

**Leon County, Florida  
Board of County Commissioners**

**Fiscal Year 2010  
Mid-Year Financial Report**



**"OMB Ensures Resources Needed to Operate Effectively and  
Efficiently"**

**Tuesday, May 25, 2010**

**Produced by  
The Office of Management & Budget**

**This publication can be viewed online, at the Leon County website:  
[www.leoncountyfl.gov/omb/](http://www.leoncountyfl.gov/omb/)**



**Leon County Government  
Fiscal Year 2010 Mid-Year Financial Report**

**Table of Contents**

**AGENDA REQUEST**

**REVENUES**

Major Revenue Summary .....	1
Preliminary FY 2010 Revenue Estimates .....	2
Revenue Projections.....	3
General Fund/Fine & Forfeiture- Fund Balance.....	4
Ad Valorem Taxes .....	5
State Revenue Sharing Tax.....	6
Communications Services Tax.....	7
Public Service Tax .....	8
State Shared Gas Tax .....	9
Local Option Gas Tax .....	10
Local Government ½ Cent Sales Tax.....	11
Local Option Sales Tax.....	12
Local Option Tourist Tax.....	13
Solid Waste Fees.....	14
Building Permit Fees.....	15
Environmental Permit Fees.....	16
Ambulance Fees.....	17
Probation & Pre-Trial 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
Culture and Recreation .....	27
General Government .....	27
Health and Safety .....	28
Solid Waste .....	28
Stormwater.....	28
Transportation .....	29

**GRANTS PROGRAM**

Grants Program Summary .....	30
------------------------------	----

**COMMUNITY ECONOMIC PROFILE**

Community Economic Profile .....	34
----------------------------------	----

**FINANCIAL INDICATORS**

Financial Indicators.....	42
---------------------------	----

**COMPARATIVE DATA**

Comparative Data for Like-Sized Counties.....	47
Comparative Data for Surrounding Counties .....	50
Comparative Data for All Florida Counties .....	53







# **Board of County Commissioners**

## **Leon County, Florida**

[www.leoncountyfl.gov](http://www.leoncountyfl.gov)

### **Agenda Item**

### **Executive Summary**

May 25, 2010

#### **Title:**

Acceptance of the FY 2009/2010 Mid - Year Financial Report

#### **Staff:**

Parwez Alam, County Administrator

Alan Rosenzweig, Assistant County Administrator

Scott Ross, Director, Office of Management and Budget

---

#### **Issue Briefing:**

This item requests Board acceptance of the Mid-Year Financial Report for FY 2009/2010 (Attachment #1).

#### **Fiscal Impact:**

This item summarizes the FY 2009/2010 year-to-date receipts for the County's major revenues, provides the dollar amount that each program has spent to date over or under the FY 2009/2010 budget, and provides the FY 2009/2010 estimated fund balance.

#### **Staff Recommendation:**

Option #1: Accept the FY 2009/2010 Mid -Year Financial Report.

## **Report and Discussion**

### **Background:**

OMB prepares two financial reports annually for Board consideration. The first is presented at the mid-point of the fiscal year to identify financial trends that are developing. This report also includes preliminary FY 2009/2010 revenue estimates. The second report is presented at the fiscal year-end to recap the financial performance of the County.

### **Analysis:**

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

#### ***Revenues***

This section summarizes and describes the FY 2009/2010 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2008/2009 actual receipts and the FY 2009/2010 budget. It also provides preliminary FY 2010/2011 revenue estimates.

#### ***Expenditures***

This section displays the FY 2009/2010 budgets for each program. It also shows the FY 2009/2010 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2009/2010 budget as well as the percentage of the FY 2009/2010 budget that each program has spent to date.

#### ***Fund Balance***

This section compares the fund balances of each fund for the two prior fiscal years. It also shows the FY 2009/2010 estimated fund balance, the FY 2009/2010 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2009/2010.

#### ***Capital Improvement Program***

This section provides FY 2009/2010 YTD budget and expenditure information for each capital improvement project.

#### ***Grants Program***

This section provides FY 2009/2010 YTD budget and expenditure information for all County grants as well as a description of each grant.

#### ***Community Economic Profile***

This section tracks information about the community including information regarding 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***

This section provides a net budget, population, ad valorem tax collection, 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 2009/2010 Mid -Year Financial Report.
2. Do not accept the FY 2009/2010 Mid -Year Financial Report.
3. Board Direction.

**Recommendation:**

Option #1

**Attachments:**

1. FY 2009/2010 Mid - Year Financial Report  
(Submitted under separate cover)

PA/AR/SR/CLP/clp







**Leon County Government**  
**Fiscal Year 2010 Mid-Year Financial Report**

**MAJOR REVENUE SUMMARY**

Total FY10 budgeted revenues shown below represents approximately 80% of all FY10 budgeted County revenues. (1)

Revenue Source	FY10 Budget	FY09 YTD Actual	FY10 YTD Budget	FY10 YTD Actual	FY09 YTD Actuals vs. FY10 YTD Actuals	FY10 YTD Budget vs. FY10 YTD Actuals
Ad Valorem Taxes	109,493,625	108,686,054	102,502,126	101,446,130	-6.7%	-1.0%
State Revenue Sharing (2)	3,876,950	2,470,470	2,260,746	2,210,164	-10.5%	-2.2%
Communication Serv. Tax (3)	4,615,948	3,026,313	2,308,960	2,119,618	-30.0%	-8.2%
Public Services Tax (4)	5,422,125	2,921,274	2,613,027	3,205,319	9.7%	22.7%
State Shared Gas Tax	3,500,370	1,842,012	1,731,791	1,822,341	-1.1%	5.2%
Local Option Gas Tax	4,447,900	2,351,530	2,225,550	2,307,311	-1.9%	3.7%
Local 1/2 Cent Sales Tax (2)	9,713,750	5,366,226	4,937,655	5,140,978	-4.2%	4.1%
Local Option Sales Tax	3,160,650	1,755,669	1,604,573	1,692,012	-3.6%	5.4%
Local Option Tourist Tax (5)	3,791,450	1,462,470	1,819,526	1,656,378	13.3%	-9.0%
Solid Waste Fees	8,096,613	4,052,249	3,992,404	3,738,071	-7.8%	-6.4%
Building Permits Fees (6)	1,309,575	609,185	592,190	576,327	-5.4%	-2.7%
Environmental Permit Fees (7)	1,117,200	546,867	525,389	440,711	-19.4%	-16.1%
Ambulance Fees (8)	7,676,000	4,016,510	3,782,669	4,730,545	17.8%	25.1%
Probation and Pre-Trial Fees (9)	1,207,937	546,120	568,292	444,648	-18.6%	-21.8%
Fire Services Fee (10)	6,853,746	-	3,426,873	2,410,421	N/A	-29.7%
Interest Income - GF/FF (11)	901,265	685,466	450,633	622,565	-9.2%	38.2%
Interest Income - Other (11)	3,137,621	2,462,352	1,565,811	2,493,903	1.3%	59.3%
<b>TOTAL:</b>	<b>\$ 178,322,725</b>	<b>\$ 142,800,767</b>	<b>\$ 136,908,215</b>	<b>\$ 137,057,442</b>	<b>-4.0%</b>	<b>0.1%</b>

**Notes:**

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

(2) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Overall, local and state sales tax transactions have been lower than FY09 levels due to the recession. This trend is expected to gradually reverse in FY11.

(3) The Communication Services Tax includes a \$2.5 million audit reimbursement from the state with a \$1.3 million lump sum payment distributed in December 2009 and the remainder prorated monthly with payments of \$33,456 beginning in February 2009 until December 2012.

(4) Increased utility consumption due to a colder than normal winter plus an increase in utility rates on water and natural gas caused an increase in the Public Service Tax revenues for the first half of FY10.

(5) A decline in room rates and the recession accounts for the decrease in "bed tax" revenue.

(6) Staff reductions have been made to account for the revenue decline. The recession continues to cause a reduction in new construction permits, accounting for the declining revenue.

(7) Due to the slowing economy, development approval and environmental permit revenue have seen a significant decrease. The Board has authorized the utilization of the Growth Management fund balance and staff reductions to cut expenditures until the economy improves.

(8) Higher than expected call volume as well as continued improvement in collection management efficiency is resulting in an increase to Ambulance Fee revenue.

(9) To date, fees related to probation and pre-trial release have been lower than anticipated. A portion of this decrease can be attributed to a decline in court ordered Pre-Trial GPS monitoring and lower probation case loads.

(10) The fire services fee was implemented for FY10. Year to date collections are below budget due to the non-payment of the fee via the direct billing to 5,865 parcels in the unincorporated area. Due to the City of Tallahassee collecting these fees, an individual revenue page is not provided in this section of the report.

(11) In an effort to effect economic recovery, the Federal Reserve has continued to keep interest rates low, directly influencing interest earnings on County funds. While interest earnings to date are above forecasted returns, the rate of return is comparable to FY09 levels. Interest classified as other will decline in out-years as budgeted capital reserves are spent.

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PRELIMINARY FY 2011 REVENUE ESTIMATES

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

Revenue Source	FY09 Budget	FY10 Budget	FY11 Prelim. Budget	FY10 to FY11 % Change (2)
<b>General Revenues or Restricted Revenues: Supplemented by General Revenues</b>				
Ad Valorem Taxes (3)	117,753,936	109,493,625	109,493,625	0.0%
State Revenue Sharing Tax	4,520,100	3,876,950	3,999,000	3.1%
Communication Services Tax (4)	3,906,400	4,615,948	4,125,041	-11.9%
Public Services Tax	5,410,250	5,422,125	6,211,575	12.7%
Local Government 1/2 Cent Sales Tax	11,701,150	9,713,750	9,792,600	0.8%
Environmental Permit Fees (5)	1,526,793	1,117,200	893,950	-25.0%
Probation Fees	1,851,685	1,207,937	1,097,526	-10.1%
Interest Income - General Fund/Fine & Forfeiture	1,014,695	901,265	733,305	-22.9%
<b>Subtotal:</b>	<b>\$ 147,685,009</b>	<b>\$ 136,348,800</b>	<b>\$ 136,346,622</b>	<b>0.0%</b>
<i>Comparison to Previous Year Budget</i>	-	(11,336,209)	(2,178)	
<b>Gas Taxes</b>				
State Shared Gas Tax	3,640,408	3,500,370	3,498,850	0.0%
Local Option Gas Taxes	4,389,103	4,447,900	4,693,950	5.2%
<b>Subtotal:</b>	<b>\$ 8,029,511</b>	<b>\$ 7,948,270</b>	<b>\$ 8,192,800</b>	<b>3.0%</b>
<i>Comparison to Previous Year Budget</i>	-	(81,241)	244,530	
<b>Restricted Revenues: No General Revenue Support</b>				
Ambulance Fees (6)	7,759,600	7,676,000	8,702,000	11.8%
Building Permit Fees (5)	1,730,214	1,309,575	1,042,530	-25.6%
Local Option Sales Tax Extension	3,549,620	3,160,650	3,051,590	-3.6%
Local Option Tourist Tax	3,429,671	3,768,650	3,724,000	-1.2%
Fire Services Fee (7)	-	6,853,747	6,810,645	-0.6%
Solid Waste Fees (8)	8,364,197	8,096,613	8,479,166	4.5%
<b>Subtotal:</b>	<b>\$ 24,833,302</b>	<b>\$ 30,865,235</b>	<b>\$ 31,809,931</b>	<b>3.0%</b>
<i>Comparison to Previous Year Budget</i>	-	6,031,933	944,696	
<b>TOTAL:</b>	<b>\$ 180,547,822</b>	<b>\$ 175,162,305</b>	<b>\$ 176,349,353</b>	<b>0.7%</b>

**Notes:**

(1) According to Florida Statutes, all revenues must be budgeted at 95%.

(2) Due to the continuation of a recession, certain revenue projections associated with sales taxes and development permits have decreased from the FY10 budget. Other revenue projections, such as gas taxes, are expected to increase slightly, an indication that the worst of the economic conditions may be subsiding.

(3) FY11 estimated budget based on the Board of County Commissioners implementing a millage adjustment to anticipated property value decline (rolled-back rate) maintaining the current level of revenues from FY10 as discussed during the January 26, 2010 budget workshop.

(4) The decline in this revenue is associated with an over estimation of the audit reimbursement from the State for FY10. The final reimbursement schedule will continue into the first quarter of FY12. In addition, there has been a 4% state-wide decline in this revenue during FY10.

(5) Environmental and Building Permit Fees continue to be hardest hit by the recession resulting in FY11 estimates being off by 25% over FY10 levels. This is related to the decline in both new construction and the permitting of new developments.

(6) Due to steadily increasing EMS call volume and improved collection efficiency the FY11 estimate was increased 12% over FY10 levels.

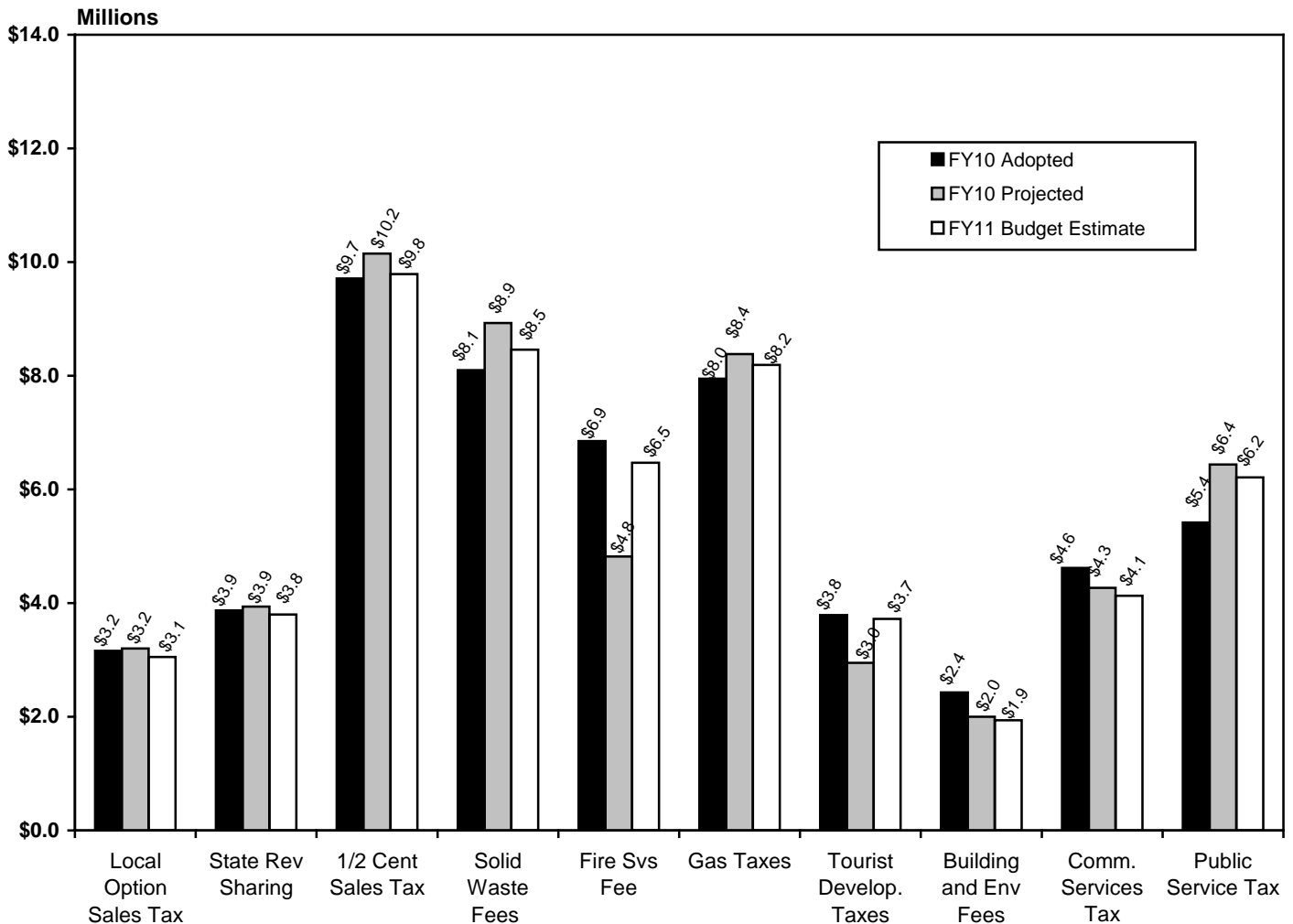
(7) FY11 estimate includes the collection of FY 10 non-payments in the amount of \$949,000 from 5,865 parcels that will be included on the FY11 tax bill.

(8) In addition to an increase in tonnage, the Solid Waste FY11 estimate is anticipated to increase due to the annual fuel surcharge adjustment as well as the completion of first full year of the Interlocal Agreement with Wakulla County to transport waste.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## FY 2010 AND FY 2011 REVENUE PROJECTIONS

Adopted Budget FY 2010, Projected Actuals FY 2010, and Estimated Budget FY 2011



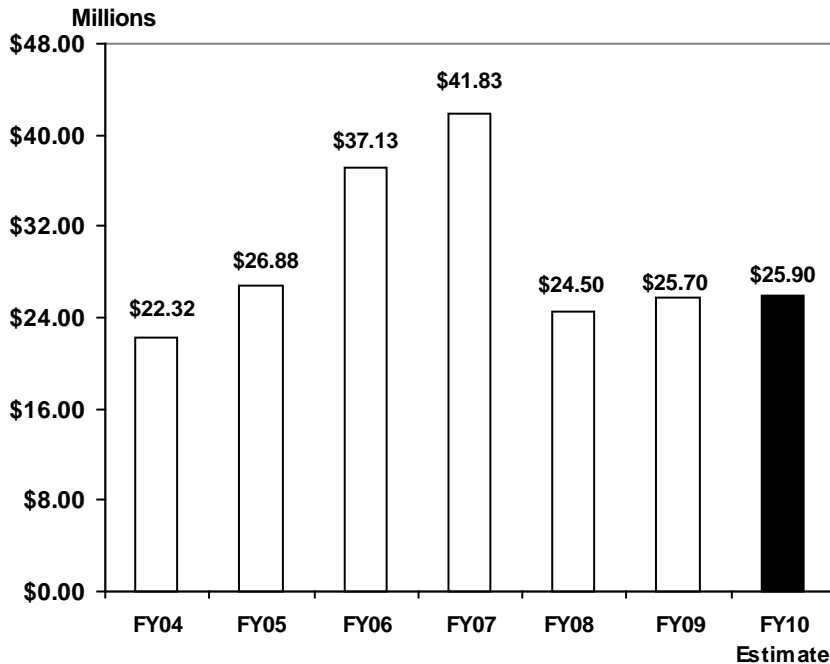
### Adopted Budget FY 2010, Projected Actual Collections FY 2010, and Estimated Budget FY 2011:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2010, and the FY 2011 budget estimates. The chart depicts FY11 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

**Leon County Government  
Fiscal Year 2010 Mid-Year Financial Report**

**GENERAL FUND / FINE AND FORFEITURE- FUND BALANCE**

**General/Fine and Forfeiture Fund Balance**



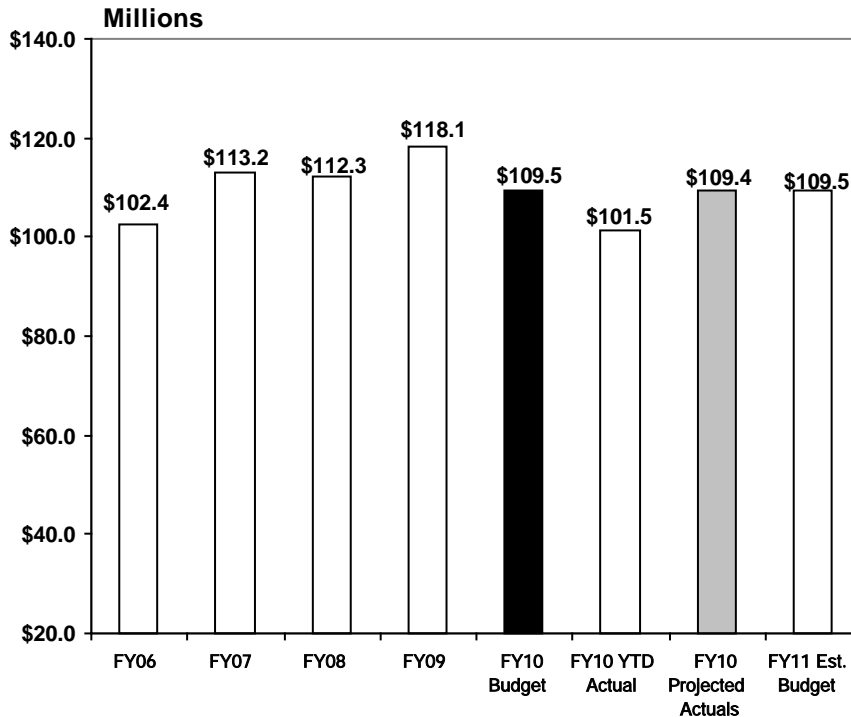
**General/Fine and Forfeiture Fund Balance:**

Fund Balance is maintained for cash flow purposes, as an emergency reserve and 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 unaudited fund balance for FY10 is \$25.92 million. This reflects 22% of operating expenditures and is consistent with the County's Reserve Policy.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## AD VALOREM TAXES

### Fiscal Year Actuals & Projections



### Background:

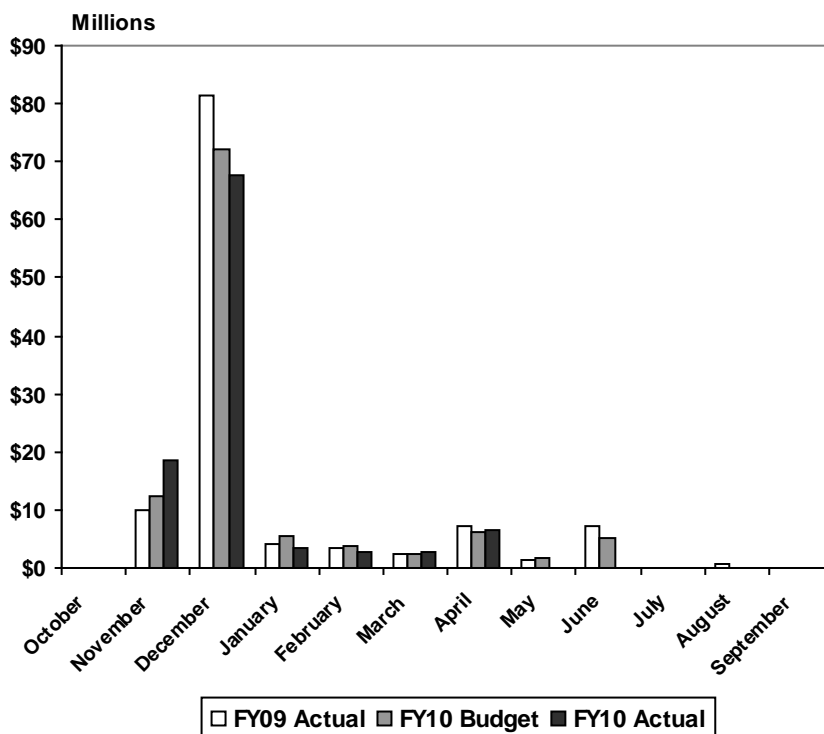
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

### Trend:

In January 2008 a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These restrictions will restrict future growth in ad valorem taxes. The forecasted downward trend is due to a decline in property values associated with the recession, specifically the repressed housing market.

### Monthly Totals: Budget vs Actuals



The estimated FY11 budget is based on a rolled-back millage rate, not a tax increase, to offset an anticipated decline in property values in order to maintain FY10 revenue levels at the direction of the BOCC at the January 26, 2010 budget workshop.

