

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

**Fiscal Year 2012
Mid-Year Financial Report**



"People Focused. Performance Driven."

Tuesday, May 8, 2012

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

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

**Leon County Government
Fiscal Year 2012 Mid-Year Financial Report**

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Leon County Board of County Commissioners

Cover Sheet for Agenda

May 8, 2012

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Acceptance of the FY 2011/2012 Mid - Year Financial Report

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director of Office of Financial Stewardship
Lead Staff/ Project Team:	Felisa Barnes, Principal Management & Budget Analyst Roshanda Bradley, Senior Management & Budget Analyst Timothy Carlson, Senior Management & Budget Analyst Chris Holley II, Management & Budget Analyst Kay Pelt-Walker, Management & Budget Analyst Damion Warren, Management & Budget Technician

Fiscal Impact:

This item summarizes the FY 2011/2012 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 2011/2012 budget, provides preliminary FY 2012/2013 revenue estimates and provides the FY 2011/2012 estimated fund balance (Attachment #1).

Staff Recommendation:

Option #1: Accept the FY 2011/2012 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 2012/2013 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 2011/2012 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2010/2011 actual receipts and the FY 2011/2012 budget. It also provides preliminary FY 2012/2013 revenue estimates.

Expenditures

This section displays the FY 2011/2012 budgets for each program. It also shows the FY 2011/2012 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2011/2012 budget as well as the percentage of the FY 2011/2012 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 2011/2012 estimated fund balance, the FY 2011/2012 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2011/2012.

Capital Improvement Program

This section provides FY 2011/2012 YTD budget and expenditure information for each capital improvement project.

Grants Program

This section provides FY 2011/2012 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 2011/2012 Mid -Year Financial Report.
2. Do not accept the FY 2011/2012 Mid -Year Financial Report.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. FY 2011/2012 Mid - Year Financial Report

VL/AR/SR/CH/ch



Leon County Government
Fiscal Year 2012 Mid-Year Financial Report

MAJOR REVENUE SUMMARY

Total FY12 budgeted revenues shown below represents approximately 75% of all FY12 budgeted County revenues. (1)

Revenue Source	FY12 Budget	FY11 YTD Actual	FY12 YTD Budget	FY12 YTD Actual	FY11 YTD Actuals vs. FY12 YTD Actuals	FY12 YTD Budget vs. FY12 YTD Actuals
Ad Valorem Taxes	104,995,281	93,543,013	90,873,176	92,622,985	-1.0%	1.9%
State Revenue Sharing (2)	4,107,800	2,040,406	2,029,592	2,078,131	1.8%	2.4%
Communication Serv. Tax (3)	3,280,625	1,485,739	1,374,679	1,418,771	-4.5%	3.2%
Public Services Tax (4)	6,533,150	2,729,694	2,733,991	2,687,596	-1.5%	-1.7%
State Shared Gas Tax (5)	3,691,700	1,580,491	1,517,634	1,590,006	0.6%	4.8%
Local Option Gas Tax (5)	4,743,350	2,065,074	1,945,912	2,056,082	-0.4%	5.7%
Local 1/2 Cent Sales Tax (2)	10,173,550	4,468,960	5,345,253	5,265,710	17.8%	-1.5%
Local Option Sales Tax (2)	3,296,405	1,460,476	1,399,385	1,483,821	1.6%	6.0%
Local Option Tourist Tax (6)	3,916,850	1,535,912	1,572,287	1,796,772	17.0%	14.3%
Solid Waste Fees (7)	7,496,992	2,901,629	2,868,564	2,786,653	-4.0%	-2.9%
Building Permits Fees (8)	994,175	500,628	500,923	675,739	35.0%	34.9%
Environmental Permit Fees (9)	956,560	383,670	490,819	299,921	-21.8%	-38.9%
Ambulance Fees (10)	9,167,500	3,946,971	3,958,610	4,309,979	9.2%	8.9%
Probation and Pre-Trial Fees (11)	1,119,005	614,864	535,402	566,889	-7.8%	5.9%
Court Facilities Fees (12)	1,249,250	666,823	609,757	703,589	5.5%	15.4%
Fire Services Fee (13)	6,937,061	5,408,100	3,468,531	4,723,161	-12.7%	36.2%
Interest Income - GF/FF (14)	609,425	203,721	304,713	526,031	158.2%	72.6%
Interest Income - Other (14)	1,658,890	978,388	829,445	1,248,637	27.6%	50.5%
TOTAL:	\$ 174,927,569	\$ 126,514,559	\$ 122,358,673	\$ 126,840,474	0.3%	3.7%

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 sales tax transactions have been higher, while state collections have lagged. Lower state revenue sharing collections are due to state distribution formulas which guarantee fiscally constrained counties a minimum distribution. This slow recovery trend is expected to continue in FY13.
- (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 statewide 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) Decreased utility consumption due to a mild winter temperature variations caused a decrease in the Public Service Tax revenues for the first half of FY12.
- (5) The rebound in state shared gas taxes as well as local option gas taxes is an 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 as well as rising hotel rates.
- (7) Year-to-date, due to decreased tonnage at the transfer station solid waste station revenues are currently less than the previous year and what is budgeted for the current year.
- (8) Staff reductions have been made to account for the revenue decline. The housing market continues to struggle in the current economy causing a reduction in new construction permits, resulting in continued declining revenue for FY12. However, revenues are coming in above the established FY 12 budget due to increased multi family housing permits.
- (9) Due to continued poor economic conditions in the development/construction industry, development approval and environmental permit revenue have seen a significant decline. The Board has authorized the utilization of the Development Service and Environmental 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, while no overall decrease in revenue is due to continued fee waivers and the privatization of the GPS program.
- (12) The Court Facilities fees were increased in February FY10 from \$15 to \$30. This increase has nearly doubled the revenue previously generated.
- (13) 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 lower due to under-collections by the City of an estimated 1,012 delinquent accounts, which will be transferred from quarterly billing to next years tax bills.
- (14) 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 FY11 levels. Interest classified as other will decline in out-years as budgeted capital reserves are expended.

Leon County Government

Fiscal Year 2012 Mid-Year Financial Report

PRELIMINARY FY 2013 REVENUE ESTIMATES

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

Revenue Source	FY11 Budget	FY12 Budget	FY13 Prelim. Budget	FY12 to FY13 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (3)	107,800,183	104,995,281	TBD	N/A
State Revenue Sharing Tax (2)	3,799,050	4,107,800	4,150,550	1.0%
Communication Services Tax (4)	4,125,041	3,280,625	3,151,150	-4.1%
Public Services Tax (2)	6,209,992	6,533,150	6,565,450	0.5%
Local Government 1/2 Cent Sales Tax (2)	9,792,600	10,173,550	10,011,000	-1.6%
Environmental Permit Fees (6)	893,950	956,560	609,045	-57.1%
Probation Fees (5)	1,097,526	1,119,005	1,027,520	-8.9%
Court Facilities Fees	1,254,000	1,249,250	1,266,255	1.3%
Interest Income - General Fund/Fine & Forfeiture	733,305	609,425	568,860	-7.1%
Subtotal*:	\$ 27,905,464	\$ 28,029,365	\$ 27,349,830	-2.5%
<i>Comparison to Previous Year Budget</i>	-	123,901	(679,535)	
Gas Taxes (2)				
State Shared Gas Tax	3,498,850	3,691,700	3,718,300	0.7%
Local Option Gas Taxes	4,693,950	4,743,350	4,807,950	1.3%
Subtotal:	\$ 8,192,800	\$ 8,435,050	\$ 8,526,250	1.1%
<i>Comparison to Previous Year Budget</i>	-	242,250	91,200	
Restricted Revenues: No General Revenue Support				
Ambulance Fees (7)	8,702,000	9,167,500	9,295,157	1.4%
Building Permit Fees (6)	1,042,530	994,175	960,925	-3.5%
Local Option Sales Tax Extension (2)	3,051,590	3,296,405	3,440,995	4.2%
Local Option Tourist Tax (2)	3,724,000	3,916,850	4,110,875	4.7%
Fire Services Fee (8)	7,511,807	6,937,061	6,513,000	-6.5%
Solid Waste Fees (9)	8,458,990	7,496,992	7,368,216	-1.7%
Subtotal:	\$ 32,490,917	\$ 31,808,983	\$ 31,689,168	-0.4%
<i>Comparison to Previous Year Budget</i>	-	(681,934)	(119,815)	
TOTAL:	\$ 68,589,181	\$ 68,273,398	\$ 67,565,248	-1.0%

*Property values have not been provided by the Property Appraiser. Valuations will be provided by June 1, 2012. For comparison purposes the subtotal does not include Ad Valorem.

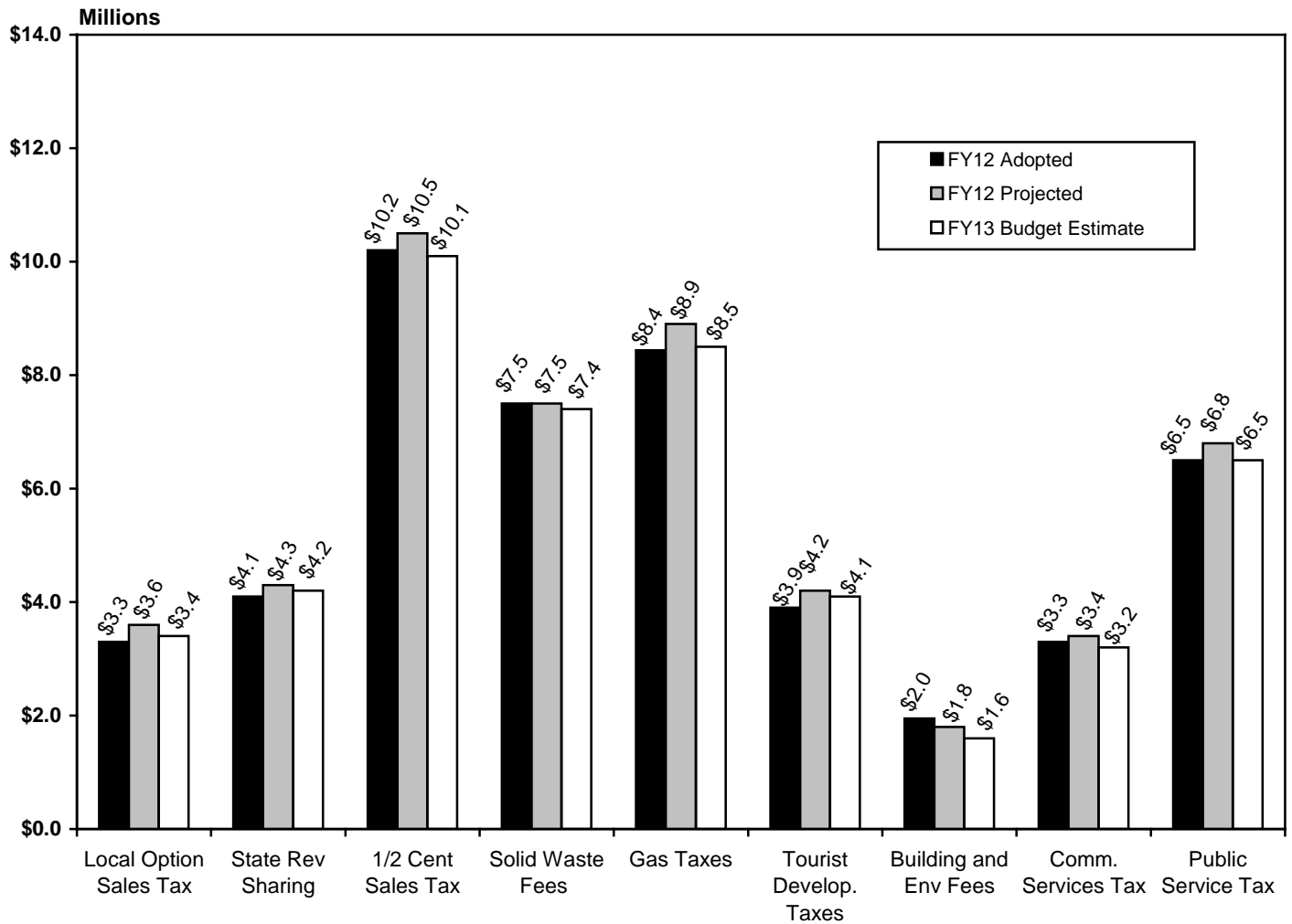
Notes:

- (1) According to Florida Statutes, all revenues must be budgeted at 95%. Budget estimates are preliminary and may be adjusted if necessary as additional information becomes available prior to the July budget workshops.
- (2) Certain revenue projections associated with sales taxes, and utilities have increased from the FY11 budget. Other revenue projections, such as gas taxes, are also expected to increase slightly, an indication that the slow economic recovery.
- (3) The FY13 rate has yet to be determined. Estimates will be based on a percentage in declining property valuations once available. Preliminary valuations will be released by the Property Appraiser on June 1, 2012. These valuations will be utilized to present millage options to the Board at the July 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 December 2012. In addition, there has been a 4% statewide decline in this revenue during FY11.
- (5) The decrease in probation/pre-trial fees is due to the privatization of the GPS program, increasing number of fee waivers, and the decreasing number of alternative community service fees collected.
- (6) Environmental Permit Fees continue to be hardest hit by the recession resulting in FY12 estimates being off by 60% over FY11 levels. This is related to the decline in both new construction and the permitting of new developments.
- (7) Due to a steadily increasing EMS call volume and improved collection efficiency, the FY12 estimate has increased 5% over FY11 levels.
- (8) The decrease in FY12 fire service fees is due to delinquent collections that were moved to the tax bill as non ad valorem assessments that are not paid through the City's quarterly billing system, which are subsequently collected the following year. The decrease in FY13 accounts for the collection of delinquent due amounts on preceding tax bills.
- (9) FY 12 decreased revenue is due to estimated decline in tonnage at the transfer station. FY13 estimated revenues are expected to decline from FY12 budget due to Wakulla County terminating its waste disposal agreement with the County. FY13 estimated revenue decrease is offset by an increase in the tipping fee.

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FY 2012 AND FY 2013 REVENUE PROJECTIONS

Adopted Budget FY 2012, Projected Actuals FY 2012, and Estimated Budget FY 2013



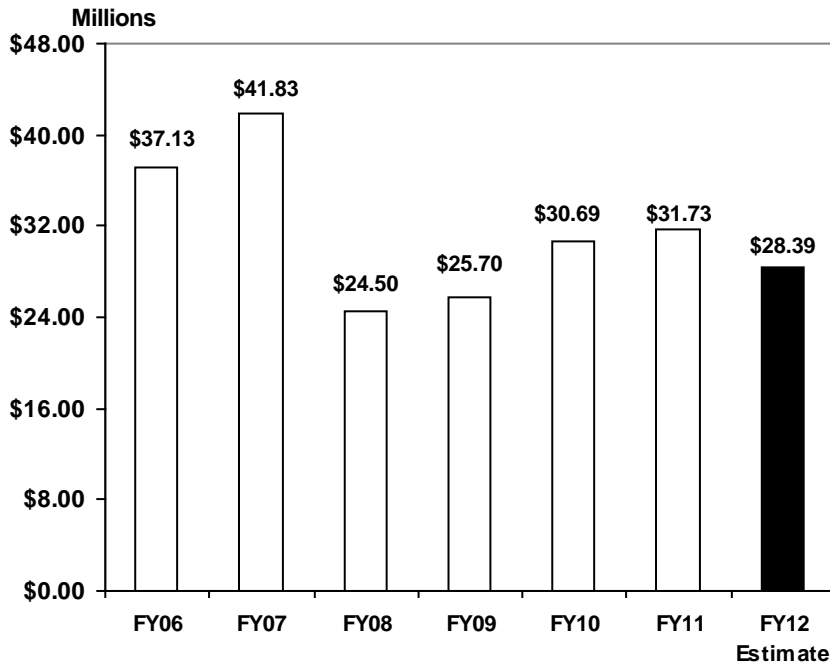
Adopted Budget FY 2012, Projected Actual Collections FY 2012, and Estimated Budget FY 2013:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2012, and the FY 2013 budget estimates. The chart depicts FY13 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 2012 Mid-Year Financial Report**

GENERAL FUND /FINE AND FORFEITURE- FUND BALANCE

General/Fine and Forfeiture Fund Balance



General/Fine and Forfeiture Fund Balance:

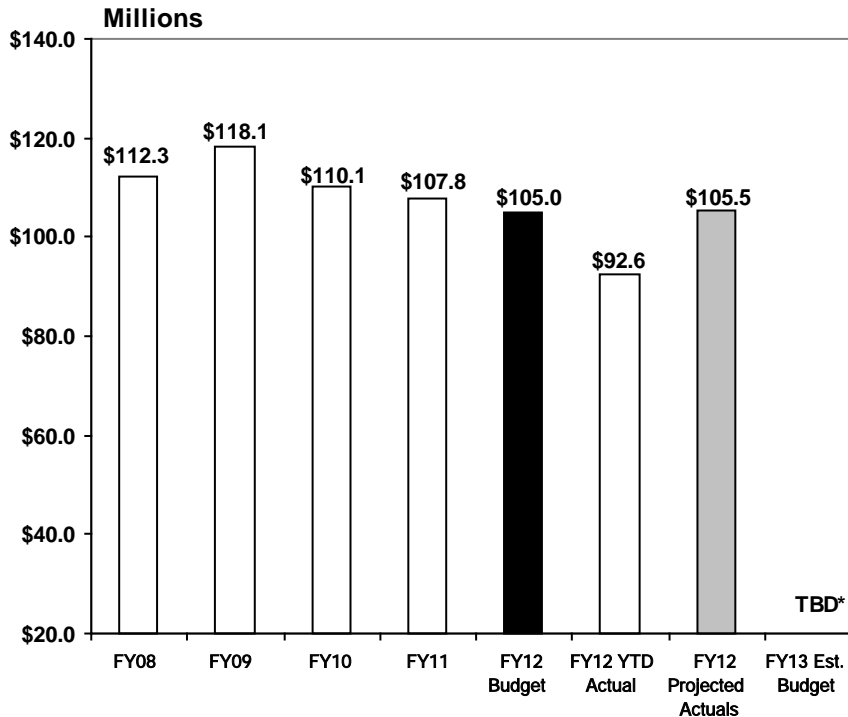
Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The unaudited fund balance for FY12 is \$28.39 million. This reflects 24% of operating expenditures and is consistent with the County's Reserve Policy.

FY12 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 2012 Mid-Year Financial Report

AD VALOREM TAXES

Fiscal Year Actuals & Projections



Background:

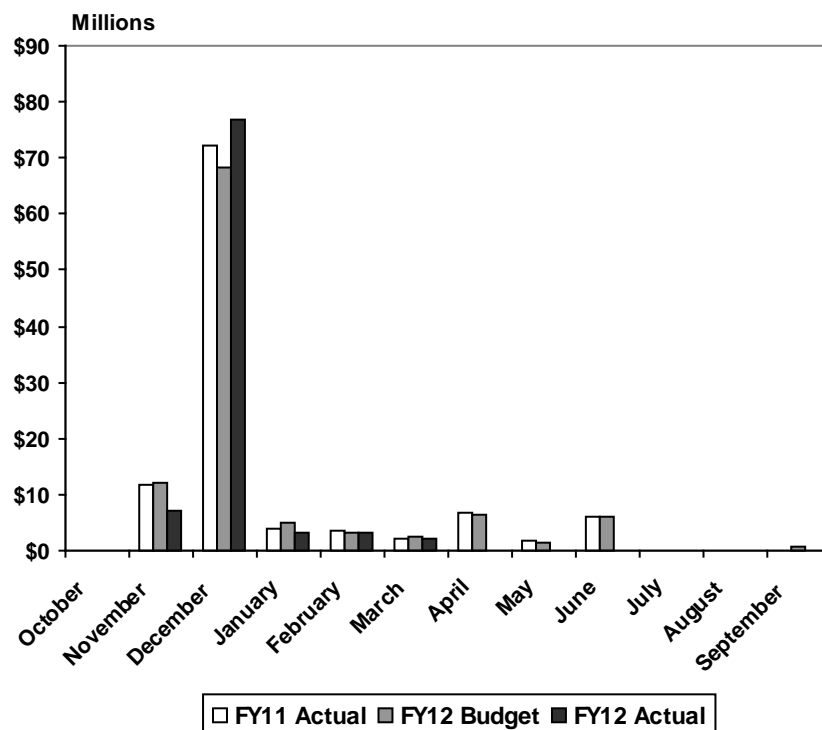
Ad Valorem taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

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.

Monthly Totals: Budget vs Actuals



Fiscal Year 2013 Ad Valorem tax estimates are yet to be determined. Preliminary property valuations will be provided by the Property Appraiser on June 1, 2012, which will be the values used in developing materials for the June budget workshops.

FY11 Budget: \$107,800,183

FY11 Actual: \$108,237,788

FY12 Budget: \$104,955,281

FY12 YTD Actual: \$92,622,985

FY12 Projected Actual: \$105,507,677

FY13 Estimated Budget: TBD*

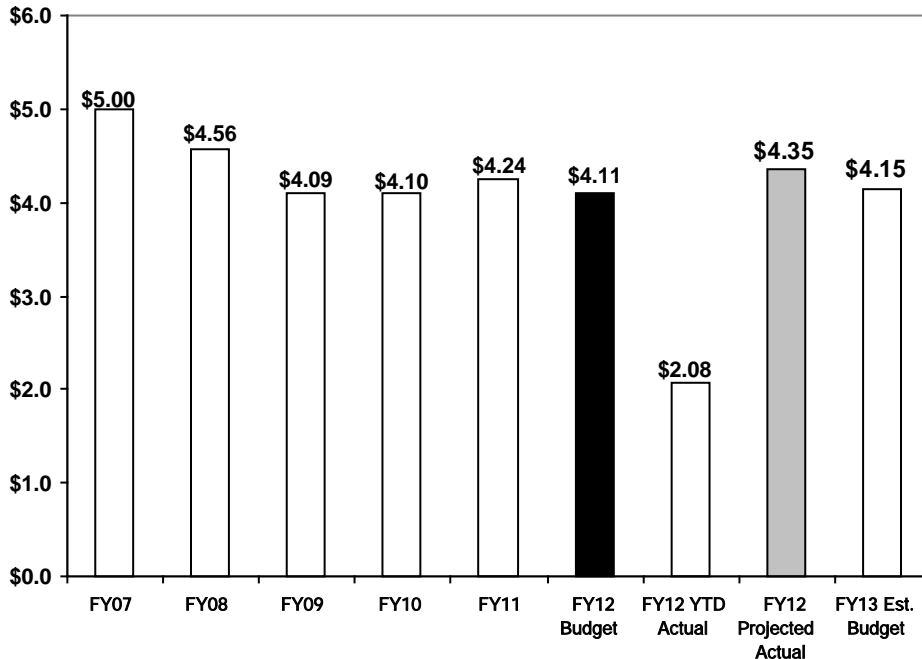
*FY13 Ad Valorem tax estimates will be determined once preliminary property valuations are obtained from the Property Appraiser June 1, 2012.

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

STATE REVENUE SHARING TAX

Fiscal Year Actuals & Projections

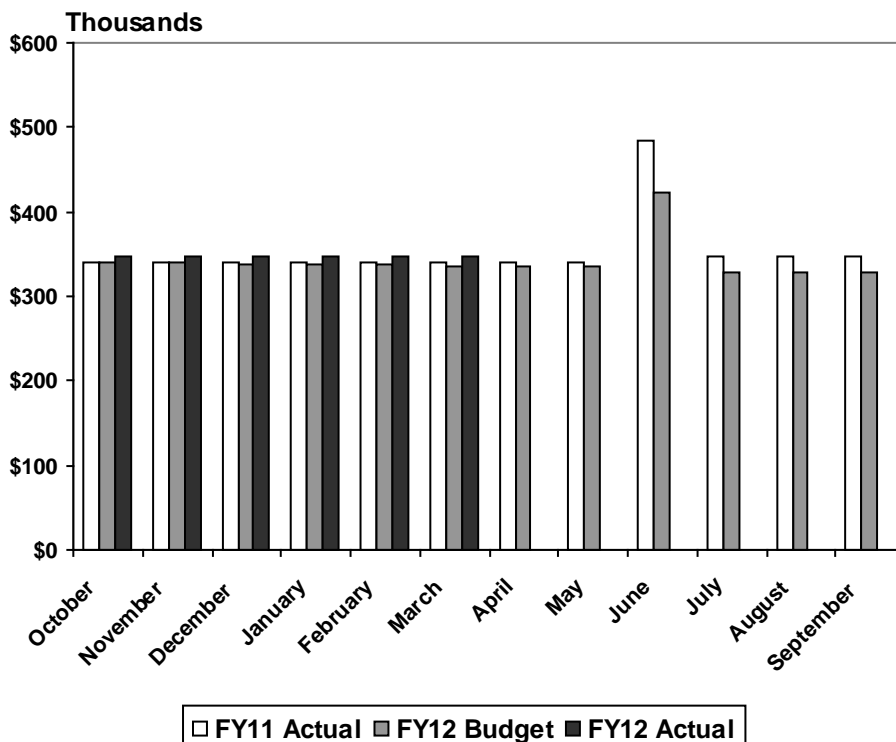
Millions



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 FY12. During the 2012 General Revenue Estimating Conference, the State expects to see modest positive growth in FY13 and the out-years.

