

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

**Fiscal Year 2013
Mid-Year Financial Report**



"People Focused. Performance Driven."

Tuesday, June 18, 2013

**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/**

Table of Contents**AGENDA REQUEST****REVENUES**

Major Revenue Summary	1
Preliminary FY 2013 Revenue Estimates	2
Revenue Projections.....	3
General Fund/Fine & Forfeiture- Fund Balance	4
Ad Valorem Taxes	5
State Revenue Sharing Tax.....	6
Local Government ½ Cent Sales Tax	7
Communications Services Tax	8
Public Service Tax	9
State Shared Gas Tax	10
Local Option Gas Tax	11
Local Option Sales Tax.....	12
Local Option Tourist Tax.....	13
Solid Waste Fees.....	14
Building Permit Fees.....	15
Environmental Permit Fees.....	16
Ambulance Fees	17
Probation & Pre-Trial Fees	18
Court Facilities Fees.....	19

EXPENDITURES

Program Expenditure Summary.....	20
----------------------------------	----

FUND BALANCE

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

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary	26
Culture and Recreation	27
General Government	27
Health and Safety	28
Physical Environment	28
Transportation	29

GRANTS PROGRAM

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

COMMUNITY ECONOMIC PROFILE

Community Economic Profile	36
----------------------------------	----

FINANCIAL INDICATORS

Financial Indicators	44
----------------------------	----

COMPARATIVE DATA

Comparative Data for Like-Sized Counties	49
Comparative Data for Surrounding Counties	52
Comparative Data for All Florida Counties.....	55

Leon County Board of County Commissioners

Cover Sheet for Agenda #5

June 18, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Acceptance of the FY 2012/2013 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:	Timothy Barden, Principal Management & Budget Analyst Felisa Barnes, Principal 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 2012/2013 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 2012/2013 budget, provides preliminary FY 2013/2014 revenue estimates and provides the FY 2012/2013 estimated fund balance (Attachment #1).

Staff Recommendation:

Option #1: Accept the FY 2012/2013 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 2013/2014 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 2012/2013 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2011/2012 actual receipts and the FY 2012/2013 budget. It also provides preliminary FY 2013/2014 revenue estimates.

Expenditures

This section displays the FY 2012/2013 budgets for each program. It also shows the FY 2012/2013 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2012/2013 budget as well as the percentage of the FY 2012/2013 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 2012/2013 estimated fund balance, the FY 2012/2013 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2012/2013.

Capital Improvement Program

This section provides FY 2012/2013 YTD budget and expenditure information for each capital improvement project.

Grants Program

This section provides FY 2012/2013 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 2012/2013 Mid -Year Financial Report.
2. Do not accept the FY 2012/2013 Mid -Year Financial Report.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. FY 2012/2013 Mid - Year Financial Report

VL/AR/SR/KPW/kpw

MAJOR REVENUE SUMMARY

Total FY13 budgeted revenues shown below represents approximately 77% of all FY13 budgeted County revenues. (1)