FY09 Budget: \$117,753,936

FY09 Actual: \$118,054,499

FY10 Budget: \$109,493,625

FY10 YTD Actual: \$101,446,130

FY10 Projected Actual: \$109,441,831

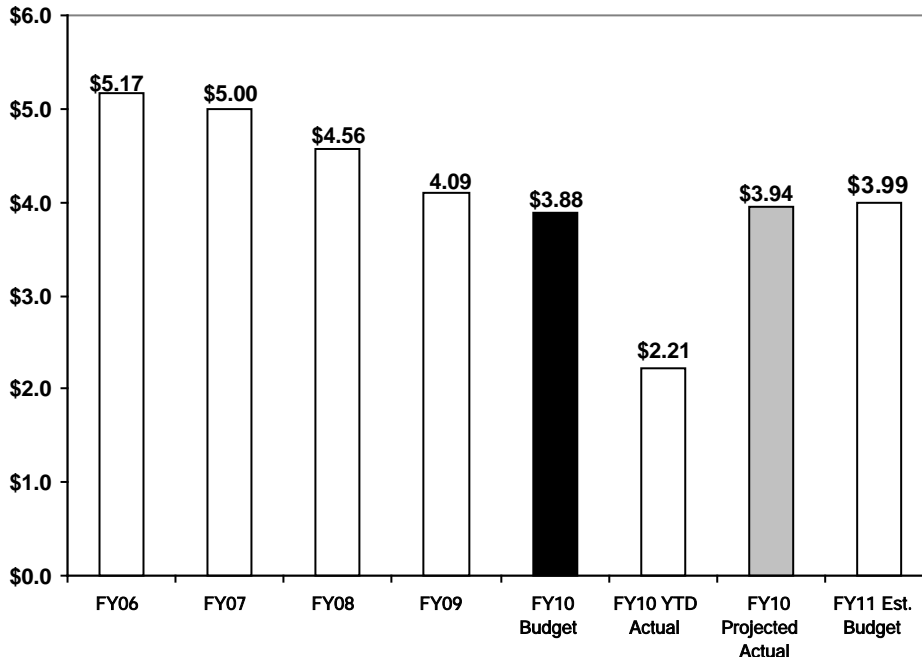
FY11 Estimated Budget: \$109,493,625

# **Leon County Government** **Fiscal Year 2010 Mid-Year Financial Report**

## **STATE REVENUE SHARING TAX**

### **Fiscal Year Actuals & Projections**

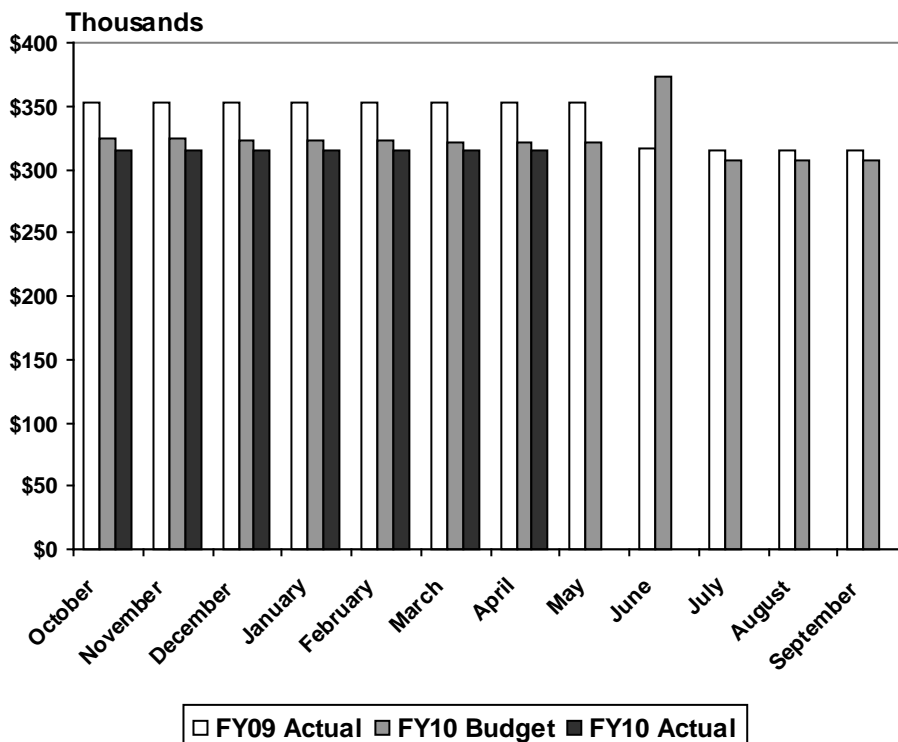
Millions



### **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:**

Since FY07, Leon County has experienced a sharp decrease in state revenue sharing taxes. A decline in statewide sales collections due to the recession caused the state to anticipate this trend to continue through the end of FY10. During the March 9, 2010 General Revenue Estimating Conference the State expected the recent downward trend to ease during FY11 and show positive growth in the out-years.

FY09 Budget: \$4,520,100

FY09 Actual: \$4,086,755

FY10 Budget: \$3,876,950

FY10 YTD Actual: \$2,210,164

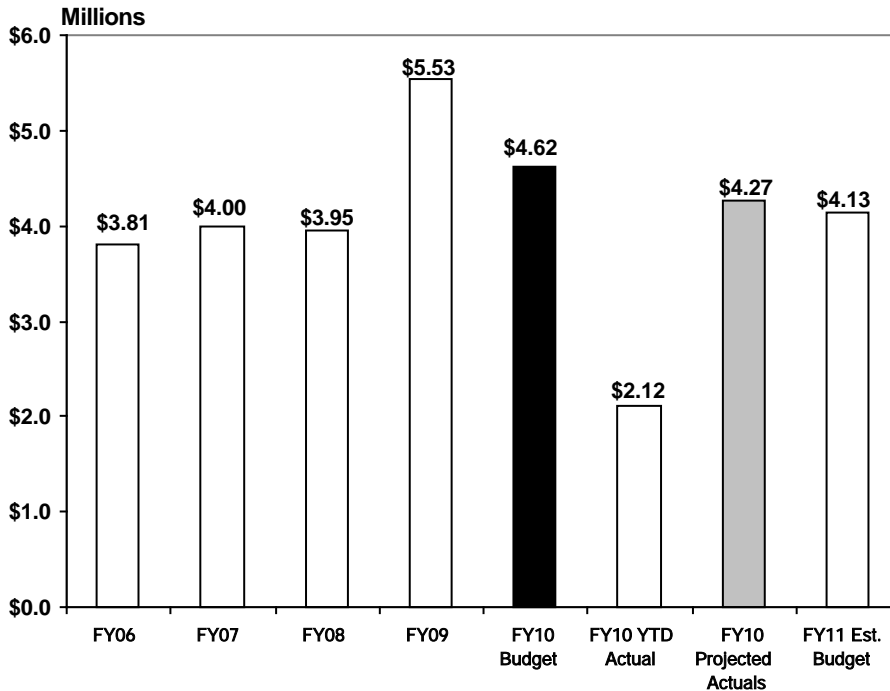
FY10 Projected Actual: \$3,940,000

FY11 Estimated Budget: \$3,999,000

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## COMMUNICATION SERVICES TAX

### Fiscal Year Actuals & Projections



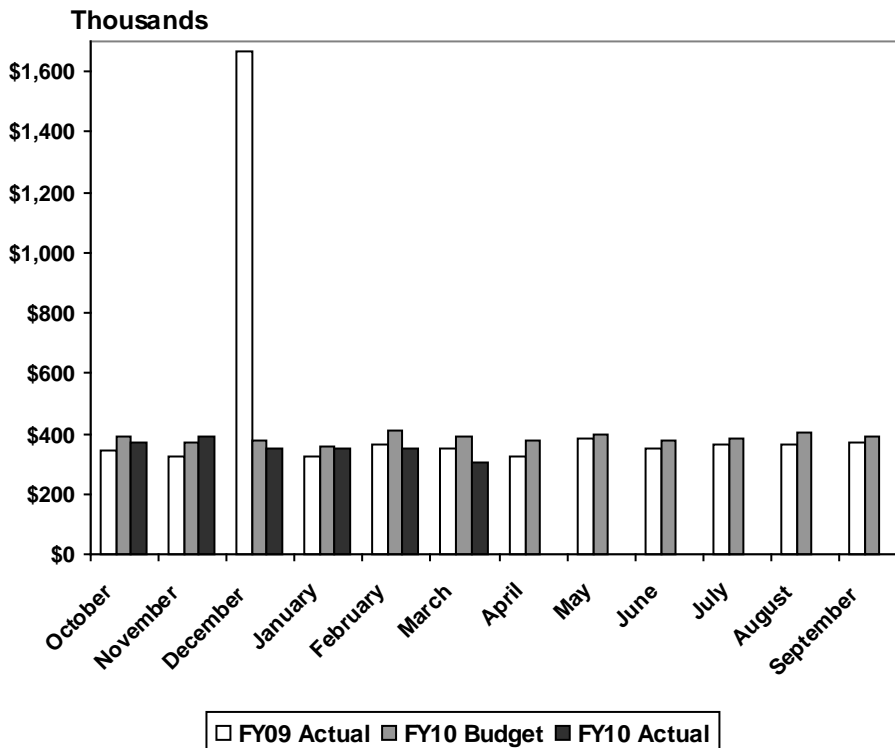
### Background:

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:

Beginning in FY07, actual revenues began to decrease slightly. This trend is expected to remain flat or have moderate growth over future fiscal years.

### Monthly Totals: Budget vs Actuals



In December 2008, the County received a \$2.5 million audit adjustment from the State, distributed in the form of a \$1.3 million lump sum payment in December of FY09 with the remainder prorated in equal monthly payments of \$33,429 from February 2009 until December 2012. These monthly adjustment payments have been contemplated in the budget graphs, accounting for the higher than expected revenue figures.

FY09 Budget: \$3,906,400

FY09 Actual: \$5,533,719

FY10 Budget: \$4,615,948

FY10 YTD Actual: \$2,119,618

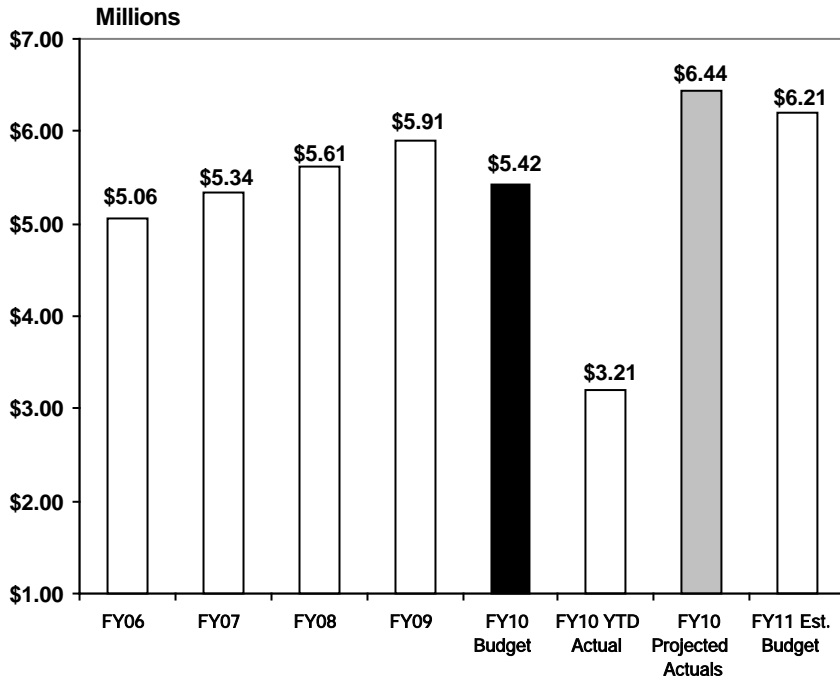
FY10 Projected Actual: \$4,265,148

FY11 Estimated Budget: \$4,125,041

# **Leon County Government** **Fiscal Year 2010 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.

### **Trend:**

Due to its consumption basis, this tax is subject to many variables. Projections to FY10 revenues include a revised increase due to higher than normal utility consumption during the colder than average winter months. Revenues have steadily trended upward since FY06.

FY09 Budget: \$5,410,250

FY09 Actual: \$5,909,561

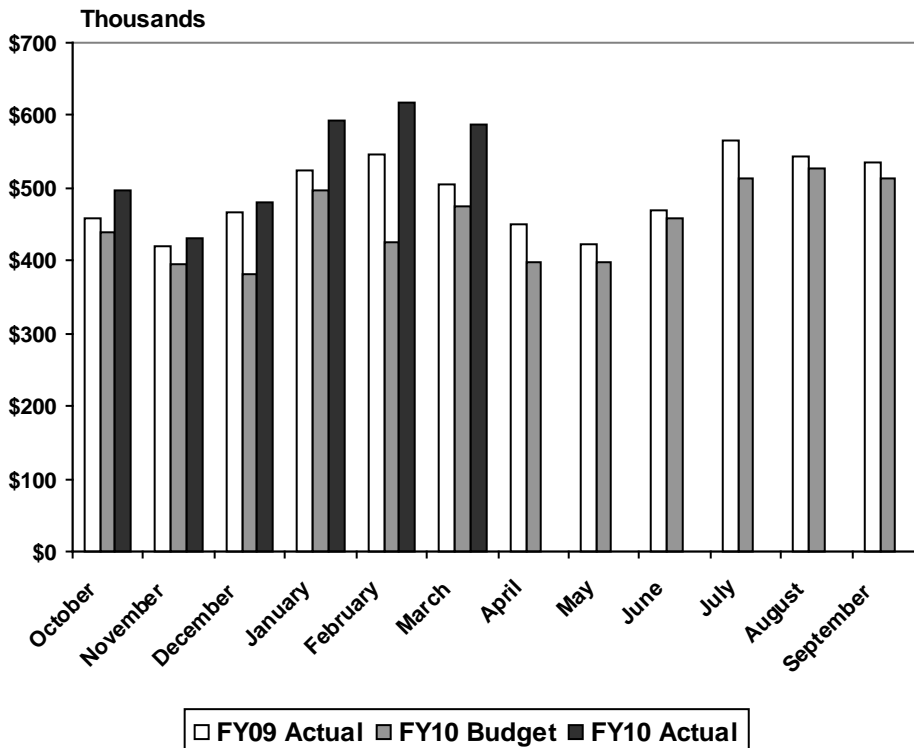
FY10 Budget: \$5,422,125

FY10 YTD Actual: \$3,205,319

FY10 Projected Actual: \$6,441,500

FY11 Estimated Budget: \$6,211,575

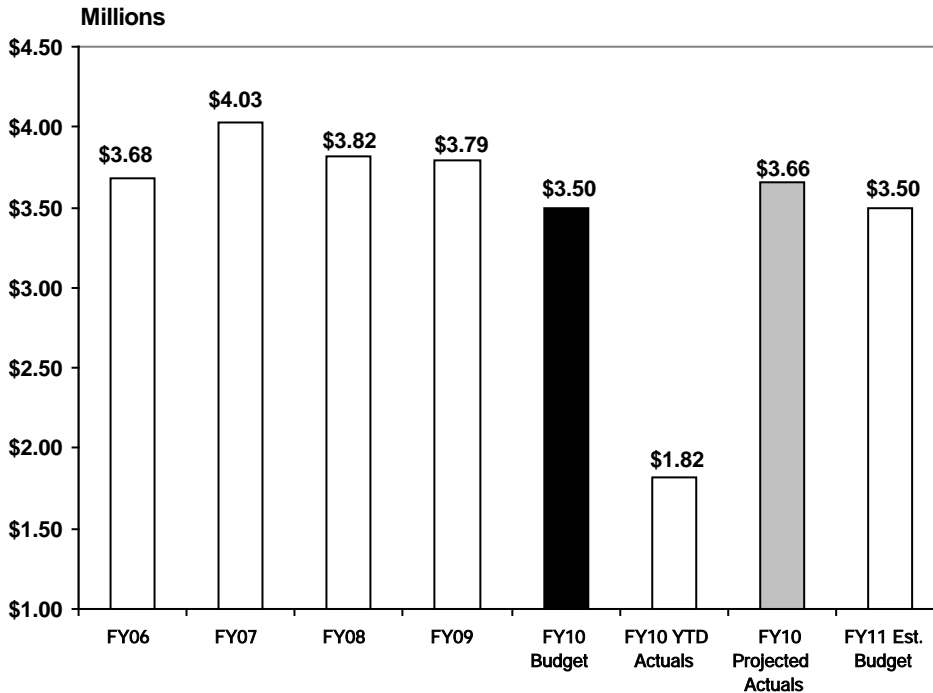
### **Monthly Totals: Budget vs Actuals**



# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## STATE SHARED GAS TAX

### Fiscal Year Actuals & Projections



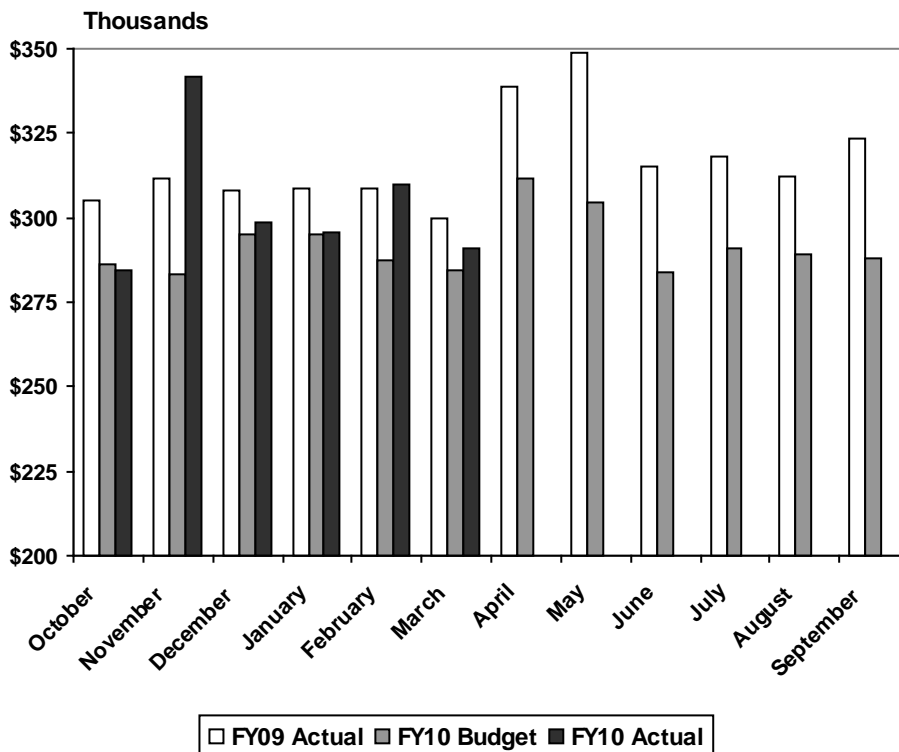
### Background:

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:

This is a consumption based tax on gallons purchased. Prior to FY08 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession and high fuel cost caused a steady decline in gas tax revenue since FY08.

### Monthly Totals: Budget vs Actuals



In FY10, Leon County is anticipating to collect a slightly higher amount of gas tax revenues than originally budgeted based on revised upward highway fuel sales estimates from Transportation Revenue Estimating Conference.

FY09 Budget: \$3,640,408

FY09 Actual: \$ 3,798,177

FY10 Budget: \$3,500,370

FY10 YTD Actual: \$1,822,341

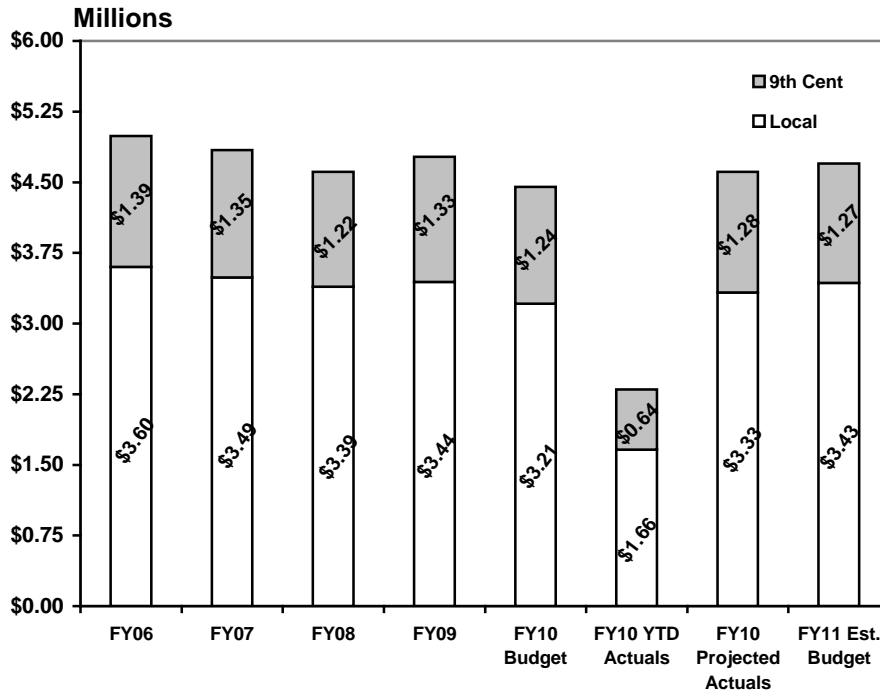
FY10 Projected Actual: \$3,663,451

FY11 Estimated Budget: \$3,498,850

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## LOCAL OPTION GAS TAX

### Fiscal Year Actuals & Projections



#### Background:

**9th Cent Gas Tax:** This 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.

**Local Option Gas Tax:** This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Per an inter-local 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:

This is a consumption based tax on gallons purchased. Since FY06, decreased fuel consumption has continued to cause a general decline in gas tax revenue due to the steady increase in gas prices beginning in FY07.

In FY09, Leon County collected a slightly higher amount of gas tax revenue and anticipates similar levels in FY10 and out-years. This variance is primarily attributed to the decrease in the cost of gas at the pump and consumption returning to levels prior to the spike in fuel costs in FY08.

FY09 Budget: \$4,389,103

FY09 Actual: \$4,773,058

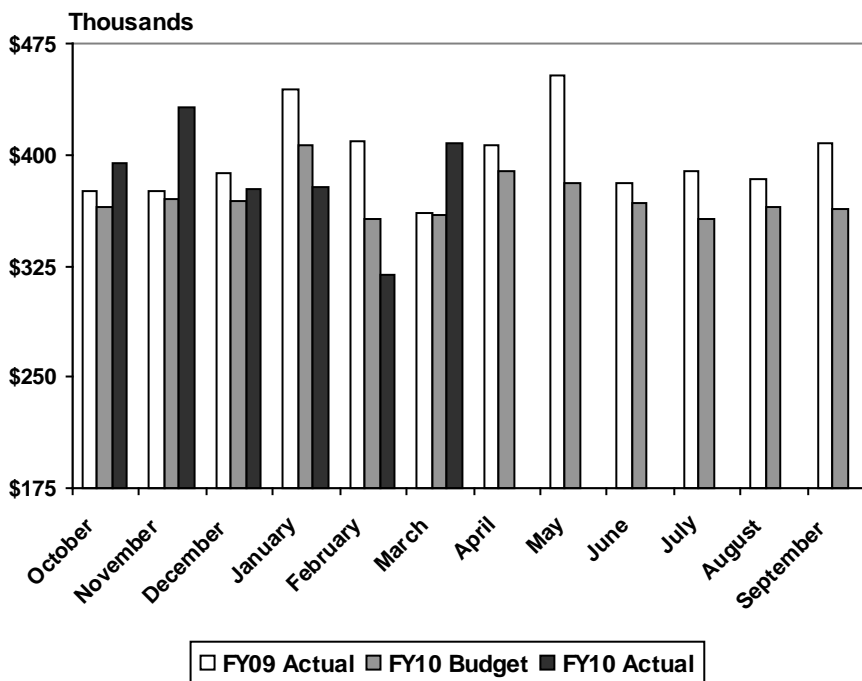
FY10 Budget: \$4,447,900

FY10 YTD Actual: \$2,307,311

FY10 Projected Actual: \$4,614,621

FY11 Estimated Budget: \$4,693,950

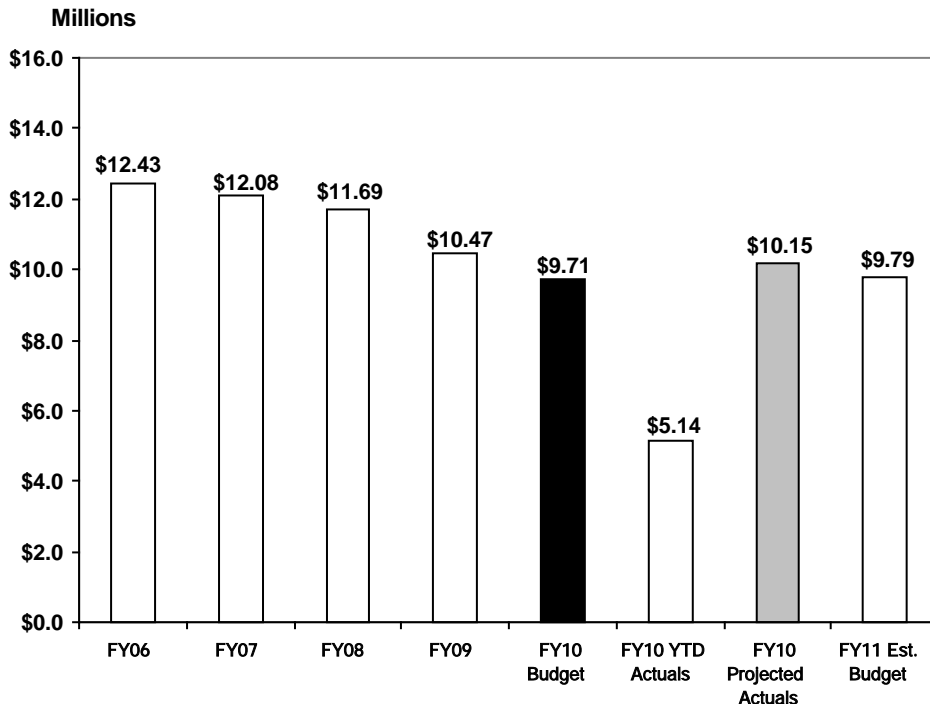
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## LOCAL GOVERNMENT ½ 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:

Since FY06, sales tax revenue has steadily continued to decline. It is anticipated that this decline will end in FY10 due to the ebbing of the recession and an increase in economic activity.