FY11 Budget: \$3,799,050

FY11 Actual: \$4,244,369

FY12 Budget: \$4,107,800

FY12 YTD Actual: \$2,078,131

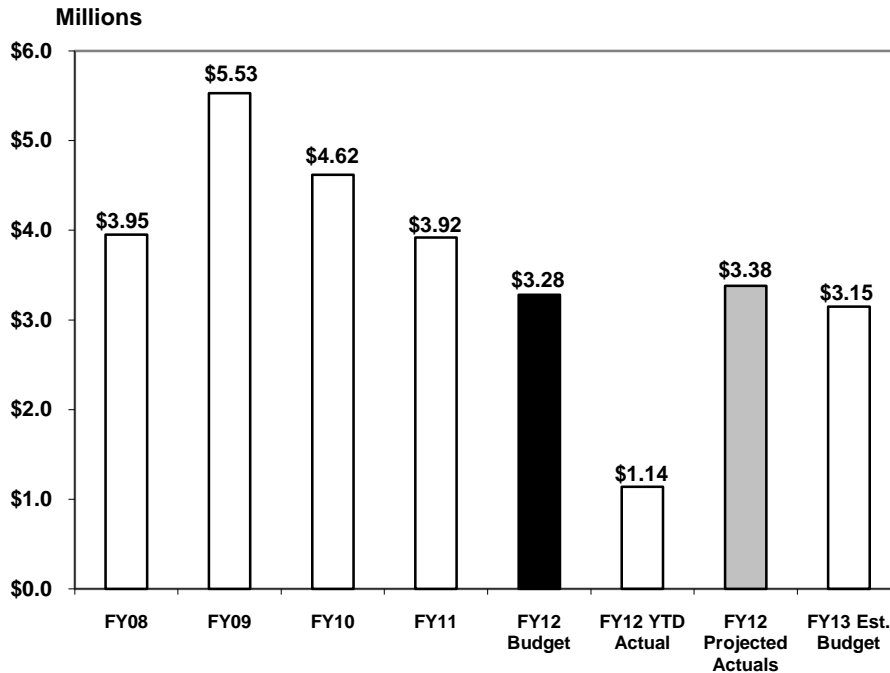
FY12 Projected Actual: \$4,347,052

FY13 Estimated Budget: \$4,150,550

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



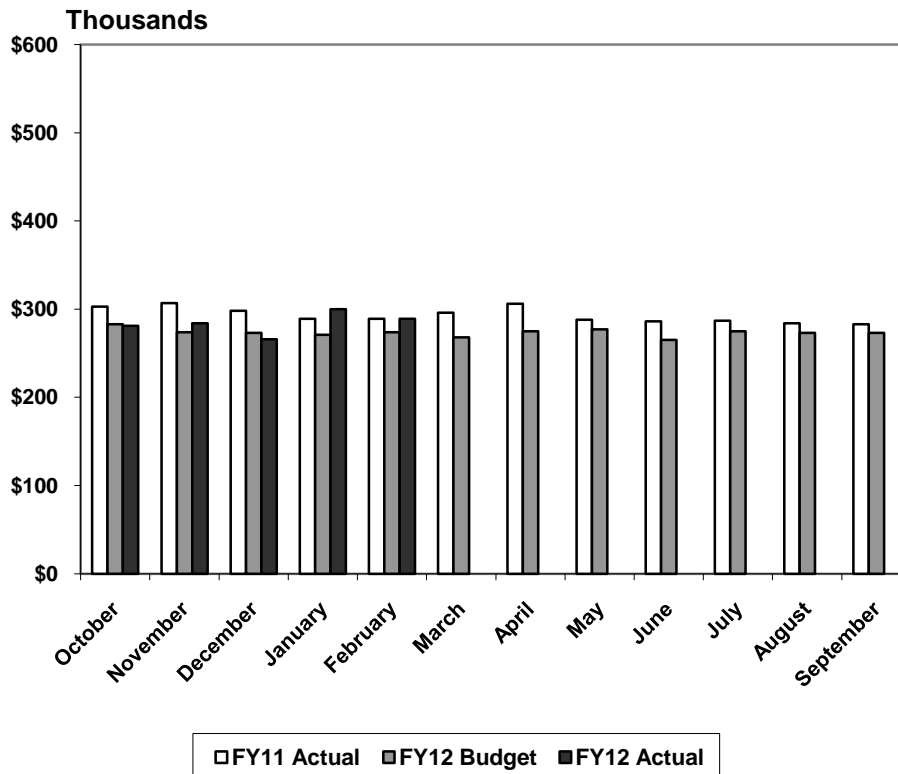
Background:

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 hold 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 in past years.

FY11 Budget: \$4,125,041

FY11 Actual: \$3,916,311

FY12 Budget: \$3,280,625

FY12 YTD Actual: \$1,374,679

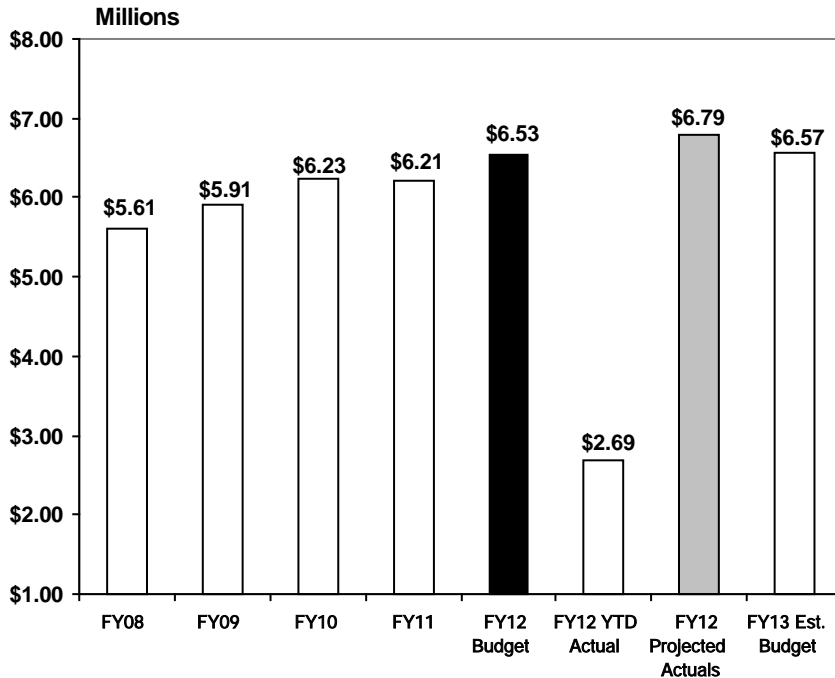
FY12 Projected Actual: \$3,384,392

FY13 Estimated Budget: \$3,151,150

Leon County Government Fiscal Year 2012 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 including rates and usage. Revenues have steadily trended upward since FY08.

FY11 Budget: \$6,209,992

FY11 Actual: \$6,128,808

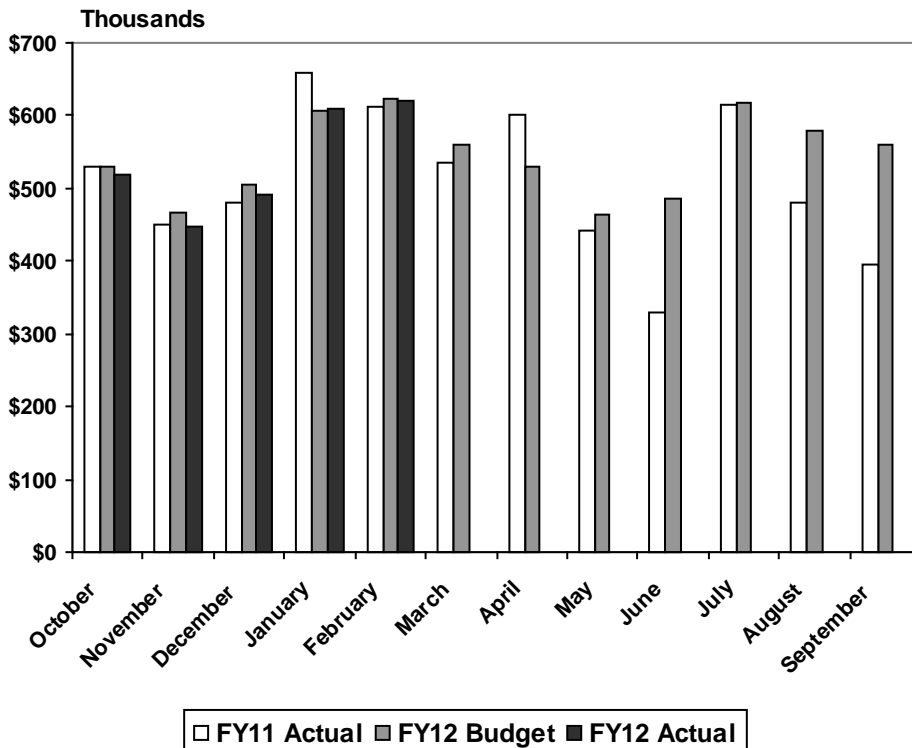
FY12 Budget: \$6,533,150

FY12 YTD Actual: \$2,687,596

FY12 Projected Actual: \$6,787,244

FY13 Estimated Budget: \$6,565,450

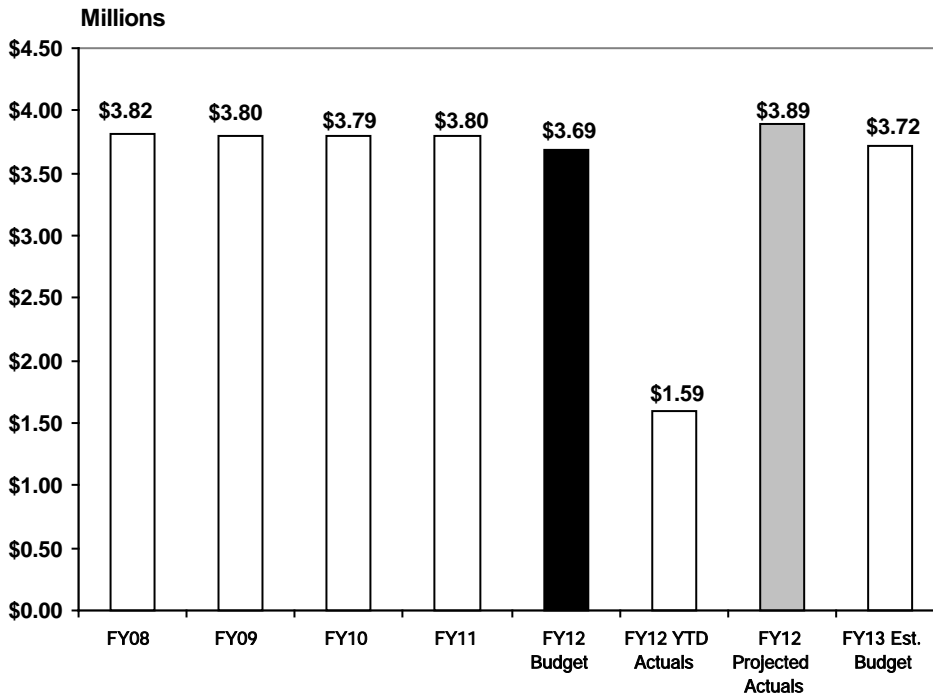
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2012 Mid-Year Financial Report

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections



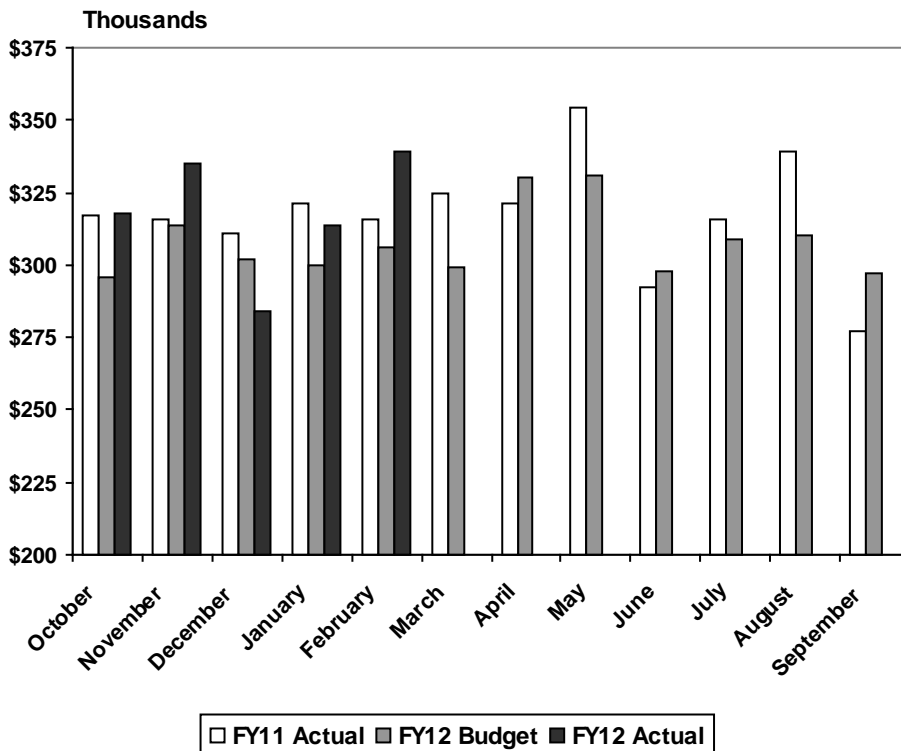
Background:

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

Trend:

This is a consumption based tax on gallons purchased. Prior to FY08 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession and high fuel cost has caused a moderate decrease in gas tax revenue over time. A continued spike in fuel prices could dampen this forecast.

Monthly Totals: Budget vs Actuals



In FY12, 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.

FY11 Budget: \$3,498,850

FY11 Actual: \$3,804,763

FY12 Budget: \$3,691,700

FY12 YTD Actual: \$1,590,006

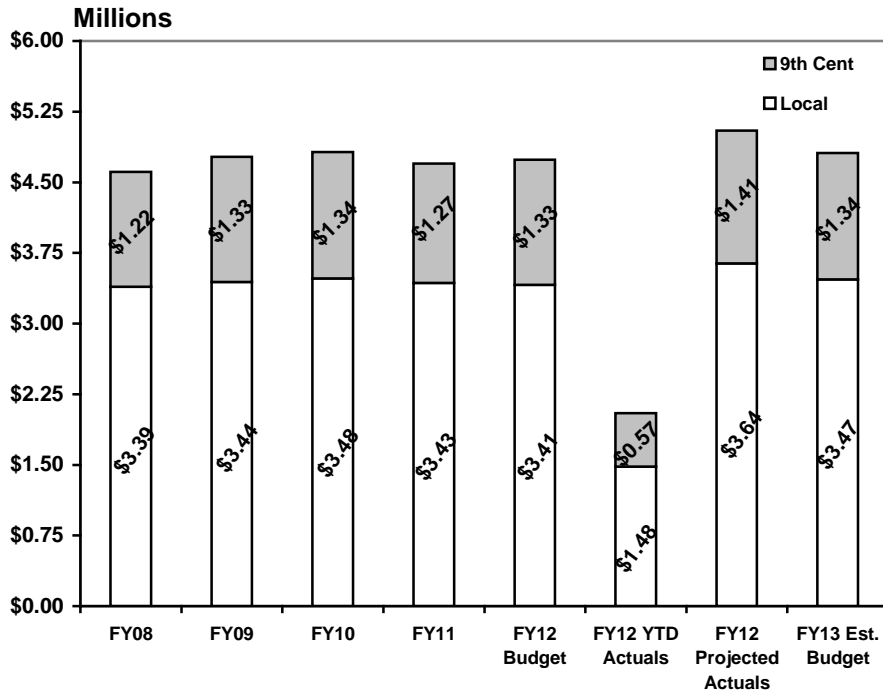
FY12 Projected Actual: \$3,893,379

FY13 Estimated Budget: \$3,718,300

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



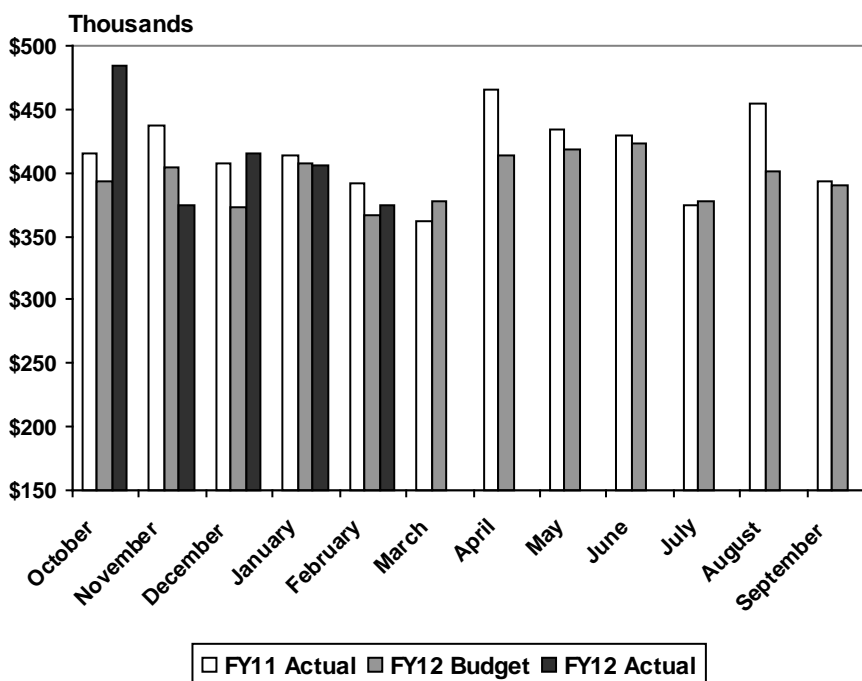
Background:

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.

Monthly Totals: Budget vs Actuals



Trend:

This is a consumption based tax on gallons purchased. Since FY08, 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 FY12 and out-years. The forecast of gas tax revenues has become increasingly uncertain as pump prices continue to spike throughout the year.

FY11 Budget: \$4,693,950

FY11 Actual: \$4,981,187

FY12 Budget: \$4,743,350

FY12 YTD Actual: \$2,056,082

FY12 Projected Actual: \$5,050,663

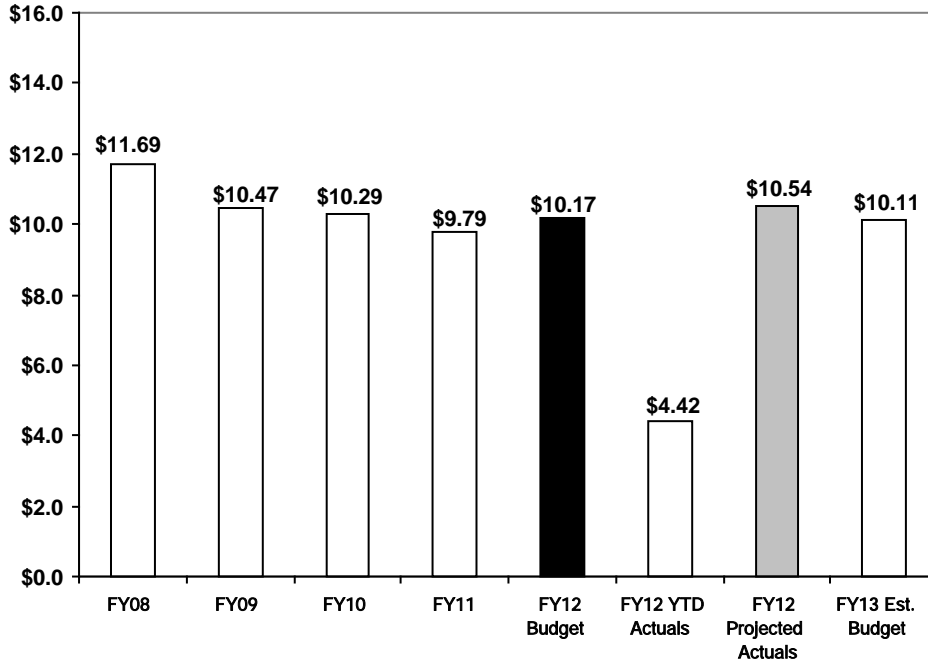
FY13 Estimated Budget: \$4,807,950

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

LOCAL GOVERNMENT ½ CENT SALES TAX

Fiscal Year Actuals & Projections

Millions



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:

Sales tax revenue steadily declined from FY08 – FY11. Projections indicate this decline will end in FY12 and remain flat for FY13 signaling a slow economic recovery.

