

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

**Fiscal Year 2011  
Mid-Year Financial Report**



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

**Tuesday, May 24, 2011**

**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 2011 Mid-Year Financial Report**

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# Board of County Commissioners Leon County, Florida

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## Agenda Item Executive Summary

May 24, 2011

### **Title:**

Acceptance of the FY 2010/2011 Mid - Year Financial Report

### **Staff:**

Parwez Alam, County Administrator

Alan Rosenzweig, Assistant County Administrator

Scott Ross, Director, Office of Management and Budget

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### **Issue Briefing:**

This item requests Board acceptance of the Mid-Year Financial Report for FY 2010/2011 (Attachment #1).

### **Fiscal Impact:**

This item summarizes the FY 2010/2011 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 2010/2011 budget, and provides the FY 2010/2011 estimated fund balance.

### **Staff Recommendation:**

Option #1: Accept the FY 2010/2011 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 2010/2011 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 2010/2011 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2009/2010 actual receipts and the FY 2010/2011 budget. It also provides preliminary FY 2011/2012 revenue estimates.

#### ***Expenditures***

This section displays the FY 2010/2011 budgets for each program. It also shows the FY 2010/2011 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2010/2011 budget as well as the percentage of the FY 2010/2011 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 2010/2011 estimated year-ending fund balance and the FY 2010/2011 adopted budget to calculate the fund balance as a percentage of the budget in each fund for FY 2010/2011.

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

This section provides FY 2010/2011 YTD budget and expenditure information for each capital improvement project.

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

This section provides FY 2010/2011 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 2010/2011 Mid -Year Financial Report.
2. Do not accept the FY 2010/2011 Mid -Year Financial Report.
3. Board Direction.

**Recommendation:**

Option #1

**Attachments:**

1. FY 2010/2011 Mid - Year Financial Report  
(Submitted under separate cover)

PA/AR/SR/CLP/clp



**Leon County Government**  
**Fiscal Year 2011 Mid-Year Financial Report**

**MAJOR REVENUE SUMMARY**

Total FY11 budgeted revenues shown below represents approximately 75% of all FY11 budgeted County revenues. (1)

Revenue Source	FY11 Budget	FY10 YTD Actual	FY11 YTD Budget	FY11 YTD Actual	Actuals vs. FY11 YTD Actuals	Budget vs. FY11 YTD Actuals
Ad Valorem Taxes	107,800,183	101,446,130	100,191,590	100,315,581	-1.1%	0.1%
State Revenue Sharing (2)	3,799,050	2,210,164	2,224,933	2,380,473	7.7%	7.0%
Communication Serv. Tax (3)	4,125,041	2,072,840	2,062,378	1,972,657	-4.8%	-4.4%
Public Services Tax (4)	6,209,992	3,223,318	3,045,918	3,258,515	1.1%	7.0%
State Shared Gas Tax (5)	3,498,850	1,822,341	1,717,387	1,905,316	4.6%	10.9%
Local Option Gas Tax (5)	4,693,950	2,307,311	2,303,991	2,426,937	5.2%	5.3%
Local 1/2 Cent Sales Tax (2)	9,792,600	5,140,978	4,978,183	5,345,253	4.0%	7.4%
Local Option Sales Tax (2)	3,051,590	1,695,558	1,547,058	1,750,505	3.2%	13.2%
Local Option Tourist Tax (6)	3,724,000	1,656,378	1,776,610	1,828,043	10.4%	2.9%
Solid Waste Fees (7)	8,458,990	3,738,071	4,129,513	3,567,951	-4.6%	-13.6%
Building Permits Fees (8)	1,042,530	704,127	560,356	579,401	-17.7%	3.4%
Environmental Permit Fees (9)	893,950	538,794	515,951	435,341	-19.2%	-15.6%
Ambulance Fees (10)	8,702,000	4,730,545	4,398,059	4,767,874	0.8%	8.4%
Probation and Pre-Trial Fees (11)	1,097,526	520,947	525,578	614,519	18.0%	16.9%
Fire Services Fee (12)	7,511,807	4,955,771	3,755,904	5,408,100	9.1%	44.0%
Interest Income - GF/FF (13)	733,305	622,565	366,653	203,721	-67.3%	-44.4%
Interest Income - Other (13)	2,148,795	2,493,903	1,074,398	978,388	-60.8%	-8.9%
<b>TOTAL:</b>	<b>\$ 177,284,159</b>	<b>\$ 139,879,741</b>	<b>\$ 135,174,460</b>	<b>\$ 137,738,575</b>	<b>-1.5%</b>	<b>1.9%</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 higher than FY10 levels due to the stronger consumer spending. This trend is expected to continue in FY12.

(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. Leon County's decline in this revenue follows a state wide trend. Currently there are negotiations between the state and the providers regarding the collection of this tax relative to past rounding methodologies, which accounts for some of the decline.

(4) Increased utility consumption due to a extreme summer and winter temperature variations caused an increase in the Public Service Tax revenues for the first half of FY11.

(5) The rebound in state shared gas taxes as well as local option gas taxes is another indication of the increase in total consumer spending activity.

(6) An aggressive local tourism marketing campaign resulting in Leon County hosting national sporting events accounts for some of the increase in "bed tax" revenue.

(7) Due to lower than anticipated tonnage at the transfer station to revenues are less than budgeted projections.

(8) Staff reductions have been made to account for the revenue decline. The recession continues to cause a reduction in new construction permits, resulting in continued declining revenue for FY11; however, revenues are coming in above the established FY 11 budget.

(9) Due to continued poor economic conditions in the development/construction industry, 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.

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

(11) The fee increase in the probation/pre-trial program is attributed to higher than expected revenue associated with the new urinalysis testing program.

(12) The fire services fee was implemented for FY10. Revenues shown reflect collections by the City of Tallahassee and non ad valorem assessments placed on the County tax bill. Year to date collections are higher due to the portion of the fee placed on the tax bills, which are normally paid in the first part of the fiscal year.

(13) In an effort to affect 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 2011 Mid-Year Financial Report

### **PRELIMINARY FY 2012 REVENUE ESTIMATES**

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

Revenue Source	FY10 Budget	FY11 Budget	FY12 Prelim. Budget	FY11 to FY12 % Change (2)
<b><u>General Revenues or Restricted Revenues: Supplemented by General Revenues</u></b>				
Ad Valorem Taxes (3)	109,493,625	107,800,183	105,644,179	-2.0%
State Revenue Sharing Tax (2)	3,876,950	3,799,050	3,930,150	3.3%
Communication Services Tax (4)	4,615,948	4,125,041	3,432,287	-20.2%
Public Services Tax (2)	5,422,125	6,209,992	6,526,120	4.8%
Local Government 1/2 Cent Sales Tax (2)	9,713,750	9,792,600	10,173,550	3.7%
Environmental Permit Fees (6)	1,117,200	893,950	803,985	-11.2%
Probation Fees (5)	1,207,937	1,097,526	1,137,055	3.5%
Interest Income - General Fund/Fine & Forfeiture	901,265	733,305	609,425	-20.3%
<b>Subtotal:</b>	<b>\$ 136,348,800</b>	<b>\$ 134,451,647</b>	<b>\$ 132,256,751</b>	<b>-1.7%</b>
<i>Comparison to Previous Year Budget</i>	-	(1,897,153)	(2,194,896)	
<b><u>Gas Taxes (2)</u></b>				
State Shared Gas Tax	3,500,370	3,498,850	3,691,700	5.2%
Local Option Gas Taxes	4,447,900	4,693,950	4,743,350	1.0%
<b>Subtotal:</b>	<b>\$ 7,948,270</b>	<b>\$ 8,192,800</b>	<b>\$ 8,435,050</b>	<b>2.9%</b>
<i>Comparison to Previous Year Budget</i>	-	244,530	242,250	
<b><u>Restricted Revenues: No General Revenue Support</u></b>				
Ambulance Fees (7)	7,676,000	8,702,000	10,007,461	13.0%
Building Permit Fees (6)	1,309,575	1,042,530	994,175	-4.9%
Local Option Sales Tax Extension (2)	3,160,650	3,051,590	3,146,020	3.0%
Local Option Tourist Tax (2)	3,768,650	3,724,000	3,916,850	4.9%
Fire Services Fee (8)	6,853,747	7,511,807	7,452,567	-0.8%
Solid Waste Fees (9)	8,096,613	8,458,990	7,891,570	-7.2%
<b>Subtotal:</b>	<b>\$ 30,865,235</b>	<b>\$ 32,490,917</b>	<b>\$ 33,408,643</b>	<b>2.7%</b>
<i>Comparison to Previous Year Budget</i>	-	1,625,682	917,726	
<b>TOTAL:</b>	<b>\$ 175,162,305</b>	<b>\$ 175,135,364</b>	<b>\$ 174,100,444</b>	<b>-0.6%</b>

#### **Notes:**

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

(2) Certain revenue projections associated with sales taxes, and utilities have increased from the FY10 budget. Other revenue projections, such as gas taxes, are also expected to increase slightly, an indication that the worst of the economic conditions may be subsiding.

(3) The FY12 rate shows an estimate based on a 2% decline in property valuations holding the millage rate flat. Preliminary valuations will be released by the Property Appraiser on June 1, 2011. These valuations will be utilized to present millage options to the Board at the June workshops.

(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) The increase in probation/pre-trial fees is solely due to the implementation of the urinalysis testing program and the associated fee revenue. Without this program overall fees would decline for this category.

(6) 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.

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

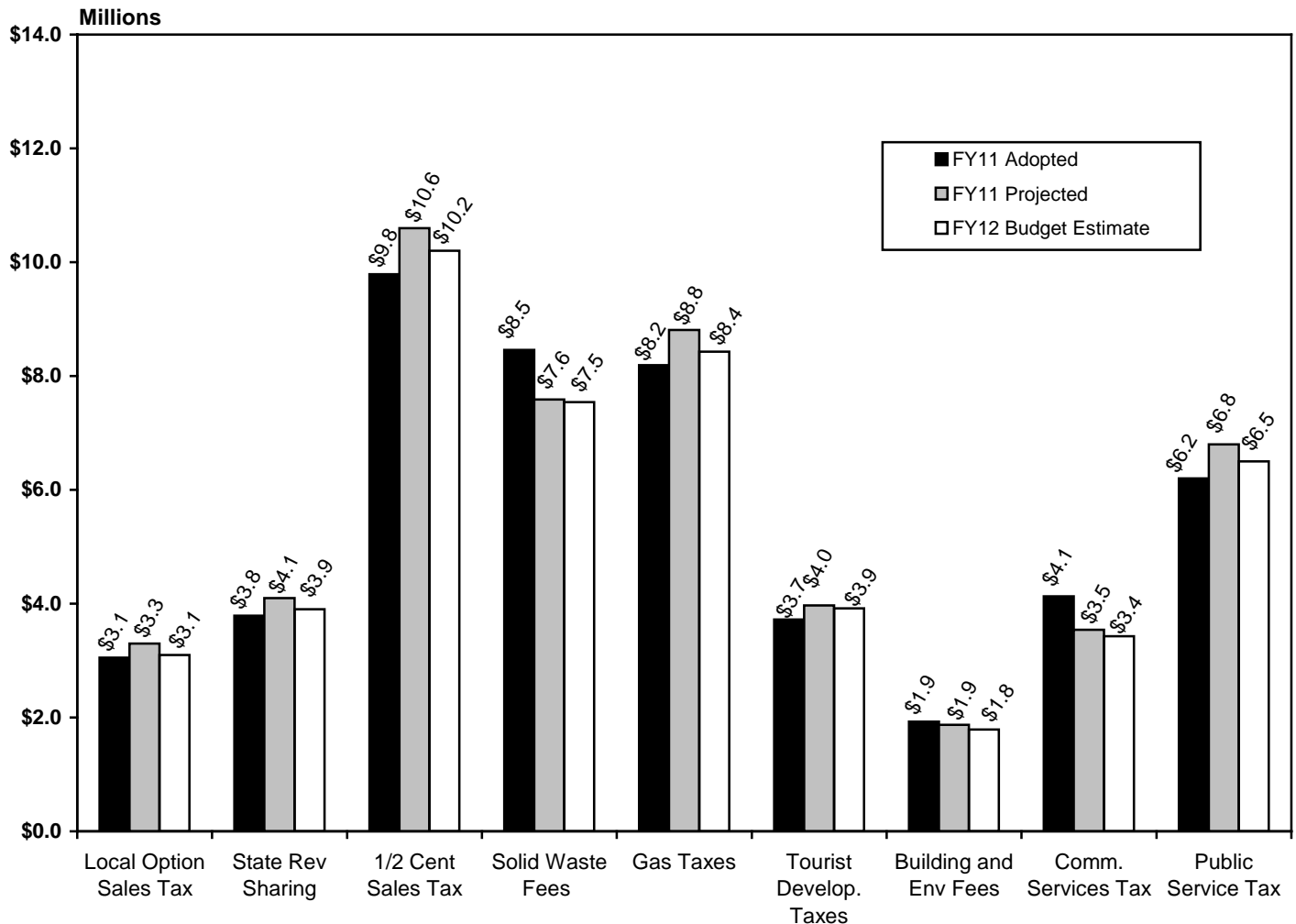
(8) The increase in FY11 for the fire service fee is due to delinquent collections that are moved to the tax bill as a non ad valorem assessment for fees that are not paid through City's quarterly billing system, which are subsequently collected the proceeding year.

(9) Decreased revenue is due to an estimated decline in tonnage at the transfer station.

# **Leon County Government** **Fiscal Year 2011 Mid-Year Financial Report**

## **FY 2011 AND FY 2012 REVENUE PROJECTIONS**

**Adopted Budget FY 2011, Projected Actuals FY 2011, and Estimated Budget FY 2012**



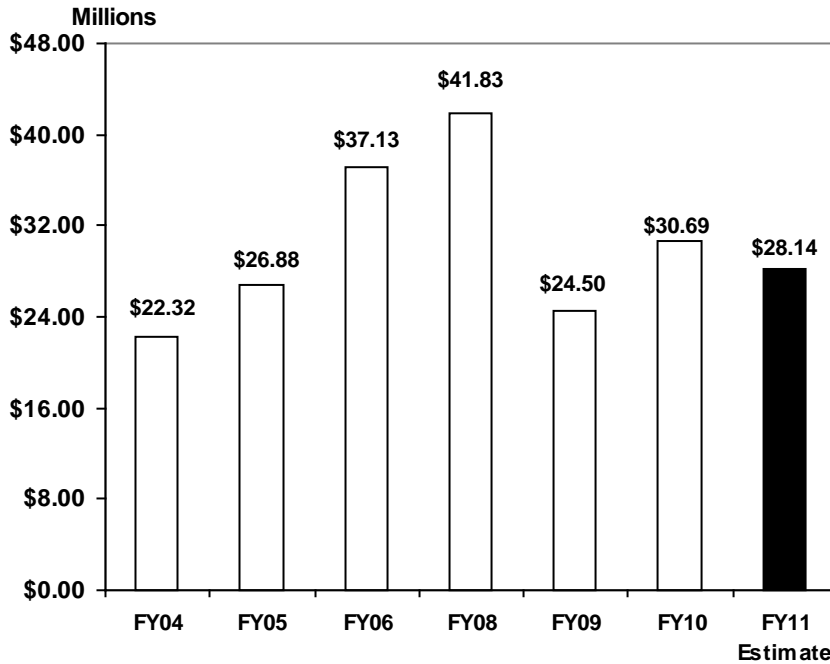
### **Adopted Budget FY 2011, Projected Actual Collections FY 2011, and Estimated Budget FY 2012:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2011, and the FY 2012 budget estimates. The chart depicts FY12 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 2011 Mid-Year Financial Report**

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

**General/Fine and Forfeiture Fund Balance**



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

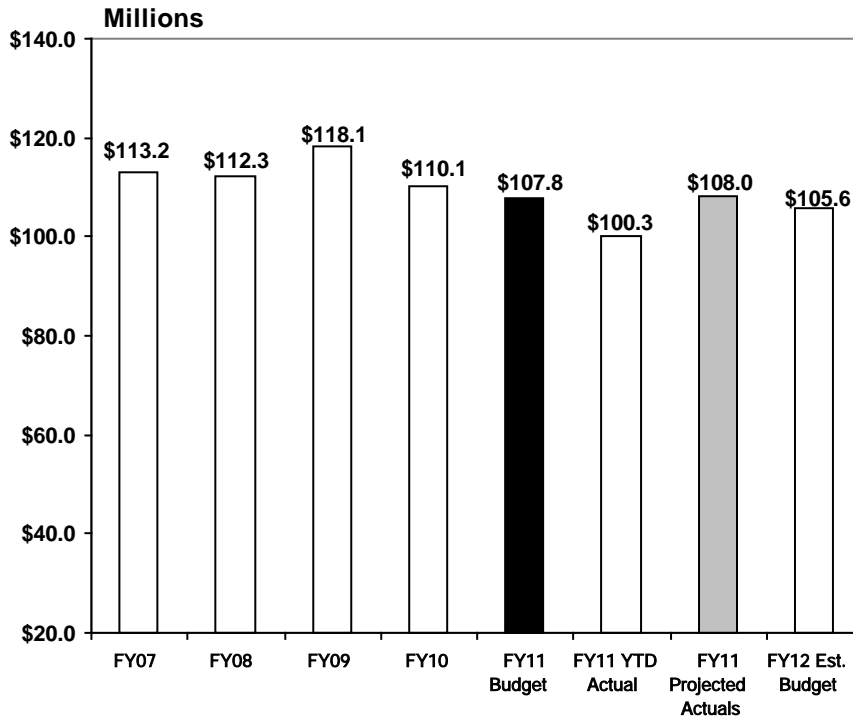
Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The unaudited fund balance for FY11 is \$28.14 million. This reflects 23% of operating expenditures and is consistent with the County's Reserve Policy.

FY11 estimates do not include the return of possible excess fees from the Constitutional Officers other than the excess fees budgeted for the Tax Collector.

# Leon County Government Fiscal Year 2011 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 trend is due to a continued decline in property values associated with the recession, specifically the repressed housing market.

The estimated FY12 budget is based on an estimated 2 percent decline in property values. Preliminary property valuations will be provided by the Property Appraiser on June 1, 2011, which will be the values used in developing materials for the June budget workshops.

FY10 Budget: \$109,493,625

FY10 Actual: \$110,094,267

FY11 Budget: \$107,800,183

FY11 YTD Actual: \$100,315,581

FY11 Projected Actual: \$108,022,365

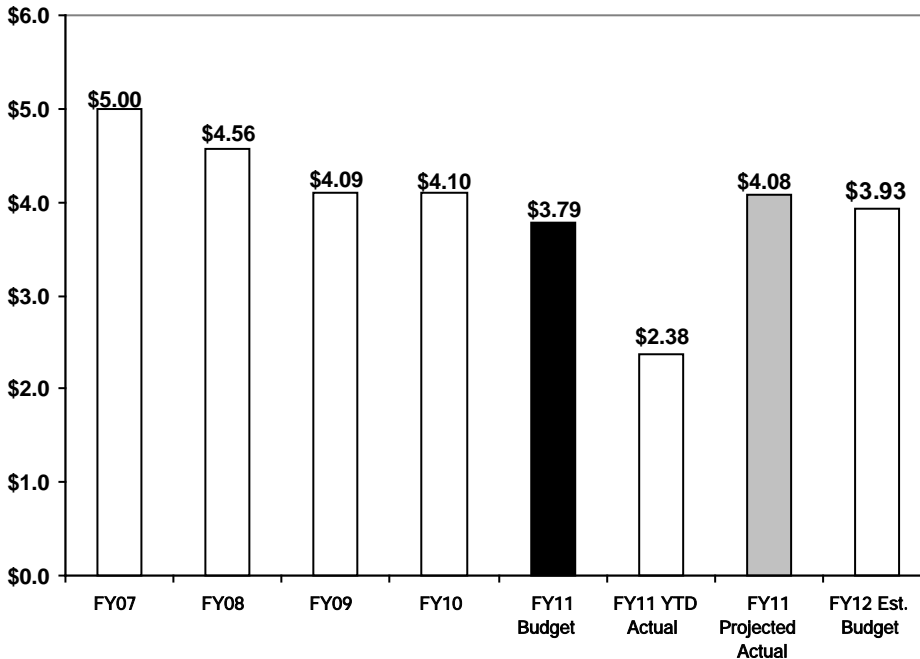
FY12 Estimated Budget: \$105,644,179

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## STATE REVENUE SHARING TAX

### Fiscal Year Actuals & Projections

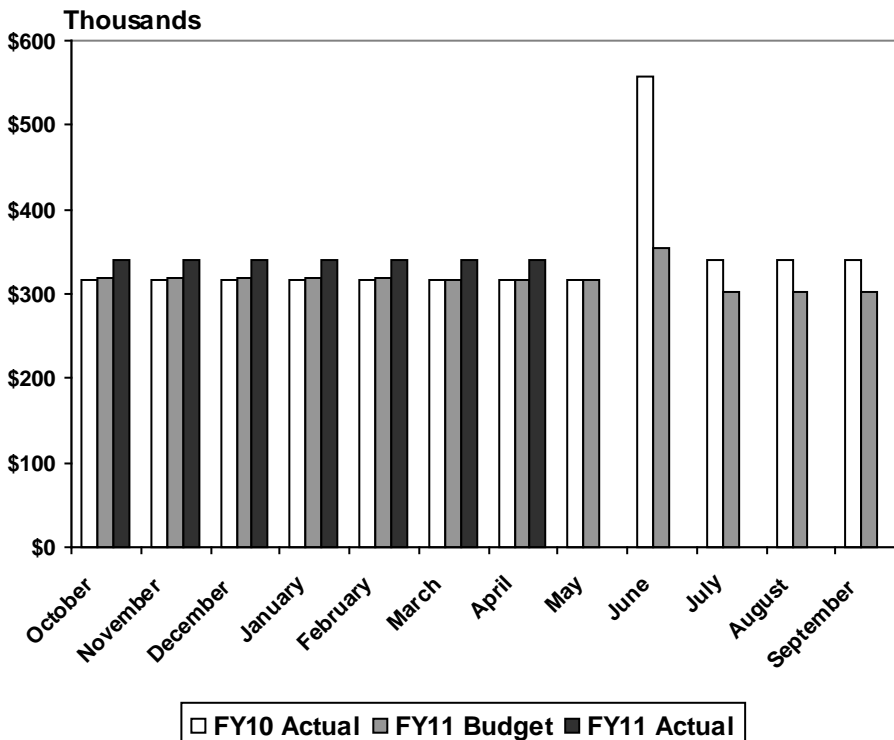
Millions



### 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 due to the recession. The most recent trend has seen a leveling from the decline in statewide sales collections which is projected to continue for FY11. During the 2011 General Revenue Estimating Conference, the State expects to see modest positive growth in FY12 and the out-years.