FY09 Budget: \$11,701,150

FY09 Actual: \$10,466,447

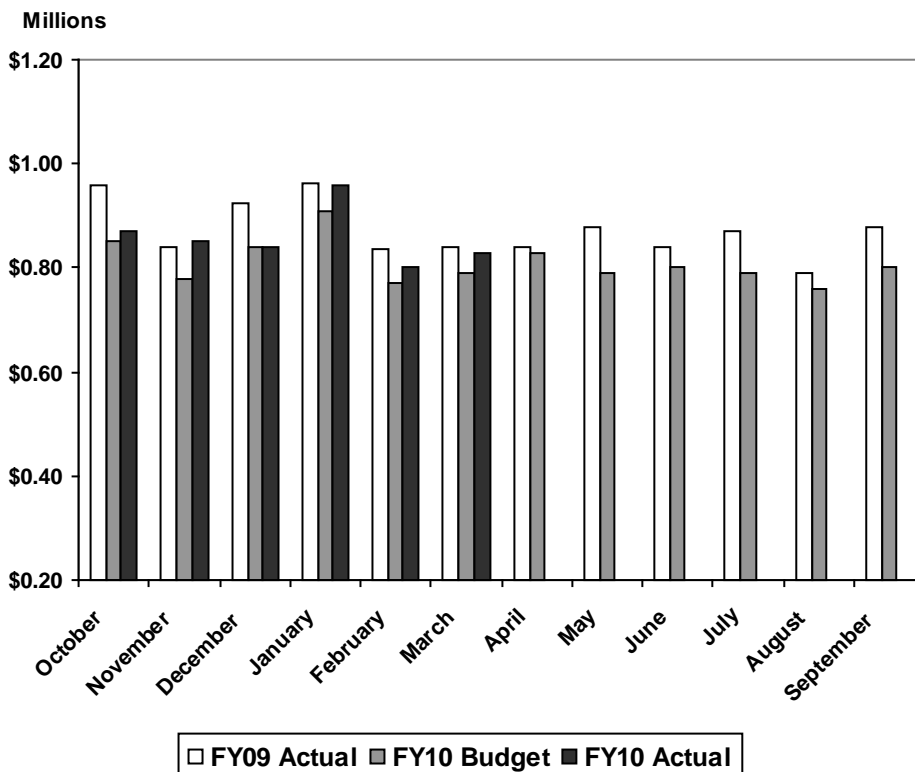
FY10 Budget: \$9,713,750

FY10 YTD Actual: \$5,140,978

FY10 Projected Actual: \$10,145,903

FY11 Estimated Budget: \$9,792,600

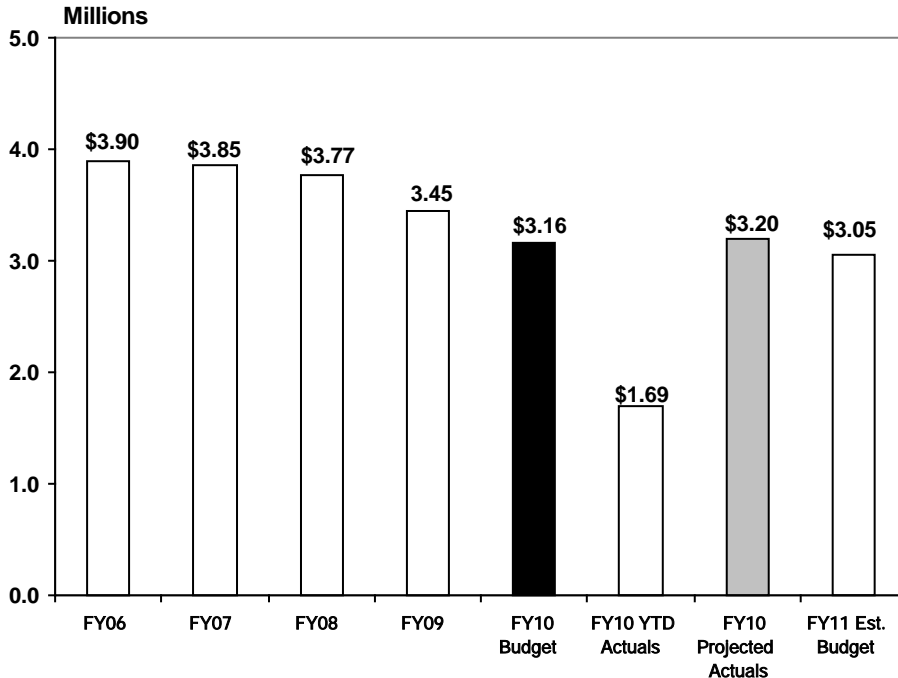
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## LOCAL OPTION SALES TAX

### Fiscal Year Actuals & Projections



### Background:

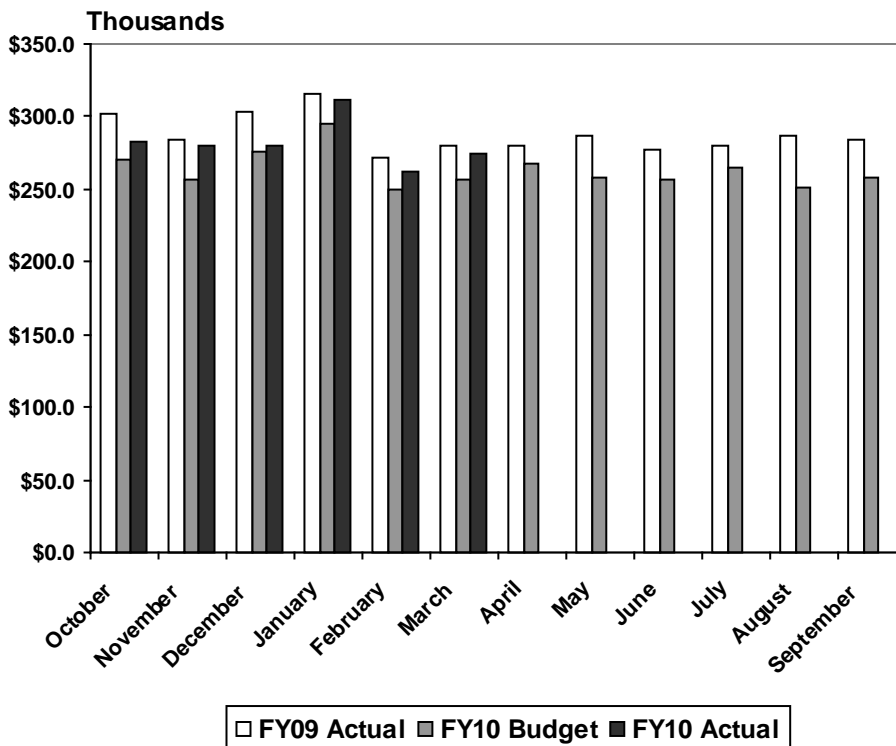
In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000.

The amounts shown are the County's share only.

### Trend:

Leon County anticipates collecting a slightly higher amount of local sales tax as budgeted in FY10. This indicates the ebbing of the recession and a return of consumer spending activity. While lower collections will occur in Leon County, the impact is not as severe as in other parts of the state that are more dependent on tourism.

### Monthly Totals: Budget vs Actuals



FY09 Budget: \$3,549,620

FY09 Actual \$3,450,958

FY10 Budget: \$3,160,650

FY10 YTD Actual: \$1,692,012

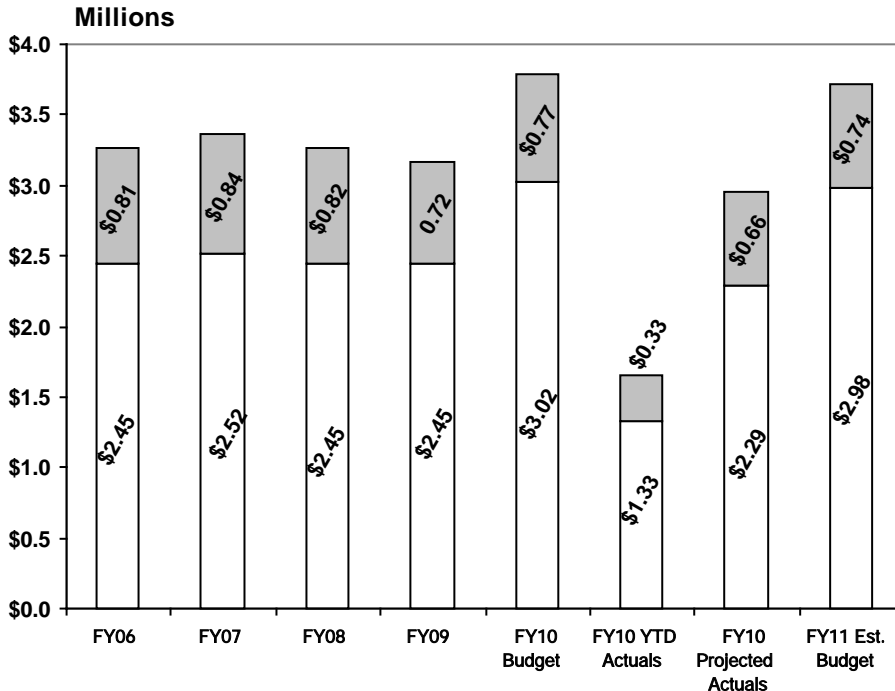
FY10 Projected Actual: \$3,196,231

FY11 Estimated Budget: \$3,051,590

# **Leon County Government** **Fiscal Year 2010 Mid-Year Financial Report**

## **LOCAL OPTION TOURIST TAX**

### **Fiscal Year Actuals & Projections**



### **Background:**

The Local Option Tourist Tax is a locally imposed 5% 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). This tax dedicates one cent to the performing arts center.

On March 19, 2009, the Board approved to increase total taxes levied on rentals and leases of less than 6-month duration by 1%. The total taxes levied are now 5%. The additional 1% became effective on May 1, 2009.

Until October 2011, the additional 1% will be used as specified in the TDC Strategic Plan.

### **Trend:**

Even with the additional one cent levied in May 2009, current economic conditions are suppressing FY10 actual and projected revenues. The FY11 estimate for revenues anticipates level activity with FY10.

FY09 Budget: \$3,429,671

FY09 Actual: \$3,179,044

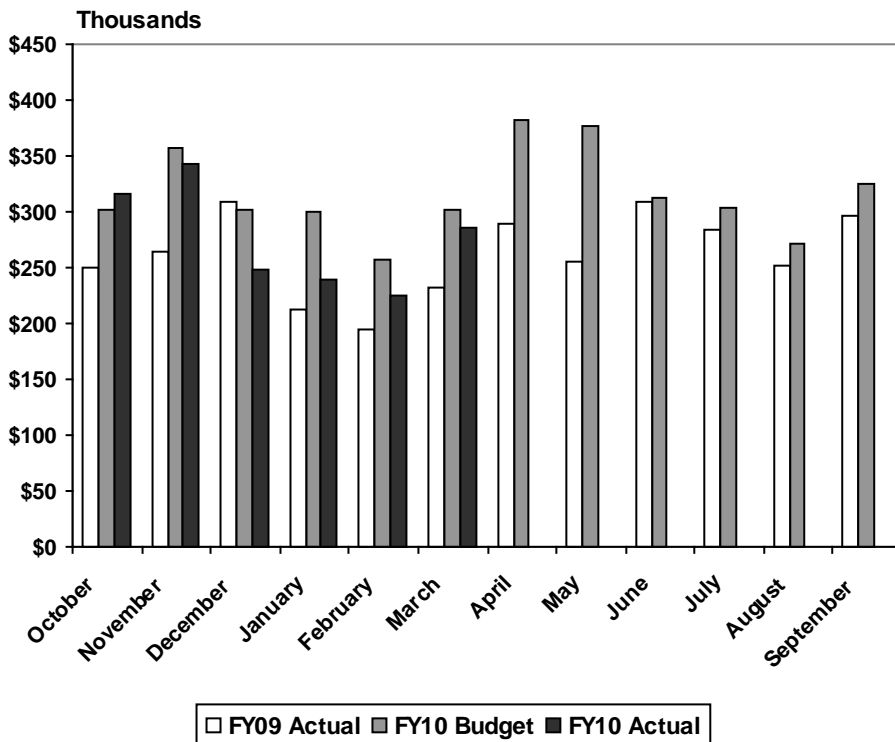
FY10 Budget: \$3,791,450

FY10 YTD Actual: \$1,656,378

FY10 Projected Actual: \$2,955,494

FY11 Estimated Budget: \$3,724,000

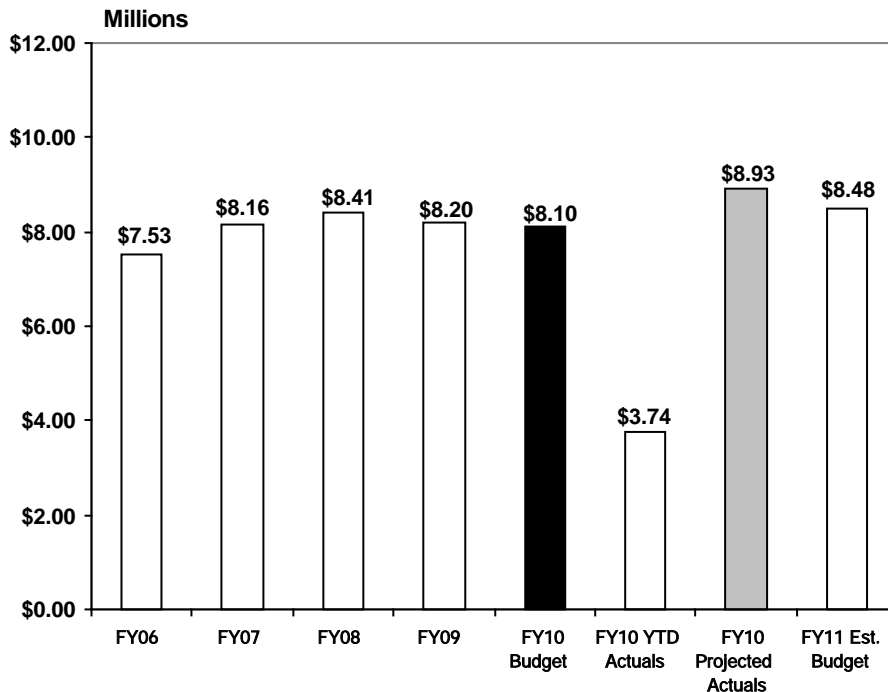
### **Monthly Totals: Budget vs Actuals**



# Leon County Government Fiscal Year 2010 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 waste disposal sites.

In October 2008, the Board entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility is no longer accepting Class III waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures have been adjusted to reflect the change in operations at the facility.

### Trend:

FY10 projected actual and FY11 Estimated revenues anticipate an increase over historical levels. This is due to FY10 being the first full year including revenue from the Wakulla County contract to transport their waste and an increase in the annually adjusted fuel surcharge fee.

FY09 Budget: \$8,364,197

FY09 Actual: \$8,203,115

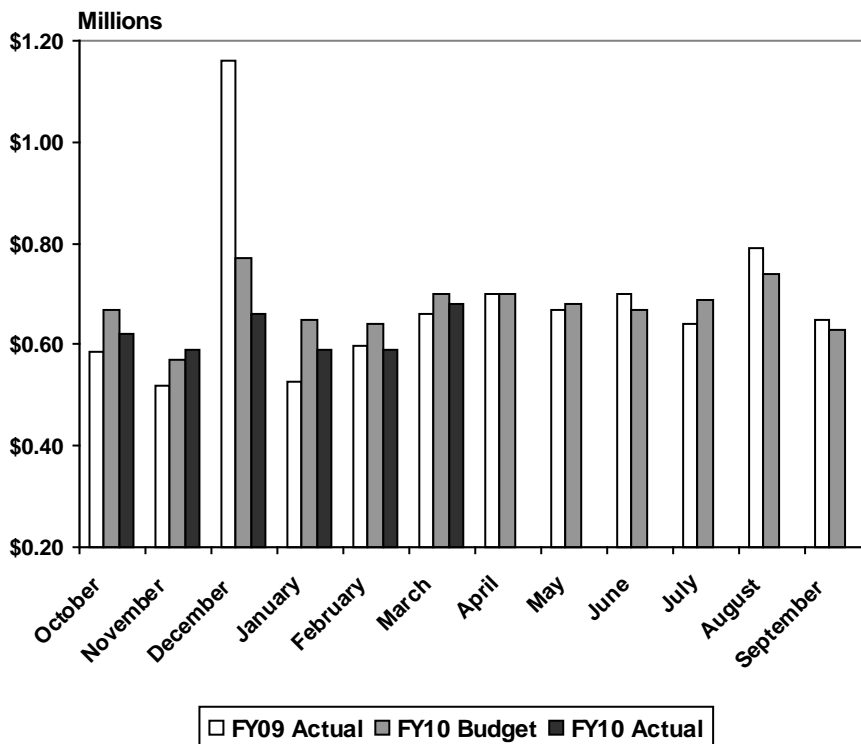
FY10 Budget: \$8,096,613

FY10 YTD Actual: \$3,738,071

FY10 Projected Actual: \$8,933,339

FY11 Estimated Budget: \$8,479,166

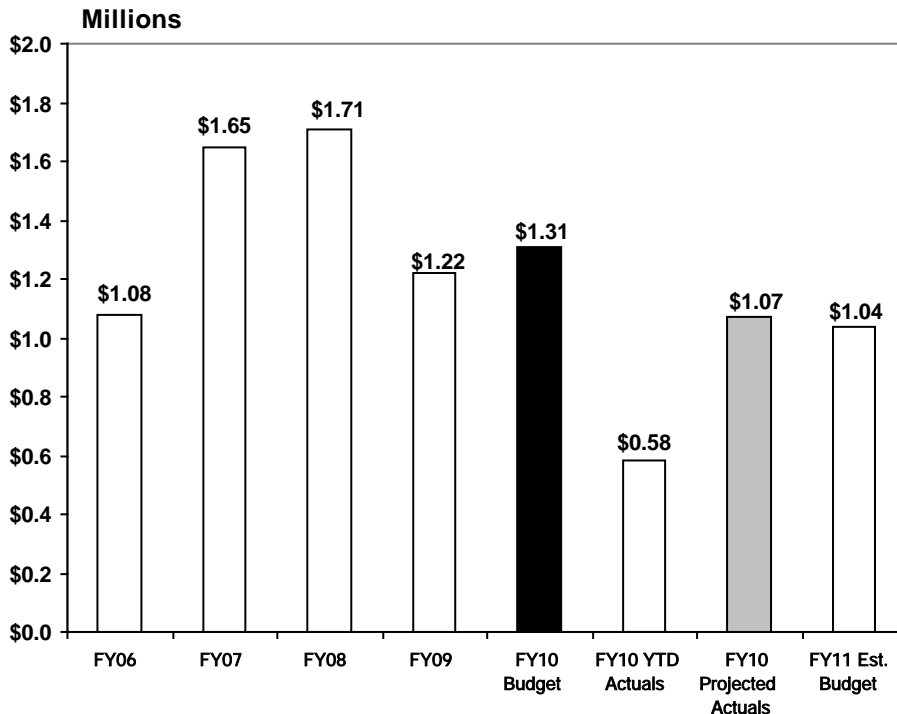
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## BUILDING PERMIT FEES

### Fiscal Year Actuals & Projections



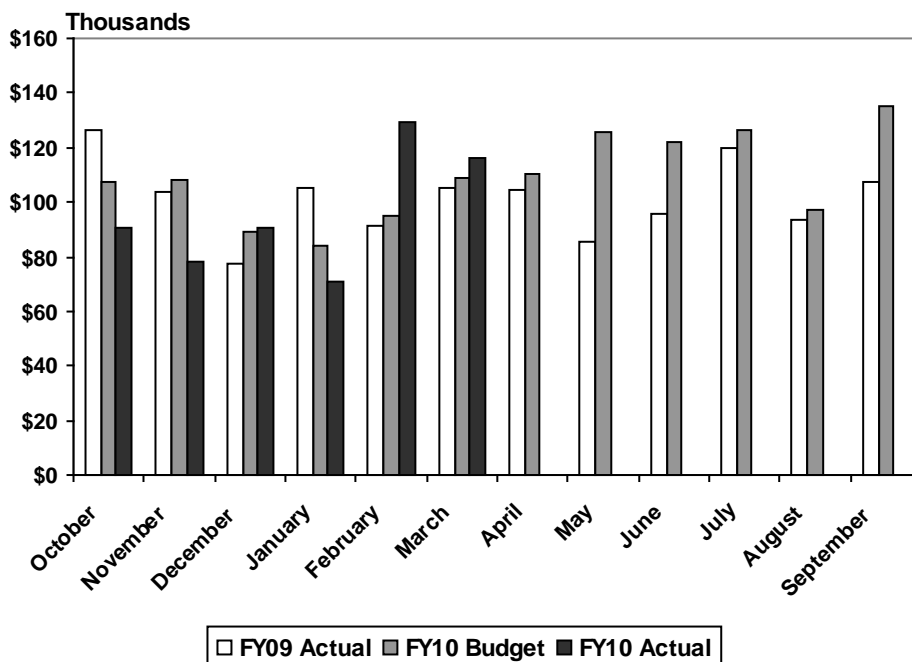
### Background:

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 was implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

### Trend:

Recovery from the current recession in the housing construction industry is not anticipated in FY10 and may not materialize in FY11. As a result of the continued decline in construction projects, the anticipated revenue for FY10 from permit fees is projected to be less than previous fiscal years. The FY11 estimated budget contemplates a continued decline, although not as severe.

### Monthly Totals: Budget vs Actuals



FY09 Budget: \$1,730,214

FY09 Actual: \$1,216,396

FY10 Budget: \$1,309,575

FY10 YTD Actual: \$576,327

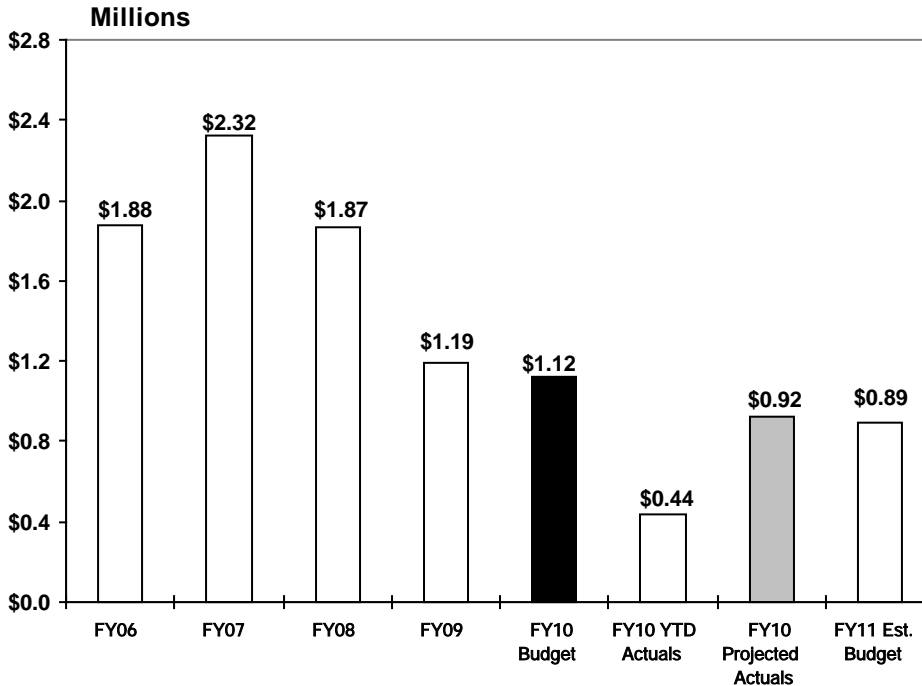
FY10 Projected Actual: \$1,071,119

FY11 Estimated Budget: \$1,042,530

# Leon County Government Fiscal Year 2010 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 fee study, the Board adopted a revised fee resolution effective October 1, 2006. Effective October 1, 2008, these fees were adjusted upward by 20%.

### Trend:

Prior to FY07, this revenue experienced modest growth. However, due to an economic downturn, beginning in late FY07 and FY08, actual collections were lower than anticipated. 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 was effective as of October 1, 2008.

Despite the fee increase, the current economic conditions in the construction industry have negatively impacted revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10. Estimates for FY11 indicate revenues consistent with FY10.