FY11 Budget: \$9,792,600

FY11 Actual: \$10,437,198

FY12 Budget: \$10,173,550

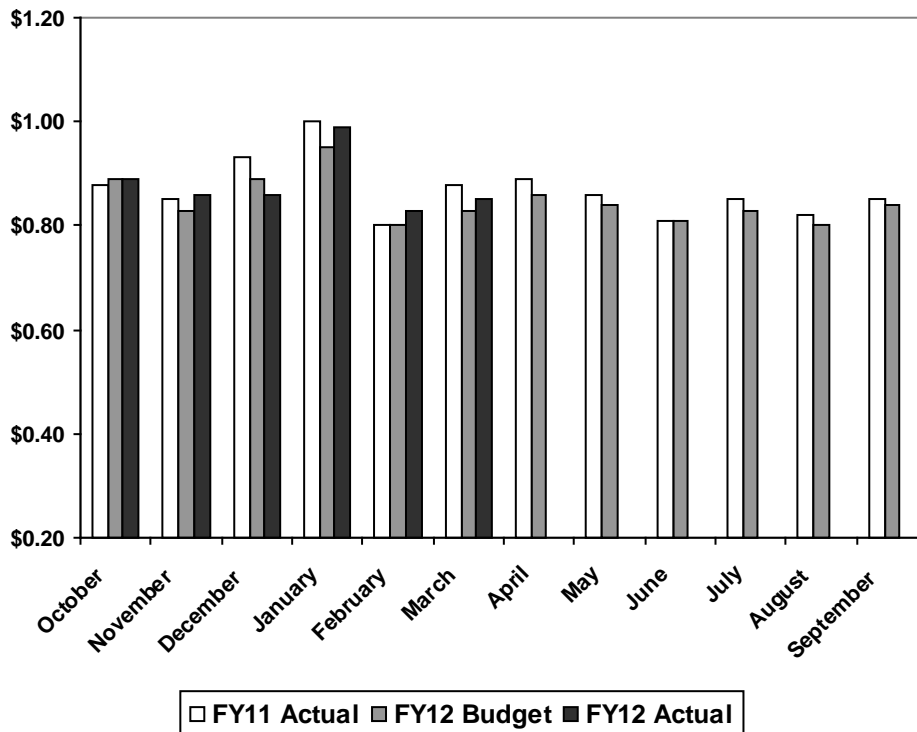
FY12 YTD Actual: \$5,265,710

FY12 Projected Actual: \$10,538,095

FY13 Estimated Budget: \$10,011,000

Monthly Totals: Budget vs Actuals

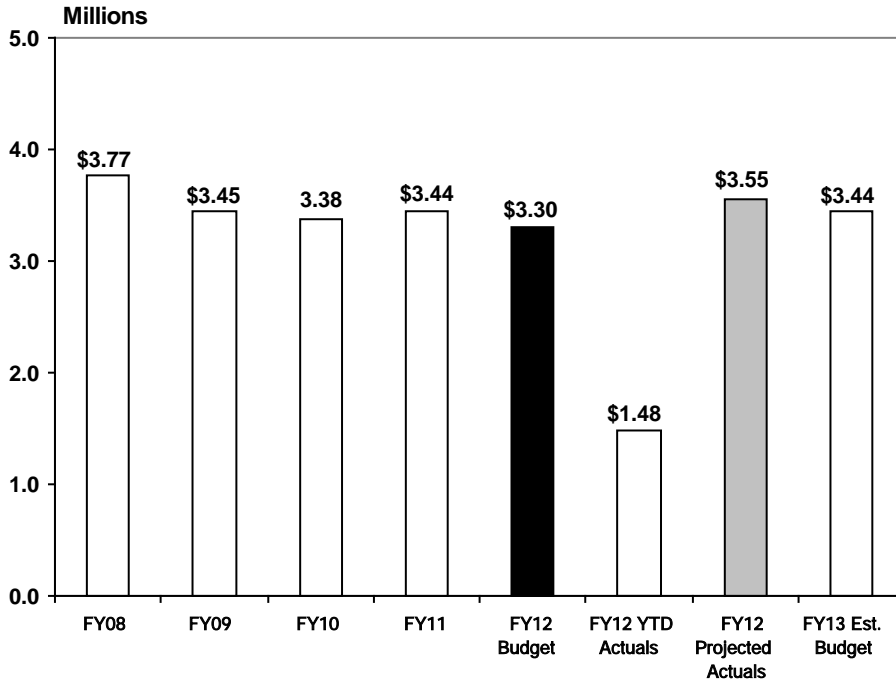
Millions



Leon County Government Fiscal Year 2012 Mid-Year Financial Report

LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

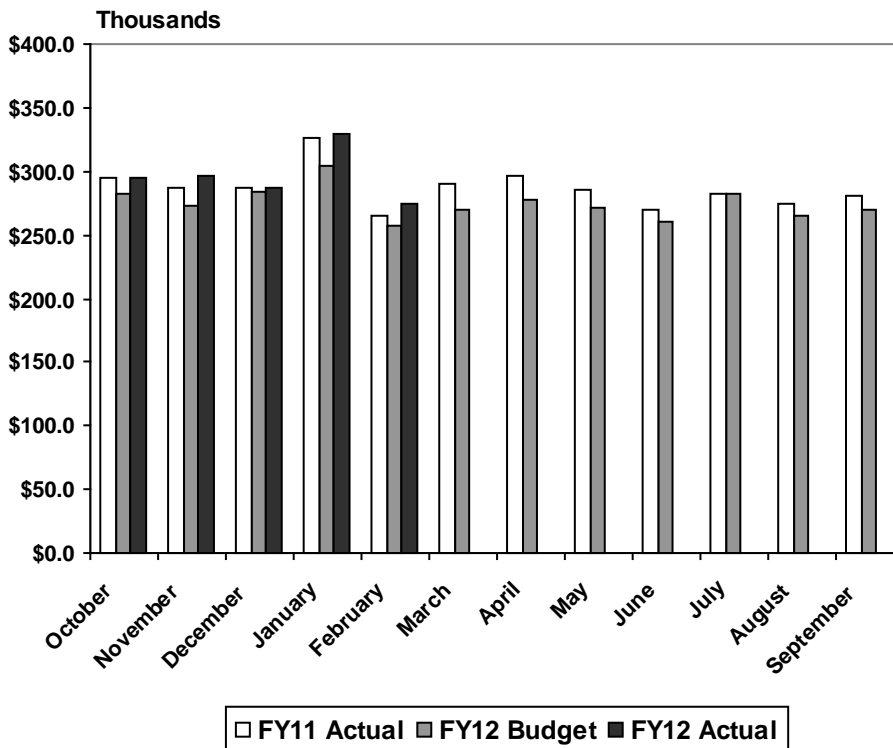
In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000.

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 FY12. This indicates the ebbing of the recession and a return of consumer spending activity. The FY13 estimated budget continues the modest upward trend in expected consumer spending.

Monthly Totals: Budget vs Actuals



FY11 Budget: \$3,051,590
FY11 Actual: \$3,439,956

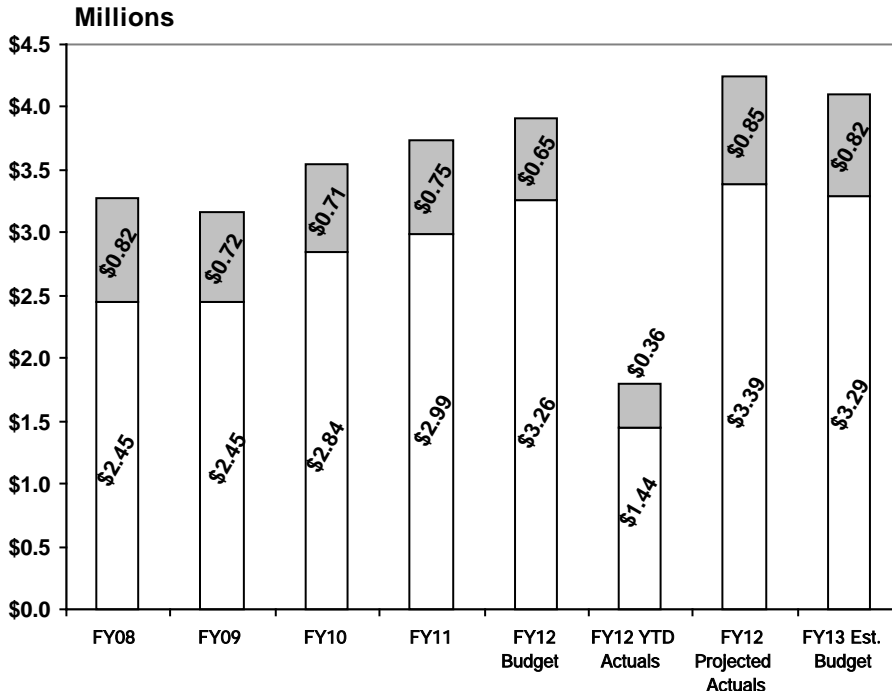
FY12 Budget: \$3,296,405
FY12 YTD Actual: \$1,483,821
FY12 Projected Actual: \$3,551,050

FY13 Estimated Budget: \$3,440,995

Leon County Government **Fiscal Year 2012 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 FY12 and FY13.

FY11 Budget: \$3,724,000

FY11 Actual: \$3,735,881

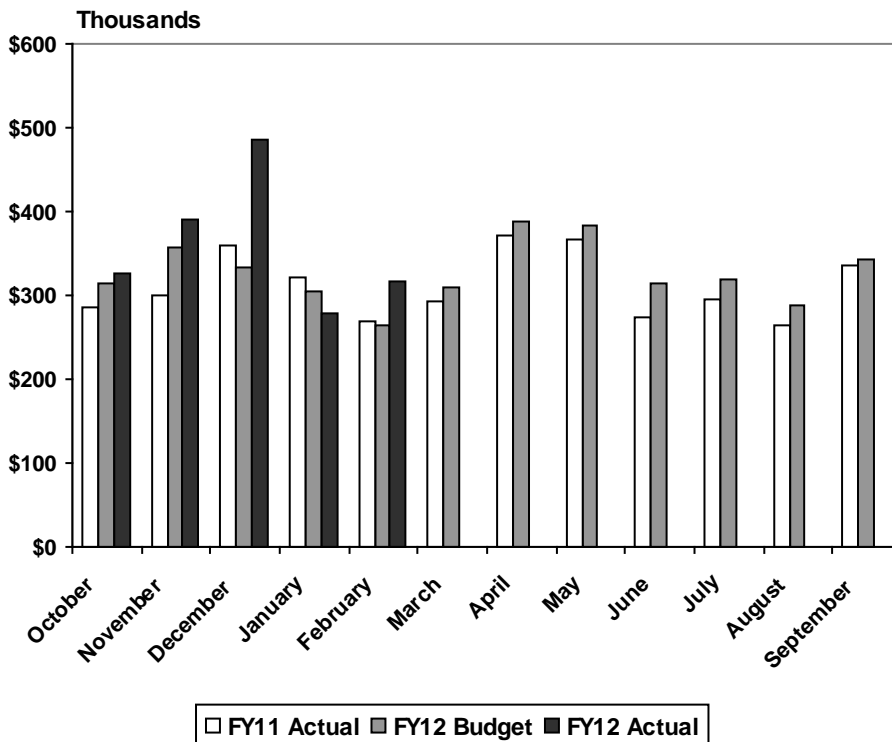
FY12 Budget: \$3,916,850

FY12 YTD Actual: \$1,796,772

FY12 Projected Actual: \$4,232,165

FY13 Estimated Budget: \$4,110,875

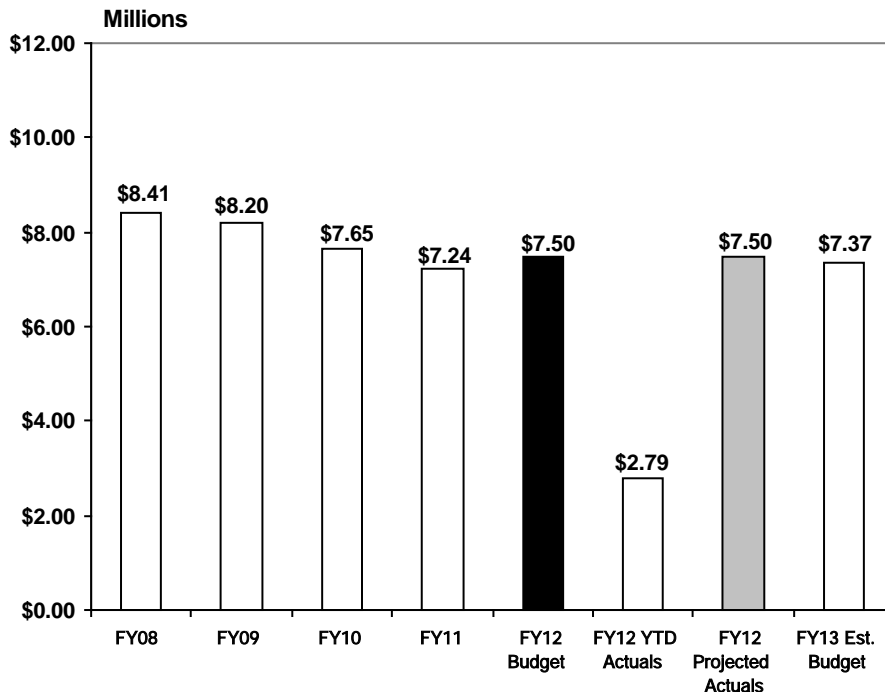
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2012 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:

The FY12 projected actual anticipates a slight increase over the FY11 actual. FY13 estimated revenues are expected to decline from FY12 budget due to Wakulla County terminating its waste disposal agreement with the County. FY13 estimated revenue decrease is offset by an increase in the tipping fee, effective October 1, 2011.

FY11 Budget: \$8,458,990

FY11 Actual: \$7,239,251

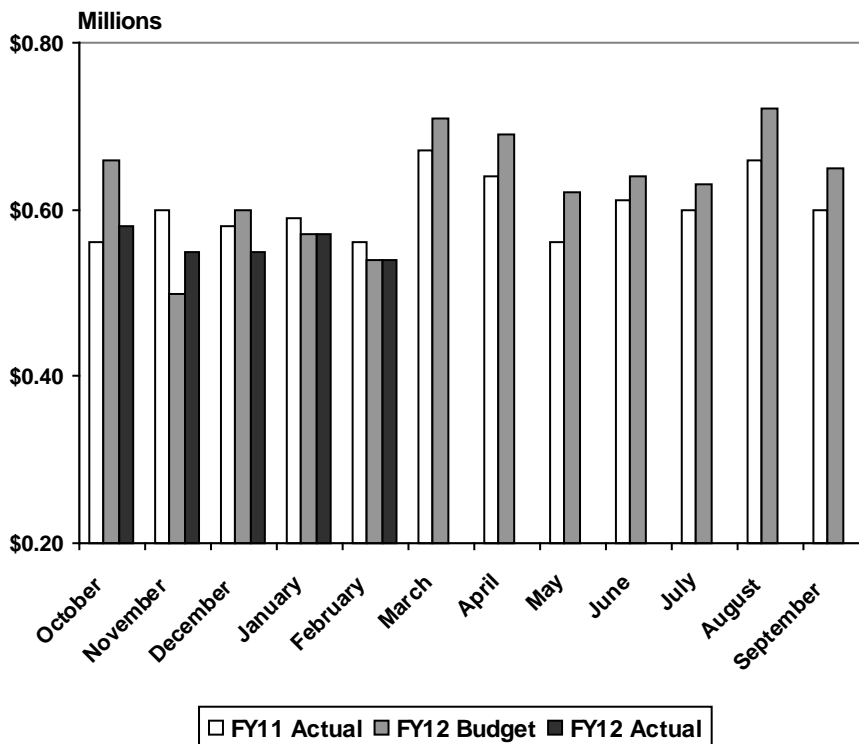
FY12 Budget: \$7,496,992

FY12 YTD Actual: \$2,786,653

FY12 Projected Actual: \$7,499,516

FY13 Estimated Budget: \$7,368,216

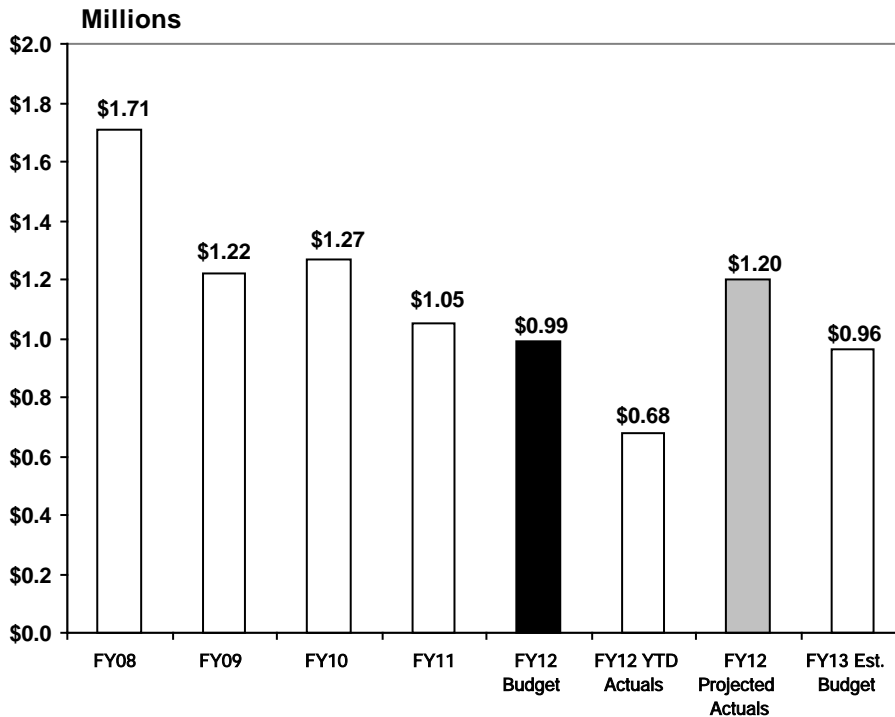
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2012 Mid-Year Financial Report

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



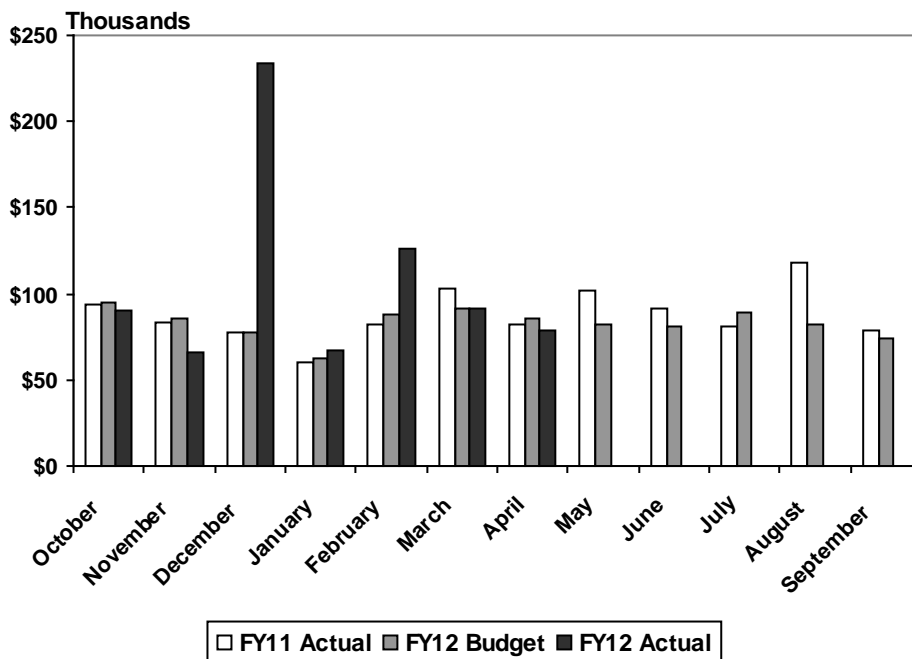
Background:

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:

Due to the housing market and minimal construction this revenue stream shows weak projections from historical highs. A small spike in FY12 revenues due to a one month increase in fees from multifamily permitting shows the slow turn from a consistent downward trend. The FY13 estimated budget contemplates a continued rebound, although relatively modest.

Monthly Totals: Budget vs Actuals



FY11 Budget: \$1,042,530

FY11 Actual: \$1,054,404

FY12 Budget: \$994,175

FY12 YTD Actual: \$675,739

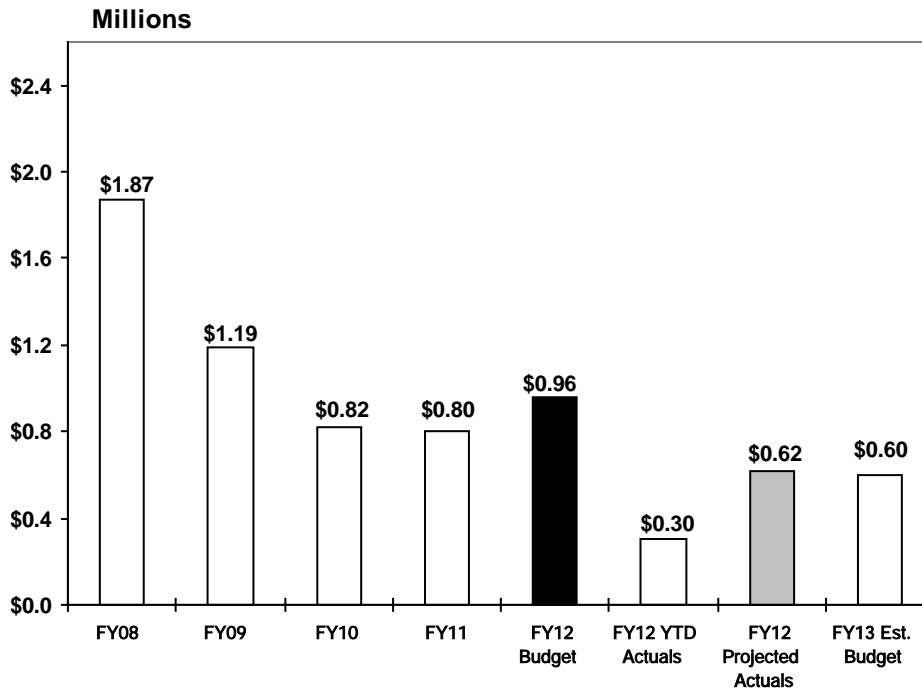
FY12 Projected Actual: \$1,204,160

FY13 Estimated Budget: \$960,925

Leon County Government Fiscal Year 2012 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 to diminish revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10. FY12 and FY13 projections indicate the continued revenue decline.

FY11 Budget: \$893,950

FY11 Actual: \$795,550

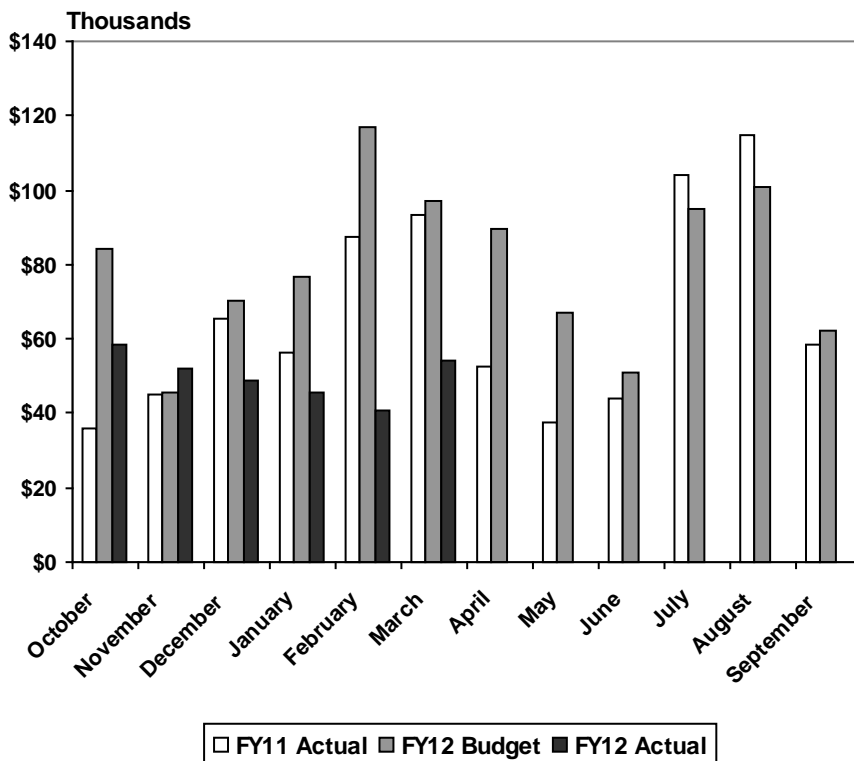
FY12 Budget: \$956,560

FY12 YTD Actual: \$299,921

FY12 Projected Actual: \$618,695

FY13 Estimated Budget: \$609,045

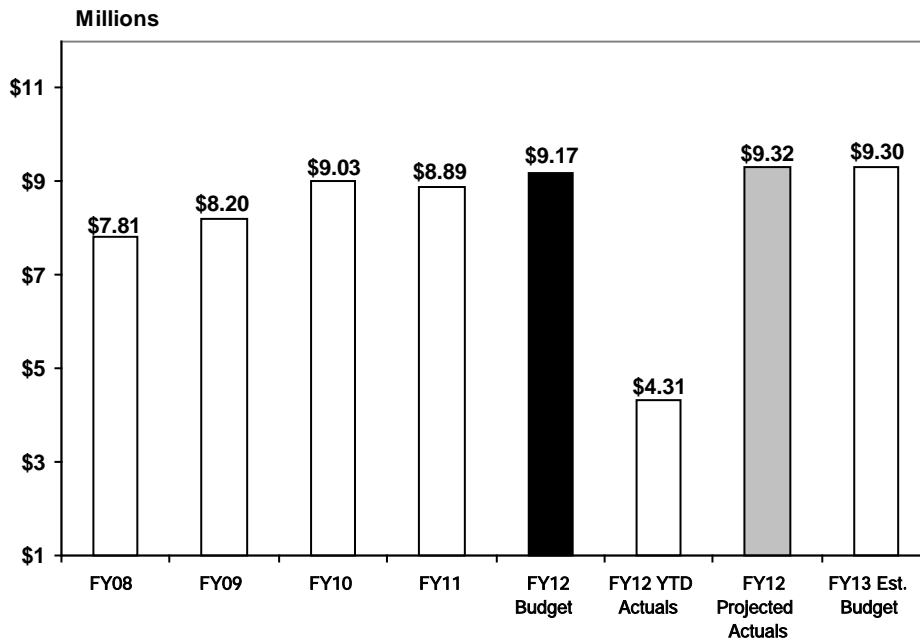
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2012 Mid-Year Financial Report

AMBULANCE FEES

Fiscal Year Actuals & Projections



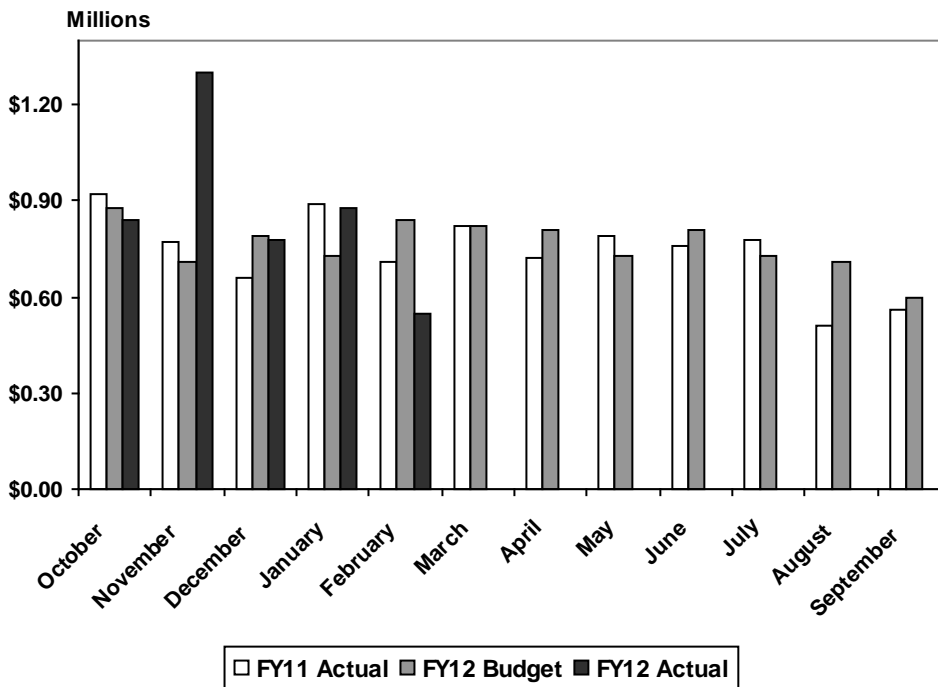
Background:

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

Trend:

The 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.