Revenue Source	FY13 Budget	FY12 YTD Actual	FY13 YTD Budget	FY13 YTD Actual	FY12 YTD Actuals vs. FY13 YTD Actuals	FY13 YTD Budget vs. FY13 YTD Actuals
Ad Valorem Taxes	104,367,480	92,622,985	98,174,023	102,731,629	10.9%	4.6%
State Revenue Sharing (2)	4,150,550	2,770,842	2,677,356	2,811,019	1.4%	5.0%
Communication Serv. Tax (3)	3,151,150	2,133,126	1,849,780	2,056,736	-3.6%	11.2%
Public Services Tax (4)	6,568,300	3,811,255	3,784,508	3,971,222	4.2%	4.9%
State Shared Gas Tax (5)	3,718,300	1,876,276	1,814,678	1,870,000	-0.3%	3.0%
Local Option Gas Tax (5)	4,807,950	2,454,007	2,341,009	2,355,122	-4.0%	0.6%
Local 1/2 Cent Sales Tax (2)	10,110,850	6,219,301	6,003,960	6,357,160	2.2%	5.9%
Local Option Sales Tax (2)	3,390,740	2,095,114	2,007,469	2,149,986	2.6%	7.1%
Local Option Tourist Tax (6)	4,100,675	2,510,686	2,389,824	2,428,964	-3.3%	1.6%
Solid Waste Fees (7)	8,831,313	5,645,615	5,887,542	5,541,725	-1.8%	-5.9%
Building Permits Fees (8)	960,925	879,730	624,128	911,954	3.7%	46.1%
Environmental Permit Fees (9)	608,095	386,446	415,023	442,407	14.5%	6.6%
Ambulance Fees (10)	8,854,000	6,049,892	5,252,010	6,396,012	5.7%	21.8%
Probation and Pre-Trial Fees (11)	1,027,520	661,345	616,501	649,063	-1.9%	5.3%
Court Facilities Fees (12)	1,358,500	817,684	775,148	841,381	2.9%	8.5%
Fire Services Fee (13)	6,394,772	4,725,195	4,850,694	4,992,154	5.6%	2.9%
Interest Income - GF/FF (14)	582,350	304,713	291,175	327,297	-4.4%	12.4%
Interest Income - Other (14)	1,702,411	829,445	851,206	896,568	2.6%	5.3%
TOTAL:	\$ 174,685,881	\$ 136,793,658	\$ 140,606,033	\$ 147,730,399	8.0%	5.1%

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, indicating a continued economic recovery.

(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.

(4) While the Public Service Tax shows an increase from FY12, due to the City recently providing records that show a \$2.1 million overpayment from the last three years projections have been lowered for FY14 to account for the payback which will occur over the next 36 months.

(5) Decreased fuel consumption due to the recession and high fuel cost has caused a moderate decrease in gas tax revenue.

(6) Year to year decline is primarily due to the legislative session being held two months later than in FY12. Bed tax revenues associated with the end of session have not been reconciled.

(7) Due to decreased year to date 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) As the housing market continues to rebound in the current economy an increase in new construction and multi family housing permits has been seen, resulting in an increase in revenue for FY13.

(9) As economic conditions continue to improve in the development/construction industry, development approval and environmental permit revenue has seen the beginnings of a rebound.

(10) This revenue is anticipate to decline by years end due to recent information that indicates collections to actual billings are dropping from 41% to 36% of total billings.

(11) The slight revenue 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 fee change is the reason for the steady increase in revenue collection.

(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 FY12 levels. Interest classified as other will decline in out-years as budgeted capital reserves are expended.

