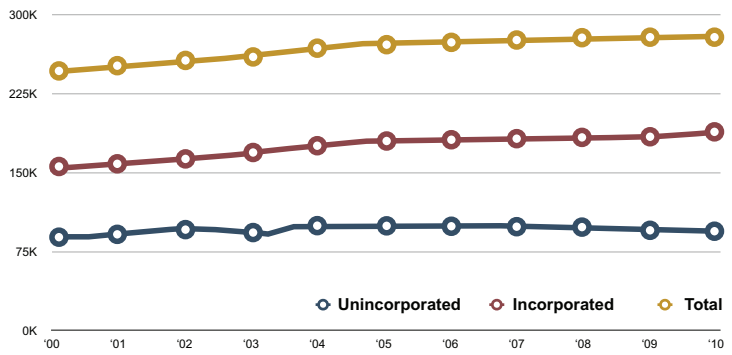


Analysis: Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County's reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. A decline in FY08 fund balance results from $20 million in appropriations to CIP projects. The FY09 fund balance includes an appropriation of $3.9 million in local economic stimulus funding. However, this is offset by the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings.

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

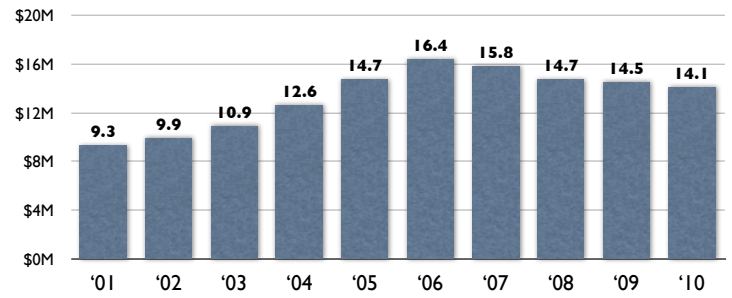
Source: FY10 Summary of Fund Balance and Retained Earnings and Year Ending Report.

COMMUNITY ECONOMIC PROFILE



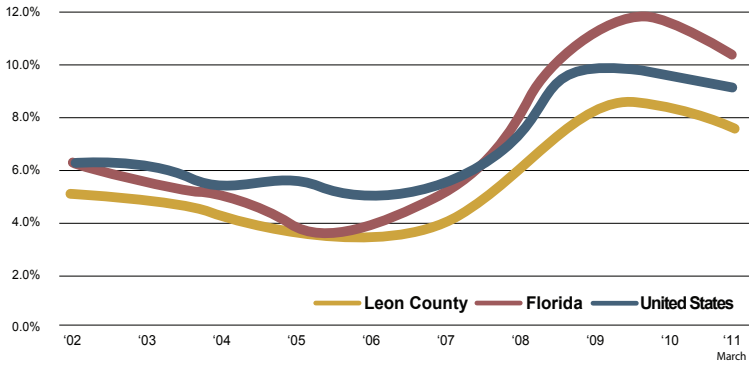
Population

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



Taxable Values

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to $15.8 billion. The decrease in valuation for 2009 is largely due to the recession and a repressed housing market.

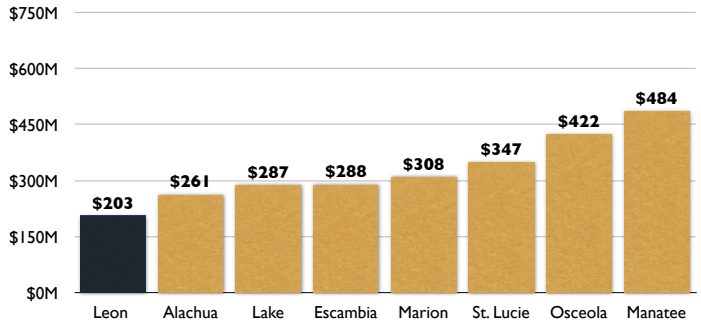


Unemployment Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. In 2009, the state of Florida experienced a 40% increase in unemployment compared to Leon County's 38% increase. The recession further increased Florida's unemployment rate from 10.5% in 2009 to 11.9% in 2010.

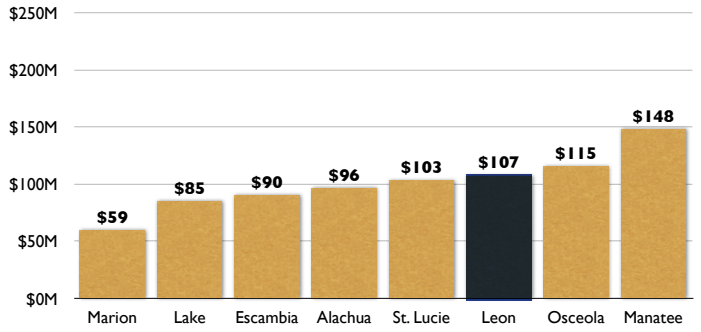
HOW WE COMPARE

Total Net Budget (FY 2011)



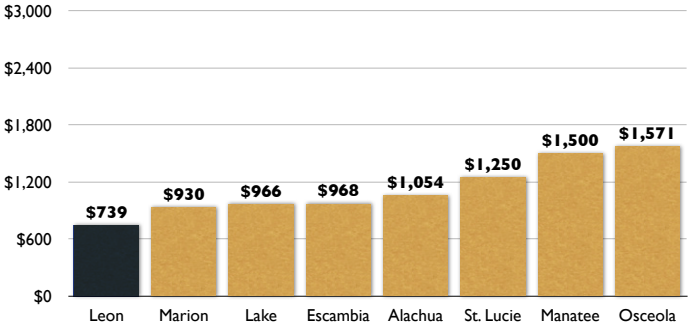
Compared to like-sized counties, Leon County has the lowest net budget.

Anticipated Ad Valorem Tax Collections (FY 2011)



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

Net Budget Per Countywide Resident (FY 2011)



Compared to like-sized counties, Leon County has the lowest net budget per county resident for FY 2011.

COUNTY FACT:

During FY 2011, Library Services received $164,051 in grants and donations, including $134,266 in State Aid to Libraries, $12,500 from the National Endowment for the Arts Big Read Program, and $2,500 for the Big Read grant Match and $14,785 for a new audiovisual system for the Main Library program rooms from the Friends of the Library.

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Office of Management & Budget
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Tallahassee, Florida 32301
Phone: (850) 606-5100
RossS@leoncountyfl.gov

Detailed information on the FY 2012 Budget is available on the Leon County website at:

www.leoncountyfl.gov/omb