FY11 Budget: \$8,702,000

FY11 Actual: \$8,889,173

FY12 Budget: \$9,167,500

FY12 YTD Actual: \$4,309,979

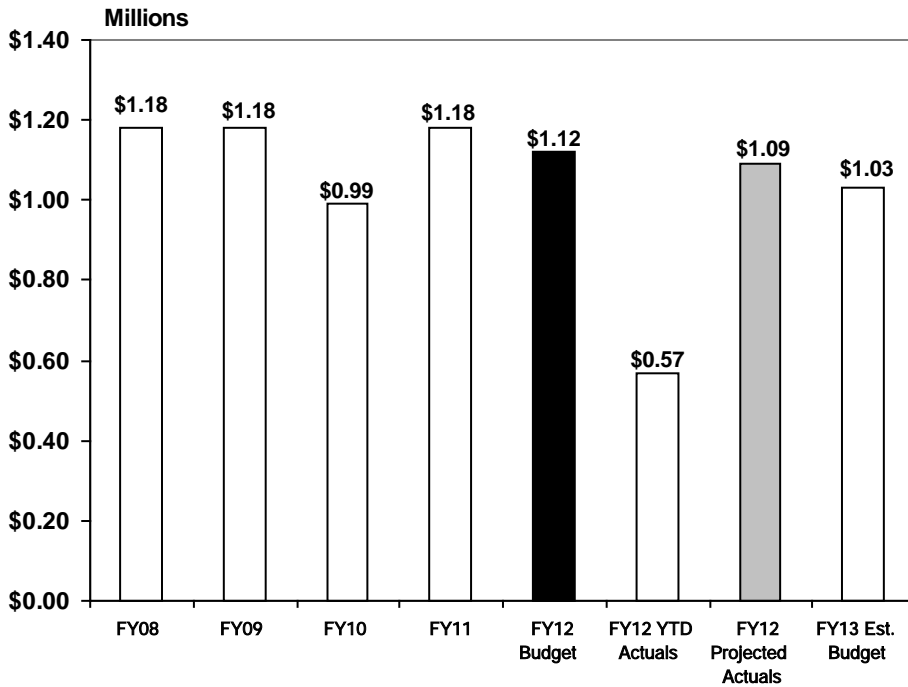
FY12 Projected Actual: \$9,318,453

FY13 Estimated Budget: \$9,295,157

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

PROBATION AND PRE-TRIAL FEES

Fiscal Year Actuals & Projections



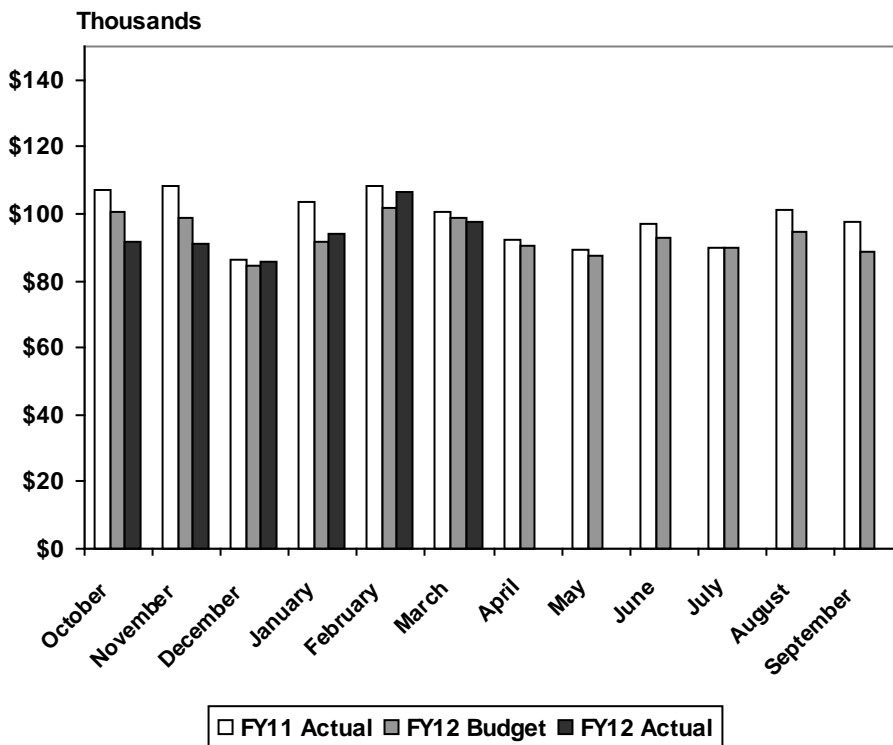
Background:

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 FY08. 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. FY12 anticipated revenue is expected to decrease slightly as the number of fee waivers continues due to economic conditions. With the creation of an on-site urinalysis testing program, an increase in the number of alcohol testing fees is expected. Without the addition of the urinalysis program, revenues from the existing probation and pre-trial programs would see a greater decline.

Monthly Totals: Budget vs Actuals



FY11 Budget: \$1,097,526

FY11 Actual: \$1,182,077

FY12 Budget: \$1,119,005

FY12 YTD Actual: \$566,889

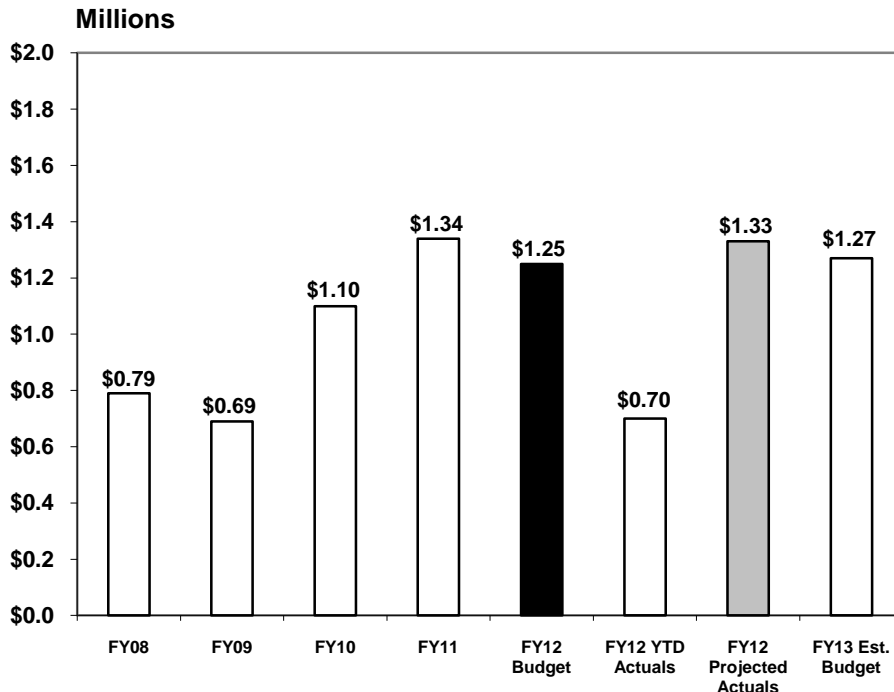
FY12 Projected Actual: \$1,087,530

FY13 Estimated Budget: \$1,027,520

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

COURT FACILITIES FEES

Fiscal Year Actuals & Projections



Background:

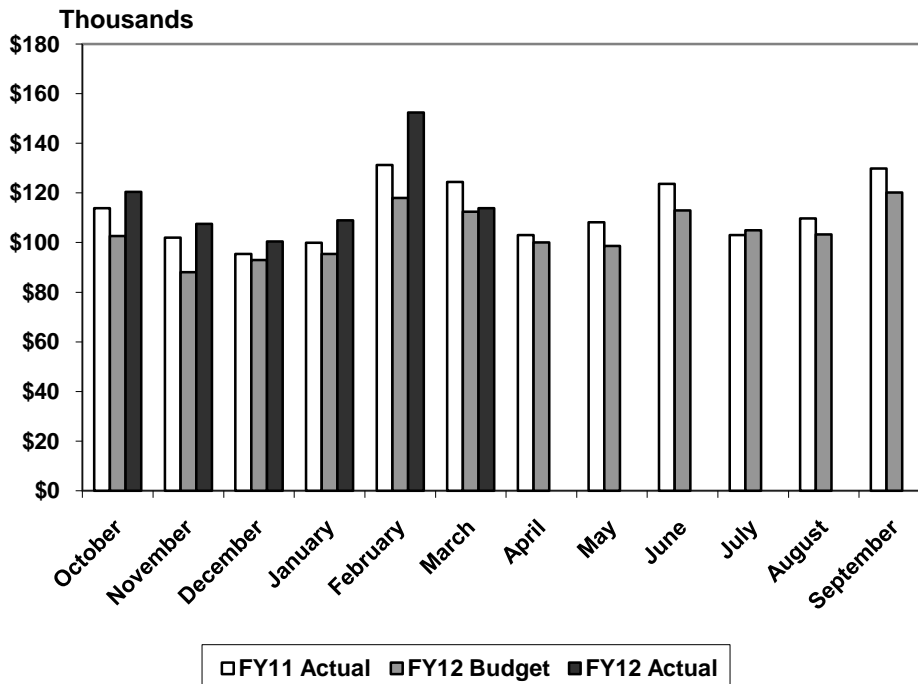
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). In FY09 the County collected \$1.9 million but expended more than \$11 million on behalf of the State Court system. On June 19, 2009 SB2108 was approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30.

The Board approved the increase in surcharges on August 25, 2009.

Trend:

In FY08 and FY09 Court Facilities Fees were in a continued decline from previous fiscal years. By the first quarter in FY10, revenues began to show improvement from the approved fee increase. As the first full year with the approved fee increase, FY11 amounts are used to establish the base for moderate revenue increases in FY12 and FY13.

Monthly Totals: Budget vs Actuals



FY11 Budget: \$1,254,000

FY11 Actual: \$1,344,280

FY12 Budget: \$1,249,250

FY12 YTD Actual: \$703,589

FY12 Projected Actual: \$1,332,865

FY13 Estimated Budget: \$1,266,255



Leon County Government

Fiscal Year 2012 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/2/12

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY12 Adj. Budget</u>	<u>FY12 YTD Expend.</u>	<u>FY12 Budget \$ Balance</u>	<u>FY12 Budget % Balance Remaining</u>
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,241,050	577,208	663,842	53.49%
001	101	District 1	9,500	2,374	7,126	75.01%
001	102	District 2	9,500	729	8,771	92.33%
001	103	District 3	9,500	1,637	7,863	82.77%
001	104	District 4	9,500	4,795	4,705	49.53%
001	105	District 5	9,500	3,375	6,125	64.47%
001	106	At Large District 6	9,500	3,771	5,729	60.31%
001	107	At Large District 7	9,500	5,094	4,406	46.38%
001	108	Commissioners Account	24,202	9,916	14,286	59.03%
Subtotal:			1,331,752	608,898	722,854	54.28%
<u>County Administration</u>						
<u>Country Administration</u>						
001	110	Country Administration	519,046	249,659	269,387	51.90%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	711,604	336,002	375,602	52.78%
<u>Human Resources</u>						
001	160	Human Resources	1,217,176	481,270	735,906	60.46%
<u>Management Information Systems</u>						
001	171	Management Information Systems	5,313,496	2,971,171	2,342,325	44.08%
001	421	Geographic Information Services	1,795,518	994,617	800,901	44.61%
Subtotal:			9,556,840	5,032,719	4,524,121	47.34%
<u>County Attorney</u>						
001	120	County Attorney	1,778,142	719,656	1,058,486	59.53%
Subtotal:			1,778,142	719,656	1,058,486	59.53%
<u>Department of Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	1,073,307	228,276	845,031	78.73%
106	978	Public Works Chargebacks	(750,000)	0	(750,000)	100.00%
<u>Operations</u>						
106	431	Transportation	4,165,976	1,792,197	2,373,779	56.98%
106	432	Right-of-Way	1,987,070	801,580	1,185,490	59.66%
123	433	Stormwater Maintenance	2,874,701	986,495	1,888,206	65.68%
<u>Engineering Services</u>						
106	414	Engineering Services	3,025,738	1,315,042	1,710,696	56.54%
123	726	Water Quality & TMDL Monitoring	59,940	12,500	47,440	79.15%
<u>Fleet Maintenance</u>						
505	425	Fleet Maintenance	3,166,667	1,279,683	1,886,984	59.59%
<u>Mosquito Control</u>						
122	216	Mosquito Control	535,529	173,085	362,444	67.68%
122	214	Mosquito Control Grant	65,782	3,346	62,436	94.91%
<u>Parks & Recreation</u>						
140	436	Parks & Recreation	2,403,513	845,727	1,557,786	64.81%
Subtotal:			18,608,223	7,437,929	11,170,294	60.03%
<u>Department of Development Support & Env. Mgt</u>						
<u>Building Inspection</u>						
120	220	Building Inspection	1,037,352	444,287	593,065	57.17%
<u>Environmental Compliance</u>						
121	420	Environmental Compliance	1,250,748	580,003	670,745	53.63%
<u>Development Services</u>						
121	422	Development Services	648,733	267,488	381,245	58.77%
<u>Permit Compliance</u>						
121	423	Permit Compliance	483,865	212,780	271,085	56.02%
<u>Support Services</u>						
121	424	Support Services	337,457	150,763	186,694	55.32%
<u>DEP Storage Tank</u>						
125	866	DEP Storage Tank	149,577	66,575	83,002	55.49%
Subtotal:			3,907,732	1,721,898	2,185,834	55.94%

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/2/12

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY12 Adj. Budget</u>	<u>FY12 YTD Expend.</u>	<u>FY12 Budget \$ Balance</u>	<u>FY12 Budget % Balance Remaining</u>
<u>Department of Facilities Management</u>						
		<u>Facilities Management</u>				
001	150	Facilities Management	6,758,375	3,132,184	3,626,191	53.65%
		<u>Real Estate Management</u>				
001	156	Real Estate management	76,015	9,610	66,405	87.36%
		<u>Bank of America</u>				
165	154	Bank of America	771,611	137,076	634,535	82.24%
		<u>Huntington Oaks Plaza Operating</u>				
166	155	Huntington Oaks Plaza Operating	80,690	36,117	44,573	55.24%
		Subtotal:	7,686,691	3,314,987	3,692,596	56.87%
<u>Department of PLACE</u>						
		<u>Capital Regional Transportation Planning Agency</u>				
001	402	Capital Regional Transportation Planning Agency	215,035	99,972	115,063	53.51%
		<u>Blueprint 2000</u>				
001	403	Blueprint 2000	60,879	28,901	31,978	52.53%
		<u>Planning Department</u>				
001	817	Planning Department	994,977	171,535	823,442	82.76%
		Subtotal:	1,270,891	300,408	970,483	76.36%
<u>Office of Financial Stewardship</u>						
		<u>Office of Management and Budget</u>				
001	130	Office of Management and Budget	606,533	265,470	341,063	56.23%
		<u>Purchasing</u>				
001	140	Procurement	333,249	157,164	176,085	52.84%
001	141	Warehouse	123,920	57,274	66,646	53.78%
001	142	Property Control	47,066	20,678	26,388	56.07%
		<u>Risk Management</u>				
501	132	Risk Management	225,452	115,523	109,929	48.76%
001	820	Workers Compensation Management	3,895,441	1,581,081	2,314,360	59.41%
		Subtotal:	5,231,661	2,197,189	3,034,472	58.00%
<u>Office of Economic Development & Business Partnerships</u>						
		<u>Tourist Development</u>				
160	301	Administration	488,710	182,780	305,931	62.60%
160	302	Advertising	800,000	214,997	585,003	73.13%
160	303	Marketing	1,039,456	370,783	668,673	64.33%
160	304	Special Projects	239,611	20,280	219,331	91.54%
160	305	1 Cent Expenditures	4,878,740	149,700	4,729,040	96.93%
		<u>Econ. Dev. / Intergovernmental Affairs</u>				
001	114	Econ. Dev. / Intergovernmental Affairs	477,874	267,292	210,582	44.07%
		<u>M/W Small Business Enterprise</u>				
001	112	M/W Small Business Enterprise	230,130	93,335	136,795	59.44%
		Subtotal:	8,154,521	1,299,167	6,855,354	84.07%
<u>Office of Public Services</u>						
		<u>Library Services</u>				
001	240	Policy, Planning & OPS	879,136	345,178	533,958	60.74%
001	241	Public Library Services	2,598,262	1,035,582	1,562,680	60.14%
001	242	Collection Services	836,782	359,199	477,583	57.07%
001	243	Extension Services	2,438,441	983,514	1,454,927	59.67%
		<u>Emergency Medical Services</u>				
135	185	Emergency Medical Services	13,676,939	5,059,794	8,617,145	63.00%
		<u>Animal Services</u>				
140	201	Animal Services	1,146,294	264,684	881,610	76.91%
		Subtotal:	21,575,854	8,047,950	13,527,904	62.70%

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/2/12

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY12 Adj. Budget</u>	<u>FY12 YTD Expend.</u>	<u>FY12 Budget \$ Balance</u>	<u>FY12 Budget % Balance Remaining</u>
<u>Office of Intervention & Detention Alternative</u>						
		<u>County Probation</u>				
111	542	County Probation Division	1,104,957	484,202	620,755	56.18%
		<u>Supervised Pretrial Release</u>				
111	544	Pretrial Release	897,253	439,860	457,393	50.98%
		<u>Drug & Alcohol Testing</u>				
111	599	Drug and Alcohol Testing	146,922	68,434	78,488	53.42%
		<u>FDLE JAG Grant Pretrial ¹</u>				
125	982057	FDLE JAG Grant Pretrial	113,135	47,668	65,467	57.87%
		Subtotal:	2,262,267	1,040,164	1,222,103	54.02%
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	279,961	67,167	212,794	76.01%
		<u>Volunteer Center</u>				
001	113	Volunteer Center	161,192	75,610	85,582	53.09%
		<u>Housing Services</u>				
001	371	Housing Services	538,226	226,018	312,208	58.01%
161	808	Housing Finance Authority	292,616	21,462	271,154	92.67%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	4,870,596	1,842,251	3,028,345	62.18%
		<u>Health Department</u>				
001	190	Health Department	237,345	59,336	178,009	75.00%
		<u>Primary Health Care</u>				
001	971	Primary Health Care	1,830,754	724,039	1,106,715	60.45%
		<u>SHIP 2009-2012</u>				
124	932041	SHIP 2008-2011	100,926	95,469	5,457	5.41%
124	932042	SHIP 2009-2012	117,776	28,920	88,856	75.45%
124	932043	SHIP 2011-2014	138,030	0	138,030	100.00%
		Subtotal:	8,567,422	3,140,272	5,427,150	63.35%
<u>Office of Resource Stewardship</u>						
		<u>Cooperative Extension</u>				
001	361	Extension Education	542,079	217,077	325,002	59.95%
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	265,318	64,271	201,047	75.78%
		<u>Solid Waste</u>				
401	435	Landfill Closure	533,836	5,040	528,796	99.06%
401	437	Rural Waste Collection Centers	934,639	377,030	557,609	59.66%
401	441	Transfer Station Operations	5,908,256	2,447,859	3,460,397	58.57%
401	442	Landfill	2,273,425	724,072	1,549,353	68.15%
401	443	Hazardous Waste	573,892	245,609	328,283	57.20%
401	471	Residential Drop Off Recycling	373,536	202,445	171,091	45.80%
		Subtotal:	11,404,981	4,283,402	7,121,579	62.44%
<u>Constitutional Officers</u>						
		<u>Clerk of the Circuit Court</u>				
110	537	Circuit Court Fees	408,793	204,396	204,397	50.00%
001	132	Clerk Finance	1,456,481	728,240	728,241	50.00%
		<u>Property Appraiser</u>				
001	512	Property Appraiser	4,244,488	3,209,184	1,035,304	24.39%
		<u>Sheriff</u>				
110	510	Law Enforcement	30,289,021	20,192,681	10,096,340	33.33%
110	511	Corrections	29,408,387	19,605,591	9,802,796	33.33%
125	864	Emergency Management	121,155	0	121,155	100.00%
130	180	Enhanced 911	1,220,636	813,757	406,879	33.33%
		<u>Supervisor of Elections</u>				
060	520	Voter Registration	1,912,108	744,663	1,167,445	61.06%
060	521	Elections	2,491,835	585,103	1,906,732	76.52%
60	525	SOE Grants	34,514	34,514	0	0.00%

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 4/2/12

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY12 Adj. Budget</u>	<u>FY12 YTD Expend.</u>	<u>FY12 Budget \$ Balance</u>	<u>FY12 Budget % Balance Remaining</u>
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,428,000	3,894,158	533,842	12.06%
145	513	Fire Service Fee	33,080	21,165	11,915	36.02%
123	513	Stormwater Utility Non Ad-Valorem	17,910	16,810	1,100	6.14%
135	513	Emergency Medical Services MSTU	140,157	127,291	12,866	9.18%
162	513	Special Assessment Paving	6,300	4,760	1,540	24.45%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,196	804	16.08%
401	513	Landfill Non-Ad Valorem	29,852	24,705	5,147	17.24%
Subtotal:			76,247,717	50,211,215	26,036,502	34.15%
<u>Judicial Officers</u>						
<u>Court Administration</u>						
001	540	Court Administration	204,433	83,352	121,081	59.23%
001	547	Guardian Ad Litem	22,281	6,287	15,994	71.78%
110	532	State Attorney	107,284	67,507	39,777	37.08%
110	533	Public Defender	132,060	37,356	94,704	71.71%
110	555	Legal Aid	126,818	49,750	77,068	60.77%
114	586	Teen Court	131,676	52,801	78,875	59.90%
117	509	Alternative Juvenile Program	82,809	34,471	48,338	58.37%
117	546	Law Library	51,846	16,089	35,757	68.97%
117	548	Judicial/Article V Local Requirements	284,238	121,798	162,440	57.15%
117	555	Legal Aid	51,846	27,500	24,346	46.96%
<u>Other Court-Related Programs</u>						
Subtotal:			1,195,291	496,912	698,379	58.43%
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	1,080,234	881,166	199,068	18.43%
160	888	Council on Culture and Arts Regranting	504,500	504,500	0	0.00%
<u>City of Tallahassee</u>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,076,498	258,583	817,915	75.98%
145	838	City Payment, Tallahassee (Fire Fees)	6,421,502	0	6,421,502	100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
<u>Other Non-Operating</u>						
001	278	Summer Youth Employment	74,265	32	74,233	99.96%
001	379	Youth Sports Teams	4,750	500	4,250	89.47%
001	820	Insurance Audit, and Other Expenses	1,144,940	366,846	778,094	67.96%
001	831	Tax Deed Applications	45,525	45,525	0	0.00%
110	508	Diversions Program	300,000	50,000	250,000	83.33%
110	620	Juvenile Detention Payment - State	1,477,000	300,453	1,176,547	79.66%
116	800	Drug Abuse	77,939	31,700	46,239	59.33%
140	843	Volunteer Fire Department	482,479	151,068	331,411	68.69%
131	529	800 MHZ System Maintenance	1,035,000	835,375	199,625	19.29%
502	900	Communications Control	597,967	226,824	371,143	62.07%
001	972	CRA-TIF PAYMENT	1,689,447	1,571,316	118,131	6.99%
<u>Interdepartmental Billing</u>						
		Countywide Automation	294,898	0	294,898	100.00%
		Indirects (Internal Cost Allocations)	-6,117,519	0	-6,117,519	100.00%
		Risk Allocations	1,237,143	640,709	596,434	48.21%
Subtotal:			11,659,068	5,864,597	5,794,471	49.70%
Total Operating			178,408,957	89,748,330	88,660,627	49.70%
Total Non-Operating			11,659,068	5,864,597	5,794,471	49.70%
Total CIP			98,452,851	12,696,113	85,756,738	87.10%
Operating Grants			371,028	104,435	266,593	71.85%
Non Operating Grants			16,301,415	2,497,960	13,803,455	84.68%
Total Debt Service			9,260,022	1,807,531	7,452,491	80.48%
Total Reserves			16,094,675	0	16,094,675	100.00%
TOTAL NET EXPENDITURES:			330,548,016	112,718,965	217,829,051	65.90%

Notes:

This report reflects a reorganization approved by the Board on September 13, 2011.
1. The FDLE JAG Grant (Pretrial) was realigned from Grants to Operating.



