

Leon County Government Mid-Year Financial Report

“Continuously striving to provide efficient and effective service delivery”



Fiscal Year 2008

**Presented by
The Office of Management and Budget
April 22, 2008**

TABLE OF CONTENTS

AGENDA REQUEST

REVENUES

Major Revenue Summary	1
Preliminary FY 2009 Revenue Estimates	2
General Fund & Countywide Millage Rate.....	3
Ad Valorem Taxes	4
Local Option Sales Tax	5
State Revenue Sharing	6
Probation Fees	7
Local Government 1/2 Cent Sales Tax.....	8
Solid Waste Fees.....	9
State Shared Gas Tax	10
Local Option Gas Tax	11
Local Option Tourist Tax.....	12
Environmental Permits.....	13
Building Permits.....	14
9th Cent Gas Tax.....	15
Communications Services Tax	16
Public Service Tax	17
Ambulance Fees.....	18

EXPENDITURES

Program Expenditure Summary	19
-----------------------------------	----

FUND BALANCE

Summary of Fund Balance & Retained Earnings (unaudited).....	24
--	----

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary	26
Public Works – Engineering Services	27
Facilities Management.....	30
Public Works – Parks & Recreation.....	32
Miscellaneous	33
Public Works – Solid Waste.....	34
Management Information Services.....	35
Public Works – Fleet.....	36
Public Works Operations	36
Stormwater & Mosquito Control.....	36

GRANTS PROGRAM

Grants Program Summary.....	37
-----------------------------	----

COMMUNITY ECONOMIC PROFILE

Community Economic Profile.....	40
---------------------------------	----

FINANCIAL INDICATORS

Financial Indicators.....	49
---------------------------	----

COMPARATIVE DATA

Comparative Data for Like-Sized Counties.....	54
Comparative Data for Surrounding Counties.....	58
Comparative Data for All Florida Counties	62

AGENDA REQUEST

Board of County Commissioners

Agenda Request

Date of Meeting: April 22, 2008

Date Submitted: April 16, 2008

To: Honorable Chairman and Members of the Board

From: Parwez Alam, County Administrator
Alan Rosenzweig, Assistant County Administrator
Scott Ross, Budget Manager

Subject: Acceptance of the FY 2008 Mid-Year Financial Report

Statement of Issue:

This item requests Board acceptance of the Mid-Year Financial Report for FY 2008 (current fiscal year) (Attachment #1). The report will be distributed to the Board under separate cover and additional copies are available for review in the Office of Management and Budget (OMB).

Background:

OMB prepares two financial reports annually for Board consideration: (1) a mid-year report that identifies financial trends that are developing and seeks guidance as required; and (2) a fiscal year-end report that provides a review of the financial and organizational performance of the County.

Analysis:

Included in the Mid-Year Financial Report are the following sections:

Revenues

The Revenue Section summarizes and describes the County's major revenue receipts to date for the current fiscal year. These receipts are compared to the prior fiscal year's actual receipts and current year's adjusted budget. It also provides preliminary revenue estimates for the upcoming fiscal year.

Expenditures

This table presents the current fiscal year's budgets for each program. It also shows each program's actual expenditures and the dollar amount and percentage spent to date, over or under the current fiscal year's budget.

Fund Balance

This table compares the fund balances of each fund for the two prior fiscal years. It also provides each fund's estimated fund balance, adopted budget and calculated fund balance as a percentage of the budget for the current fiscal year.

Capital Improvement Program

This section describes each capital improvement project in the County and provides the current fiscal year's budget and expenditure information to date.

Grants Program

The Grants Program Section provides the current fiscal year's budget and expenditure information for all County grants as well as a description of each grant.

Community Economic Profile

This section tracks information that impacts the community, including information regarding the population, higher education enrollment, visitors, unemployment, taxable retail sales, labor force, industry type employment, taxable value, principal taxpayers, permits, crime and homestead parcels.

Financial Indicators

This section provides financial information used to identify emerging trends in the County's fiscal performance.

Comparative Data

The Comparative Data Section provides a net budget, population, ad valorem tax collection, millage rate, exempt property percentage and staffing comparison between Leon County and other like-sized counties. It also identifies how Leon County ranks in comparison to all Florida counties in employees per 1,000 residents, net budget per resident and percentage of exempt property.

Options:

1. Accept the FY 2008 Mid-Year Financial Report
2. Do not accept the FY 2008 Mid-Year Financial Report
3. Board Direction

Recommendation

Option #1

Attachment:

1. FY 2008 Mid-Year Financial Report
(Submitted under separate cover)

REVENUES

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

MAJOR REVENUE SUMMARY

Total FY08 budgeted revenues shown below represents approximately 81.7% of all FY08 budgeted County revenues. (1)

						FY08 YTD Actual vs. FY08 Budget and FY07 Actuals	
	FY07	FY08	FY07 YTD	FY08 YTD	FY08 YTD	% +/- FY08	% +/- FY07
Revenue Source	Actual	Budget	Actual	Actual	Budget	YTD Bud.	YTD Act.
9th Cent Gas Tax	1,351,686	1,354,498	457,408	442,129	461,538	-4.2%	-3.3%
Ad Valorem Taxes	113,207,395	112,019,667	100,702,882	98,594,775	100,049,537	-1.5%	-2.1%
Ambulance Fees (2)	6,847,857	5,858,280	2,871,434	3,351,543	2,440,950	37.3%	16.7%
Building Permits Fees (3)	1,648,536	1,567,753	461,594	819,716	665,676	23.1%	77.6%
Communication Serv. Tax	4,001,631	3,824,315	1,635,522	1,649,251	1,582,852	4.2%	0.8%
Environmental Permit Fees (4)	1,872,001	2,204,851	928,378	475,907	847,217	-43.8%	-48.7%
Interest Income - GF/FF (5)	3,142,242	1,572,984	1,340,947	1,050,677	314,597	234.0%	-21.6%
Interest Income - Other (5)	5,392,460	2,487,051	2,868,087	2,427,454	497,410	388.0%	-15.4%
Local 1/2 Cent Sales Tax (6)	12,085,764	11,855,050	5,078,249	5,080,264	4,972,360	2.2%	0.0%
Local Option Gas Tax	3,489,163	3,561,075	1,428,410	1,412,629	1,524,501	-7.3%	-1.1%
Local Option Sales Tax Ext.	3,849,830	3,814,857	1,638,375	1,541,225	1,523,723	1.1%	-5.9%
Local Option Tourist Tax	3,371,395	3,391,500	1,144,192	1,107,734	1,130,500	-2.0%	-3.2%
Probation and Pre-Trial Fees (7)	1,151,717	1,108,816	499,709	469,463	532,459	-11.8%	-6.1%
Public Services Tax	5,346,435	4,983,415	1,938,337	2,071,362	1,966,738	5.3%	6.9%
Solid Waste Fees	8,168,232	9,146,857	3,254,293	3,537,210	3,811,190	-7.2%	8.7%
State Revenue Sharing (6)	4,971,872	5,003,650	2,123,388	1,962,555	1,774,476	10.6%	-7.6%
State Shared Gas Tax (8)	4,038,005	3,979,168	1,681,754	1,601,558	1,637,446	-2.2%	-4.8%
TOTAL:	\$ 183,936,221	\$ 177,733,787	\$ 130,052,959	\$ 127,595,452	\$ 125,733,170	1.5%	-1.9%

Notes:

(1) The percentage is based on all County revenues net of transfers and appropriated fund balance.

(2) The YTD for FY07 and FY08 reflects a comparison of actual bookings at 41%. The increase from YTD is associated billing associated a 10.9% increase in transports over the same period and the FY08 index adjustment of 4.5%

(3) Building Permit revenue has increased due to the implementation of a staged fee increase. Fees were increased 34% in March 2007 and 22% October 1, 2007. A final 7% adjustment will occur on October 1, 2008. Prior to this building permit fees had not been increased since 1994.

(4) Due to the slowing economy, development approval and environmental permits have seen a significant decrease over initial FY08 budgeted forecasts. To ensure adequate services are maintained the Board implemented new permit fees in March 2008, scheduled a 20% fee increase effective October 1, 2008, and authorized the utilization of the Departments fund balance until the economy improves.

(5) With the slowing economy, the Federal Reserve has continued to lower interest rates which is affecting interest earnings on County funds. While interest earnings to date are above forecasted returns, the rate of return is lower than in FY07.

(6) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Overall, sales tax transactions have been lower than anticipated due to the economic downturn.

(7) To date, fees related to probation and pre-trial release have been lower than anticipated. The Board increased probation fees in March 2008, after an analysis of comparable jurisdictions indicated that Leon County was not charging for similar services, and providing charged services at a lower rate.

(8) Due to high fuel prices, fuel consumption has decreased with reciprocal effects on associated gas tax revenue. This trend is expected to continue into FY09.

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PRELIMINARY FY 2009 REVENUE ESTIMATES

All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (1)

	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY08 to FY09</u>
	<u>Budget</u>	<u>Budget</u>	<u>Prelim. Budget</u>	<u>% Change (2)</u>
<u>General Revenues or Restricted Revenues</u>				
<u>Supplemented by General Revenues</u>				
Ad Valorem Taxes (3)	N/A	N/A	N/A	
Communication Services Tax	3,401,836	3,824,315	3,906,400	
Environmental Permit Fees	2,186,243	2,204,851	1,517,293	
Interest Income - General Fund/Fine & Forfeiture	1,510,500	2,068,500	1,068,217	
Local Government 1/2 Cent Sales Tax	12,324,391	11,855,050	11,701,150	
Probation Fees	889,960	1,108,816	1,800,336	
Public Services Tax	4,499,224	4,983,415	5,410,250	
State Revenue Sharing Tax	4,726,299	5,003,650	4,520,100	
Subtotal:	\$ 29,538,453	\$ 31,048,597	\$ 29,923,746	-3.6%
FY07 to FY08 and FY08 to FY09 \$ Inc./((Dec.))		1,510,144	(1,124,851)	
<u>Gas Taxes</u>				
9th Cent Gas Tax	1,272,572	1,354,498	1,220,855	
Local Option Gas Tax	3,420,062	3,561,075	3,168,248	
State Shared Gas Tax	3,795,871	3,979,168	3,640,408	
Subtotal:	\$ 8,488,505	\$ 8,894,741	\$ 8,029,511	-9.7%
FY07 to FY08 and FY08 to FY09 \$ Inc./((Dec.))		406,236	(865,230)	
<u>Restricted Revenues</u>				
<u>No General Revenue Support</u>				
Ambulance Fees (4)	5,257,460	5,858,280	7,759,300	
Building Permit Fees	1,317,324	1,567,753	1,669,823	
Local Option Sales Tax Extension	3,362,000	3,814,857	3,549,620	
Local Option Tourist Tax	3,831,197	3,391,500	3,205,300	
Solid Waste Fees	8,035,720	9,158,340	8,127,040	
Subtotal:	\$ 21,803,701	\$ 23,790,730	\$ 24,311,083	2.2%
FY07 to FY08 and FY08 to FY09 \$ Inc./((Dec.))		1,987,029	520,353	
TOTAL:	\$ 59,830,659	\$ 63,734,068	\$ 62,264,340	-11.2%

Notes:

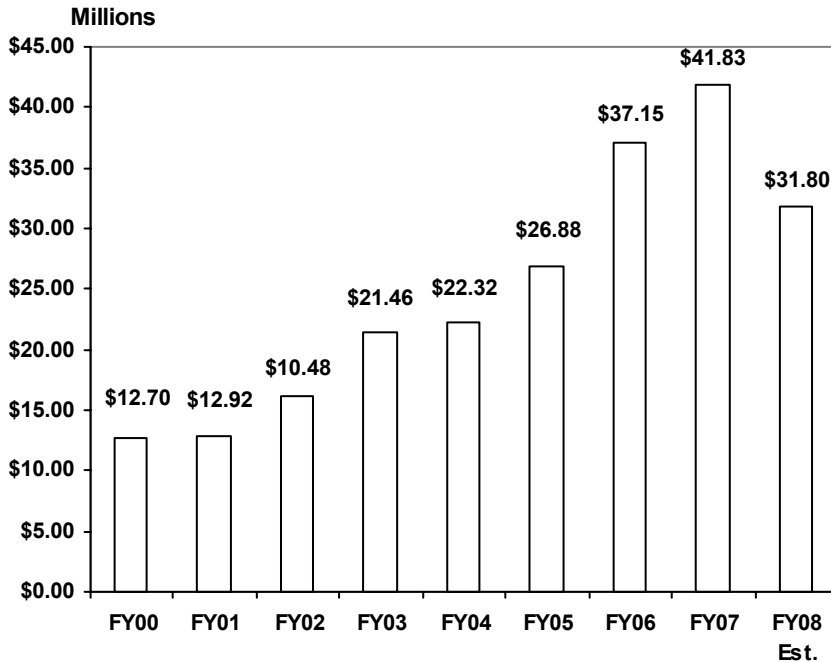
- (1) Statutorily, all revenues must be budgeted at 95%.
- (2) Due to a slowing economy revenues projections associated with sales taxes, gas taxes, and development have decreased from the FY08 budget.
- (3) Ad Valorem taxes were not projected for FY08 due to property tax reform legislation.
- (4) Ambulance fees have been projected higher in FY09 due to increase billings for services.

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

GENERAL FUND - FUND BALANCE & COUNTYWIDE MILLAGE RATE

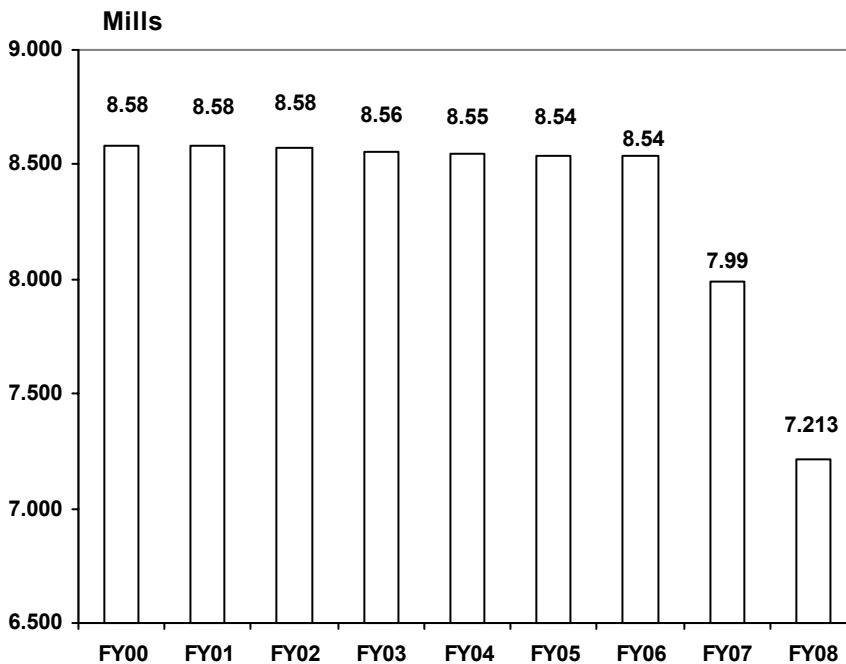
General/Fine and Forfeiture Fund Balance



General/Fine and Forfeiture Fund Balance:

Fund Balance is maintained as emergency reserve as well as a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The estimated fund balance for FY08 is \$31.8 million, a reduction from FY07 due to a one time capital project appropriation during FY08 to fund mandatory and maintenance capital projects for the next five years.

Countywide Millage Rate



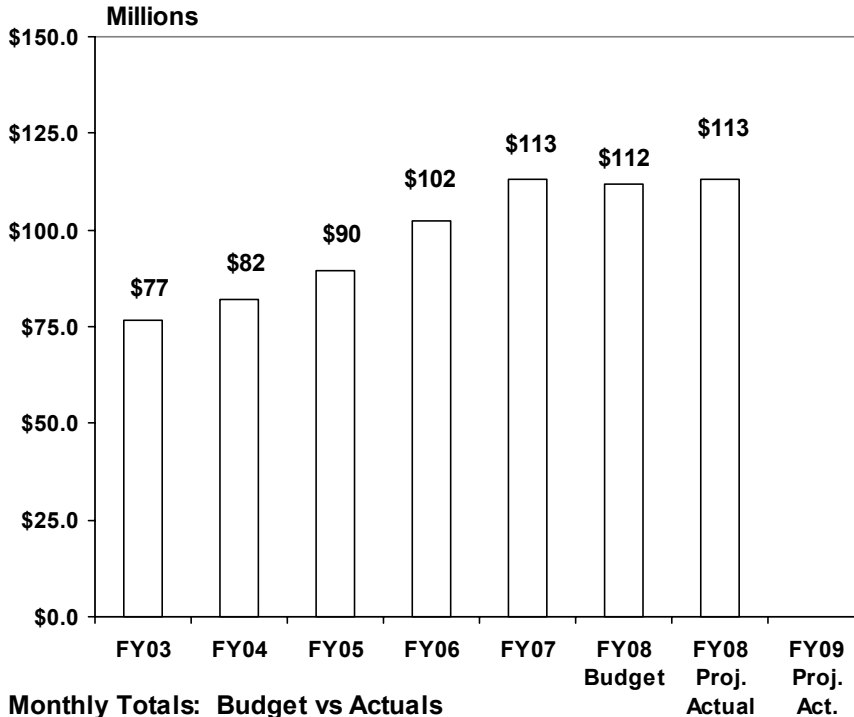
Countywide Millage Rate:

The Countywide millage rate was reduced to 7.213 for FY08. This is a reduction of 0.78 mills over the preceding fiscal year. The millage rate was reduced due to changes in property tax legislation during the 2007 legislative session. State law required counties to reduce their budgets by 3%-9% below the rolled-back rate depending upon prior years spending patterns. Leon County was in the lowest or 3% below the rolled-back category.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

AD VALOREM TAXES

Fiscal Year Actuals & Projections



Background:

Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

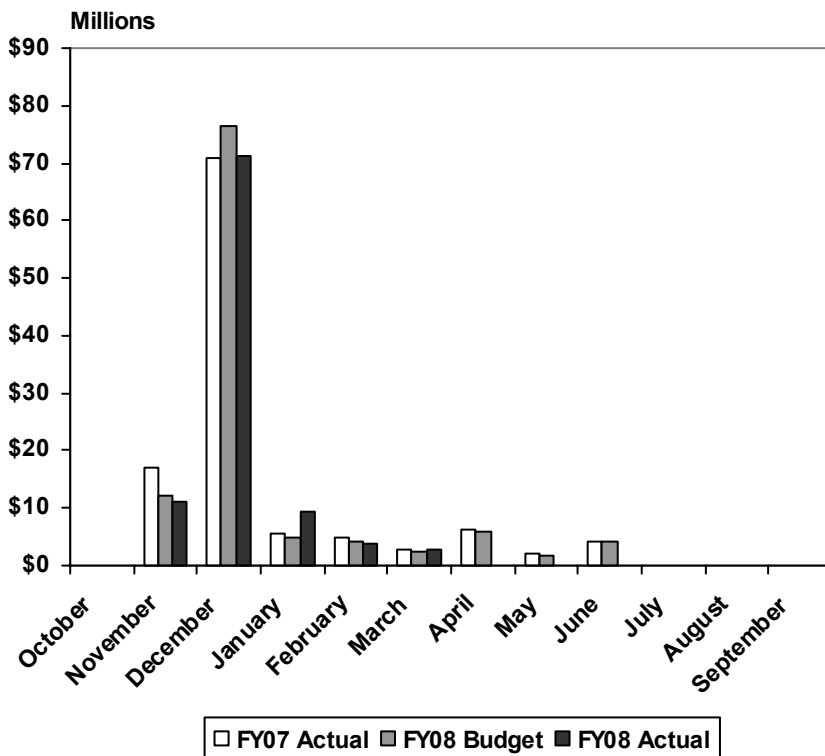
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The millage rate generating these collections has decreased from 7.99 in FY07 to 7.213 in FY08.

Trend:

Revenues saw steady growth as a result of increased property valuations and new housing. However, due to property tax reform legislation passed in 2007, ad valorem collections are now statutorily capped by personal income growth and valuation of new construction.

FY07 Actual: \$113,207,395
 FY08 Budget: \$112,019,667
 FY07 YTD: \$100,702,882
 FY08 YTD: \$98,594,775
 FY08 YTD Budget: \$100,049,537

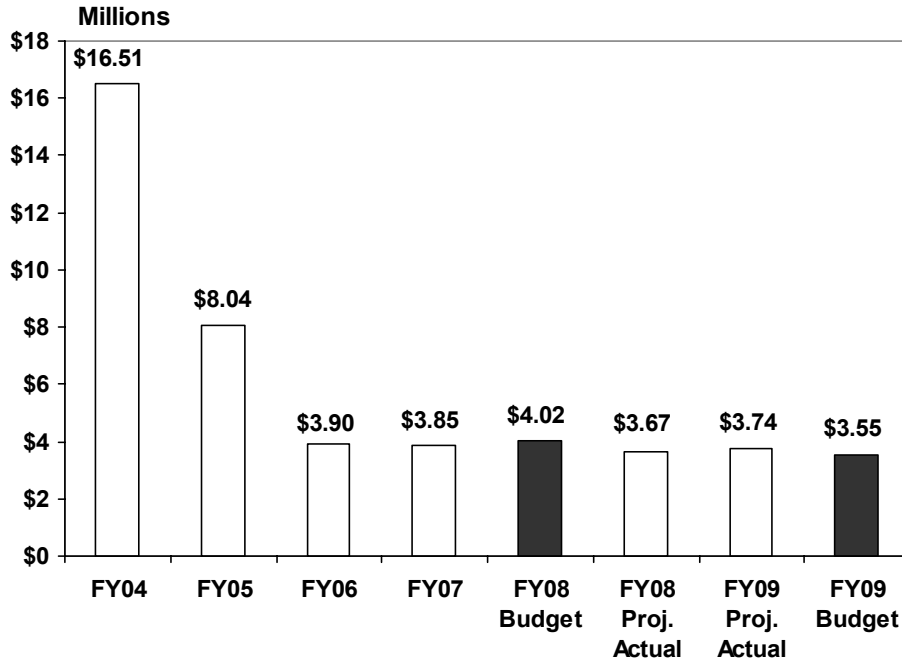
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2008 Mid-Year Financial Report

LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

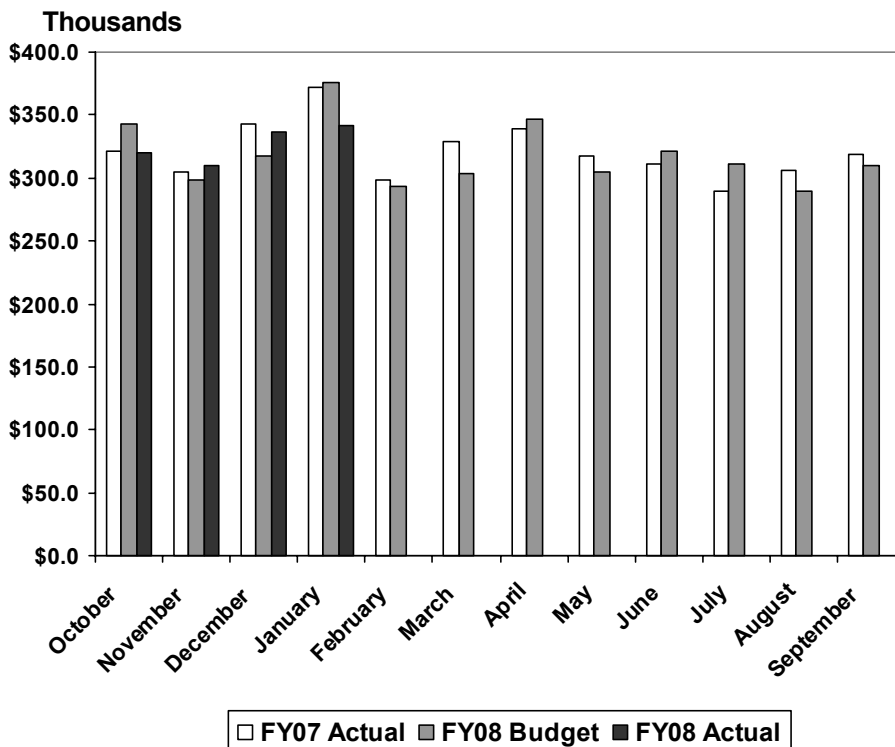
In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. Per an interlocal agreement with the City, the revenue is split 52.84% County and 47.16% City.

The amounts shown are the County's share only.

Trend:

The significant decrease from FY04 to FY05 is due to the sunset of the sales tax and the implementation of the extension. Revenues for the first 3 months of FY05 were collected on the original sales tax and the remaining months in FY05 were collected on the extension. There was a slight decline in sales tax revenue in FY07. Based upon the March 11 state revenue estimating conference, it is anticipated that the downward trend in sales tax collections will continue in FY08; however, while lower collections will occur in Leon County the impact is not as severe as in other parts of the state that are dependent on tourism. The revenue estimating conference anticipates slight growth in 2009 over the lowered projections in 2008.