FY10 Budget: \$3,876,950

FY10 Actual: \$4,103,553

FY11 Budget: \$3,799,050

FY11 YTD Actual: \$2,380,473

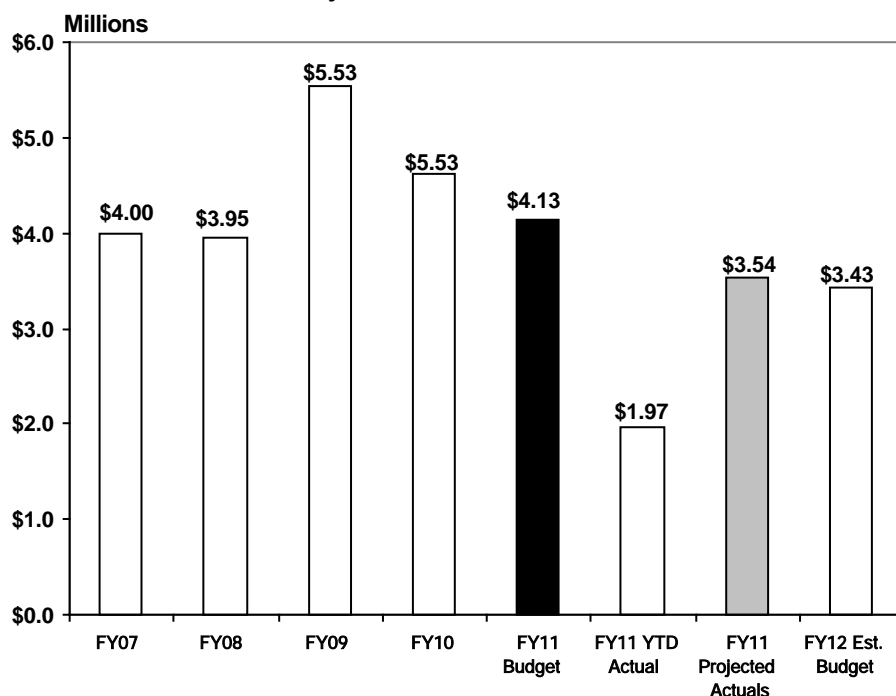
FY11 Projected Actual: \$4,076,000

FY12 Estimated Budget: \$3,930,150

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## COMMUNICATION SERVICES TAX

### Fiscal Year Actuals & Projections



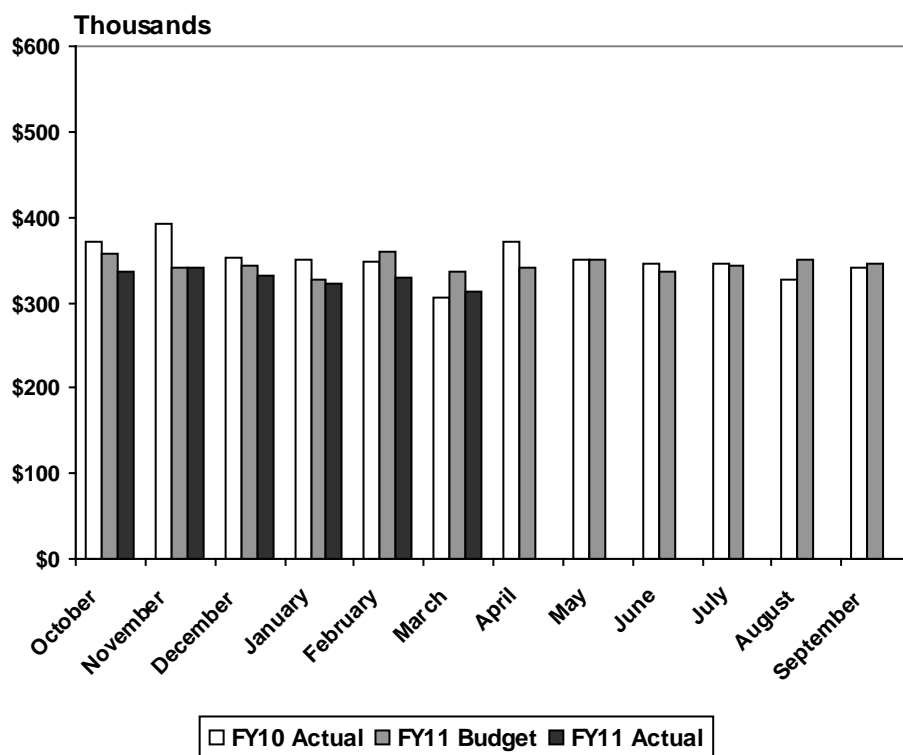
### Background:

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 for FY12 with small 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 for FY11. These payment end December 2011.

FY10 Budget: \$4,615,948

FY10 Actual: \$4,200,504

FY11 Budget: \$4,125,041

FY11 YTD Actual: \$1,972,657

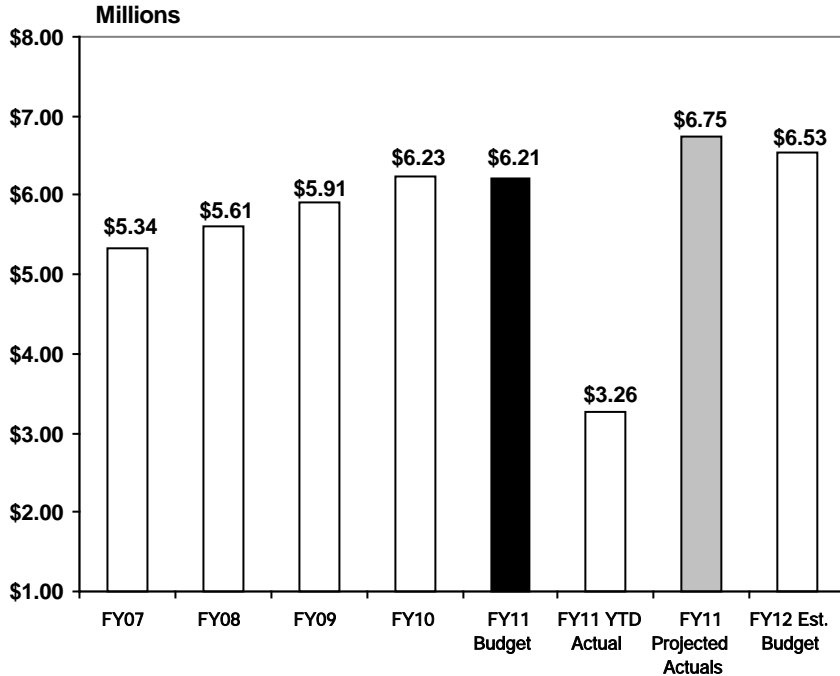
FY11 Projected Actual: \$3,544,921

FY12 Estimated Budget: \$3,432,287

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## PUBLIC SERVICES TAX

### Fiscal Year Actuals & Projections



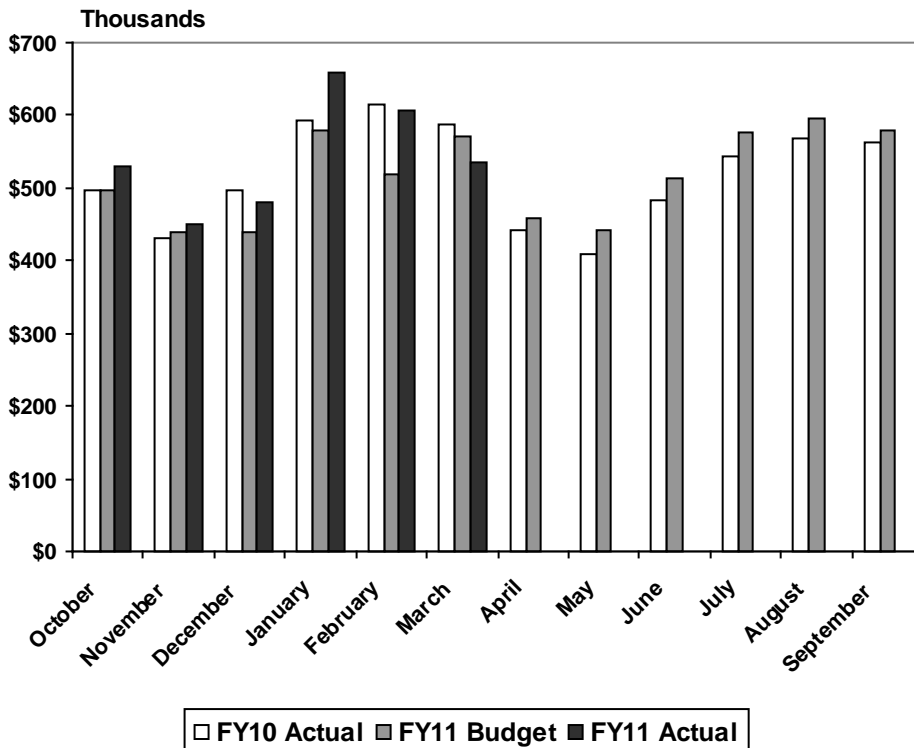
### Background:

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. Revenues have steadily trended upward since FY07. Projections for FY11 revenues include an increase due to higher than normal utility consumption during the colder than average winter months. An increase in City water rates also contributed to the higher FY11 projection.

### Monthly Totals: Budget vs Actuals



FY10 Budget: \$5,422,125

FY10 Actual: \$5,909,561

FY11 Budget: \$6,209,992

FY11 YTD Actual: \$3,258,515

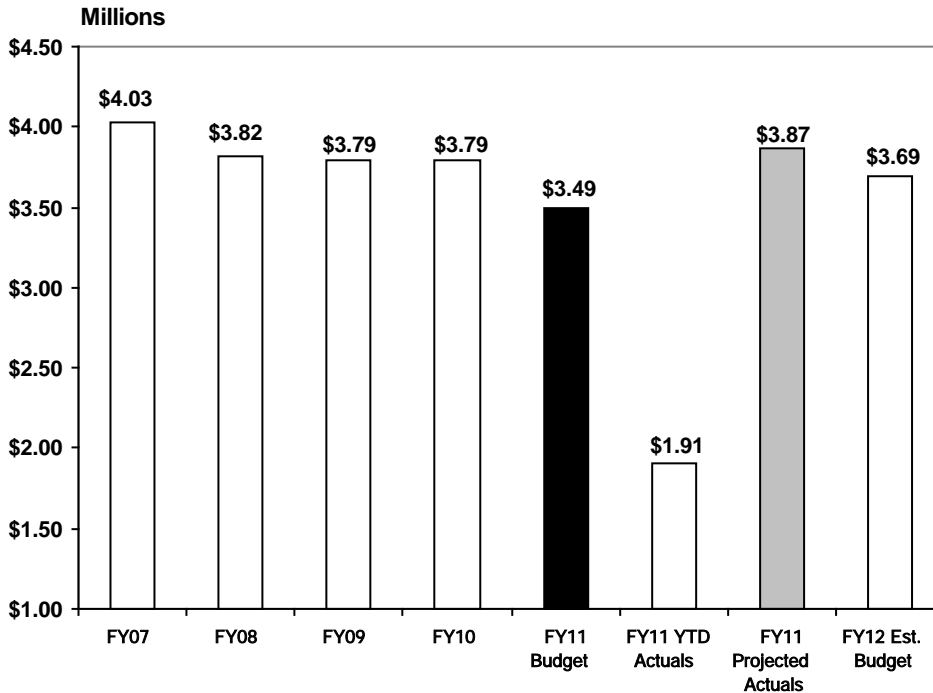
FY11 Projected Actual: \$6,750,200

FY12 Estimated Budget: \$6,526,120

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## STATE SHARED GAS TAX

### Fiscal Year Actuals & Projections



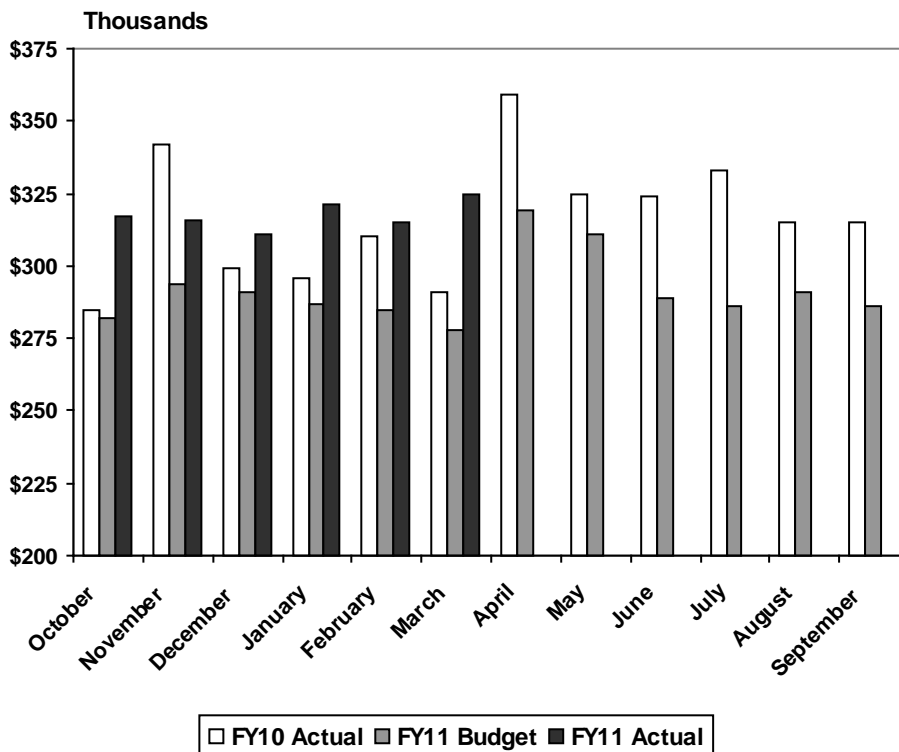
### Background:

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 FY07 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 until the current fiscal year which has seen a moderate increase over FY10. A continued spike in fuel prices could dampen this forecast.

### Monthly Totals: Budget vs Actuals



In FY11, Leon County is anticipating collecting a slightly higher amount of gas tax revenues than originally budgeted based on current revenue received and revised highway fuel sales estimates from Transportation Revenue Estimating Conference.

FY10 Budget: \$3,500,370

FY10 Actual: \$3,792,350

FY11 Budget: \$3,498,850

FY11 YTD Actual: \$1,905,316

FY11 Projected Actual: \$3,865,248

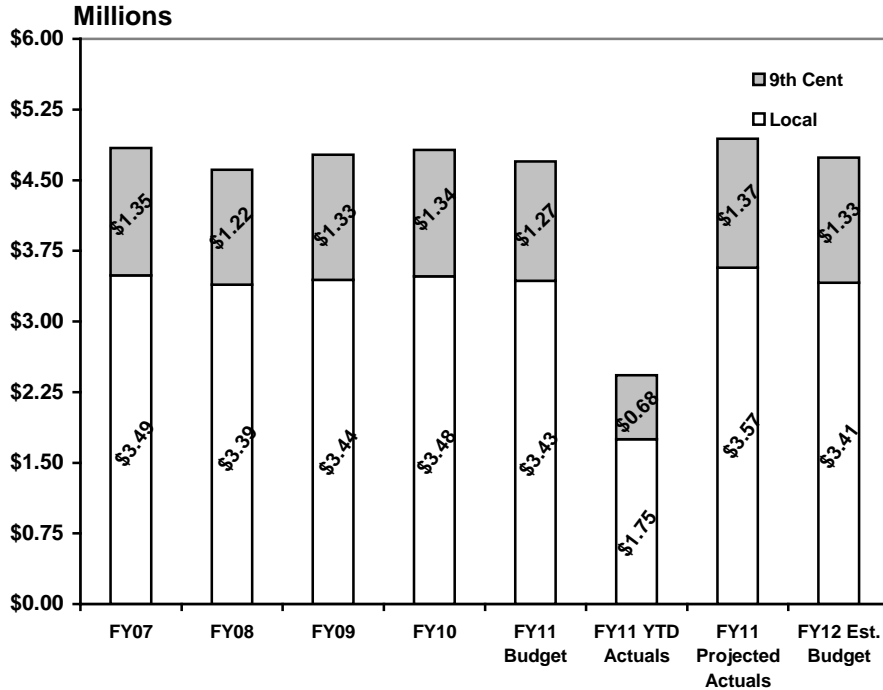
FY12 Estimated Budget: \$3,691,700



# Leon County Government Fiscal Year 2011 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 FY07, fuel consumption has fluctuated slightly due to unstable gas prices.

In FY10, Leon County collected a slightly higher amount of gas tax revenue and anticipates similar levels in FY11 and out-years. The forecast of gas tax revenues has become increasingly uncertain as pump prices continue to spike throughout the year.

FY10 Budget: \$4,447,900

FY10 Actual: \$4,829,414

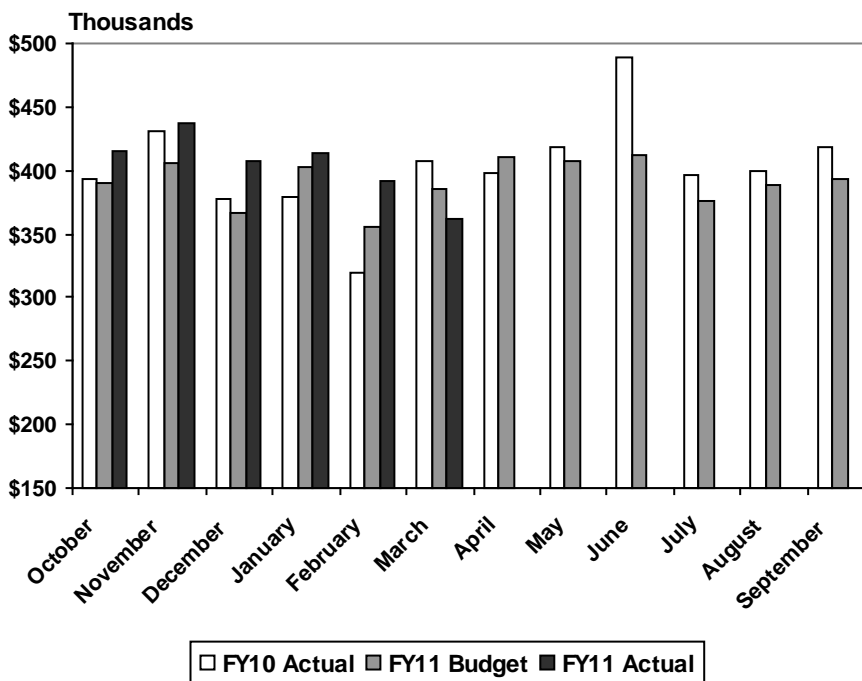
FY11 Budget: \$4,693,950

FY11 YTD Actual: \$2,426,937

FY11 Projected Actual: \$4,943,693

FY12 Estimated Budget: \$4,743,350

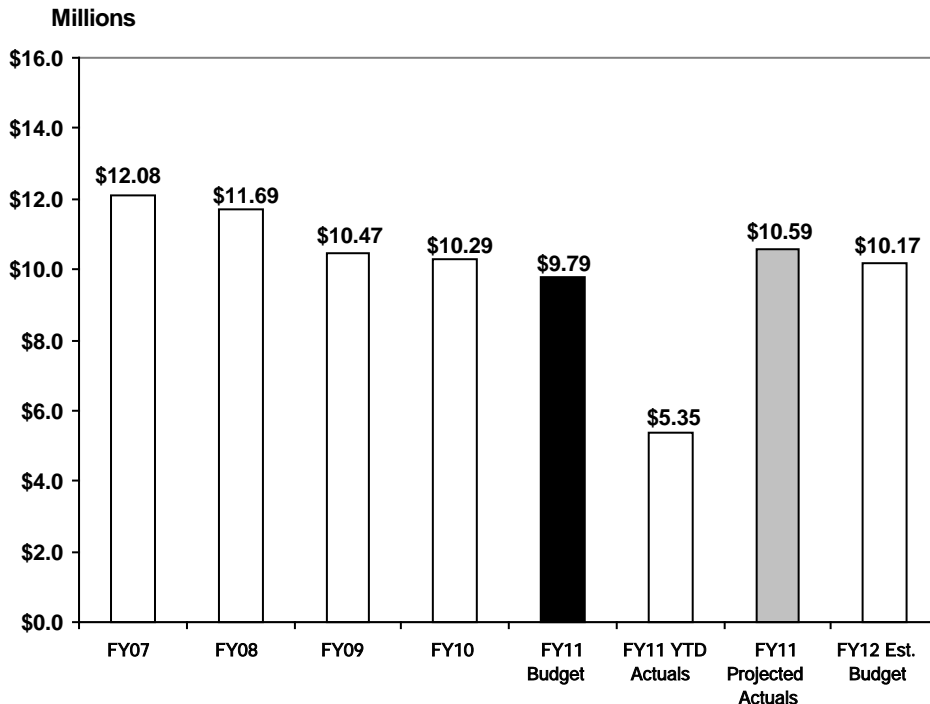
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## LOCAL GOVERNMENT ½ CENT SALES TAX

### Fiscal Year Actuals & Projections



### Background:

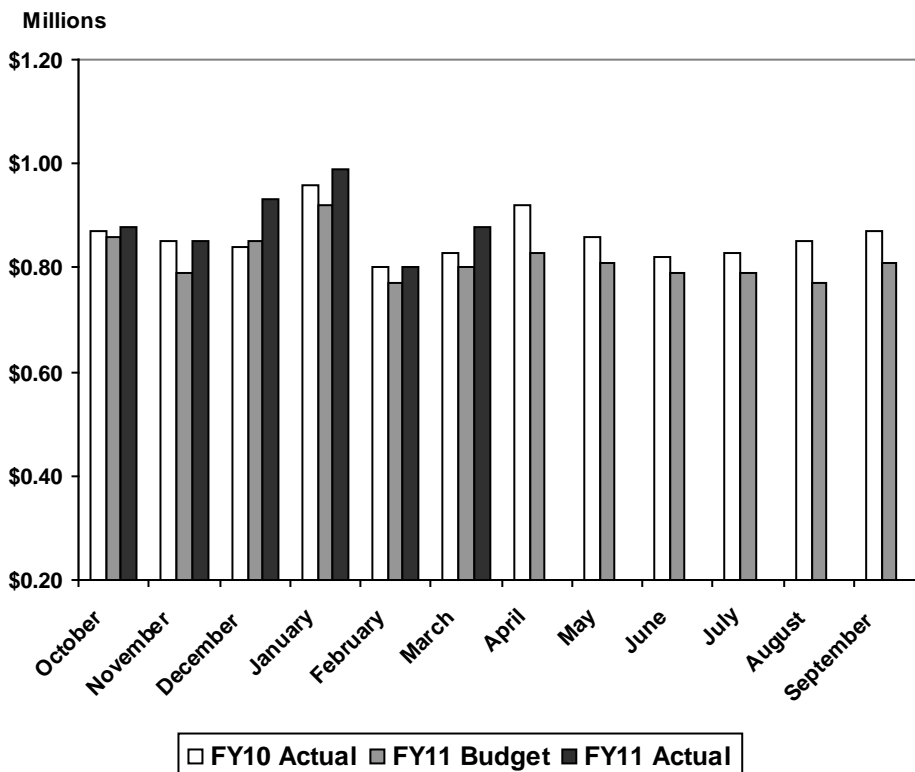
The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within Leon County. Effective July 1, 2004, the distribution formula reduces the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% 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 FY07, sales tax revenue has steadily continued to decline. Projections indicate this decline will end in FY11 due to the ebbing of the recession and an increase in consumer based economic activity.