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SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Est. Bal. (A)</u>	<u>FY12</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund	18,084,230	17,869,005	13,952,529	55,667,797	25%
110	Fine and Forfeiture Fund	12,610,387	13,864,143	14,435,905	62,375,080	23%
	Subtotal:	30,694,617	31,733,147	28,388,434	118,042,877	24%
* 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.						
<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	6,994,144	6,581,610	6,219,165	12,742,607	49%
111	Probation Services Fund	891,975	1,049,059	900,326	2,657,677	34%
113	Law Library Trust Fund (C)	562	N/A	N/A	N/A	N/A
114	Teen Court Fund	152,566	153,277	150,679	149,504	101%
116	Drug Abuse Trust Fund (D)	107,221	31,465	0	51,895	0%
117	Judicial Programs Fund	389,317	197,711	0	477,802	0%
120	Building Inspection Fund	444,336	461,848	526,601	1,193,018	44%
121	Development Support Fund (E)	1,093,602	993,612	949,735	3,304,319	29%
122	Mosquito Control Fund	808,411	867,629	857,512	772,384	111%
123	Stormwater Utility Fund	2,053,730	2,371,441	2,717,126	5,238,773	52%
124	Ship Trust Fund	942	60	0	0	N/A
125	Grants	621,339	235,925	254,567	693,421	37%
125	Capacity Fees (F)	1,053,860	1,421,785	0	0	N/A
126	Non-Countywide General Revenue Fund (G)	2,143,682	5,339,665	5,766,333	18,569,598	31%
127	Grants (H)	113,149	133,482	135,185	0	N/A
130	911 Emergency Communications Fund	599,955	497,865	410,621	1,311,000	31%
131	Radio Communications Systems Fund (I)	0	996,376	489,818	1,036,881	47%
135	Emergency Medical Services Fund (J)	5,325,128	6,576,061	6,478,499	16,116,998	40%
140	Municipal Service Fund	3,178,483	3,651,748	3,522,989	6,884,577	51%
145	Fire Services Fund	205,019	847,864	447,162	6,937,061	6%
160	Tourist Development Fund (1st - 3rd & 5th Cent) (J)	825,597	987,699	1,166,614	3,215,785	36%
160	Tourist Development Fund - 4th Cent (K)	3,553,535	4,094,990	4,765,425	783,750	608%
161	Housing Finance Authority Fund (L)	238,847	870,900	733,731	30,780	2384%
162	Special Assessment Paving Fund	716,477	603,459	597,233	318,932	187%
163	Primary Care MSTU Fund (C)	28,287	N/A	N/A	N/A	N/A
164	Killearn Lakes Units I and II Sewer Fund	30,092	29,365	29,365	237,500	12%
165	Bank of America Building Op. Fund	3,094,971	2,914,032	2,862,522	2,233,575	128%
166	Huntington Oaks Plaza Fund	239,025	261,146	227,146	134,886	168%
	Subtotal:	34,904,251	42,170,073	40,208,352	85,092,723	47%
<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	18,971	19,494	19,494	955,280	
214	Debt Service - Series 1997 (C)	5,969	N/A	N/A	N/A	
216	Debt Service - Series 1998B	56,808	141,987	141,987	2,719,003	
218	Debt Service - Refunding 1993 (C)	943	N/A	N/A	N/A	
220	Debt Service - Series 2004	126,314	126,575	126,575	5,101,225	
	Subtotal:	209,005	288,056	288,056	8,775,508	

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SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY10</u> <u>Actual</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Est. Bal. (A)</u>	<u>FY12</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (M)	56,980,816	45,905,556	6,162,495		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	5,877,176	2,344,364	264,664		
308	Local Option Sales Tax Fund (N)	33,384,589	26,154,707	8,174,431		
309	Local Option Sales Tax Extension Fund	8,246,391	7,748,941	389,188		
311	Construction Series 2003 A&B Fund	710,830	362,124	0		
318	1999 Bond Construction Fund	652,504	544,727	11,826		
320	Construction Series 2005	809,852	819,954	830,830		
321	Energy Savings Contract ESCO Capital Fund	468,302	29,535	19,873		
330	911 Capital Projects Fund	1,441,266	2,166,934	2,169,406		
331	800 MHz Capital Projects Fund (O)	1,493,661	N/A	N/A		
341	Countywide Road District Fund - Impact Fee	2,058,422	1,992,830	271,690		
343	NW Urban Collector Fund - Impact Fee	481,288	468,636	57,780		
344	SE Urban Collector Fund - Impact Fee	860,903	869,062	109,863		
	Subtotal:	113,466,000	89,407,370	18,462,046		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (P)	6,705,071	6,998,573	4,287,080		
420	Amtrak Depot Fund (C)	129,736	N/A	N/A		
	Subtotal:	6,834,807	6,998,573	4,287,080		
<u>Internal Service Funds</u>						
501	Insurance Service Fund	6,393,038	7,494,505	8,022,678		
502	Communications Trust Fund	50,870	43,712	0		
505	Motor Pool Fund	866	(5,075)	0		
	Subtotal:	6,444,774	7,533,142	8,022,678		
TOTAL:		192,553,454	178,130,361	99,656,646		

Notes:

A. Balances are estimated as year ending for FY 2012.

B. FY 2012 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. Over time these funds became functionally obsolete and were closed at the end of FY11. All remaining assets were transferred to other funds and their balances were adjusted accordingly.

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. Reductions to the Growth fund balance continue as declining revenues from the economic downturn persist in the real estate and construction related markets.

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 a gain from investments through previous bond issues.

M. The fund balance reflects the remaining capital reserves budgeted during FY 2012 as a "sinking fund" for maintaining existing County infrastructure for the next five years.

N. The fund balance reflects the remaining capital reserves budgeted during FY 2012 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax. These reserves are projected to be depleted by FY15.

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

P. Amount reflected in unrestricted retained earnings.

**CAPITAL IMPROVEMENT
PROGRAM**



Leon County Government FY 2012 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	20	8.8%	8,633,437	1,597,056	18.5%	7,036,381
General Government	34	8.4%	8,261,145	2,219,175	26.9%	6,041,970
Health and Safety	9	27.9%	27,498,972	2,802,412	10.2%	24,696,560
Physical Environment	28	21.8%	21,507,534	3,129,592	14.6%	18,377,942
Transportation	25	33.1%	32,551,763	2,947,878	9.1%	29,603,885
TOTAL	116	100%	\$ 98,452,851	\$ 12,696,113	12.9%	\$ 85,756,738

Note: This Capital Improvement Program Summary reflects the adjusted budget and year to date activity from October 1, 2011 to April 2, 2012.

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CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Balance
045001	Apalachee Parkway Regional Park	75,000	5,287	7.0%	69,713
046008	Athletic Field Lighting	164,233	12,817	7.8%	151,416
085001	Eastside Branch Library	1,451,068	720,022	49.6%	731,046
043007	Fred George Park	200,000	-	0.0%	200,000
046009	Greenways Capital Maintenance	133,354	66,898	50.2%	66,456
045004	J.R. Alford Greenway	12,333	10,194	82.7%	2,139
083001	Lake Jackson Branch Library	3,479,461	492,685	14.2%	2,986,776
076011	Library Services Technology	34,000	-	0.0%	34,000
086053	Main Library Improvements	67,952	31,664	46.6%	36,288
044003	Miccosukee Greenways	544,695	11,600	2.1%	533,095
044002	Miccosukee Park	708,980	10,755	1.5%	698,225
044001	Northeast Community Park	110,000	-	0.0%	110,000
046007	New Vehicles and Equipment	177,000	-	0.0%	177,000
043008	Okeeheepkee Prairie Park	507,554	-	0.0%	507,554
046001	Parks Capital Maintenance	300,000	57,404	19.1%	242,596
045007	Pedrick Road Pond Walking Trail	84,404	300	0.4%	84,104
046006	Playground Equipment Replacement	290,000	126,890	43.8%	163,110
047001	St. Marks Headwaters	222,350	-	0.0%	222,350
043003	Tower Road Park	49,718	16,541	33.3%	33,177
081004	Woodville Library	21,335	33,999	159.4%	-
TOTAL CULTURE AND RECREATION		\$ 8,633,437	\$ 1,597,056	18.5%	\$ 7,036,381

GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Balance
086010	Accessibility Improvements	7,808	1,000	12.8%	6,808
086011	Architectural & Engineering Services	60,000	10,136	16.9%	49,864
086025	BOA Building Acquisition/Renovations	980,095	89,256	9.1%	890,839
086054	Centralized Storage Facility	131,531	273	0.2%	131,258
086017	Common Area Furnishings	25,000	-	0.0%	25,000
086062	Community Services Building Roof Replacement	30,000	-	0.0%	30,000
086027	Courthouse Renovations	12,530	3,313	26.4%	9,217
086024	Courthouse Repairs	1,332,261	455,403	34.2%	876,858
086007	Courtroom Minor Renovations	79,168	18,432	23.3%	60,736
076023	Courtroom Technology	123,007	35,688	29.0%	87,319
076003	Data Wiring	25,000	1,955	7.8%	23,045
076063	E-filing System for Court Documents	50,000	-	0.0%	50,000
096015	Election Equipment	1,463,713	-	0.0%	1,463,713
076048	Electronic Timesheets	9,822	5,021	51.1%	4,801
086037	Elevator Generator Upgrades	687,368	292,575	42.6%	394,793
086032	ESCO Project	9,927	9,998	100.7%	-
076008	File Server Maintenance	250,000	195,763	78.3%	54,237
076001	Financial Hardware and Software	45,000	-	0.0%	45,000
096027	Florida Clean Energy	630,917	583,429	92.5%	47,488
076055	GEM Technology Request	20,000	-	0.0%	20,000
086057	General County Maintenance and Minor Renovations	36,525	604	1.7%	35,921
026003	General Vehicle & Equipment Replacement	405,014	236,562	58.4%	168,452
083002	Huntington Oaks Plaza Building Improvements	34,000	-	0.0%	34,000
096019	Local Economic Stimulus Program	355,600	-	0.0%	355,600
076018	Network Backbone Upgrade	80,000	58,018	72.5%	21,982
086033	Parking Lot Maintenance	159,818	-	0.0%	159,818
076045	Property Appraiser Technology	197,500	12,018	6.1%	185,482
076051	Public Defender Technology	30,000	11,432	38.1%	18,568
076061	Records Management	175,000	19,416	11.1%	155,584
086041	Reduction of Emissions/Energy Improvements	368,556	77,457	21.0%	291,099
076047	State Attorney Technology	30,000	-	0.0%	30,000
076005	Supervisor of Elections Technology	25,000	19,892	79.6%	5,108
076024	User Computer Upgrades	386,263	81,534	21.1%	304,729
076042	Work Order Management	4,722	-	0.0%	4,722
TOTAL GENERAL GOVERNMENT		\$ 8,261,145	\$ 2,219,175	26.9%	\$ 6,041,970

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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	79,557	63,475	79.8%	16,082
096013	Additional Ambulance and Equipment	585,000	-	0.0%	585,000
096010	Emergency Medical Services Equipment	145,613	-	0.0%	145,613
096008	Emergency Medical Services Facility	8,273,545	786,033	9.5%	7,487,512
076058	Emergency Medical Services Technology	52,500	29,350	55.9%	23,150
026014	EMS Vehicle & Equipment Replacement	193,803	193,803	100.0%	-
086031	Jail Roof Replacement	3,570,996	-	0.0%	3,570,996
096016	Public Safety Facility	14,546,297	1,729,751	11.9%	12,816,546
096002	Volunteer Fire Department	51,661	0	0.00%	51,661
TOTAL HEALTH AND SAFETY		\$ 27,498,972	\$ 2,802,412	10.2%	\$ 24,696,560

PHYSICAL ENVIRONMENT

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Balance</u>
067002	BP 2000 Water Quality Enhancements	2,556,269	761,517	29.8%	1,794,752
064005	Bradfordville Pond 4 Outfall Stabilization	526,662	-	0.0%	526,662
064004	Bradfordville Pond 6 Rehabilitation	108,194	2,665	2.5%	105,529
065003	Brushy Creek Road Stormwater Control	119,471	29,603	24.8%	89,868
066001	CARDS: Stormwater Program Startup	167,749	-	0.0%	167,749
076009	Geographic Information Systems	304,616	159,196	52.3%	145,420
076060	GIS Incremental Basemap Update	298,500	22,006	7.4%	276,494
062005	Gum Road Area Target Planning Area	2,154,378	-	0.0%	2,154,378
064001	Killearn Acres Flood Mitigation	1,324,276	13,218	1.0%	1,311,058
064006	Killearn Lakes Stormwater	1,152,758	276,823	24.0%	875,935
065001	Lafayette Street Stormwater	2,343,161	19,702	0.8%	2,323,459
062001	Lake Munson Restoration	275,575	-	0.0%	275,575
062002	Lakeview Bridge	772,289	710	0.1%	771,579
036002	Landfill Improvements	190,399	12,854	6.8%	177,545
063005	Lexington Pond Retrofit	5,286,813	103,288	2.0%	5,183,525
062004	Longwood Subdivision Retrofit	223,680	-	0.0%	223,680
036032	Remedial Action Plan	400,000	-	0.0%	400,000
076015	Permit & Enforcement Tracking System	249,562	-	0.0%	249,562
036003	Solid Waste Heavy Equip/Vehicle Replacement	834,533	744,894	89.3%	89,639
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	32,500	-	0.0%	32,500
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	257,009	167,218	65.1%	89,791
066003	Stormwater Structure Inventory and Mapping	500,000	212	0.0%	499,788
026004	Stormwater Vehicle & Equipment Replacement	636,690	481,614	75.6%	155,076
036010	Transfer Station Heavy Equipment	417,000	328,079	78.7%	88,921
036023	Transfer Station Improvements	125,450	5,993	4.8%	119,457
TOTAL PHYSICAL ENVIRONMENT		\$ 21,507,534	\$ 3,129,592	14.6%	\$ 18,377,942

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FY 2012 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	51,479	207	0.4%	51,272
057916	2/3 2/3 - Terre Bonne	80,438	4,700	5.8%	75,738
026015	Arterial & Collector Roads Pavement Markings	85,200	719	0.8%	84,481
056001	Arterial/Collector Resurfacing	3,805,624	58,430	1.5%	3,747,194
054003	Bannerman Road	1,238,814	52,237	4.2%	1,186,577
054010	Beech Ridge Trail Extension	833,654	-	0.0%	833,654
055001	Buck Lake Road	2,484,913	1,502,406	60.5%	982,507
057900	CARDS Transportation Program: Start Up Costs	100,000	4,774	4.8%	95,226
056005	Community Safety & Mobility	1,405,801	349,508	24.9%	1,056,293
026010	Fleet Management Shop Equipment	46,500	4,120	8.9%	42,380
056007	Florida DOT Permitting Fees	50,000	-	0.0%	50,000
051005	Gaines Street	1,796,854	-	0.0%	1,796,854
057001	Intersection and Safety Improvements	7,147,979	288,169	4.0%	6,859,810
057005	Local Road Resurfacing	895,700	-	0.0%	895,700
055005	Magnolia Dr. & Lafayette St. Intersection	770,726	-	0.0%	770,726
051006	Natural Bridge Road	49,034	3,095	6.3%	45,939
053003	North Monroe Turn Lane	1,747,553	925	0.1%	1,746,628
026006	Open Graded Cold Mix Stabilization	786,181	20,900	2.7%	765,281
056011	Public Works Design & Engineering Services	60,000	10	0.0%	59,990
026005	Public Works Vehicle & Equipment Replacement	973,563	188,892	19.4%	784,671
053002	Pullen Road at Old Bainbridge Road	1,550,171	12,251	0.8%	1,537,920
051007	Springhill Road Bridge	299,128	500	0.2%	298,628
053005	Talpeco Road & Highway 27 North	311,920	13,015	4.2%	298,905
051004	Tram Road & Gail Avenue	200,000	-	0.0%	200,000
056010	Transportation and Stormwater Improvements	5,780,531	443,020	7.7%	5,337,511
TOTAL TRANSPORTATION		\$ 32,551,763	\$ 2,947,878	9.1%	\$ 29,603,885



Leon County Government

Fiscal Year 2012 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 \$16.3 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.

Six programs are anticipated as part of the regular budget process: Mosquito Control, the Pollutant Storage Tank Program, Law Enforcement JAG Grant, 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.

Budget by Administering Department				
Department	% of Total Grants	FY12 Budget	FY12 Expended	Balance
Dev. Sup. & Environmental Management	0.01%	1,008	-	1,008
Facilities Management	0.00%	750	-	750
Public Services	6.74%	1,098,951	27,235	1,071,716
Human Services and Community Partnerships	10.51%	1,713,017	466,558	1,246,459
Resource Stewardship	1.17%	191,523	9,974	181,549
Public Works	68.37%	11,145,753	1,474,030	9,671,723
Intervention & Detention Alternatives	1.92%	312,880	140,025	172,855
Constitutional - Sheriff	8.87%	1,446,617	357,137	1,089,480
Miscellaneous	2.40%	390,916	-	390,916
TOTAL:	100%	16,301,415	2,474,959	13,826,456

**Leon County Government
Fiscal Year 2012 Mid-Year Financial Report**

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

Org	Grant/Program	Description/Purpose	FY12 Budget	Spent	Unspent
<u>Development Support & Environment Management</u>					
934013*	Wildlife Preservation	Payment for the planting of trees which can not be practically planted on development sites - used to fund animal rehabilitation agencies	1,008	-	100.00%
Subtotal:			1,008	-	100.00%
<u>Facilities Management</u>					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	750	-	100.00%
Subtotal:			750	-	100.00%
<u>Public Services</u>					
<u>Animal Control</u>					
916025	The America Society for the Prevention of Cruelty to Animals	Funds to purchase an ID Engraver machine to help pets who have strayed get back home quickly and safely	2,745	2,745	0.00%
<u>Emergency Medical Services</u>					
961033	DOH-EMS Match M0004	Funds to provide CPR training to citizens in Leon County	14,750		100.00%
961034	DOH-EMS Match M0005	Funds to provide Operational Surveillance Software	41,672		100.00%
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	1,452	-	100.00%
961075	EMS Homeland Security Grant	Funds to purchase upgraded cardiac monitors with new capabilities and associated training.	590,880	-	100.00%
<u>Library Services</u>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	48,897	4,500	90.80%
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	2,000	0.00%
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	16,915	-	100.00%
913045	Friends-Literacy	Annual donation in support of basic literacy	32,684	3,899	88.07%

**Leon County Government
Fiscal Year 2012 Mid-Year Financial Report**

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

Org	Grant/Program	Description/Purpose	FY12		
			Budget	Spent	Unspent
913082*	Ralph Cook Trust	A specific patron donation earmarked for the Library	23,322	-	100.00%
913115*	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	78,522	14,091	82.05%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	176,724	-	100.00%
Subtotal:			1,098,951	27,235	97.52%
<u>Human Services and Community Partnerships</u>					
<u>Health & Human Services</u>					
933015	Closing The Gap	Funds to promote coordinated efforts to reduce and eliminate racial and ethnic health disparities	130,000	29,004	77.69%
<u>Housing Finance Authority</u>					
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	95,044	27,397	71.17%
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	6,959	99	98.58%
932015	Florida Hardest Hit Program	Funding to provide foreclosure prevention assistance to program eligible residents	10,900	1,170	89.27%
932035	CDBG Emergency Housing Grant	Funding to assist in housing rehabilitation for income eligible homeowners affected by the March 2009 flooding event.	187,273	-	100.00%
932060	CDBG Disaster Recovery - Admin	Program funding to support administration of CDBG Disaster Recovery Grant	162,649	31,155	80.85%
932061	CDBG Disaster Recovery - Rental	Program funding to support affordable rental housing activities in the County	712,546	960	99.87%
932062	CDBG Disaster Recovery - Rental	Program funding to support affordable rental housing activities within the City	376,982	375,993	0.26%
<u>Volunteer Services</u>					
915040	Hands On Grant	Develops Family Friendly volunteer projects in the areas of education, environment, and the economy	1,394	-	100.00%
915041	The Mission Continues	Funds to support materials and supplies to complete day of service projects	642	-	100.00%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	840	-	100.00%
933014	Best Neighborhood Grant	Funding to support VolunteerLEON's ability to develop family friendly neighborhood service projects	27,788	780	97.19%
Subtotal:			1,713,017	466,558	72.76%
<u>Resource Stewardship</u>					
<u>Sustainability</u>					
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	146,771	-	100.00%

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY12 Budget	Spent	Unspent
915011	Climate Action Summit	Funding to support the county sustainability initiative	7,573	250	96.70%
<u>Cooperative Extension</u>					
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	13,214	3,882	70.62%
914040	Specialty Crop Block Grant FY10	The grant will be used to provide educational outreach programs serving small farm producers and community market vendors within Leon County.	22,939	5,842	74.53%
Subtotal:			191,523	9,974	94.79%
<u>Public Works</u>					
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.	9,499	-	100.00%
<u>Operations</u>					
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	43,696	5,610	87.16%
001000*	Side Walks District 1		12,993	-	100.00%
002000*	Side Walks District 2		22,991	-	100.00%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	37,300	-	100.00%
004000*	Side Walks District 4		51,150	-	100.00%
005000*	Side Walks District 5		5,962	-	100.00%
<u>Parks & Recreation Services</u>					
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	158,212	42,297	73.27%
921116*	Miccosukee Community Center		5,974	-	100.00%
921126*	Chaires 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.	5,917	-	100.00%
921136*	Woodville Community Center		18,024	-	100.00%
921146*	Fort Braden Community Center		13,449	-	100.00%
921156*	Bradfordville Community Center		6,029	282	95.32%
<u>Engineering Services</u>					

**Leon County Government
Fiscal Year 2012 Mid-Year Financial Report**

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

Org	Grant/Program	Description/Purpose	FY12		
			Budget	Spent	Unspent
932064	CDBG Disaster Recovery	Program funding to mitigate the vulnerability of the Timber Lake Community to flooding	1,476,581	931,460	36.92%
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	3,985,467	323,178	91.89%
932067	CDBG Disaster Recovery	Program funding to create an emergency access corridor for Fairbanks Ferry residents outside of the flood plain	812,786	2,437	99.70%
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	845,704	168,766	80.04%
932069	DREF-Oakridge Flooded Property Acquisition	Program funding to address infrastructure and public facility projects directly related to Tropical Storm Fay	1,590,853	-	100.00%
932070	DREF-Timberlake Flood Control		155,000	-	100.00%
932071	DREF-Capital Cascade Trail, Segment 3		1,660,959	-	100.00%
009009	Significant Benefit District 2		65,635	-	100.00%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	161,572	-	100.00%
Subtotal:			11,145,753	1,474,030	86.77%