Monthly Totals: Budget vs Actuals

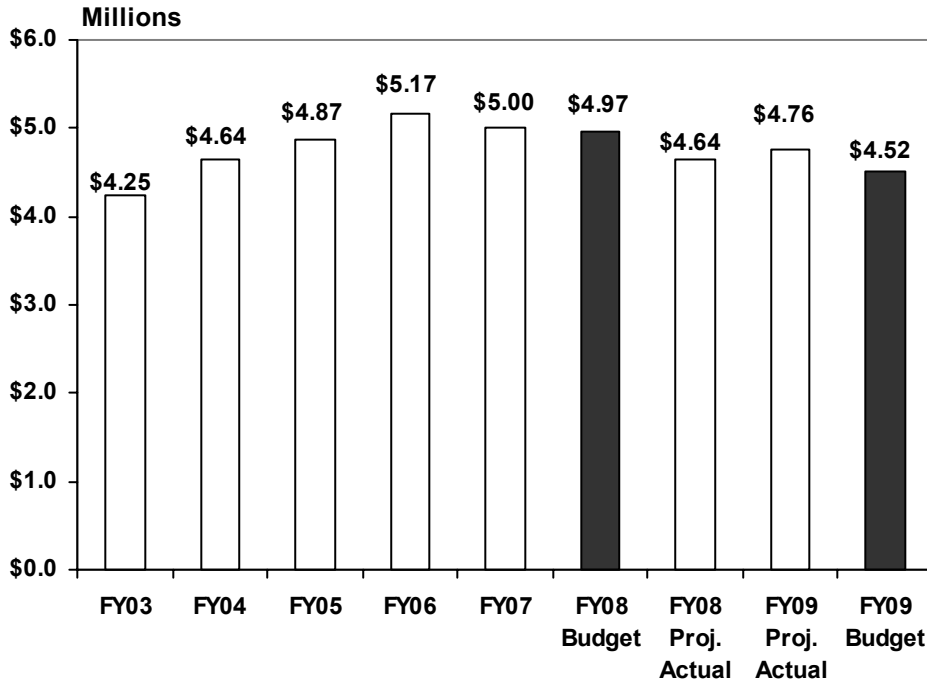


FY07 Actual: \$3,849,832
 FY08 Budget: \$3,814,857
 FY07 YTD: \$1,638,375
 FY08 YTD: \$1,541,225
 FY08 YTD Budget: \$1,523,723

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

STATE REVENUE SHARING TAX

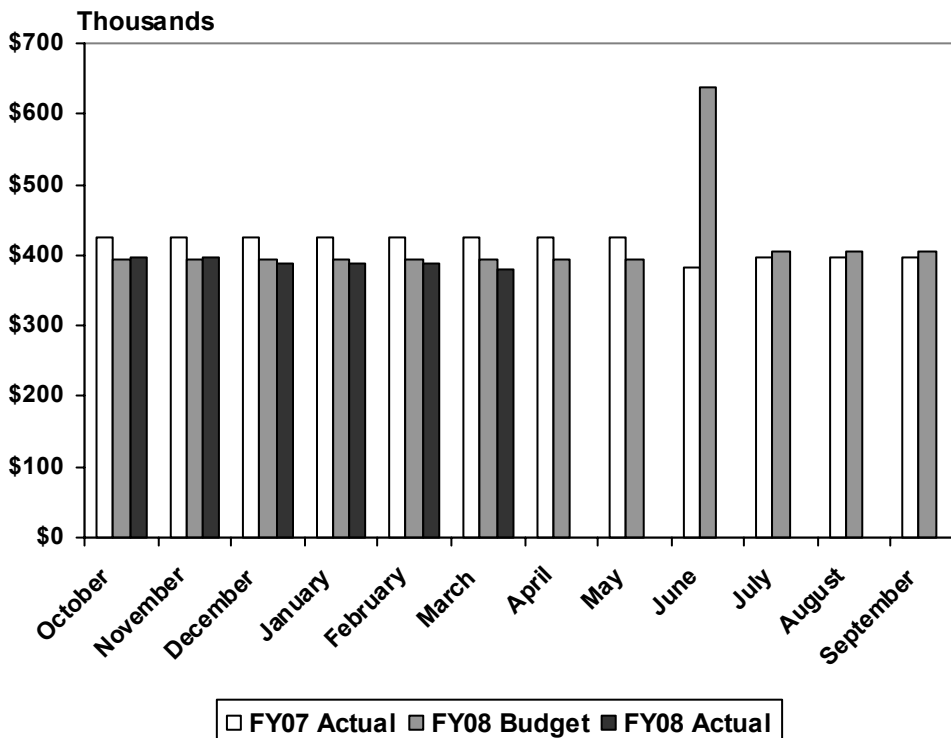
Fiscal Year Actuals & Projections



Background:

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 when distributing statewide revenue. Currently, the Revenue Sharing Trust Fund for Counties receives 2.9% of the net cigarette tax collections and 2.25% of sales and use tax collections. Effective July 1, 2004, the distribution formula reduced the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion. These funds are collected and distributed on a monthly basis by the Florida Department of Revenue.

Monthly Totals: Budget vs Actuals



Trend:

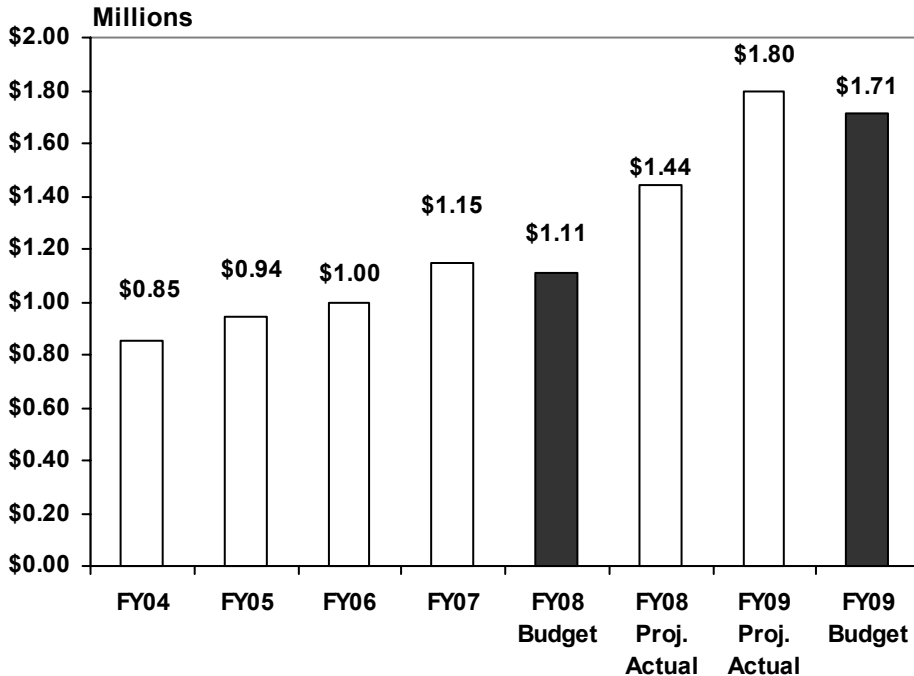
A decline in statewide sales collections due to the current economic downturn caused the state to lower forecasted collections in March 2008. This consequently lowered the anticipated collections for cities and counties.

FY07 Actual: \$4,971,872
 FY08 Budget: \$5,003,650
 FY07 YTD: \$2,123,388
 FY08 YTD: \$1,962,555
 FY07 YTD Budget: \$1,774,476

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

PROBATION and PRE-TRIAL FEES

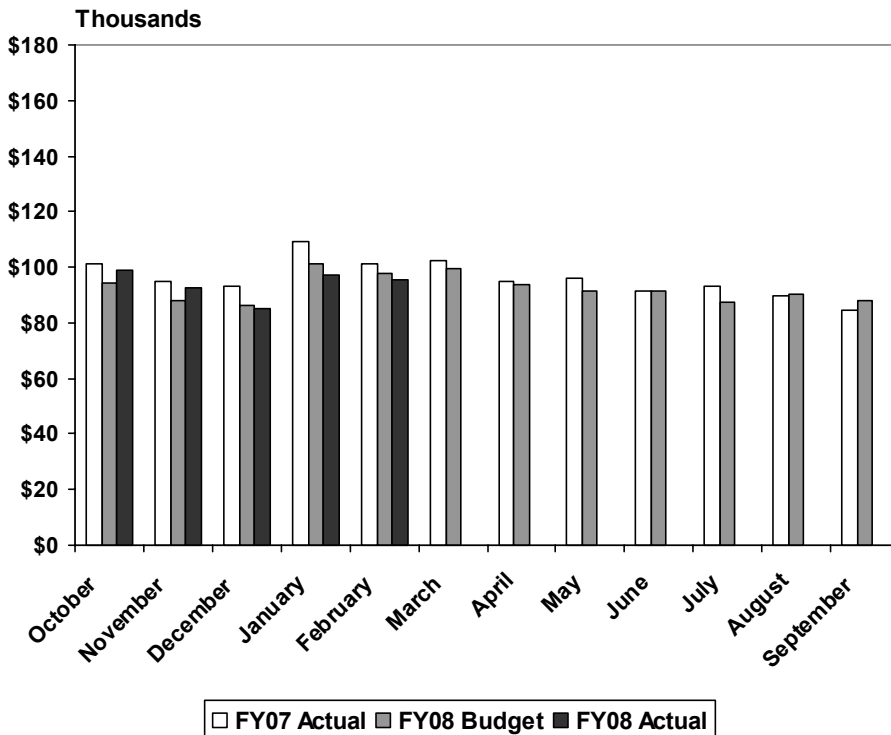
Fiscal Year Actuals & Projections



Background:

The Probation Fees are a combination of County Court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and pre-trial release fees (governed by an Administrative Order). Secure Continuous Remote These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order. The projected FY08 figure accounts for fees increased by the Board, on March 25, 2008. The full increase is included for FY09. The YTD collections are below FY07. With the receipt of the yearly \$75,000 payment from the Sheriff's Department in the second half of the year, total collections should be within projections.

Monthly Totals: Budget vs Actuals



Trend:

FY07 Actual: \$1,151,717

FY08 Budget: \$1,108,816

FY07 YTD: \$499,709

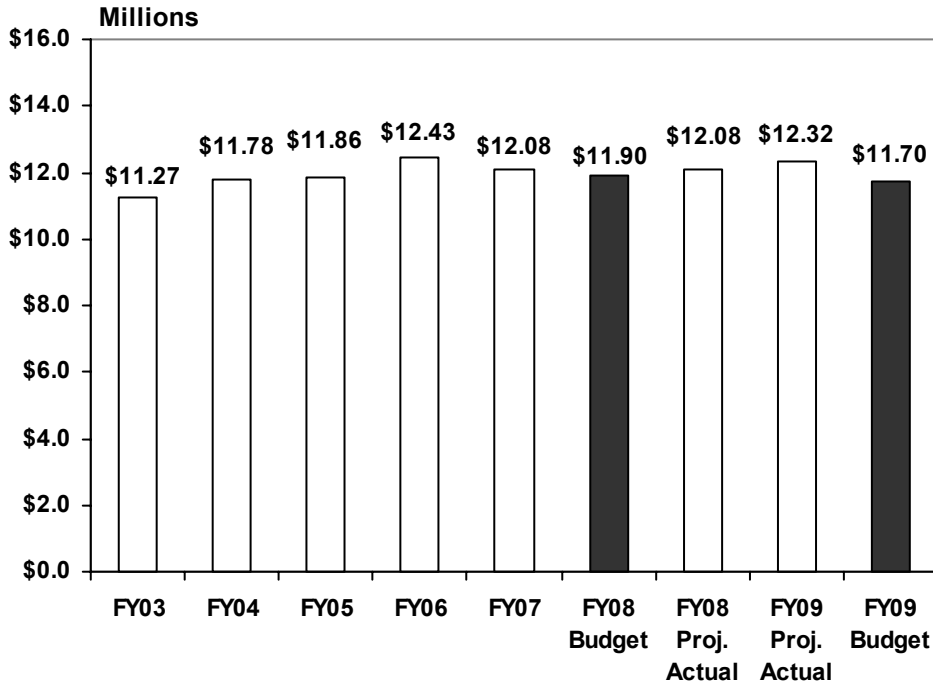
FY08 YTD: \$469,463

FY08 YTD Budget: \$532,459

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

LOCAL GOVERNMENT 1/2 CENT SALES TAX

Fiscal Year Actuals & Projections



Background:

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

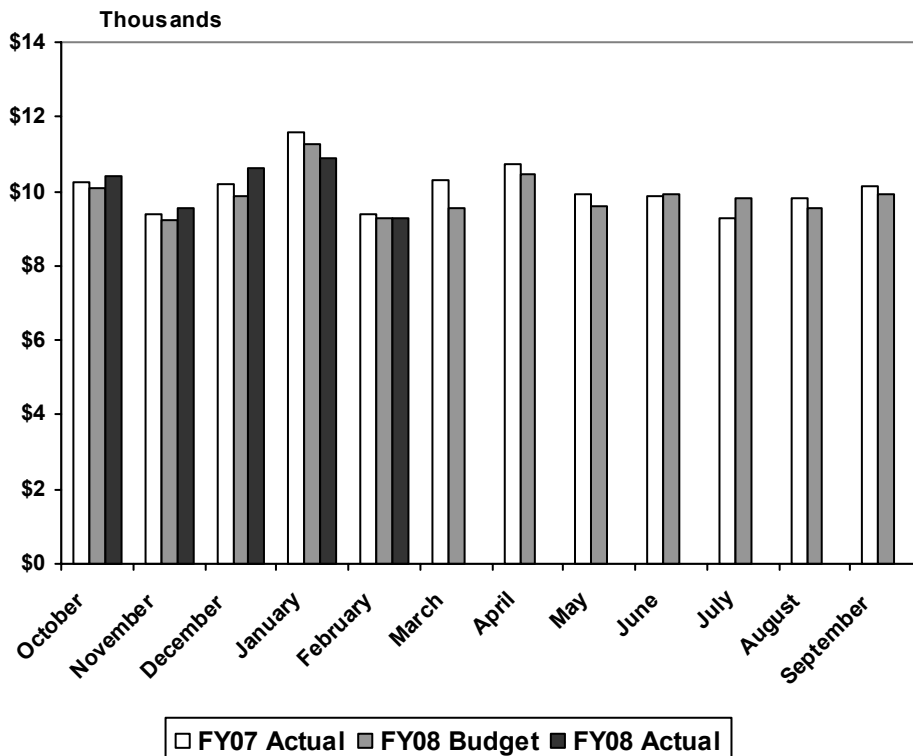
The amounts shown are the County's share only.

Trend:

There was a slight decline in sales tax revenue in FY07. Based upon the March 11 state revenue estimating conference, it is anticipated that the downward trend will continue in FY08 and revenues will decline by approximately 2.43% in FY09.

FY07 Actual: \$12,085,764
 FY08 Budget: \$11,855,050
 FY07 YTD: \$5,078,249
 FY08 YTD: \$5,080,264
 FY08 YTD Budget: \$4,972,360

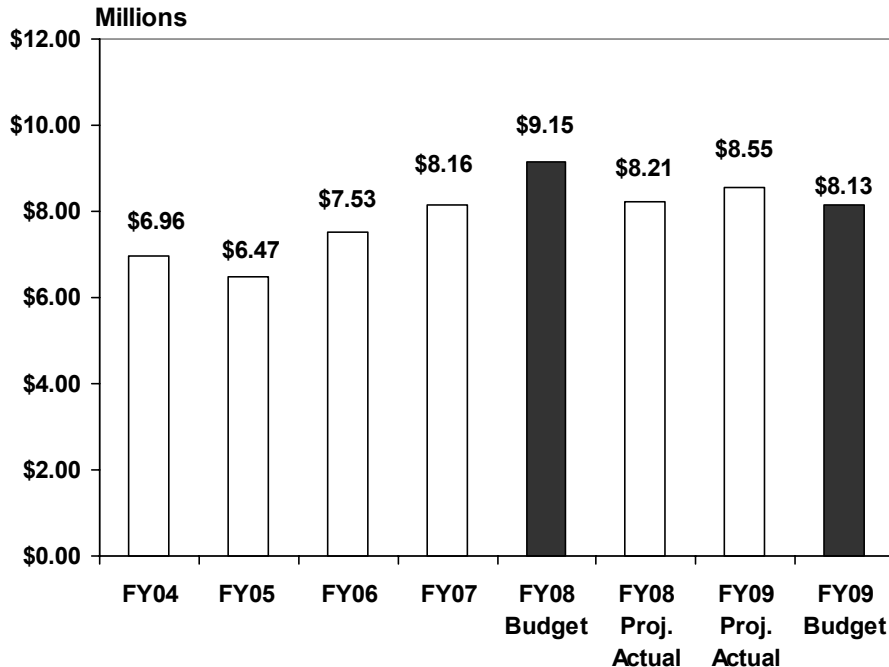
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2008 Mid-Year Financial Report

SOLID WASTE FEES

Fiscal Year Actuals & Projections



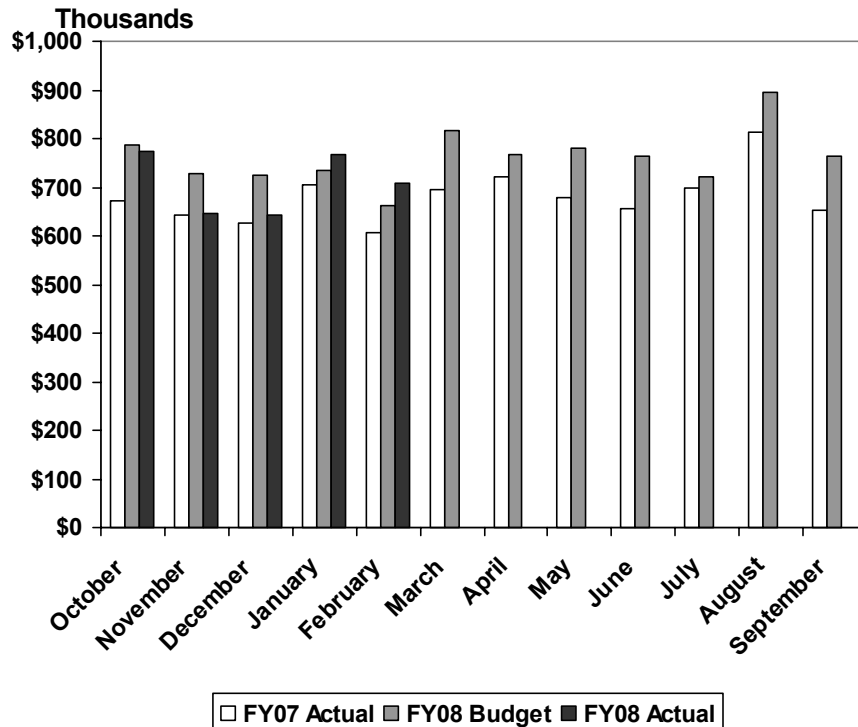
Background:

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

Trend:

FY07 Actual: \$8,168,232
 FY08 Budget: \$9,146,857
 FY07 YTD: \$3,254,293
 FY08 YTD: \$3,537,210
 FY08 YTD Budget: \$3,811,190

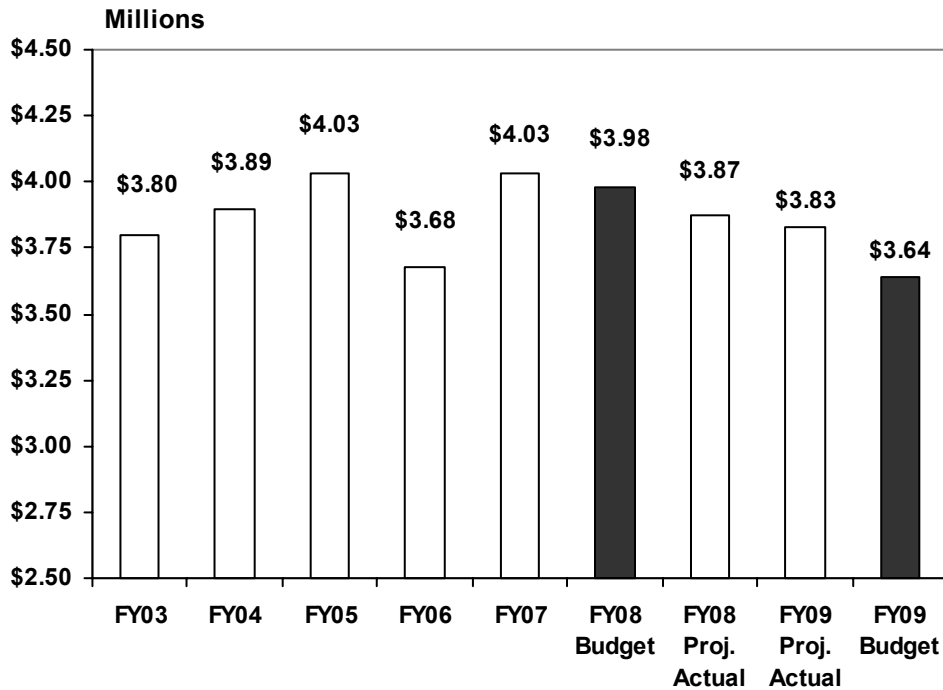
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2008 Mid-Year Financial Report

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections



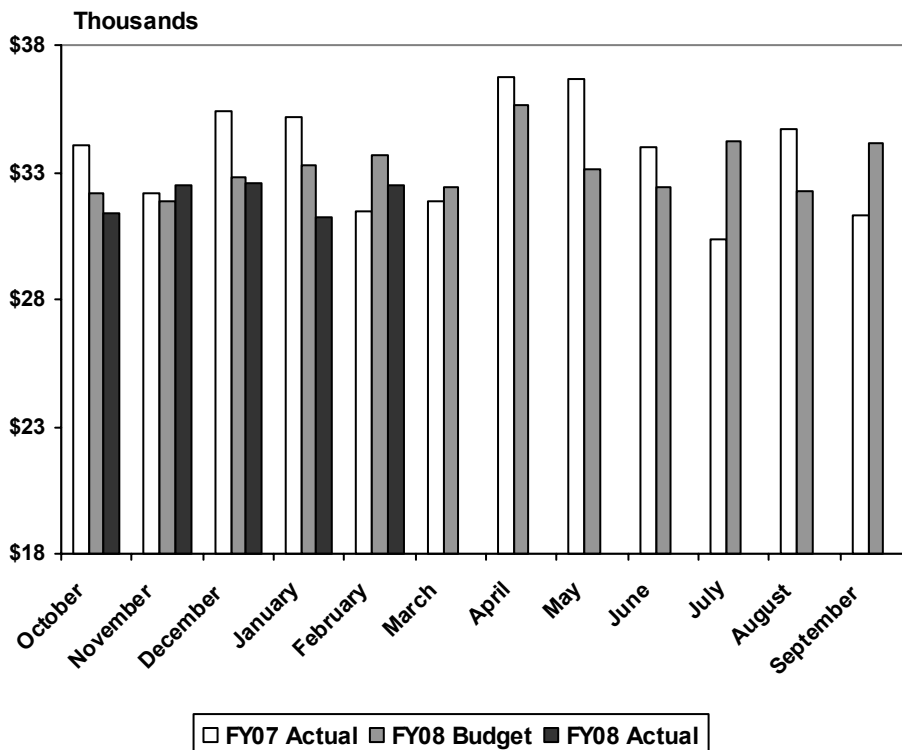
Background:

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

Trend:

Prior to FY08 there was modest growth in this revenue stream. Due to decreased construction, the Legislative Committee on Intergovernmental Affairs revised local option gas tax revenue projections downward by 4.5% during its March 2008 meeting. Estimates for FY08 and FY09 were adjusted accordingly.

Monthly Totals: Budget vs Actuals

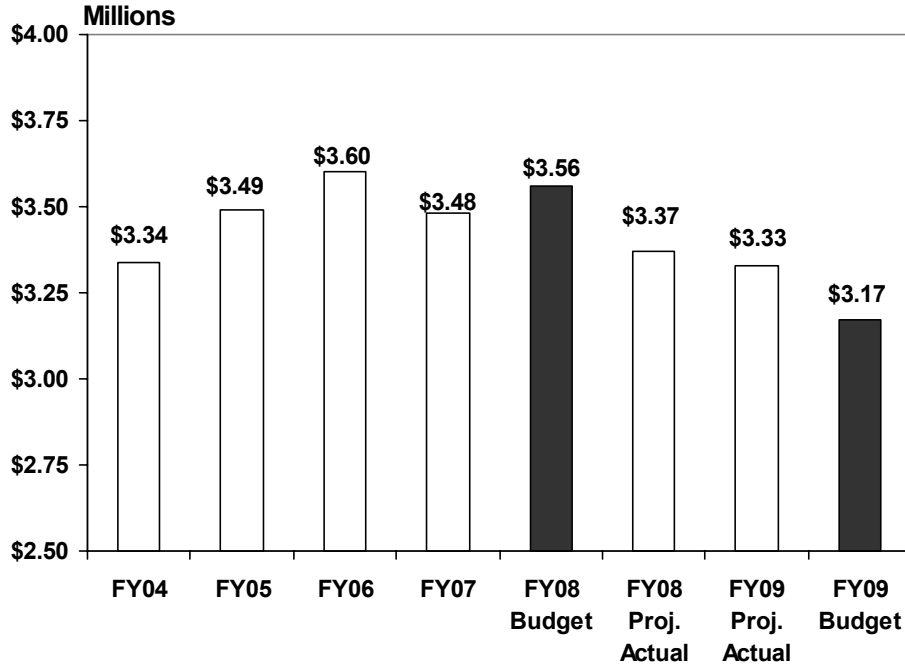


FY07 Actual: \$4,038,004
 FY08 Budget: \$3,979,168
 FY07 YTD: \$ 1,681,754
 FY08 YTD: \$ 1,601,558
 FY08 YTD: Budget: \$ 1,637,446

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



Background:

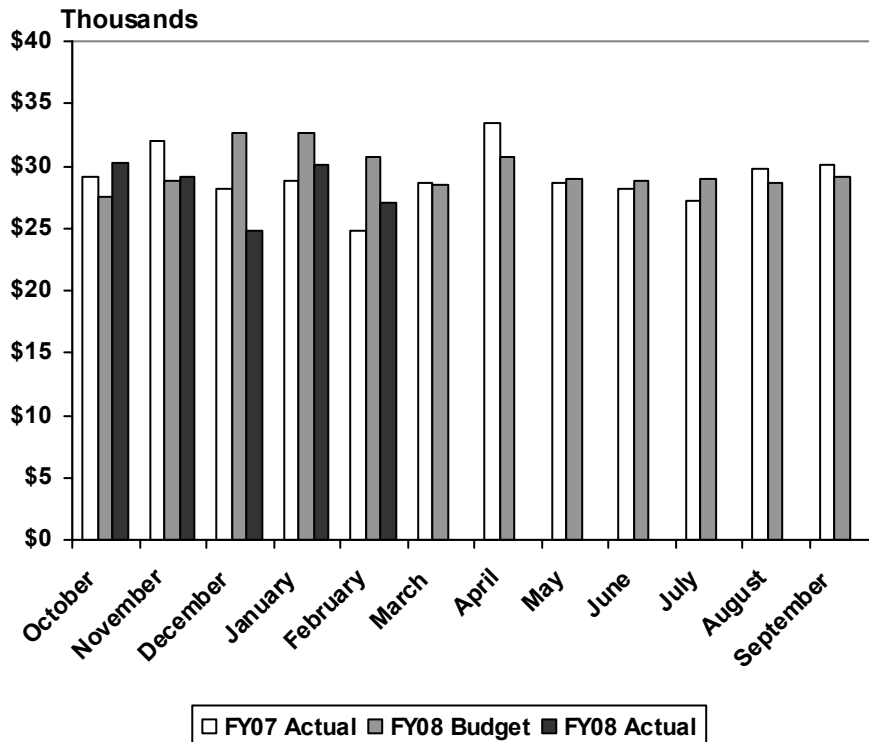
The Local Option Gas Tax is a locally imposed 6 cents per gallon on every net gallon of motor and diesel fuel. Per the interlocal agreements, this revenue is shared 50% - 50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This equates to the County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

The amounts shown are the County's share only.

Trend:

Prior to FY08 there was modest growth in this revenue stream. However, as of March 2008, the Legislative Committee on Intergovernmental Affairs has projected a 4.5% decrease in local option gas taxes revenue collections for FY08 and further reductions are anticipated for FY09.