### Monthly Totals: Budget vs Actuals



FY10 Budget: \$9,713,750

FY10 Actual: \$10,288,684

FY11 Budget: \$9,792,600

FY11 YTD Actual: \$5,345,253

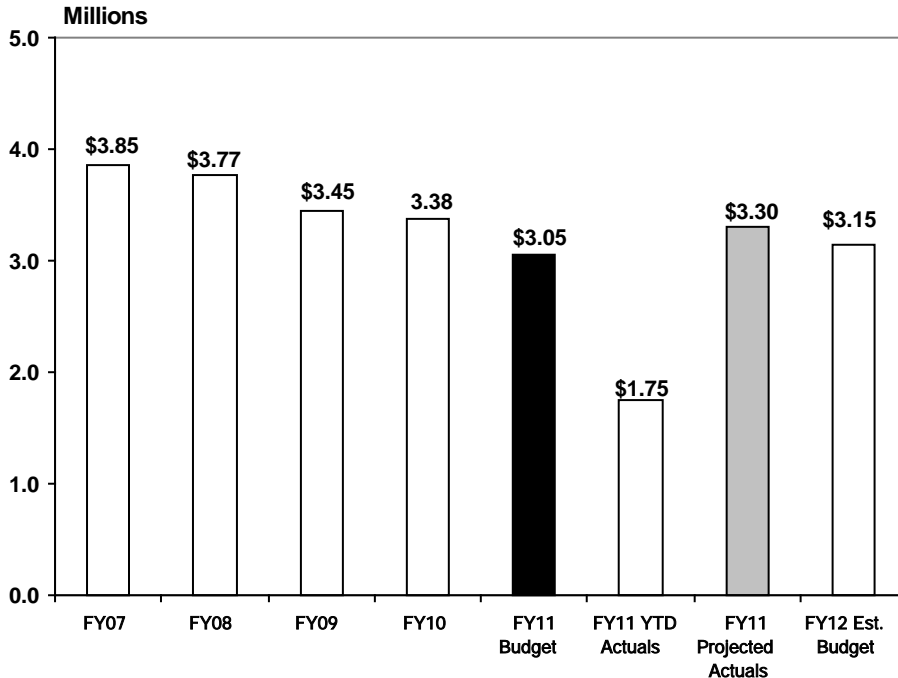
FY11 Projected Actual: \$10,591,828

FY12 Estimated Budget: \$10,173,550

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## LOCAL OPTION SALES TAX

### Fiscal Year Actuals & Projections



### Background:

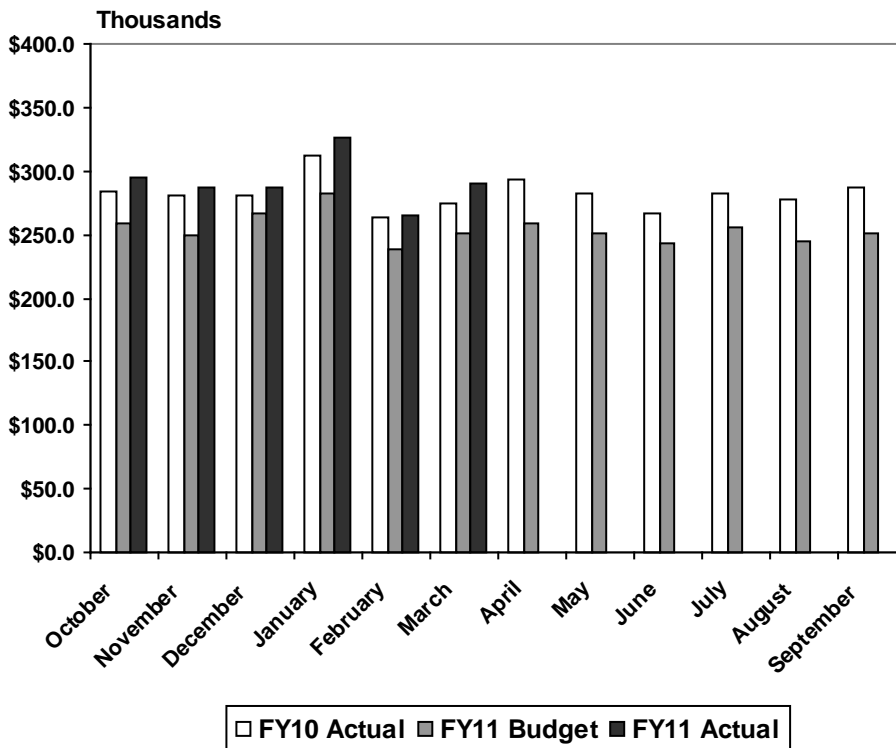
In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000.

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 FY11. This indicates the ebbing of the recession and a return of consumer spending activity. The FY12 estimated budget continues the modest upward trend in expected consumer spending.

### Monthly Totals: Budget vs Actuals



FY10 Budget: \$3,160,650

FY10 Actual: \$3,384,489

FY11 Budget: \$3,051,590

FY11 YTD Actual: \$1,750,505

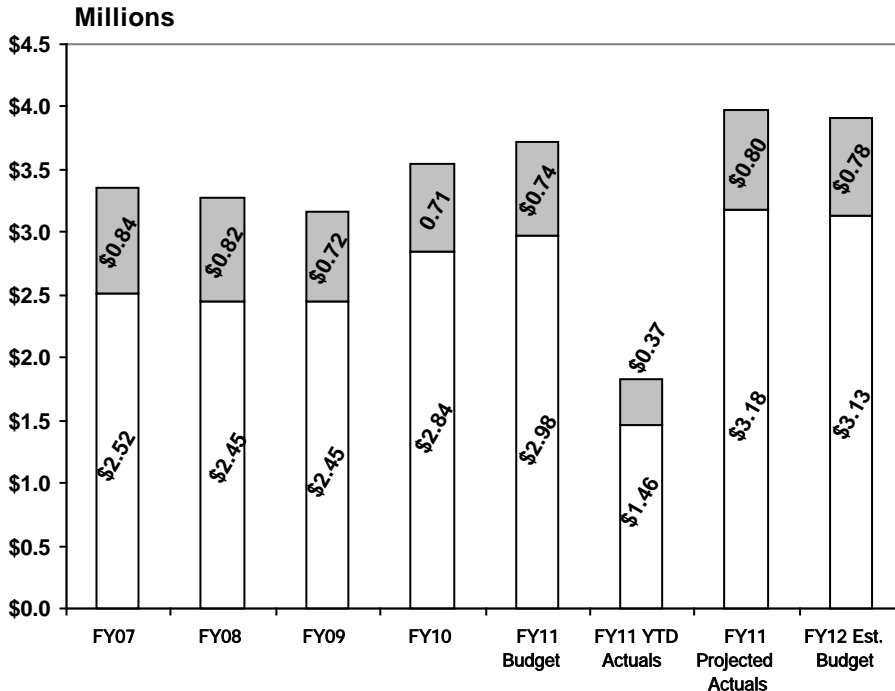
FY11 Projected Actual: \$3,295,138

FY12 Estimated Budget: \$3,146,020

# Leon County Government Fiscal Year 2011 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.

The additional 1% will be used for marketing as specified in the TDC Strategic Plan until October 2013.

### Trend:

Subsiding recessionary economic conditions allowed for an increase in tourist tax revenue in FY10. The additional one cent levied in May 2009, along with an increase in available rooms, increased rates and an increase in the business travelers sector of the market contribute to the projected upward trend in FY11 and FY12.

FY10 Budget: \$3,768,650

FY10 Actual: \$3,549,497

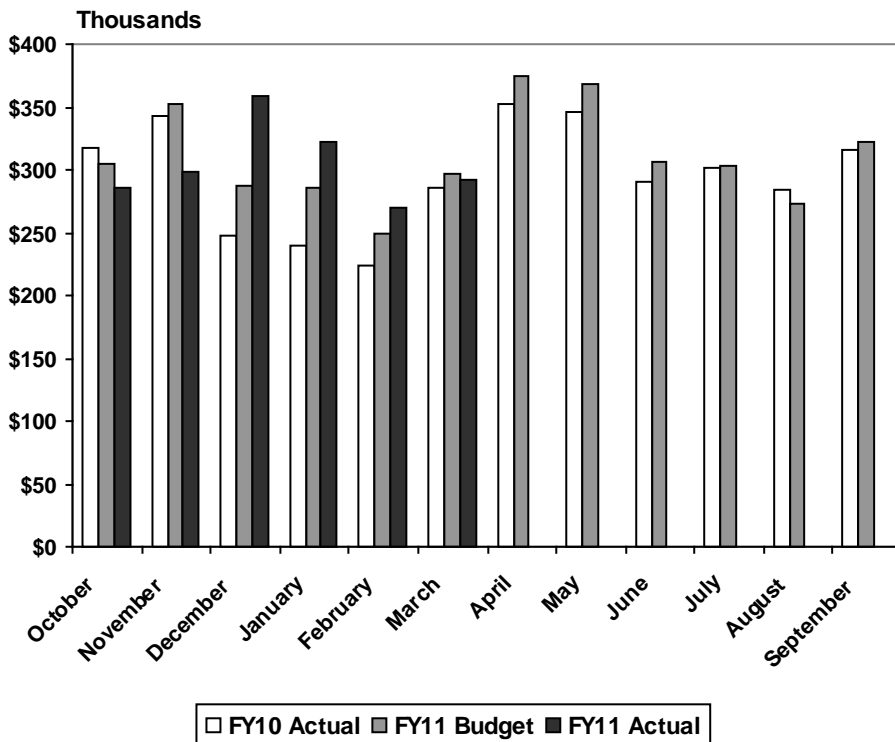
FY11 Budget: \$3,724,000

FY11 YTD Actual: \$1,828,043

FY11 Projected Actual: \$3,977,845

FY12 Estimated Budget: \$3,916,850

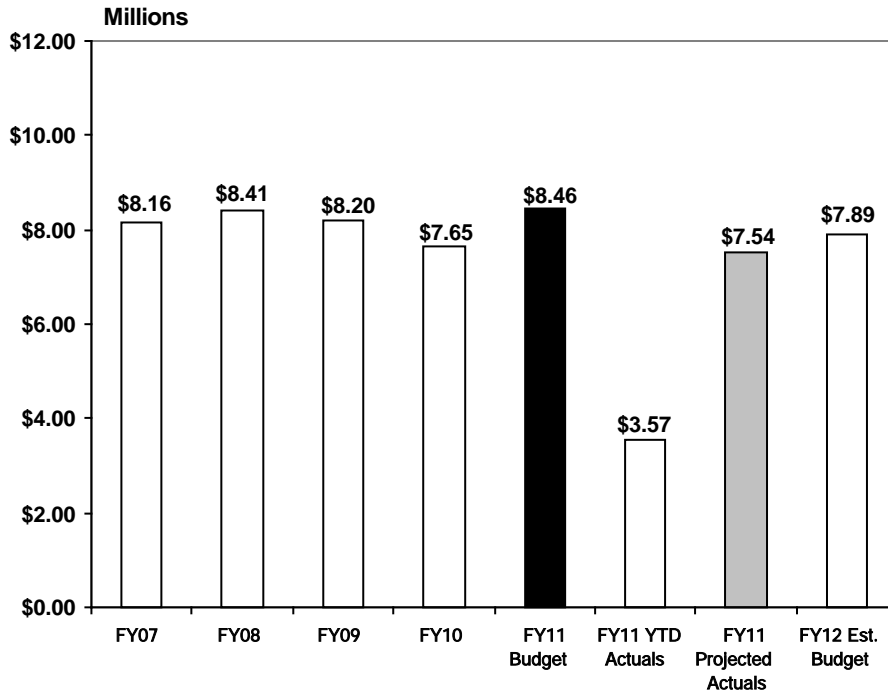
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2011 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:

FY11 projected actual and FY12 estimated revenues anticipate a decrease from the budgeted FY11 revenue as a result of an estimated decline in tonnage collected at the transfer station. This is offset by an increase in the tipping fee effective October 1, 2011.

FY10 Budget: \$8,096,613

FY10 Actual: \$7,653,056

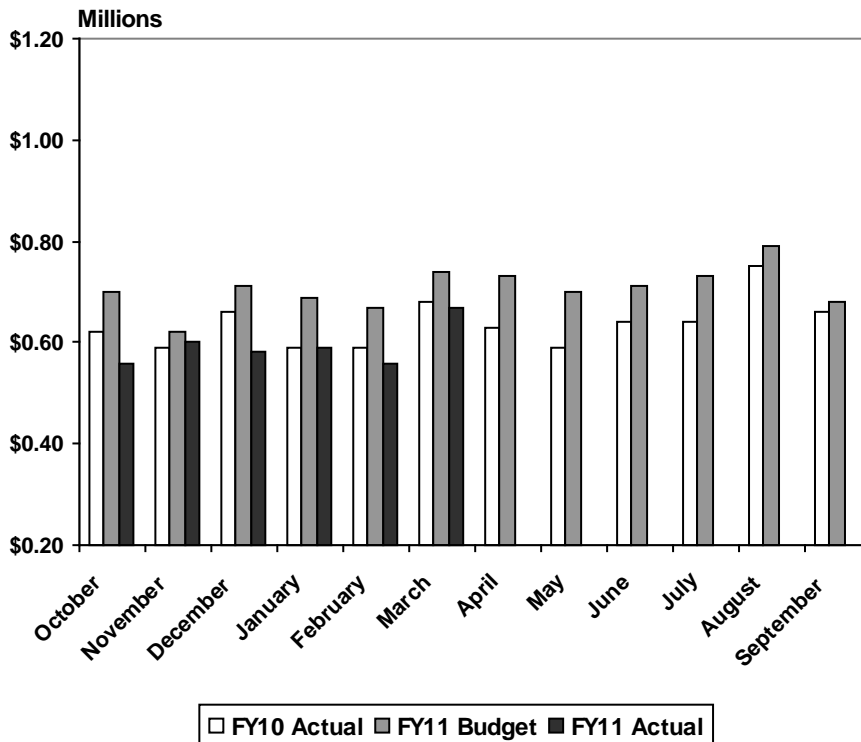
FY11 Budget: \$8,458,990

FY11 YTD Actual: \$3,567,951

FY11 Projected Actual: \$7,544,694

FY12 Estimated Budget: \$7,891,570

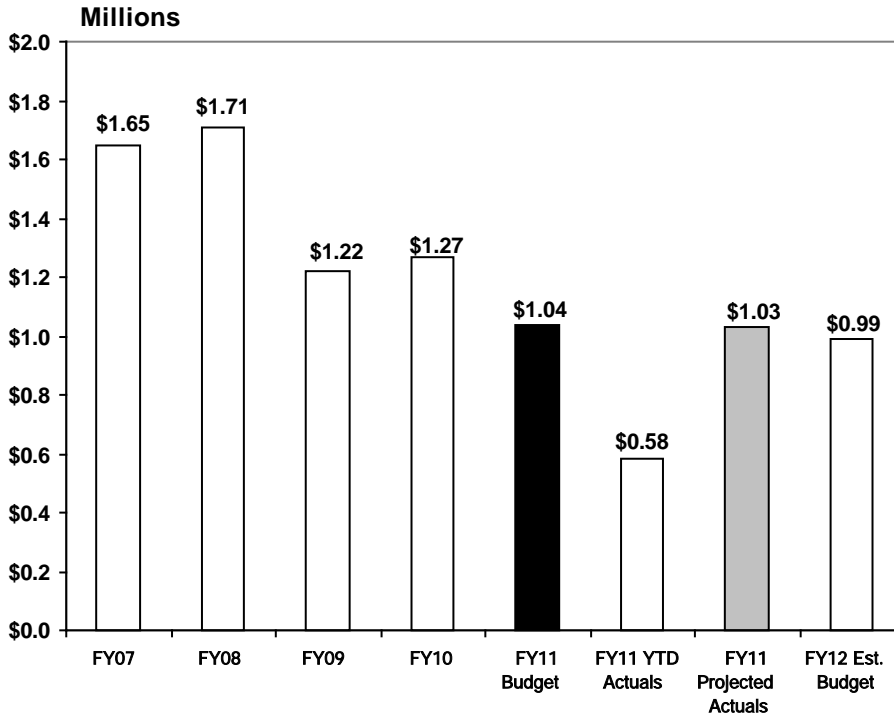
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## BUILDING PERMIT FEES

### Fiscal Year Actuals & Projections



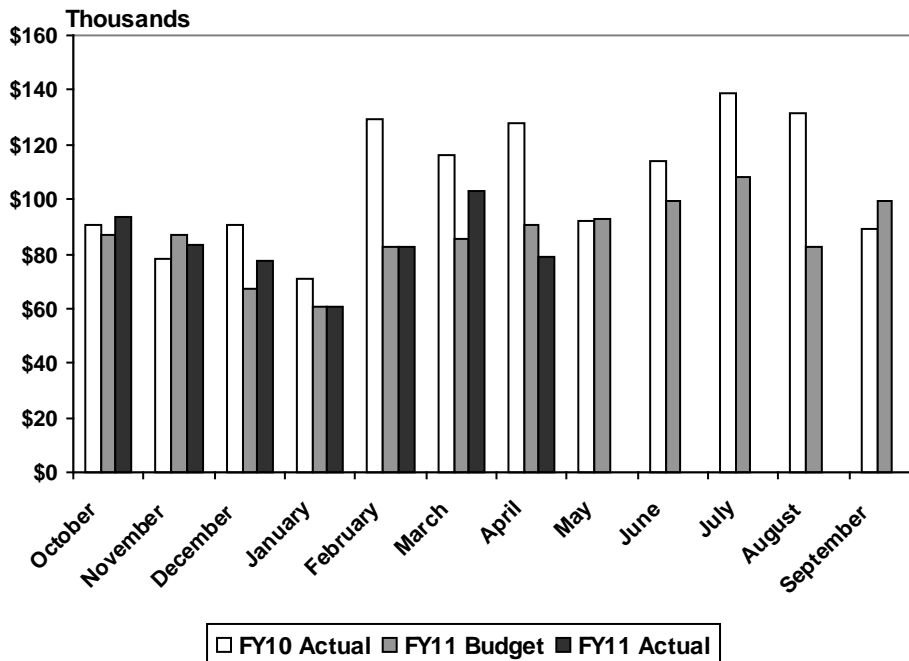
### Background:

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 FY11 and not expected to materialize in the near future. As a result of the continued decline in construction projects, the anticipated revenue for FY11 from permit fees is projected to be less than previous fiscal years, although on target with the FY11 budget. The FY12 estimated budget contemplates a continued decline, although not as severe.

### Monthly Totals: Budget vs Actuals



FY10 Budget: \$1,309,575  
FY10 Actual: \$1,269,867

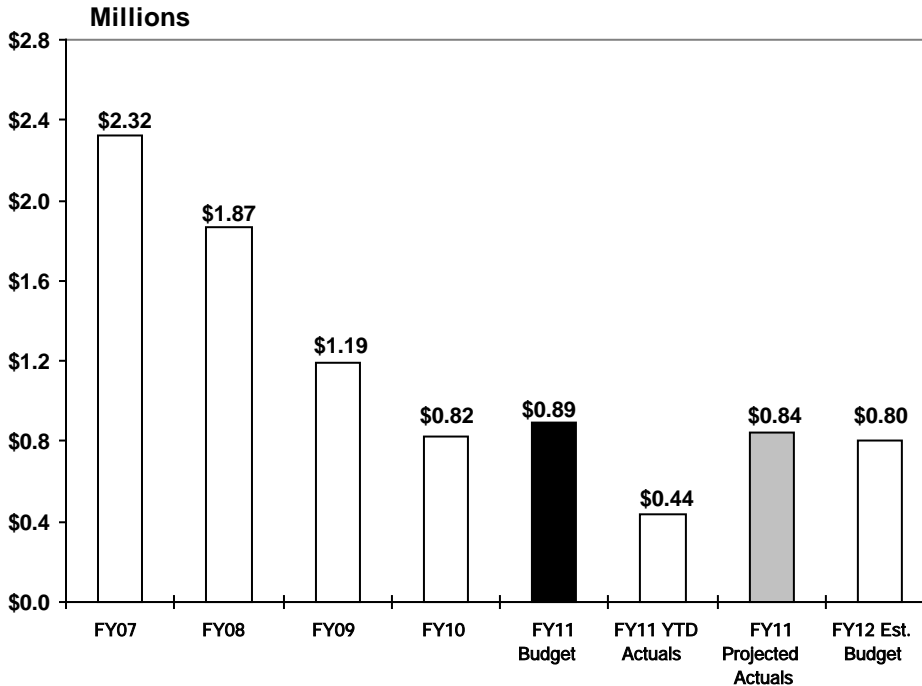
FY11 Budget: \$1,042,530  
FY11 YTD Actual: \$579,401  
FY11 Projected Actual: \$1,034,732

FY12 Estimated Budget: \$994,175

# Leon County Government Fiscal Year 2011 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:

Environmental Permit Fees have experienced a sharp decrease correlating with the start of the economic downturn in FY08. 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 persistent negative economic conditions in the construction industry continue diminish revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10. FY11 and 12 projections indicate the leveling of the revenue decline.

FY10 Budget: \$1,117,200

FY10 Actual: \$820,089

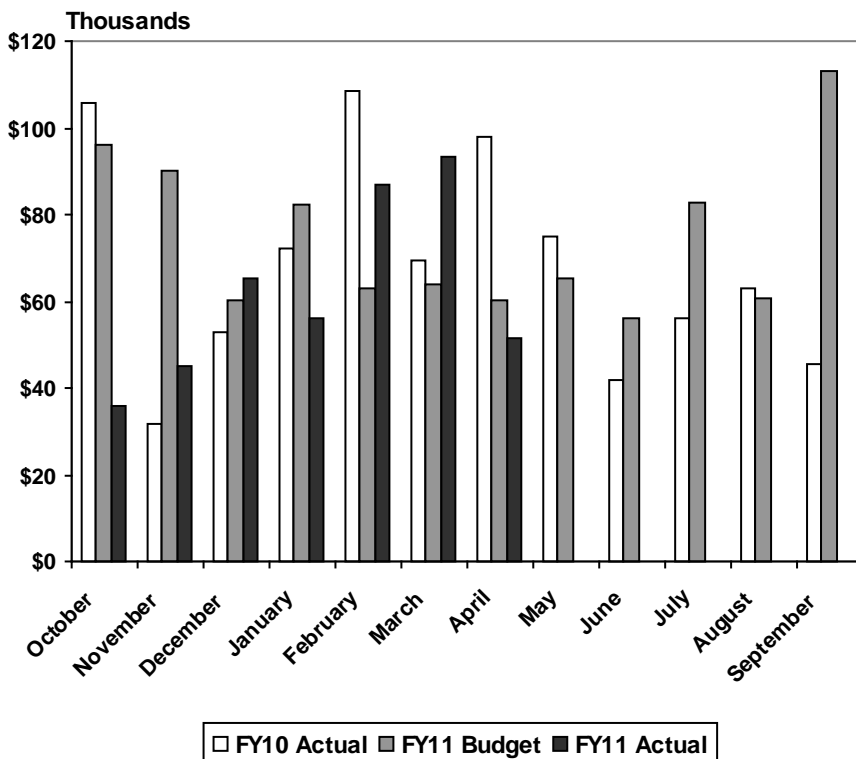
FY11 Budget: \$893,950

FY11 YTD Actual: \$435,341

FY11 Projected Actual: \$835,360

FY12 Estimated Budget: \$803,985

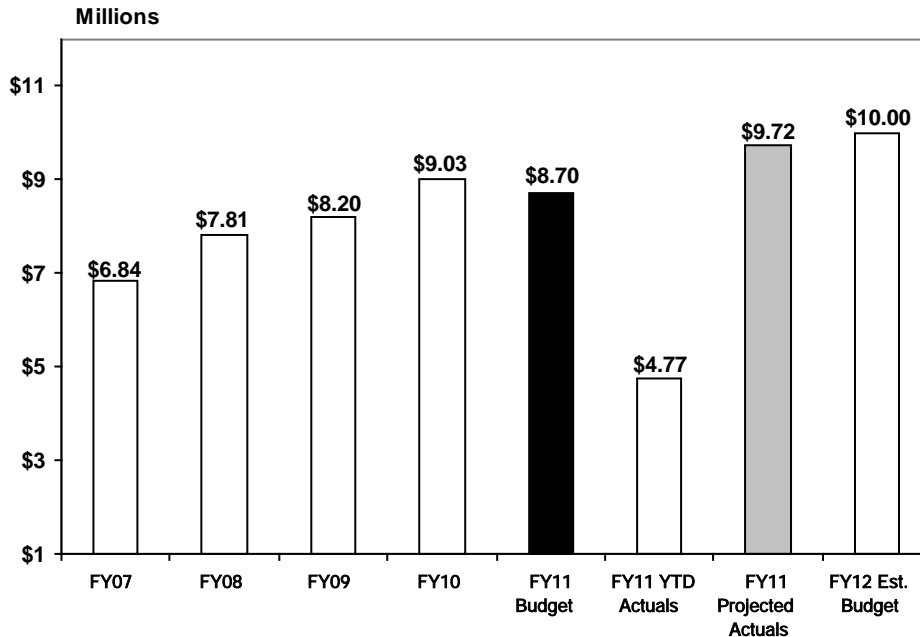
### Monthly Totals: Budget vs Actuals



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## AMBULANCE FEES

### Fiscal Year Actuals & Projections



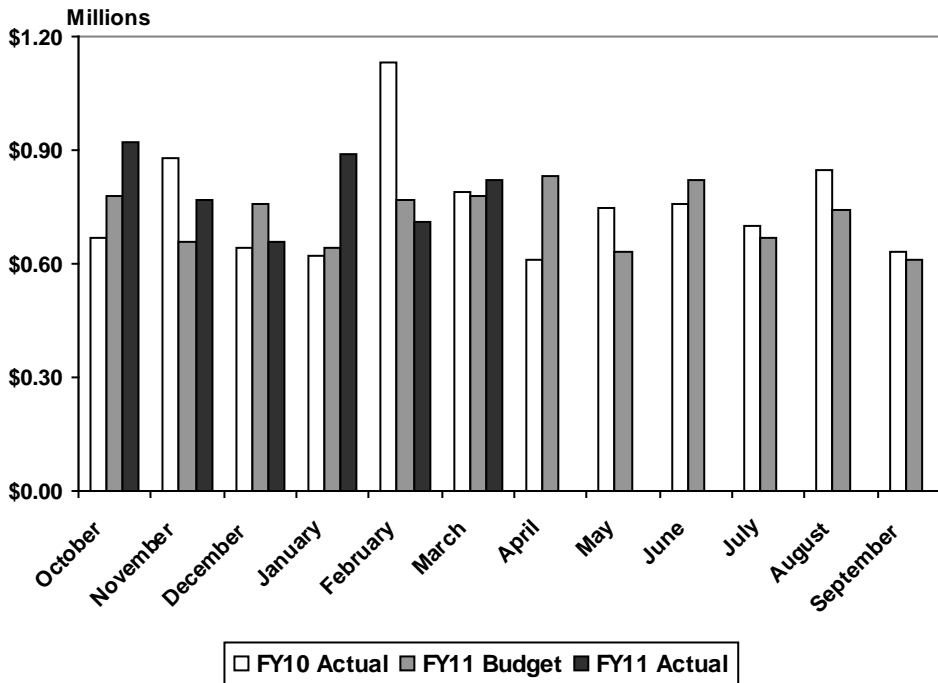
### Background:

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 FY07 due to rising call volumes and improved collection efficiency. This trend is expected to continue in the out-years. This increase has assisted with the corresponding decline in dedicated property taxes that also fund ambulance services, resulting from the decline in property values and a constant annual millage rate.