FY09 Budget: \$1,526,793

FY09 Actual: \$1,193,660

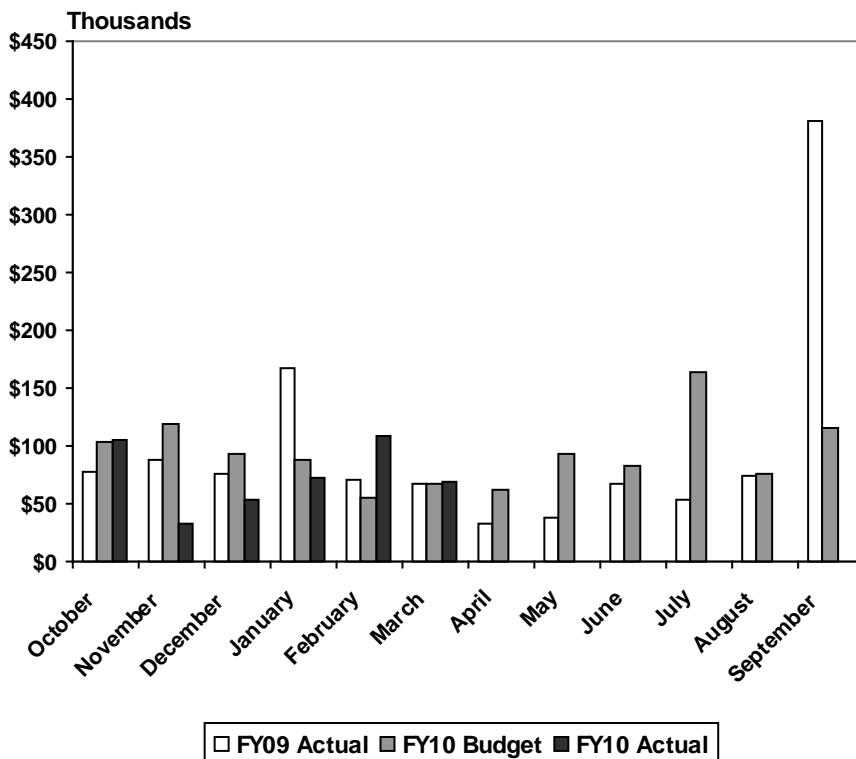
FY10 Budget: \$1,117,200

FY10 YTD Actual: \$440,710

FY10 Projected Actual: \$922,265

FY11 Estimated Budget: \$893,950

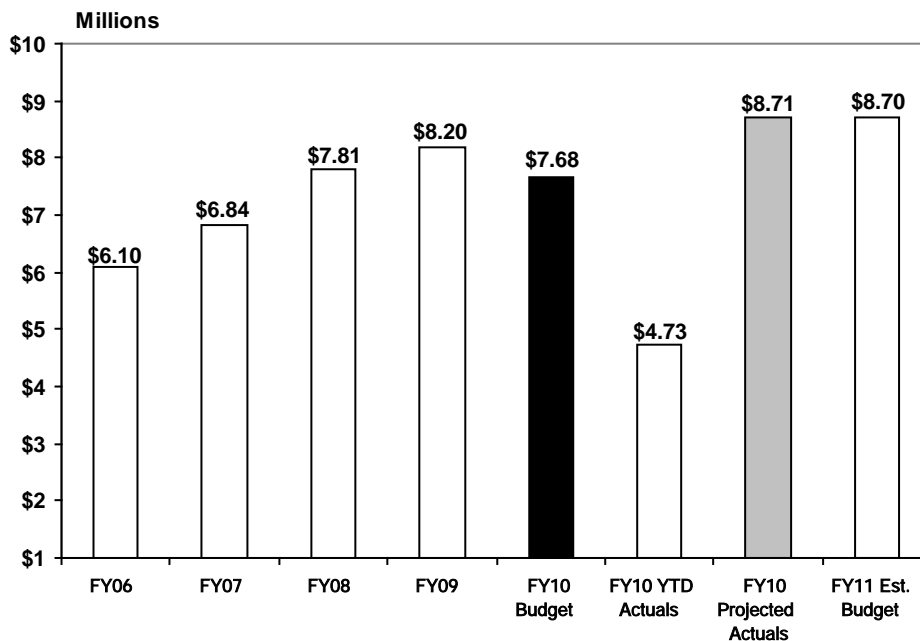
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## AMBULANCE FEES

### Fiscal Year Actuals & Projections



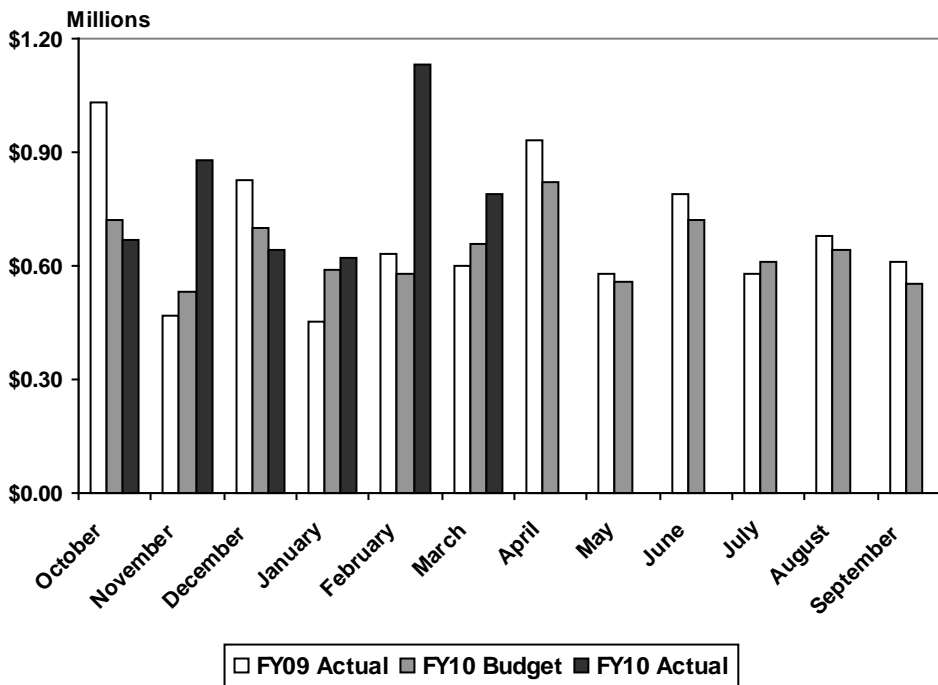
### Background:

Leon County initiated its ambulance service on January 1<sup>st</sup> 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 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). In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible.

### Monthly Totals: Budget vs Actuals



An analysis of collections indicates a steady increase since FY06 due to rising call volumes and improved collection efficiency. This trend is expected to continue and out-year revenue projections have been adjusted accordingly.

FY09 Budget: \$7,759,600

FY09 Actual: \$8,199,218

FY10 Budget: \$7,676,000

FY10 YTD Actual: \$4,730,545

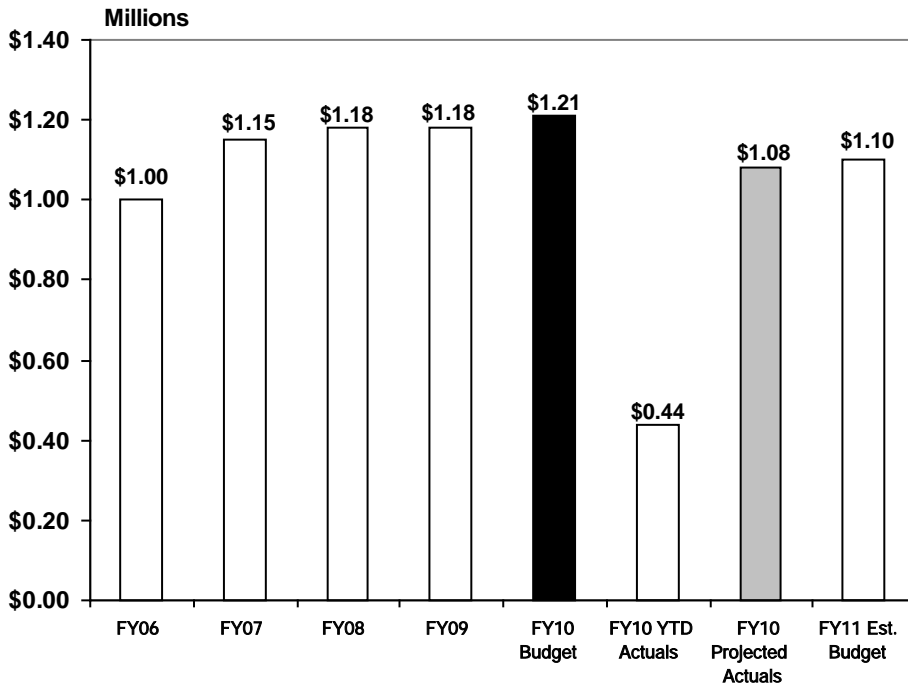
FY10 Projected Actual: \$8,714,295

FY11 Estimated Budget: \$8,702,000

# **Leon County Government** **Fiscal Year 2010 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). 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.

### **Trend:**

Revenues collected through Probation and Pre-Trial fees increased slightly since FY07. Projected FY10 revenues are lower than previously anticipated due to a decline in Probation and Pre-Trial caseloads, associated with early termination of sentences and a decrease in court ordered GPS pre-trial tracking. FY11 estimates include revenue from the recently established on-site urinalysis testing program.

FY09 Budget: \$1,851,685

FY09 Actual: \$1,183,698

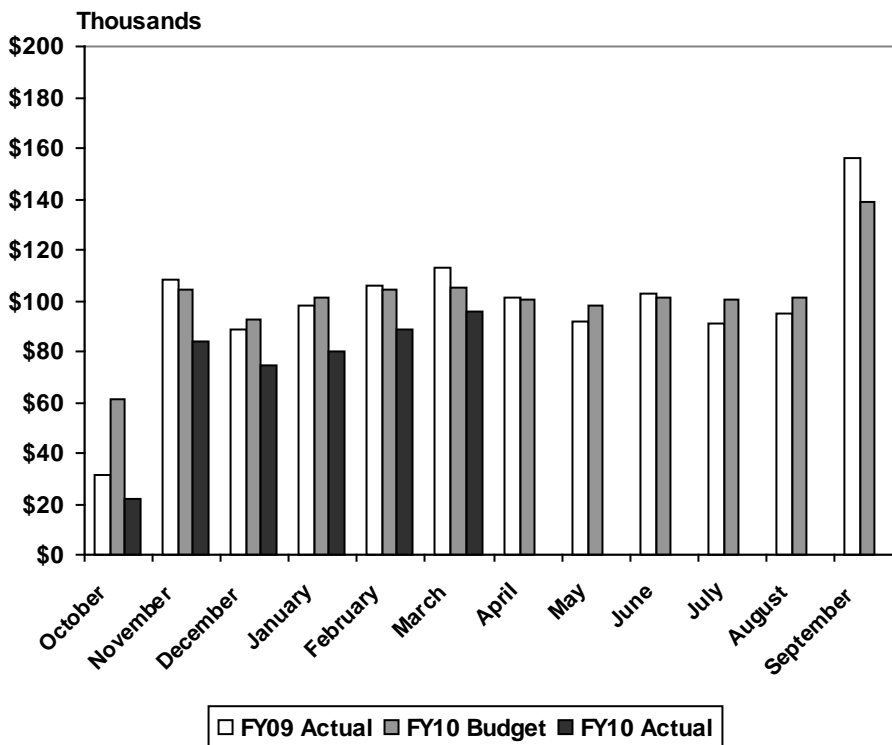
FY10 Budget: \$1,207,937

FY10 YTD Actual: \$444,648

FY10 Projected Actual: \$1,084,604

FY11 Estimated Budget: \$1,097,525

### **Monthly Totals: Budget vs Actuals**





**EXPENDITURES**



# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 4/26/10 (58% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY10</u> <u>Adj. Budget</u>	<u>FY10</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY10 Budget</u>	<u>% Over/Under</u> <u>FY10 Budget</u>
<b><u>Legislative/Administrative</u></b>						
<b><u>County Commission</u></b>						
001	100	County Commission	1,285,780	705,951	(579,829)	-45.10%
001	101	District 1	9,500	4,027	(5,473)	-57.61%
001	102	District 2	9,500	1,077	(8,423)	-88.66%
001	103	District 3	9,500	3,622	(5,878)	-61.87%
001	104	District 4	9,500	3,396	(6,104)	-64.25%
001	105	District 5	9,500	4,918	(4,582)	-48.23%
001	106	At Large District 6	9,500	2,592	(6,908)	-72.72%
001	107	At Large District 7	9,500	4,788	(4,712)	-49.60%
001	108	Commissioners Account	22,960	10,488	(12,472)	-54.32%
<b><u>County Administration</u></b>						
001	110	County Administration	755,748	338,935	(416,813)	-55.15%
<b><u>County Attorney</u></b>						
001	120	County Attorney	1,654,096	703,362	(950,734)	-57.48%
<b><u>Management &amp; Budget</u></b>						
001	130	Office of Management & Budget	753,041	388,480	(364,561)	-48.41%
501	132	Risk Management	242,898	99,876	(143,022)	-58.88%
501	821	Workers Comp/Risk Management	2,789,954	1,864,385	(925,569)	-33.18%
<b><u>Human Resources</u></b>						
001	160	Human Resources	1,114,957	456,478	(658,479)	-59.06%
<b>Subtotal:</b>			<b>8,685,934</b>	<b>4,592,377</b>	<b>(4,093,557)</b>	<b>-47.13%</b>
<b><u>Public Services</u></b>						
<b><u>Tourist Development</u></b>						
160	301	Administration	477,735	235,643	(242,092)	-50.67%
160	302	Advertising	725,000	166,141	(558,859)	-77.08%
160	303	Marketing	1,081,665	373,366	(708,299)	-65.48%
160	304	Special Projects	100,000	10,149	(89,851)	-89.85%
160	305	1 Cent (Performing Arts Center)	3,535,455	0	(3,535,455)	-100.00%
<b><u>Volunteer Center</u></b>						
001	113	Volunteer Center	184,352	100,021	(84,331)	-45.74%
<b><u>Intergovernmental Affairs</u></b>						
001	114	Intergovernmental Affairs	1,138,758	617,425	(521,333)	-45.78%
<b><u>Library Services</u></b>						
001	240	Policy, Planning & Operations	914,293	401,454	(512,839)	-56.09%
001	241	Public Services	2,601,287	1,211,991	(1,389,296)	-53.41%
001	242	Collection Services	891,043	400,837	(490,206)	-55.01%
001	243	Extension Services	2,100,415	954,654	(1,145,761)	-54.55%
<b><u>Cooperative Extension</u></b>						
001	361	Extension Education	521,236	251,032	(270,204)	-51.84%
<b><u>Veteran Services</u></b>						
001	390	Veteran Services	293,147	120,564	(172,583)	-58.87%

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 4/26/10 (58% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY10 Adj. Budget</u>	<u>FY10 YTD Expend.</u>	<u>\$ Over/Under FY10 Budget</u>	<u>% Over/Under FY10 Budget</u>
<b><u>Capital Regional Transportation Agency</u></b>						
001	402	Capital Regional Transportation Agency	214,309	110,386	(103,923)	-48.49%
<b><u>Blue Print 2000</u></b>						
001	403	Blue Print 2000 <sup>(1)</sup>	44,689	15,713	(28,976)	-64.84%
<b><u>Planning Department</u></b>						
001	817	Planning Department	1,031,304	249,282	(782,022)	-75.83%
<b><u>Emergency Medical Services</u></b>						
135	185	Emergency Medical Services	12,960,513	5,173,263	(7,787,250)	-60.08%
<b><u>Health &amp; Human Services</u></b>						
001	190	Health Department	237,345	237,345	0	0.00%
001	370	Human Services	4,784,237	2,531,617	(2,252,620)	-47.08%
001	371	Housing Services	527,156	256,335	(270,821)	-51.37%
001	971	Primary Health Care <sup>(2)</sup>	1,749,388	985,296	(764,092)	-43.68%
124	932040	SHIP 2007-2010	3,937	0	(3,937)	-100.00%
124	932041	SHIP 2008-2011	773,713	4,450	(769,263)	-99.42%
124	932042	SHIP 2009-2012	87,020	31,375	(55,645)	-63.95%
161	808	Housing Finance Authority	178,837	3,512	(175,325)	-98.04%
<b><u>Office of Sustainability</u></b>						
001	127	Office of Sustainability	312,638	120,219	(192,419)	-61.55%
<b>Subtotal:</b>			<b>37,469,472</b>	<b>14,562,069</b>	<b>(22,907,403)</b>	<b>-61.14%</b>
<b><u>Growth &amp; Environmental Management</u></b>						
<b><u>Building Inspection</u></b>						
120	220	Building Inspection	1,374,163	583,047	(791,116)	-57.57%
<b><u>Environmental Compliance</u></b>						
121	420	Environmental Compliance	1,467,563	691,417	(776,146)	-52.89%
<b><u>Development Services</u></b>						
121	422	Development Services	792,967	421,525	(371,442)	-46.84%
<b><u>Support Services</u></b>						
121	423	Support Services	799,031	388,513	(410,518)	-51.38%
<b><u>DEP Storage Tank</u></b>						
125	866	DEP Storage Tank	146,373	73,212	(73,161)	-49.98%
<b>Subtotal:</b>			<b>4,580,097</b>	<b>2,157,713</b>	<b>(2,422,384)</b>	<b>-52.89%</b>
<b><u>Management Services</u></b>						
<b><u>Minority/Women Small Business Enterprise</u></b>						
001	112	M/WBE Program	256,348	96,598	(159,750)	-62.32%
<b><u>Purchasing</u></b>						
001	140	Procurement	284,331	137,572	(146,759)	-51.62%
001	141	Warehouse	232,693	101,611	(131,082)	-56.33%
001	142	Property Control	44,984	22,367	(22,617)	-50.28%
<b><u>Facilities Management</u></b>						
001	150	General Operations	6,961,426	3,895,304	(3,066,122)	-44.04%
165	154	Bank of America	944,435	355,593	(588,842)	-62.35%
166	155	Huntington Oaks Plaza	92,100	20,736	(71,364)	-77.49%

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 4/26/10 (58% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY10</u> <u>Adj. Budget</u>	<u>FY10</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY10 Budget</u>	<u>% Over/Under</u> <u>FY10 Budget</u>
<b><u>Management Information Services</u></b>						
001	171	Management Information Services	5,483,217	3,100,368	(2,382,849)	-43.46%
001	421	Geographic Information Services	1,822,840	1,057,212	(765,628)	-42.00%
<b><u>County Probation</u></b>						
111	542	County Court Probation	1,061,143	538,746	(522,397)	-49.23%
111	544	Pretrial Release	1,075,160	473,236	(601,924)	-55.98%
111	599	Drug And Alcohol Testing	160,841	65,244	(95,597)	-59.44%
<b>Subtotal:</b>			<b>18,419,518</b>	<b>9,864,587</b>	<b>(8,554,931)</b>	<b>-46.44%</b>
<b><u>Public Works</u></b>						
<b><u>Support Services</u></b>						
106	400	Support Services	559,129	343,186	(215,943)	-38.62%
106	978	Administrative Chargebacks	-850,000	-405,405	444,595	-52.31%
<b><u>Engineering Services</u></b>						
106	414	Engineering Services	3,196,506	1,461,388	(1,735,118)	-54.28%
123	726	Water Quality Monitoring	73,000	11,509	(61,491)	-84.23%
<b><u>Operations- Stormwater Maintenance</u></b>						
106	431	Transportation Maintenance	4,224,252	1,909,981	(2,314,271)	-54.79%
106	432	Right of Way Management	2,005,904	886,032	(1,119,872)	-55.83%
123	433	Stormwater Maintenance	2,819,439	1,224,707	(1,594,732)	-56.56%
<b><u>Mosquito Control</u></b>						
122	214	Mosquito Control Grant	40,667	4,169	(36,498)	-89.75%
122	216	Mosquito Control	528,177	195,683	(332,494)	-62.95%
<b><u>Animal Services</u></b>						
140	201	Animal Services	1,107,944	458,854	(649,090)	-58.59%
<b><u>Parks &amp; Recreation Services</u></b>						
140	436	Parks & Recreation	2,311,405	1,163,941	(1,147,464)	-49.64%
<b><u>Solid Waste Management</u></b>						
401	435	Landfill Closure	521,456	0	(521,456)	-100.00%
401	437	Rural Waste Collection Centers	913,870	413,769	(500,101)	-54.72%
401	441	Transfer Station Operations	5,280,220	2,859,830	(2,420,390)	-45.84%
401	442	Landfill	2,070,645	841,579	(1,229,066)	-59.36%
401	443	Hazardous Waste	397,467	181,539	(215,928)	-54.33%
401	471	Residential Drop Off Recycling	464,807	192,665	(272,142)	-58.55%
<b><u>Fleet Management</u></b>						
505	425	Fleet Maintenance	2,930,943	1,244,684	(1,686,259)	-57.53%
<b>Subtotal:</b>			<b>28,595,831</b>	<b>12,988,111</b>	<b>(15,607,720)</b>	<b>-54.58%</b>
<b><u>Constitutional Officers</u> <sup>(3)</sup></b>						
<b><u>Clerk of Circuit Court</u></b>						
110	537	Circuit Court Fees	405,082	236,298	(168,784)	-41.67%
001	132	Clerk Finance	1,630,613	951,191	(679,422)	-41.67%
<b><u>Property Appraiser</u></b>						
001	512	Property Appraiser	4,174,574	3,336,332	(838,243)	-20.08%

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 4/26/10 (58% of Fiscal Year)

			<u>FY10</u>	<u>FY10</u>	<u>\$ Over/Under</u>	<u>% Over/Under</u>
<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>Adj. Budget</u>	<u>YTD Expend.</u>	<u>FY10 Budget</u>	<u>FY10 Budget</u>
		<u>Tax Collector</u>				
001	513	General Fund Property Tax Commissions	4,572,000	4,366,506	(205,494)	-4.49%
123	513	Stormwater Utility Non Ad-Valorem	16,883	16,973	90	0.53%
135	513	Emergency Medical Services MSTU	173,150	0	(173,150)	-100.00%
162	513	Special Assessment Paving	6,700	3,759	(2,941)	-43.90%
164	513	Sewer Services Killlearn Lakes I and II	5,000	4,373	(627)	-12.54%
401	513	Landfill Non-Ad Valorem	28,139	26,227	(1,912)	-6.80%
		<u>Sheriff</u>				
110	510	Law Enforcement	31,173,778	20,752,483	(10,421,295)	-33.43%
110	511	Corrections	29,418,602	19,612,401	(9,806,201)	-33.33%
125	864	Emergency Management	121,155	0	(121,155)	-100.00%
130	180	Enhanced 911	1,284,000	856,000	(428,000)	-33.33%
		<u>Supervisor of Elections</u>				
060	520	Voter Registration	1,805,971	836,706	(969,265)	-53.67%
060	521	Elections	1,398,131	135,514	(1,262,617)	-90.31%
060	525	SOE Grants	36,521	0	(36,521)	-100.00%
		<b>Subtotal:</b>	<b>76,250,299</b>	<b>51,134,762</b>	<b>(25,115,537)</b>	<b>-32.94%</b>

#### Judicial

001	540	Court Administration	188,640	98,937	(89,703)	-47.55%
001	547	Guardian Ad Litem	20,651	7,843	(12,808)	-62.02%
110	532	State Attorney	122,031	68,207	(53,824)	-44.11%
110	533	Public Defender	140,025	64,180	(75,845)	-54.17%
110	555	Legal Aid	95,985	38,792	(57,193)	-59.59%
114	586	Teen Court	189,592	56,846	(132,746)	-70.02%
116	810	Misdemeanor Drug Court	76,186	7,650	(68,536)	-89.96%
117	509	Alternative Juvenile Program	83,755	37,491	(46,264)	-55.24%
117	546	Law Library	82,679	20,746	(61,933)	-74.91%
117	548	Judicial/Article V Local Requirements	182,503	109,210	(73,293)	-40.16%
117	555	Legal Aid	82,679	38,500	(44,179)	-53.43%
<b>Subtotal:</b>			<b>1,264,726</b>	<b>548,401</b>	<b>(716,325)</b>	<b>-56.64%</b>

#### Non-Operating

##### Line Item Funding

001	888	Line Item Agency Funding	1,167,208	941,348	(225,860)	-19.35%
160	888	Tourist Development COCA Funding	504,500	504,500	0	0.00%

##### Juvenile Detention Payment

110	620	Juvenile Detention Payment - State	1,650,000	498,236	(1,151,764)	-69.80%
-----	-----	------------------------------------	-----------	---------	-------------	---------

##### City of Tallahassee

001	972	CRA-TIF Payment	1,834,193	1,887,882	53,689	2.93%
140	838	City Interlocal Payments (Fire, Parks & Recreation) <sup>(4)</sup>	1,765,362	774,847	(990,515)	-56.11%
145	838	Fire Service Payment <sup>(4)</sup>	6,311,232	0	(6,311,232)	-100.00%
164	838	Sewer Services Killearn Lake I and II <sup>(5)</sup>	237,280	0	(237,280)	-100.00%

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 4/26/10 (58% of Fiscal Year)

			<u>FY10</u>	<u>FY10</u>	<u>\$ Over/Under</u>	<u>% Over/Under</u>
<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>Adj. Budget</u>	<u>YTD Expend.</u>	<u>FY10 Budget</u>	<u>FY10 Budget</u>
<u><b>Other Non-Operating</b></u>						
001	278	Summer Youth Employment	73,943	6,389	(67,554)	-91.36%
001	379	Youth Sports Teams	4,750	1,000	(3,750)	-78.95%
001	820	Insurance Audit, and Other Expenses	908,211	555,259	(352,952)	-38.86%
001	831	Tax Deed Applications	22,500	21,277	(1,223)	-5.44%
110	508	Diversionary Program	200,000	0	(200,000)	-100.00%
116	800	Drug Abuse	51,159	24,460	(26,699)	-52.19%
145	843	Volunteer Fire Departments	542,515	158,075	(384,440)	-70.86%
131	529	800 MHZ System Maintenance	383,515	150,482	(233,033)	-60.76%
420	496	Amtrak Platform	23,747	0	(23,747)	-100.00%
502	900	Communications Control	626,695	313,483	(313,212)	-49.98%
<u><b>Interdepartmental Billing</b></u>						
		Countywide Automation	281,310	0	(281,310)	-100.00%
		Indirects (Internal Cost Allocations)	-5,917,223	0	5,917,223	0.00%
		Risk Allocations	1,341,882	1,340,970	(912)	-0.07%
		<b>Subtotal:</b>	<b>12,012,779</b>	<b>7,178,209</b>	<b>(4,834,570)</b>	<b>-40.25%</b>
<b>Total Operating</b>			<b>174,056,491</b>	<b>95,734,814</b>	<b>(78,321,677)</b>	<b>-45.00%</b>
<b>Total Non-Operating</b>			<b>12,012,779</b>	<b>7,178,209</b>	<b>(4,834,570)</b>	<b>-40.25%</b>
<b>Total CIP</b>			<b>124,235,276</b>	<b>17,847,313</b>	<b>(106,387,963)</b>	<b>-85.63%</b>
<b>Operating Grants (Operating Program, e.g. Storage Tanks)</b>			<b>1,209,386</b>	<b>113,207</b>	<b>(1,096,179)</b>	<b>-90.64%</b>
<b>Non Operating Grants</b>			<b>6,728,688</b>	<b>2,254,540</b>	<b>(4,474,148)</b>	<b>-66.49%</b>
<b>Total Debt Service</b>			<b>9,391,043</b>	<b>2,126,421</b>	<b>(7,264,622)</b>	<b>-77.36%</b>
<b>Total Reserves</b>			<b>32,025,130</b>	<b>48,370</b>	<b>(31,976,760)</b>	<b>-99.85%</b>
<b>TOTAL NET EXPENDITURES:</b>			<b>359,658,793</b>	<b>125,302,874</b>	<b>-234,355,919</b>	<b>-65.16%</b>

**NOTES:**

- (1) The Blue Print 2000 budget was established to fund the salary and benefits for an employee that opted to be on the County's payroll. Total expenses for this position are reimbursed.
- (2) The Board funded primary healthcare from general revenue in FY 2010.
- (3) Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by Florida Statute.
- (4) The first line includes the final payment to the City of Tallahassee for the former Fire contract. The second item is the payment for the new fire services agreement. Final payment under the new agreement will be based on actual collections.
- (5) This special assessment, levied on property owners in Killearn Lake 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.







# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Est. Bal. (A)</u>	<u>FY10</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<b><u>General &amp; Fine and Forfeiture Funds *</u></b>						
001	General Fund	17,397,849	15,965,911	16,294,533	55,720,604	29%
110	Fine and Forfeiture Fund	7,099,496	9,723,755	9,601,660	63,436,378	15%
	<b>Subtotal:</b>	<b>24,497,345</b>	<b>25,689,666</b>	<b>25,896,193</b>	<b>119,156,982</b>	<b>22%</b>

\* 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.

<b><u>Special Revenue Funds</u></b>						
106	County Transportation Trust Fund	6,657,052	6,219,033	7,194,293	12,423,778	58%
111	Probation Services Fund	1,380,387	996,511	841,475	2,784,737	30%
113	Law Library Trust Fund	30,782	452	461	0	N/A
114	Teen Court Fund (C)	175,879	147,317	62,369	202,170	31%
116	Drug Abuse Trust Fund	251,851	173,700	94,057	89,979	105%
117	Judicial Programs Fund	433,290	471,611	397,414	436,716	91%
120	Building Inspection Fund (D)	640,614	236,431	132,184	1,578,543	8%
121	Growth Management Fund (D)	1,974,954	996,465	300,126	3,932,077	8%
122	Mosquito Control Fund	356,351	789,310	702,960	819,682	86%
123	Stormwater Utility Fund	1,889,356	1,494,923	1,930,605	5,198,806	37%
124	Ship Trust Fund	942	942	0	0	N/A
125	Grants	991,611	837,220	908,408	645,839	141%
125	Capacity Fees (E)	457,041	764,773	0	315,687	0%
126	Non-Countywide General Revenue Fund (F)	1,722,866	1,566,138	1,577,013	18,947,031	8%
127	Grants (G)	0	5,660	30,948	0	N/A
130	911 Emergency Communications Fund	1,074,996	1,164,985	132,149	1,318,900	10%
131	Radio Communications Systems Fund (H)	0	0	134,368	0	N/A
135	Emergency Medical Services Fund (I)	9,509,549	3,179,290	3,788,089	14,868,628	25%
140	Municipal Service Fund	2,872,841	2,546,651	2,760,222	5,494,457	50%
160	Tourist Development Fund (1st - 3rd & 5th	1,079,817	609,414	342,001	3,794,551	9%
160	Tourist Development Fund - 4th Cent (J)	2,660,973	2,829,317	3,503,859	884,716	396%
161	Housing Finance Authority Fund	229,718	215,224	71,954	31,350	230%
162	Special Assessment Paving Fund	493,952	605,898	709,293	264,113	269%
163	Primary Care MSTU Fund	81,161	24,646	25,093	0	N/A
164	Killearn Lakes Units I and II Sewer Fund	3,638	25,092	25,092	242,280	10%
165	Bank of America Building Op. Fund	2,214,513	2,793,342	2,839,455	1,724,823	165%
166	Huntington Oaks Plaza Fund	0	0	88,900	0	N/A
	<b>Subtotal:</b>	<b>37,184,134</b>	<b>28,694,345</b>	<b>28,503,887</b>	<b>75,998,863</b>	<b>38%</b>

<b><u>Debt Service Funds</u></b>						
206	Debt Service - Series 1999	166,651	0	0	0	
211	Debt Service - Series 2003 A&B	17,926	18,449	18,449	955,280	
214	Debt Service - Series 1997	5,969	5,969	0	0	
216	Debt Service - Series 1998B	56,285	56,547	56,547	2,877,888	
218	Debt Service - Refunding 1993	943	943	0	0	
220	Debt Service - Series 2004	125,792	126,053	126,053	5,102,200	
	<b>Subtotal:</b>	<b>373,566</b>	<b>207,961</b>	<b>201,048</b>	<b>8,935,368</b>	

# Leon County Government

## Fiscal Year 2010 Mid-Year Financial Report

### SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Est. Bal. (A)</u>	<u>FY10</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<b><u>Capital Projects Funds</u></b>						
305	Capital Improvements Fund (K)	45,964,855	64,744,204	14,069,777		
306	Gas Tax Transportation Fund	4,066,495	5,720,219	1,029,949		
308	Local Option Sales Tax Fund (L)	44,326,327	39,029,619	17,308,975		
309	Local Option Sales Tax Extension Fund	11,285,168	12,644,326	326,303		
311	Construction Series 2003 A&B Fund	2,150,024	2,068,312	607,520		
318	1999 Bond Construction Fund	950,045	905,410	576,369		
320	Construction Series 2005	3,419,423	3,552,498	823,521		
321	Energy Savings Contract ESCO Capital	948,091	796,501	154,682		
330	911 Capital Projects Fund	405,952	401,925	1,417,702		
331	800 MHz Capital Projects Fund	1,711,099	1,686,173	1,727,853		
341	Countywide Road District Fund - Impact Fee	3,493,999	2,243,263	205,463		
343	NW Urban Collector Fund - Impact Fee	508,720	498,911	48,793		
344	SE Urban Collector Fund - Impact Fee	812,418	838,964	79,044		
	<b>Subtotal:</b>	<b>120,042,616</b>	<b>135,130,325</b>	<b>38,375,952</b>		
<b><u>Enterprise Funds</u></b>						
401	Solid Waste Fund (M)	2,849,208	6,786,955	6,789,565		
420	Amtrak Depot Fund	132,899	134,821	124,946		
	<b>Subtotal:</b>	<b>2,982,107</b>	<b>6,921,776</b>	<b>6,914,510</b>		
<b><u>Internal Service Funds</u></b>						
501	Insurance Service Fund	5,455,275	5,069,306	4,706,645		
502	Communications Trust Fund	15,205	-787	0		
505	Motor Pool Fund	-80,298	1,079	0		
	<b>Subtotal:</b>	<b>5,390,182</b>	<b>5,069,598</b>	<b>4,706,645</b>		
<b>TOTAL:</b>		<b>190,469,950</b>	<b>201,713,670</b>	<b>104,598,237</b>		

In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY10 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 FY11 budget unless otherwise noted.

**Notes:**

- A. Balances are estimated as year ending for FY 2010 and may be changed pending final audit adjustments.
- B. FY 2010 percentage estimates are only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service funds 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. Decline in Teen Court fund balance is related to declining revenues due to a reduction in the number of citations being issued and the utilization of fund balance to fund a position through FY 2011.
- D. The reduction in fund balance for the Growth and Building Inspection funds is due to utilization of fund balance to offset revenue reductions due to a downturn in the real estate and construction related markets. If the downward trends continue, the fund balances are anticipated to be depleted in FY 2011 or early FY 2012.
- E. 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 concurrency capacity payments.
- F. Non countywide general revenue includes state shared and 1/2 cent sales tax. This fund is used to account for non countywide general revenue sources. Funds are not expended directly from the fund, but are transferred to funds that provide non countywide services.
- G. This fund is used to separate grants that are interest bearing grants.
- H. The Radio Communications Systems Fund is used to account for the new radio system for Joint Dispatch. These funds were previously reflected in Fund 331.
- I. The Emergency Medical Services (EMS) fund balance reflects an increase in the collection of ambulance fees.
- J. 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 Board approved the levying of a 5th cent effective May 1, 2009.
- K. The fund balance reflects the remaining capital reserves budgeted during FY 2010 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- L. The fund balance reflects the remaining capital reserves budgeted during FY 2010 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax for the next five to eight years.
- M. Amount reflected is unrestricted retained earnings.

**CAPITAL IMPROVEMENT  
PROGRAM**



**CAPITAL IMPROVEMENT  
PROGRAM**



# Leon County Government FY 2010 Mid-Year Financial Report

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	14	13.7%	16,960,512	5,453,741	32.2%	11,506,771
General Government	36	11.4%	14,104,858	2,512,287	17.8%	11,592,571
Health and Safety	13	23.6%	29,355,655	2,203,226	7.5%	27,152,429
Solid Waste	7	1.8%	2,206,534	927,475	42.0%	1,279,059
Stormwater	16	14.7%	18,249,745	1,406,131	7.7%	16,843,614
Transportation	25	34.9%	43,357,972	5,344,453	12.3%	38,013,519
<b>TOTAL</b>	<b>111</b>	<b>100%</b>	<b>\$ 124,235,276</b>	<b>\$ 17,847,313</b>	<b>14.4%</b>	<b>\$ 106,387,963</b>

Note: This Capital Improvement Program Summary reflects the adjusted budget and year to date activity from October 1, 2009 to April 28, 2010.

# Leon County Government FY 2010 Mid-Year Financial Report

## CULTURE AND RECREATION

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Balance</u>
045001	Apalachee Parkway Regional Park	285,827	141,382	49.5%	144,445
086055	Branch Library Expansions	2,867,081	186,247	6.5%	2,680,834
042003	Capital Cascades Greenway	331,400	274,782	82.9%	56,618
085001	Eastside Branch Library	5,280,308	161,776	3.1%	5,118,532
043007	Fred George Park	2,025,750	1,629,237	80.4%	396,513
046009	Greenways Capital Maintenance	91,830	63,466	69.1%	28,364
042002	Hopkins Crossing Park	14,544	-	0.0%	14,544
083001	Lake Jackson Branch Library	4,442,201	2,837,374	63.9%	1,604,827
044003	Miccosukee Greenways	150,000	-	0.0%	150,000
044002	Miccosukee Park	225,000	17	0.0%	224,983
046001	Parks Capital Maintenance	230,000	139,969	60.9%	90,031
045007	Pedrick Road Pond Walking Trail	125,000	1,945	1.6%	123,055
043003	Tower Road Park	184,307	5,936	3.2%	178,371
081004	Woodville Library	707,264	11,610	1.6%	695,654
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$ 16,960,512</b>	<b>\$ 5,453,741</b>	<b>32.2%</b>	<b>\$ 11,506,771</b>

## GENERAL GOVERNMENT

086010	Accessibility Improvements	30,000	-	0.0%	30,000
086011	Architectural & Engineering Services	60,000	-	0.0%	60,000
086025	BOA Building Acquisition/Renovations	1,054,426	172,739	16.4%	881,687
086054	Centralized Storage Facility	33,431	1,900	5.7%	31,531
086017	Common Area Furnishings	53,566	741	1.4%	52,825
086026	Community Services Building HVAC	190,210	66,385	34.9%	123,825
086027	Courthouse Renovations	87,562	62,338	71.2%	25,224
086024	Courthouse Repairs	131,200	13,367	10.2%	117,833
086007	Courtroom Minor Renovations	50,000	15,222	30.4%	34,778
076023	Courtroom Technology	145,856	15,326	10.5%	130,530
076003	Data Wiring	33,203	13,494	40.6%	19,709
096015	Election Equipment	1,302,473	-	0.0%	1,302,473
076005	Supervisor of Elections Technology	25,000	10,693	42.8%	14,307
076048	Electronic Timesheets	22,745	-	0.0%	22,745
086037	Elevator Generator Upgrades	592,527	261,518	44.1%	331,009
086041	Emissions Reductions and Energy Construction	435,877	8,059	1.8%	427,818
086032	ESCO Project	657,420	3,513	0.5%	653,907
076008	File Server Upgrade	305,494	226,167	74.0%	79,327
076055	GEM Technology Request	66,763	-	0.0%	66,763
086057	General County Maintenance and Minor Renovations	21,800	-	0.0%	21,800
026018	General Government New Vehicle Requests	59,000	49,872	84.5%	9,128
026003	General Vehicle & Equipment Replacement	492,000	183,115	37.2%	308,885
076009	Geographic Information Systems	210,464	72,417	34.4%	138,047
076060	GIS Incremental Basemap Update	258,500	257,343	99.6%	1,157
076042	Hansen Work Order Management	115,122	93,091	80.9%	22,031
083002	Huntington Oaks Plaza Building Improvements	34,000	-	0.0%	34,000
096019	Local Economic Stimulus Program	3,500,000	-	0.0%	3,500,000
076018	Network Backbone Upgrade	209,178	162,024	77.5%	47,154
086033	Parking Lot Maintenance	89,118	-	0.0%	89,118
076015	Permit and Enforcement Tracking Site	186,071	9,713	5.2%	176,358
076045	Property Appraiser Technology	230,000	47,000	20.4%	183,000
076051	Public Defender Technology	52,804	15,744	29.8%	37,060
086060	Public Works Facility Renovations	27,300	7,730	28.3%	19,570
076047	State Attorney Technology	30,000	1,033	3.4%	28,967
086003	Traffic Court Building	2,865,905	534,468	18.6%	2,331,437
076024	User Computer Upgrades	445,843	207,275	46.5%	238,568
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 14,104,858</b>	<b>\$ 2,512,287</b>	<b>17.8%</b>	<b>\$ 11,592,571</b>

# Leon County Government

## FY 2010 Mid-Year Financial Report

### HEALTH AND SAFETY

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Balance</u>
096013	Additional Ambulance & Equipment	5,546	5,546	100.0%	-
096018	Digital Radio System	1,921,643	1,220,464	63.5%	701,179
096010	Emergency Medical Services Equipment	105,178	22,781	21.7%	82,397
096008	Emergency Medical Services Facility	8,273,545	-	0.0%	8,273,545
076058	Emergency Medical Services Technology	19,975	5,720	28.6%	14,255
026014	EMS Vehicle & Equipment Replacement	514,254	514,025	100.0%	229
086031	Jail Roof Replacement	3,570,996	-	0.0%	3,570,996
096020	Mobile Emergency Animal Shelter Unit	32,330	31,967	98.9%	363
096016	Public Safety Facility	14,289,454	19,283	0.1%	14,270,171
086056	Robert Stevens Health Clinic Roof	126,073	16,681	13.2%	109,392
086042	Sheriff Heliport Building Construction	395,000	326,497	82.7%	68,503
086061	Urinalysis Testing Building Renovations	50,000	40,262	80.5%	9,738
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
<b>TOTAL HEALTH AND SAFETY</b>		<b>\$ 29,355,655</b>	<b>\$ 2,203,226</b>	<b>7.5%</b>	<b>\$ 27,152,429</b>

### SOLID WASTE

036019	Household Hazardous Waste Collection Center	531,000	172,277	32.4%	358,723
036016	Household Hazardous Waste Locker	24,000	-	0.0%	24,000
036003	Landfill Heavy Equipment Replacement	376,397	336,539	89.4%	39,858
036002	Landfill Improvements	174,334	12,271	7.0%	162,063
036027	RWSC Compact Equipment	86,000	33,035	38.4%	52,965
036010	Transfer Station Heavy Equipment Replacement	435,500	357,553	82.1%	77,947
036023	Transfer Station Improvements	579,303	15,800	2.7%	563,503
<b>TOTAL SOLID WASTE</b>		<b>\$ 2,206,534</b>	<b>\$ 927,475</b>	<b>42.0%</b>	<b>\$ 1,279,059</b>

### STORMWATER

066024	Aerial Larviciding Unit	56,000	-	0.0%	56,000
067002	BP 2000 Water Quality Enhancements	3,046,977	80,913	2.7%	2,966,064
064005	Bradfordville Pond 4 Outfall Stabilization	238,894	2,781	1.2%	236,113
064004	Bradfordville Pond 6 Rehabilitation	70,437	1,891	2.7%	68,546
066001	CARDS: Stormwater Program Startup	400,000	-	0.0%	400,000
064001	Killearn Acres Flood Mitigation	2,229,316	498,624	22.4%	1,730,692
064006	Killearn Lakes Stormwater	420,214	119,520	28.4%	300,694
065001	Lafayette Street Stormwater	2,393,015	9,321	0.4%	2,383,694
062001	Lake Munson Restoration	338,110	58,981	17.4%	279,129
062002	Lakeview Bridge	75,934	2,438	3.2%	73,496
063005	Lexington Pond Retrofit	5,596,723	358	0.0%	5,596,365
062004	Longwood Subdivision Retrofit	224,119	438	0.2%	223,681
063004	Okeeheepkee/Woodmont Pond	1,882,768	4,133	0.2%	1,878,635
063009	Rhoden Cove Wetland Restoration	563,444	293,710	52.1%	269,734
066026	Stormwater Filter Replacement	215,294	-	0.0%	215,294
026004	Stormwater Vehicle & Equipment Replacement	498,500	333,023	66.8%	165,477
<b>TOTAL STORMWATER</b>		<b>\$ 18,249,745</b>	<b>\$ 1,406,131</b>	<b>7.7%</b>	<b>\$ 16,843,614</b>

# Leon County Government FY 2010 Mid-Year Financial Report

## TRANSPORTATION

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Balance</u>
057914	2/3 2/3 - Linene Woods	202,302	20,658	10.2%	181,644
057900	2/3 2/3 - Program Start Up Cost	100,000	34,827	34.8%	65,173
026015	Pavement Markings	73,515	-	0.0%	73,515
056001	Arterial/Collector Resurfacing	3,610,280	1,160,257	32.1%	2,450,023
054003	Bannerman Road	2,598,520	450,843	17.3%	2,147,677
054010	Beech Ridge Trail Extension	836,743	450	0.1%	836,293
055001	Buck Lake Road	4,328,943	556,132	12.8%	3,772,811
053004	Cloudland Drive	181,113	6,795	3.8%	174,318
056005	Community Safety & Mobility	2,057,833	156,424	7.6%	1,901,409
056007	Florida DOT Permitting Fees	100,000	3,367	3.4%	96,633
051005	Gaines Street	6,360,908	-	0.0%	6,360,908
057001	Intersection and Safety Improvements	6,230,814	145,454	2.3%	6,085,360
054005	Kerry Forest Parkway Extension	6,270	6,269	100.0%	1
057005	Local Road Resurfacing	901,167	261,952	29.1%	639,215
055005	Magnolia Dr. & Lafayette St. Intersection	776,337	1,451	0.2%	774,886
026002	Miccosukee Road Complex	1,352,693	917,103	67.8%	435,590
051006	Natural Bridge Road Bridge	661,230	7,270	1.1%	653,960
053003	North Monroe Turn Lane	2,081,537	59,614	2.9%	2,021,923
026006	Open Graded Cold Mix Stabilization	1,806,507	211,482	11.7%	1,595,025
057003	Private Road Maintenance Start Up	100,000	8,095	8.1%	91,905
026005	Public Works Vehicle & Equipment Replacement	786,407	458,712	58.3%	327,695
053002	Pullen Road at Old Bainbridge Road	1,300,112	2,682	0.2%	1,297,430
053005	Talpeco Road & Highway 27 North	380,138	3,790	1.0%	376,348
054007	Timberlane Road Intersections	311,267	221,468	71.2%	89,799
056010	Transportation and Storm Water Improvements	6,213,336	649,358	10.5%	5,563,978
<b>TOTAL TRANSPORTATION</b>		<b>\$ 43,357,972</b>	<b>\$ 5,344,453</b>	<b>12.3%</b>	<b>\$ 38,013,519</b>





# Leon County Government

## Fiscal Year 2010 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 \$6.7 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 of two funds (Reimbursement Grants or Interest Bearing Grants). While placed in a 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. The interest grant funds was created to recognize and account for interest earned in certain grants pursuant to the grant contract.

Two programs that are considered "grants" are located outside of the grant funds. 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, and the Emergency Management Base Grant. 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.

<b>Budget by Administering Department</b>				
<b>Department</b>	<b>% of Total Grants</b>	<b>FY10 Budget</b>	<b>FY10 Expended</b>	<b>Balance</b>
Growth and Environmental Management	0.03%	2,000	-	2,000
Management Services	1.94%	130,762	76,901	53,861
Public Services	45.69%	3,074,319	901,400	2,172,919
Public Works	25.11%	1,689,313	788,346	900,967
Judicial - Courts	5.16%	346,958	179,927	167,031
Constitutional - Sheriff	19.61%	1,319,335	308,066	1,011,269
Miscellaneous	2.47%	166,001	-	166,001
<b>TOTAL:</b>	<b>100%</b>	<b>6,728,688</b>	<b>2,254,640</b>	<b>4,474,048</b>

**Leon County Government  
Fiscal Year 2010 Mid-Year Financial Report**

**Grants Program Summary  
\*Denotes Interest Bearing Grant**

Org	Grant/Program	Description/Purpose	FY10 Budget	Spent	% Unspent
<b><u>Growth &amp; Env. Mgmt.</u></b>					
934013*	Wildlife Preservation	Payment for the planting of trees which can not be practically planted on development sites - used to fund animal rehabilitation agencies	2,000	-	100.00%
Subtotal:			2,000	-	100.00%
<b><u>Management Services</u></b>					
<b><u>Facilities Management</u></b>					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	1,000	100	90.00%
<b><u>Probation/Pretrial</u></b>					
982050	Enhanced Pretrial/Probation	Coordinated assessment and case management model, includes "passive" and "active" GPS tracking and electronic monitoring services	129,762	76,801	40.81%
Subtotal:			130,762	76,901	41.19%
<b><u>Public Services</u></b>					
<b><u>Cooperative Extension</u></b>					
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	1,566	-	100.00%
914015	Title III Federal Forestry	Funds search, rescue, and emergency services on federal land as well as fire prevention and forest related educational opportunities.	10,852	-	100.00%
914039	Specialty Crop Block Grant	The grant will be used to provide educational outreach programs serving small farm producers and community market vendors within Leon County.	20,190	85	99.58%
914040	Specialty Crop Block Grant FY10		29,000	-	100.00%
<b><u>Emergency Medical Services</u></b>					
951038*	DOH-EMS Match	Funding provided to purchase and install Dispatch Map Routing and Deployment Software	30,902	21,768	29.56%
951039*	DOH-EMS Match	Funding supports Critical Care Transport Training and Equipment Program	28,390	5,618	80.21%
951041*	DOH-EMS Match	Funds used to support Public Education	41,862	37,796	9.71%
961027*	DOH-EMS Match M9036	Funds support purchase of AEDs for Businesses and Non-Profit Organizations	36,000	32,100	10.83%
961028*	DOH-EMS Match M9037	Funds support the Bariatric Equipment Program	29,586	29,400	0.63%
961029*	DOH-EMS Match M9038	Funds support purchase of Motorized Lift Assist Stretchers	158,412	158,412	0.00%
961030*	DOH-EMS Match M9039	Funds used to purchase Rough Terrain Response Cart	60,250	55,779	7.42%
<b><u>Volunteer Services</u></b>					
915040	Hands On Grant	Develops Family Friendly volunteer projects in the areas of education, environment, and the economy	5,000	1,714	65.73%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	2,980	1,950	34.56%
915059	TS Fay Recovery	This grant will be used to offset VolunteerLEON and Big Bend Community Organizations Active in Disasters (COAD) staff travel expenses to identify unmet needs of Big Bend residents from Tropical	23,098	18,226	21.09%
<b><u>Intergovernmental Affairs</u></b>					
915011	Climate Action Summit	Funding to support the county sustainability initiative	24,642	1,000	95.94%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	213,538	81,255	61.95%
933013	Choose Life	Program funds generated from <i>Choose Life</i> license plates for allocation based on criteria established by State law	68,830	21,712	68.46%
<b><u>Library Services</u></b>					

**Leon County Government**  
**Fiscal Year 2010 Mid-Year Financial Report**

**Grants Program Summary**  
**\*Denotes Interest Bearing Grant**

Org	Grant/Program	Description/ Description/Purpose	FY10 Budget	Spent	% Unspent
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	61,454	14,060	77.12%
912036	Knight Foundation Grant	Funds improved access to information through the purchase of NetBook computers for use by library patrons.	166,500	-	100.00%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	68,328	-	100.00%
913032	Friends-Main Library Tribute	Friends of the Library contribution	2,130	-	100.00%
913045	Friends-Literacy	Annual donation in support of basic literacy	20,506	3,768	81.62%
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	129,180	5,478	95.76%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate auction	175,726	-	100.00%
<b><u>Health &amp; Human Services</u></b>					
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%
932013	Foreclosure Prevention	Funds will be allocated equally between the down payment assistance and the foreclosure prevention programs	1,361,267	411,280	69.79%
932035	CDBG Emergency Housing Grant	Funding to assist in housing rehabilitation for income eligible homeowners affected by the March 2009 flooding event.	262,273	-	100.00%
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	1,000	-	100.00%
<b>Subtotal:</b>			<b>3,074,319</b>	<b>901,400</b>	<b>70.68%</b>
<b><u>Public Works</u></b>					
915025	Federal Stimulus Intersection & Safety Improvement	Funding received as part of the American Recovery and Reinvestment Act for safety related improvements to intersections.	831,252	575,457	30.77%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing and Rhoden Cove is pending	122,494	69,525	43.24%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	44,683	3,040	93.20%
921116*	Miccosukee Community Center		2,231	-	100.00%
921126*	Chaires Community Center		14,306	6,127	57.17%
921136*	Woodville Community Center	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.	7,569	-	100.00%
921146*	Fort Braden Community Center		9,734	-	100.00%
921156*	Bradfordville Community Center		5,192	63	98.79%
922056	EPA	Development of a tracking system for chemicals in school labs	3,990	-	100.00%
001000*	Side Walks District 1		12,922	-	100.00%
002000*	Side Walks District 2		10,262	-	100.00%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	25,940	-	100.00%
004000*	Side Walks District 4		30,743	-	100.00%
005000*	Side Walks District 5		3,300	-	100.00%
008000	Perkins Sidewalk Fed Stimulus		23,736	23,859	-0.52%
008001	Dempsey Mayo Sidewalk Fed Stimulus	Funding received as part of the American Recovery and Reinvestment Act for the construction of sidewalks.	174,288	109,841	36.98%
008002	Velda Dairy Sidewalk Fed Stimulus		306,023	333	99.89%
009003	Tallahassee Ranch Club II		19,648	101	99.48%
009009	Woodville Highway Widening	Fee paid by developers to County for road and safety improvements.	41,000	-	100.00%
<b>Subtotal:</b>			<b>1,689,313</b>	<b>788,346</b>	<b>53.33%</b>