Monthly Totals: Budget vs Actuals

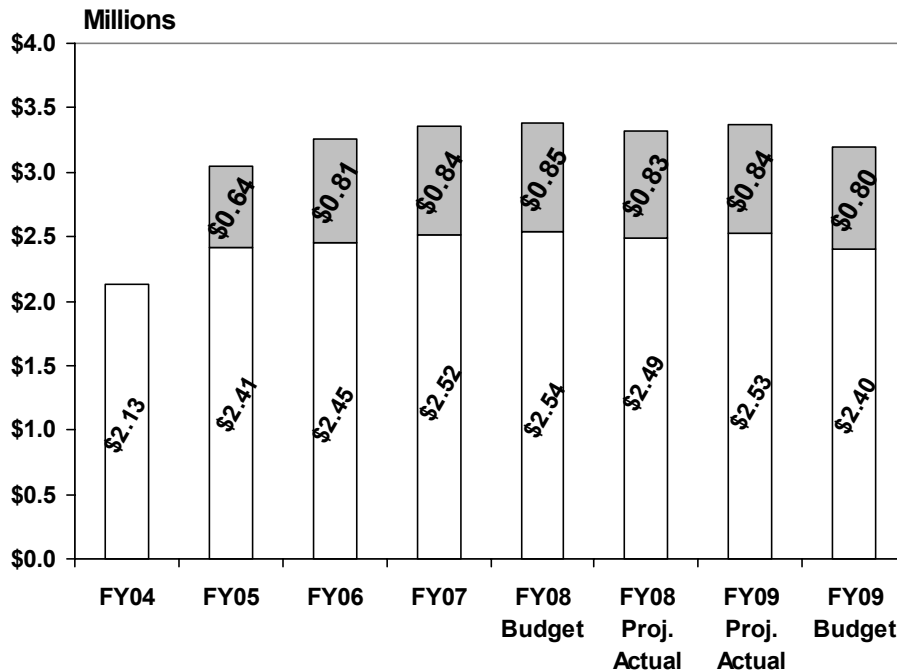


FY07 Actual: \$3,489,163
 FY08 Budget: \$3,561,075
 FY07 YTD: \$ 1,428,410
 FY08 YTD: \$ 1,412,629
 FY08 YTD Budget: \$ 1,524,501

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections



Background:

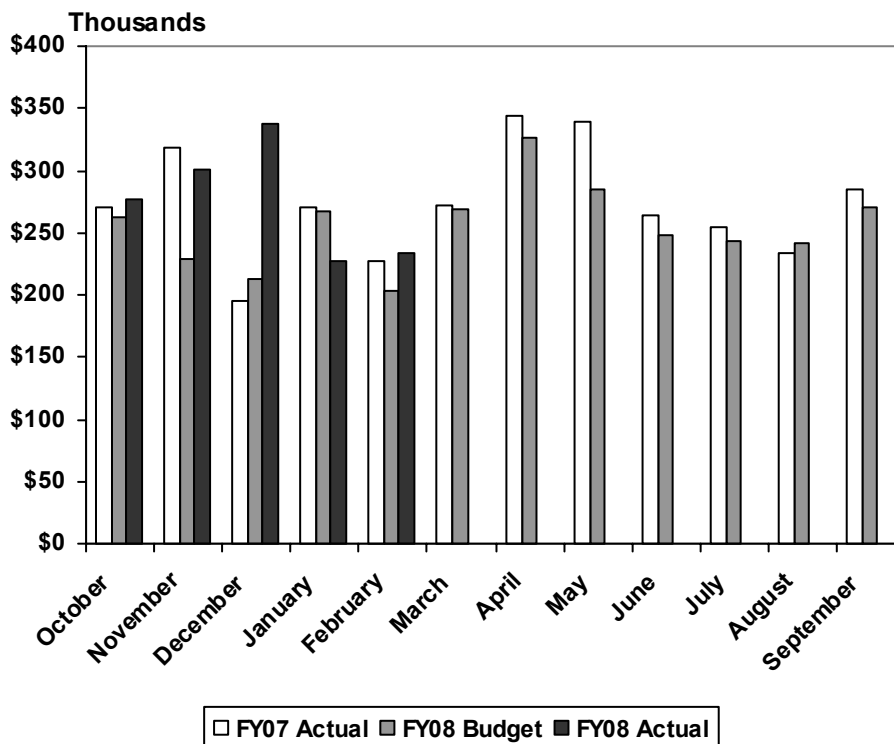
The Local Option Tourist Tax is a locally imposed 4% tax levied on rentals and leases of less than 6-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). Beginning in November of FY04, the Board authorized the increase from 3% to 4% for a future performing arts center.

Trend:

Current economic conditions indicate that collections will fall short of budget and remain flat in FY09. The significant increase from FY04 to FY06 is due to the implementation of the additional 1% tax. A part of the increase in 2006 is attributed to the rise in local hotel rates.

FY07 Actual: \$ 3,371,395
 FY08 Budget: \$ 3,391,500
 FY07 YTD: \$1,144,192
 FY08 YTD: \$1,107,734
 FY08 YTD Budget: \$1,130,500

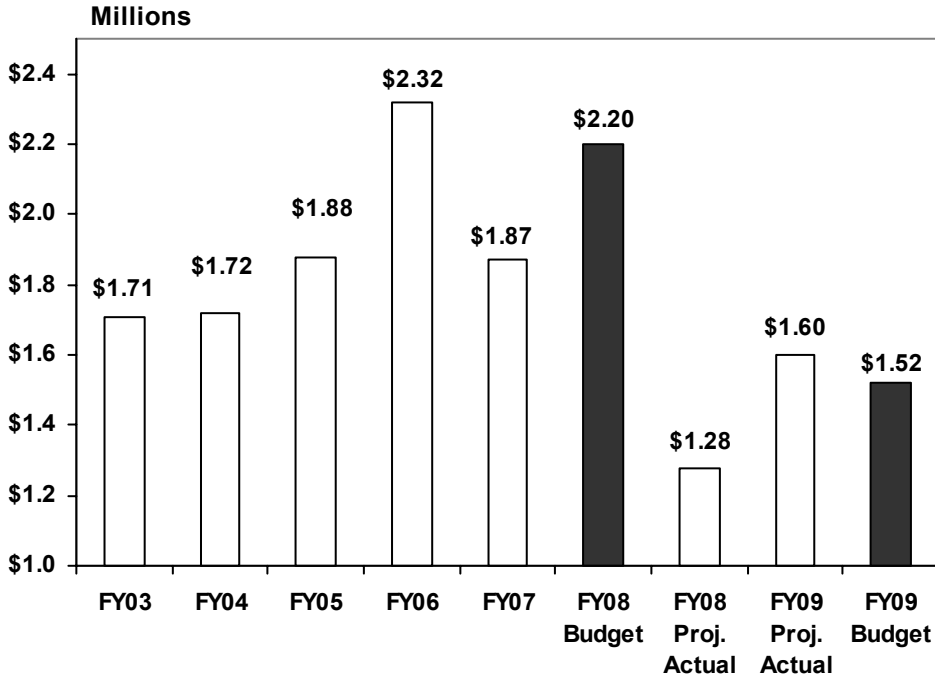
Monthly Totals: Budget vs Actuals



Leon County Government **Fiscal Year 2008 Mid-Year Financial Report**

ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections



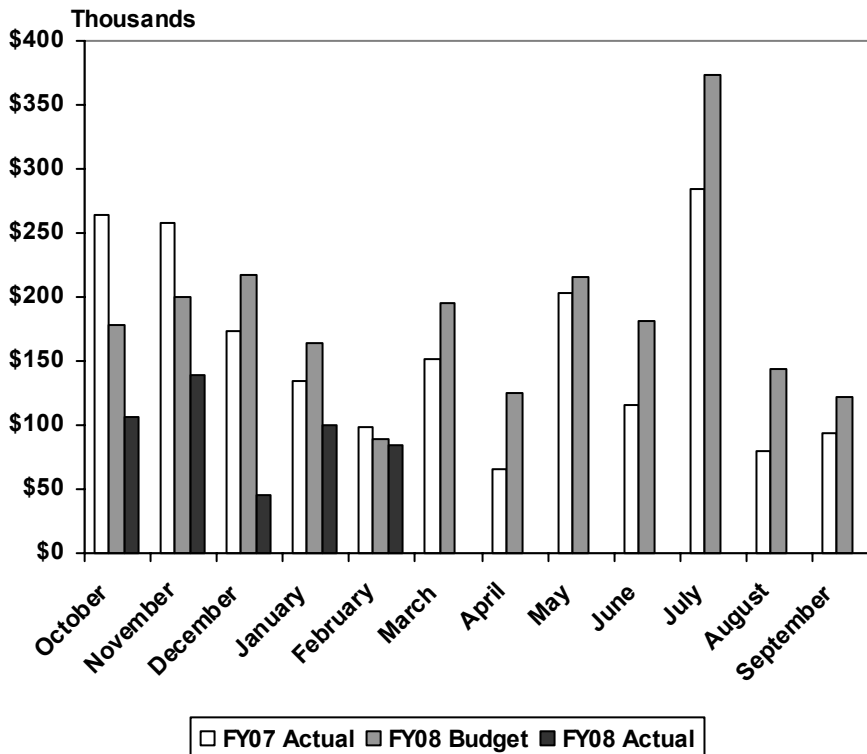
Background:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a recent fees study, the Board adopted a revised fee resolution effective October 1, 2006.

Trend:

Prior to FY07, this revenue experienced modest growth. However, due to an economic downturn, the FY07 Actuals are slightly lower than anticipated and the FY08 projections are significantly lower than was budgeted. On March 11, 2008 the Board approved an overall fee increase of 20% in addition adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase is effective as of October 1, 2008. Revenues are projected to increase with the recently revised fee schedule.

Monthly Totals: Budget vs Actuals

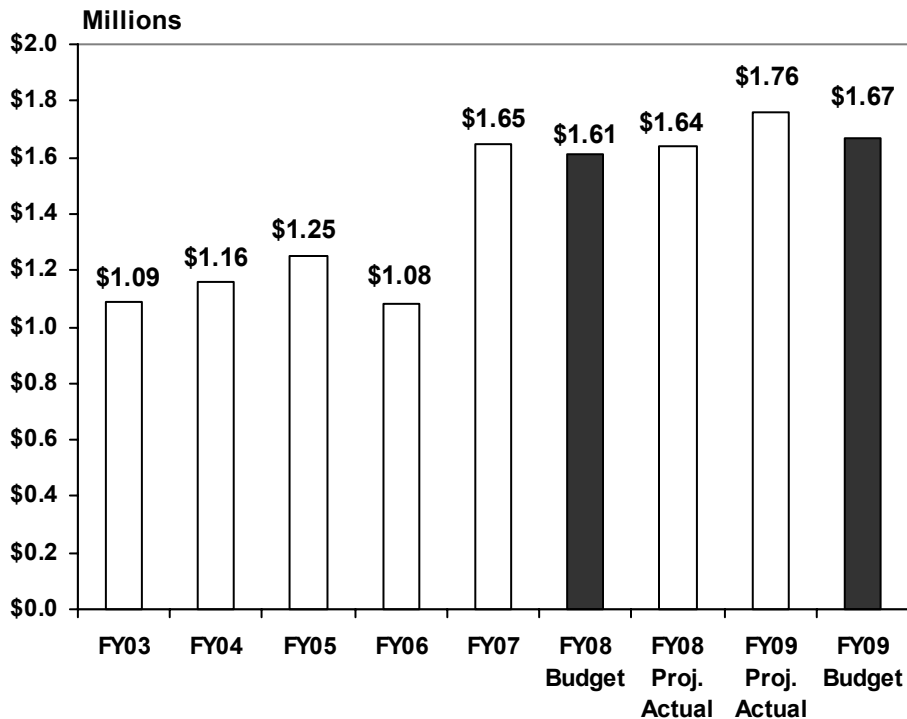


FY07 Actual: \$1,872,001
 FY08 Budget: \$2,204,851
 FY07 YTD: \$928,378
 FY08 YTD: \$475,907
 FY08 YTD Budget: \$847,217

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



Background:

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. As a result of a fee study, the Board adopted the first revised fee study in more than ten years. The fee increase will be implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

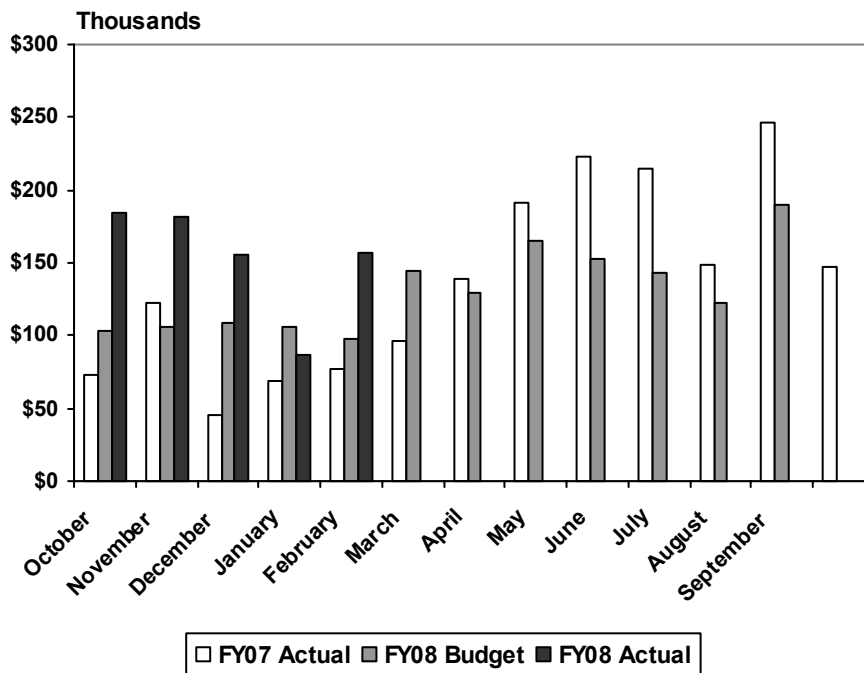
Due to the current slow down in housing construction, without the 7% fee increase effective October 1, 2008, the FY09 projected revenues would be consistent with the FY08 projection.

Trend:

Actual revenues are projected to increase with the revised fee schedule

FY07 Actual: \$1,648,536
 FY08 Budget: \$1,567,753
 FY07 YTD: \$461,594
 FY08 YTD: \$819,716
 FY08 YTD Budget: \$665,676

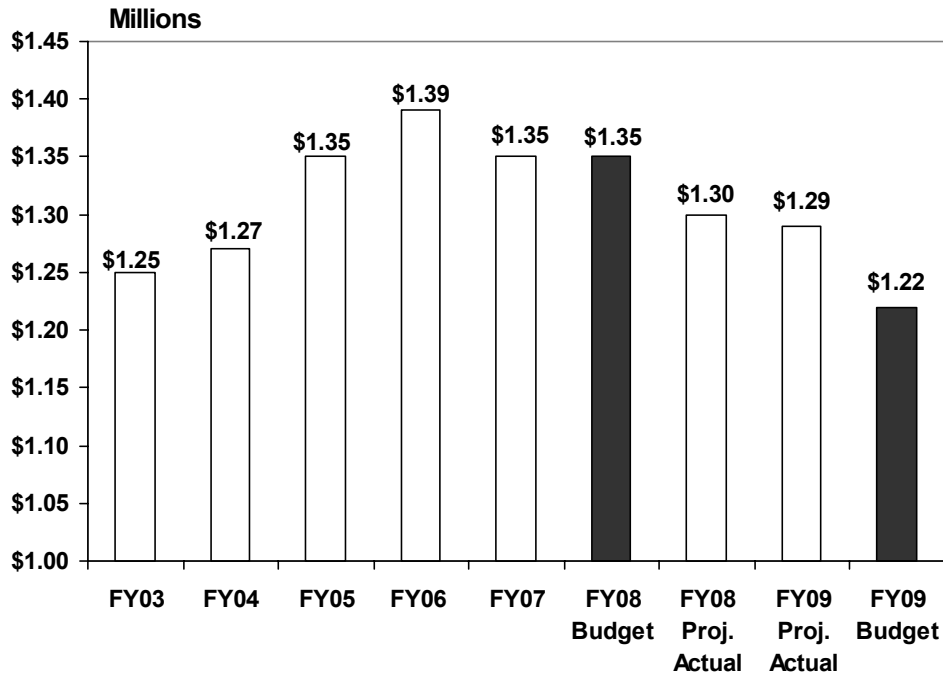
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2008 Mid-Year Financial Report

9TH CENT GAS TAX

Fiscal Year Actuals & Projections



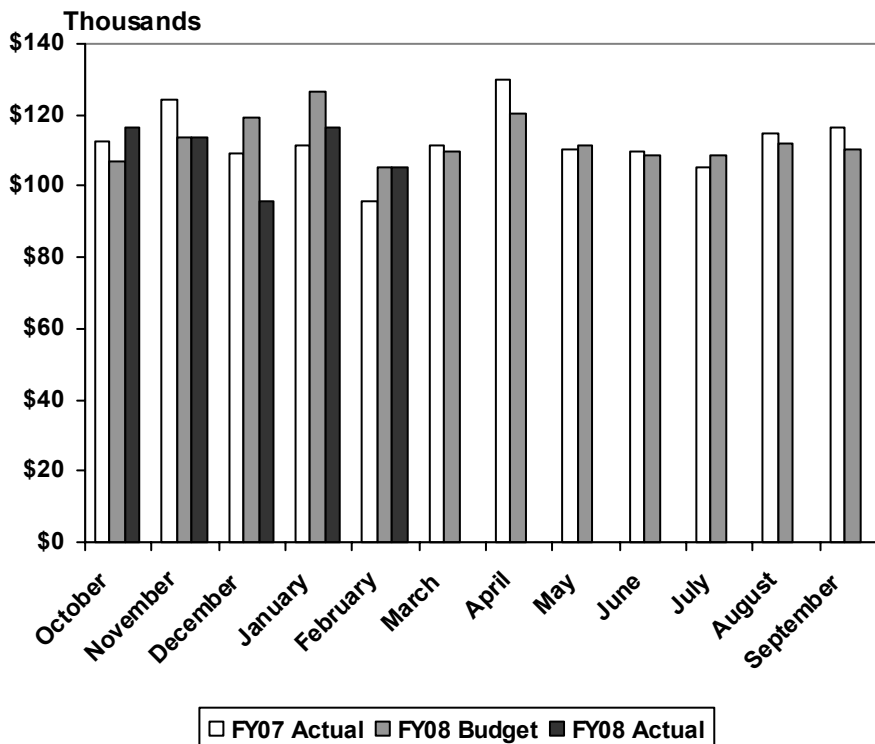
Background:

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

Trend:

Prior to FY08 there was modest growth in this revenue stream. Due decreased consumption of fuel associated with higher prices, collection estimates were revised by the Legislative Committee on Intergovernmental Affairs at the March 11, 2008 revenue estimating conference. The committee has projected a 4.5% decrease in local option gas tax revenue collections for FY08 and further reductions of 1% are anticipated for FY09.

Monthly Totals: Budget vs Actuals

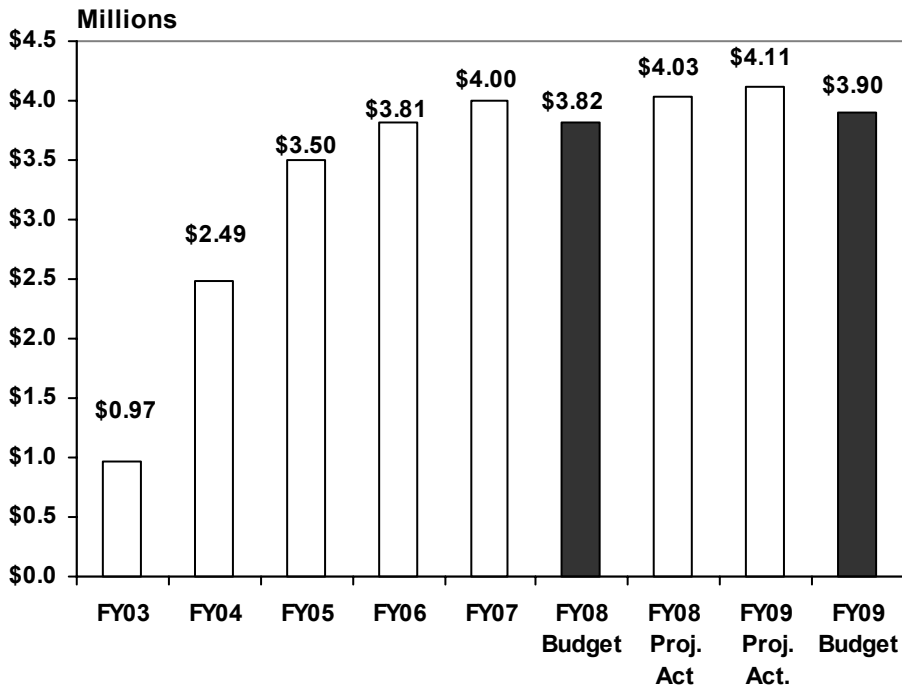


FY07 Actual: \$1,351,686
 FY08 Budget: \$1,354,498
 FY07 YTD: \$457,408
 FY08 YTD: \$442,129
 FY09 YTD: Budget \$461,538

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



Background:

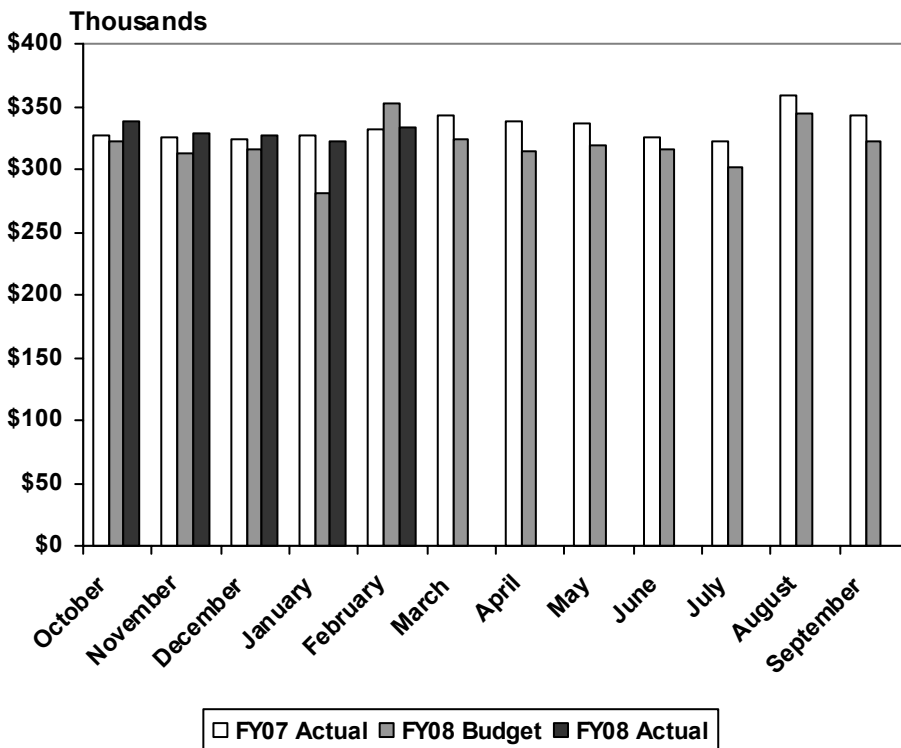
The Communication Services Tax combined 7 different State and local taxes or fees by replacing them with a 2 tiered tax, each with its own rate. These 2 taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5%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

Trend:

The significant increase after FY03 is due to the rate increase. Increased collections began in February of FY04. FY05 was the first full year of increased collections. From FY05 through FY07, revenues increased moderately. This moderate growth trend is expected to continue in FY08 and FY09.

FY07 Actual: \$4,001,631
 FY08 Budget: \$3,824,315
 FY07 YTD: \$1,635,522
 FY08 YTD: \$1,649,251
 FY08 YTD Budget: \$1,582,852

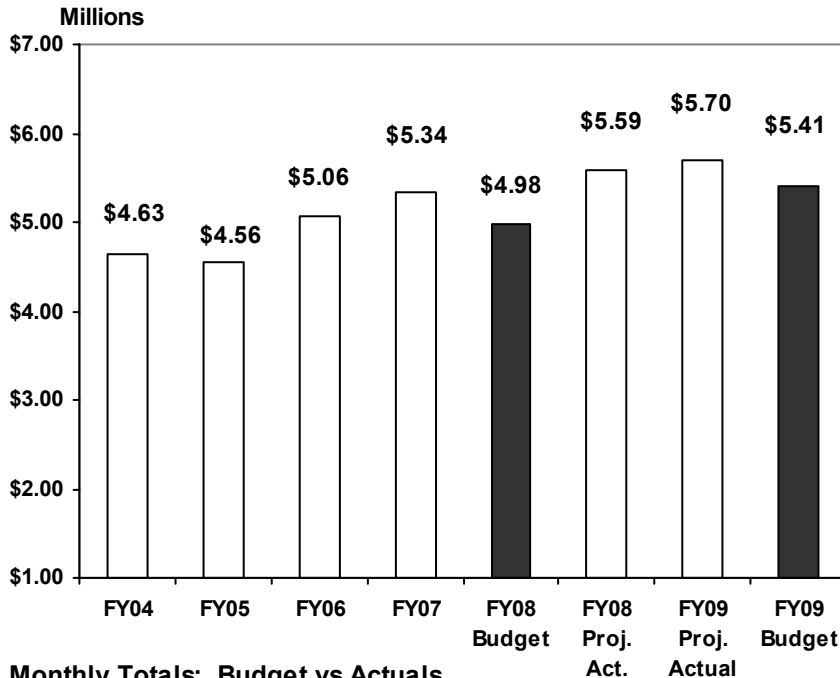
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2008 Mid-Year Financial Report

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections

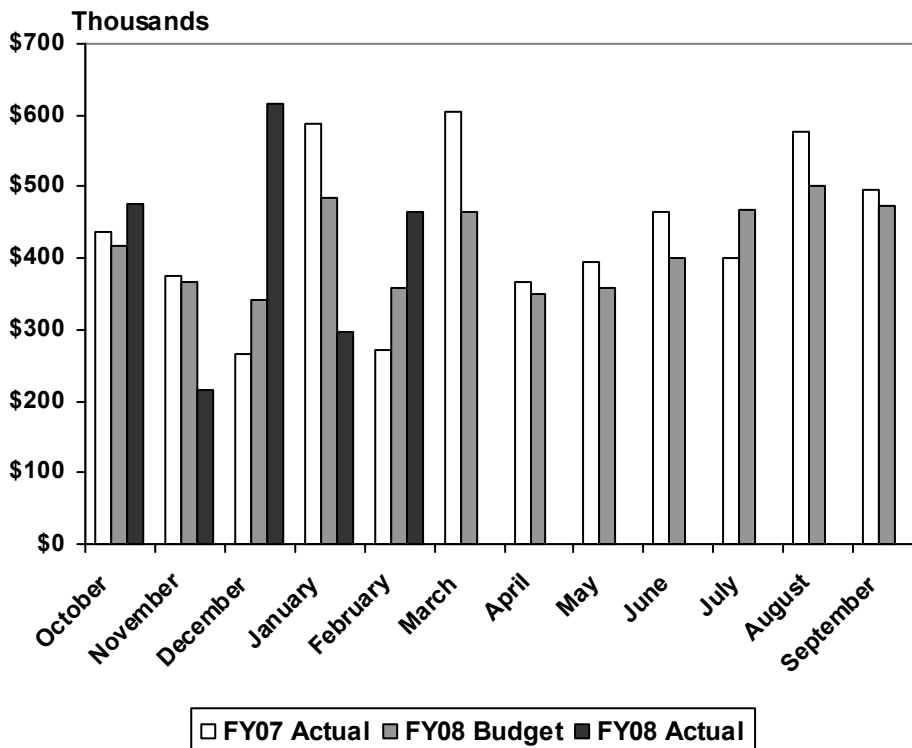


Background:

The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003 to replace the Fire municipal services taxing unit (MSTU) and water and sewer franchise fees.