FY10 Budget: \$7,676,000

FY10 Actual: \$9,032,639

FY11 Budget: \$8,702,000

FY11 YTD Actual: \$4,767,874

FY11 Projected Actual: \$9,715,981

FY12 Estimated Budget:

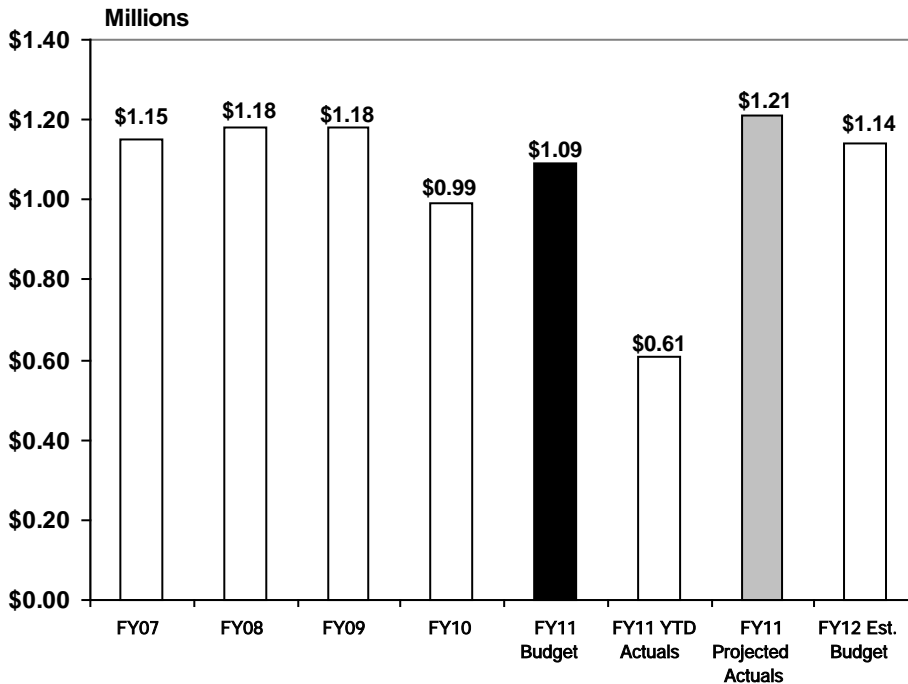
\$10,007,461



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## PROBATION AND PRE-TRIAL FEES

### Fiscal Year Actuals & Projections



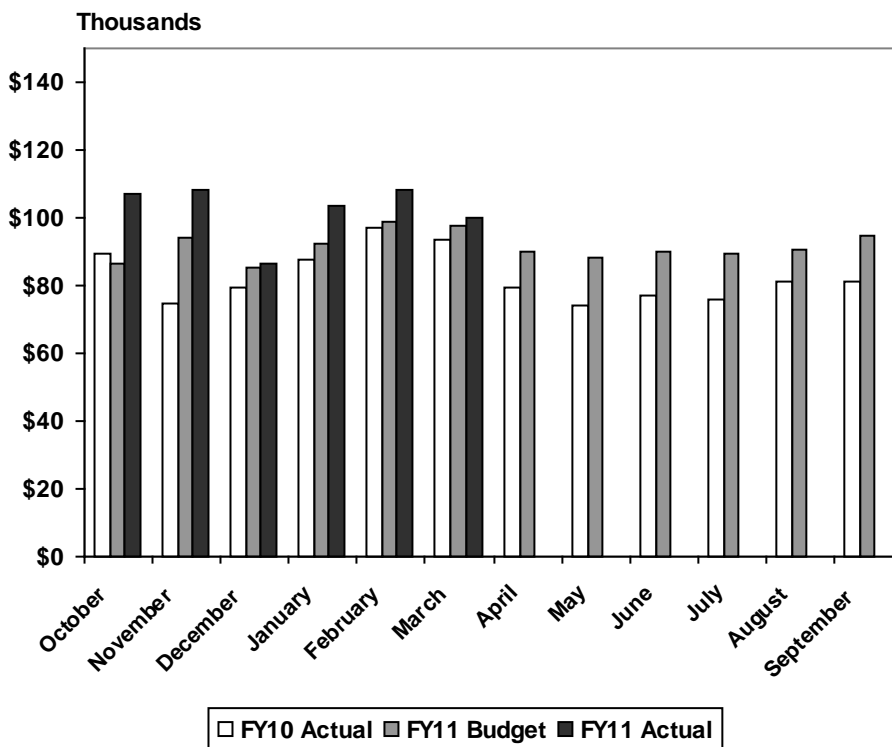
### Background:

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 have remained relatively steady since FY07. However, FY10 revenues were lower than previous years 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 anticipated revenue is expected to return to previous levels due to new revenue from the recently established on-site urinalysis testing program and an increase in the number of alcohol testing fees. Without the addition of the urinalysis program, revenues from the existing probation and pre-trail programs would have declined.

### Monthly Totals: Budget vs Actuals



FY10 Budget: \$1,207,937

FY10 Actual: \$988,470

FY11 Budget: \$1,097,526

FY11 YTD Actual: \$614,519

FY11 Projected Actual: \$1,207,055



# Leon County Government

## Fiscal Year 2011 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/9/11 (60% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY11</u> <u>Adj. Budget</u>	<u>FY11</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY11 Budget</u>	<u>% Over/Under</u> <u>FY11 Budget</u>
<b><u>Legislative/Administrative</u></b>						
		<b><u>County Commission</u></b>				
001	100	County Commission	1,312,936	867,355	(445,581)	-33.94%
001	101	District 1	9,500	3,494	(6,006)	-63.22%
001	102	District 2	9,500	648	(8,852)	-93.18%
001	103	District 3	9,500	1,254	(8,246)	-86.80%
001	104	District 4	9,500	5,047	(4,453)	-46.87%
001	105	District 5	9,500	5,898	(3,602)	-37.92%
001	106	At Large District 6	9,500	3,881	(5,619)	-59.15%
001	107	At Large District 7	9,500	5,110	(4,390)	-46.21%
001	108	Commissioners Account	25,330	14,912	(10,418)	-41.13%
		<b><u>County Administration</u></b>				
001	110	County Administration	665,073	537,521	(127,552)	-19.18%
		<b><u>County Attorney</u></b>				
001	120	County Attorney	1,886,998	1,051,046	(835,952)	-44.30%
		<b><u>Management &amp; Budget</u></b>				
001	130	Office of Management & Budget	787,511	429,762	(357,750)	-45.43%
501	132	Risk Management	246,529	94,588	(151,941)	-61.63%
501	821	Workers Compensation	4,273,259	1,937,043	(2,336,216)	-54.67%
		<b><u>Human Resources</u></b>				
001	160	Human Resources	1,228,190	643,431	(584,759)	-47.61%
		<b>Subtotal:</b>	<b>10,492,326</b>	<b>5,600,990</b>	<b>(4,891,336)</b>	<b>-46.62%</b>
<b><u>Public Services</u></b>						
		<b><u>Tourist Development</u></b>				
160	301	Administration	498,337	268,989	(229,348)	-46.02%
160	302	Advertising	755,800	267,438	(488,362)	-64.62%
160	303	Marketing	1,033,493	490,982	(542,511)	-52.49%
160	304	Special Projects	150,000	38,776	(111,224)	-74.15%
160	305	1 Cent Expenditures (Performing Arts Center)	4,235,218	215,000	(4,020,218)	-94.92%
		<b><u>Volunteer Center</u></b>				
001	113	Volunteer Center	171,005	94,250	(76,755)	-44.88%
		<b><u>Intergovernmental Affairs</u></b>				
001	114	Intergovernmental Affairs	1,178,109	701,097	(477,012)	-40.49%
		<b><u>Library Services</u></b>				
001	240	Policy, Planning & Operations	955,098	470,960	(484,138)	-50.69%
001	241	Public Services	2,673,066	1,373,998	(1,299,068)	-48.60%
001	242	Collection Services	897,866	488,577	(409,289)	-45.58%
001	243	Extension Services	2,217,761	1,163,485	(1,054,276)	-47.54%
		<b><u>Cooperative Extension</u></b>				
001	361	Extension Education	541,447	303,212	(238,235)	-44.00%
		<b><u>Veteran Services</u></b>				
001	390	Veteran Services	290,461	149,826	(140,635)	-48.42%
		<b><u>Capital Regional Transportation Agency</u></b>				
001	402	Capital Regional Transportation Agency	224,080	129,800	(94,280)	-42.07%
		<b><u>Planning Department</u></b>				
001	817	Planning Department	1,145,558	339,600	(805,958)	-70.36%

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/9/11 (60% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY11 Adj. Budget</u>	<u>FY11 YTD Expend.</u>	<u>\$ Over/Under FY11 Budget</u>	<u>% Over/Under FY11 Budget</u>
<b><u>BluePrint 2000</u></b>						
001	403	BluePrint 2000	61,603	37,220	(24,383)	-39.58%
<b><u>Emergency Medical Services</u></b>						
135	185	Emergency Medical Services	13,646,643	7,151,960	(6,494,683)	-47.59%
<b><u>Health &amp; Human Services</u></b>						
001	190	Health Department	237,345	237,345	0	0.00%
001	370	Human Services	4,971,662	2,240,445	(2,731,217)	-54.94%
001	371	Housing Services	537,774	313,104	(224,670)	-41.78%
001	971	Primary Health Care	1,804,069	900,139	(903,930)	-50.11%
001	972	CRA-TIF Payment	1,837,239	1,837,239	0	0.00%
124	932041	SHIP 2008-2011	687,389	349,134	(338,255)	-49.21%
124	932042	SHIP 2009-2012	132,495	5,737	(126,758)	-95.67%
161	808	Housing Finance Authority	189,125	9,060	(180,065)	-95.21%
<b><u>Office of Sustainability</u></b>						
001	127	Office of Sustainability	293,713	123,647	(170,066)	-57.90%
<b>Subtotal:</b>			<b>41,366,356</b>	<b>19,701,021</b>	<b>(21,665,335)</b>	<b>-52.37%</b>

### **Growth & Environmental Management**

<b><u>Building Inspection</u></b>						
120	220	Building Inspection	1,145,744	661,819	(483,925)	-42.24%
<b><u>Environmental Compliance</u></b>						
121	420	Environmental Compliance	1,295,126	760,881	(534,245)	-41.25%
<b><u>Development Services</u></b>						
121	422	Development Services	605,272	368,341	(236,931)	-39.14%
<b><u>Permit Compliance</u></b>						
121	423	Permit Compliance	438,046	266,574	(171,472)	-39.14%
<b><u>Support Services</u></b>						
121	424	Support Services	346,363	196,582	(149,781)	-43.24%
<b><u>DEP Storage Tank</u></b>						
125	866	DEP Storage Tank	153,180	86,820	(66,360)	-43.32%
<b>Subtotal:</b>			<b>3,983,731</b>	<b>2,341,017</b>	<b>(1,642,714)</b>	<b>-41.24%</b>

### **Management Services**

<b><u>Minority/Women Small Business Enterprise</u></b>						
001	112	M/WBE Program	223,300	113,750	(109,550)	-49.06%
<b><u>Purchasing</u></b>						
001	140	Procurement	365,930	190,343	(175,587)	-47.98%
001	141	Warehouse	174,793	120,289	(54,504)	-31.18%
001	142	Property Control	47,099	26,263	(20,836)	-44.24%
<b><u>Facilities Management</u></b>						
001	150	General Operations	6,999,706	3,998,219	(3,001,487)	-42.88%
165	154	Bank of America	844,137	390,214	(453,923)	-53.77%
166	155	Huntington Oaks Plaza	96,660	30,204	(66,456)	-68.75%

# Leon County Government

## Fiscal Year 2011 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/9/11 (60% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY11 Adj. Budget</u>	<u>FY11 YTD Expend.</u>	<u>\$ Over/Under FY11 Budget</u>	<u>% Over/Under FY11 Budget</u>
<b><u>Management Information Services</u></b>						
001	171	Management Information Services	5,544,968	3,642,099	(1,902,869)	-34.32%
001	421	Geographic Information Services	1,845,447	1,172,219	(673,228)	-36.48%
<b><u>County Probation</u></b>						
111	542	County Court Probation	1,128,427	648,928	(479,499)	-42.49%
111	544	Pretrial Release	1,026,082	595,519	(430,563)	-41.96%
111	599	Drug And Alcohol Testing	150,429	85,458	(64,971)	-43.19%
<b>Subtotal:</b>			<b>18,446,978</b>	<b>11,013,503</b>	<b>(7,433,475)</b>	<b>-40.30%</b>
<hr/>						
<b><u>Public Works</u></b>						
<b><u>Support Services</u></b>						
106	400	Support Services	1,108,433	403,137	(705,296)	-63.63%
106	978	Administrative Chargebacks	-750,000	-338,422	411,578	-54.88%
<b><u>Engineering Services</u></b>						
106	414	Engineering Services	3,335,720	1,790,394	(1,545,326)	-46.33%
123	726	Water Quality Monitoring	86,905	12,500	(74,405)	-85.62%
<b><u>Operations- Stormwater Maintenance</u></b>						
106	431	Transportation Maintenance	4,235,665	2,299,769	(1,935,896)	-45.70%
106	432	Right of Way Management	2,046,889	1,093,830	(953,059)	-46.56%
123	433	Stormwater Maintenance	2,921,710	1,270,183	(1,651,527)	-56.53%
<b><u>Mosquito Control</u></b>						
122	214	Mosquito Control Grant	41,478	13,702	(27,776)	-66.97%
122	216	Mosquito Control	551,284	245,249	(306,035)	-55.51%
<b><u>Animal Services</u></b>						
140	201	Animal Services	1,162,362	465,661	(696,701)	-59.94%
<b><u>Parks &amp; Recreation Services</u></b>						
140	436	Parks & Recreation	2,279,194	1,296,631	(982,563)	-43.11%
<b><u>Solid Waste Management</u></b>						
401	435	Landfill Closure	533,836	17,547	(516,289)	-96.71%
401	437	Rural Waste Collection Centers	976,068	465,438	(510,630)	-52.31%
401	441	Transfer Station Operations	5,804,710	2,898,754	(2,905,956)	-50.06%
401	442	Landfill	2,110,656	917,625	(1,193,031)	-56.52%
401	443	Hazardous Waste	534,343	301,648	(232,695)	-43.55%
401	471	Residential Drop Off Recycling	400,110	178,111	(221,999)	-55.48%
<b><u>Fleet Management</u></b>						
505	425	Fleet Maintenance	3,083,086	1,626,199	(1,456,887)	-47.25%
<b>Subtotal:</b>			<b>30,462,449</b>	<b>14,957,957</b>	<b>(15,504,492)</b>	<b>-50.90%</b>

# Leon County Government

## Fiscal Year 2011 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/9/11 (60% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY11 Adj. Budget</u>	<u>FY11 YTD Expend.</u>	<u>\$ Over/Under FY11 Budget</u>	<u>% Over/Under FY11 Budget</u>
<b><u>Constitutional Officers</u></b>						
<b><u>Clerk of Circuit Court</u></b>						
110	537	Circuit Court Fees	411,334	239,945	(171,389)	-41.67%
001	132	Clerk Finance	1,520,587	887,009	(633,578)	-41.67%
<b><u>Property Appraiser</u></b>						
001	512	Property Appraiser	4,445,162	3,308,779	(1,136,383)	-25.56%
<b><u>Tax Collector</u></b>						
001	513	General Fund Property Tax Commissions	4,584,200	4,399,645	(184,555)	-4.03%
145	513	Fire Service Fee	37,244	28,027	(9,217)	-24.75%
123	513	Stormwater Utility Non Ad-Valorem	17,389	17,389	0	0.00%
135	513	Emergency Medical Services MSTU	143,424	0	(143,424)	-100.00%
162	513	Special Assessment Paving	5,700	4,518	(1,182)	-20.74%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,376	(624)	-12.47%
401	513	Landfill Non-Ad Valorem	28,983	26,720	(2,263)	-7.81%
<b><u>Sheriff</u></b>						
110	510	Law Enforcement	32,153,091	24,114,818	(8,038,273)	-25.00%
110	511	Corrections	30,091,162	22,568,372	(7,522,790)	-25.00%
125	864	Emergency Management	121,155	0	(121,155)	-100.00%
130	180	Enhanced 911	1,208,023	906,017	(302,006)	-25.00%
<b><u>Supervisor of Elections</u></b>						
060	520	Voter Registration	1,809,988	956,204	(853,784)	-47.17%
060	521	Elections	1,119,331	607,258	(512,073)	-45.75%
<b>Subtotal:</b>			<b>77,701,773</b>	<b>58,069,077</b>	<b>(19,632,696)</b>	<b>-25.27%</b>
<b><u>Judicial</u></b>						
001	540	Court Administration	192,527	118,500	(74,027)	-38.45%
001	547	Guardian Ad Litem	20,561	10,719	(9,842)	-47.87%
110	532	State Attorney	136,226	79,770	(56,456)	-41.44%
110	533	Public Defender	140,200	79,142	(61,058)	-43.55%
110	555	Legal Aid	111,974	44,333	(67,641)	-60.41%
114	586	Teen Court	113,842	76,442	(37,400)	-32.85%
117	509	Alternative Juvenile Program	85,320	44,859	(40,461)	-47.42%
117	546	Law Library	69,090	14,654	(54,436)	-78.79%
117	548	Judicial/Article V Local Requirements	284,022	135,363	(148,659)	-52.34%
117	555	Legal Aid	66,690	44,000	(22,690)	-34.02%
<b>Subtotal:</b>			<b>1,220,452</b>	<b>647,782</b>	<b>(572,670)</b>	<b>-46.92%</b>
<b><u>Non-Operating</u></b>						
<b><u>Line Item Funding</u></b>						
001	888	Line Item Funding	1,080,234	856,559	(223,675)	-20.71%
160	888	Council on Culture and Arts Regranting	504,500	504,500	0	0.00%
<b><u>Juvenile Detention Payment</u></b>						
110	620	Juvenile Detention Payment - State	1,350,000	217,930	(1,132,070)	-83.86%
<b><u>City of Tallahassee</u></b>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,032,612	496,082	(536,530)	-51.96%
145	838	City Payment, Tallahassee (Fire Fees)	6,992,084	0	(6,992,084)	-100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	(232,500)	-100.00%

# Leon County Government

## Fiscal Year 2011 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 5/9/11 (60% of Fiscal Year)

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY11 Adj. Budget</u>	<u>FY11 YTD Expend.</u>	<u>\$ Over/Under FY11 Budget</u>	<u>% Over/Under FY11 Budget</u>
<b><u>Other Non-Operating</u></b>						
001	278	Summer Youth Employment	73,943	28	(73,915)	-99.96%
001	379	Youth Sports Teams	4,750	1,000	(3,750)	-78.95%
001	820	Insurance Audit, and Other Expenses	1,161,367	547,909	(613,458)	-52.82%
001	831	Tax Deed Applications	22,500	2,200	(20,300)	-90.22%
110	508	Diversionsary Program	300,000	100,000	(200,000)	-66.67%
116	800	Drug Abuse	114,239	75,780	(38,459)	-33.67%
140	843	Volunteer Fire Department	482,479	182,701	(299,778)	-62.13%
131	529	800 MHZ System Maintenance	958,147	889,496	(68,651)	-7.16%
420	496	Amtrak Station/Building	22,984	2,725	(20,259)	-88.14%
502	900	Communications Control	442,855	393,614	(49,241)	-11.12%
<b><u>Interdepartmental Billing</u></b>						
		Countywide Automation	264,564	0	(264,564)	-100.00%
		Indirects (Internal Cost Allocations)	-5,867,174	0	5,867,174	0.00%
		Risk Allocations	1,381,311.00	1,380,187.99	(1,123)	-0.08%
		<b>Subtotal:</b>	<b>10,553,895</b>	<b>5,650,713</b>	<b>(4,903,182)</b>	<b>-46.46%</b>
<b>Total Operating</b>			<b>182,659,523</b>	<b>111,875,954</b>	<b>(70,783,569)</b>	<b>-38.75%</b>
<b>Total Non-Operating</b>			<b>10,553,895</b>	<b>5,650,713</b>	<b>(4,903,182)</b>	<b>-46.46%</b>
<b>Total CIP</b>			<b>104,345,278</b>	<b>16,707,826</b>	<b>(87,637,452)</b>	<b>-83.99%</b>
<b>Operating Grants</b>			<b>1,014,542</b>	<b>455,393</b>	<b>(559,149)</b>	<b>-55.11%</b>
<b>Non Operating Grants</b>			<b>16,102,623</b>	<b>2,470,324</b>	<b>(13,632,299)</b>	<b>-84.66%</b>
<b>Total Debt Service</b>			<b>9,416,769</b>	<b>2,020,152</b>	<b>(7,396,617)</b>	<b>-78.55%</b>
<b>Total Reserves</b>			<b>28,418,983</b>	<b>0</b>	<b>(28,418,983)</b>	<b>-100.00%</b>
<b>TOTAL NET EXPENDITURES:</b>			<b>352,511,613</b>	<b>139,180,362</b>	<b>-213,331,251</b>	<b>-60.52%</b>