**Leon County Government  
Fiscal Year 2010 Mid-Year Financial Report**

**Grants Program Summary  
\*Denotes Interest Bearing Grant**

Org	Grant/Program	Description/ Description/Purpose	FY10 Budget	Spent	% Unspent
<b>Judicial</b>					
944108*	DCF Mental Health	This funding will be utilized for the expansion of the Crisis Intervention Training (CIT) program, the implementation of a mental health court, the implementation of a competency restoration program, and for the evaluation of the effectiveness of the program	280,168	113,967	59.32%
943080	DCF - Drug Testing	Funding received to pay for testing and treatment costs related with Adult Drug Court	36,790	36,790	0.00%
982051	JAG Drug Court Grant	Felony Drug Court assistance funding for counseling services.	30,000	29,170	2.77%
<b>Subtotal:</b>			<b>346,958</b>	<b>179,927</b>	<b>48.14%</b>
<b>Constitutional Officers</b>					
951045	Hazardous Material Site Study	Funds for hazardous material site study.	17,312	-	100.00%
951060	Regional Selective Routing Installation	This project is to improve E-911 communication between emergency jurisdictions.	311,903	302,499	3.02%
<b>Law Enforcement</b>					
982030	FDLE JAG Grant	Federal Stimulus funding allocated through JAG to be utilized purchasing computer equipment for the Leon County Sheriffs and Tallahassee Police departments.	820,284	-	100.00%
982052	JAG Sheriff Internet Crime Grant	Funding for Leon County Sheriffs internet crime against children investigations.	65,000	5,568	91.43%
982053	JAG TPD Equipment Grant	Funding to be utilized purchasing law enforcement software applications and equipment by the Tallahassee Police Department.	104,836	-	100.00%
<b>Miscellaneous</b>					
918001	Southwood Payment - Woodville Highway	Proportionate share payment from Southwood Development to go to the Florida Department of Transportation for improvements to Woodville Highway.	151,001	-	100.00%
991	Grant Match Funding	Funding set aside to meet grant requirements	15,000	-	100.00%
<b>Subtotal:</b>			<b>1,485,336</b>	<b>308,066</b>	<b>79.26%</b>
<b>TOTAL:</b>			<b>6,728,688</b>	<b>2,254,640</b>	<b>66.49%</b>

**COMMUNITY ECONOMIC  
PROFILE**



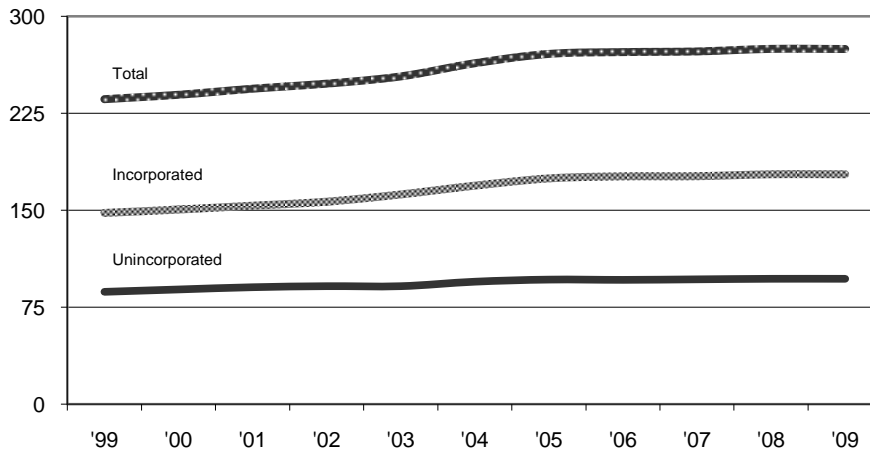


# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Community Economic Profile

### Population

Thousands



Sources:

- 2009, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2009
- 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2009.

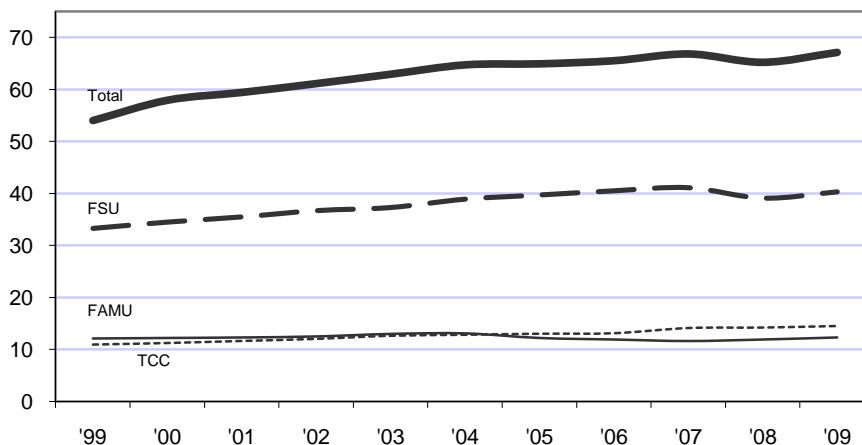
The Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), estimated the 2009 Leon County population at 274,803 residents; 65% incorporated and 35% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. This trend is anticipated to continue over the next decade. Population estimates include higher education enrollment.

Beginning in 2006 Leon County's population began to lag the estimated state growth rate of 2.4% in 2006 and 1.8% in 2007. Both the state and county growth rates slowed to less than 1% in 2008. Since the 2000 census, the county population has increased an estimated 14.8%, while the state has grown an estimated 17.7%.

Leon County had the second highest growth rate of the neighboring counties since the last census: Wakulla (34.4%), Jefferson (12.8%) and Gadsden (12.3%).

### Higher Education Enrollment

Thousands



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

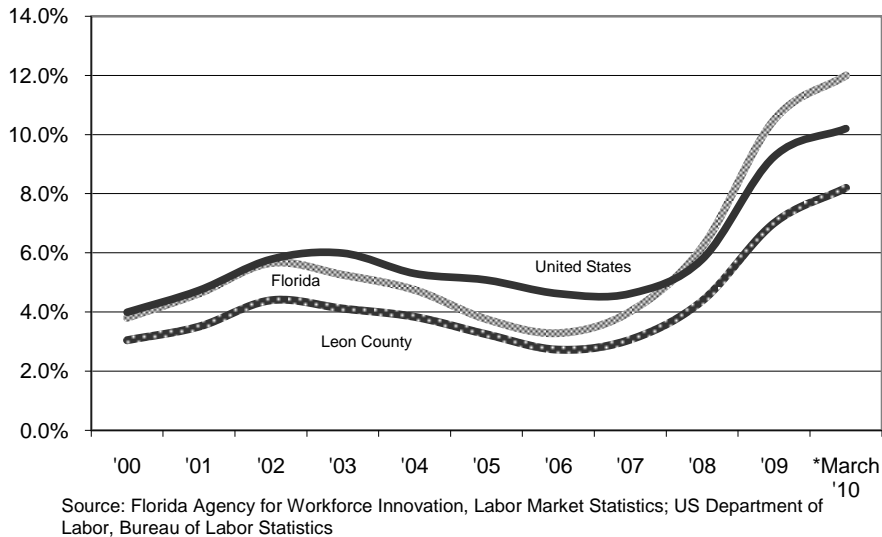
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2009 rebounded from the decline in 2008 to 67,065, an increase of 3%.

In the last decade, TCC has had the highest overall average enrollment increase (2.96%), followed by FSU (2.14%) and FAMU (.79%).

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Community Economic Profile

### Unemployment Statistics

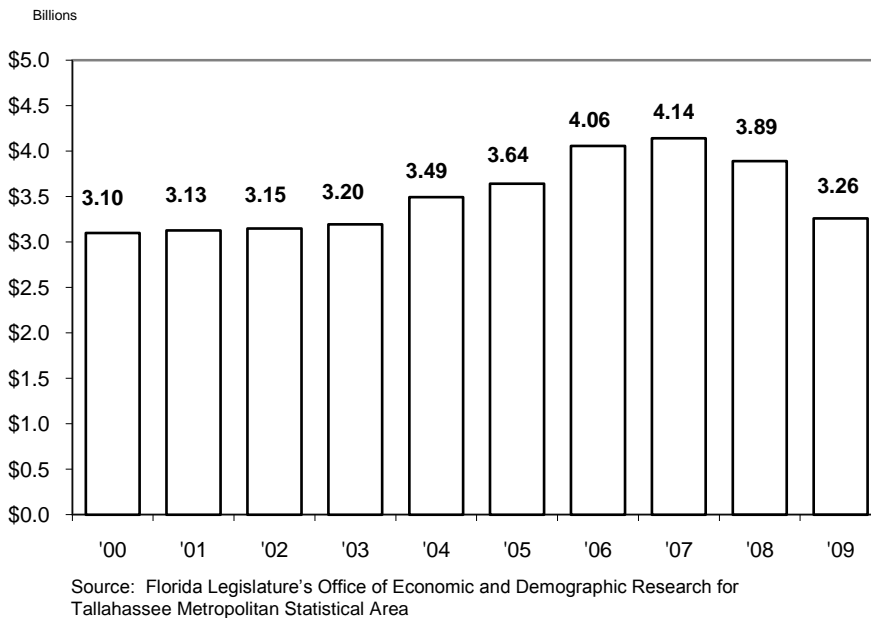


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. After increasing from 2000 to 2002, the unemployment rate decreased through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 40% increase in unemployment compared to Leon County's 38% increase.

The recession has further increased Florida's unemployment rate to 12%, which is 1.8% higher than the current national average of 10.2%. While Leon County's unemployment rate typically trends lower than the state or national rates, the current 8.2% rate is an increase of 17% from the 7.01% unemployment rate in 2009.

\*FY10 data for March only. In March 2010, Liberty County had the state's lowest rate (7.3%), followed by Monroe (7.7%), and Leon (8.2%).

### Taxable Sales



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 experienced a steady increase from 2002 to 2006 and moderated thru 2008, indicating the beginning of the current economic downturn. In 2009 taxable sales declined by \$627 million or 16%.

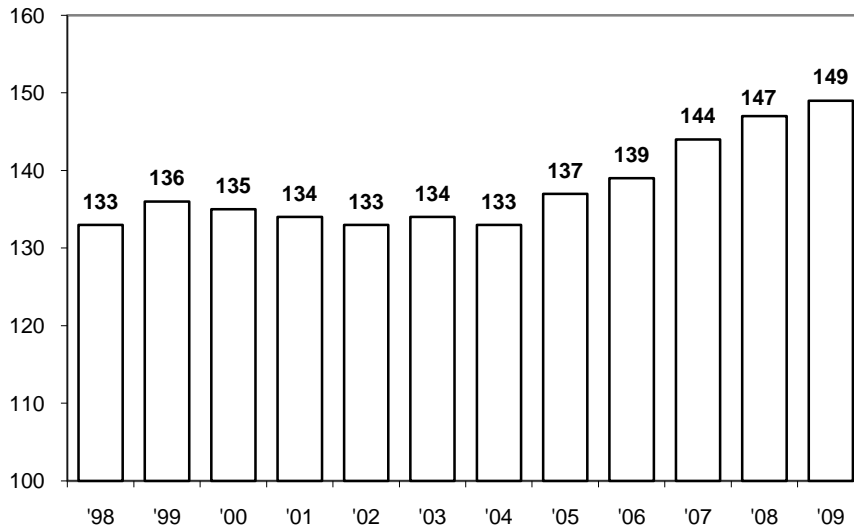
In 2007, taxable sales increased 2%. In 2008, taxable sales decreased 6%. In 2009, taxable sales decreased 16%.

# Leon County Government Fiscal Year 2010 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

The local labor force consists of the total number of people employed and individuals seeking employment including those classified as unemployed.

Since 1998, Leon County's labor force has increased an average of 1% annually. The County's labor force increased 1.13% from 2008 to 2009.

The percentage of the labor force for Government has decreased since 1998, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have all increased, which reflects a more diverse economy.

### Employment by Industry – 1998 vs. 2009

Industry	Employees 1998	% Labor Force	Employees 2009	% Labor Force	% Change
Government	60,800	38.30%	62,900	36.70%	3.50%
Education and Health Services	15,600	9.80%	19,500	11.40%	25.00%
Professional and Business Services	14,400	9.40%	18,500	10.80%	24.20%
Retail Trade	18,500	11.60%	17,400	10.20%	-5.90%
Leisure and Hospitality	12,400	7.80%	16,200	9.50%	30.60%
Other Services	8,000	5.00%	10,000	5.80%	25.00%
Financial Activities	6,800	4.30%	7,400	4.30%	8.80%
Construction	7,100	4.50%	7,100	4.10%	0.00%
Manufacturing	5,100	3.20%	3,800	2.20%	-25.50%
Information	4,200	2.60%	3,400	2.20%	-19.00%
Wholesale	3,400	2.10%	3,400	2.00%	0.00%
Trade, Transportation and Utilities	2,000	1.30%	1,800	1.10%	-10.00%
<b>Total</b>	<b>158,800</b>	<b>100.00%</b>	<b>171,400</b>	<b>100.00%</b>	<b>7.90%</b>

Over the past twelve 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).

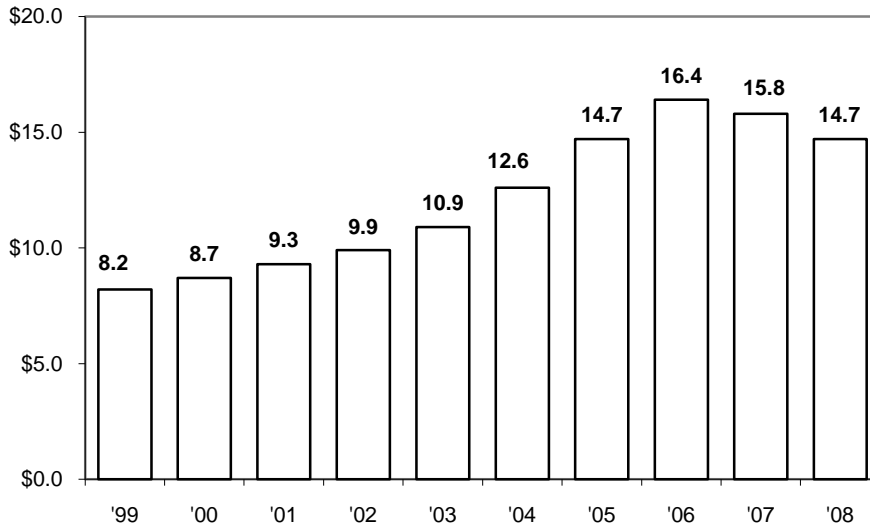
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, and Professional and Business Services. Manufacturing has seen the largest decrease.

As a whole, these industries have seen a 7.9% increase in employment over the past twelve years, with 171,400 employees in 2009.

## Community Economic Profile

### Taxable Value

Billions



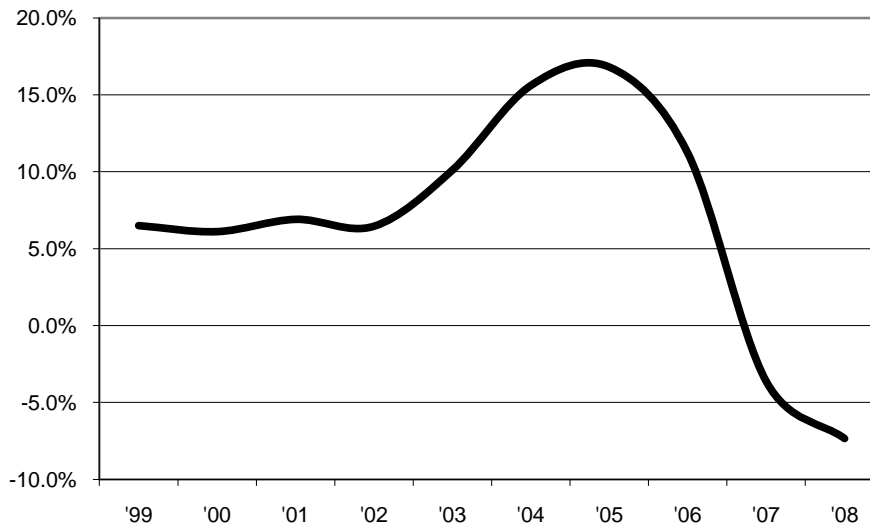
Sources: Certification of Final Taxable Value, Forms DR-422  
\*DR-420

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. The approximate \$1 billion decrease in valuation for 2008 is largely due to the current recession and a repressed housing market.

Preliminary estimate of 2009 property valuation has not been provided by the Property Appraisers Office. Formal estimates will be provided on Form DR-420 on June 1, 2010.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g. 2009 valuations are used to develop the FY 2010/2011 budget).

### Annual Percentage Change in Taxable Value



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

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. The continuing decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by three years of decline (3.6%, 7.35% and 6.8%, respectively).

**Leon County Government  
Fiscal Year 2010 Mid-Year Financial Report**

**Community Economic Profile**

**Principal Taxpayers**

<b>2008</b>			<b>2009</b>		
<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>	<b>Name</b>	<b>Total Taxable Value</b>	<b>Total Taxes</b>
Sprint- Florida Inc./EMBARQ	\$205,886,367	\$3,938,864	Sprint- Florida Inc./EMBARQ	\$194,015,385	\$3,784,629
Smith Interest General Partnership	\$153,162,963	\$2,975,455	Smith Interest General Partnership	\$139,981,045	\$2,784,896
Talquin Electric Coop, Inc.	\$104,793,531	\$1,700,764	Tallahassee Medical Center, Inc.*	\$72,297,946	\$1,434,536
Tallahassee Medical Center, Inc.*	\$78,133,139	\$1,517,853	St. Joe Company	\$68,754,406	\$1,382,579
DRA CRT Tallahassee Center, LLC**	\$74,779,674	\$1,452,707	DRA CRT Tallahassee Center, LLC**	\$69,477,396	\$1,378,570
Stiles, J.A. III Etal, Trust	\$59,358,184	\$1,153,122	Talquin Electric Coop, Inc.	\$64,938,691	\$1,052,295
Wal-Mart Stores, Inc	\$50,932,798	\$979,050	Wal-Mart Stores, Inc	\$49,237,054	\$968,157
St. Joe Company	\$42,438,831	\$823,648	Goodwood Medical Center	\$41,201,368	\$817,517
Northwood Associates, LLC	\$39,374,370	\$764,906	Capital City Bank	\$39,316,671	\$778,227
Goodwood Medical Center	\$38,679,644	\$751,410	AIG Baker Partnership	\$47,645,549	\$769,094
<b>Total</b>	<b>\$847,539,501</b>	<b>\$16,057,779</b>	<b>Total</b>	<b>\$786,865,511</b>	<b>\$15,150,500</b>

**Notes:**

Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

The taxable value of Leon County's Top Ten Taxpayers decreased by \$60.7 million from 2008 to 2009; this 7% decrease in value led to a 5.7% decrease in total taxes paid based on total taxable value.

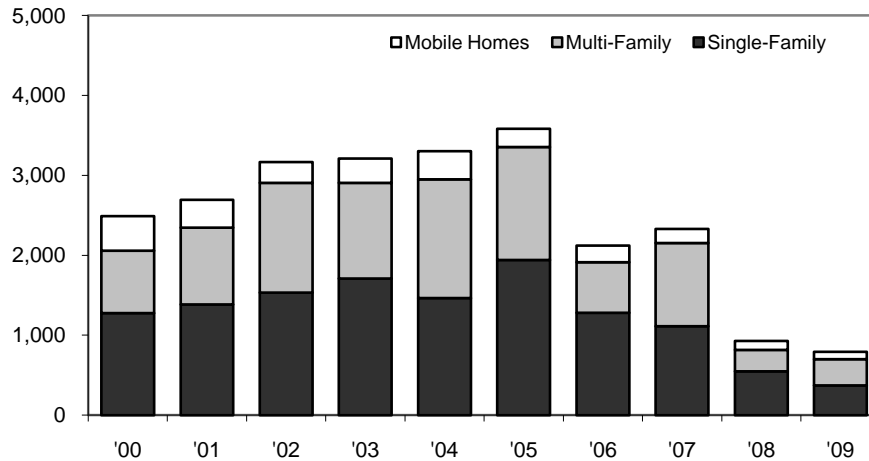
\*Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

\*\*DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

## Community Economic Profile

### Residential Building Permits

# of Permits

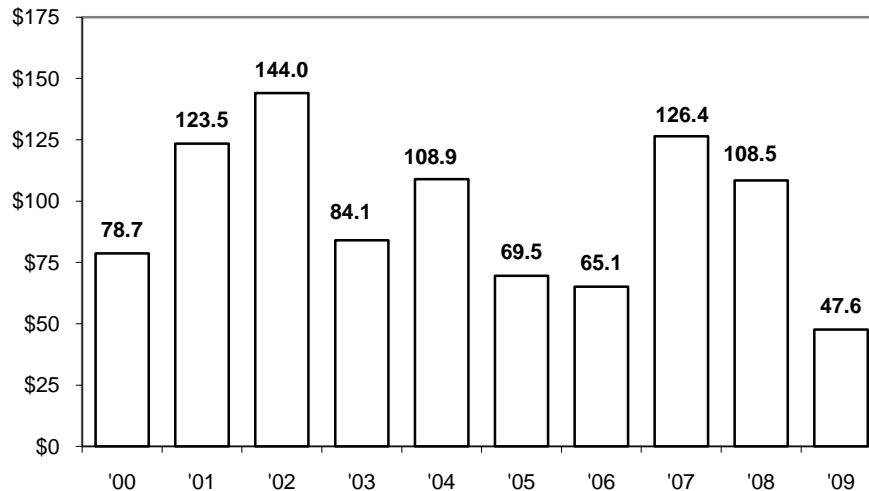


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Total Countywide Residential Building Permits grew relatively steady from 2000 to 2005. However, signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2009, single-family permits decreased by 81% while total Residential Building Permits fell by 78% from peak 2005 levels.

### Value of Commercial Permits

Millions



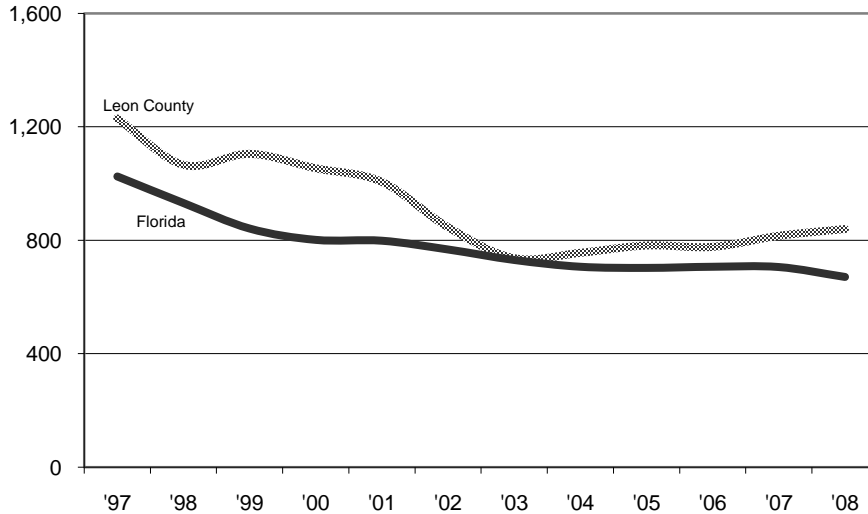
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been erratic. Spikes in 2002 and 2004 were both followed by significant reductions the following years. The value of commercial permits fell by 56% in 2009.

## Community Economic Profile

### Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

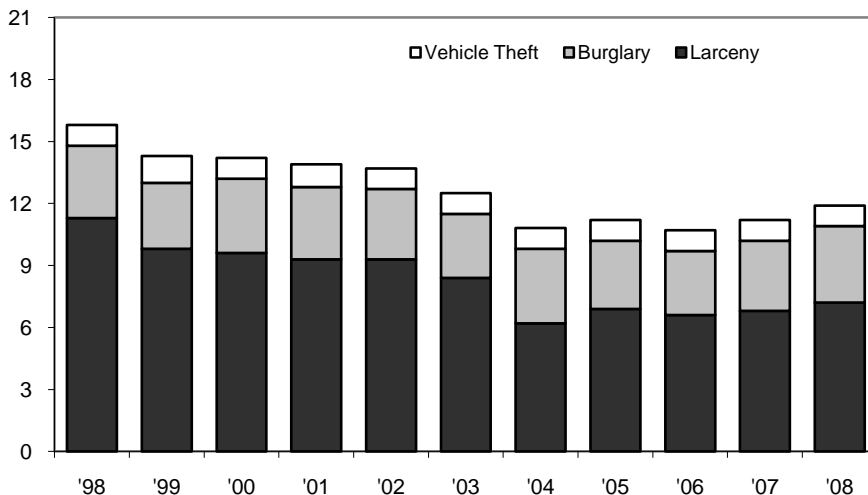
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2007, Leon County saw a 3% increase in violent crimes committed per 100,000 people, primarily due to a 64% increase in murder and 4% increase in robbery. Statewide violent crime decreased by 5% for the same time period.