Intervention and Det. Alternatives

Supervised Pre-trial Release

915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	258,460	109,725	57.55%
<u>Judicial</u>					
943081	DCF - Drug Testing	Funding received to pay for testing and treatment costs related to Adult Drug Court	11,130	-	100.00%
943082	DCF - Drug Testing		43,290	30,300	30.01%
Subtotal:			312,880	140,025	55.25%

Constitutionals

Sheriff

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	422,170	317,322	24.84%
982056	Byrne Grant - TPD Equipment	Funding to purchase operational and technology equipment for the Tallahassee Police Department	39,815	39,815	0.00%
Subtotal:			1,446,617	357,137	75.31%

**Leon County Government
Fiscal Year 2012 Mid-Year Financial Report**

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

Org	Grant/Program	Description/Purpose	FY12 Budget	Spent	Unspent
<u>Miscellaneous</u>					
918001	Southwood Payment - Woodville Highway	Proportionate share payment from Southwood Development to go to the Florida Department of Transportation for improvements to Woodville Highway	302,002	-	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	88,914	-	100.00%
Subtotal:			390,916	-	100.00%
TOTAL:			16,301,415	2,474,959	84.82%

**COMMUNITY ECONOMIC
PROFILE**

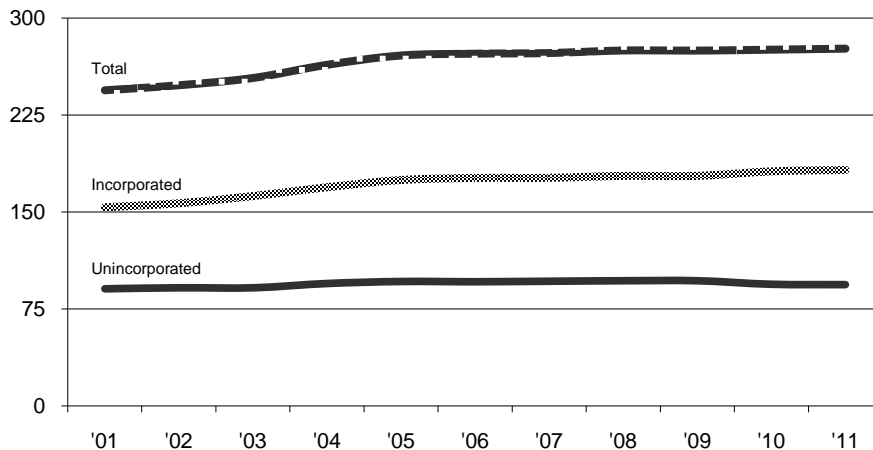


Leon County Government **Fiscal Year 2012 Mid-Year Financial Report**

Community Economic Profile

Population

Thousands



Sources:

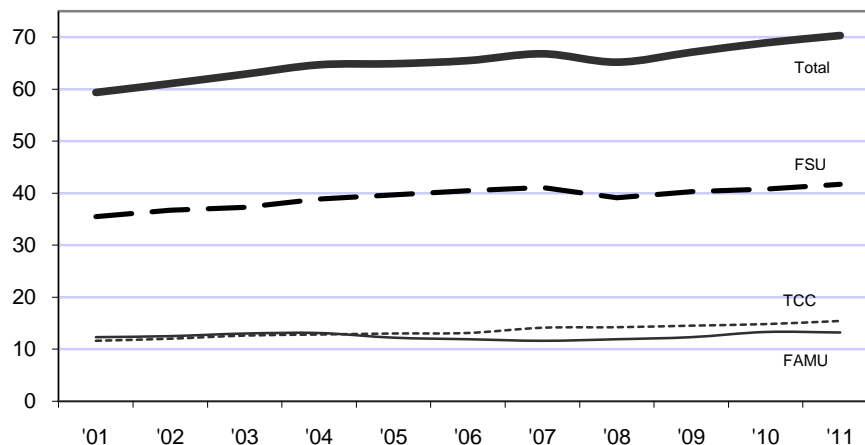
- 2011, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2011.
- 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2010.
- 2010 United States Census

According to the 2010 United States Census data and 2011 estimates from the Florida Bureau of Economic and Business Research, Florida Statistical Abstract, the current Leon County population is 276,278; 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. According to both 2010 Census and 2011 estimates, the total population has seen a 0.29% increase. Population estimates include higher education enrollment.

Leon and Wakulla Counties had the second highest growth rate of the neighboring counties since the 2010 census: Gadsden (3.9%), Leon (0.3%), Wakulla (0.3%), and Jefferson (-0.6%).

Higher Education Enrollment

Thousands



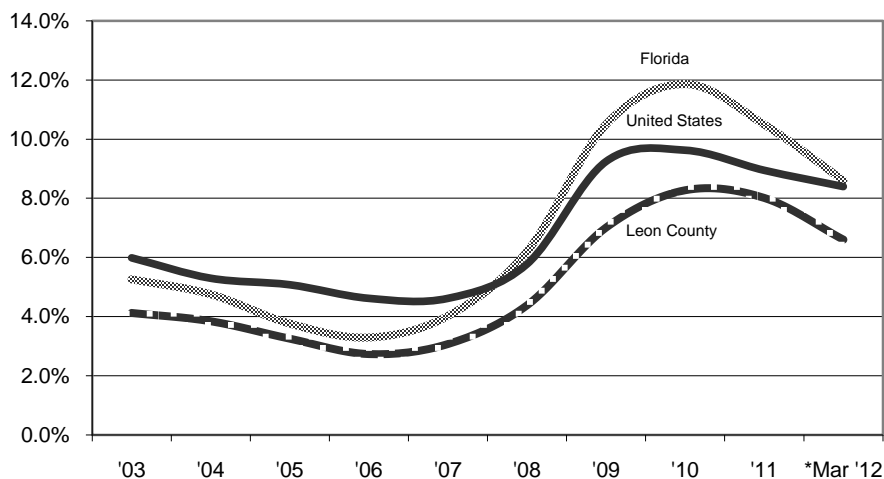
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2011 increased 2% from 2010 to 70,327, down slightly from the 3% increase in the previous year.

In the last decade, TCC has had the highest overall average enrollment increase (2.81%), followed by FSU (1.58%) and FAMU (0.59%).

Community Economic Profile

Unemployment Statistics



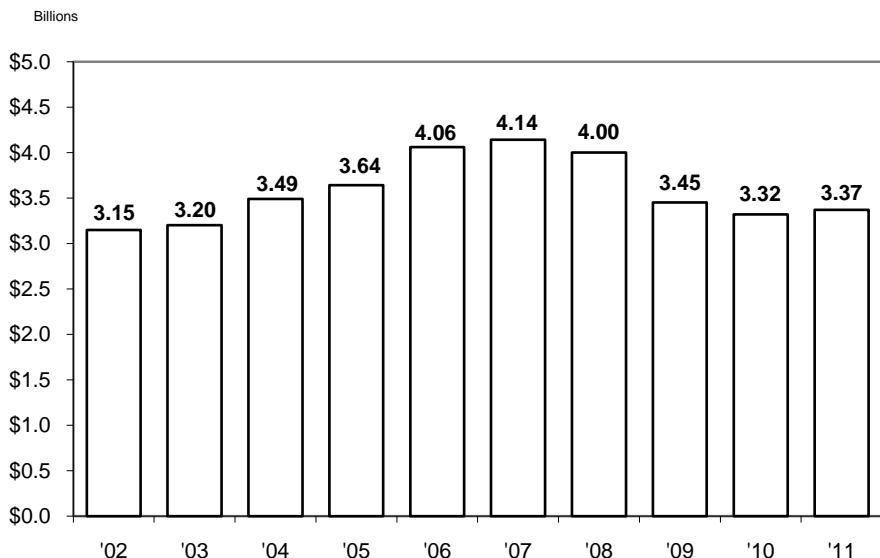
Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. The unemployment rate decreased from 2003 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.

In 2011, Florida's unemployment rate decreased for the first time since 2006 from 11.9% in 2010 to 10.5% in 2011, which is approximately 2% higher than the current national average of 8.4%. Leon County's unemployment rate continues to trend lower than the state or national rates as the February 2012 rate of 6.6% is a decrease from the 7.4% unemployment rate in March of 2011.

*FY11 Annual Average data released 4/20/2012.

Taxable Sales



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

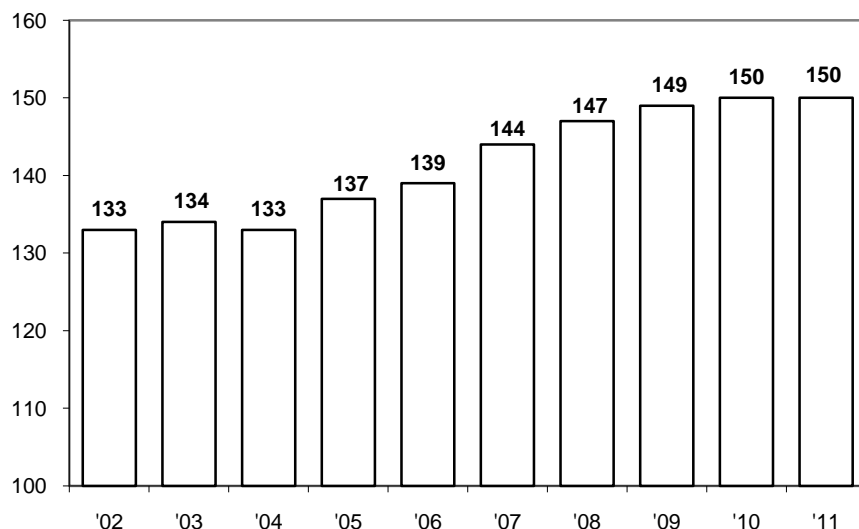
Note: In 2011, Monroe County had the state's lowest rate (6.4%), followed by Walton (7.1%), Okaloosa (7.4%), Alachua (7.7%), Franklin (7.9%), and Leon (8%).

Taxable sales data is 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 2009, taxable sales decreased 14%. In 2010, taxable sales decreased 4%. In 2011, however taxable sales increased by \$51 million or approximately 2%.

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.

From 2004 to 2010, Leon County's labor force has increased an average of 1.8% annually. This growing trend slowed in 2010 as the County's labor force from 2010 to 2011 remained flat.

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 – 2001 vs. 2011

Industry	Employees 2001	% Labor Force	Employees 2011	% Labor Force	% Change
Government	62,200	37.8%	62,300	37.1%	0.2%
Education and Health Services	17,200	10.4%	19,800	11.8%	15.1%
Professional and Business Services	17,700	10.7%	18,600	11.1%	5.1%
Retail Trade	18,400	11.2%	17,200	10.2%	-6.5%
Leisure and Hospitality	13,200	8.0%	16,000	9.5%	21.2%
Other Services	8,100	4.9%	9,100	5.4%	12.3%
Financial Activities	6,900	4.2%	7,500	4.5%	8.7%
Construction	6,900	4.2%	6,100	3.6%	-11.6%
Manufacturing	4,400	2.7%	3,300	2.0%	-25.0%
Information	4,200	2.6%	3,200	1.9%	-23.8%
Wholesale	3,700	2.2%	3,300	2.0%	-10.8%
Transportation, Warehousing, and Utilities	1,800	1.1%	1,600	1.0%	-11.1%
Total	164,700	100.0%	168,000	100.0%	2.0%

Source: Florida Department of Economic Opportunity; Includes data from the Tallahassee Metropolitan Statistical Area (MSA), which is comprised of Gadsden, Jefferson, Leon, and Wakulla counties

Over the past ten years, Leon County's major industries have included Government, Retail Trade, 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).

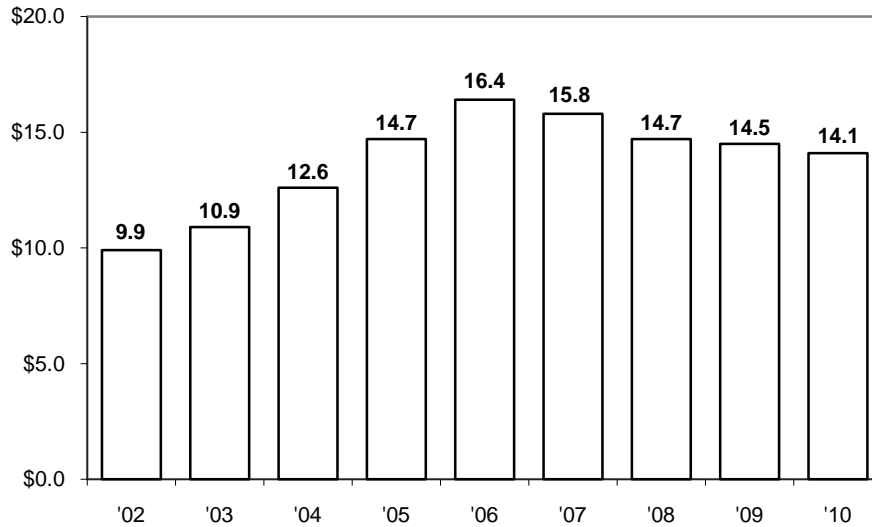
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, Other Services and Professional and Business Services. Manufacturing has seen the largest decrease, followed by Information.

As a whole, these industries have seen a 2% increase in employment over the past ten years, with 168,000 employees in 2011.

Community Economic Profile

Taxable Value

Billions

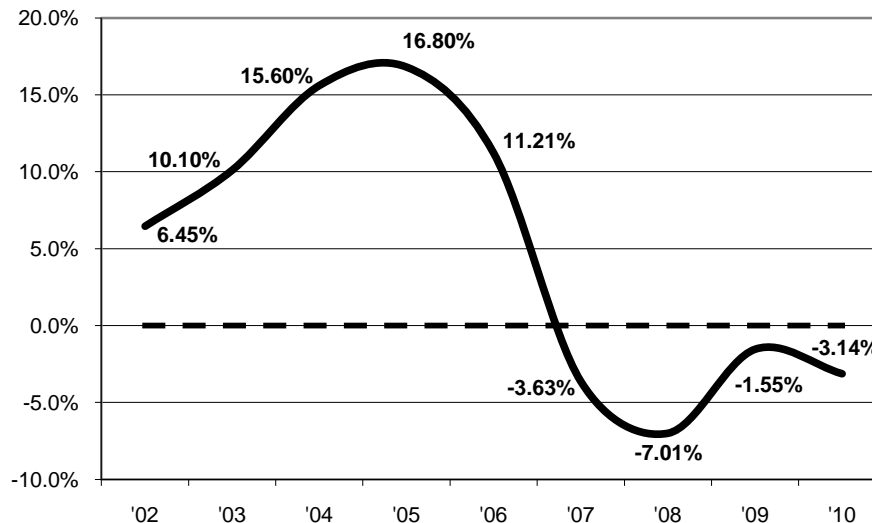


Sources: Certification of Final Taxable Value, Forms DR-422

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 2011 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. 2011 valuations are used to develop the FY 2012/2013 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 continued decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by four years of fluctuating decline (3.6%, 7%, 1.6%, and 3.1% respectively).

Community Economic Profile

Principal Taxpayers

2010			2011		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Century Link	\$191,282,124	\$3,785,222	Smith Interest General Partnership	\$126,492,644	\$2,521,295
Smith Interest General Partnership	\$133,309,074	\$2,671,879	Century Link	\$111,861,495	\$2,186,944
Tallahassee Medical Center, Inc.(1)	\$69,015,314	\$1,389,209	Tallahassee Medical Center, Inc.(1)	\$68,777,575	\$1,366,817
DRA CRT Tallahassee Center, LLC(2)	\$67,335,771	\$1,355,402	Wal-Mart Stores, Inc	\$55,513,019	\$1,270,861
St. Joe Company	\$57,105,164	\$1,159,546	DRA CRT Tallahassee Center, LLC(2)	\$60,742,063	\$1,207,127
Wal-Mart Stores, Inc	\$56,708,861	\$1,114,321	Talquin Electric Coop, Inc.	\$63,750,366	\$1,033,942
Talquin Electric Coop, Inc.	\$66,017,557	\$1,087,516	St. Joe Company	\$49,995,332	\$992,447
Florida Gas Transmission Co.	\$59,777,739	\$988,001	Comcast Cablevision	\$49,615,414	\$909,329
Comcast Cablevision	\$45,100,353	\$834,589	Capital City Bank	\$38,859,823	\$756,665
City of Tallahassee(3)	\$37,908,249	\$763,256	Northwood Associates, LLC	\$30,698,518	\$610,418
Total	\$783,560,206	\$15,148,941	Total	\$656,306,249	\$12,855,845

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 \$127 million from 2010 to 2011; this 16% decrease in value led to a corresponding decrease in total taxes paid based on total taxable value.

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

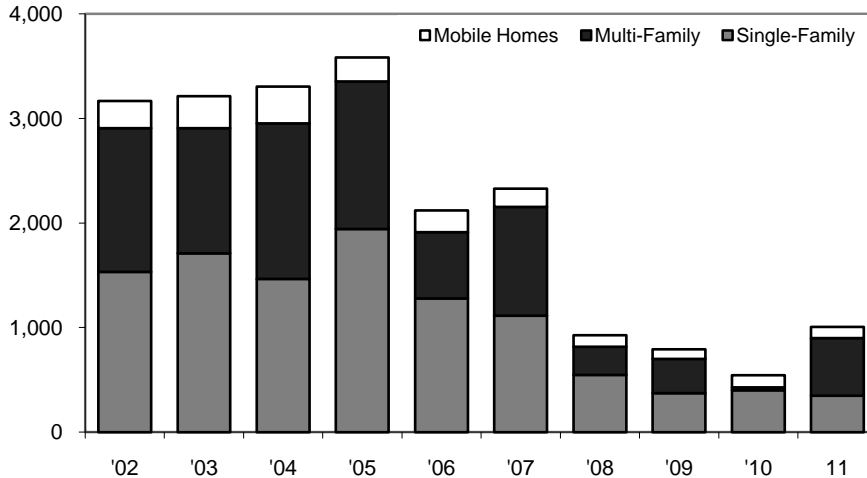
(2) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

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

Community Economic Profile

Residential Building Permits

of Permits

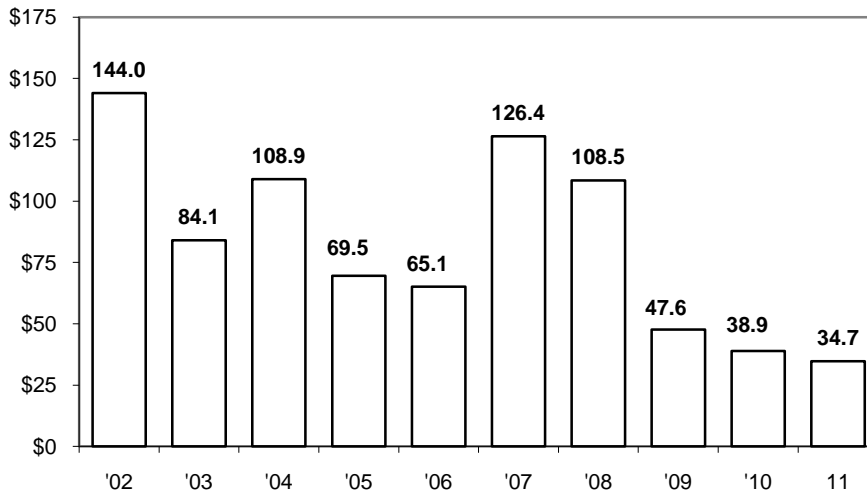


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Total countywide residential building permits grew relatively steady and peaked in 2005. However, signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2011, total Residential Building Permits decreased by 72% from peak 2005 levels. An increase in 2011 permits of 85% over 2010 numbers were aided by multi-family permits which grew from 27 in 2010 to 553 in 2011.

Value of Commercial Permits

Millions



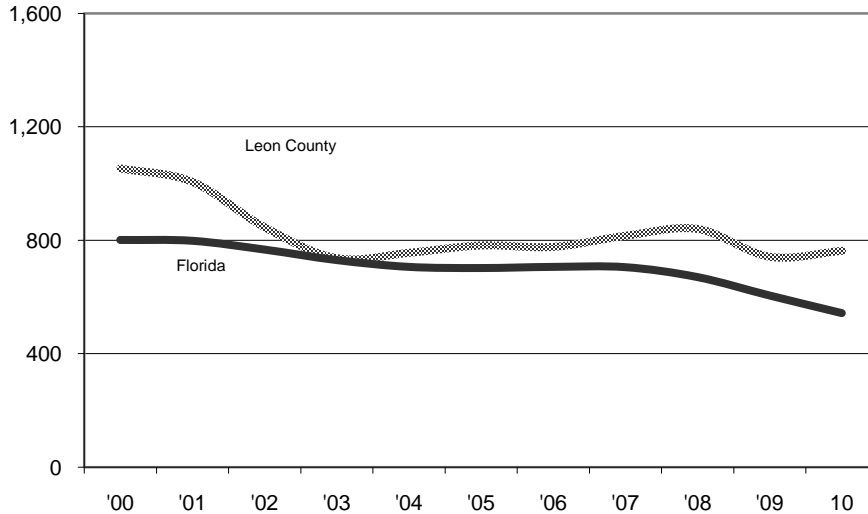
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been volatile. Spikes in 2002 and 2007 were both followed by significant reductions the following years. The values of commercial permits fell by 56% in 2009 and have dropped 72% in 2011 from peak values in 2007.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



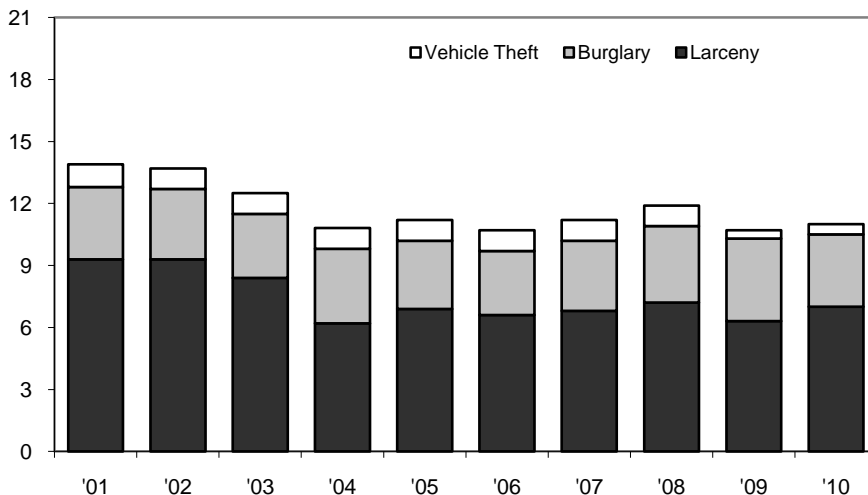
Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years, Violent Crime in Leon County has decreased an average of 4%. In 2010, Leon County saw a 4% increase in violent crimes committed per 100,000 people.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

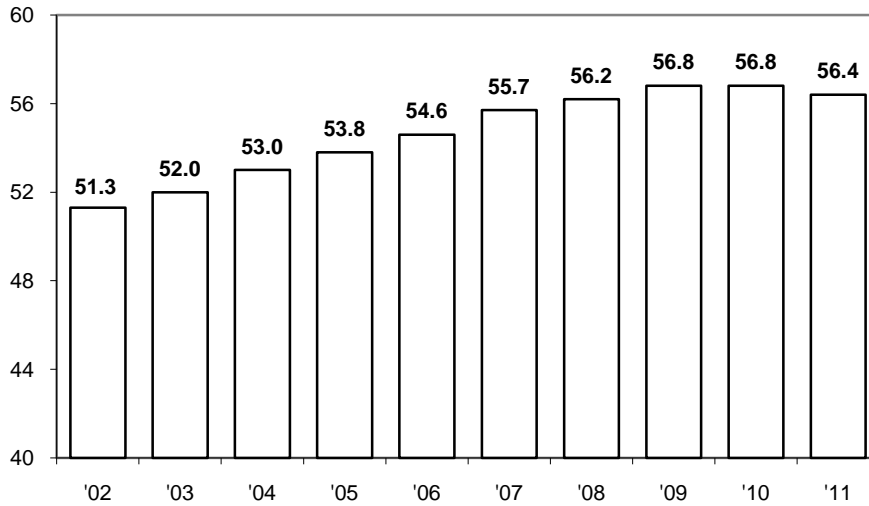
Generally, property crime in Leon County has decreased since 1993. Over a ten-year period, there has been an average of 3.6% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Larceny (10.6%) and motor vehicle theft (5.9%) were the main factors for the rise in property crimes while there was a drop in the number of burglaries (-12.3%).