**Leon County Government**  
**Fiscal Year 2011 Mid-Year Financial Report**

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

<u>Org</u>	<u>Fund Title</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Est. Bal. (A)</u>	<u>FY11</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	15,965,911	18,084,230	15,102,041	55,800,167	27%
110	Fine and Forfeiture Fund	9,723,755	12,610,387	13,034,037	64,943,274	20%
	<b>Subtotal:</b>	<b>25,689,666</b>	<b>30,694,617</b>	<b>28,136,078</b>	<b>120,743,441</b>	<b>23%</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	6,219,033	6,994,144	6,994,145	12,344,753	57%
111	Probation Services Fund	996,511	891,975	1,085,486	2,823,248	38%
113	Law Library Trust Fund	452	562	568	0	N/A
114	Teen Court Fund <b>(C)</b>	147,317	152,566	166,577	129,579	129%
116	Drug Abuse Trust Fund <b>(D)</b>	173,700	107,221	33,045	58,879	56%
117	Judicial Programs Fund	471,611	389,317	87,062	445,354	20%
120	Building Inspection Fund <b>(E)</b>	236,431	444,336	322,025	1,317,504	24%
121	Growth Management Fund <b>(E)</b>	996,465	1,093,602	1,044,044	3,182,299	33%
122	Mosquito Control Fund	789,310	808,411	809,932	836,434	97%
123	Stormwater Utility Fund	1,494,923	2,053,730	2,053,730	5,448,942	38%
124	Ship Trust Fund	942	942	0	0	N/A
125	Grants	837,220	621,339	637,341	708,486	90%
125	Capacity Fees <b>(F)</b>	764,773	1,053,860	0	0	N/A
126	Non-Countywide General Revenue Fund <b>(G)</b>	1,566,138	2,143,682	4,758,816	18,443,679	26%
127	Grants <b>(H)</b>	5,660	113,149	119,625	0	N/A
130	911 Emergency Communications Fund	1,164,985	599,955	864,119	1,217,900	71%
131	Radio Communications Systems Fund <b>(I)</b>	0	0	1,728,703	543,147	318%
135	Emergency Medical Services Fund <b>(J)</b>	3,179,290	5,325,128	5,837,499	15,830,627	37%
140	Municipal Service Fund	2,546,651	3,178,483	3,675,816	6,254,072	59%
160	Tourist Development Fund (1st - 3rd & 5th Cent) <b>(J)</b>	609,414	825,597	955,242	2,979,200	32%
160	Tourist Development Fund - 4th Cent <b>(K)</b>	2,829,317	3,553,535	4,349,004	744,800	584%
161	Housing Finance Authority Fund	215,224	238,847	85,577	31,065	275%
162	Special Assessment Paving Fund	605,898	716,477	857,714	247,228	347%
163	Primary Care MSTU Fund	24,646	28,287	28,563	0	N/A
164	Killearn Lakes Units I and II Sewer Fund	25,092	30,092	30,092	237,500	13%
165	Bank of America Building Op. Fund	2,793,342	3,094,971	2,878,817	1,624,732	177%
166	Huntington Oaks Plaza Fund	0	239,025	198,918	245,000	81%
	<b>Subtotal:</b>	<b>28,694,345</b>	<b>34,699,232</b>	<b>39,403,543</b>	<b>75,694,428</b>	<b>52%</b>
<b><u>Debt Service Funds</u></b>						
206	Debt Service - Series 1999	0	0	0	0	
211	Debt Service - Series 2003 A&B	18,449	18,971	18,971	955,280	
214	Debt Service - Series 1997	5,969	5,969	0	0	
216	Debt Service - Series 1998B	56,547	56,808	56,808	2,874,775	
218	Debt Service - Refunding 1993	943	943	0	0	
220	Debt Service - Series 2004	126,053	126,314	126,314	5,102,200	
	<b>Subtotal:</b>	<b>207,961</b>	<b>209,005</b>	<b>202,093</b>	<b>8,932,255</b>	

**Leon County Government**  
**Fiscal Year 2011 Mid-Year Financial Report**

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

<u>Org</u>	<u>Fund Title</u>	<u>FY09</u> <u>Actual</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Est. Bal. (A)</u>	<u>FY11</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (L)	64,744,204	56,980,816	10,385,231		In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY11 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 FY12 budget unless otherwise noted.
306	Gas Tax Transportation Fund	5,720,219	5,877,176	871,591		
308	Local Option Sales Tax Fund (M)	39,029,619	33,384,589	13,190,157		
309	Local Option Sales Tax Extension Fund	12,644,326	8,246,391	478,230		
311	Construction Series 2003 A&B Fund	2,068,312	710,830	0		
318	1999 Bond Construction Fund	905,410	652,504	252,092		
320	Construction Series 2005	3,552,498	809,852	818,414		
321	Energy Savings Contract ESCO Capital Fund	796,501	468,302	19,457		
330	911 Capital Projects Fund	401,925	1,441,266	1,747,351		
331	800 MHz Capital Projects Fund (N)	1,686,173	1,493,661	0		
341	Countywide Road District Fund - Impact Fee	2,243,263	2,058,422	240,379		
343	NW Urban Collector Fund - Impact Fee	498,911	481,288	56,828		
344	SE Urban Collector Fund - Impact Fee	838,964	860,903	96,216		
	Subtotal:	135,130,325	113,466,000	28,155,946		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (O)	6,786,955	6,705,071	5,668,174		
420	Amtrak Depot Fund	134,821	129,736	118,466		
	Subtotal:	6,921,776	6,834,807	5,786,640		
<u>Internal Service Funds</u>						
501	Insurance Service Fund	5,069,306	6,393,038	7,334,885		
502	Communications Trust Fund	-787	866	0		
505	Motor Pool Fund	1,079	50,870	0		
	Subtotal:	5,069,598	6,444,774	7,334,885		
TOTAL:		201,713,670	192,348,435	109,019,185		

Notes:

A. Balances are estimated as year ending for FY 2011.

B. FY 2011 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. Slight increase in Teen Court fund balance is due to decreased staffing for the program off-set by declining revenues due to a reduction in the number of citations being issued and the utilization of fund balance.

D. The reduction in fund balance is due to the decline in revenue from this program associated with fee waivers. The Court Administration is currently reviewing the program to see how it can be funded within the existing revenue stream.

E. 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 mid-year FY 2012.

F. 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. These funds are budgeted within the budget cycle.

G. 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.

H. This fund is used to separate grants that are interest bearing grants.

I. The Radio Communications Systems Fund is used to account for the digital radio system. These funds were previously reflected in Fund 331.

J. The Emergency Medical Services (EMS) fund balance reflects an increase in the collection of ambulance fees.

K. 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.

L. The fund balance reflects the remaining capital reserves budgeted during FY 2011 as a "sinking fund" for maintaining existing County infrastructure for the next five years.

M. The fund balance reflects the remaining capital reserves budgeted during FY 2011 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax. These reserves are projected to be depleted by FY15.

N. Due to the completion of the digital upgrade capital project, the remaining fund balance from Radio Communication Capital Fund will be transferred to the operation fund (131) during FY11.

O. Amount reflected in unrestricted retained earnings.

**CAPITAL IMPROVEMENT  
PROGRAM**



# Leon County Government FY 2011 Mid-Year Financial Report

## CAPITAL IMPROVEMENT PROGRAM SUMMARY

<u>Project Service Types</u>	<u># of Projects</u>	<u>% of CIP Budget</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Project Balance</u>
Culture and Recreation	21	11.6%	12,095,899	3,717,955	30.7%	8,377,944
General Government	33	7.9%	8,265,176	2,138,968	25.9%	6,126,208
Health and Safety	10	27.8%	29,040,806	1,418,022	4.9%	27,622,784
Physical Environment	25	16.3%	16,969,055	1,281,848	7.6%	15,687,207
Transportation	29	36.4%	38,025,620	8,151,033	21.4%	29,874,587
<b>TOTAL</b>	<b>118</b>	<b>100%</b>	<b>\$ 104,396,556</b>	<b>\$ 16,707,826</b>	<b>16.0%</b>	<b>\$ 87,688,730</b>

Note: This Capital Improvement Program Summary reflects the adjusted budget and year to date activity from October 1, 2010 to May 9, 2011.

# Leon County Government FY 2011 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	33,000	25,819	78.2%	7,181
046008	Athletic Field Lighting	160,000	120,767	75.5%	39,233
086055	Branch Library Expansions	1,825,052	826,352	45.3%	998,700
085001	Eastside Branch Library	4,924,944	1,609,392	32.7%	3,315,552
082003	Fort Braden Renovations	70,000	1,000	1.4%	69,000
046009	Greenways Capital Maintenance	125,000	70,942	56.8%	54,058
042002	Hopkins Crossing Park	14,544	-	0.0%	14,544
043009	Huntington Oaks Community Room	396,000	-	0.0%	396,000
045004	J.R. Alford Greenway	40,000	-	0.0%	40,000
083001	Lake Jackson Branch Library	1,585,890	36,958	2.3%	1,548,932
086053	Main Library Improvements	40,000	-	0.0%	40,000
044003	Miccosukee Greenways	650,000	99,810	15.4%	550,190
044002	Miccosukee Park	141,694	20,018	14.1%	121,676
043008	Okeehoopkee Prairie Park	265,000	10,708	4.0%	254,292
046001	Parks Capital Maintenance	175,000	137,972	78.8%	37,028
045007	Pedrick Road Pond Walking Trail	122,704	-	0.0%	122,704
085002	Pedrick Road Sewer Project	321,399	321,399	100.0%	-
046006	Playground Equipment Replacement	160,000	-	0.0%	160,000
047001	St. Marks Headwaters	100,000	16,200	16.2%	83,800
043003	Tower Road Park	222,824	90,698	40.7%	132,126
081004	Woodville Library	722,848	329,920	45.6%	392,928
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$ 12,095,899</b>	<b>\$ 3,717,955</b>	<b>30.7%</b>	<b>\$ 8,377,944</b>

## GENERAL GOVERNMENT

086010	Accessibility Improvements	20,788	2,105	10.1%	18,683
086011	Architectural & Engineering Services	60,000	13,060	21.8%	46,940
086025	BOA Building Acquisition/Renovations	995,815	303,977	30.5%	691,838
086054	Centralized Storage Facility	81,531	-	0.0%	81,531
086017	Common Area Furnishings	33,000	15,906	48.2%	17,094
086027	Courthouse Renovations	19,344	378	2.0%	18,966
086024	Courthouse Repairs	336,138	-	0.0%	336,138
086007	Courtroom Minor Renovations	50,000	8,413	16.8%	41,587
076023	Courtroom Technology	107,298	71,967	67.1%	35,331
076003	Data Wiring	25,000	21,879	87.5%	3,121
096015	Election Equipment	1,502,878	-	0.0%	1,502,878
076048	Electronic Timesheets	22,745	6,023	26.5%	16,722
086037	Elevator Generator Upgrades	504,191	94,741	18.8%	409,450
086041	Emissions Reductions and Energy Construction	422,867	9,016	2.1%	413,851
086032	ESCO Project	422,000	107,242	25.4%	314,758
076008	File Server Upgrade	297,395	256,406	86.2%	40,989
076001	Financial Hardware and Software	30,000	17,150	57.2%	12,850
076055	GEM Technology Request	20,000	-	0.0%	20,000
086057	General County Maintenance and Minor Renovations	15,000	1,647	11.0%	13,353
026003	General Vehicle & Equipment Replacement	350,148	118,553	33.9%	231,595
076009	Geographic Information Systems	300,176	166,575	55.5%	133,601
076060	GIS Incremental Basemap Update	258,500	258,000	99.8%	500
076042	Hansen Work Order Management	20,783	-	0.0%	20,783
083002	Huntington Oaks Plaza Building Improvements	488,000	-	0.0%	488,000
096019	Local Economic Stimulus Program	505,000	-	0.0%	505,000
076018	Network Backbone Upgrade	150,000	115,715	77.1%	34,285
086033	Parking Lot Maintenance	101,868	15,750	15.5%	86,118
076015	Permit and Enforcement Tracking Site	204,963	-	0.0%	204,963
076045	Property Appraiser Technology	385,500	164,500	42.7%	221,000
076051	Public Defender Technology	30,000	28,981	96.6%	1,019
076047	State Attorney Technology	30,000	21,324	71.1%	8,676
076005	Supervisor of Elections Technology	25,000	21,218	84.9%	3,782
076024	User Computer Upgrades	449,248	298,442	66.4%	150,806
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 8,265,176</b>	<b>\$ 2,138,968</b>	<b>25.9%</b>	<b>\$ 6,126,208</b>

# Leon County Government FY 2011 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>
085003	Addition to Chaires Fire Station	75,000	12,159	16.2%	62,841
096010	Emergency Medical Services Equipment	138,856	23,251	16.7%	115,605
096008	Emergency Medical Services Facility	8,273,545	-	0.0%	8,273,545
076058	Emergency Medical Services Technology	21,144	3,300	15.6%	17,844
096017	Emergency Medical Services Truck	33,500	26,809	80.0%	6,691
026014	EMS Vehicle & Equipment Replacement	756,000	-	0.0%	756,000
086031	Jail Roof Replacement	3,570,996	-	0.0%	3,570,996
096016	Public Safety Facility	15,826,728	159,127	1.0%	15,667,601
086056	Robert Stevens Health Clinic Roof	293,376	293,376	100.0%	-
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
<b>TOTAL HEALTH AND SAFETY</b>		<b>\$ 29,040,806</b>	<b>\$ 518,022</b>	<b>1.8%</b>	<b>\$ 28,522,784</b>

## PHYSICAL ENVIRONMENT

036008	Solid Waste Technology Enhancements	60,000	53,483	89.1%	6,517
067002	BP 2000 Water Quality Enhancements	2,849,612	95,596	3.4%	2,754,016
064005	Bradfordville Pond 4 Outfall Stabilization	364,997	28,335	7.8%	336,662
064004	Bradfordville Pond 6 Rehabilitation	264,163	20,929	7.9%	243,234
065003	Brushy Creek Road Stormwater Control	121,000	145	0.1%	120,855
066001	CARDS: Stormwater Program Startup	119,000	1,251	1.1%	117,749
062005	Gum Road Area Stormwater Project	175,000	622	0.4%	174,378
036019	Household Hazardous Waste Collection Center	39,283	39,283	100.0%	-
064001	Killearn Acres Flood Mitigation	1,200,000	39,865	3.3%	1,160,135
064006	Killearn Lakes Stormwater	185,985	13,744	7.4%	172,241
065001	Lafayette Street Stormwater	2,381,292	19,610	0.8%	2,361,682
062001	Lake Munson Restoration	277,558	1,983	0.7%	275,575
062002	Lakeview Bridge	772,834	545	0.1%	772,289
036003	Landfill Heavy Equipment	214,858	114,114	53.1%	100,744
036002	Landfill Improvements	177,114	50,189	28.3%	126,925
063005	Lexington Pond Retrofit	5,449,008	118,736	2.2%	5,330,272
062004	Longwood Subdivision Retrofit	223,680	-	0.0%	223,680
036032	Remedial Action Plan	400,000	-	0.0%	400,000
036030	Solid Waste Learning Center	105,000	-	0.0%	105,000
036028	Solid Waste Master Plan	100,000	-	0.0%	100,000
036031	Solid Waste Trolley	45,000	-	0.0%	45,000
066026	Stormwater Filter Replacement	333,258	100,308	30.1%	232,950
026004	Stormwater Vehicle & Equipment Replacement	864,841	455,510	52.7%	409,331
036010	Transfer Station Heavy Equipment	195,572	127,600	65.2%	67,972
036023	Transfer Station Improvements	50,000	-	0.0%	50,000
<b>TOTAL STORMWATER</b>		<b>\$ 9,208,723</b>	<b>\$ 968,985</b>	<b>10.5%</b>	<b>\$ 8,239,738</b>

# Leon County Government

## FY 2011 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	582,679	478,216	82.1%	104,463
057900	2/3 2/3 - Program Start Up Cost	75,000	27,233	36.3%	47,767
057916	2/3 Program- Terre Bonne	103,038	-	0.0%	103,038
026015	Arterial/Collector Resurfacing	54,578	-	0.0%	54,578
056001	Arterial/Collector Resurfacing	4,205,767	2,957,525	70.3%	1,248,242
054003	Bannerman Road	2,011,986	497,694	24.7%	1,514,292
054010	Beech Ridge Trail Extension	835,842	2,188	0.3%	833,654
055001	Buck Lake Road	4,831,527	2,105,199	43.6%	2,726,328
056005	Community Safety & Mobility	2,067,057	627,926	30.4%	1,439,131
026010	Fleet Management Shop Equipment	60,000	30,681	51.1%	29,319
056007	Florida DOT Permitting Fees	100,000	8,571	8.6%	91,429
051005	Gaines Street	2,542,238	-	0.0%	2,542,238
057001	Intersection and Safety Improvements	6,731,622	136,363	2.0%	6,595,259
057005	Local Road Resurfacing	557,043	13,399	2.4%	543,644
055005	Magnolia Dr. & Lafayette St. Intersection	772,995	2,269	0.3%	770,726
026002	Miccosukee Road Complex	20,000	104	0.5%	19,896
051006	Natural Bridge Road Bridge	50,000	966	1.9%	49,034
053003	North Monroe Turn Lane	1,837,629	83,375	4.5%	1,754,254
026006	Open Graded Cold Mix Stabilization	1,085,137	218,191	20.1%	866,946
057003	Private Road Maintenance Start Up	100,000	1,811	1.8%	98,189
056011	Public Works Design & Engineering Services	60,000	-	0.0%	60,000
926012	Public Works Operations New Equipment	43,000	15,744	36.6%	27,256
026005	Public Works Vehicle & Equipment Replacement	859,400	251,567	29.3%	607,833
053002	Pullen Road at Old Bainbridge Road	1,268,508	6,028	0.5%	1,262,480
051007	Springhill Road Bridge	300,000	872	0.3%	299,128
053005	Talpeco Road & Highway 27 North	375,464	58,168	15.5%	317,296
051004	Tram Road & Gail Avenue	200,000	-	0.0%	200,000
056010	Transportation and Storm Water Improvements	6,087,472	437,689	7.2%	5,649,783
057015	Windwood Hills	207,638	189,254	91.1%	18,384
<b>TOTAL TRANSPORTATION</b>		<b>\$ 38,025,620</b>	<b>\$ 8,151,033</b>	<b>21.4%</b>	<b>\$ 29,874,587</b>





# Leon County Government

## Fiscal Year 2011 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 \$16.1 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.

Two operating programs that are considered "grants" are located outside of the grant funds. These are Mosquito Control and the State Housing Initiative Partnership (SHIP). Five programs are anticipated as part of the regular budget process: Mosquito Control, the Pollutant Storage Tank Program, Law Enforcement Block Grant, the Department of Health Emergency Medical 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>FY11 Budget</b>	<b>FY11 Expended</b>	<b>Balance</b>
Growth and Environmental Management	0.01%	1,004	-	1,004
Management Services	1.23%	197,876	72,890	124,986
Public Services	22.48%	3,620,089	1,199,241	2,420,848
Public Works	56.48%	9,095,068	989,966	8,105,102
Judicial - Courts	2.45%	393,928	171,538	222,390
Constitutional - Sheriff	11.47%	1,846,444	36,690	1,809,754
Miscellaneous	5.89%	948,214	-	948,214
<b>TOTAL:</b>	<b>100%</b>	<b>16,102,623</b>	<b>2,470,325</b>	<b>13,632,298</b>

**Leon County Government  
Fiscal Year 2011 Mid-Year Financial Report**

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

Org	Grant/Program	Description/ Description/Purpose	FY11 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	1,004	-	100.00%
Subtotal:			1,004	-	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	875	125	85.71%
<b><u>Probation/Pretrial</u></b>					
982054	Enhanced Pretrial/Probation	Coordinated assessment and case management model, includes "passive" and "active" GPS tracking and electronic monitoring services	147,001	72,765	50.50%
<b><u>MIS/GIS</u></b>					
915015	USDOT Pipeline & Hazardous Match	Funding to enhance the accuracy of the location data of high-pressure pipelines in Leon County.	50,000	-	100.00%
Subtotal:			197,876	72,890	63.16%
<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	1,026	-	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.	20,914	-	100.00%
914039	Specialty Crop Block Grant	These grants are used to provide educational outreach programs serving small farm producers and community market vendors within Leon County.	16,527	5,074	69.30%
914040	Specialty Crop Block Grant FY10		29,000	1,087	96.25%
<b><u>Emergency Medical Services</u></b>					
961031*	DOH-EMS Match M9256	Funds used to purchase Intubation Cameras	41,021	41,021	0.00%
961032*	DOH-EMS Match M9257	Funds used to purchase Hypothermia Therapy Equipment	13,845	13,845	0.00%
961041	EMS Child Passenger Safety Grant	Funds to provide training and education on proper child restraint methods, hold child safety seat checks and installation assistance and provide affordable child safety seats to low-income families in the community.	33,250	10,640	68.00%
<b><u>Volunteer Services</u></b>					
915040	Hands On Grant	Develops Family Friendly volunteer projects in the areas of education, environment, and the economy	2,369	245	89.66%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	1,030	-	100.00%
<b><u>Intergovernmental Affairs</u></b>					
915010	Energy Efficiency and Conservation	Development of a county efficiency and conservation strategy, energy conservation training and installation of energy efficient light fixtures and occupancy control systems.	1,358,281	1,008,900	25.72%
915011	Sustainability Summit	Funding to support the county sustainability imitative	20,073	-	100.00%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	153,346	40,000	73.92%
933013	Choose Life	Program funds generated from <i>Choose Life</i> license plates for allocation based on criteria established by State law	75,625	37,948	49.82%
<b><u>Library Services</u></b>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	50,408	-	100.00%
912026	Big Read Grant FY 2010	Initiative designed to restore reading to the center of American culture.	13,653	5,084	62.76%

**Leon County Government  
Fiscal Year 2011 Mid-Year Financial Report**

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

Org	Grant/Program	Description/ Description/Purpose	FY11 Budget	Spent	% Unspent
912030	Target Foundation Reading Grant	This grant will be used for a program that provides parents techniques and materials to help their children (grades K-8) become better readers	2,000	-	100.00%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	68,388	-	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	28,417	6,145	78.38%
913082*	Ralph Cook Trust	A specific patron donation earmarked for the Library	23,278	-	100.00%
913115*	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	105,617	3,561	96.63%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	176,394	-	100.00%
<b><u>Health &amp; Human Services</u></b>					
932001*	USDA Housing Preservation Grant	Funding from the United States Department of Agriculture to assist very low and low income homeowners in repairing and rehabilitating their homes in rural areas.	100,000	-	100.00%
932014	Housing Services Home Expo	Funds to provide home maintenance education for all housing rehabilitation clients through Leon County Housing Department's Home Expo workshops	7,000	-	100.00%
932015	Florida Hardest Hit Program	Funding to provide foreclosure prevention assistance to program eligible residents	10,900	-	100.00%
932035	CDBG Emergency Housing Grant	Funding to assist in housing rehabilitation for income eligible homeowners affected by the March 2009 flooding event.	262,273	2,380	99.09%
932060	CDBG Disaster Recovery - Admin	Program funding to support administration of CDBG Disaster Recovery Grant	196,395	20,587	89.52%
932061	CDBG Disaster Recovery - Rental	Program funding to support affordable rental housing activities in the County	712,546	-	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	983	-	100.00%
933014	Best Neighborhood Grant	Funding to support VolunteerLEON's ability to develop family friendly neighborhood service projects	25,000	2,724	89.10%
<b><u>Planning</u></b>					
915048	Post Disaster Redevelopment Grant	Funds to development a Post-Disaster Redevelopment Plan (PDRP) for Tallahassee/Leon County.	68,400	-	100.00%
<b>Subtotal:</b>			<b>3,620,089</b>	<b>1,199,241</b>	<b>66.87%</b>
<b><u>Public Works</u></b>					
921030	Gopher Tortoise Habitat Mgmt Grant	Funds to improve the Gopher Tortoise habitat through the performance of prescribed burnings and herbicide treatments to 212 acres of St. Marks Headwaters Greenway land.	11,024	1,525	86.17%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	65,363	3,320	94.92%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	41,804	3,421	91.82%
921116*	Miccosukee Community Center		4,541	337	92.58%
921126*	Chaires Community Center		2,295	445	80.61%
921136*	Woodville Community Center		13,212	-	100.00%
921146*	Fort Braden 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.	11,385	-	100.00%
921156*	Bradfordville Community Center		6,694	175	97.39%
922056	EPA	Development of a tracking system for chemicals in school labs	3,990	-	100.00%
932064	CDBG Disaster Recovery	Program funding to mitigate the vulnerability of the Timber Lake Community to flooding.	2,400,000	800,728	66.64%