Trend:

Due to its consumption basis, this tax is somewhat variable. Revenue has trended upward over the past two years.

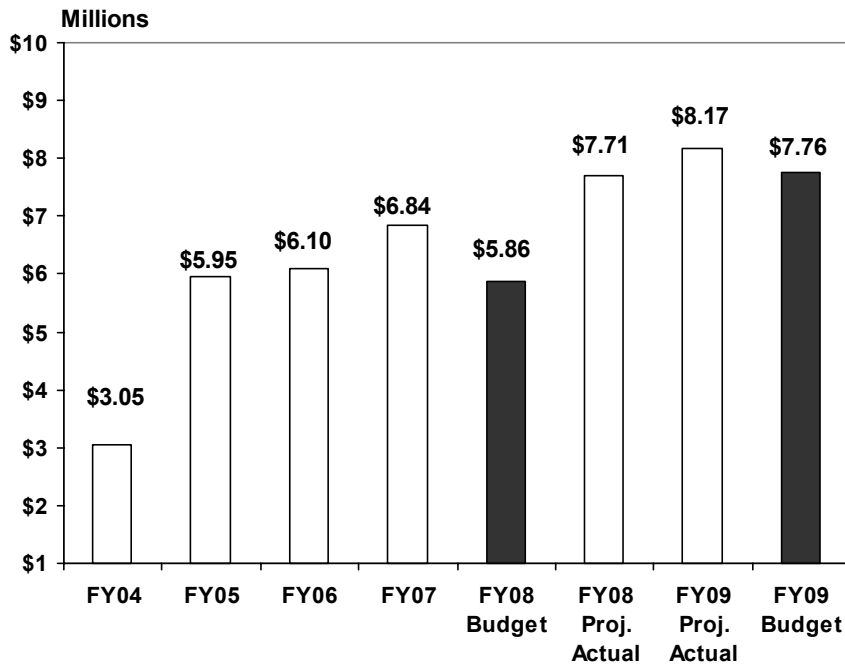


FY07 Actual: \$5,343,169
 FY08 Budget: \$4,983,415
 FY07 YTD: \$1,938,337
 FY08 YTD: \$2,071,362
 FY08 YTD Budget: \$1,966,738

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

AMBULANCE FEES

Fiscal Year Actuals & Projections



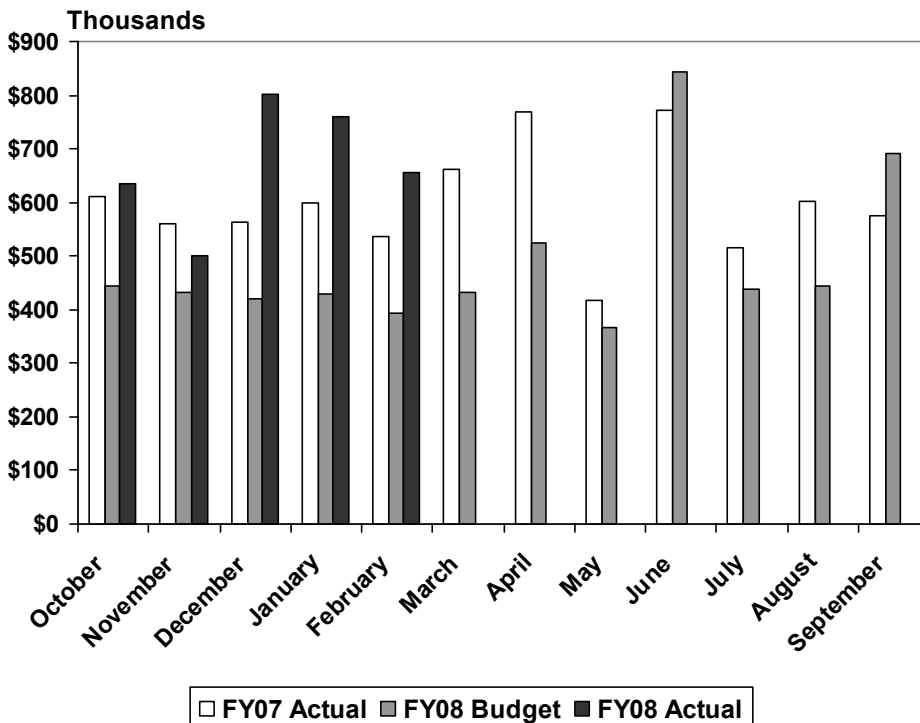
Background:

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

Trend:

The significant increase from FY04 to FY05 is due to Emergency Medical Services (EMS) only being in operation for 9 months in FY04. Actual collections for FY05 and FY06 exceeded the budgeted amount. An analysis of collections indicates a 10.9% increase in transport billings from FY07 to FY08. This, in association with the annual index adjustment of 4.5% accounts for the increase in revenue bookings. This trend is expected to continue and revenue projections have been adjusted accordingly.

Monthly Totals: Budget vs Actuals



The EMS system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables). To address the increasing collectables, during FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible.

FY07 Actual: \$6,847,972
 FY08 Budget: \$5,858,280
 FY07 YTD: \$2,871,434
 FY08 YTD: \$3,351,543
 FY08 YTD Budget: \$2,440,950

EXPENDITURES

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY08</u> <u>Adj. Budget</u>	<u>FY08</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY08 Budget</u>	<u>% Over/Under</u> <u>FY08 Budget</u>
<u>Legislative/Administrative</u>						
<u>County Commission</u>						
001	100	County Commission	1,257,698	600,932	(656,766)	-52.22%
001	101	District 1	9,500	4,709	(4,791)	-50.43%
001	102	District 2	9,500	2,466	(7,034)	-74.05%
001	103	District 3	9,500	7,682	(1,818)	-19.14%
001	104	District 4	9,500	3,041	(6,459)	-67.99%
001	105	District 5	9,500	3,675	(5,825)	-61.32%
001	106	At Large District 6	9,500	2,199	(7,301)	-76.85%
001	107	At Large District 7	9,500	5,011	(4,489)	-47.26%
001	108	Commissioners Account	26,618	10,624	(15,994)	-60.09%
<u>County Administration</u>						
001	110	County Administration	555,307	275,357	(279,950)	-50.41%
<u>County Attorney</u>						
001	120	County Attorney	1,818,847	597,801	(1,221,046)	-67.13%
106	122	Eminent Domain	170,343	84,666	(85,677)	-50.30%
<u>Management & Budget</u>						
001	130	Office of Management & Budget	685,435	318,598	(366,837)	-53.52%
501	132	Risk Management	238,317	143,825	(94,492)	-39.65%
501	821	Workers Compensation	5,820,984	3,618,390	(2,202,594)	-37.84%
<u>Human Resources</u>						
001	160	Human Resources	1,039,451	434,741	(604,710)	-58.18%
<u>Tourist Development</u>						
160	301	Administration	483,489	196,707	(286,782)	-59.32%
160	302	Advertising	556,500	242,737	(313,763)	-56.38%
160	303	Marketing	1,469,470	584,604	(884,866)	-60.22%
160	304	Special Projects	223,452	77,182	(146,270)	-65.46%
160	305	1 Cent Expenditures	3,140,256	0	(3,140,256)	-100.00%
Subtotal:			17,552,667	7,214,945	(10,337,722)	-58.90%
<u>Public Services</u>						
<u>Volunteer Center</u>						
001	113	Volunteer Center	219,009	89,556	(129,453)	-59.11%
<u>Intergovernmental Affairs</u>						
001	114	Intergovernmental Affairs	950,182	409,009	(541,173)	-56.95%
<u>Library Services</u>						
001	240	Policy, Planning & Operations	896,357	390,119	(506,238)	-56.48%
001	241	Public Services	2,628,605	1,147,647	(1,480,958)	-56.34%
001	242	Collection Services	843,980	333,602	(510,378)	-60.47%
001	243	Extension Services	2,245,248	973,565	(1,271,683)	-56.64%
<u>Cooperative Extension</u>						
001	361	Environmental Education	264,552	144,772	(119,780)	-45.28%
001	362	Family & Consumer Science	138,584	58,643	(79,941)	-57.68%
001	363	4-H & Other Youth	99,850	24,122	(75,728)	-75.84%

Leon County Government
Fiscal Year 2008 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY08</u> <u>Adj. Budget</u>	<u>FY08</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY08 Budget</u>	<u>% Over/Under</u> <u>FY08 Budget</u>
<u>Veteran Services</u>						
001	390	Veteran Services	229,086	114,673	(114,413)	-49.94%
<u>Planning Department</u>						
001	817	Planning Department	1,016,692	552,075	(464,617)	-45.70%
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	11,226,749	5,062,360	(6,164,389)	-54.91%
<u>Health & Human Services</u>						
001	190	Health Department	257,984	103,914	(154,070)	-59.72%
001	370	Human Services	559,594	168,655	(390,939)	-69.86%
001	371	Housing Services	3,871,656	1,906,667	(1,964,989)	-50.75%
001	971	Primary Health Care ⁽¹⁾	1,287,094	216,281	(1,070,813)	-83.20%
124	932028	SHIP 2005-2008	98,878	18,025	(80,853)	-81.77%
124	932029	SHIP 2006-2009	375,831	112,369	(263,462)	-70.10%
124	932040	SHIP 2007-2010	1,249,971	208,244	(1,041,727)	-83.34%
161	808	Housing Finance Authority	372,997	161,169	(211,828)	-56.79%
163	971	Primary Healthcare	423,170	146,829	(276,341)	-65.30%
Subtotal:			29,256,069	12,342,295	(16,913,774)	-57.81%
<u>Growth & Environmental Management</u>						
120	220	Building Inspection	1,452,273	695,903	(756,370)	-52.08%
121	420	Environmental Compliance	1,617,872	734,793	(883,080)	-54.58%
121	422	Development Services	1,095,220	395,793	(699,427)	-63.86%
121	423	Support Services	877,237	393,495	(483,742)	-55.14%
125	866	DEP Storage Tank	142,720	64,597	(78,123)	-54.74%
Subtotal:			5,185,322	2,284,581	(2,900,741)	-55.94%
<u>Management Services</u>						
<u>Minority/Women Small Business Enterprise</u>						
001	112	M/WBE Program	446,849	115,214	(331,635)	-74.22%
<u>Support Services</u>						
001	126	Support Services	323,883	167,842	(156,041)	-48.18%
<u>Purchasing</u>						
001	140	Procurement	267,438	130,555	(136,883)	-51.18%
001	141	Warehouse	208,521	104,163	(104,358)	-50.05%
001	142	Property Control	42,869	21,053	(21,816)	-50.89%
<u>Facilities Management</u>						
001	150	General Operations	6,574,338	2,836,628	(3,737,710)	-56.85%
165	154	Bank of America	966,990	328,436	(638,554)	-66.04%
<u>Management Information Services</u>						
001	171	Management Information Services	5,278,774	2,746,922	(2,531,852)	-47.96%
001	421	Geographic Information Services	1,766,319	847,215	(919,104)	-52.04%
<u>County Probation</u>						
111	542	County Court Probation	898,780	441,222	(457,558)	-50.91%
111	544	Pretrial Release	1,272,489	491,926	(780,563)	-61.34%
Subtotal:			18,047,250	8,231,176	(9,816,074)	-54.39%

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY08</u> <u>Adj. Budget</u>	<u>FY08</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY08 Budget</u>	<u>% Over/Under</u> <u>FY08 Budget</u>
<u>Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	526,336	256,342	(269,994)	-51.30%
106	978	Administrative Chargebacks	-850,000	-315,978	534,022	-62.83%
<u>Engineering Services</u>						
106	414	Engineering Services	2,930,940	1,256,464	(1,674,476)	-57.13%
123	726	Water Quality Monitoring/TMDL	501,130	54,530	(446,600)	-89.12%
<u>Operations</u>						
106	431	Transportation Maintenance	2,733,576	1,160,354	(1,573,222)	-57.55%
106	432	Right of Way Management	1,346,822	595,811	(751,011)	-55.76%
106	438	Alternative Stabilization	855,346	405,605	(449,741)	-52.58%
123	433	Stormwater Maintenance	2,592,103	1,203,911	(1,388,192)	-53.55%
<u>Mosquito Control & Stormwater Maintenance</u>						
122	214	Mosquito Control Grant	37,000	3,651	(33,349)	-90.13%
122	216	Mosquito Control	697,007	329,460	(367,547)	-52.73%
123	213	Stormwater Maintenance	1,424,470	475,112	(949,358)	-66.65%
<u>Animal Services</u>						
140	201	Animal Services	1,055,457	430,262	(625,195)	-59.23%
<u>Parks & Recreation Services</u>						
140	436	Parks & Recreation	2,023,994	966,003	(1,057,991)	-52.27%
<u>Solid Waste Management</u>						
401	435	Landfill Closure	68,147	5,448	(62,699)	-92.01%
401	437	Rural Waste Collection Centers	898,837	411,112	(487,725)	-54.26%
401	441	Transfer Station Operations	6,011,945	2,930,744	(3,081,201)	-51.25%
401	442	Landfill	1,733,429	683,035	(1,050,394)	-60.60%
401	443	Hazardous Waste	369,582	146,785	(222,797)	-60.28%
401	471	Residential Drop Off Recycling	473,196	193,947	(279,249)	-59.01%
<u>Fleet Maintenance</u>						
505	425	Fleet Maintenance	2,689,064	1,517,836	(1,171,228)	-43.56%
Subtotal:			28,118,381	12,710,434	(15,407,947)	-54.80%
<u>Constitutional Officers</u>						
<u>Clerk of Circuit Court</u>						
110	537	Circuit Court Fees	344,220	172,110	(172,110)	-50.00%
001	132	Clerk Finance	1,503,145	751,573	(751,573)	-50.00%
<u>Property Appraiser</u>						
001	512	Property Appraiser	4,684,337	3,358,763	(1,325,574)	-28.30%

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY08 Adj. Budget</u>	<u>FY08 YTD Expend.</u>	<u>\$ Over/Under FY08 Budget</u>	<u>% Over/Under FY08 Budget</u>
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	5,215,125	4,166,678	(1,048,447)	-20.10%
123	513	Stormwater Utility Non Ad-Valorem	15,914	14,220	(1,694)	-10.65%
135	513	Emergency Medical Services MSTU	151,857	0	(151,857)	-100.00%
162	513	Special Assessment Paving	3,371	7,319	3,948	185.39%
164	513	Sewer Services Killearn Lakes I and II ⁽²⁾	5,000	0	(5,000)	0.00%
401	513	Landfill Non-Ad Valorem	26,523	22,865	(3,658)	-13.79%
<u>Sheriff</u>						
110	510	Law Enforcement	31,988,612	18,966,980	(13,021,633)	-40.71%
110	511	Corrections	28,493,362	16,576,961	(11,916,401)	-41.82%
125	864	Emergency Management	123,711	0	(123,711)	-100.00%
130	180	Enhanced 911	1,310,958	902,221	(408,737)	-31.18%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	1,800,594	832,325	(968,269)	-53.77%
060	521	Elections	2,048,490	688,964	(1,359,526)	-66.37%
060	525	SOE Grant ⁽³⁾	47,659	45,435	(2,224)	-4.67%
Subtotal:			77,762,878	46,506,413	(31,256,465)	-40.19%
<u>Judicial</u>						
001	540	Court Administration	187,298	88,093	(99,205)	-52.97%
001	547	Guardian Ad Litem	21,827	7,176	(14,651)	-67.12%
110	532	State Attorney	88,904	28,734	(60,170)	-67.68%
110	538	Conflict Attorney ⁽⁴⁾	300,000	0	(300,000)	-100.00%
110	533	Public Defender	107,775	21,039	(86,736)	-80.48%
110	555	Legal Aid ⁽⁵⁾	95,985	33,250	(62,735)	-65.36%
114	586	Teen Court	142,351	72,818	(69,533)	-48.85%
116	810	Misdemeanor Drug Court ⁽⁶⁾	40,451	29,245	(11,206)	-27.70%
117	509	Alternative Juvenile Program ⁽⁷⁾	80,515	35,685	(44,830)	-55.68%
117	546	Law Library	80,515	16,694	(63,821)	-79.27%
117	548	Judicial/Article V Local Requirements	80,515	15,489	(65,026)	-80.76%
117	555	Legal Aid	80,515	33,000	(47,515)	-59.01%
Subtotal:			1,306,651	381,223	(925,428)	-70.82%
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	1,563,229	1,060,104	(503,125)	-32.18%
160	888	Line Item Funding	526,680	526,680	0	0.00%
<u>Juvenile Detention Payment</u>						
110	620	Juvenile Detention Payment - State	1,957,800	1,197,207	(760,593)	-38.85%
<u>City of Tallahassee</u>						
001	972	CRA - TIF Payment	2,235,074	2,022,618	(212,456)	-9.51%
140	838	City Interlocal Payments (Fire, Parks & Recreation)	6,147,854	2,039,960	(4,107,894)	-66.82%
164	838	Sewer Services Killearn Lakes I and II ⁽²⁾	237,280	0	(237,280)	-100.00%
<u>Other Non-Operating</u>						
001	278	Summer Youth Employment	73,943	0	(73,943)	-100.00%
001	379	Youth Sports Teams	4,750	3,000	(1,750)	-36.84%

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY08</u> <u>Adj. Budget</u>	<u>FY08</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY08 Budget</u>	<u>% Over/Under</u> <u>FY08 Budget</u>
001	820	Insurance Audit, and Other Expenses	804,804	403,806	(400,998)	-49.83%
001	831	Tax Deed Applications	22,500	4,950	(17,550)	-78.00%
110	508	Diversionsary Program	100,000	0	(100,000)	-100.00%
116	800	Drug Abuse	59,686	10,706	(48,980)	-82.06%
140	843	Volunteer Fire Department	125,838	85,000	(40,838)	-32.45%
331	529	800 MHZ System Maintenance	417,632	130,356	(287,276)	-68.79%
420	496	Amtrak Platform	25,000	0	(25,000)	-100.00%
502	900	Communications Control	749,998	265,892	(484,106)	-64.55%
 <u>Interdepartmental Billing</u>						
		Countywide Automation	299,311	299,311	0	0.00%
		Indirects	-5,456,221	0	5,456,221	-100.00%
		Risk Allocations	2,084,586	2,084,586	0	0.00%
		Subtotal:	11,979,744	10,134,177	(1,845,567)	-15.41%
Total Operating			175,324,818	89,671,067	(85,653,751)	-48.85%
Total Non-Operating			11,979,744	10,134,177	(1,845,567)	-15.41%
Total CIP			98,919,605	12,765,979	(86,153,626)	-87.09%
Operating Grants			1,904,400	406,886	(1,497,514)	-78.63%
Non Operating Grants			6,183,751	1,485,145	(4,698,606)	-75.98%
Total Debt Service			9,401,532	2,361,265	(7,040,267)	-74.88%
Total Reserves			43,401,944	0	(43,401,944)	-100.00%
TOTAL NET EXPENDITURES:			347,115,794	116,824,520	(230,291,274)	-66.34%

NOTES:

- (1) Previously funded in the Primary Healthcare MSTU, the Board approved primary healthcare funding from general revenue for FY 2008.
- (2) This special assessment, levied on property owners in Killearn Lakes I and II, was established to pay the costs of maintaining the new City of Tallahassee sewer service distribution system. The Tax Collector receives a commission for collecting this special assessment.
- (3) Supervisor of Election grants are coalesced into a separate organization number.
- (4) Article V funding associated with the newly created Criminal Conflict and Civil Regional Counsels during the 2007 Legislative Session.
- (5) This is a realignment of funds for Legal Aid from a line item contract, to a contract administered through the Fine and Forfeiture Fund in order to comply with Article V.
- (6) This is the transfer of funds from Fund 117 to establish a budget for the new Misdemeanor Drug Court program.
- (7) In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from \$65 criminal violation court costs are used to fund legal aid programs, law library personnel and materials, and alternative juvenile programs.

FUND BALANCE

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Est. Bal. (A)</u>	<u>FY08</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund **	25,296,511	27,390,174	20,889,206	61,711,164	34%
110	Fine and Forfeiture Fund**	11,853,619	14,437,074	10,949,179	63,893,276	17%
	Subtotal:	37,150,130	41,827,248	31,838,385	125,604,440	25%

* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.

** The adopted budgets for the general and fine and forfeiture funds have been adjusted to account for the transfer of \$10.3 million and \$5.6 million respectively, to the general capital project fund to finance mandatory and maintenance projects for the next five years.

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	6,008,454	7,499,523	6,793,350	12,967,120	52%
111	Probation Services Fund	819,432	1,097,184	1,306,843	2,769,392	47%
112	Legal Aid Trust Fund	3,031	3,193	0	0	N/A
113	Law Library Trust Fund	54,911	46,192	27,692	0	N/A
114	Family Law Legal Services Fund	129,512	162,172	192,551	152,026	127%
116	Drug Abuse Trust Fund	178,446	215,084	208,595	59,686	349%
117	Judicial Programs Fund	200,224	318,390	439,373	322,060	136%
120	Building Inspection Fund	437,471	537,285	478,554	1,803,966	27%
121	Growth Management Fund	2,167,975	2,345,591	2,079,574	4,702,970	44%
122	Mosquito Control Fund	386,621	541,631	632,794	925,052	68%
123	Stormwater Utility Fund (C)	3,514,477	4,382,336	1,674,687	6,055,516	28%
124	Ship Trust Fund	942	0	0	868,520	0%
125	Grants	761,942	1,081,954	555,378	776,908	71%
125	Sidewalk and Capacity Fees (D)	26,062	524,094	236,812	450,705	53%
126	Non-Countywide General Revenue Fund (C)	6,284,739	4,186,362	2,327,135	21,509,693	11%
130	911 Emergency Communications Fund	518,217	897,332	977,267	1,310,958	75%
135	Emergency Medical Services Fund (E)	4,603,980	7,405,248	5,184,933	15,549,586	33%
140	Municipal Service Fund (C)	3,432,353	4,378,561	2,735,542	10,233,887	27%
160	Tourist Development Fund - (F)	2,254,873	2,241,653	1,764,640	3,522,702	50%
160	Tourist Development Fund - Additional Cent	1,322,807	2,261,022	3,154,002	879,234	359%
161	Housing Finance Authority Fund	389,239	409,371	68,912	31,920	216%
162	Special Assessment Paving Fund	230,333	332,291	438,627	305,559	144%
163	Primary Care MSTU Fund (G)	1,894,372	422,520	78,309	350,411	22%
164	Killearn Lakes Units I and II Sewer	0	0	0	242,280	0%
165	Bank of America Building Operating Fund	1,635,039	1,820,978	1,926,008	1,822,748	106%
	Subtotal:	37,255,452	43,109,967	33,281,576	87,612,899	38%

<u>Debt Service Funds</u>						
206	Debt Service - Series 1999	166,640	166,651	166,640		
211	Debt Service - Series 2003 A&B	16,881	17,404	17,404		
214	Debt Service - Series 1997	6,227	5,969	0		
216	Debt Service - Series 1998B	0	56,023	56,023		
218	Debt Service - Refunding 1993	951	943	0		
220	Debt Service - Series 2004	125,242	125,523	125,530		
	Subtotal:	315,941	372,513	365,597		

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Est. Bal. (A)</u>	<u>FY08</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (H)	12,657,714	18,866,670	15,682,625		
306	Gas Tax Transportation Fund	2,141,402	2,551,292	620,191		
308	Local Option Sales Tax Fund (I)	40,245,880	32,908,933	28,061,057		
309	Local Option Sales Tax Extension Fund	5,245,879	7,904,610	926,931		
311	Construction Series 2003 A&B Fund	2,224,853	2,205,147	502,565		
318	1999 Bond Construction Fund	1,643,373	1,065,257	376,806		
320	Construction Series 2005	9,114,502	7,033,983	668,608		
321	Energy Savings Contract ESCO Capital Fund	4,274,542	1,366,721	50,000		
330	911 Capital Projects Fund	711,483	450,512	404,619		
331	800 MHz Capital Projects Fund	1,172,911	1,431,045	1,647,821		
341	Countywide Road District Fund - Impact Fee	2,724,315	2,466,399	75,000		
343	NW Urban Collector Fund - Impact Fee	470,492	494,597	509,597		
344	SE Urban Collector Fund - Impact Fee	781,801	821,901	33,763		
	Subtotal:	83,409,147	79,567,067	49,559,583		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (J)	4,201,368	3,863,841	2,630,910		
420	Amtrak Depot Fund	124,858	127,946	119,446		
	Subtotal:	4,326,226		2,750,356		
<u>Internal Service Funds</u>						
501	Insurance Service Fund (K)	3,568,897	5,299,919	4,871,791		
502	Communications Trust Fund	0	0	0		
505	Motor Pool Fund	-13,456	-25,371	0		
	Subtotal:	3,555,441	5,274,548	4,871,791		
TOTAL:		166,012,337		122,667,289		

In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY08 as "sinking funds" for maintaining existing County infrastructure. Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY09 budget unless otherwise noted.

Notes:

- A. Balances may change pending final audit adjustments.
- B. FY08 percentage estimates are only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds is intended to show compliance with the County's policy for maintaining sufficient balances.
- C. The reduction in fund balance is associated with the mid year appropriation of funding for the County's share (\$7.6 million) of the new digital radio system in conjunction with the City of Tallahassee and the Leon County Sheriff's Office.
- D. The fund balance reflects the portion of the grant fund that relates to the collection of fees that are not truly grants but need to be placed in a discrete funding account such as the fee in lieu of sidewalks and concurrency capacity payments.
- D. The Emergency Medical Services (EMS) fund balance contemplates the expenditure of budgeted capital dollars for the EMS building and ambulance replacement program.
- E. The Tourist Development Tax is reflected in two separate fund balances: the first three cents supports the Tourist Development Council activities and the fourth cent is dedicated towards the Performing Arts Center. The decrease in the 3-cent fund balance reflects the utilization of fund balance to fund the majority of the Council on Cultural Arts (COCA) for FY08.
- G. The fund balance for Fund 163 includes the final reserves budgeted during the mid year FY08 budgeting to address infant mortality issues.
- H. Fund balances reflect capital reserves budgeted during FY08 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- I. Fund balance reflects capital reserves budgeted during FY08 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax for the next five to eight years.
- J. Amount reflected is unrestricted retained earnings. FY07 estimated balance is based on current Solid Waste preformed projections. It is the County's intent to maintain approximately \$2.5 million for purposes of operating cash flow for the Solid Waste Fund.
- K. Includes audit adjustments associated with annual actuarial study of outstanding liability. The budgeted balance is to support Contingent Liability Reserve.