Community Economic Profile

Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels has remained steady at an average of 1.07% growth per year since 2002. However, from 2010 to 2011 there was a slight decrease with 426 fewer homesteaded parcels.

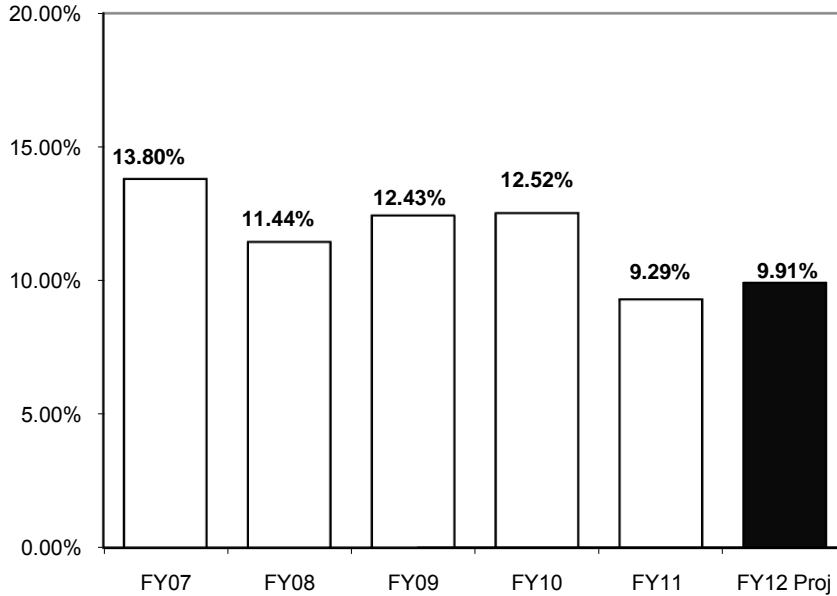


Leon County Government Fiscal Year 2012 Mid-Year Financial Report

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.

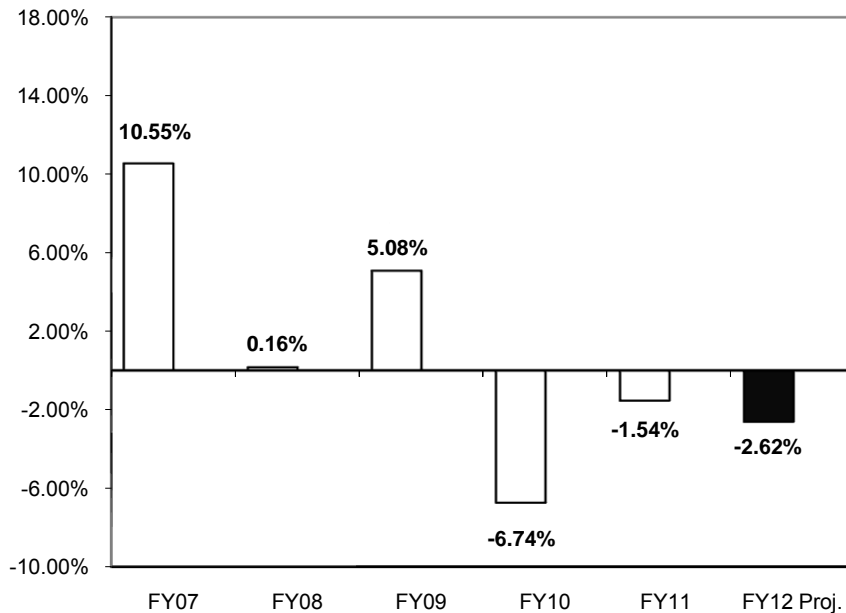
Grants are not included in intergovernmental revenue projections; however, grants are included and account for a significant portion of actual intergovernmental revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2011 TRIM AD

Property Tax Revenues

Rate of Change



Analysis: During 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 FY12. The projected rate of change in FY12 decreased by 2.62%, due to a moderate decline in property values from the previous year.

By maintaining the millage rate at 7.85 for FY12, the Board provided \$1.9 million property tax relief to the citizens of Leon County.

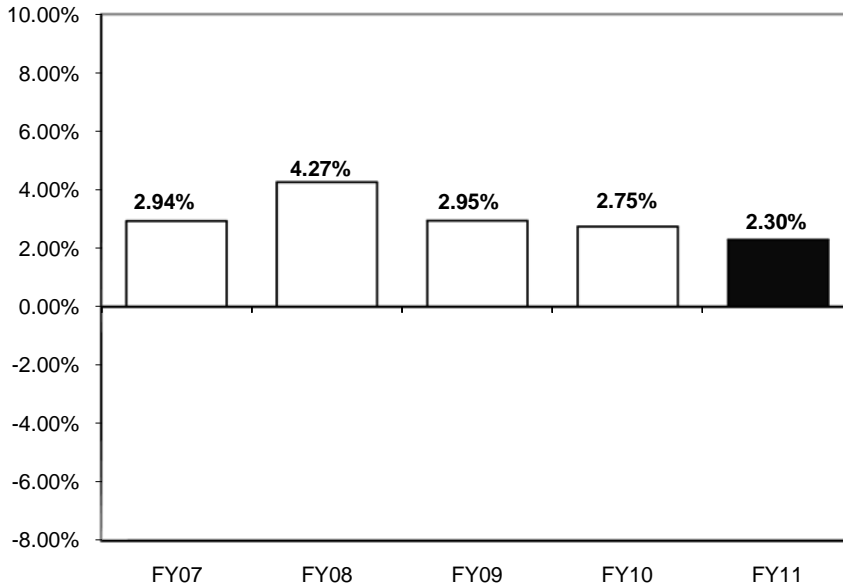
Formula: Current Year minus Prior Year divided by Prior Year.

Source: 2011 Certification of Final Taxable Value and Statistical Digest.

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

Financial Indicators

Revenue Projections Budgeted v. Actual Revenues

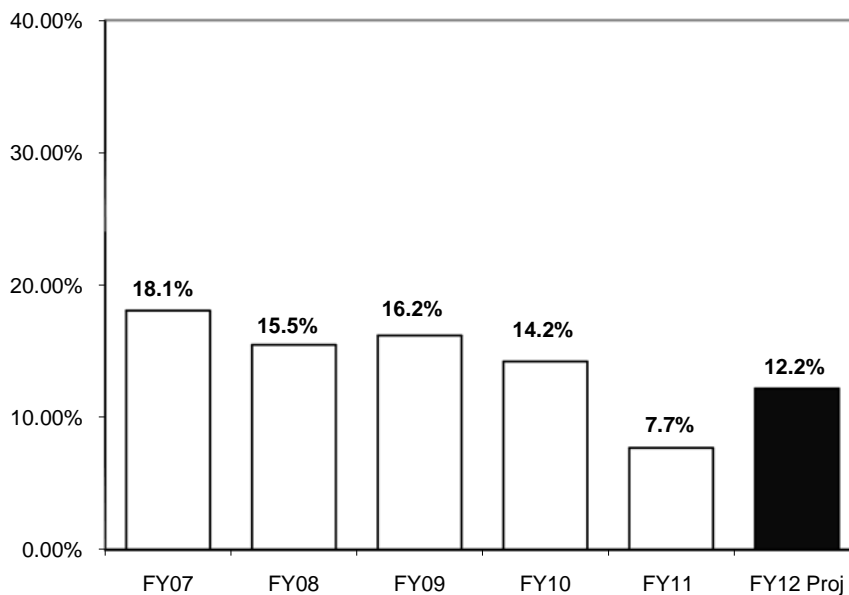


Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent.

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 2011 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. The FY12 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.

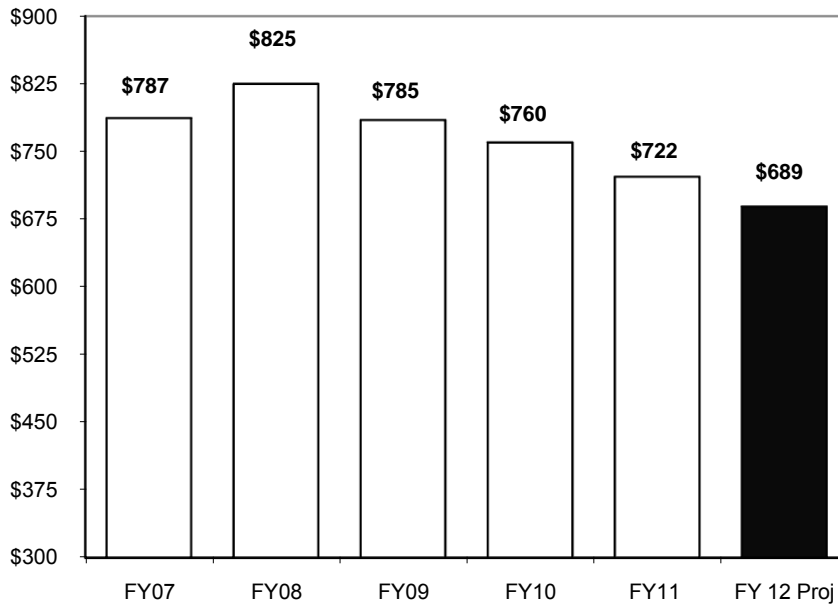
Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2011 Expenditure Summary Report and Budget Summary.

Leon County Government Fiscal Year 2012 Mid-Year Financial Report

Financial Indicators

Revenues Per Capita

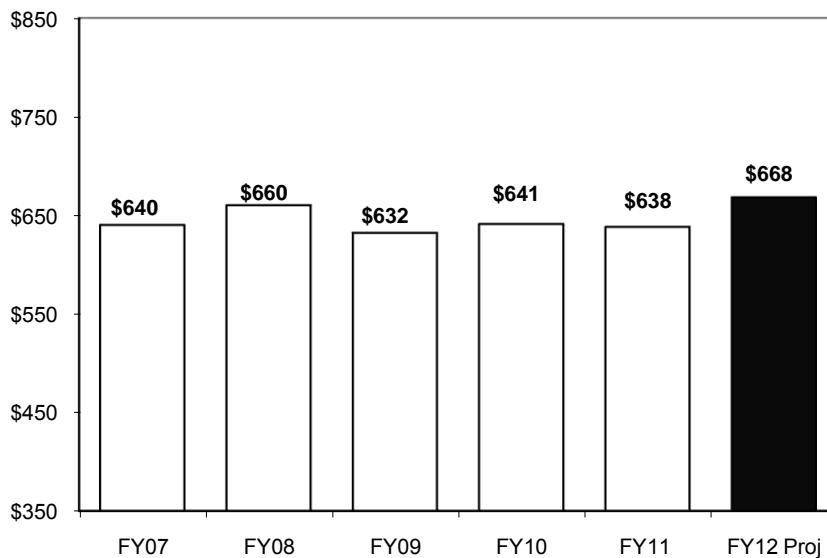


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing 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 over the past three years reflect current economic conditions.

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

Source: FY 2010 Revenue Summary Report and the FY 2011 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 FY12 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.

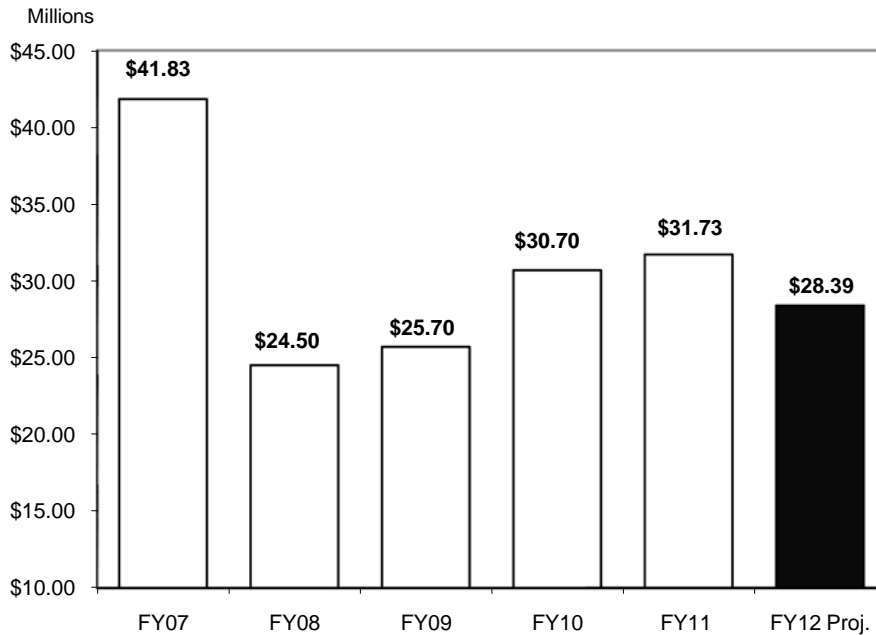
Formula: Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2011 Expenditure Summary Report, the 2010 Statistical Digest, and the FY 2011 Budget Summary.

Leon County Government Fiscal Year 2012 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.

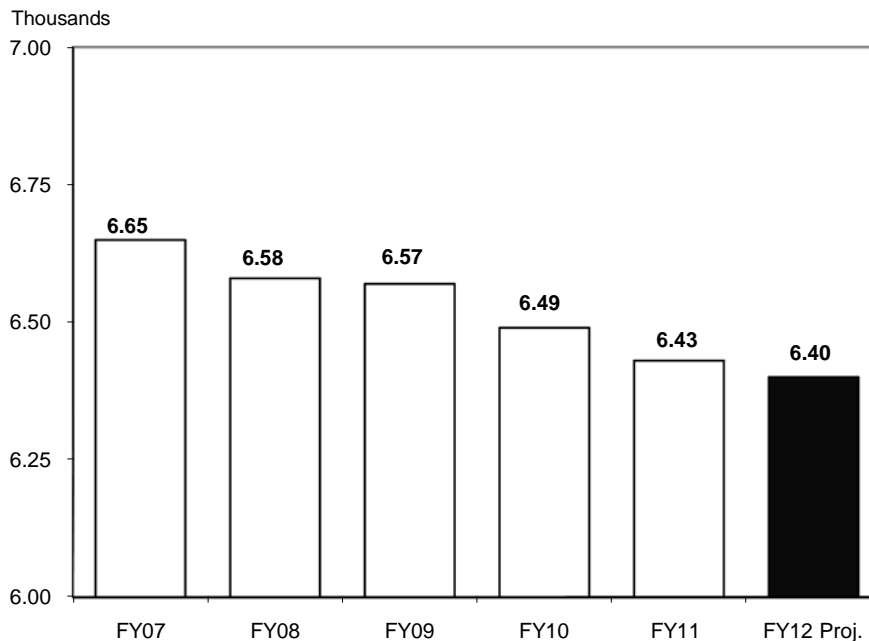
Leon County’s fund balances remain well within requirements for the reserve policy.

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

Source: FY11 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



Analysis: Personnel costs are a major portion of an operating budget; for that reason plotting changes in the number of employees per capita 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. In comparison to other like-sized counties, Leon County, ranks the third lowest in number of employees per capita, behind St. Lucie and Lake Counties.

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

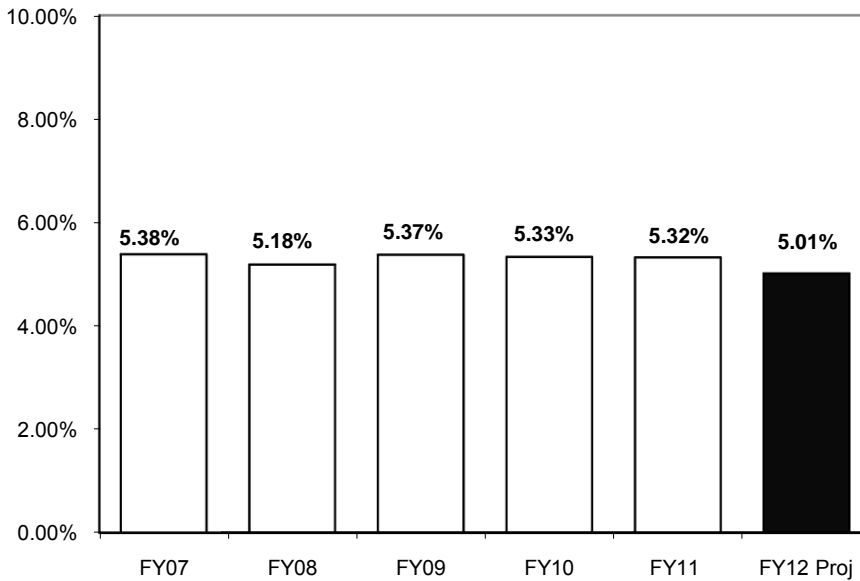
Source: FY 11-12 Annual Budget Document and Tallahassee/Leon County Planning Department.

Leon County Government Fiscal Year 2012 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 three years.

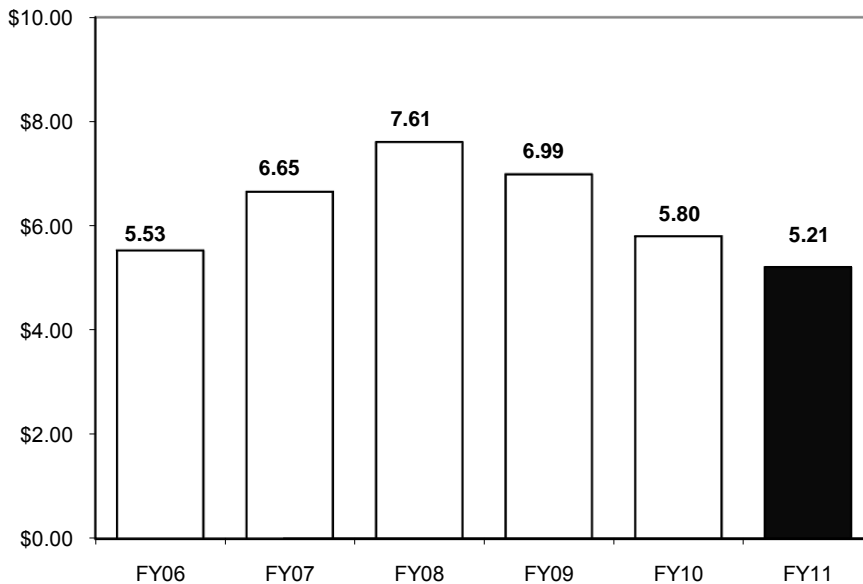
Leon County maintains level debt service.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2010 Expenditure Summary and the FY 2011 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 three consecutive years is a 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

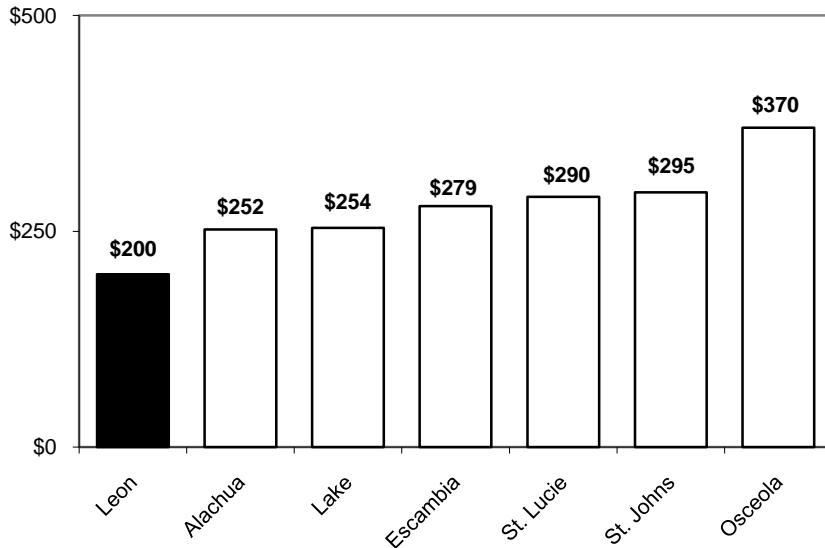
Source: FY 2011 Comprehensive Annual Financial Report



Comparative Data for Like-Sized Counties*

Total Net Budget (FY12)

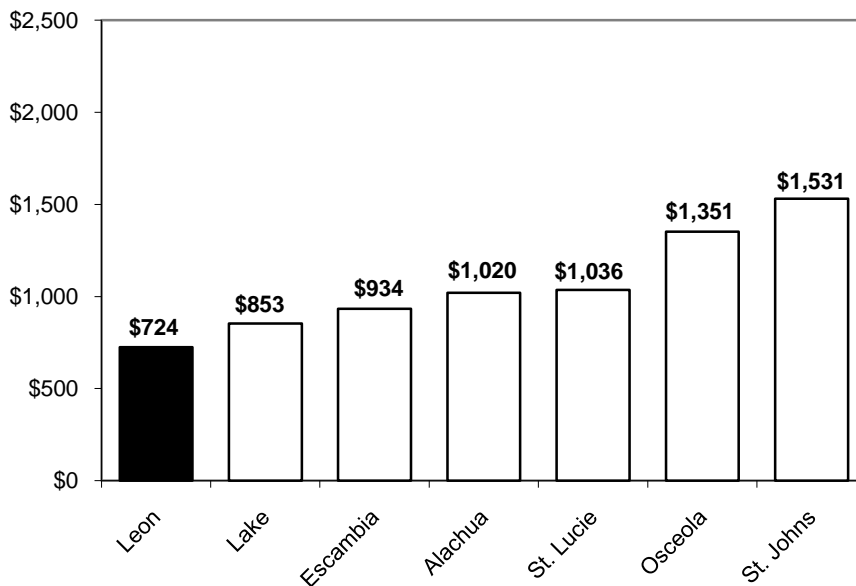
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$200 million. Alachua County's net budget is 26% higher than Leon County's.

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 (FY12)



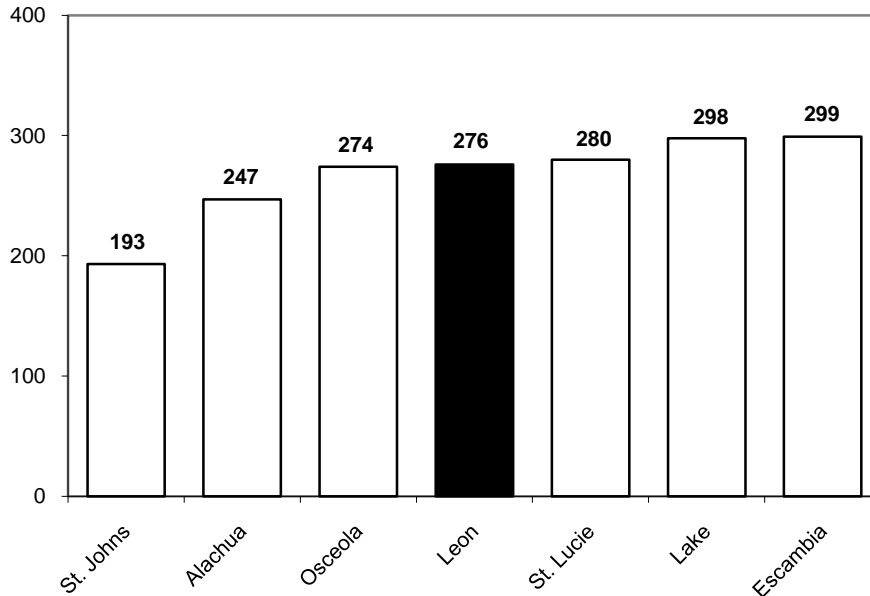
Leon County is the lowest for dollars spent per county resident. St. Johns County spends approximately two times the amount per resident than Leon County. The next closest County's net budget per capita is 18% higher than Leon County's (Lake County).

* Comparative Counties updated based on 2010 census data.