**Leon County Government  
Fiscal Year 2011 Mid-Year Financial Report**

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

Org	Grant/Program	Description/ Description/Purpose	FY11 Budget	Spent	% Unspent
932066	CDBG Disaster Recovery	Program funding to improve the current stormwater and drainage along the Franklin Boulevard service area because of chronic flooding issues during heavy rain events.	4,200,000	-	100.00%
932067	CDBG Disaster Recovery	Program funding to create an emergency access corridor for Fairbanks Ferry residents outside of the flood plain .	950,140	71,857	92.44%
932068	CDBG Disaster Recovery	Program funding to repair/rebuild Selena Road and affected side roads for evacuation purposes during flooding events for Selena Road residents.	1,000,000	85,903	91.41%
001000*	Side Walks District 1		12,972	-	100.00%
002000*	Side Walks District 2		10,301	-	100.00%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	37,230	-	100.00%
004000*	Side Walks District 4		33,407	-	100.00%
005000*	Side Walks District 5		3,313	-	100.00%
008002	Velda Dairy Sidewalk Fed Stimulus		84,825	22,255	73.76%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements.	41,000	-	100.00%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements.	161,572	-	100.00%
<b>Subtotal:</b>			<b>9,095,068</b>	<b>989,966</b>	<b>89.12%</b>
<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	357,078	145,818	59.16%
943081	DCF - Drug Testing	Funding received to pay for testing and treatment costs related with Adult Drug Court	36,850	25,720	30.20%
<b>Subtotal:</b>			<b>393,928</b>	<b>171,538</b>	<b>56.45%</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.	2,415	2,415	0.00%
<b>Law Enforcement</b>					
952020	Sheriff-E911 Grant	Funds to purchase and install a new E911 system in the Joint Dispatch Center.	984,632	-	100.00%
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.	568,431	34,275	93.97%
982053	JAG TPD Equipment Grant	Funding to be utilized purchasing law enforcement software applications and equipment by the Tallahassee Police Department.	93,336	-	100.00%
982055	Byrne Grant - Sheriff Digital Forensics	Funding to create efficiency and simplify the entire process of imaging, sharing and archiving vast amounts of forensic data.	132,667	-	100.00%
982056	Byrne Grant - TPD Equipment	Funding to purchase operational and technology equipment for the Tallahassee Police Department.	47,651	-	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%
932062	CDBG Disaster Recovery - Rental	Program funding to support affordable rental housing activities within the City	712,546	-	100.00%
991	Grant Match Funding	Funding set aside to meet grant requirements - the beginning budget was \$90,000, the current budget reflects the drawdown of grant match funds during the year.	84,667	-	100.00%
<b>Subtotal:</b>			<b>2,794,658</b>	<b>36,690</b>	<b>98.69%</b>
<b>TOTAL:</b>			<b>16,102,623</b>	<b>2,470,325</b>	<b>84.66%</b>

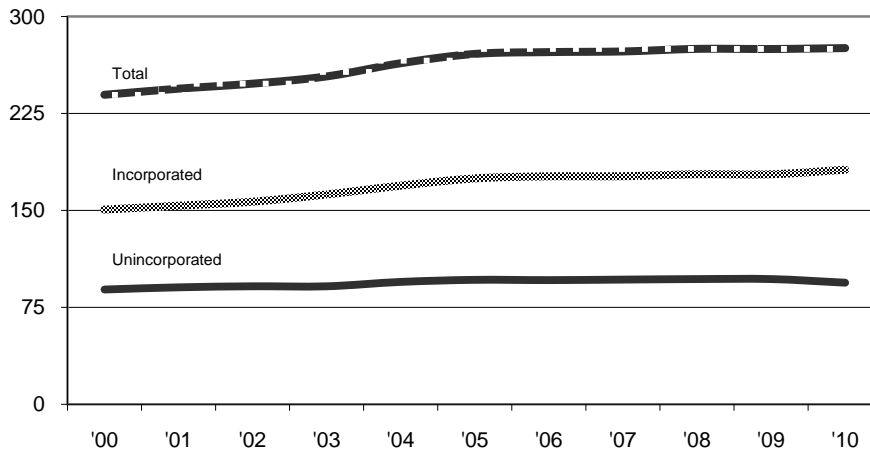
**COMMUNITY ECONOMIC  
PROFILE**



## 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 2010.
- 2010 United States Census

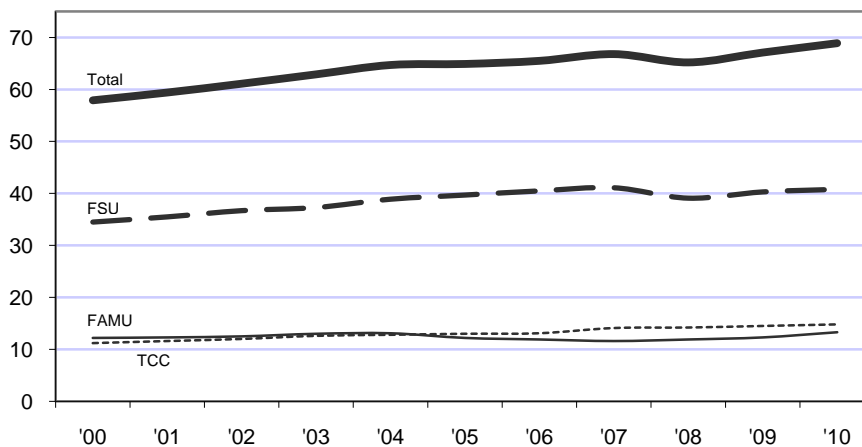
According to the 2010 United States Census data, the current Leon County population is 275,487; 66% incorporated and 34% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. This trend is anticipated to continue as concluded by the recent Census data. Population estimates include higher education enrollment.

Both the state and county growth rates slowed to less than 1% in the last 3 years according to the 2010 Census.

Leon County had the second highest growth rate of the neighboring counties since the last census in 2000: Wakulla (35%), Leon (15%), Jefferson (14%), and Gadsden (3%).

### Higher Education Enrollment

Thousands



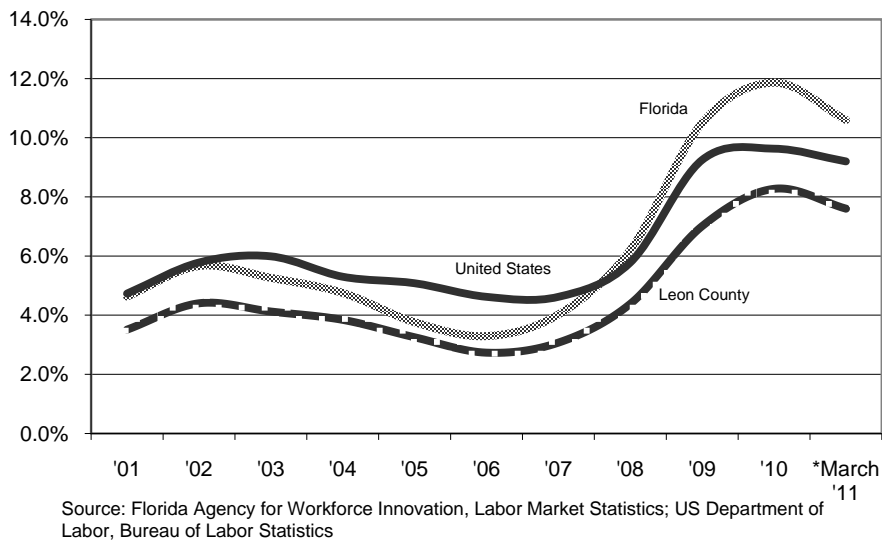
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2010 continued to increase from 2009 to 68,892, matching the 3% increase in the previous year.

In the last decade, TCC has had the highest overall average enrollment increase (2.71%), followed by FSU (1.81%) and FAMU (0.77%).

## Community Economic Profile

### Unemployment Statistics

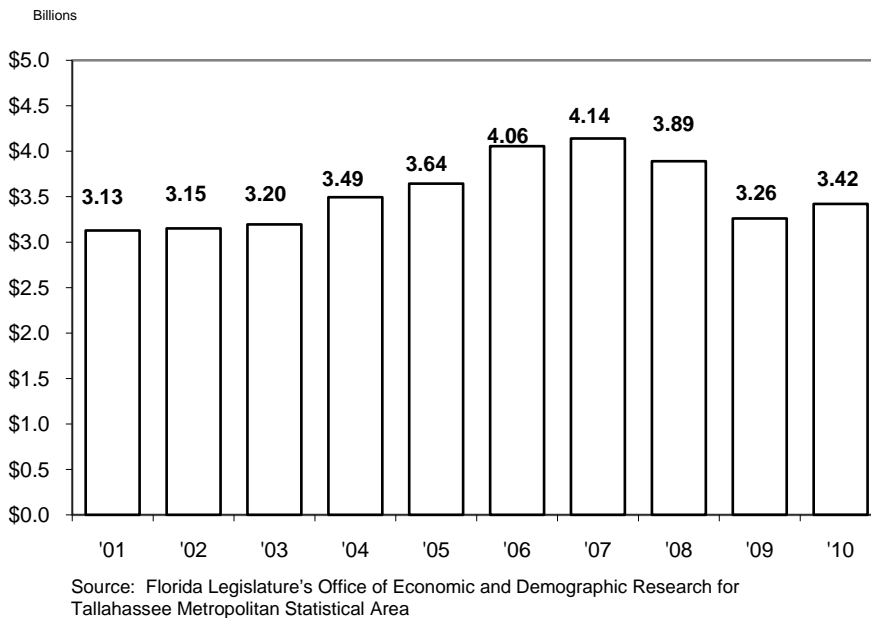


Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. After increasing from 2000 to 2002, the unemployment rate decreased through 2006. In 2008, a troubled economy caused unemployment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

The recession further increased Florida's unemployment rate from 10.5% in 2009 to 11.9% in 2010, which is approximately 2.5% higher than the current national average of 9.2%. Leon County's unemployment rate continues to trend lower than the state or national rates as the March 2011 rate of 7.6% is a decrease from the 8.3% unemployment rate in 2010.

\*FY10 Annual Average data released 1/21/2011. In 2010, Liberty County had the state's lowest rate (7.2%), followed by Monroe (8.0%), Okaloosa (8.2%), Alachua and Leon (8.3%), and Walton (8.4%). Leon County's rate as of March 2011 was 7.6%.

### Taxable Sales

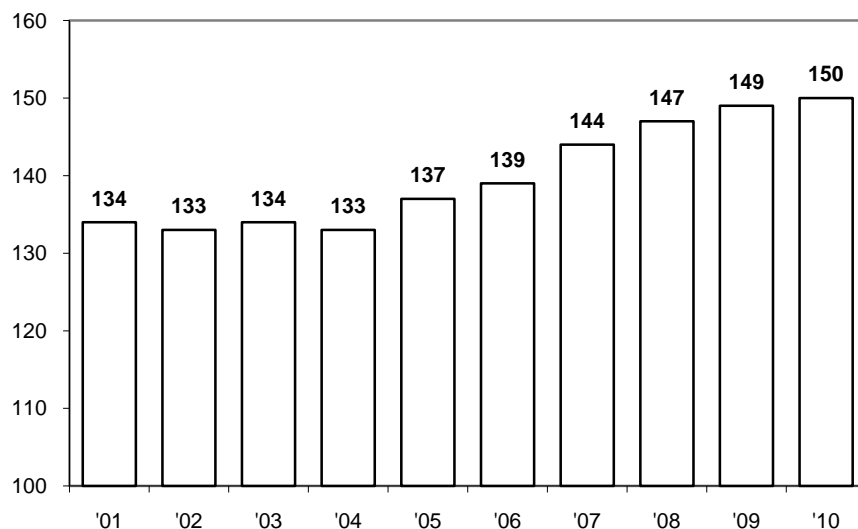


Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales experienced a steady increase from 2002 to 2006 and peaked in 2007 before the beginning of the current economic downturn. In 2008, taxable sales decreased 6%. In 2009, taxable sales decreased 16%. In 2010, however taxable sales increased by \$160 million or 5%.

## 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 2001, Leon County's labor force has increased an average of 1% annually. The County's labor force increased 0.76% from 2009 to 2010.

The percentage of the labor force for Government has decreased since 2001, 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, followed by Information.

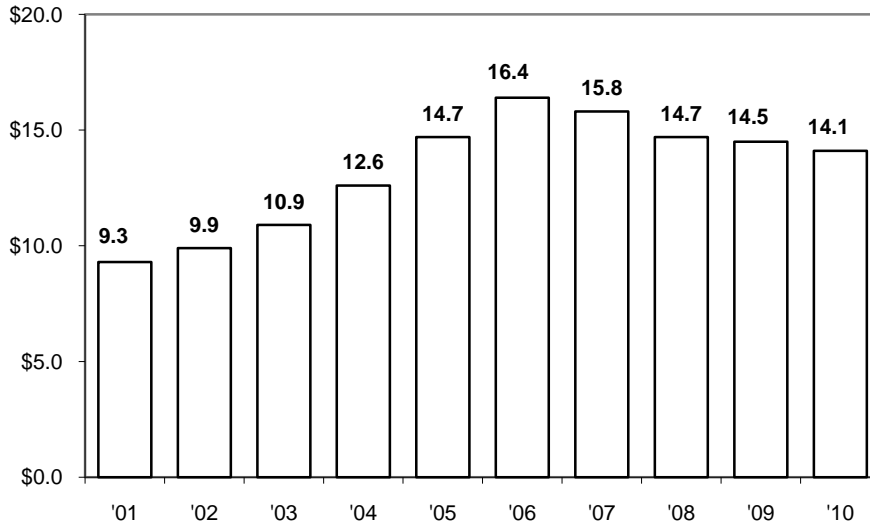
As a whole, these industries have seen a 7.9% increase in employment over the past twelve years, with 171,400 employees in 2009.



## Community Economic Profile

### Taxable Value

Billions



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

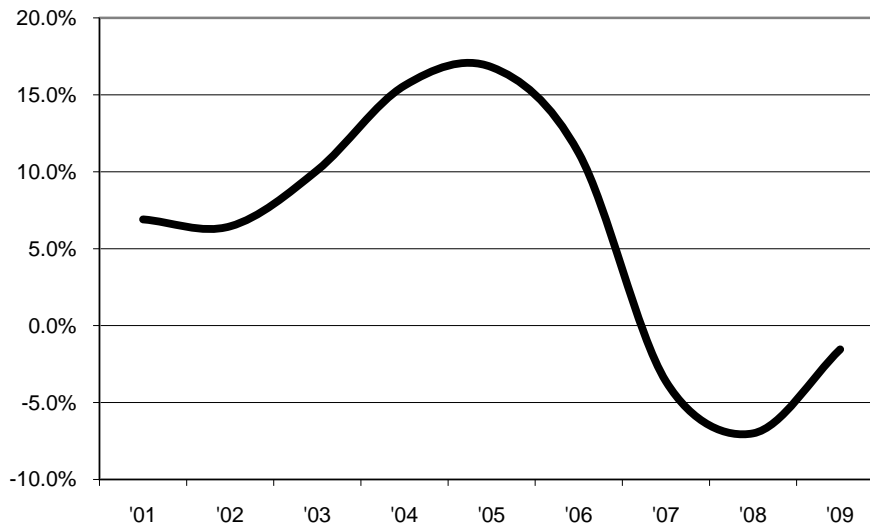
\*14.1 billion is an estimate based on an estimated 2% drop in property value.

Preliminary 2010 values will be provided by the Property Appraiser on June 1, 2011.

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

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

\*DR-420

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%, 7.0% and 1.6%, respectively).

## Community Economic Profile

### Principal Taxpayers

2009			2010		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc./EMBARQ(1)	\$194,015,385	\$3,784,629	Century Link(1)	\$191,282,124	\$3,785,222
Smith Interest General Partnership	\$139,981,045	\$2,784,896	Smith Interest General Partnership	\$133,309,074	\$2,671,879
Tallahassee Medical Center, Inc.(2)	\$72,297,946	\$1,434,536	Tallahassee Medical Center, Inc.(2)	\$69,015,314	\$1,389,209
St. Joe Company	\$68,754,406	\$1,382,579	DRA CRT Tallahassee Center, LLC(3)	\$67,335,771	\$1,355,402
DRA CRT Tallahassee Center, LLC(3)	\$69,477,396	\$1,378,570	St. Joe Company	\$57,105,164	\$1,159,546
Talquin Electric Coop, Inc.	\$64,938,691	\$1,052,295	Wal-Mart Stores, Inc	\$56,708,861	\$1,114,321
Wal-Mart Stores, Inc	\$49,237,054	\$968,157	Talquin Electric Coop, Inc.	\$66,017,557	\$1,087,516
Goodwood Medical Center	\$41,201,368	\$817,517	Florida Gas Transmission Co.	\$59,777,739	\$988,001
Capital City Bank	\$39,316,671	\$778,227	Comcast Cablevision	\$45,100,353	\$834,589
AIG Baker Partnership	\$47,645,549	\$769,094	City of Tallahassee(4)	\$37,908,249	\$763,256
<b>Total</b>	<b>\$786,865,511</b>	<b>\$15,150,500</b>	<b>Total</b>	<b>\$783,560,206</b>	<b>\$15,148,941</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 \$3.3 million from 2009 to 2010; this decrease in value of less than one percent led to a matching decrease in total taxes paid based on total taxable value.

(1) In Litigation

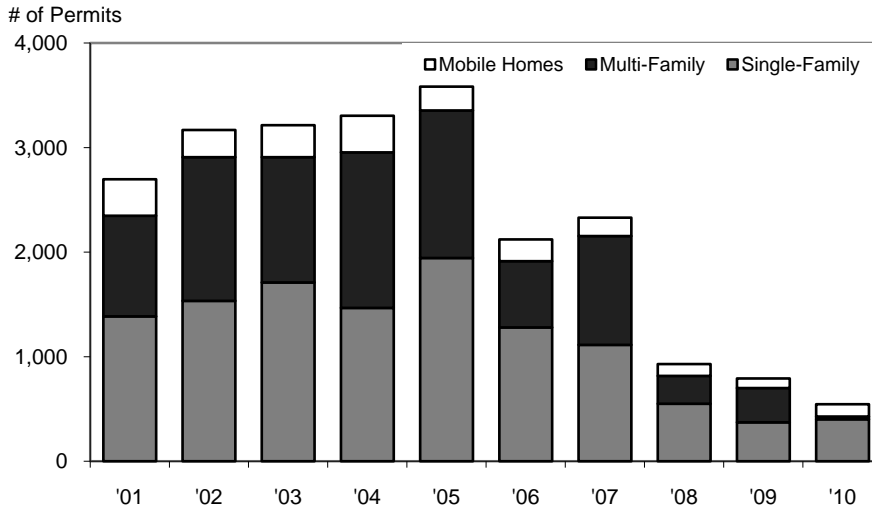
(2) Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

(3) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

(4) This represents taxes paid on property leased by the City of Tallahassee surrounding Tallahassee Memorial Hospital.

## Community Economic Profile

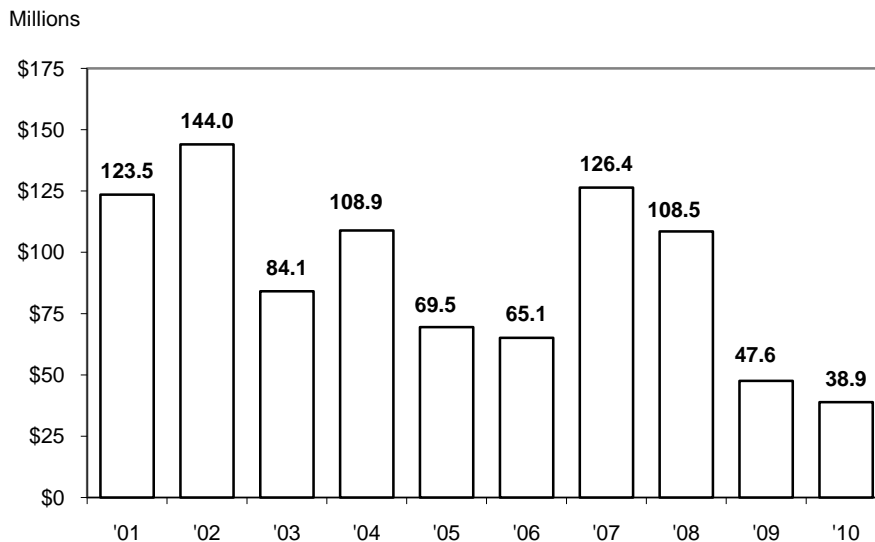
### Residential Building Permits



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. The decline in permits continue in 2010 with Multi-Family permits decreasing by 92% from 327 in 2009 to 27 in 2010.

### Value of Commercial Permits



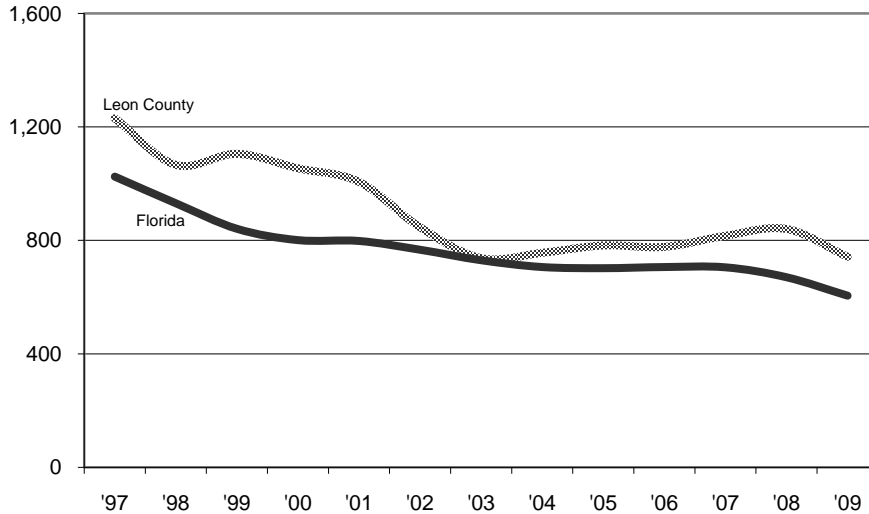
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been variable. Spikes in 2002 and 2004 were both followed by significant reductions the following years. The value of commercial permits fell by 56% in 2009 and another 18% in 2010.

## Community Economic Profile

### Violent Crime Rate

Per 100,000 Residents



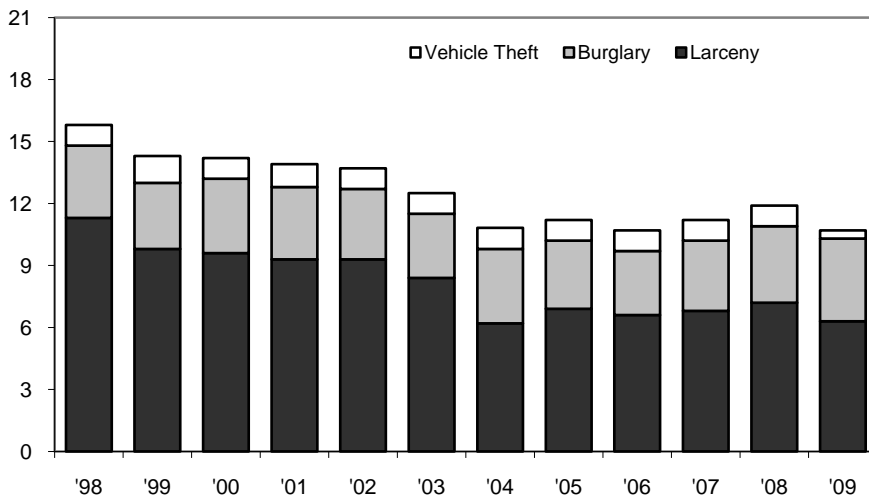
Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years Violent Crime in Leon County has decreased an average of 3%. In 2009 Leon County saw a 12% drop compared to a 10% drop throughout the State. Statewide violent crime decreased by 5% for the same time period.

### Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

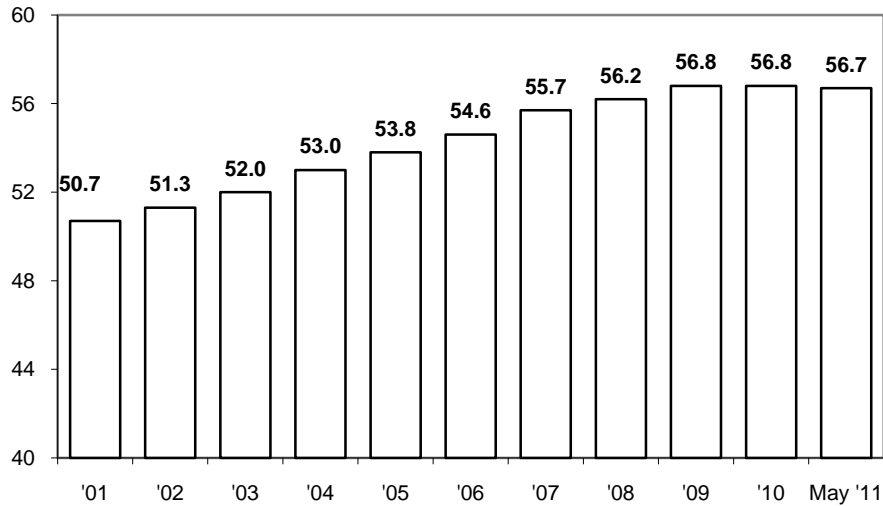
Generally, property crime in Leon County has decreased since 1997. Over a ten-year period there has been an average of 5.7% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Leon County experienced a 10% decrease in property crimes in 2009.