CAPITAL IMPROVEMENT PROGRAM

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

CAPITAL IMPROVEMENT PROGRAM SUMMARY

<u>Managing Department</u>	<u># of Projects</u>	<u>% of CIP Budget</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
Engineering Services	39	46.1%	45,577,467	3,547,504	7.78%	42,029,963
Facilities Management	25	27.1%	26,804,487	3,632,470	13.55%	23,172,017
Parks & Recreation	11	1.8%	1,812,907	426,235	23.51%	1,386,672
Miscellaneous	8	14.0%	13,876,693	1,870,526	13.48%	12,006,167
Solid Waste	14	2.4%	2,366,222	422,058	17.84%	1,944,164
Management Information Services	17	2.9%	2,914,695	786,383	26.98%	2,128,312
Fleet Management	4	3.1%	3,023,400	1,834,882	60.69%	1,188,518
Public Works - Operations	2	2.3%	2,242,113	146,490	6.53%	2,095,623
Stormwater & Mosquito Control	3	0.3%	301,621	99,431	32.97%	202,190
TOTAL	123	100%	\$ 98,919,605	\$ 12,765,979	12.91%	\$ 86,153,626

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
026002 Miccosukee Road Complex Construction of crew truck sheds and storage buildings and relocation of the fuel depot.	3,654,975	4,961	0.14%	3,650,014
051003 Balboa Drive Modifications to the existing drainage on Rainbow Road and construction of a pond facility on Balboa Drive.	228,792	8,307	3.63%	220,485
051005 Gaines Street Revitalization of the community and retail areas of Gaines Street.	3,276,604	-	0.00%	3,276,604
051006 Natural Bridge Road Bridge Repair and ultimate replacement of the Natural Bridge Road Bridge.	174,380	2,962	1.70%	171,418
052002 Smith Creek Road Bridge Repair and ultimate replacement of the Smith Creek Road Bridge.	263,632	1,068	0.41%	262,564
053002 Pullen Road at Old Bainbridge Road Addition of left turn lanes, traffic signals, stormwater infrastructure, and pedestrian, bicycle, and ADA facilities.	819,259	354	0.04%	818,905
053003 North Monroe Turn Lane Modifications to North Monroe Street to add a continuous right turn lane northbound from John Knox Road to Interstate 10.	2,466,399	318,776	12.92%	2,147,623
054003 Bannerman Road Improvements to Bannerman Road from Meridian Road to Thomasville Road to enhance motorist safety.	2,091,063	161	0.01%	2,090,902
054005 Kerry Forest Parkway Extension Extension of Kerry Forest Parkway from Thomasville Road to Ox Bottom Road.	867,331	6,954	0.80%	860,377
54,007.00 Timberlane Road Intersections Improvements at the Timberlane Road and Timberlane School Road intersection and extension of the entrance to Gilchrist Elementary School.	1,048,445	45,314	4.32%	1,003,131
054010 Beech Ridge Trail Extension Extension of Beech Ridge Trail from Kinhega Drive to Bannerman Road.	596,496	442	0.07%	596,054
055001 Buck Lake Road Reconstruction of the intersections of Buck Lake Road with Mahan Drive and Pedrick Road.	3,572,182	664,396	18.60%	2,907,786
055005 Magnolia Dr. & Lafayette St. Intersection Enhancements to the Lafayette Street and Magnolia Street intersection.	818,138	644	0.08%	817,494
056001 Arterial/Collector Resurfacing Resurfacing of part of the County's arterial and collector road system.	2,074,218	1,398,158	67.41%	676,060
056005 Community Safety & Mobility Construction of sidewalks, bikeways, and traffic calming devices.	2,315,405	13,492	0.58%	2,301,913
056007 Florida DOT Permitting Fees Permitting fees for projects associated with the Florida Department of Transportation.	100,000	367	0.37%	99,633
057001 Intersection and Safety Improvements Improvements to the safety and operation of intersections.	5,605,382	96,150	1.72%	5,509,232

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
057002 Black Creek Restoration Project Restoration of Black Creek in the vicinity of the segment of McCracken Road running from Miccosukee Road.	250,000	22,655	9.06%	227,345
057003 Private Road Maintenance - Program Start Up Costs for road improvements according to the County's Private Dirt Road Repair Program and Private Paved Road Preventative Maintenance and Repair Program. Each program requires the citizen to pay for the work in advance.	100,000	18,268	18.27%	81,732
057005 Local Road Resurfacing Resurfacing of part of the County's local road system.	679,643	94,322	13.88%	585,321
057007 Orange Avenue Reconstruction of Orange Avenue from South Monroe Street to Blairstone Road.	565,688	280,274	49.55%	285,414
057900 2/3 2/3 - Program Start Up Cost Road improvements according to the 2/3 policy.	100,000	17,045	17.05%	82,955
057905 2/3 2/3 - Centerville Trace Road improvements according to the 2/3 policy.	113,665	20,159	17.74%	93,506
057906 2/3 2/3 - Rainbow Acres Road improvements according to the 2/3 policy.	585,277	24,774	4.23%	560,503
057912 2/3 2/3 - Cloudland Drive Road improvements according to the 2/3 policy.	115,808	66,133	57.11%	49,675
062001 Lake Munson Restoration Stormwater treatment and stabilization of Munson Slough.	415,581	7,303	1.76%	408,278
062002 Lakeview Bridge Replacement of a culvert connecting Lake Bradford and Grassy Lake with a low bridge.	119,060	1,676	1.41%	117,384
062004 Longwood Subdivision Retrofit Improvement of erosion and localized flooding in the Longwood Subdivision in west Leon County.	75,000	710	0.95%	74,290
063002 Harbinwood Estates Drainage Reconstruction and enhancement of open stormwater conveyance systems that are overwhelmed in the subdivision.	2,011,658	208,198	10.35%	1,803,460
063004 Okeeheepkee/Woodmont Pond Improvements to Lower Gwnydale Pond, relocation of Woodmont Pond, replacement of Fuller Road culvert, and construction of a regional stormwater management facility north of Fuller Road.	2,205,622	7,623	0.35%	2,197,999
063005 Lexington Pond Retrofit Construction of stormwater treatment and attenuation facilities for water entering Ford's Arm of Lake Jackson from the Lexington Branch.	600,000	-	0.00%	600,000
063009 Rhoden Cove Retrofit Water quality treatment and flow attenuation for water entering Ford's Arm of Lake Jackson from the Overstreet Tributary.	1,191,871	158,534	13.30%	1,033,337
064001 Killearn Acres Flood Mitigation Improvement of drainage facilities in the subdivision.	2,999,410	637	0.02%	2,998,773
064004 Bradfordville Pond 6 Rehabilitation Sealing of cracks in the retaining wall.	99,321	18,936	19.07%	80,385

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
064005 Bradfordville Pond 4 Outfall Stabilization Sealing of cracks in the outfall system and the primary control structure.	171,826	770	0.45%	171,056
064006 Killearn Lakes Plantation Stormwater Analysis, design, and construction of a stormwater system to serve Killearn Lakes Plantation Units 1 and 2.	100,000	-	0.00%	100,000
065001 Lafayette Street Stormwater Stormwater improvements in conjunction with the Lafayette Street and Magnolia Drive intersection improvements.	777,260	322	0.04%	776,938
066018 Flooded Property Acquisition Acquisition of structures located in flood hazard areas.	100,000	36,659	36.66%	63,341
067002 BP 2000 Water Quality Enhancements Retrofit existing stormwater facilities and enhance their function.	2,228,076	-	0.00%	2,228,076
TOTAL ENGINEERING SERVICES	\$ 45,577,467	\$ 3,547,504	7.78%	\$ 42,029,963

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

FACILITIES MANAGEMENT

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
041001 Woodville Community Center Construction of a community/youth center in the Woodville area.	224,401	157,804	70.32%	66,597
044005 Miccosukee Community Center Renovation of the existing center.	247,703	39,393	15.90%	208,310
086007 Courtroom Minor Renovations Minor renovations such as bench replacements, cosmetic upgrades, and restroom alterations.	126,525	8,360	6.61%	118,165
086010 Accessibility Improvements ADA compliance audit and any required improvements at County facilities.	356,302	40,994	11.51%	315,308
086011 Architectural & Engineering Services Routine architectural and engineering services for County facilities.	60,000	8,607	14.35%	51,393
086016 Courthouse Security Purchase of two walk-through metal detectors and two hand held units.	10,000	-	0.00%	10,000
086017 Common Area Furnishings Replacement of common area furnishings at major County facilities.	33,000	1,664	5.04%	31,336
086024 Courthouse Repairs Caulking and resealing of the Courthouse exterior stone panels and parking garage repairs.	76,200	-	0.00%	76,200
086025 BOA Building Acquisition/Renovations Design of two floors, updates to facilities, mechanical changes, and safety improvements.	3,491,179	13,636	0.39%	3,477,543
086027 Courthouse Renovations Renovations of vacated Courthouse space as departments transition to the Bank of America building.	9,715,390	2,332,214	24.01%	7,383,176
086031 Jail Roof Replacement Preventative maintenance and ultimate replacement of the roof at the Jail	2,470,996	-	0.00%	2,470,996
086032 ESCO Project Cost saving energy efficiency related improvements to County facilities.	1,366,721	347,170	25.40%	1,019,551
086033 Parking Lot Maintenance Maintenance of County parking lots including the purchase of replacement gate arms and ticket readers.	68,734	-	0.00%	68,734
086035 Health Department Entry Doors Replacement Replacement of front entry doors at the Municipal Way Health Department, Southside Clinic and Robert Stevens Clinic.	26,823	203	0.76%	26,620
086037 Elevator Generator Upgrades Modernization of generator motors and electric drive systems for elevators in the Courthouse and Bank of America building.	372,880	-	0.00%	372,880
086042 Sheriff Heliport Building Construction Removal and replacement of a wing of the existing heliport hanger at the Tallahassee Regional Airport used by the Sheriff.	605,316	22,277	3.68%	583,039
086046 Standby Generators Installation of generators at County facilities to support business continuity in emergency conditions.	680,850	430,850	63.28%	250,000

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

FACILITIES MANAGEMENT

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
086047 Health Department Roof Replacement Replacement of the existing roof at the main Health Department facility with a metal roof.	15,547	-	0.00%	15,547
086048 Fuel Tank Upgrades Replacement of existing underground fuel storage tanks at County facilities.	352,714	229,298	65.01%	123,416
086053 Main Library Improvements Replacement of two multi zone air handlers with air handlers with mixing boxes.	85,000	-	0.00%	85,000
086056 Robert Stevens Health Clinic Roof Replacement Replacement of the roof at the Robert Stevens Health Clinic.	20,000	-	0.00%	20,000
086059 State Attorney Hallway Construction of a hallway near the State Attorney's office area.	25,000	-	0.00%	25,000
096002 Volunteer Fire Departments Construction of a station in the Lake Iamonia area.	51,661	-	0.00%	51,661
096008 Emergency Medical Services Facility Construction of a permanent facility for Emergency Medical Services.	6,321,545	-	0.00%	6,321,545
TOTAL FACILITIES MANAGEMENT	\$ 26,804,487	\$ 3,632,470	13.55%	\$ 23,172,017

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

PARKS & RECREATION

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
041002 Woodville Community Park Renovations to playground area and restrooms at Woodville Community Park.	28,350	28,350	100.00%	-
042002 Hopkins Crossing Park Construction of trails and visitor benches at Hopkins Crossing Park.	14,544	-	0.00%	14,544
042003 Capital Cascades Greenway Development of a public trail and greenway system along the Lake Henrietta/Lake Munson portion of the planned Capital Cascades Greenway.	611,050	2,277	0.37%	608,773
043003 Tower Road Park Construction of a restroom facility and replacement of playground equipment and surfacing.	33,736	2,238	6.63%	31,498
043004 Jackson View Park Development of the former Pelham property into a passive recreational facility with wildlife observation areas, fishing piers, picnic facilities, and ecosystem restoration.	95,287	95,287	100.00%	-
043007 Red and Sam Park Acquisition of Red and Sam Fish Camp parcel for future park development.	459,576	2,200	0.48%	457,376
044006 Miccosukee Greenway Trailhead Construction of a restroom facility at the Edenfield trailhead.	180,000	-	0.00%	180,000
045007 Pedrick Road Pond Walking Trail Walking trail, benches, tables, playground equipment and landscape at Pedrick Pond.	50,000	-	0.00%	50,000
046001 Parks Expansion & Capital Maintenance Ongoing expansion and replacement of equipment in parks.	145,000	130,159	89.76%	14,841
046009 Greenways and Trails Management Maintenance and management of County greenways and trails including security, parking, boardwalks, observation piers, and ecosystem enhancements.	90,180	66,540	73.79%	23,640
047001 St. Marks Headwaters Greenways Construction of bridges and boardwalks and cleaning of small primitive camp sites.	105,184	99,184	94.30%	6,000
TOTAL PARKS & RECREATION	\$ 1,812,907	\$ 426,235	23.51%	\$ 1,386,672

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

MISCELLANEOUS

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
096006 Bookmobile Replacement of the current library bookmobile purchased in 1986.	250,000	1,088	0.44%	248,912
096010 Emergency Medical Services Equipment Replacement of Emergency Medical Services equipment and purchase of new Automated External Defibrillators.	123,883	37,958	30.64%	85,925
096013 Additional Ambulance & Equipment Additional ambulance and equipment needed to stock it for an increase in staff.	146,001	146,001	100.00%	-
096015 Election Equipment Equipment for the Supervisor of Elections.	876,806	99,750	11.38%	777,056
096016 Joint Dispatch Center Construction of a Leon County/City of Tallahassee joint emergency services dispatch center.	781,160	-	0.00%	781,160
096017 Emergency Medical Services Truck Purchase of a truck and the associated equipment to two the Emgerency Medical Services special operations trailers.	42,900	-	0.00%	42,900
096018 Digital Radio System Purchase of a digital radio communications system for Public Safety and Non-Public Safety entities.	9,186,850	898,700	9.78%	8,288,150
096025 Jail Annex Development of the Jail Annex.	2,469,093	687,029	27.83%	1,782,064
TOTAL MISCELLANEOUS	\$ 13,876,693	\$ 1,870,526	13.48%	\$ 12,006,167

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

SOLID WASTE

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
036001 Transfer Station Construction A 26,700 square foot transfer building, scale house, office building, and maintenance building.	9,810	-		9,810
036002 Landfill Improvements Road extensions, stormwater control, monitoring wells, and customer enhancements.	105,842	80,770	76.31%	25,072
036003 Landfill Heavy Equipment Replacement Replacement schedule for equipment at the Landfill.	500,500	181,725	36.31%	318,775
036009 Transfer Station Emergency Standby Generator Stand-by emergency generator to allow the Transfer Station to assist in recovery efforts during an extended electrical outage.	33,000	32,314	97.92%	686
036010 Transfer Station Heavy Equipment Replacement Replacement schedule for equipment at the Transfer Station.	557,342	107,770	19.34%	449,572
036013 Scales/ Scale House Outbound scales and a scale house at the Solid Waste Management Facility.	200,000	-		200,000
036014 Equipment Service Bay Enclosed building for servicing heavy equipment at the Landfill.	230,000	-		230,000
036015 Relocation Apalachee Rural Waste Service Center Relocate and replace the temporary facility with a permanent facility elsewhere at the Solid Waste Management Facility.	230,000	-		230,000
036016 Household Hazardous Waste Locker Temporary storage facility for waste materials that are flammable, corrosive, explosive, and poisonous.	24,000	-		24,000
036018 Transfer Station Automated Fueling System Purchase of an automated fueling system for the Transfer Station to provide accurate reporting to the State for reimbursement of gasoline taxes.	15,000	11,735	78.23%	3,265
036021 Resource Recovery Area Drop off area for non commercial Class III landfill materials and consolidation of yard trash, appliance and tire waste areas.	220,225	400	0.18%	219,825
036023 Transfer Station Improvements Building repairs and resurfacing of the tipping floor.	169,503	-		169,503
036026 Landfill Automated Fueling System Purchase of an automated fueling system for the Landfill to provide accurate reporting to the State for reimbursement of gasoline taxes.	15,000	7,344	48.96%	7,656
036027 Rural Waste Service Center Compaction Equipment Additional garbage compactor for Woodville and replacement garbage compactors for Woodville, Ft. Braden and Miccosukee.	56,000	-		56,000
TOTAL SOLID WASTE	\$ 2,366,222	\$ 422,058	17.84%	\$ 1,944,164

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

MANAGEMENT INFORMATION SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
076003 Data Wiring Continuous replacement of computer wiring at County supported facilities.	35,825	11,741	32.77%	24,084
076004 Digital Phone System Upgrade of phone and voicemail systems.	339,842	15,644	4.60%	324,198
076008 File Server Upgrade New file servers to allow for planned obsolescence and standardization.	137,500	4,496	3.27%	133,004
076009 Geo. Info./Permit Enforce. & Tracking Systems Interlocal geographic information and permit enforcement/tracking systems projects between the City and the County.	298,656	54,949	18.40%	243,707
076012 Justice Information System Data Warehouse Enhancements of the data warehouse to collect and process criminal justice information.	325,000	144,160	44.36%	180,840
076018 Network Backbone Upgrade Upgrade of the network connectivity for enhanced speed and increased bandwidth.	150,000	765	0.51%	149,235
076023 Technology in Courtrooms Court related technology improvements including sound system replacements and updated computers at the judge benches.	98,189	5,236	5.33%	92,953
076024 User Computer Upgrades Replacement of computers, printers, and related items for County users.	100,000	-	0.00%	100,000
076042 Hansen Work Order Management Consolidation of the work order management functions for Public Works.	204,442	18,960	9.27%	185,482
076047 State Attorney Technology Technology improvements for the State Attorney.	38,621	345	0.89%	38,276
076048 Electronic Timesheets Implementation of an electronic timesheet interface to Banner to automate the timesheet process.	50,556	-	0.00%	50,556
076051 Public Defender Technology Technology improvements for the Public Defender.	36,712	5,899	16.07%	30,813
076053 Remote System Center Hardware for disaster recovery of the Courthouse Data Center and the network backbone.	574,029	319,888	55.73%	254,141
076054 CITRIX Upgrade Upgrade of the CITRIX solution for mobile computing for field workers and to accommodate business continuity needs.	45,000	-	0.00%	45,000
076055 Building Inspection Technology Technology improvements for Building Inspection Department.	66,763	-	0%	66,763
076058 Emergency Medical Services Technology Technology improvements for Emergency Medical Services.	12,500	1,031	8.25%	11,469
076060 GIS Incremental Basemap Update Update of the basemap for Geographic Information Systems.	401,060	203,269	50.68%	197,791
TOTAL MANAGEMENT INFORMATION SERVICES	\$ 2,914,695	\$ 786,383	26.98%	\$ 2,128,312

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

FLEET MANAGEMENT

026003 General Vehicle & Equipment Replacement	404,477	297,263	73.49%	107,214
Replacement of vehicles for Mosquito Control, Growth & Environmental Management, Parks & Recreation, and Animal Control.				
026004 Stormwater Vehicle & Equipment Replacement	633,500	362,466	57.22%	271,034
Replacement schedule for Stormwater Maintenance vehicles.				
026005 Public Works Vehicle & Equipment Replacement	720,868	543,543	75.40%	177,325
Replacement schedule for Public Works - Operations and Engineering Services vehicles.				
026014 EMS Vehicle & Equipment Replacement	1,264,555	631,610	49.95%	632,945
Replacement schedule for Emergency Medical Services vehicles.				
TOTAL FLEET MANAGEMENT	\$ 3,023,400	\$ 1,834,882	60.69%	\$ 1,188,518

PUBLIC WORKS - OPERATIONS

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
026006 Open Graded Cold Mix Stabilization	2,176,613	145,962	6.71%	2,030,651
Expansion of the County's roadway management strategies by implementing an asphalt surface treatment program on dirt roads through means of an Open Grade Cold Mix process.				
026015 Arterial & Collector Roads Pavement Markings	65,500	528	0.81%	64,972
Reburishing of the thermoplastic markings on approximately a five year cycle.				
TOTAL PUBLIC WORKS - OPERATIONS	\$ 2,242,113	\$ 146,490	6.53%	\$ 2,095,623

STORMWATER & MOSQUITO CONTROL

066022 Stormwater Maintenance Front End Loader/Backhoe	48,401	22,983	47.48%	25,418
Front end loader/backhoe with swivel bucket for maintenance, sediment removal, erosion repair and stabilization projects.				
066026 Stormwater Filter Replacement	248,700	74,153	29.82%	174,547
Replacement of stormwater filters in County owned ponds.				
066027 Stormwater Maintenance Six Inch Pump & Pipe	4,520	2,295	50.77%	2,225
Six inch pump and 1,320 feet of pipe to respond to flooding.				
TOTAL STORMWATER & MOSQUITO CONTROL	\$ 301,621	\$ 99,431	32.97%	\$ 202,190

GRANTS PROGRAM

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

GRANTS PROGRAM SUMMARY

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately \$6.2 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

Most grants are authorized by the Board of County Commissioners and placed within one fund (Fund 125 - Grants). While placed in the Grants Fund, a program budget can be a federal or state authorization, a contractual arrangement between two governing bodies, a contract between the County and a non-governmental entity, a method to keep a specific revenue source separate from operating budgets, or a pure grant award.

Two programs that are considered "grants" are located outside of Fund 125. These are Mosquito Control (Fund 122) and the State Housing Initiative Partnership (SHIP) Fund 124. Five programs are anticipated as part of the regular budget process: Mosquito Control, the Pollutant Storage Tank Program, Law Enforcement Block Grant, the Emergency Management Base Grant, and SHIP. These grant funds are administered within various County department operating budgets, and are reported in the expenditure section of the mid-year report.

The Grants Program is cooperatively monitored by department program managers, the Grants Coordinator, the Office of Management and Budget (OMB), and the Clerk's Finance Division. The Grant Coordinator monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with the Grants Coordinator often pursue grants independently and administer grants throughout the year. OMB and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

Budget by Administering Department

	% of Total	<u>FY08</u>	<u>FY08</u>	Balance
	<u>Grants</u>	<u>Budget</u>	<u>Expended</u>	
Growth and Environmental Management	0.02%	1,000	-	1,000
Management Services	3.03%	187,209	100,413	86,796
Public Services	30.08%	1,860,348	437,140	1,423,208
Public Works	27.89%	1,724,577	900,678	823,899
Judicial - Courts	1.35%	83,238	46,914	36,324
Constitutional - Sheriff	0.68%	42,105	0	42,105
Miscellaneous	36.96%	2,285,274	0	2,285,274
TOTAL:	100%	6,183,751	1,485,145	4,698,606

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY08 Budget	Spent	% Unspent
Growth & Env. Mgmt.					
934013	Wildlife Preservation	Payment for the planting of trees which can not be practically planted on development sites - used to fund animal rehabilitation agencies	1,000	-	100.00%
	Subtotal:		1,000	-	100.00%
Management Services					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	1,000	-	100.00%
916008	DCA-Local Update Census Addresses	Funding provided by the Department of Community Affairs for the establishment of a comprehensive inventory of all residential addresses within the City of Tallahassee and Leon County	30,000	17,898	40.34%
982028	Enhanced Pretrial/Probation	Coordinated assessment and case management model, includes "passive" and "active" GPS tracking and electronic monitoring services	156,209	82,515	47.18%
	Subtotal:		187,209	100,413	46.36%
Public Services					
Cooperative Extension					
914014	Federal Forestry	Funds educational activities relating to forestry - this is a percentage of the total allocation with the remaining going to Public Works Transportation Trust Fund	20,441	10,086	50.66%
Emergency Medical Services					
951035	EMS	Base grant to improve emergency medical services	803	803	0.00%
Volunteer Services					
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	2,980	-	100.00%
Intergovernmental Affairs					
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	176,359	-	100.00%
933013	Choose Life	Program funds generated from Choose Life license plates for allocation based on criteria established by State law	21,712	-	100.00%
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	66,691	-	100.00%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	67,546	-	100.00%
913032	Friends-Main Library Tribute	Friends of the Library contribution	6,766	-	100.00%
913045	Friends-Literacy	Annual donation in support of basic literacy	29,090	366	98.74%
913082	Ralph Cook Trust	A specific patron donation earmarked for a particular purpose	23,190	-	100.00%
913115	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	74,814	17,175	77.04%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate auction	175,726	-	
Health & Human Services					
931012	Challenge Grant - Health Department	Balance of funding provided for the implementation of the major intervention strategy recommended by the Indigent Health Care Task Force, "CareNet"	17,667	-	100.00%
932034	CDBG Housing Rehabilitation	Rehabilitation and replacement of deteriorated housing of low income homeowners	460,563	408,458	11.31%
932156	Small Cities CDBG - Econ Develop.	Funding provided to design and build the transportation improvements needed to serve the new building being constructed by CCCP in the unincorporated area of Leon County	716,000	252	99.96%
	Subtotal:		1,860,348	437,140	76.50%

**Leon County Government
Fiscal Year 2008 Mid-Year Financial Report**

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY08 Budget	Spent	% Unspent
Public Works					
921027	Highway Beautification Grant	FDOT grant providing for construction costs associated with Phase 1 landscaping improvements to the medians and 2 miles of R-O-W on Apalachee Parkway	300,000	4,240	98.59%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing and Rhoden Cove is pending	110,331	27,765	74.83%
921053	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	44,355	6,795	84.68%
921116	Micosukee Community Facility	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities. Expenditures are approved by the respective community facility boards.	2,633	400	84.81%
921146	Fort Braden Community Facility		11,155	2,815	74.76%
921156	Bradfordville Community Facility		6,674	1,500	77.52%
922027	DEP Recycling Grant Program	State funding received to develop and implement a GIS-based resource for funding statewide disposal options for specified materials	131,893	43,816	66.78%
922028	DEP Innovative Recycling-CRT Glass	State funding received to be used to research the use of waste Cathode-Ray Tube (CRT) glass in the manufacturing of pre-stressed and pre-cast concrete products.	107,500	10,625	90.12%
922056	EPA	Development of a tracking system for chemicals in school labs	18,990	12,500	34.18%
928016	NWFWMD Killearn Lakes	Killearn Lakes Restoration project and matching funds	382,086	226,848	40.63%
928017	NWFWMD Harbinwood Estates	Improve drainage in Harbinwood Estates	563,374	563,374	0.00%
001000	Side Walks District 1	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	9,384	-	100.00%
001002	Side Walks District 2		10,262	-	100.00%
001003	Side Walks District 3		25,940	-	100.00%
Subtotal:			1,724,577	900,678	47.77%
Judicial					
943078	Adult Drug Court-DOC		44,160	40,550	8.17%
946037	Adult Drug Court-DOC	Funding received to pay for testing and treatment costs related with Adult Drug Court	9,078	6,364	29.90%
946038	Adult Drug Court-DOC		30,000	-	100.00%
Subtotal:			83,238	46,914	43.64%
Constitutional Officers					
951045	Hazardous Material Site Study	Funds for hazardous material site study	42,105	-	100.00%
Miscellaneous					
918001	Southwood Payment - Woodville Highway	Proportionate share payment from Southwood Development to go to the Florida Department of Transportation for improvements to Woodville Highway.	2,186,099	-	100.00%
991	Grant Match Funding	Funding set aside to meet grant requirements	99,175	-	
Subtotal:			2,285,274	-	100.00%
TOTAL:			6,183,751	1,485,145	75.98%

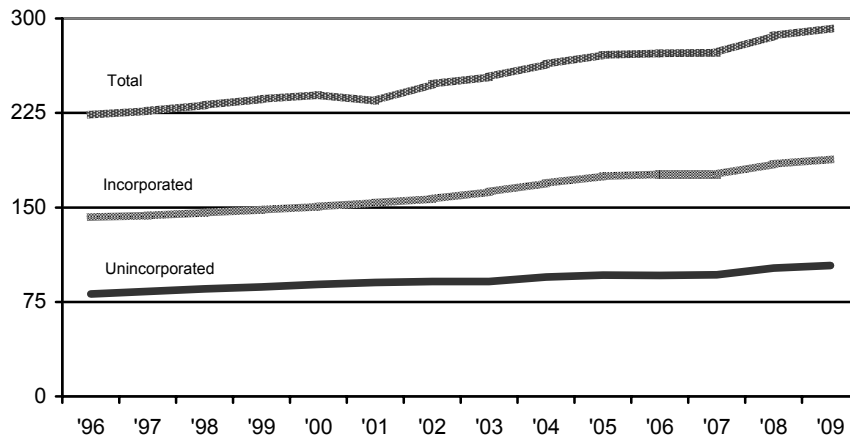
COMMUNITY ECONOMIC PROFILE

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Community Economic Profile

Population

Thousands

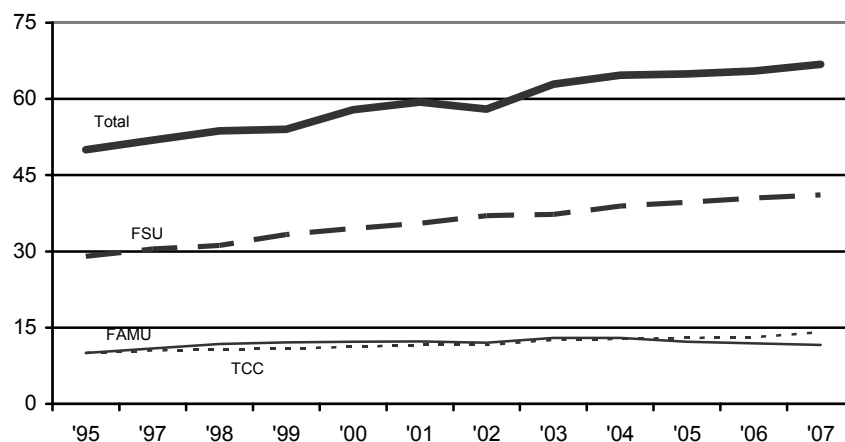


Source: February 2006 Population Estimates and Projections from Tallahassee/Leon County Planning Department; Division of Research & graphics, and University of Florida BEBR.