Over the past ten years Violent Crime in Leon County has decreased an average of 3%.

### Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

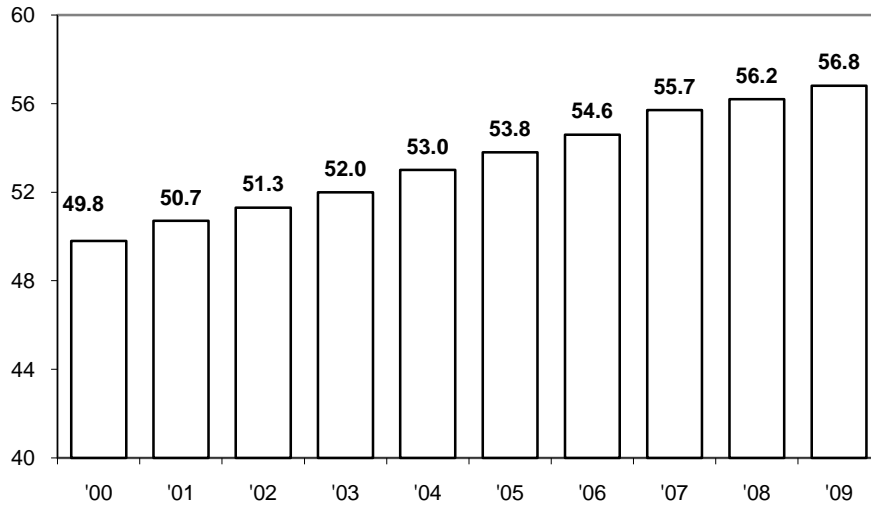
Generally, property crime in Leon County has decreased since 1997. Over a ten-year period there has been an average of 5.7% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Leon County experienced a 4.5% increase in property crimes in 2008. Increases in total burglaries and larcenies were the main factors for the rise in property crimes.

## Community Economic Profile

### Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels remains steady at an average of 1.65% growth per year. From 2008 to 2009 there was a slight increase, with an additional 613 homesteaded parcels.



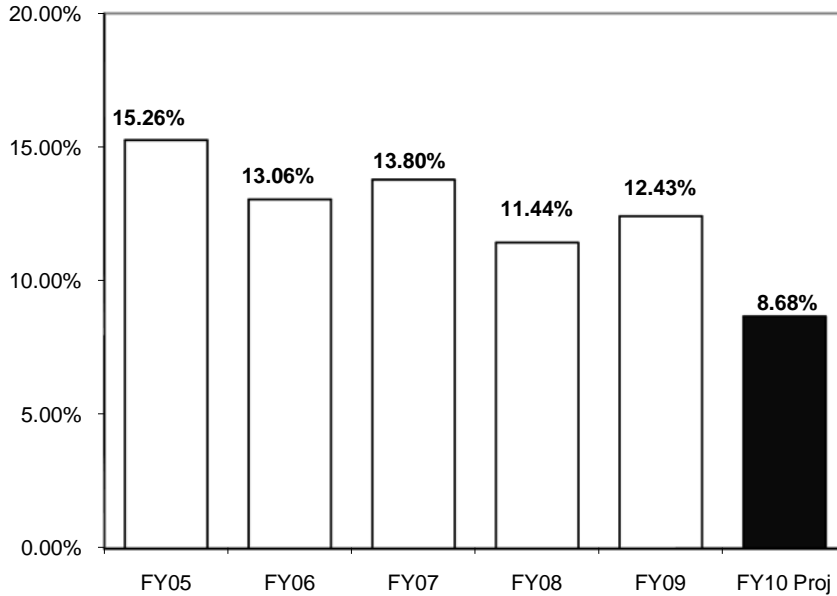


# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Financial Indicators

### Intergovernmental Revenues

Percent of Operating Revenues



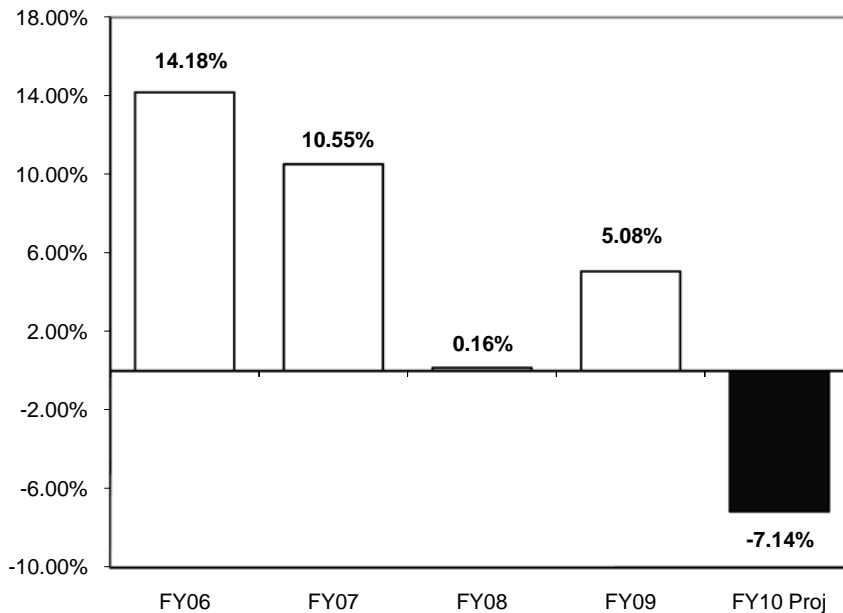
**Analysis:** The monitoring of intergovernmental revenues (revenues received from another governmental entity) is important since over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a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

**Formula:** Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2010 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 raised the County millage rate from 7.213 for FY08 to 7.85 for FY09. The Board maintained the 7.85 rate for FY10. The projected rate of change for FY10 decreased by 7.14%, due to a decline in property values by \$1 billion.

By maintaining the millage rate at 7.85 for FY10, the Board provided \$8.8 million in property tax relief to the citizens of Leon County.

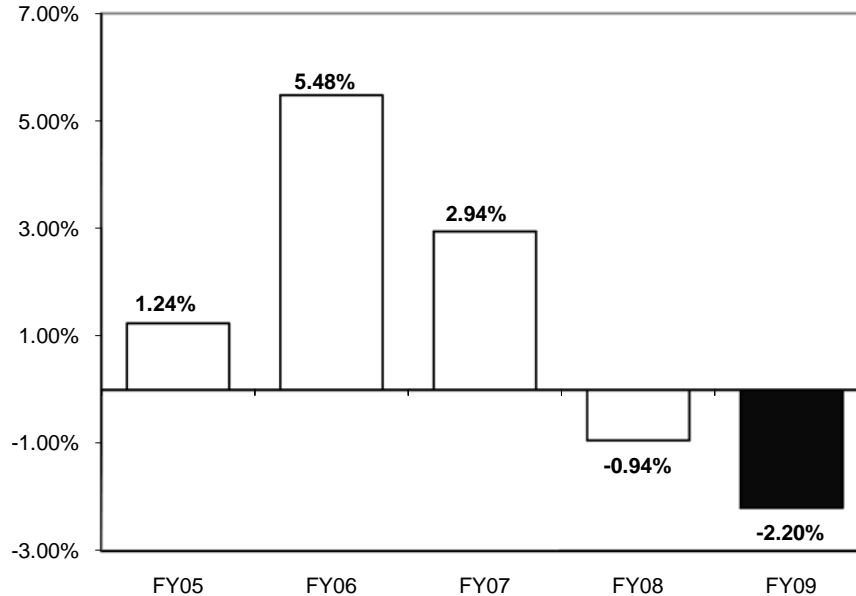
**Formula:** Current Year minus Prior Year divided by Prior Year.

Source: 2009 Certification of Final Taxable Value and Statistical Digest.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Financial Indicators

### Revenue Projections Budgeted v. Actual Revenues



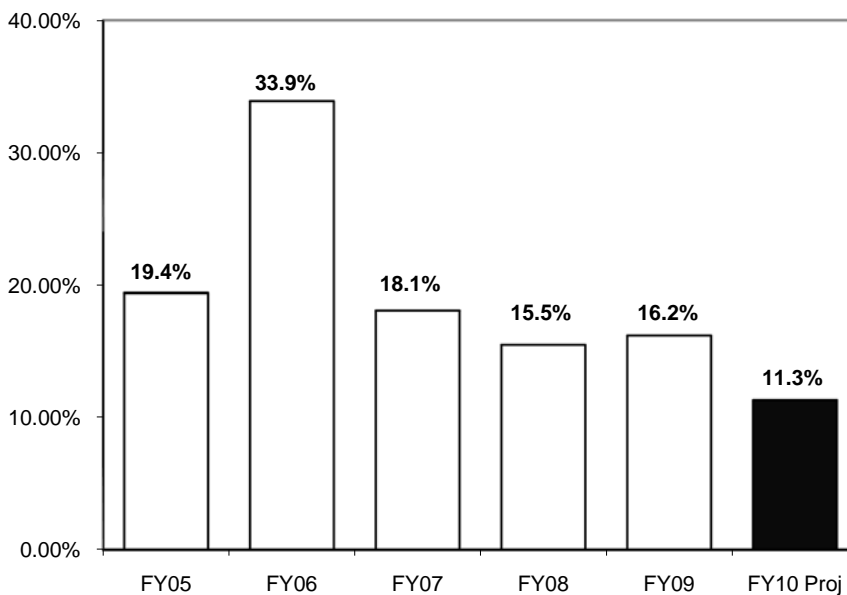
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues over budgeted revenues. This was primarily due to the increase in property values.

In FY07 revenue collections were less than 3% above budget. The decrease in FY08 and FY09 are due in part to property tax reform in FY08 and a reduction in state shared revenues, due to the recession.

**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 2009 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 stormwater and transportation related activities funded by sales tax and bond proceeds. However in FY07, the percentage of capital outlay dropped significantly due to a freeze and subsequent elimination of all nonessential capital improvement projects. Since then, the freeze has been lifted and the percentage has remained level. The FY10 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

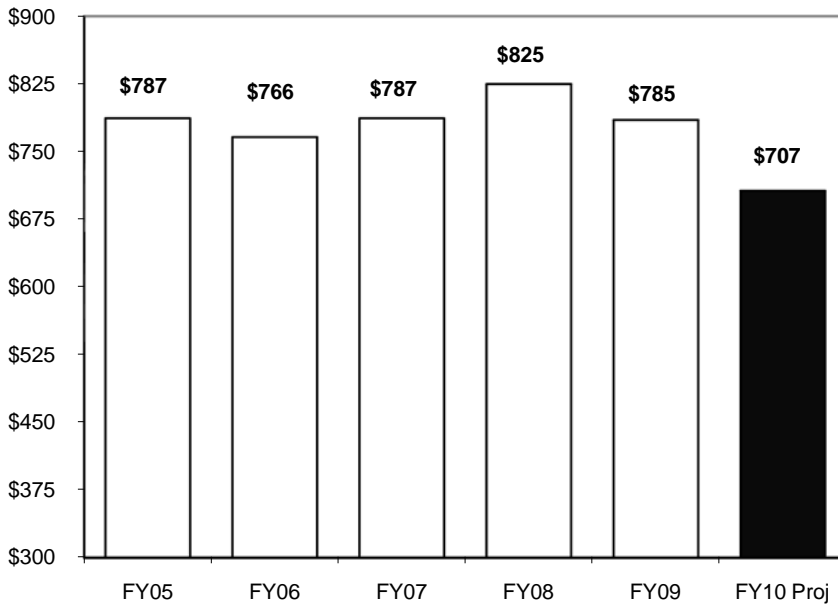
**Formula:** Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2009 Expenditure Summary Report and Budget Summary.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Financial Indicators

### Revenues Per Capita

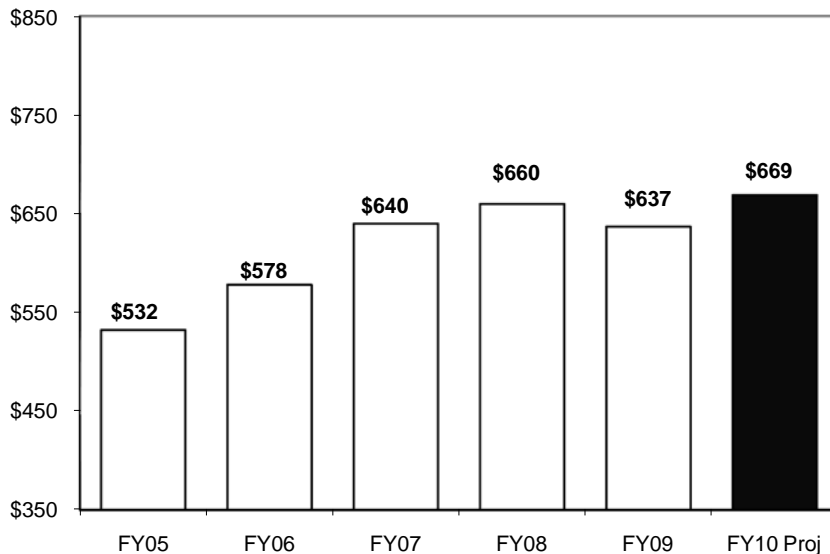


**Analysis:** Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found. The FY08 increase resulted from returned revenue from the Tax Collector and Sheriff in addition to higher ambulance fee revenue. FY09 and projections for FY10 take into account declining revenues due to current economic conditions.

**Formula:** General Fund, Special Revenue Funds, and Enterprise Fund Revenues Divided by Population.

Source: FY 2008 Revenue Summary Report and the FY 2009 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 six years.

The decrease in FY09 expenditures per capita reflects reductions in personnel costs due to a hiring freeze and the elimination of some positions. The FY10 projection reflects an increase in payments to Medicaid; healthcare and retirement costs; and contractual increases such as custodial and security offset by slower population growth.

The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

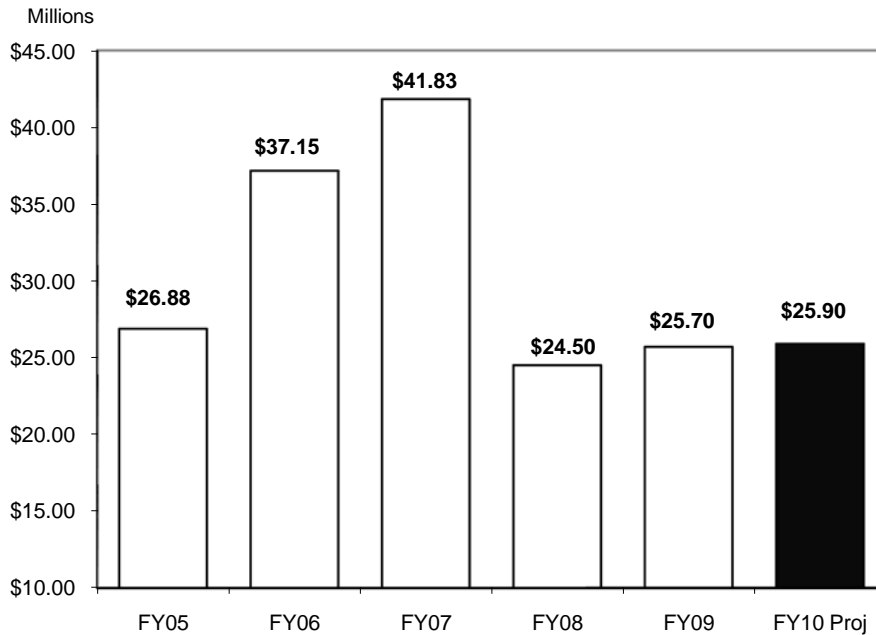
**Formula:** Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2009 Expenditure Summary Report, the 2008 Statistical Digest, and the FY 2009 Budget Summary.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Financial Indicators

### General/Fine and Forfeiture Fund Balance



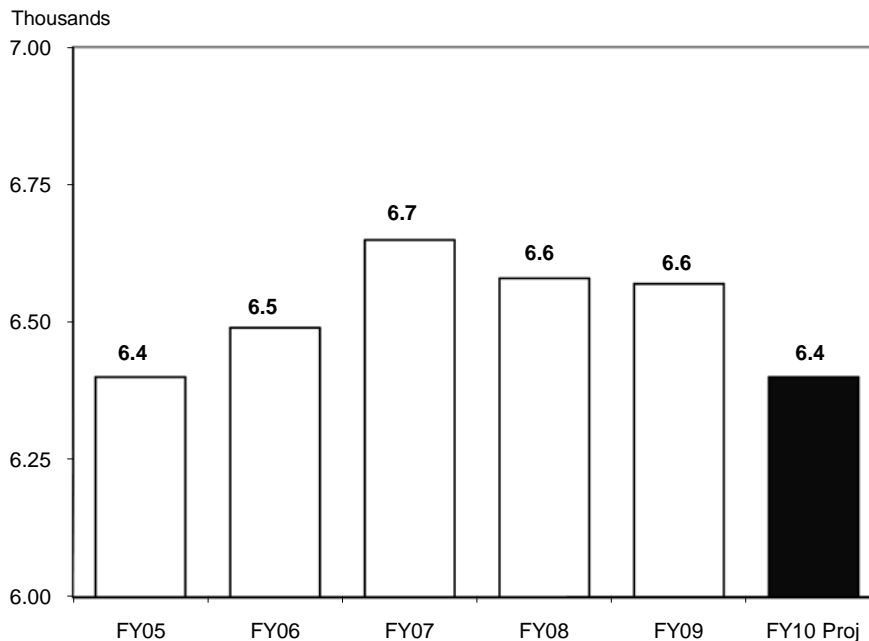
**Analysis:** Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30%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

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

Source: FY09 Summary of Fund Balance and Retained Earnings and Year Ending Report.

### Employees Per Capita

Employees Per 1,000 Leon County Residents



**Analysis:** Personnel costs are a major portion of an operating budget; for that reason 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, along with St. Lucie, ranks the lowest in number of employees per capita.

**Formula:** Number of Full-Time Employees Divided by Population multiplied by 1,000.

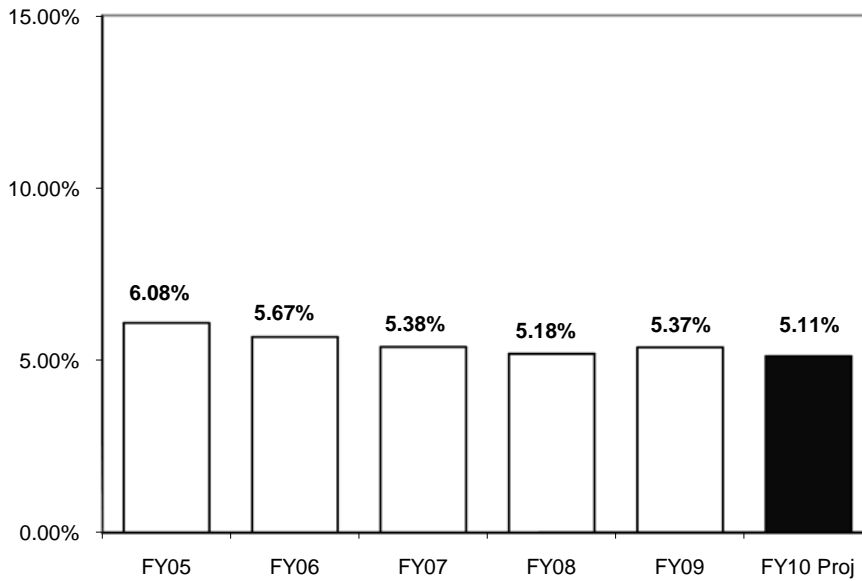
Source: FY 09-10 Annual Budget Document and Tallahassee/Leon County Planning Department.

# Leon County Government Fiscal Year 2010 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 trended downward over the past five years.

Leon County maintains level debt service.

**Formula:** Debt Service divided by Total Operating Expenditures.

Source: FY 2008 Expenditure Summary and the FY 2009 Budget Summary.





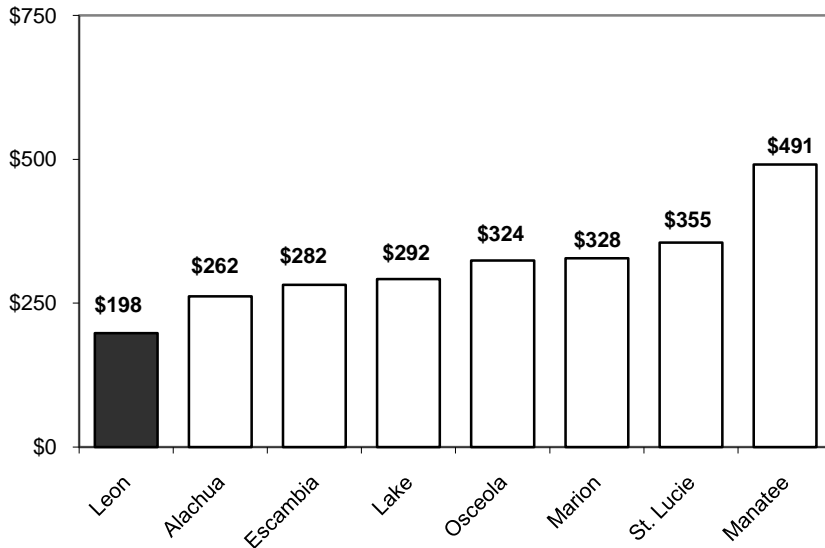


# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

### Total Net Budget (FY10)

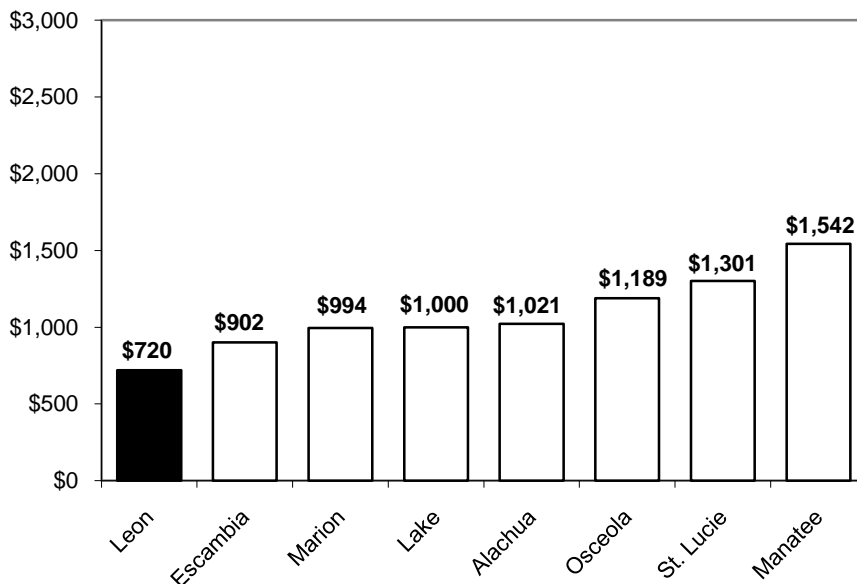
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$198 million. Alachua County's net budget is 32% higher than Leon County's. Manatee County has the largest total net budget, which is over two times, or 150% higher than the Leon County budget.

*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

### Net Budget Per Countywide Resident (FY10)



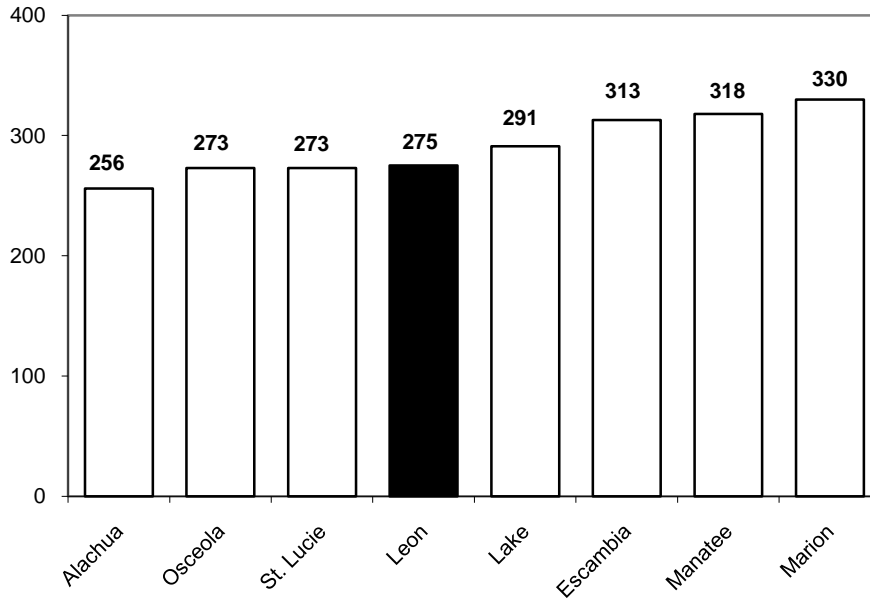
Leon County is the lowest for dollars spent per county resident. Manatee County spends over two times the amount per resident than Leon County. Escambia County's net budget per capita is 25% higher than Leon County's.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

### Countywide Population (2009)

Thousands

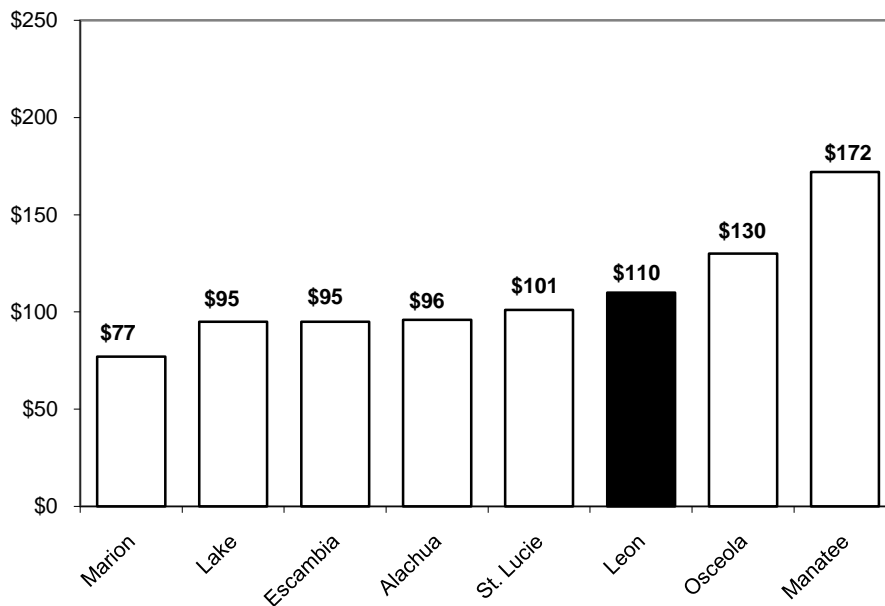


The Florida Bureau of Economic and Business Research estimated the Leon County 2009 population at 274,803 residents. The selection of comparative counties is largely based on population.