## Community Economic Profile

### Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels has remained steady at an average of 1.65% growth per year since 2001. However, from 2009 to 2010 there were only 10 new parcels and early 2011 numbers show a decline.

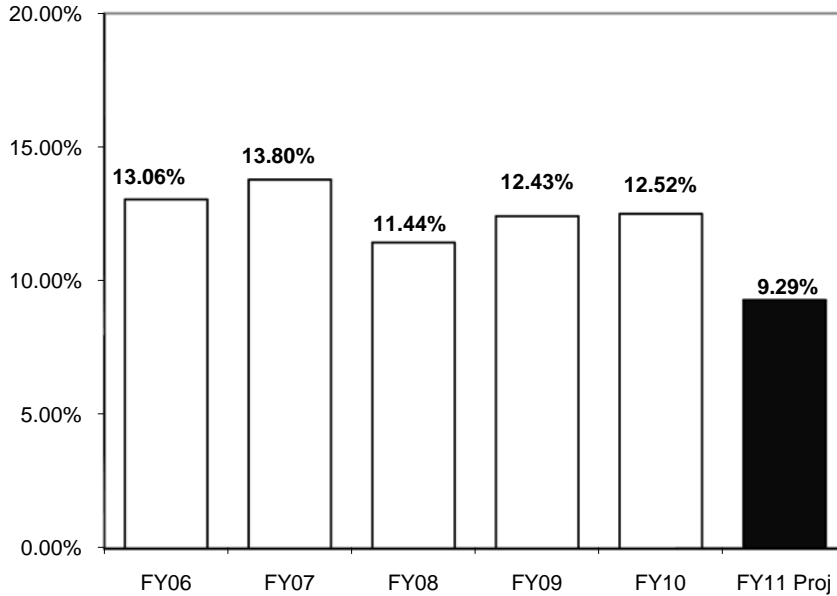


# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## 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.

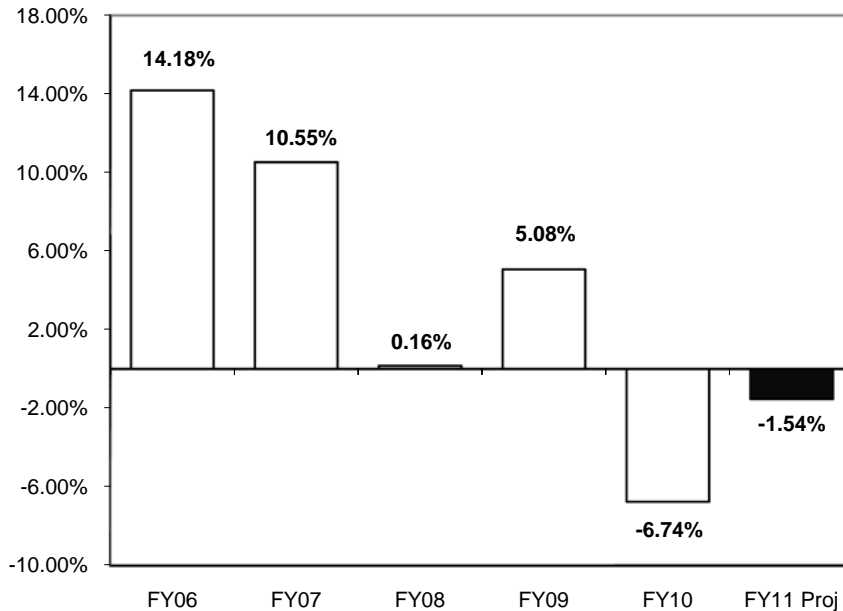
Grants are not included in intergovernmental revenue projections; however, grants are included and account for a significant portion of actual intergovernmental revenues.

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

Source: FY 2011 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 maintained the 7.85 rate for FY11. The projected rate of change in FY11 is an increase of 5.20%, due to a moderation of the decline in property values by \$171 million from the previous year.

By maintaining the millage rate at 7.85 for FY11, the Board provided \$1.8 million in property tax relief to the citizens of Leon County.

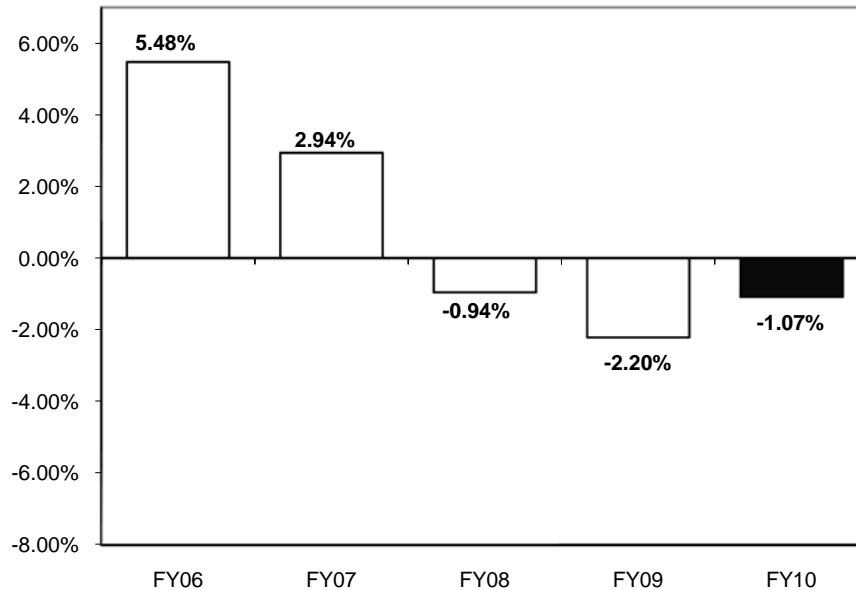
**Formula:** Current Year minus Prior Year divided by Prior Year.

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

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Financial Indicators

### Revenue Projections Budgeted v. Actual Revenues



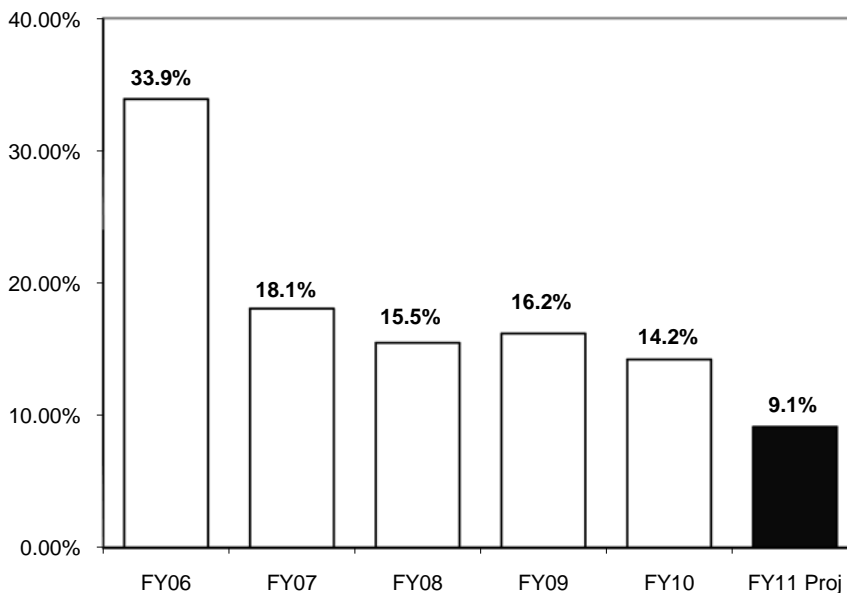
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues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

The decrease in past three years' revenue projection is primarily due to property tax reform in FY08 and a reduction in revenues caused by 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 2010 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 FY11 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.

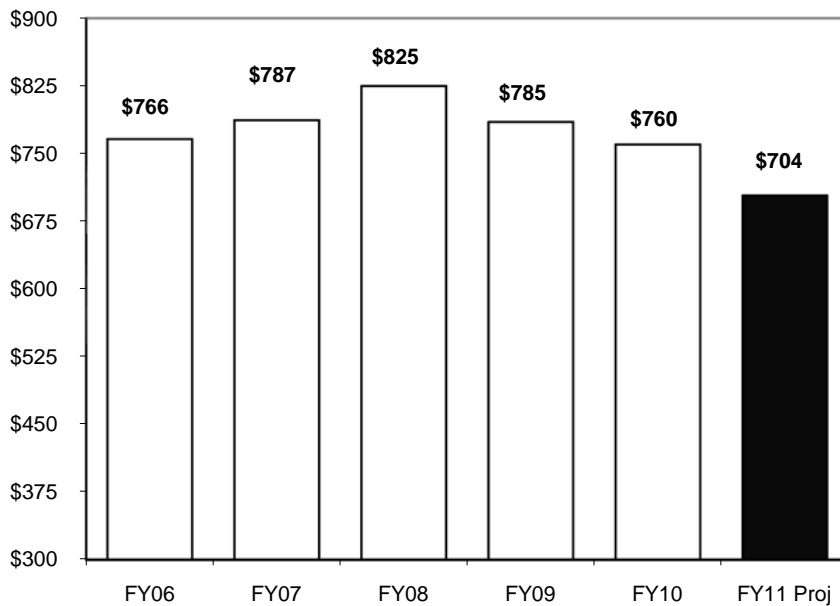
Source: FY 2010 Expenditure Summary Report and Budget Summary.



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Financial Indicators

### Revenues Per Capita

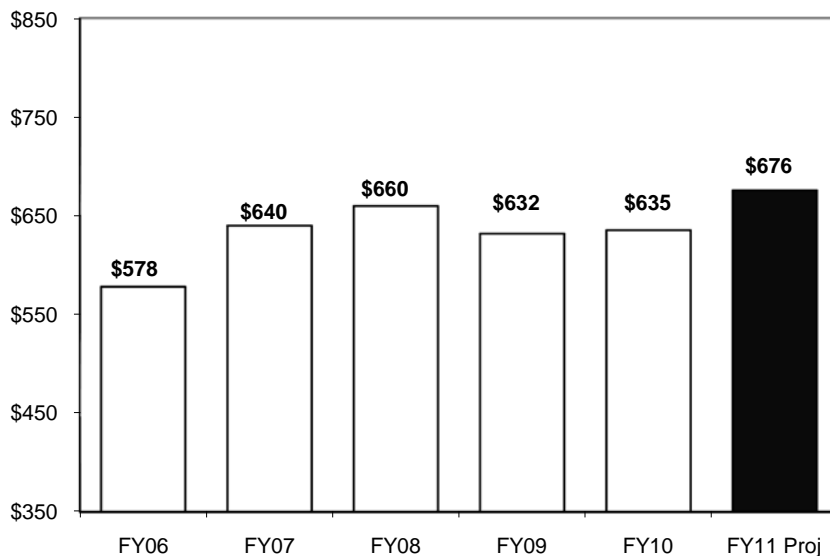


**Analysis:** Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing 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. Revenue per capita declines in FY09 and FY10 reflect current economic conditions. Projections for FY11 also take into account the macroeconomic environment.

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

Source: FY 2009 Revenue Summary Report and the FY 2010 Budget Summary.

### Expenditures Per Capita



**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

The decrease in FY09 expenditures per capita reflects reductions in personnel costs due to a hiring freeze and the elimination of some positions. The FY11 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.

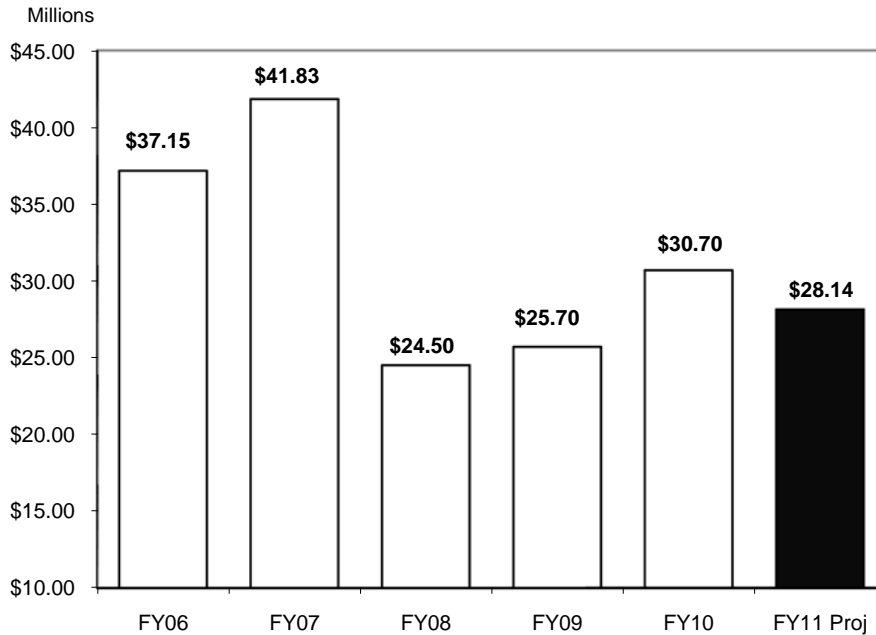
**Formula:** Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2010 Expenditure Summary Report, the 2009 Statistical Digest, and the FY 2010 Budget Summary.

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Financial Indicators

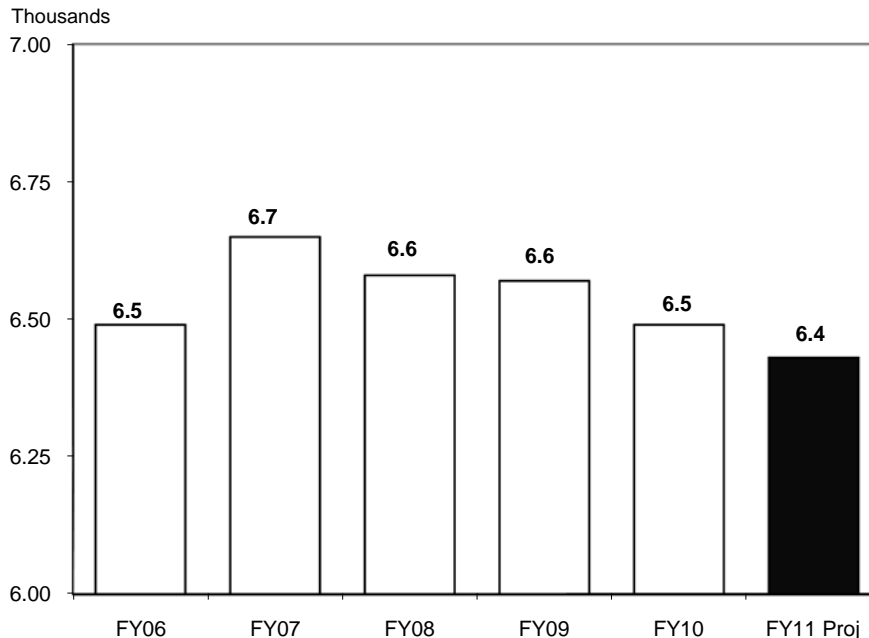
### General/Fine and Forfeiture Fund Balance



**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 included 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. The FY10 increase is due to unanticipated excess fees returned from Constitutional Offices. The FY11 projection does not include possible excess fees returned from the Constitutional Officers other than the \$500,000 budgeted for the Tax Collector.

### Employees Per Capita

Employees Per 1,000 Leon County Residents



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

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

**Analysis:** Personnel costs are a major portion of an operating budget; for that reason plotting changes in the number of employees per capita is an effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers.

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

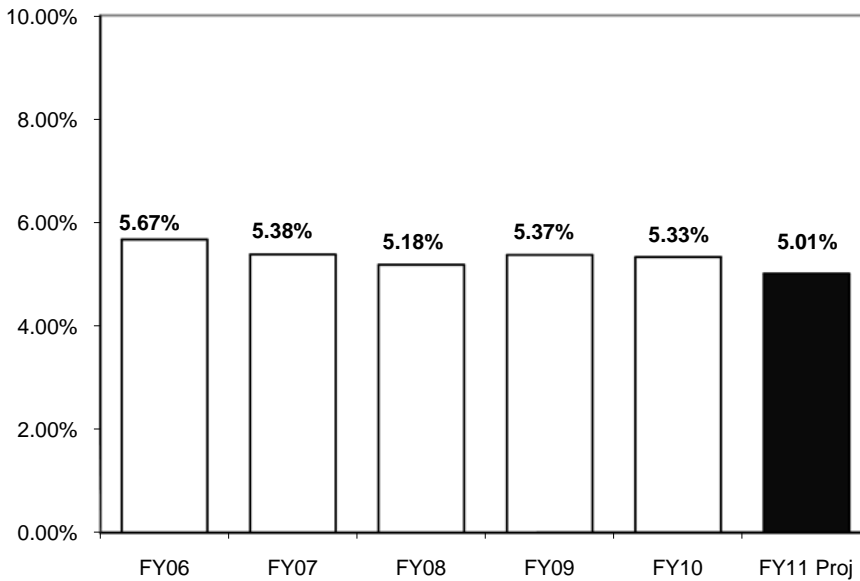
Source: FY 10-11 Annual Budget Document and Tallahassee/Leon County Planning Department.

# Leon County Government Fiscal Year 2011 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 financial obligations. Leon County's debt service has trended downward over the past five years.

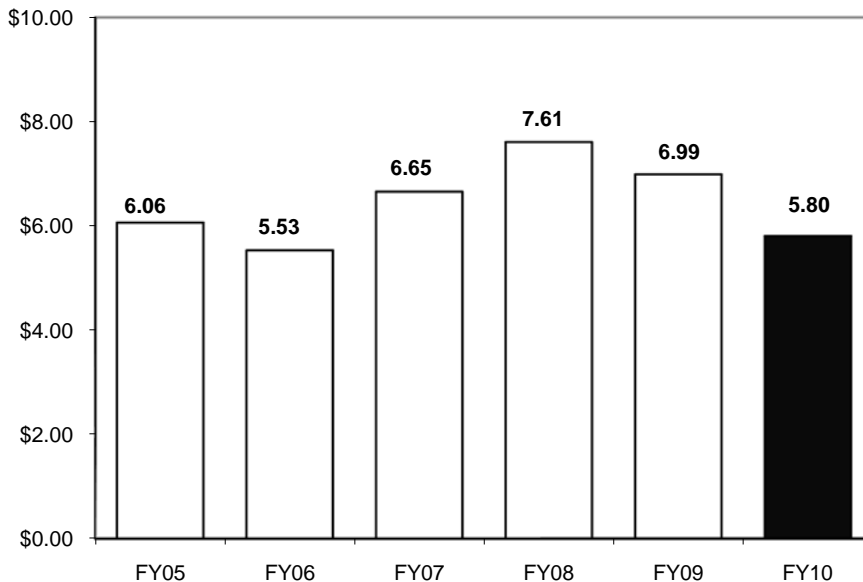
According to the ICMA's "Evaluating Financial Condition" handbook, debt service exceeding 20% indicates a potential problem and debt service at 10% is acceptable. Leon County maintains level debt service at 5.01%, well below the acceptable level.

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

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

### Liquidity

Ratio of Current Assets to Current Liabilities



**Analysis:** The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations.

The International City / County Management Association (ICMA) states ratio that fall below 1:1 for more than consecutive three years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County maintains a liquidity ratio above this level even during the current economic climate, a sign of short-term financial strength.

**Formula:** Cash and short-term investments divided by Current Liabilities

Source: FY 2010 Comprehensive Annual Financial Report

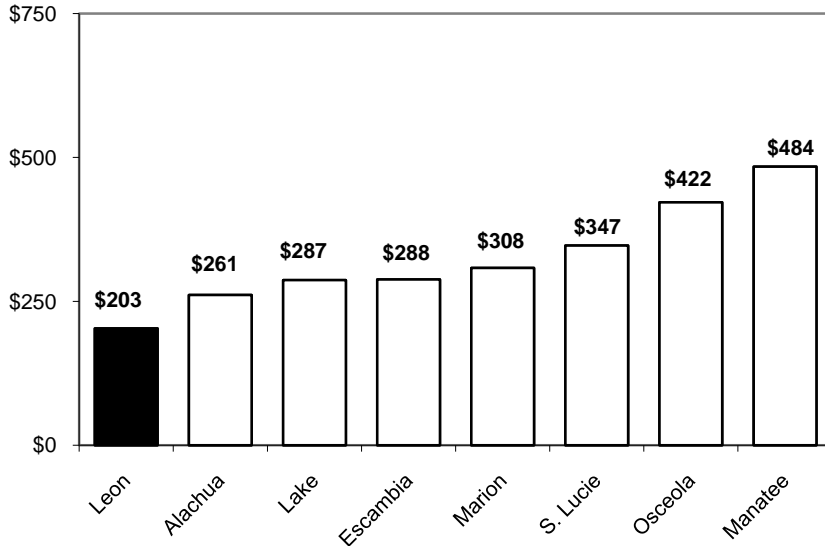


# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

### Total Net Budget (FY11)

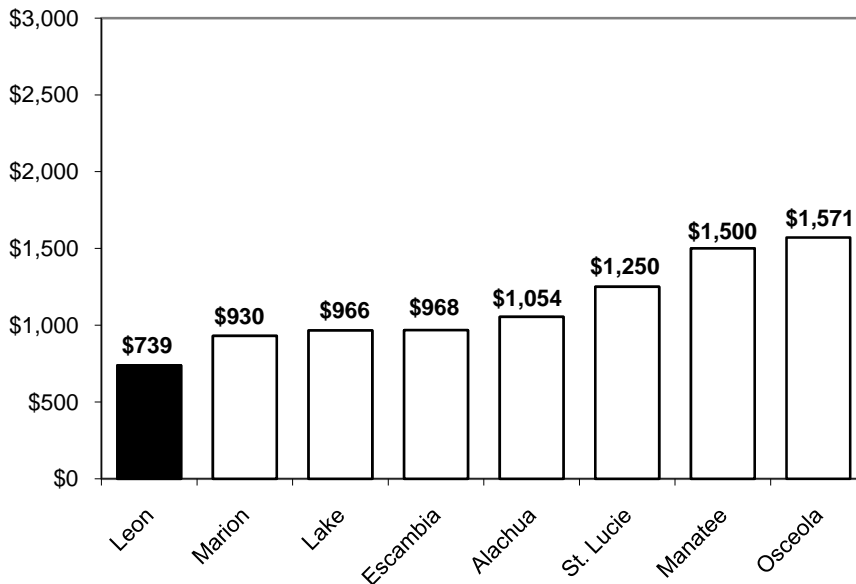
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$203 million. Alachua County's net budget is 29% higher than Leon County's. Manatee County has the largest total net budget and is 138% 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 (FY11)

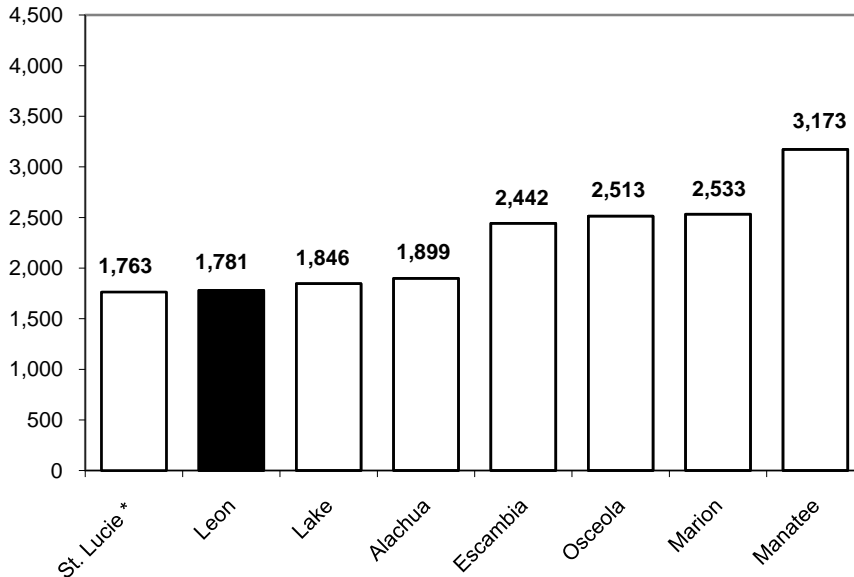


Leon County is the lowest for dollars spent per county resident. Manatee County spends over two times the amount per resident than Leon County. The next closest County's net budget per capita is 26% higher than Leon County's (Marion County).