The population of Leon County as of February 2006 was 272,497: 65% Incorporated and 35% Unincorporated. Average ratios over the last decade have remained steady at this 2/3 & 1/3 ratio. Total county population projections are moderate and are stable at 1.8%. The county and the incorporated area have grown steadily. Population estimates include higher education enrollment.

Higher Education Enrollment

Thousands



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

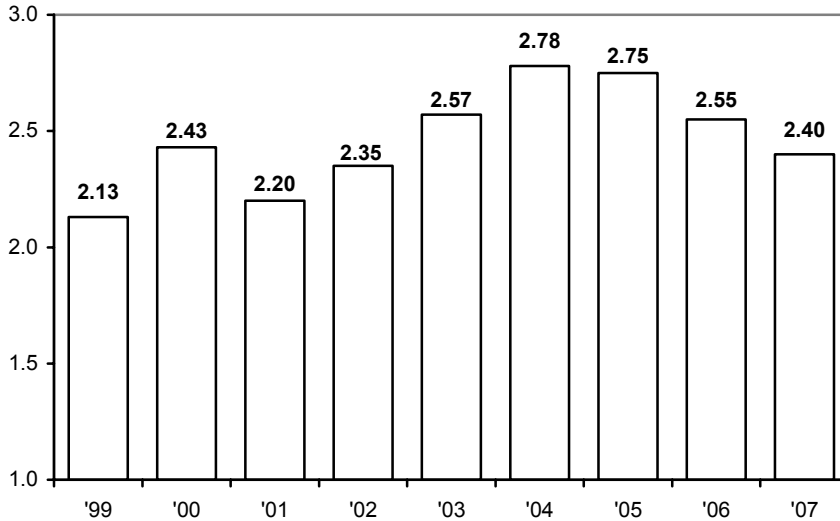
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2006 was 66,705.

In the last decade, TCC has had the highest overall average enrollment increase (2.96%), followed by FSU (2.73%) and then FAMU (1%).

Community Economic Profile

Annual County Visitors

Millions

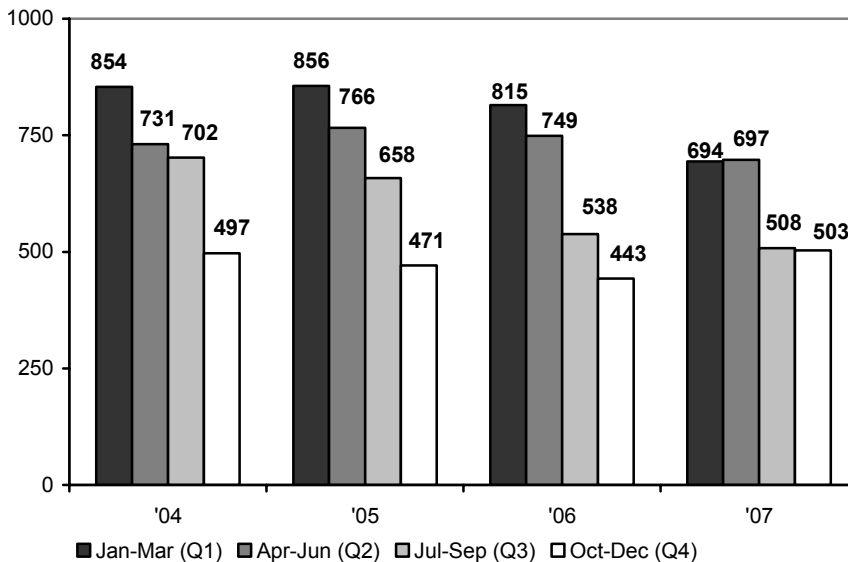


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, Ph.D., College of Business, Florida State University

Visitor data is collected and reported on an annual basis. The 2001 8% decrease in visitors reflects two events that significantly impacted visitation: (1) the events on and after September 11 and (2) a national recession. Since 2001, the number of visitors has increased at an average of 1.68% per year. Hurricane activity accounted for the increased number of visitors in 2004 and 2005. There has been an approximate 6% decrease in the number of visitors over the past three years.

Quarterly Visitors

Thousands

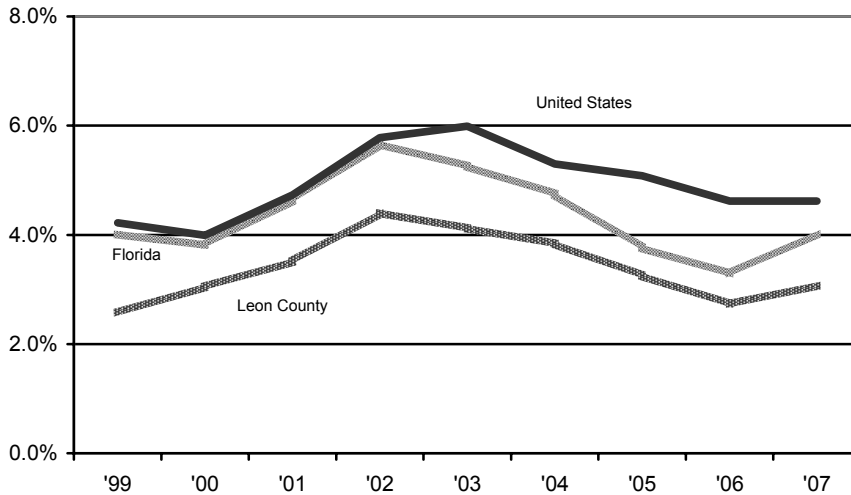


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, Ph.D., College of Business, Florida State University

Visitor increases are usually seen in the 1st and 2nd quarters (Q1 & Q2) due to the legislative session and higher education events. The 4th quarter is typically the quarter with the least visitors. The third quarter of FY06 shows the largest quarterly decrease (18.24%) from the previous year. While overall visitation is down for FY07, the 4th quarter increased 13.5% from the preceding year.

Community Economic Profile

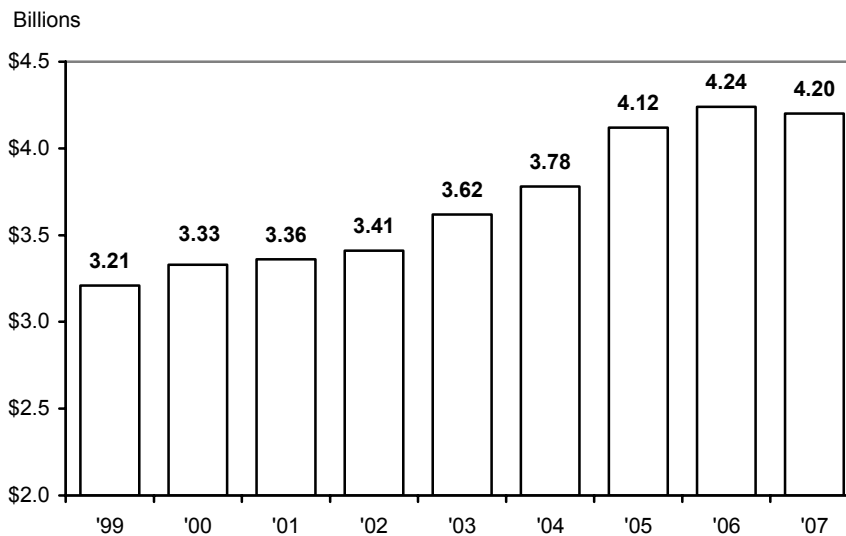
Unemployment Statistics



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

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past eight years. After increasing from 2000 to 2002, the unemployment rate decreased from 2003 through 2006. In 2006, the unemployment rate dropped to 2.73% and increased to 3.1% in 2007.

Taxable Sales



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

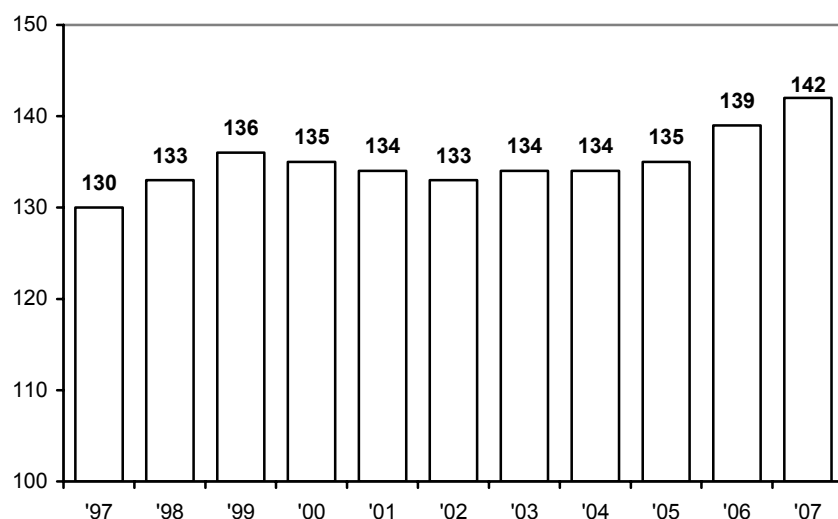
Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales have experienced a steady increase since 2004; however, between 2006 and 2007 taxable sales reported showed a slight decrease indicating the beginning of the current economic downturn.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Community Economic Profile

Total County Labor Force

Thousands



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

Since 1997, Leon County's workforce has increased an average of 1% annually. In 2006, civilian positions increased by 2,384 or 2%. The percentage of the labor force for Government has decreased since 1997, while Professional and Business Services, Financial Activities, Education and Health Services, Leisure and Hospitality, Construction, and Trade have all increased, which reflects a diversified economy.

Employment by Industry – 1997 vs. 2007

Industry	Employees 1997	% Labor Force	Employees 2007	% Labor Force	% Change
Government	60,000	38.9%	63,500	35.5%	5.8%
Professional and Business Services	14,400	9.3%	20,000	11.2%	38.9%
Retail Trade	17,500	11.3%	19,000	10.6%	8.6%
Financial Activities	6,300	4.1%	8,300	4.6%	31.7%
Information	3,800	2.5%	4,000	2.2%	5.3%
Education and Health Services	15,000	9.7%	17,900	10.0%	19.3%
Leisure and Hospitality	12,300	8.0%	16,900	9.5%	37.4%
Construction	7,000	4.5%	9,500	5.3%	35.7%
Wholesale	3,400	2.2%	3,900	2.2%	14.7%
Manufacturing	5,100	3.3%	4,600	2.6%	-9.8%
Trade, Transportation and Utilities	1,900	1.2%	2,400	1.3%	26.3%
Other Services	7,600	4.9%	8,800	4.9%	15.8%
Total	154,300	100.0%	178,800	100.0%	15.9%

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

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

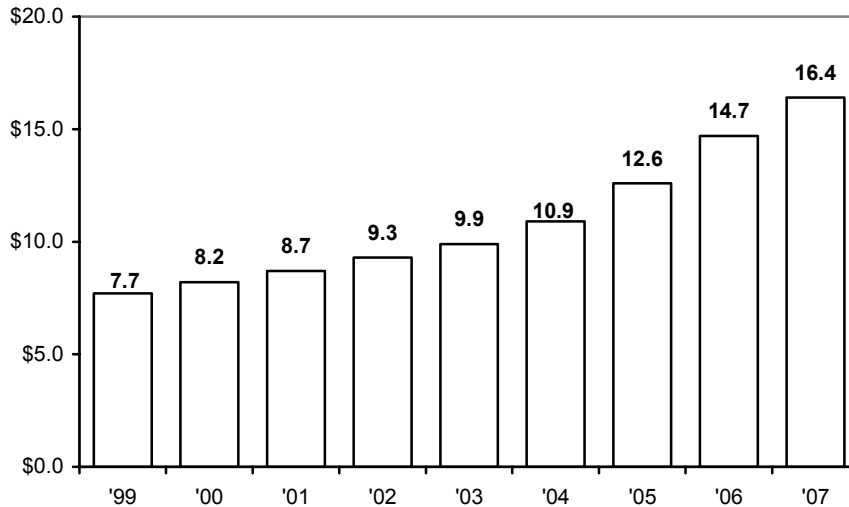
The most dramatic increase over the past decade has been both Professional and Business Services and Leisure and Hospitality. Manufacturing is the only industry that has seen a decrease.

As a whole, these industries have seen a 15.9% increase in employment over the past decade, with 178,800 employees in 2007.

Community Economic Profile

Taxable Value

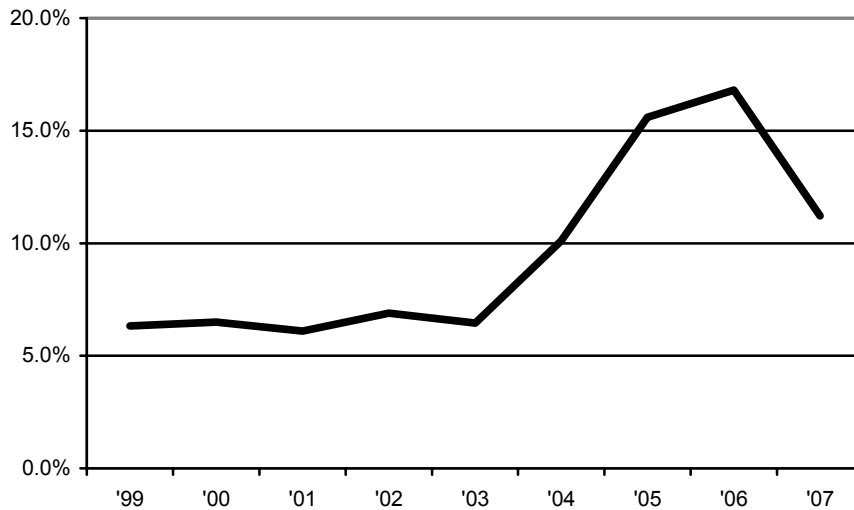
Billions



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

Taxable values have increased steadily over the past eight years. For 2007, the value of taxable property is \$16.4 billion. New development and land sales have helped to increase Leon County's taxable value.

Annual Percentage Increase of Taxable Value



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

Leon County's Taxable Value has averaged a 9.53% increase since 1999. Leon County's Taxable Value averaged a 14.62% increase between 2005 and 2006. Taxable value increased more than 16% from 2005 to 2006; however, in 2007 the increase dropped by 11.21% indicating that the trend in taxable value increases may be returning to a more typical growth level.

**Leon County Government
Fiscal Year 2008 Mid-Year Financial Report**

Community Economic Profile

Principal Taxpayers

2006			2007		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc./EMBARQ	\$265,542,971	\$5,403,197	Sprint- Florida Inc./EMBARQ	\$266,557,817	\$4,945,823
Smith Interest General Partnership	\$135,016,358	\$2,794,300	Smith Interest General Partnership	\$150,273,764	\$2,832,450
Talquin Electric Coop, Inc.	\$105,173,868	\$1,789,682	Talquin Electric Coop, Inc.	\$127,972,912	\$2,008,891
Tallahassee Medical Center, Inc.	\$78,495,758	\$1,624,548	Tallahassee Medical Center, Inc.	\$78,922,868	\$1,487,586
Stiles, J.A. III Etal, Trust	\$58,654,841	\$1,213,919	Koger Equity, Inc.	\$71,024,325	\$1,338,709
Koger Equity, Inc.	\$52,730,814	\$1,091,315	Stiles, J.A. III Etal, Trust	\$63,667,295	\$1,200,039
Wal-Mart Stores, East	\$47,070,164	\$974,163	Florida Gas Transmission Company	\$59,084,105	\$926,439
Florida Gas Transmission Company	\$42,626,032	\$724,472	Wal-Mart Stores, Inc.	\$51,874,102	\$960,993
Capital City Bank	\$32,357,771	\$665,307	Capital City Bank	\$41,913,162	\$735,756
Comcast Cablevision, Inc.	\$31,631,145	\$607,954	Comcast Cablevision, Inc.	\$41,504,451	\$782,301
Total	\$849,299,722	\$16,888,857	Total	\$952,794,801	\$17,218,987

The taxable value of Leon County's Top Ten Taxpayers increased by \$103.5 million from 2006 to 2007; this 12.19% increase in value led to a 2% increase in total taxes paid based on total taxable value.

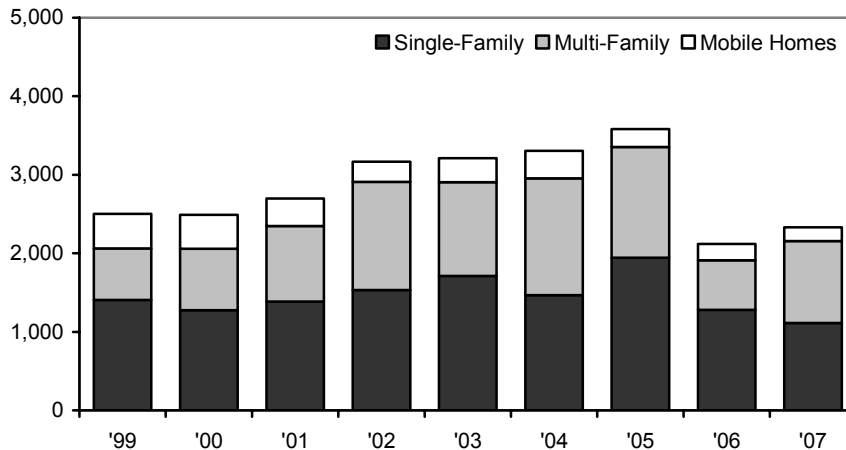
Note: Taxes Paid reflects all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

Community Economic Profile

Residential Building Permits

of Permits

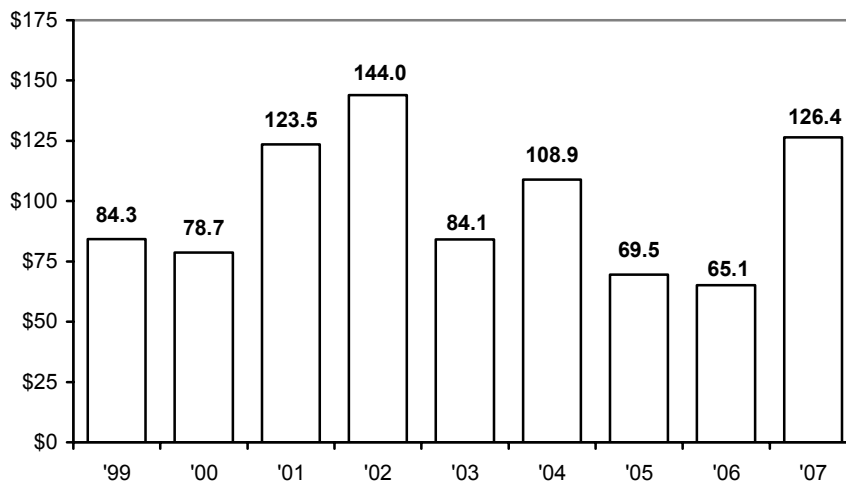


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Overall, Residential Building Permits grew relatively steady from 2002 to 2005. However, signaling the beginning of the downturn in the housing market, in 2007 single-family permits decreased by 13.1%. Multi-Family Homes and Mobile Home permits combined experienced a significant increase of 44.59% over the past year.

Value of Commercial Permits

Millions



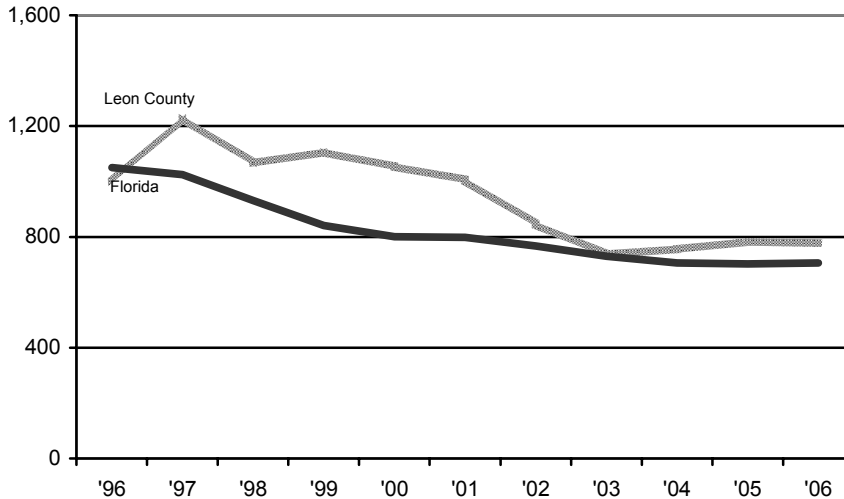
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

In 2002, a significant increase in commercial permit valuation occurred at \$144 million. There was a minor spike in permit valuation in 2004. Commercial permit valuation almost doubled between 2006 and 2007.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

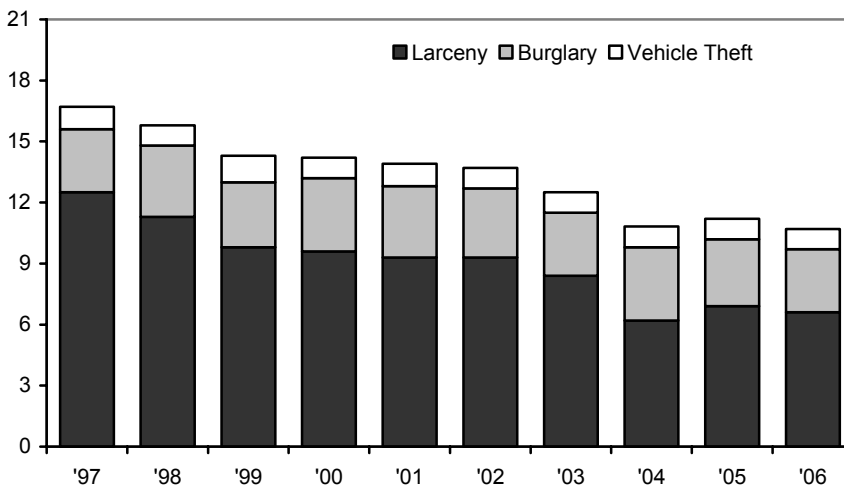
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2006, Leon County saw a 6.3% decrease in violent crimes committed per 100,000 people. The State had a 1% reduction in violent crime for the same time period.

Over the past ten years, Violent Crime in Leon County has decreased an average of 3.21%.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

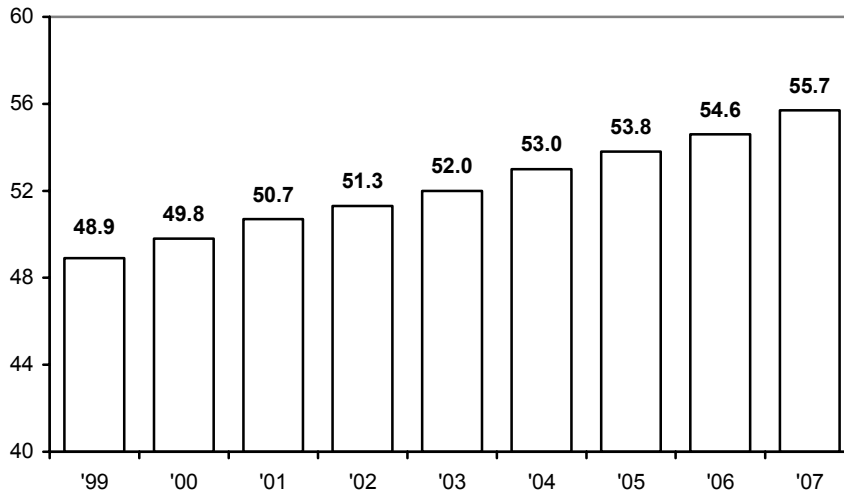
Generally, property crime in Leon County has decreased since 1996. Over a ten-year period, there has been an average of 6.79% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at a rate of 15.58%.