Comparative Data for Like-Sized Counties*

Countywide Population (2011)

Thousands

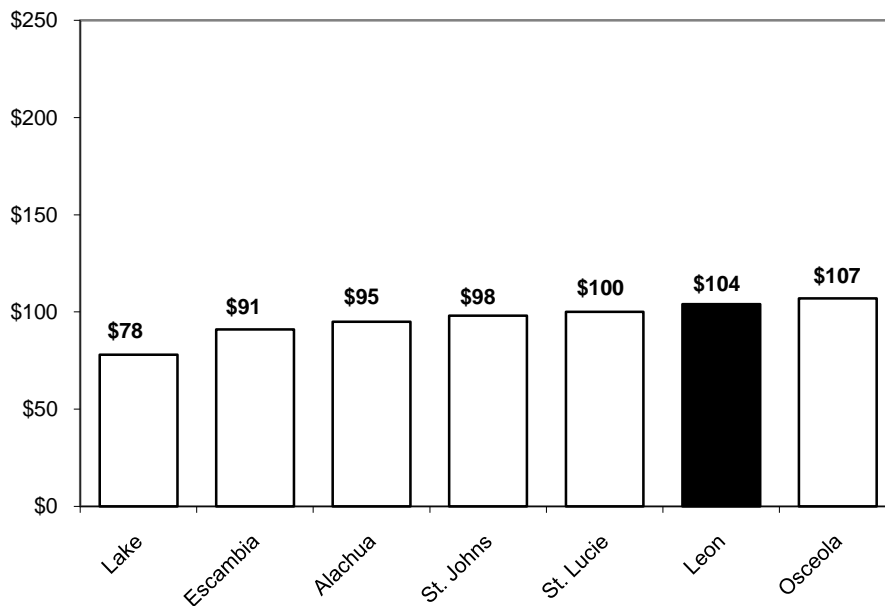


The Florida Bureau of Economic and Business Research estimated the Leon County 2011 population at 276,278 residents. The selection of comparative counties is largely based on population served.

For more information on population see page 36 in the Community Economic Profile Section.

Anticipated Ad Valorem Tax Collections (FY12)

Millions

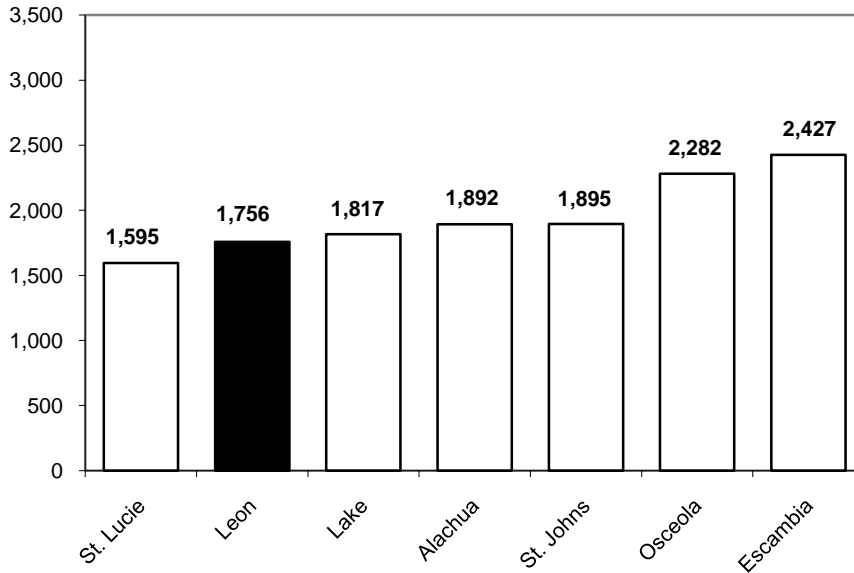


Among the like-sized counties, Leon County collects \$104 million in ad valorem taxes. Leon County collects \$5 million more than the median collection (\$99 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further effect collections in the near term. Ad valorem taxes account for 44% of the County's operating revenue.

* Comparative Counties updated based on 2010 census data.

Comparative Data for Like-Sized Counties*

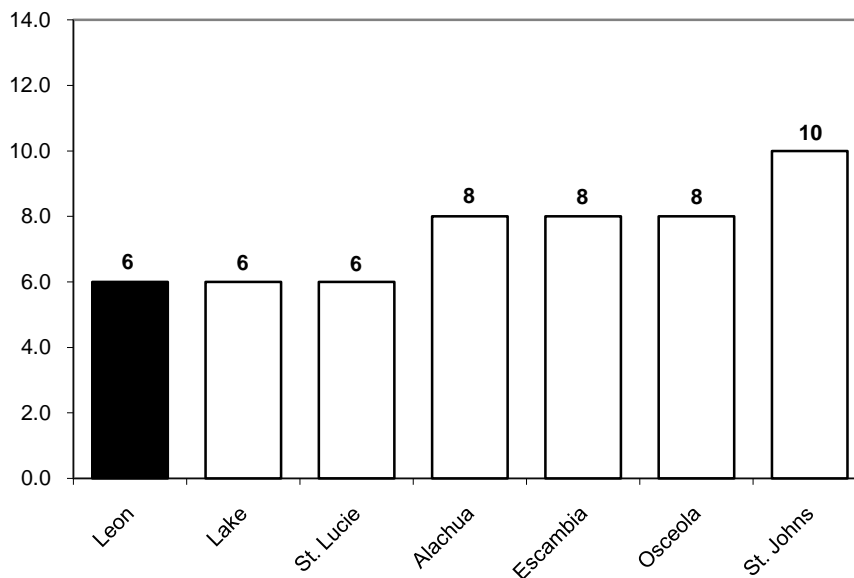
Total Number of County Employees (FY12)



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 FY11. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services. For example, St. Lucie County cut an additional 10% of staff in FY12 after freezing approximately 150 positions in FY11. Osceola County also eliminated 10% of its staff in FY12.

County Employees per 1,000 Residents (FY12)



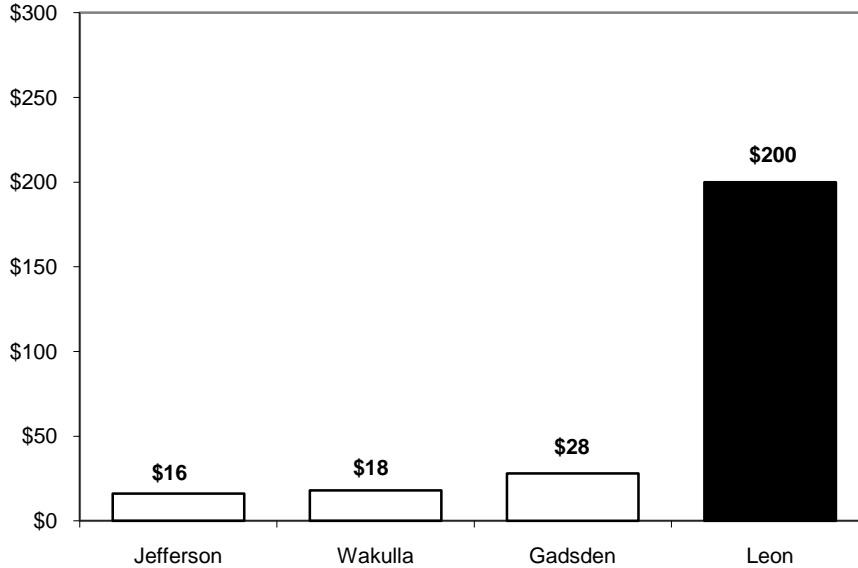
Leon County has a ratio of 6 employees for every thousand County residents, tied with St. Lucie and Lake County as the lowest in per capita employees.

* Comparative Counties updated based on 2010 census data.

Comparative Data for Surrounding Counties

Total Net Budget (FY12)

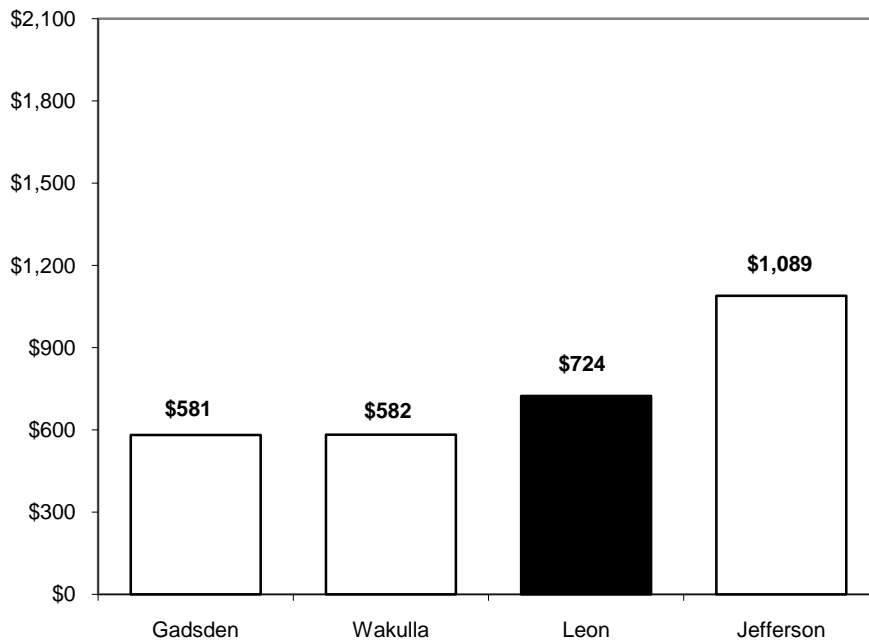
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$200 million. Gadsden County ranks second highest with a net budget of \$28 million.

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

Net Budget Per Countywide Resident (FY12)

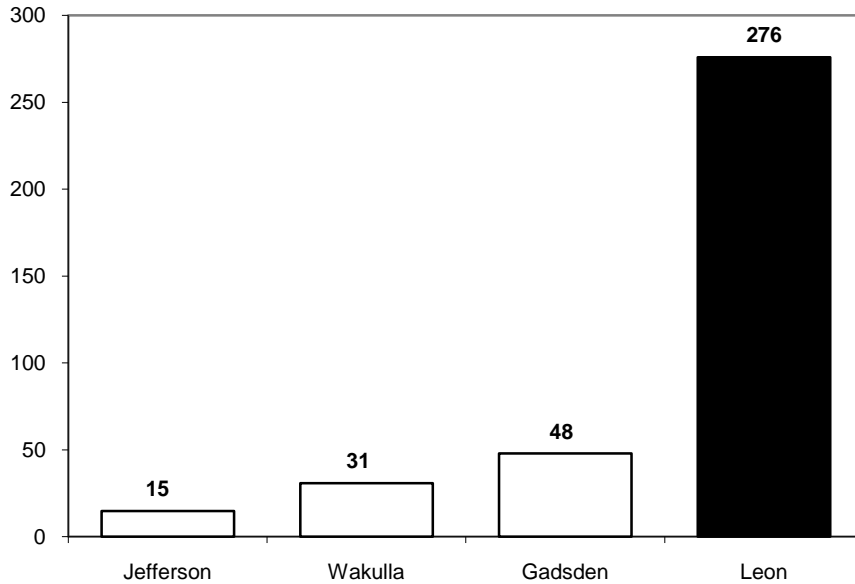


Leon County is the second highest for dollars spent per county resident. Gadsden and Wakulla Counties spend 24% less, while Jefferson County spends 50% more per county resident.

Comparative Data for Surrounding Counties

Countywide Population (2011)

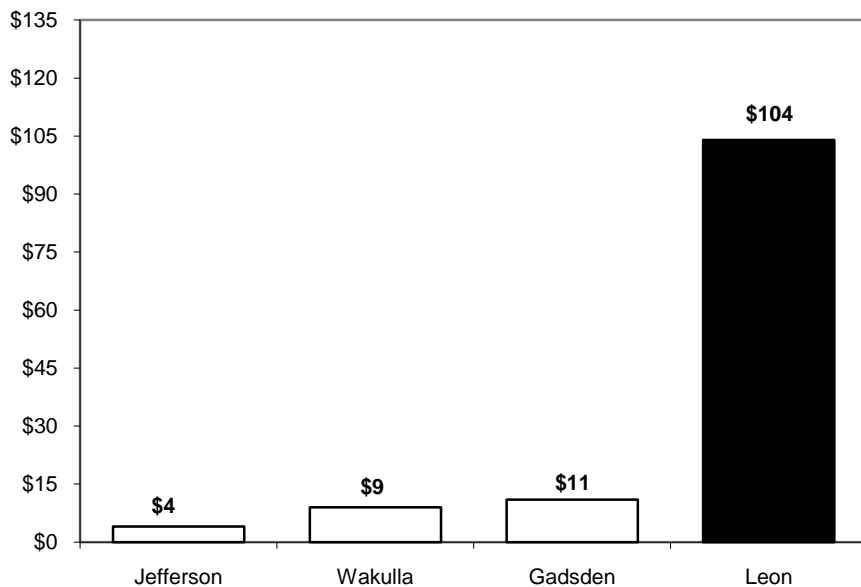
Thousands



The Florida Bureau of Economic and Business Research estimated the 2011 Leon County population at 276,278. Leon County has approximately 230,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Gadsden has the highest projected population growth rate since the 2010 census at 4% compared to Leon (0%), Wakulla (0%), and Jefferson (-1%).

Anticipated Ad Valorem Tax Collections (FY12)

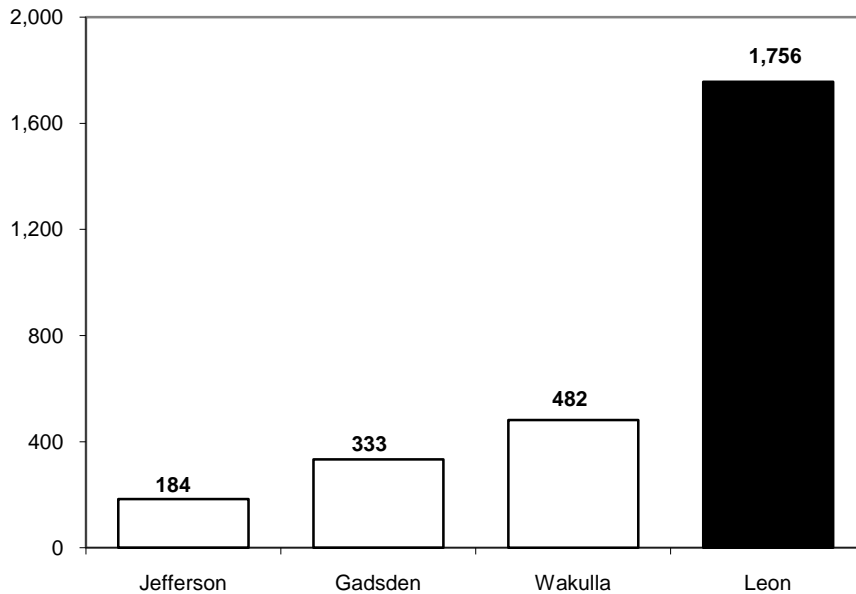
Millions



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

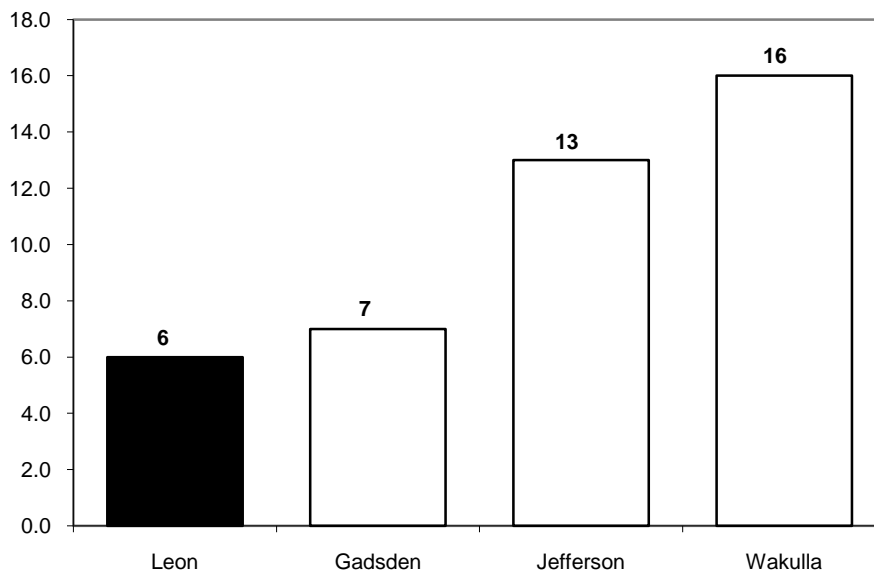
Comparative Data for Surrounding Counties

Total Number of County Employees (FY12)



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 (FY12)



Leon County has a ratio of 6 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

Leon County Government
Fiscal Year 2012 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	\$566	5	38%
Gadsden	\$581	7	57%
Wakulla	\$582	16	49%
Union	\$595	10	77%
Columbia	\$692	8	48%
Holmes	\$715	7	66%
Leon	\$724	6	44%
Bradford	\$742	9	56%
Clay	\$816	7	37%
Taylor	\$821	9	43%
Volusia	\$834	7	33%
Seminole	\$838	7	26%
Suwannee	\$848	10	47%
Baker	\$849	11	53%
Flagler	\$849	7	31%
Lake	\$853	6	29%
Citrus	\$870	8	32%
Highlands	\$891	9	34%
Marion	\$899	7	41%
Jackson	\$925	8	53%
Escambia	\$934	8	45%
Okaloosa	\$936	8	29%
Pinellas	\$952	5	29%
Desoto	\$968	10	55%
Lafayette	\$971	11	69%
Madison	\$975	11	56%
Polk	\$979	7	31%
Bay	\$1,018	7	34%
Alachua	\$1,020	8	51%
Saint Lucie	\$1,036	6	35%
Putnam	\$1,038	9	51%
Washington	\$1,043	10	48%
Pasco	\$1,063	8	34%
Dixie	\$1,083	13	70%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Hamilton	\$1,086	12	46%
Jefferson	\$1,089	13	67%
Hernando	\$1,092	7	37%
Nassau	\$1,102	9	28%
Brevard	\$1,105	7	43%
Sumter	\$1,105	6	32%
Levy	\$1,138	11	54%
Hardee	\$1,146	12	53%
Glades	\$1,155	19	83%
Okeechobee	\$1,169	10	43%
Hendry	\$1,232	9	67%
Liberty	\$1,257	13	76%
Martin	\$1,274	10	28%
Gilchrist	\$1,278	11	56%
Hillsborough	\$1,304	8	30%
Calhoun	\$1,320	8	63%
Lee	\$1,338	8	22%
Osceola	\$1,351	8	37%
Orange	\$1,452	9	27%
Indian River	\$1,508	10	26%
Palm Beach	\$1,529	8	24%
Saint Johns	\$1,531	10	28%
Gulf	\$1,536	11	39%
Broward	\$1,545	6	29%
Manatee	\$1,632	9	23%
Walton	\$1,647	15	16%
Sarasota	\$1,776	9	24%
Dade-Miami	\$1,777	11	28%
Duval	\$1,869	9	39%
Collier	\$2,015	10	17%
Charlotte	\$2,486	12	27%
Franklin	\$2,561	14	40%
Monroe	\$3,031	17	30%

Leon County Government
Fiscal Year 2012 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%	\$1,647	15
Collier	17%	\$2,015	10
Lee	22%	\$1,338	8
Manatee	23%	\$1,632	9
Palm Beach	24%	\$1,529	8
Sarasota	24%	\$1,776	9
Seminole	26%	\$838	7
Indian River	26%	\$1,508	10
Orange	27%	\$1,452	9
Charlotte	27%	\$2,486	12
Dade-Miami	28%	\$1,777	11
Saint Johns	28%	\$1,531	10
Martin	28%	\$1,274	10
Nassau	28%	\$1,102	9
Okaloosa	29%	\$936	8
Pinellas	29%	\$952	5
Lake	29%	\$853	6
Broward	29%	\$1,545	6
Monroe	30%	\$3,031	17
Hillsborough	30%	\$1,304	8
Polk	31%	\$979	7
Flagler	31%	\$849	7
Sumter	32%	\$1,105	6
Citrus	32%	\$870	8
Volusia	33%	\$834	7
Bay	34%	\$1,018	7
Highlands	34%	\$891	9
Pasco	34%	\$1,063	8
Saint Lucie	35%	\$1,036	6
Osceola	37%	\$1,351	8
Hernando	37%	\$1,092	7
Clay	37%	\$816	7
Santa Rosa	38%	\$566	5
Duval	39%	\$1,869	9

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Gulf	39%	\$1,536	11
Franklin	40%	\$2,561	14
Marion	41%	\$899	7
Brevard	43%	\$1,105	7
Okeechobee	43%	\$1,169	10
Taylor	43%	\$821	9
Leon	44%	\$724	6
Escambia	45%	\$934	8
Hamilton	46%	\$1,086	12
Suwannee	47%	\$848	10
Columbia	48%	\$692	8
Washington	48%	\$1,043	10
Wakulla	49%	\$582	16
Putnam	51%	\$1,038	9
Alachua	51%	\$1,020	8
Jackson	53%	\$925	8
Baker	53%	\$849	11
Hardee	53%	\$1,146	12
Levy	54%	\$1,138	11
Desoto	55%	\$968	10
Gilchrist	56%	\$1,278	11
Madison	56%	\$975	11
Bradford	56%	\$742	9
Gadsden	57%	\$581	7
Calhoun	63%	\$1,320	8
Holmes	66%	\$715	7
Hendry	67%	\$1,232	9
Jefferson	67%	\$1,089	13
Lafayette	69%	\$971	11
Dixie	70%	\$1,083	13
Liberty	76%	\$1,257	13
Union	77%	\$595	10
Glades	83%	\$1,155	19

Leon County Government
Fiscal Year 2012 Mid-Year Financial Report

Comparative Data for All Florida Counties

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Pinellas	5	\$952	29%
Santa Rosa	5	\$566	38%
Leon	6	\$724	44%
Saint Lucie	6	\$1,036	35%
Sumter	6	\$1,105	32%
Lake	6	\$853	29%
Broward	6	\$1,545	29%
Seminole	7	\$838	26%
Brevard	7	\$1,105	43%
Volusia	7	\$834	33%
Polk	7	\$979	31%
Gadsden	7	\$581	57%
Bay	7	\$1,018	34%
Flagler	7	\$849	31%
Clay	7	\$816	37%
Holmes	7	\$715	66%
Marion	7	\$899	41%
Hernando	7	\$1,092	37%
Lee	8	\$1,338	22%
Calhoun	8	\$1,320	63%
Citrus	8	\$870	32%
Alachua	8	\$1,020	51%
Okaloosa	8	\$936	29%
Jackson	8	\$925	53%
Hillsborough	8	\$1,304	30%
Escambia	8	\$934	45%
Pasco	8	\$1,063	34%
Palm Beach	8	\$1,529	24%
Osceola	8	\$1,351	37%
Columbia	8	\$692	48%
Bradford	9	\$742	56%
Orange	9	\$1,452	27%
Sarasota	9	\$1,776	24%
Hendry	9	\$1,232	67%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Highlands	9	\$891	34%
Duval	9	\$1,869	39%
Nassau	9	\$1,102	28%
Putnam	9	\$1,038	51%
Taylor	9	\$821	43%
Manatee	9	\$1,632	23%
Desoto	10	\$968	55%
Washington	10	\$1,043	48%
Saint Johns	10	\$1,531	28%
Indian River	10	\$1,508	26%
Suwannee	10	\$848	47%
Collier	10	\$2,015	17%
Okeechobee	10	\$1,169	43%
Martin	10	\$1,274	28%
Union	10	\$595	77%
Dade-Miami	11	\$1,777	28%
Gulf	11	\$1,536	39%
Gilchrist	11	\$1,278	56%
Lafayette	11	\$971	69%
Levy	11	\$1,138	54%
Baker	11	\$849	53%
Madison	11	\$975	56%
Charlotte	12	\$2,486	27%
Hamilton	12	\$1,086	46%
Hardee	12	\$1,146	53%
Liberty	13	\$1,257	76%
Jefferson	13	\$1,089	67%
Dixie	13	\$1,083	70%
Franklin	14	\$2,561	40%
Walton	15	\$1,647	16%
Wakulla	16	\$582	49%
Monroe	17	\$3,031	30%
Glades	19	\$1,155	83%