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

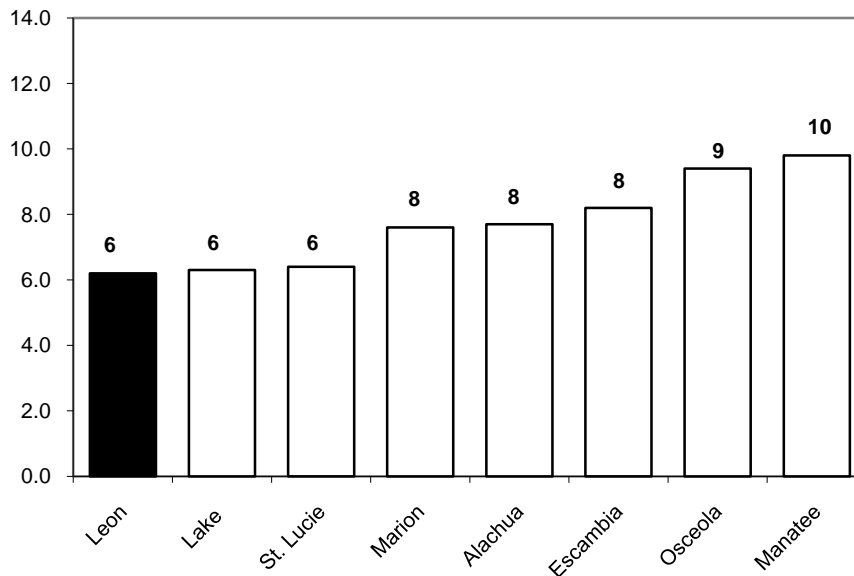
### Total Number of County Employees (FY11)



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

All comparable counties surveyed reported either the same or fewer employees than in FY10. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services. For example, St. Lucie County froze approximately 150 positions while Lake County eliminated 41 positions.

### County Employees per 1,000 Residents (FY11)



Leon County has a ratio of 6.5 employees for every thousand County residents, the third lowest of comparable counties. Prior years showed Leon County as the lowest in per capita employees; however, with the decline of property values and other revenue sources, Lake and St. Lucie Counties have had to make more dramatic budget cuts than Leon bringing them in line with Leon County's per capita employee ratio. Leon, Lake, and St. Lucie, and County's ratios are the lowest tier among comparable counties.

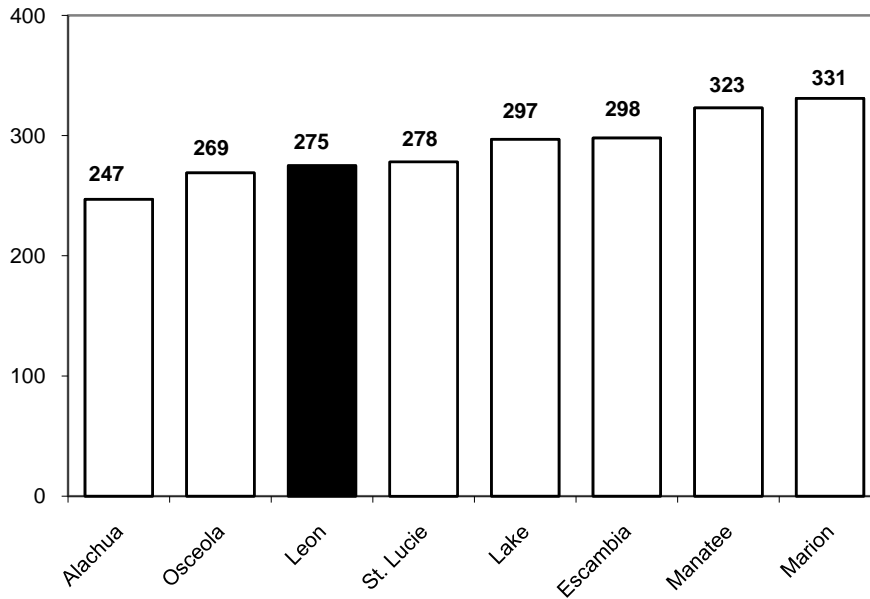
\* St. Lucie - This includes the 150 positions that were frozen and not funded in the FY11 budget.

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Comparative Data for Like-Sized Counties

### Countywide Population (2010)

Thousands



According to the 2010 United States Census data the current Leon County population is 275,487 residents. The selection of comparative counties is largely based on population served.

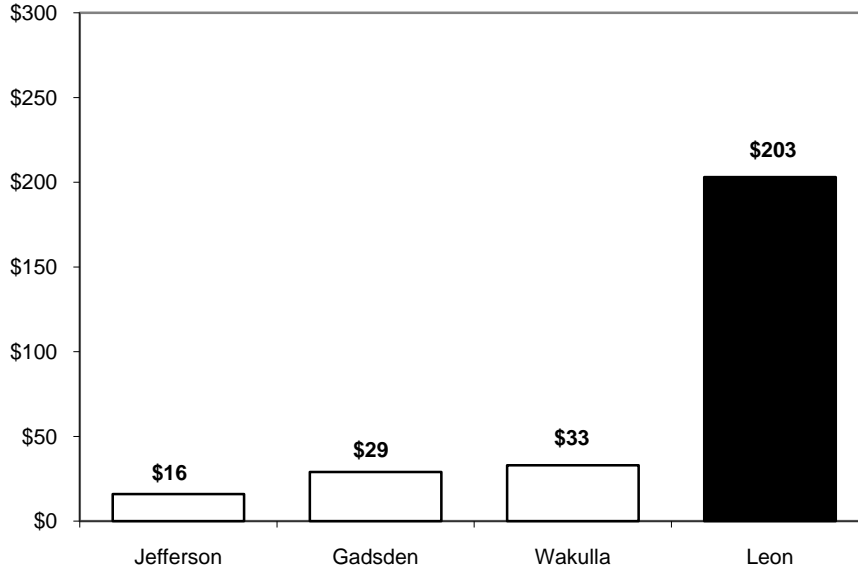
*For more information on population see page 34 in the Community Economic Profile Section.*

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Comparative Data for Surrounding Counties

### Total Net Budget (FY11)

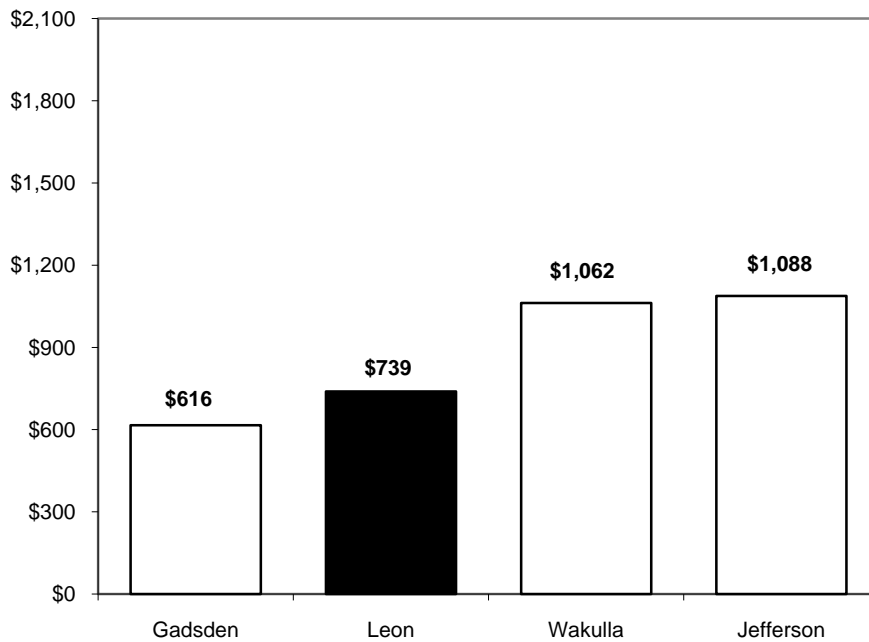
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$203 million. Wakulla County ranks second highest with a net budget of \$33 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 (FY11)



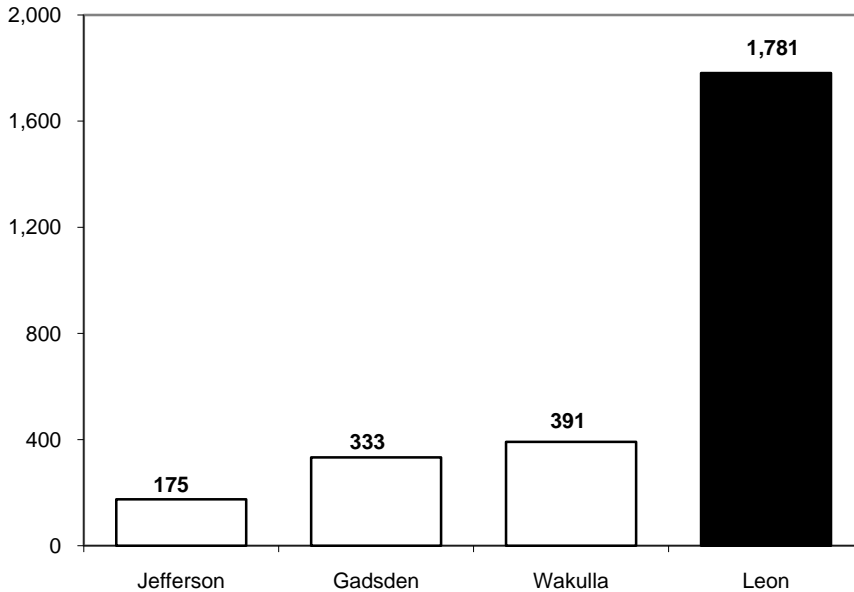
Leon County is the second lowest for dollars spent per county resident. Wakulla and Jefferson counties spend 44% and 47% more, respectively per county resident.



# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

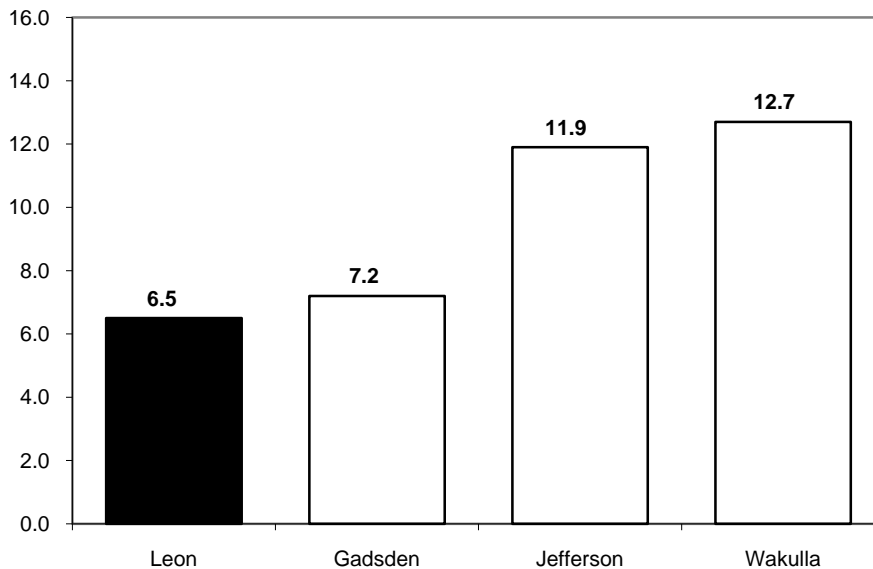
## Comparative Data for Surrounding Counties

**Total Number of County Employees (FY11)**



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 (FY11)**



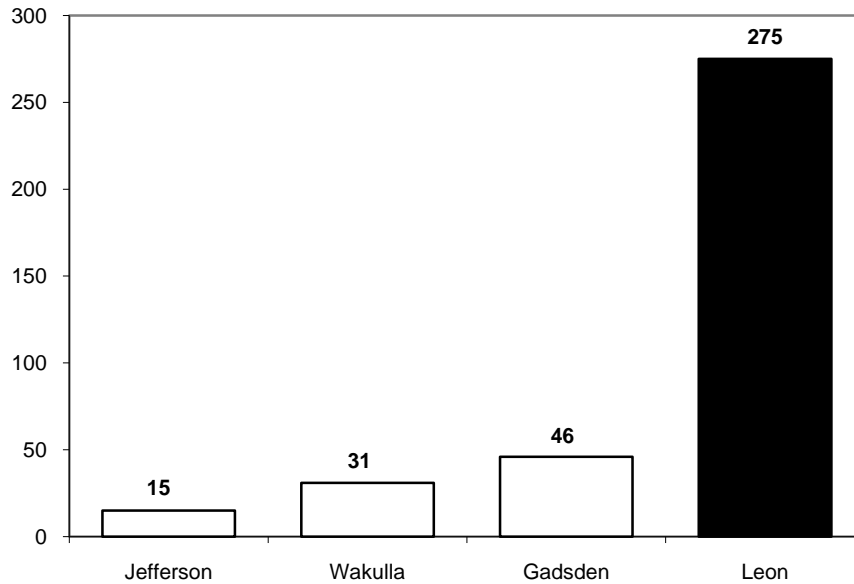
Leon County has a ratio of 6.5 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

# Leon County Government Fiscal Year 2011 Mid-Year Financial Report

## Comparative Data for Surrounding Counties

### Countywide Population (2010)

Thousands



According to the 2010 United States Census data the current Leon County population is 275,487. Leon County has approximately 230,000 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 35% compared to Leon (15%), Jefferson (14%), and Gadsden (3%).

# Leon County Government Fiscal Year 2011 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>
Santa Rosa	<b>\$588</b>	5.6	38%
Gadsden	<b>\$616</b>	7.2	57%
Holmes	<b>\$653</b>	7.1	66%
Columbia	<b>\$718</b>	7.4	46%
Lafayette	<b>\$735</b>	10.7	72%
<b>Leon</b>	<b>\$739</b>	6.5	43%
Clay	<b>\$780</b>	7.1	37%
Jackson	<b>\$781</b>	7.5	53%
Baker	<b>\$841</b>	10.9	53%
Suwannee	<b>\$843</b>	10.0	48%
Bradford	<b>\$850</b>	7.3	58%
Calhoun	<b>\$858</b>	7.2	64%
Citrus	<b>\$863</b>	7.8	34%
Desoto	<b>\$882</b>	8.6	55%
Taylor	<b>\$883</b>	10.7	42%
Volusia	<b>\$926</b>	6.4	33%
Brevard	<b>\$929</b>	6.6	44%
Marion	<b>\$930</b>	7.6	43%
Okaloosa	<b>\$941</b>	7.9	29%
Highlands	<b>\$962</b>	8.9	34%
Lake	<b>\$966</b>	6.2	29%
Hernando	<b>\$968</b>	7.9	36%
Escambia	<b>\$968</b>	8.2	50%
Polk	<b>\$974</b>	6.9	31%
Liberty	<b>\$992</b>	17.5	77%
Hamilton	<b>\$1,004</b>	12.0	53%
Sumter	<b>\$1,032</b>	6.5	33%
Nassau	<b>\$1,037</b>	9.5	27%
Flagler	<b>\$1,039</b>	7.0	29%
Putnam	<b>\$1,043</b>	9.0	49%
Alachua	<b>\$1,054</b>	7.7	49%
Wakulla	<b>\$1,062</b>	12.7	48%
Hardee	<b>\$1,063</b>	11.7	54%
Levy	<b>\$1,068</b>	10.0	55%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Bay	<b>\$1,073</b>	7.2	33%
Madison	<b>\$1,075</b>	14.1	56%
Okeechobee	<b>\$1,084</b>	10.5	47%
Jefferson	<b>\$1,088</b>	11.9	66%
Palm Beach	<b>\$1,120</b>	8.5	24%
Glades	<b>\$1,198</b>	9.9	84%
Hendry	<b>\$1,248</b>	9.5	67%
Saint Lucie	<b>\$1,250</b>	5.8	36%
Gilchrist	<b>\$1,301</b>	10.8	60%
Lee	<b>\$1,342</b>	7.7	21%
Pinellas	<b>\$1,344</b>	5.3	30%
Martin	<b>\$1,407</b>	10.4	31%
Orange	<b>\$1,453</b>	8.7	26%
Manatee	<b>\$1,500</b>	9.8	24%
Broward	<b>\$1,543</b>	6.5	28%
Osceola	<b>\$1,571</b>	9.4	36%
Duval	<b>\$1,586</b>	9.2	39%
Hillsborough	<b>\$1,604</b>	8.3	31%
Saint Johns	<b>\$1,613</b>	10.3	28%
Gulf	<b>\$1,668</b>	14.9	38%
Indian River	<b>\$1,696</b>	10.0	27%
Walton	<b>\$1,740</b>	15.9	16%
Collier	<b>\$1,742</b>	10.4	18%
Seminole	<b>\$1,787</b>	6.2	27%
Sarasota	<b>\$1,889</b>	8.7	24%
Dade-Miami	<b>\$1,919</b>	11.1	28%
Charlotte	<b>\$2,477</b>	11.8	27%
Monroe	<b>\$3,087</b>	16.7	29%
Dixie	<b>NR</b>	NR	70%
Franklin	<b>NR</b>	NR	39%
Pasco	<b>NR</b>	NR	36%
Union	<b>NR</b>	NR	77%
Washington	<b>NR</b>	NR	47%

**NOTE:** The NR indicates Non-Responsive Counties.

# Leon County Government Fiscal Year 2011 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	5.3	\$1,344	30%
Santa Rosa	5.6	\$588	38%
Saint Lucie	5.8	\$1,250	36%
Seminole	6.2	\$1,787	27%
Lake	6.2	\$966	29%
Volusia	6.4	\$926	33%
<b>Leon</b>	<b>6.5</b>	<b>\$739</b>	<b>43%</b>
Sumter	6.5	\$1,032	33%
Broward	6.5	\$1,543	28%
Brevard	6.6	\$929	44%
Polk	6.9	\$974	31%
Flagler	7.0	\$1,039	29%
Holmes	7.1	\$653	66%
Clay	7.1	\$780	37%
Gadsden	7.2	\$616	57%
Bay	7.2	\$1,073	33%
Calhoun	7.2	\$858	64%
Bradford	7.3	\$850	58%
Columbia	7.4	\$718	46%
Jackson	7.5	\$781	53%
Marion	7.6	\$930	43%
Alachua	7.7	\$1,054	49%
Lee	7.7	\$1,342	21%
Citrus	7.8	\$863	34%
Hernando	7.9	\$968	36%
Okaloosa	7.9	\$941	29%
Escambia	8.2	\$968	50%
Hillsborough	8.3	\$1,604	31%
Palm Beach	8.5	\$1,120	24%
Desoto	8.6	\$882	55%
Orange	8.7	\$1,453	26%
Sarasota	8.7	\$1,889	24%
Highlands	8.9	\$962	34%
Putnam	9.0	\$1,043	49%

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Duval	9.2	\$1,586	39%
Osceola	9.4	\$1,571	36%
Nassau	9.5	\$1,037	27%
Hendry	9.5	\$1,248	67%
Manatee	9.8	\$1,500	24%
Glades	9.9	\$1,198	84%
Suwannee	10.0	\$843	48%
Indian River	10.0	\$1,696	27%
Levy	10.0	\$1,068	55%
Saint Johns	10.3	\$1,613	28%
Collier	10.4	\$1,742	18%
Martin	10.4	\$1,407	31%
Okeechobee	10.5	\$1,084	47%
Lafayette	10.7	\$735	72%
Taylor	10.7	\$883	42%
Gilchrist	10.8	\$1,301	60%
Baker	10.9	\$841	53%
Dade-Miami	11.1	\$1,919	28%
Hardee	11.7	\$1,063	54%
Charlotte	11.8	\$2,477	27%
Jefferson	11.9	\$1,088	66%
Hamilton	12.0	\$1,004	53%
Wakulla	12.7	\$1,062	48%
Madison	14.1	\$1,075	56%
Gulf	14.9	\$1,668	38%
Walton	15.9	\$1,740	16%
Monroe	16.7	\$3,087	29%
Liberty	17.5	\$992	77%
Dixie	NR	NR	70%
Franklin	NR	NR	39%
Pasco	NR	NR	36%
Union	NR	NR	77%
Washington	NR	NR	47%

**NOTE:** The NR indicates Non-Responsive Counties.

# Leon County Government Fiscal Year 2011 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>
Walton	16%	\$1,740	15.9
Collier	18%	\$1,742	10.4
Lee	21%	\$1,342	7.7
Palm Beach	24%	\$1,120	8.5
Manatee	24%	\$1,500	9.8
Sarasota	24%	\$1,889	8.7
Orange	26%	\$1,453	8.7
Charlotte	27%	\$2,477	11.8
Nassau	27%	\$1,037	9.5
Seminole	27%	\$1,787	6.2
Indian River	27%	\$1,696	10.0
Dade-Miami	28%	\$1,919	11.1
Saint Johns	28%	\$1,613	10.3
Broward	28%	\$1,543	6.5
Monroe	29%	\$3,087	16.7
Flagler	29%	\$1,039	7.0
Lake	29%	\$966	6.2
Okaloosa	29%	\$941	7.9
Pinellas	30%	\$1,344	5.3
Martin	31%	\$1,407	10.4
Hillsborough	31%	\$1,604	8.3
Polk	31%	\$974	6.9
Sumter	33%	\$1,032	6.5
Volusia	33%	\$926	6.4
Bay	33%	\$1,073	7.2
Citrus	34%	\$863	7.8
Highlands	34%	\$962	8.9
Saint Lucie	36%	\$1,250	5.8
Pasco	36%	NR	NR
Hernando	36%	\$968	7.9
Osceola	36%	\$1,571	9.4
Clay	37%	\$780	7.1
Santa Rosa	38%	\$588	5.6
Gulf	38%	\$1,668	14.9

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Duval	39%	\$1,586	9.2
Franklin	39%	NR	NR
Taylor	42%	\$883	10.7
<b>Leon</b>	<b>43%</b>	<b>\$739</b>	<b>6.5</b>
Marion	43%	\$930	7.6
Brevard	44%	\$929	6.6
Columbia	46%	\$718	7.4
Okeechobee	47%	\$1,084	10.5
Washington	47%	NR	NR
Suwannee	48%	\$843	10.0
Wakulla	48%	\$1,062	12.7
Alachua	49%	\$1,054	7.7
Putnam	49%	\$1,043	9.0
Escambia	50%	\$968	8.2
Hamilton	53%	\$1,004	12.0
Jackson	53%	\$781	7.5
Baker	53%	\$841	10.9
Hardee	54%	\$1,063	11.7
Desoto	55%	\$882	8.6
Levy	55%	\$1,068	10.0
Madison	56%	\$1,075	14.1
Gadsden	57%	\$616	7.2
Bradford	58%	\$850	7.3
Gilchrist	60%	\$1,301	10.8
Calhoun	64%	\$858	7.2
Holmes	66%	\$653	7.1
Jefferson	66%	\$1,088	11.9
Hendry	67%	\$1,248	9.5
Dixie	70%	NR	NR
Lafayette	72%	\$735	10.7
Liberty	77%	\$992	17.5
Union	77%	NR	NR
Glades	84%	\$1,198	9.9

**NOTE:** The NR indicates Non-Responsive Counties.