Property crime decreased by 15.58% between 2003 and 2004. However, between 2005 and 2006, property crime decreased by 7.41% in Leon County.

Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels remains steady at an average rate of 1.76% per year. From 2006 to 2007, there was a 1.94% increase, with an additional 1,061 homesteaded parcels.

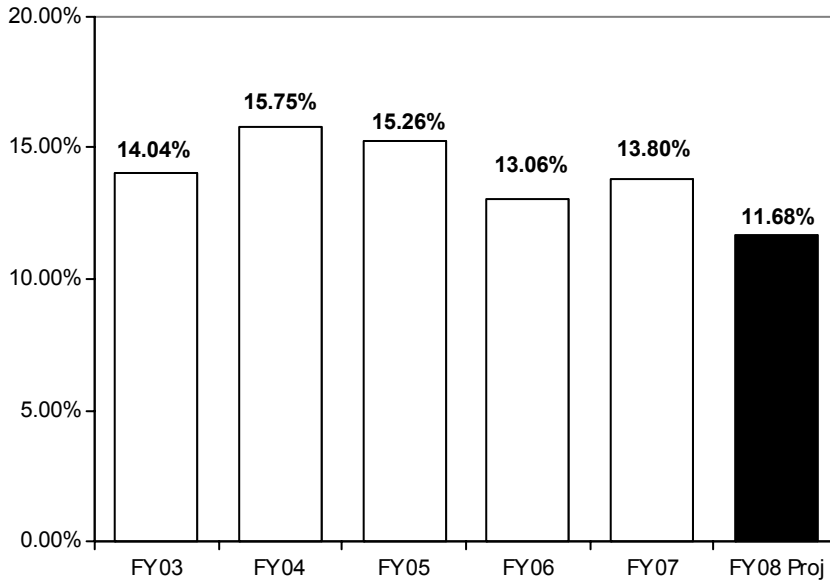
FINANCIAL INDICATORS

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



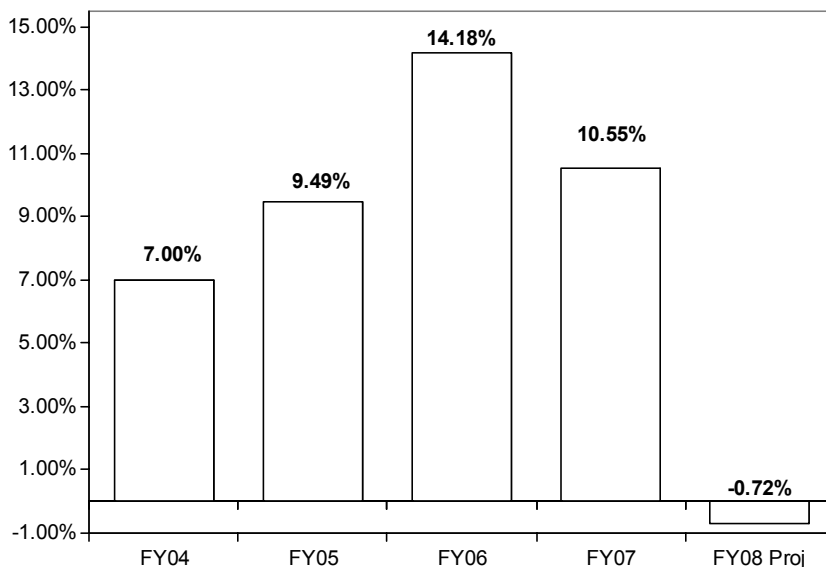
Analysis: The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important since an over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a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

Formula: Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2008 TRIM Ad

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 of County Commissioners has reduced the County millage rate from 8.54 for FY06 to 7.213 for FY08. The projected rate of change for FY08 has decreased by 11.27%. These figures only include the countywide millage rate and do not include countywide MSTUs.

The decline from FY07 to FY08 is the direct result of property tax reform approved during the 2007 legislative session.

Formula: Current Year minus Prior Year divided by Prior Year

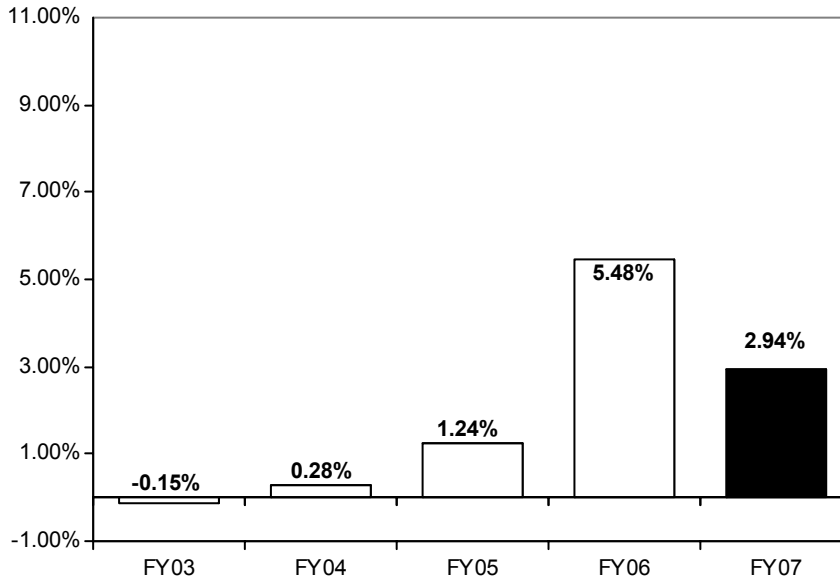
Source: 2007 Certification of Final Taxable Value and Statistical Digest.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



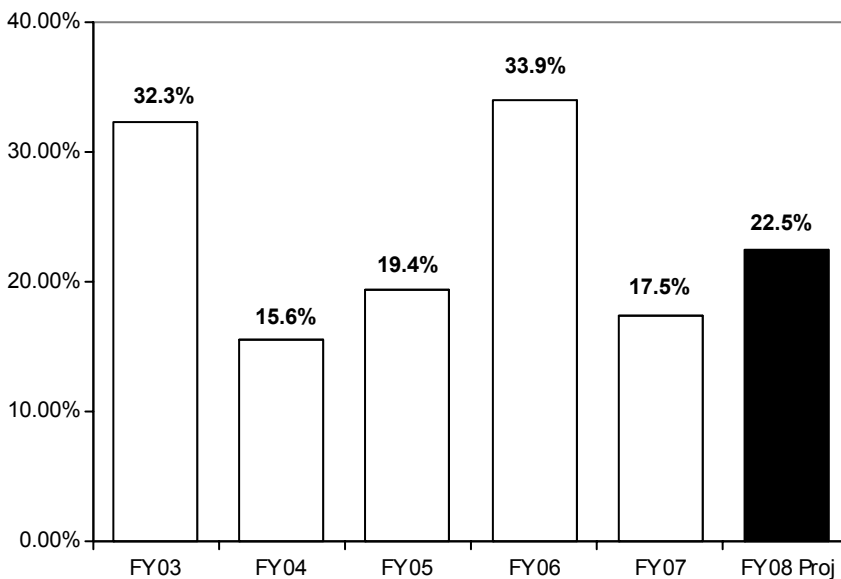
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues over budget revenues. This is primarily due to the increase in property values. The FY07 figure reflects a return to a more normal pattern.

Formula: Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues

Source: FY 2007 Revenue Summary Report.

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for capital outlay peaked in FY06, primarily due to storm water and transportation related activities funded by sales tax and bond proceeds. In FY07 there was a freeze placed upon all nonessential capital improvement projects and the actual percentage for capital outlay dropped significantly. The FY08 projected increase is due to fully funding courthouse renovations.

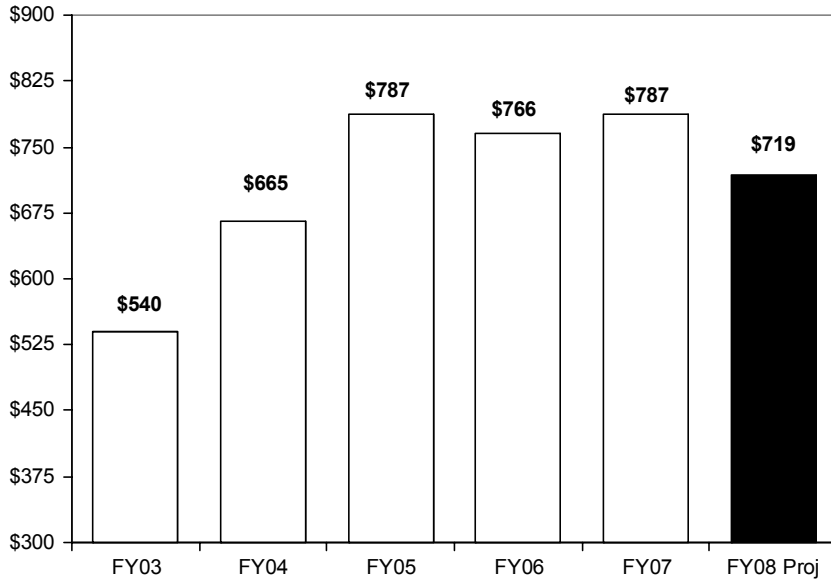
Formula: Capital Outlay divided by Total Operating Expenditures

Source: FY 2007 Expenditure Summary Report and Budget Summary.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Financial Indicators

Revenues Per Capita

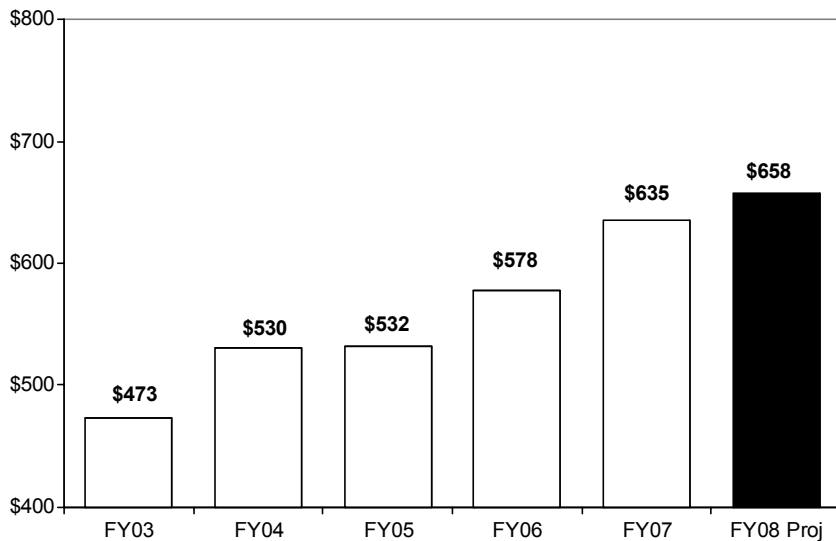


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found. Revenues per capita are reduced due to property tax reform legislation passed during 2007.

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

Source: FY 2007 Revenue Summary Report and the FY 2008 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased slightly for the past five years. The growth in operating expenditures per capita reflects an increase in payments to the Department of Juvenile Justice and the Leon County Tax Collector. The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

Formula: Actual General Fund, Special Revenue Funds and Enterprise Funds divided by Population.

Source: FY 2007 Expenditure Summary Report, the 2006 Statistical Digest, and the FY 2007 Budget Summary.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Financial Indicators

General/Fine and Forfeiture Fund Balance



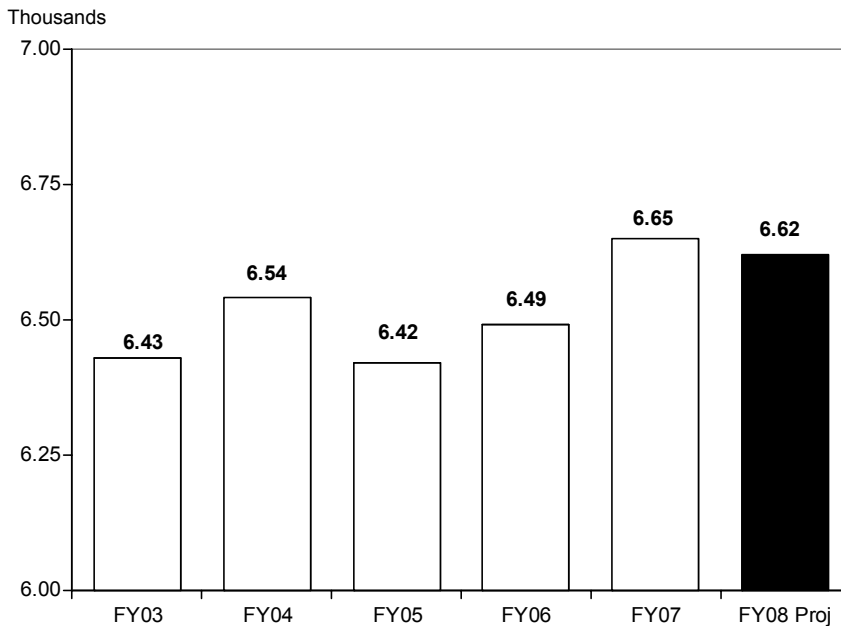
Analysis: Positive fund balances can be thought of as reserves, although the "fund balance" entries on the annual report will not always be synonymous with the funds "available for appropriation." The County reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. Currently, the reserve amount is approximately 25%.

Formula: Prior Year Fund Balance plus Actual Revenues minus Actual Expenditures.

Source: FY07 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



Analysis: Because personnel costs are a major portion of an operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers. In comparison to other like-sized counties, Leon County ranks lowest in the number of employees per capita.

Formula: Number of Full-time Employees divided by Population multiplied by 1,000

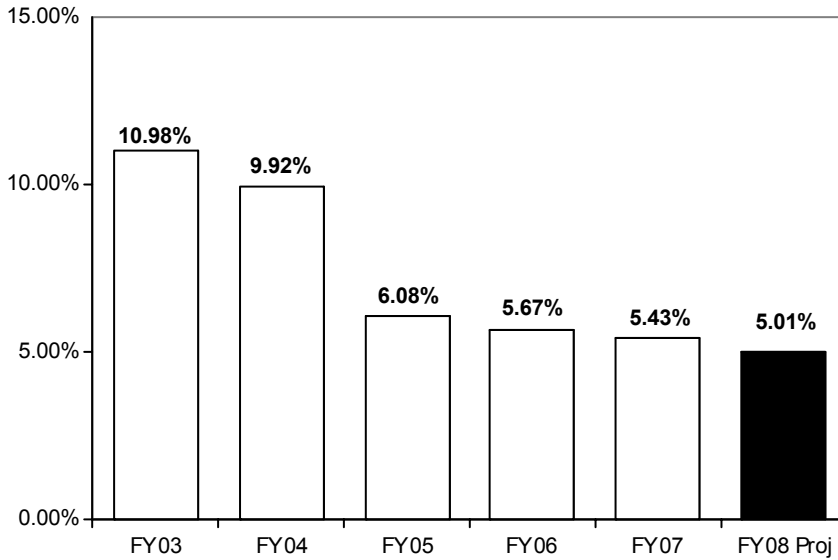
Source: FY 07-08 Annual Budget Document and Tallahassee/Leon County Planning Department

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



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

Formula: Debt Service divided by Total Operating Expenditures

Source: FY 2007 Expenditure Summary and the FY 2008 Budget Summary.

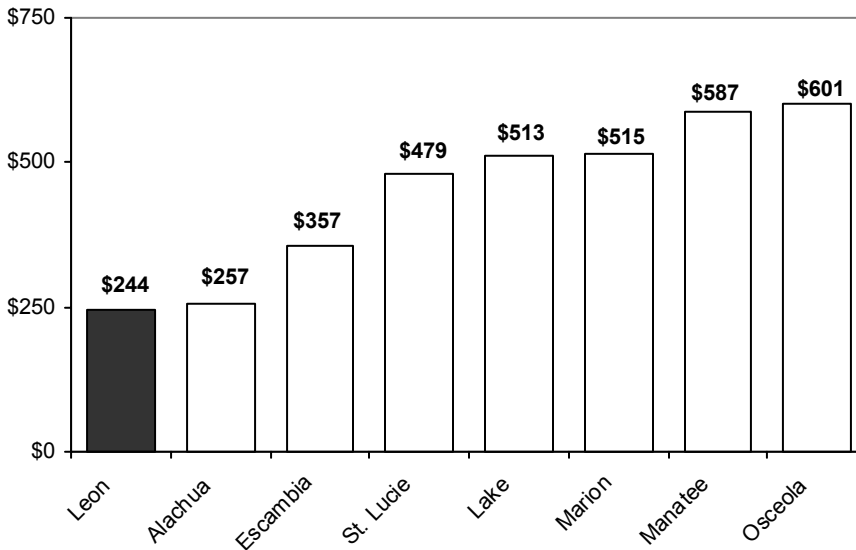
COMPARATIVE DATA

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for Like-Sized Counties

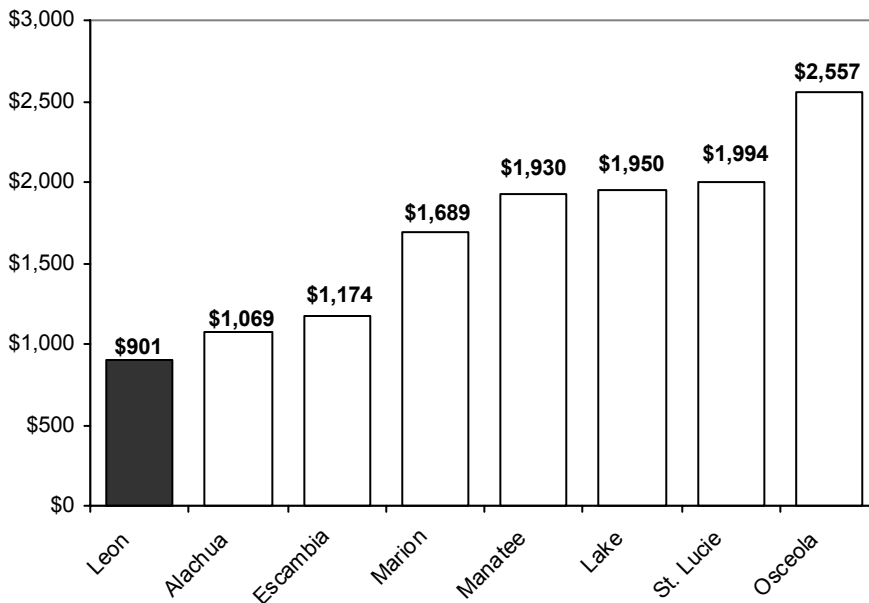
Total Net Budget (FY08)

Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$244 million. The next highest net budget is Alachua County which is nearly 5% greater than that of Leon County. Osceola County has the largest total net budget, which is nearly three times the amount of Leon County's budget.

Net Budget Per Countywide Resident (FY08)



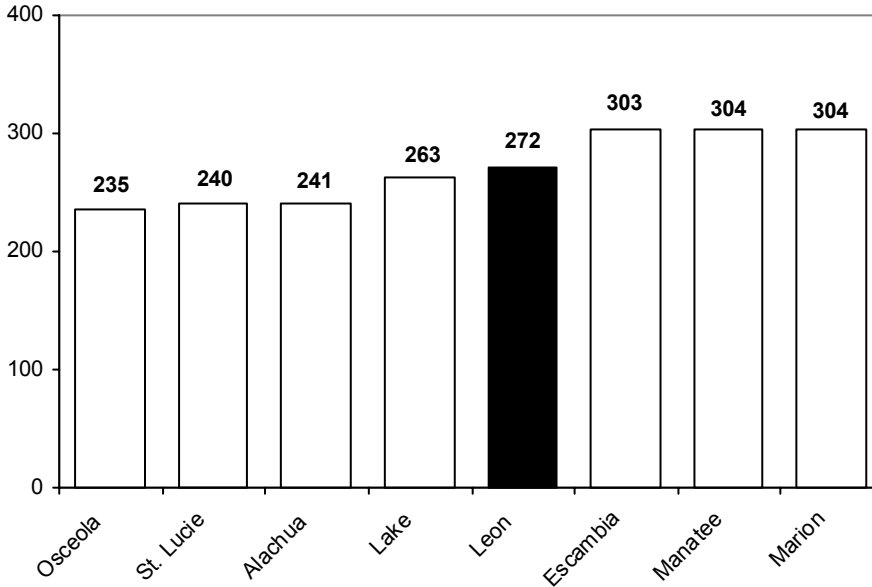
Leon County is the lowest for dollars spent per county resident. Osceola County spends more than twice the amount per resident than Leon County.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for Like-Sized Counties

Countywide Population (2006)

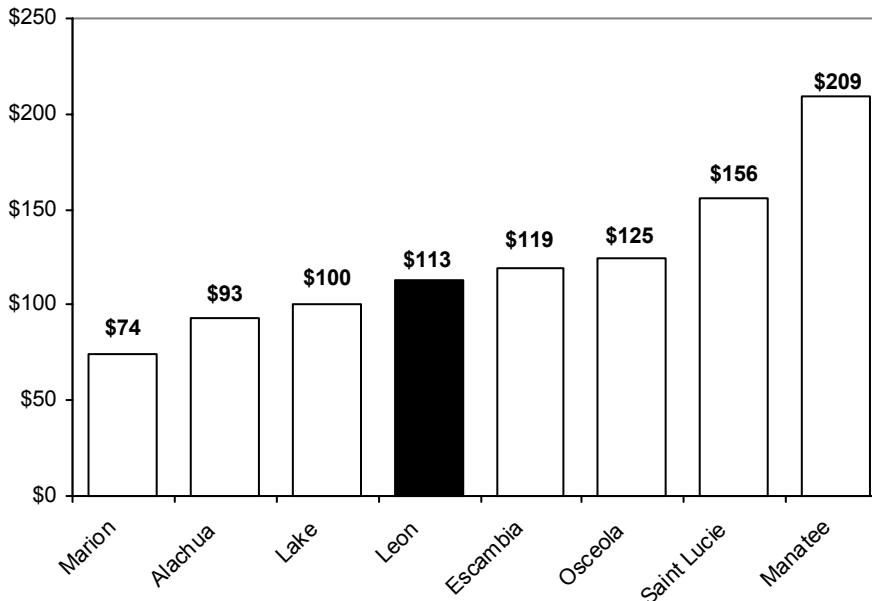
Thousands



In 2006, the U.S. Census estimated Leon County contained 272,497 residents. The selection of comparative counties is largely based on population.

Anticipated Ad Valorem Tax Collections (FY08)

Millions

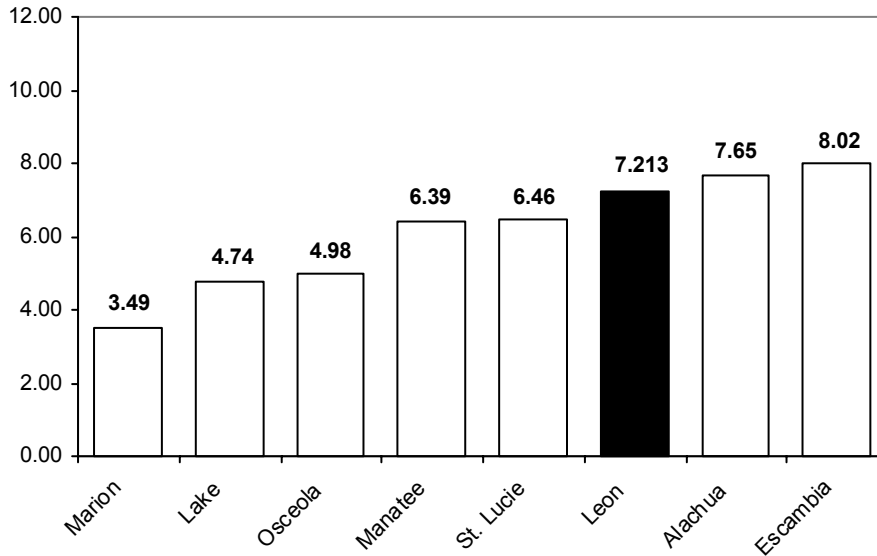


Among the like-sized counties, Leon County collects a moderate amount of Ad Valorem taxes. However, due to the passage of Amendment 1 by referendum and other legislative actions, Ad Valorem Tax Collections Rates will be significantly impacted in all counties.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

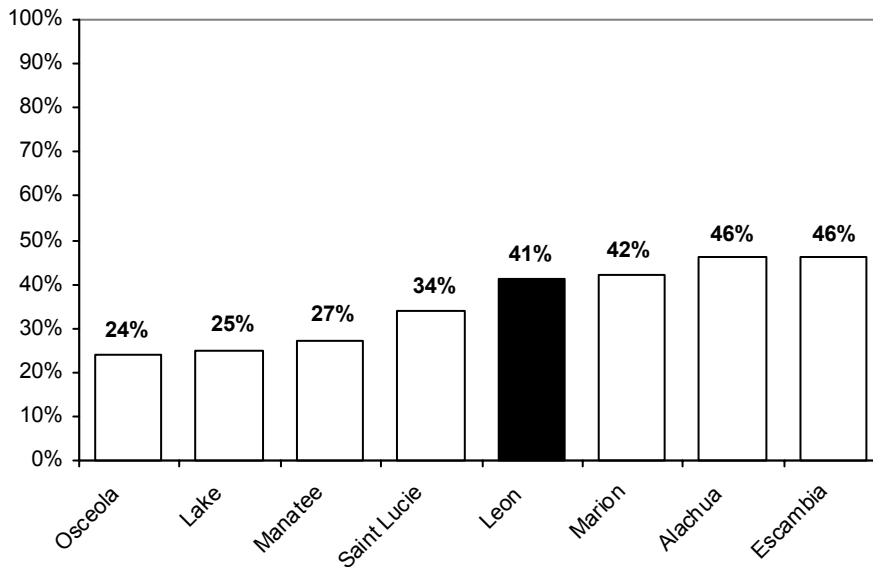
Comparative Data for Like-Sized Counties

Total Countywide Millage Rates (FY08)



Florida Statutes 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. In addition, property tax reform legislation passed in 2007 required counties to roll back the millage 3% - 9%. Leon County rolled back its millage 3% below FY 2007 budgeted Ad Valorem (Leon County consistently maintained or lowered the millage rate since FY 1993). The millage rate was reduced from 7.99 in FY 2007 to 7.213 in FY 2008.