*For more information on population see page 34 in the Community Economic Profile Section.*

### Anticipated Ad Valorem Tax Collections (FY10)

Millions

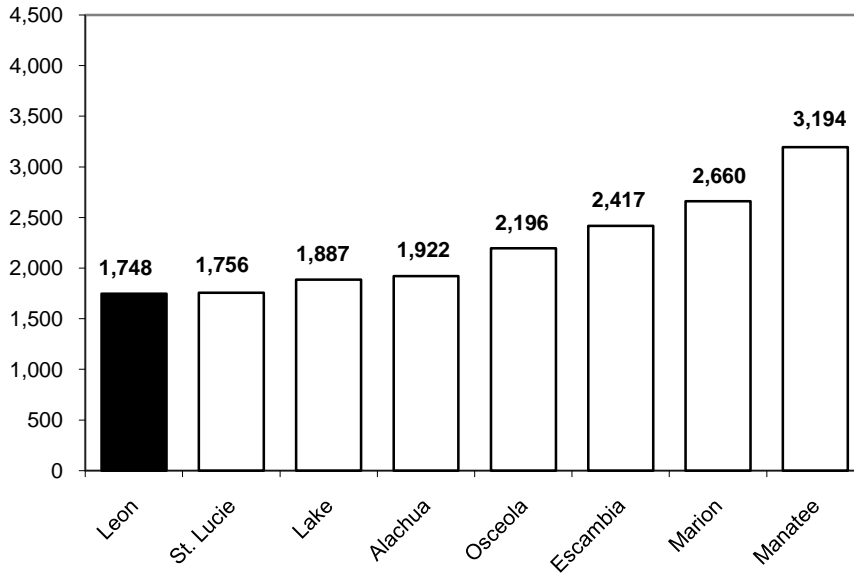


Among the like-sized counties, Leon County collects a moderate amount of ad valorem taxes. Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further effect collections in the near term. Ad valorem taxes account for 55% of the County's operating revenue.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

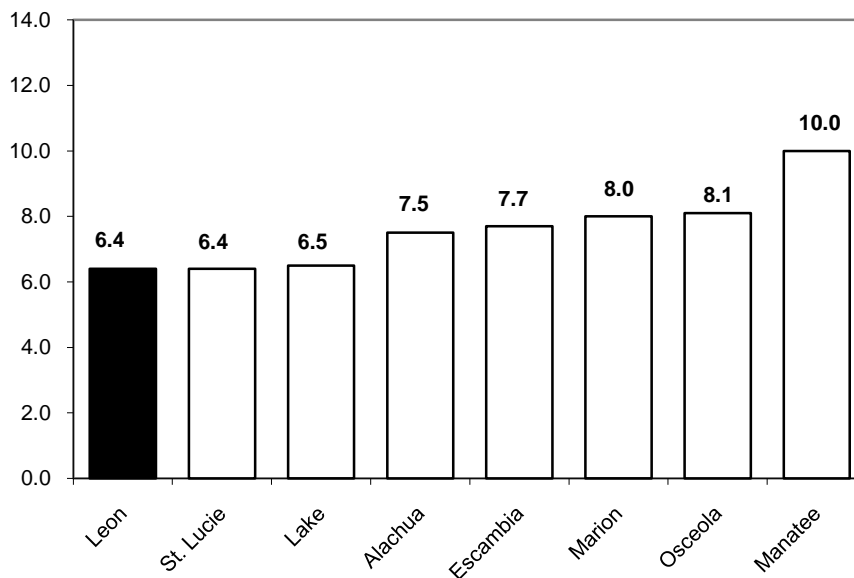
**Total Number of County Employees (FY10)**



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the lowest number of county employees among comparables. The closest comparable county to Leon is St. Lucie, which has 8 more employees than Leon. All comparable counties surveyed reported either the same or fewer employees than in FY09. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services.

Over the past three fiscal years Leon County has reduced its workforce by 61 positions, or more than 5%.

**County Employees per 1,000 Residents (FY10)**



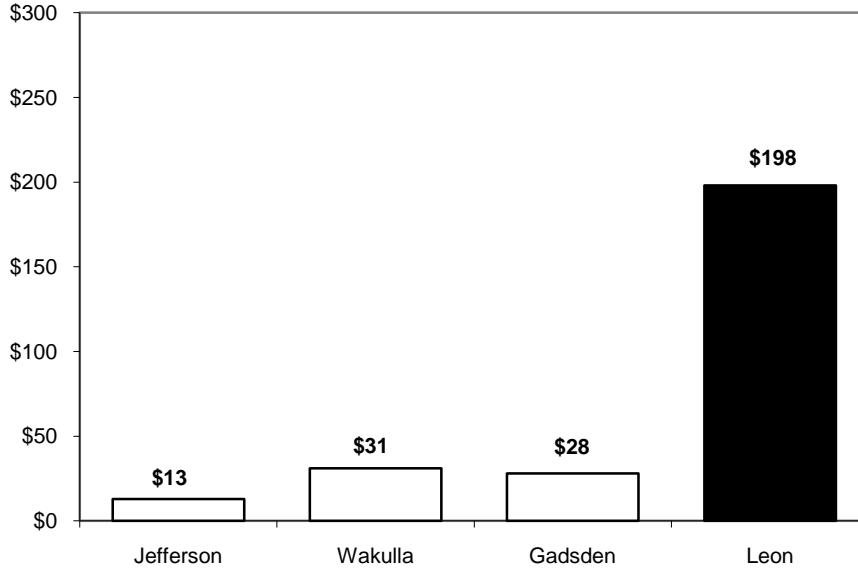
Leon County has a ratio of 6.4 employees for every thousand County residents. When compared to like-sized counties, Leon County, along with St. Lucie, ranks the lowest, closely followed by Lake County with 6.5 per thousand residents.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Comparative Data for Surrounding Counties

### Total Net Budget (FY10)

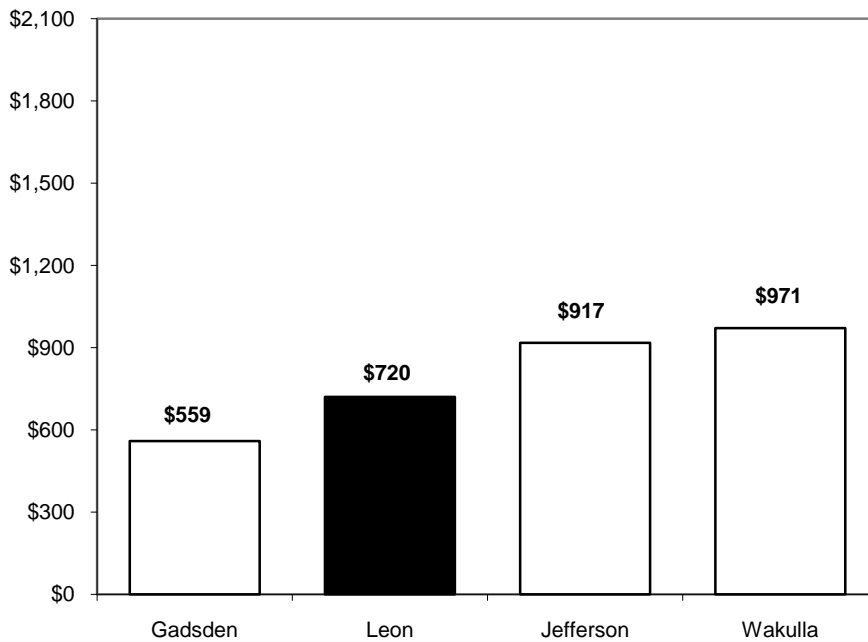
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$198 million. Gadsden County ranks second highest with a net budget of \$28 million.

*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

### Net Budget Per Countywide Resident (FY10)



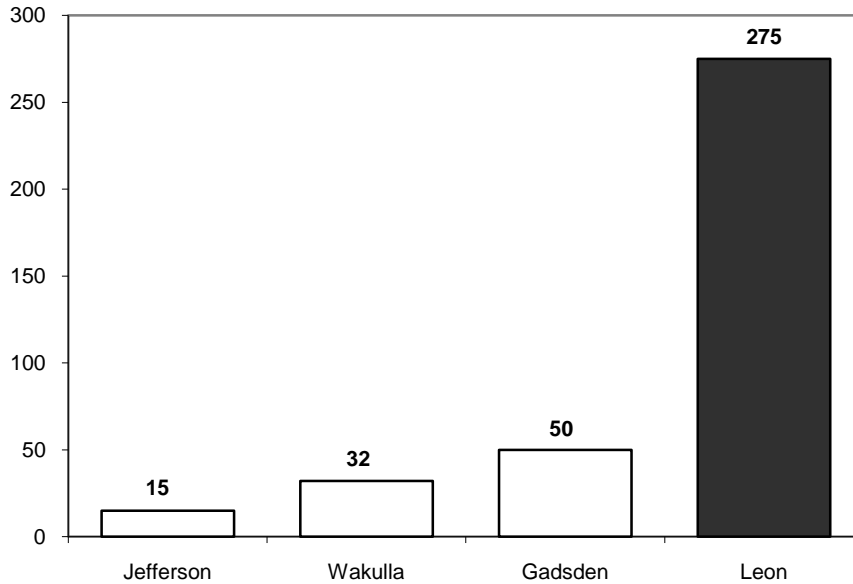
Leon County is the second lowest for dollars spent per county resident. Jefferson and Wakulla counties spend 27% and 35% more, respectively per county resident.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

## Comparative Data for Surrounding Counties

### Countywide Population (2009)

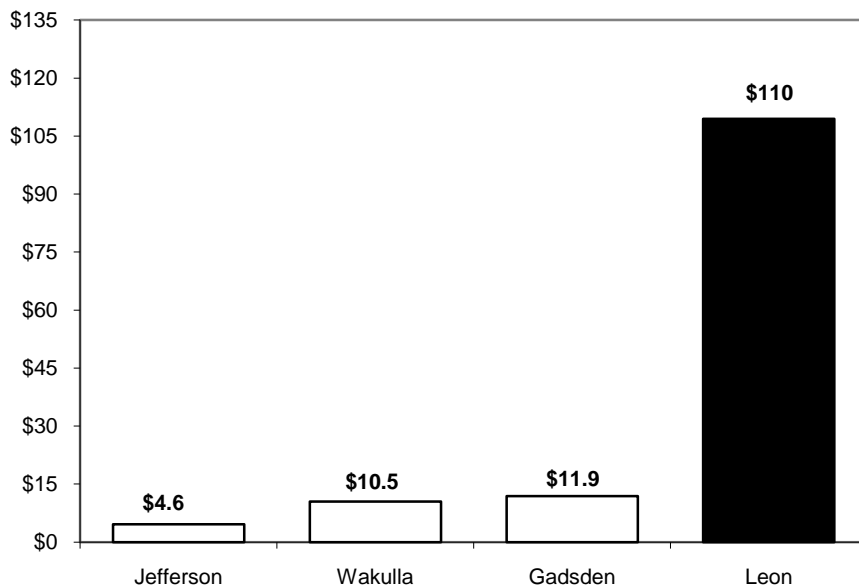
Thousands



The Florida Bureau of Economic and Business Research estimated the 2009 Leon County population at 274,803 residents. Leon County has approximately 225,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest population growth rate since the 2000 census at 34% compared to Leon (15%), Jefferson (13%), and Gadsden (12%).

### Anticipated Ad Valorem Tax Collections (FY10)

Millions

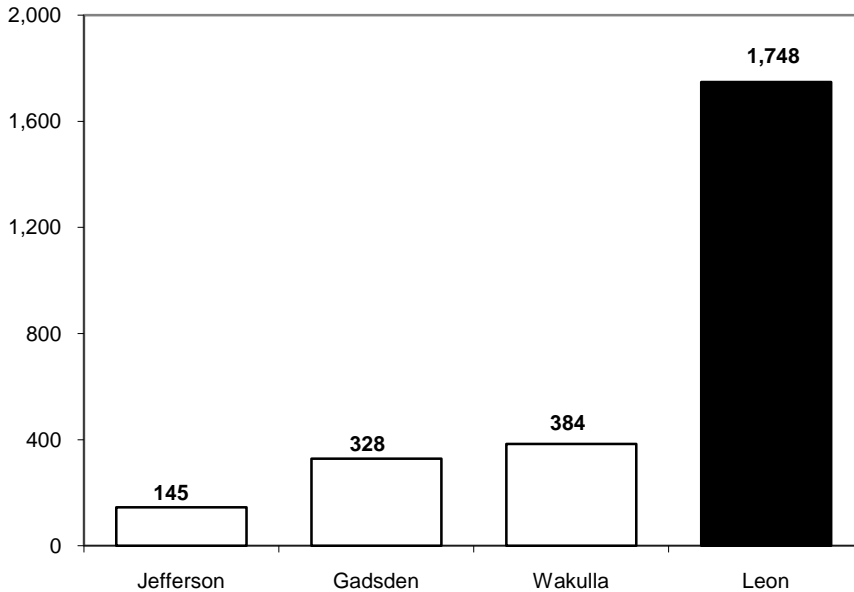


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

# Leon County Government Fiscal Year 2010 Mid-Year Financial Report

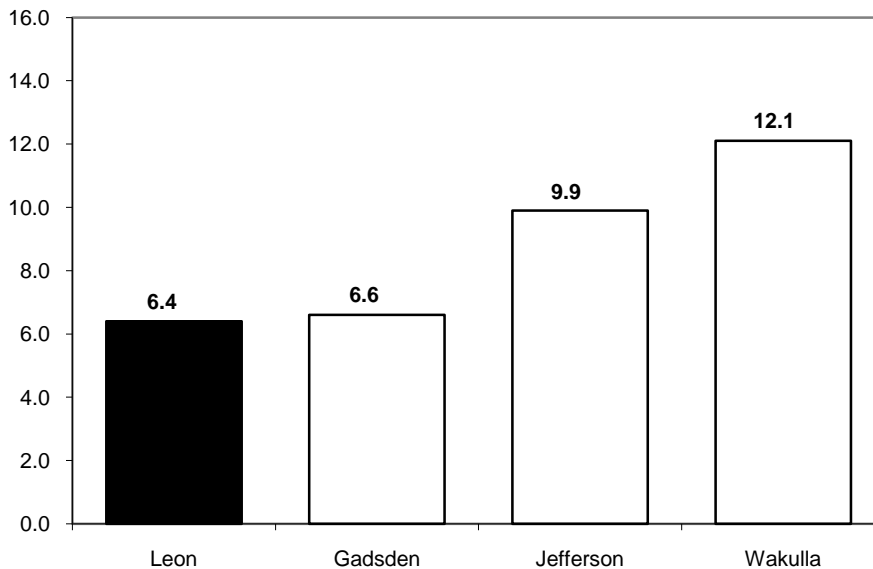
## Comparative Data for Surrounding Counties

**Total Number of County Employees (FY10)**



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 (FY10)**



Leon County has a ratio of 6.4 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

# Leon County Government

## Fiscal Year 2010 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>
Gadsden	\$559	6.6	59%
Santa Rosa	\$590	6.3	*40%
Baker	\$694	11.5	99%
<b>Leon</b>	<b>\$720</b>	<b>6.4</b>	<b>43%</b>
Flagler	\$739	7.0	29%
Holmes	\$744	7.9	68%
Union	\$748	9.9	*77%
Jackson	\$760	7.6	53%
Suwannee	\$818	9.9	48%
Madison	\$820	10.9	*54%
Bradford	\$827	6.6	*61%
Clay	\$829	7.7	38%
Washington	\$866	10.7	45%
Columbia	\$875	8.7	*49%
Brevard	\$881	7.3	43%
Citrus	\$890	7.8	34%
Okaloosa	\$896	6.6	*31%
Escambia	\$902	7.7	50%
Taylor	\$913	10.4	40%
Jefferson	\$917	9.9	64%
Seminole	\$940	6.3	29%
Gilchrist	\$955	10.3	63%
Calhoun	\$963	7.5	64%
Wakulla	\$971	12.1	46%
Highlands	\$981	9.0	36%
Marion	\$994	8.0	*45%
Lake	\$1,000	6.5	29%
Putnam	\$1,012	9.2	49%
Volusia	\$1,013	7.4	34%
Alachua	\$1,021	7.5	48%
Hernando	\$1,051	7.7	38%
Hardee	\$1,066	11.6	56%
Nassau	\$1,087	10.3	*27%
Hendry	\$1,101	9.3	66%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Polk	\$1,119	7.2	33%
Levy	\$1,139	10.3	57%
Osceola	\$1,189	8.1	34%
Sumter	\$1,218	6.3	35%
Dixie	\$1,231	12.0	68%
Liberty	\$1,244	17.2	76%
Martin	\$1,265	10.8	33%
Hamilton	\$1,277	12.0	56%
Saint Lucie	\$1,301	6.4	35%
Lee	\$1,338	8.0	21%
Pinellas	\$1,350	5.8	32%
Okeechobee	\$1,354	11.4	50%
Pasco	\$1,363	8.6	36%
Bay	\$1,369	6.9	33%
Sarasota	\$1,447	8.6	25%
Lafayette	\$1,465	10.5	74%
Indian River	\$1,500	10.1	28%
Manatee	\$1,542	10.0	25%
Broward	\$1,604	6.7	30%
Orange	\$1,647	9.1	26%
Hillsborough	\$1,684	8.6	31%
Saint Johns	\$1,684	10.7	29%
Palm Beach	\$1,697	8.9	26%
Desota	\$1,721	8.6	58%
Gulf	\$1,762	10.5	38%
Collier	\$1,806	11.2	19%
Duval	\$1,865	9.0	40%
Walton	\$1,866	15.7	15%
Miami-Dade	\$1,912	11.6	*34%
Glades	\$1,931	22.7	83%
Charlotte	\$2,496	11.9	27%
Monroe	\$2,811	15.7	29%
Franklin	\$3,217	14.3	14%

**NOTE:** The asterisk in the % Exempt column indicates the % Exempt detail reported is from FY09. Current % Exempt detail for these counties were unavailable at the time of printing.

# Leon County Government Fiscal Year 2010 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>
Pinellas	5.8	\$1,350	32%
Seminole	6.3	\$940	29%
Santa Rosa	6.3	\$590	*40%
Sumter	6.3	\$1,218	35%
<b>Leon</b>	<b>6.4</b>	<b>\$720</b>	<b>43%</b>
Saint Lucie	6.4	\$1,301	35%
Lake	6.5	\$1,000	29%
Gadsden	6.6	\$559	*59%
Okaloosa	6.6	\$896	*31%
Bradford	6.6	\$827	*61%
Broward	6.7	\$1,604	30%
Bay	6.9	\$1,368	33%
Flagler	7.0	\$739	29%
Polk	7.2	\$1,119	33%
Brevard	7.3	\$881	43%
Volusia	7.4	\$1,013	34%
Alachua	7.5	\$1,021	48%
Calhoun	7.5	\$963	64%
Jackson	7.6	\$760	53%
Hernando	7.7	\$1,051	38%
Clay	7.7	\$829	38%
Escambia	7.7	\$902	50%
Citrus	7.8	\$890	34%
Holmes	7.9	\$744	68%
Lee	8.0	\$1,338	21%
Marion	8.0	\$994	*45%
Osceola	8.1	\$1,189	34%
Sarasota	8.6	\$1,447	25%
Desoto	8.6	\$1,721	58%
Hillsborough	8.6	\$1,684	31%
Pasco	8.6	\$1,363	36%
Columbia	8.7	\$876	*49%
Palm Beach	8.9	\$1,697	26%
Duval	9.0	\$1,865	40%

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Highlands	9.0	\$981	36%
Orange	9.1	\$1,647	26%
Putnam	9.2	\$1,012	49%
Hendry	9.3	\$1,101	66%
Suwannee	9.9	\$818	48%
Jefferson	9.9	\$917	64%
Union	9.9	\$748	*77%
Manatee	10.0	\$1,542	25%
Indian River	10.1	\$1,500	28%
Levy	10.3	\$1,139	57%
Nassau	10.3	\$1,087	*27%
Gilchrist	10.3	\$955	63%
Taylor	10.4	\$913	40%
Lafayette	10.5	\$1,465	74%
Gulf	10.5	\$1,762	38%
Washington	10.7	\$866	45%
Saint Johns	10.7	\$1,684	29%
Martin	10.8	\$1,265	33%
Madison	10.9	\$820	*54%
Collier	11.2	\$1,806	19%
Okeechobee	11.4	\$1,354	50%
Baker	11.5	\$694	99%
Miami-Dade	11.6	\$1,912	*34%
Hardee	11.6	\$1,066	56%
Charlotte	11.9	\$2,496	27%
Dixie	12.0	\$1,231	68%
Hamilton	12.0	\$1,277	56%
Wakulla	12.1	\$971	46%
Franklin	14.3	\$3,217	14%
Walton	15.7	\$1,866	15%
Monroe	15.7	\$2,811	29%
Liberty	17.2	\$1,244	76%
Glades	22.7	\$1,931	83%

**NOTE:** The asterisk in the % Exempt column indicates the % Exempt detail reported is from FY09. Current % Exempt detail for these counties were unavailable at the time of printing.

# Leon County Government

## Fiscal Year 2010 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 1000</i>
Franklin	14%	\$3,217	14.3
Walton	15%	\$1,866	15.7
Collier	19%	\$1,806	11.2
Lee	21%	\$1,338	8.0
Manatee	25%	\$1,542	10.0
Sarasota	25%	\$1,447	8.6
Palm Beach	26%	\$1,697	8.9
Orange	26%	\$1,647	9.1
Nassau	*27%	\$1,087	10.3
Charlotte	27%	\$2,496	11.9
Indian River	28%	\$1,500	10.1
Seminole	29%	\$940	6.3
Flagler	29%	\$739	7.0
Lake	29%	\$1,000	6.5
Saint Johns	29%	\$1,684	10.7
Monroe	29%	\$2,811	15.7
Broward	30%	\$1,604	6.7
Hillsborough	31%	\$1,684	8.6
Okaloosa	*31%	\$896	6.6
Pinellas	32%	\$1,350	5.8
Polk	33%	\$1,119	7.2
Bay	33%	\$1,368	6.9
Martin	33%	\$1,265	10.8
Miami-Dade	*34%	\$1,912	11.6
Volusia	34%	\$1,013	7.4
Osceola	34%	\$1,189	8.1
Citrus	34%	\$890	7.8
Sumter	35%	\$1,218	6.3
Saint Lucie	35%	\$1,301	6.4
Highlands	36%	\$981	9.0
Pasco	36%	\$1,363	8.6
Hernando	38%	\$1,051	7.7
Gulf	38%	\$1,762	10.5
Clay	38%	\$829	7.7

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Duval	40%	\$1,865	9.0
Santa Rosa	*40%	\$590	6.3
Taylor	40%	\$913	10.4
<b>Leon</b>	<b>43%</b>	<b>\$720</b>	<b>6.4</b>
Brevard	43%	\$881	7.3
Marion	*45%	\$994	8.0
Washington	45%	\$866	10.7
Wakulla	46%	\$971	12.1
Suwannee	48%	\$818	9.9
Alachua	48%	\$1,021	7.5
Putnam	49%	\$1,012	9.2
Columbia	*49%	\$876	8.7
Escambia	50%	\$902	7.7
Okeechobee	50%	\$1,354	11.4
Jackson	53%	\$760	7.6
Madison	*54%	\$820	10.9
Hamilton	56%	\$1,277	12.0
Hardee	56%	\$1,066	11.6
Levy	57%	\$1,139	10.3
Desoto	58%	\$1,721	8.6
Gadsden	59%	\$559	6.6
Bradford	*61%	\$827	6.6
Gilchrist	63%	\$955	10.3
Calhoun	64%	\$963	7.5
Jefferson	64%	\$918	9.9
Hendry	66%	\$1,101	9.3
Holmes	68%	\$744	7.9
Dixie	68%	\$1,231	12.0
Lafayette	74%	\$1,465	10.5
Liberty	76%	\$1,244	17.2
Union	*77%	\$748	9.9
Glades	83%	\$1,931	22.7
Baker	99%	\$694	11.5

**NOTE:** The asterisk in the % Exempt column indicates the % Exempt detail reported is from FY09. Current % Exempt detail for these counties were unavailable at the time of printing.