Percentage of Exempt Property (FY08)



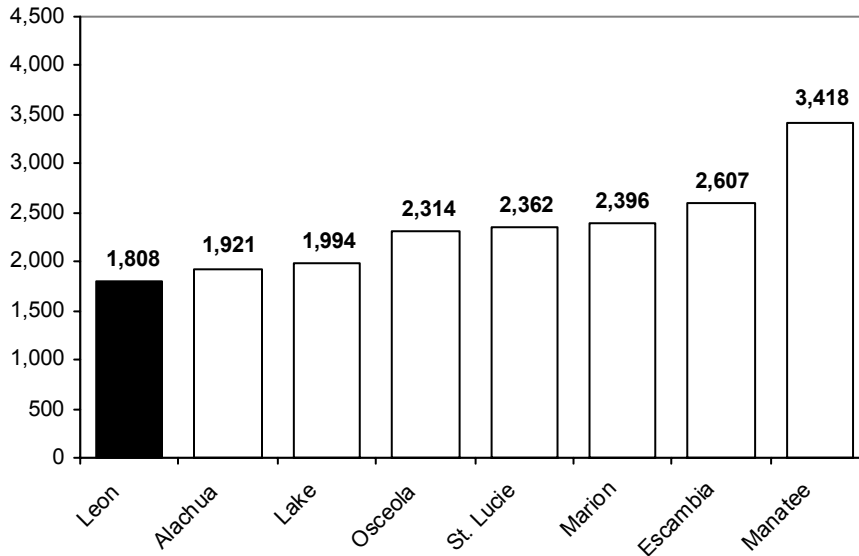
Florida Statutes 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

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

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

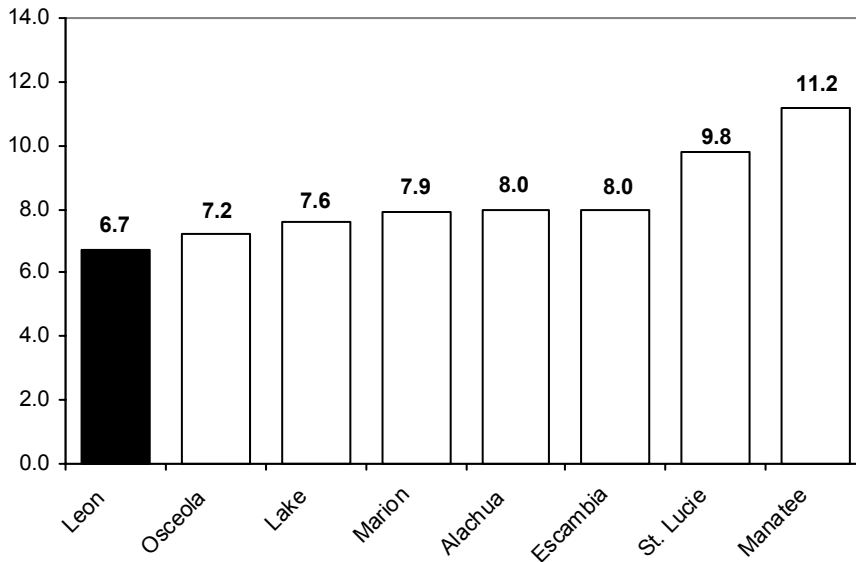
Comparative Data for Like-Sized Counties

Total Number of County Employees (FY08)



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

County Employees per 1,000 Residents (FY08)



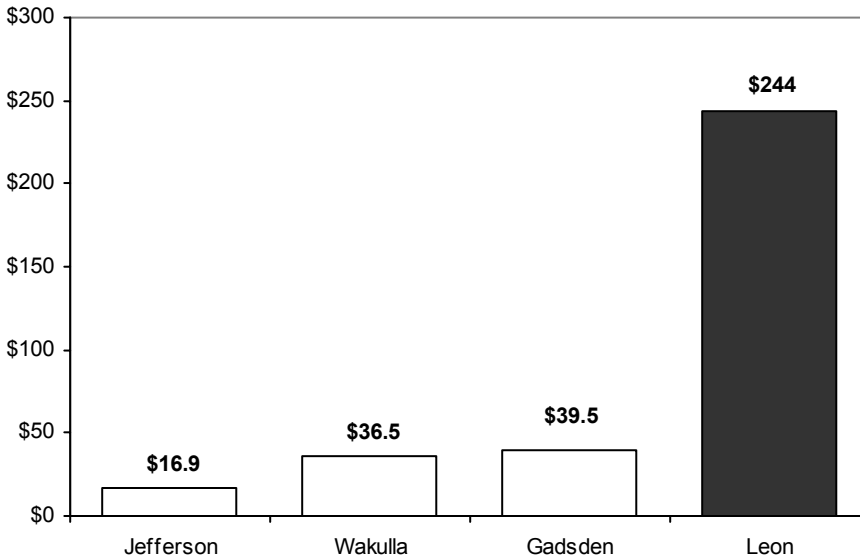
Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to like-sized counties, Leon County ranks the lowest.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for Surrounding Counties

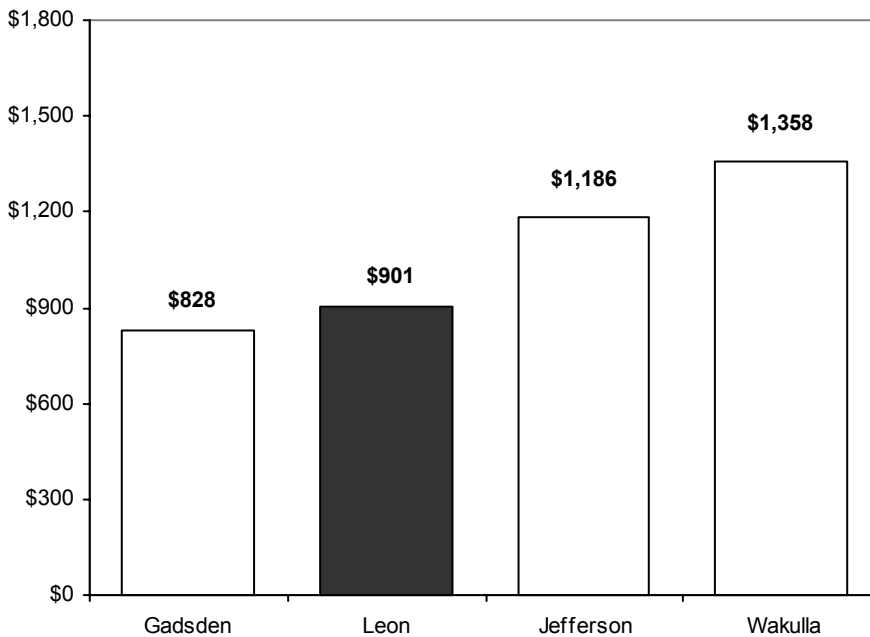
Total Net Budget (FY08)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$244 million. Gadsden County ranks second highest with a net budget of \$39.5 million.

Net Budget Per Countywide Resident (FY08)



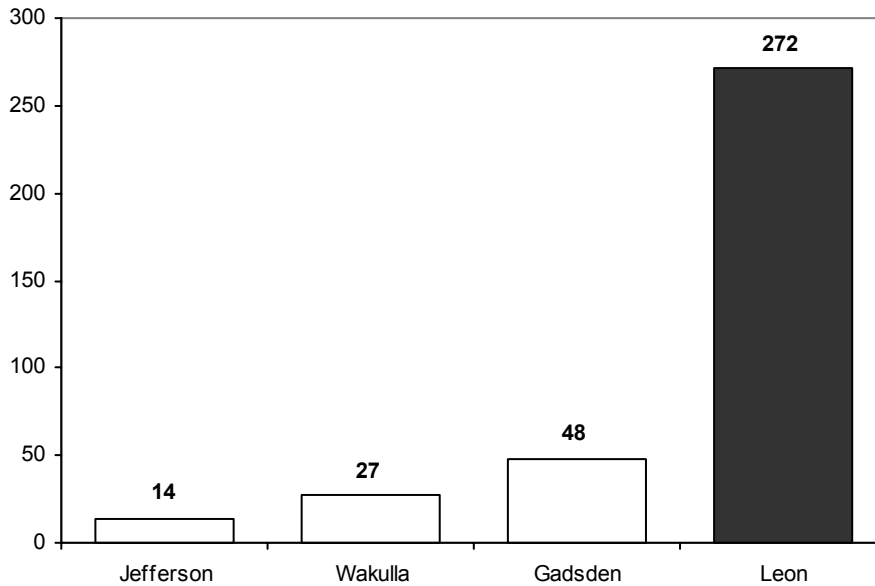
Leon County is the second lowest for dollars spent per county resident.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for Surrounding Counties

Countywide Population (2006)

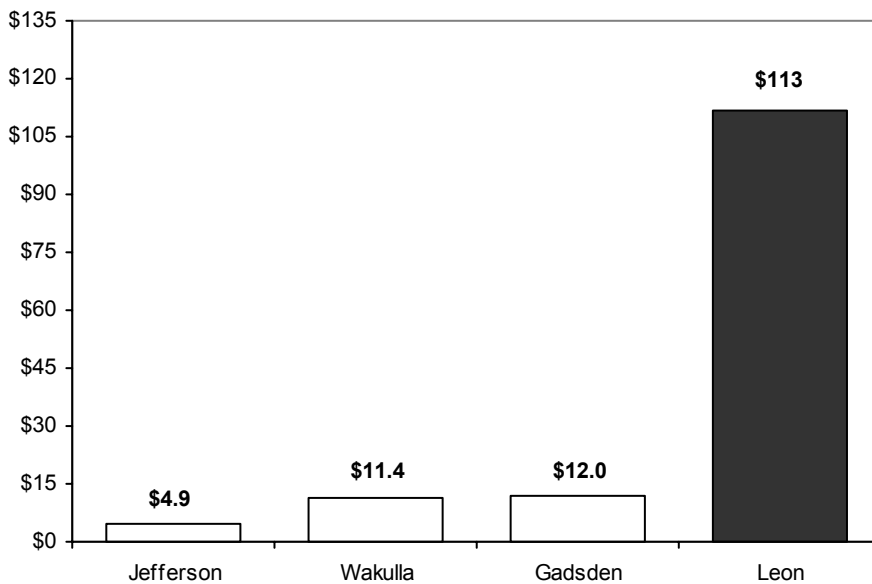
Thousands



Leon County has 220,000 more residents than neighboring Gadsden County which has the next highest population. In 2006, the U.S. Census estimated Leon County contained 272,497 residents.

Anticipated Ad Valorem Tax Collections (FY08)

Millions

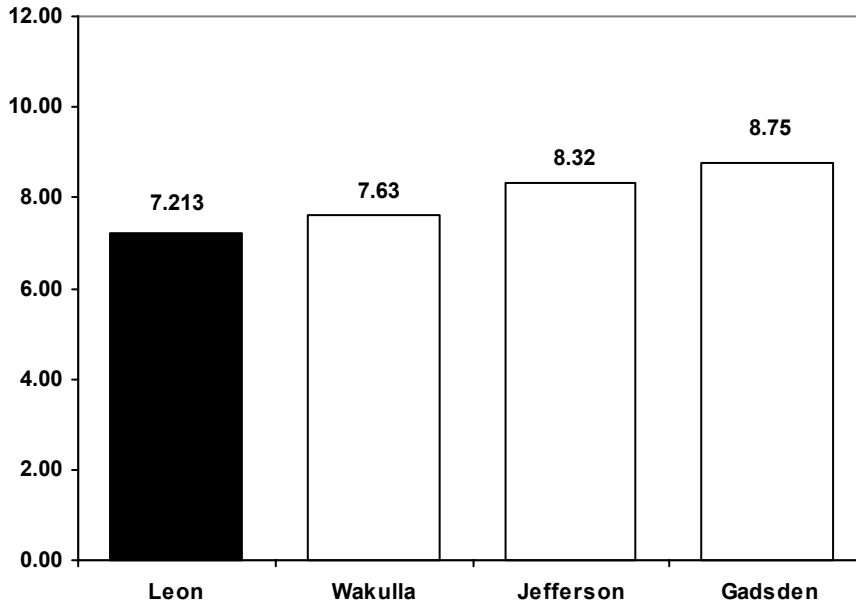


Among the surrounding counties, Leon County collects the highest amount of Ad Valorem taxes.

**Leon County Government
Fiscal Year 2008 Mid-Year Financial Report**

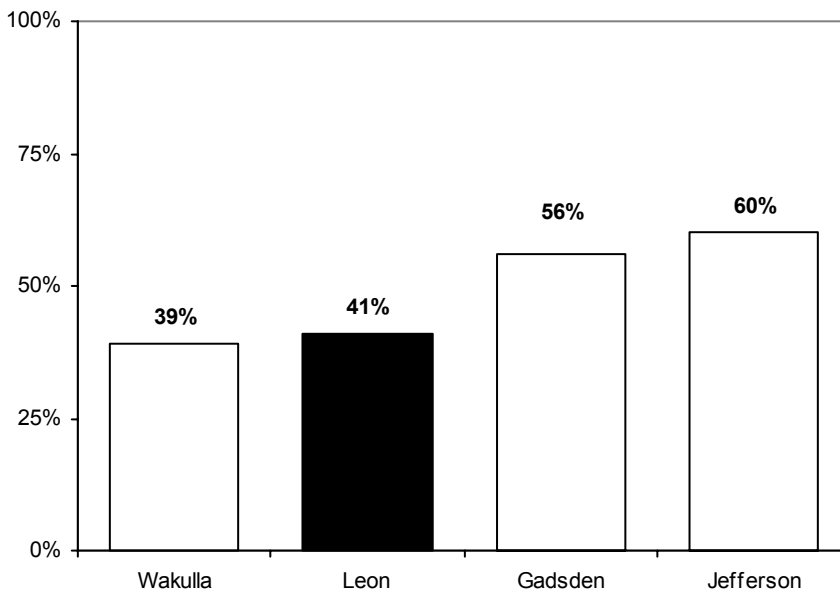
Comparative Data for Surrounding Counties

Total Countywide Millage Rates (FY08)



Florida Statutes 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Two of the surrounding counties currently impose the maximum millage. Leon County has consistently maintained or lowered the millage rate since FY 1993. The millage rate was reduced by .78 mills from 7.99 in FY 2007 to 7.21 in FY 2008.

Percentage of Exempt Property (FY08)

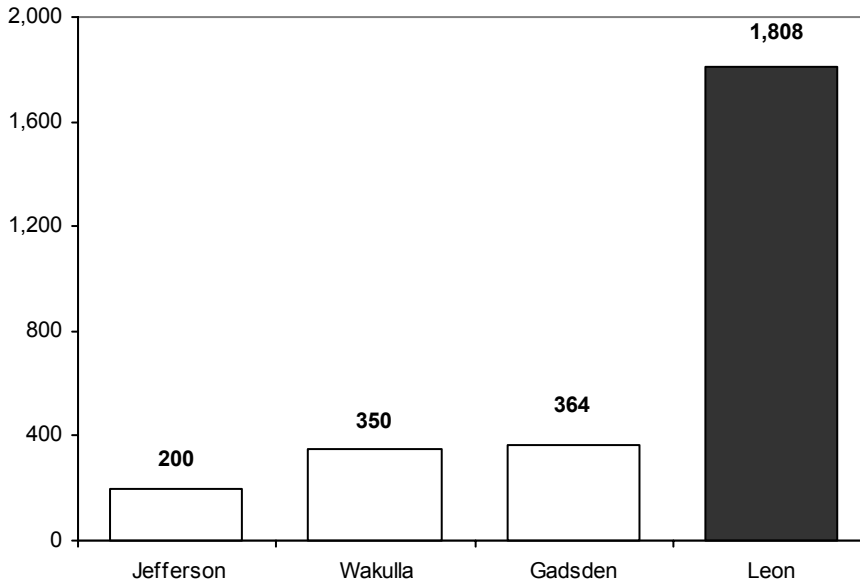


Florida Statutes 196.199 states that all Federal and State property used for governmental purposes is exempt from ad valorem taxation. Leon County, as well as its surrounding counties, has a high level of exempt property. Leon County hosts Florida's state government, two universities, one community college and a large area of the Apalachicola National Forest, all of which are exempt from property taxation. Among surrounding counties, Leon County ranks second to the lowest in the percentage of property exempt from ad valorem taxation.

**Leon County Government
Fiscal Year 2008 Mid-Year Financial Report**

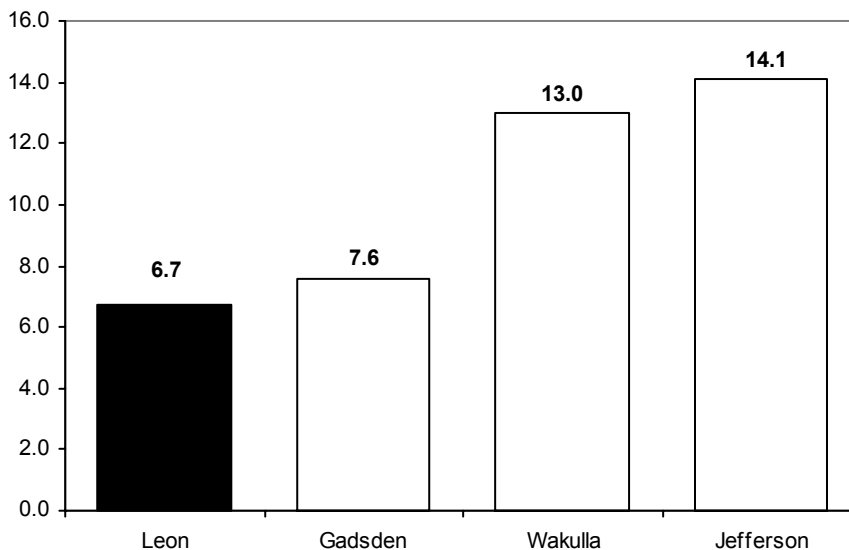
Comparative Data for Surrounding Counties

Total Number of County Employees (FY08)



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

Total County Employees per 1,000 Residents (FY08)



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

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for All Florida Counties

Net Budget per Countywide Resident

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Jackson	\$748	7.8	52%
Santa Rosa	\$766	7.2	39%*
Gadsden	\$828	7.6	56%
Bradford	\$871	6.7	60%*
Leon	\$900	6.7	41%
Holmes	\$968	6.8	64%
Alachua	\$1,069	8.0	46%
Columbia	\$1,129	9.1	47%
Escambia	\$1,174	8.0	46%
Jefferson	\$1,185	14.1	60%
Suwannee	\$1,214	10.6	52%
Volusia	\$1,261	6.0	35%
Clay	\$1,279	8.9	36%
Madison	\$1,312	10.6	45%*
Okaloosa	\$1,330	7.2	30%*
Taylor	\$1,342	7.6	37%
Wakulla	\$1,358	13.0	39%
Lafayette	\$1,383	6.5	74%
Liberty	\$1,397	11.7	71%*
Bay	\$1,407	5.9	27%*
Calhoun	\$1,476	8.0	63%*
Brevard	\$1,486	7.5	43%
Gilchrist	\$1,495	11.3	61%
Hamilton	\$1,516	12.9	56%
Highlands	\$1,534	9.2	33%
Citrus	\$1,547	5.4	31%
Washington	\$1,614	4.8	39%*
Flagler	\$1,619	9.2	29%
Putnam	\$1,684	14.4	45%
Marion	\$1,689	7.9	42%
Duval	\$1,749	9.2	34%
Levy	\$1,768	12.4	53%
Nassau	\$1,770	11.4	26%
Hendry	\$1,797	11.6	66%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Hillsborough	\$1,848	9.8	32%
Sumter	\$1,899	7.7	36%*
Manatee	\$1,930	11.2	27%
Hardee	\$1,943	12.2	62%
Lake	\$1,949	7.6	25%
Okeechobee	\$1,982	13.0	49%
Saint Lucie	\$1,993	9.8	34%
Broward	\$2,054	7.2	33%
Hernando	\$2,055	10.3	36%
Seminole	\$2,096	7.2	32%
Pinellas	\$2,140	6.8	33%
Martin	\$2,141	11.7	36%
Lee	\$2,196	9.3	23%
Palm Beach	\$2,207	9.1	28%
Orange	\$2,226	9.9	28%
Glades	\$2,255	14.3	85%
Sarasota	\$2,267	9.8	27%
Polk	\$2,297	8.0	32%
Walton	\$2,394	17.7	16%
Osceola	\$2,557	9.8	24%
Pasco	\$2,924	9.9	35%
Miami-Dade	\$3,019	12.5	32%*
Indian River	\$3,076	13.1	29%
Gulf	\$3,333	11.2	35%
Monroe	\$3,335	16.4	29%
Collier	\$3,386	12.4	23%
Saint Johns	\$3,472	13.0	31%
Desoto	\$3,635	9.1	55%
Franklin	\$3,891	18.3	28%*
Charlotte	\$6,115	14.8	24%
Baker	N/R	N/R	52%
Dixie	N/R	N/R	66%
Union	N/R	N/R	68%*

NR: Indicates Non-responsive counties

* Indicates the % Exempt detail reported is from FY07. Updated data was not available from the Department of Revenue at the time of publication.

Leon County Government

Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for All Florida Counties

Percent of Exempt Property

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1,000</i>
Walton	16%	\$2,394	17.7
Lee	23%	\$2,196	9.3
Collier	23%	\$3,386	12.4
Charlotte	24%	\$6,115	14.8
Osceola	24%	\$2,557	9.8
Lake	25%	\$1,949	7.6
Nassau	26%	\$1,770	11.4
Sarasota	27%	\$2,267	9.8
Manatee	27%	\$1,930	11.2
Bay	27%*	\$1,407	5.9
Franklin	28%*	\$3,891	18.3
Orange	28%	\$2,226	9.9
Palm Beach	28%	\$2,207	9.1
Monroe	29%	\$3,335	16.4
Indian River	29%	\$3,076	13.1
Flagler	29%	\$1,619	9.2
Okaloosa	30%*	\$1,330	7.2
Saint Johns	31%	\$3,472	13.0
Citrus	31%	\$1,547	5.4
Seminole	32%	\$2,096	7.2
Polk	32%	\$2,297	8.0
Hillsborough	32%	\$1,848	9.8
Miami-Dade	32%*	\$3,019	12.5
Pinellas	33%	\$2,140	6.8
Highlands	33%	\$1,534	9.2
Broward	33%	\$2,054	7.2
Duval	34%	\$1,749	9.2
Saint Lucie	34%	\$1,993	9.8
Volusia	35%	\$1,261	6.0
Gulf	35%	\$3,333	11.2
Pasco	35%	\$2,924	9.9
Clay	36%	\$1,279	8.9
Hernando	36%	\$2,055	10.3
Martin	36%	\$2,141	11.7

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1,000</i>
Sumter	36%*	\$1,899	7.7
Taylor	37%	\$1,342	7.6
Santa Rosa	39%*	\$766	7.2
Wakulla	39%	\$1,358	13.0
Washington	39%*	\$1,614	4.8
Leon	41%	\$900	6.7
Marion	42%	\$1,689	7.9
Brevard	43%	\$1,486	7.5
Madison	45%*	\$1,312	10.6
Putnam	45%	\$1,684	14.4
Alachua	46%	\$1,069	8.0
Escambia	46%	\$1,174	8.0
Columbia	47%	\$1,129	9.1
Okeechobee	49%	\$1,982	13.0
Suwannee	52%	\$1,214	10.6
Jackson	52%	\$748	7.8
Baker	52%	NR	NR
Levy	53%	\$1,768	12.4
Desoto	55%	\$3,635	9.1
Gadsden	56%	\$828	7.6
Hamilton	56%	\$1,516	12.9
Bradford	60%*	\$871	6.7
Jefferson	60%	\$1,185	14.1
Gilchrist	61%	\$1,495	11.3
Hardee	62%	\$1,943	12.2
Calhoun	63%*	\$1,476	8.0
Holmes	64%	\$968	6.8
Hendry	66%	\$1,797	11.6
Dixie	66%	NR	NR
Union	68%*	NR	NR
Liberty	71%*	\$1,397	11.7
Lafayette	74%	\$1,383	6.5
Glades	85%	\$2,255	14.3

NR: Indicates Non-responsive counties

* Indicates the % Exempt detail reported is from FY07. Updated data was not available from the Department of Revenue at the time of publication.

Leon County Government Fiscal Year 2008 Mid-Year Financial Report

Comparative Data for All Florida Counties

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Washington	4.8	1,614	39%*
Citrus	5.4	1,547	31%
Bay	5.9	1,407	27%*
Volusia	6.0	1,261	35%
Lafayette	6.5	1,383	74%
Leon	6.7	900	41%
Bradford	6.7	871	60%*
Pinellas	6.8	2,140	33%
Holmes	6.8	968	64%
Broward	7.2	2,054	33%
Santa Rosa	7.2	766	39%*
Okaloosa	7.2	1,330	30%*
Seminole	7.2	2,096	32%
Brevard	7.5	1,486	43%
Gadsden	7.6	828	56%
Lake	7.6	1,949	25%
Taylor	7.6	1,342	37%
Sumter	7.7	1,899	36%
Jackson	7.8	748	52%
Marion	7.9	1,689	42%
Alachua	8.0	1,069	46%
Polk	8.0	2,297	32%
Escambia	8.0	1,174	46%
Calhoun	8.0	1,476	63%*
Clay	8.9	1,279	36%
Desoto	9.1	3,635	55%
Palm Beach	9.1	2,207	28%
Columbia	9.1	1,129	47%
Duval	9.2	1,749	34%
Highlands	9.2	1,534	33%
Flagler	9.2	1,619	29%
Lee	9.3	2,196	23%
Sarasota	9.8	2,267	27%
Osceola	9.8	2,557	24%

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Hillsborough	9.8	1,848	32%
Saint Lucie	9.8	1,993	34%
Orange	9.9	2,226	28%
Pasco	9.9	2,924	35%
Hernando	10.3	2,055	36%
Madison	10.6	1,312	45%*
Suwannee	10.6	1,214	52%
Gulf	11.2	3,333	35%
Manatee	11.2	1,930	27%
Gilchrist	11.3	1,495	61%
Nassau	11.4	1,770	26%
Hendry	11.6	1,797	66%
Martin	11.7	2,141	36%
Liberty	11.7	1,397	71%*
Hardee	12.2	1,943	62%
Collier	12.4	3,386	23%
Levy	12.4	1,768	53%
Miami-Dade	12.5	3,019	32%*
Hamilton	12.9	1,516	56%
Saint Johns	13.0	3,472	31%
Okeechobee	13.0	1,982	49%
Wakulla	13.0	1,358	39%
Indian River	13.1	3,076	29%
Jefferson	14.1	1,185	60%
Glades	14.3	2,255	85%
Putnam	14.4	1,684	45%
Charlotte	14.8	6,115	24%
Monroe	16.4	3,335	29%
Walton	17.7	2,394	16%
Franklin	18.3	3,891	28%*
Union	N/R	NR	68%*
Baker	N/R	NR	52%
Dixie	N/R	NR	66%

N/R = Non responsive counties

* Indicates the % Exempt detail reported is from FY07. Updated data was not available from the Department of Revenue at the time of publication.