Fiscal Year 2013 Mid-Year Financial Report

PRELIMINARY FY 2014 REVENUE ESTIMATES

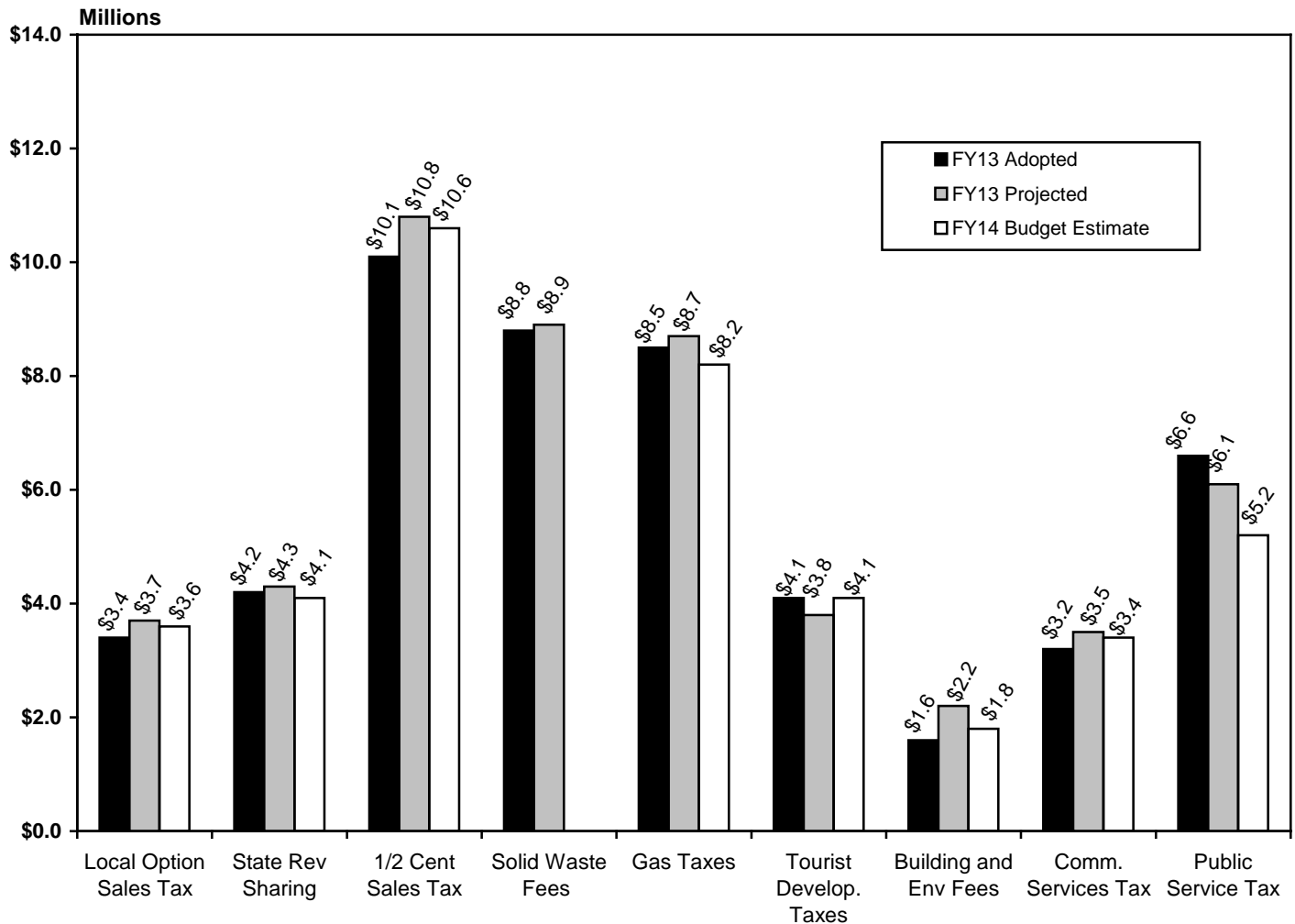
All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (1)

Revenue Source	FY12 Budget	FY13 Budget	FY14 Prelim. Budget	FY13 to FY14 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (3)	104,995,281	104,367,480	104,717,055	0.3%
State Revenue Sharing Tax (2)	4,107,800	4,150,550	4,138,200	-0.3%
Communication Services Tax (4)	3,280,625	3,151,150	3,365,850	6.4%
Public Services Tax (2)	6,533,150	6,568,300	5,243,000	-25.3%
Local Government 1/2 Cent Sales Tax	10,173,550	10,110,850	10,583,000	4.5%
Environmental Permit Fees (5)	956,560	608,095	598,975	-1.5%
Probation Fees	1,119,005	1,027,520	1,024,385	-0.3%
Court Facilities Fees	1,249,250	1,358,500	1,384,150	1.9%
Interest Income - General Fund/Fine & Forfeiture	609,425	582,350	1,005,765	42.1%
Subtotal:	\$ 133,024,646	\$ 131,924,795	\$ 132,060,380	0.1%
<i>Comparison to Previous Year Budget</i>	-	(1,099,851)	135,585	
Gas Taxes (2)				
State Shared Gas Tax	3,691,700	3,718,300	3,621,400	-2.7%
Local Option Gas Taxes	4,743,350	4,807,950	4,586,600	-4.8%
Subtotal:	\$ 8,435,050	\$ 8,526,250	\$ 8,208,000	-3.9%
<i>Comparison to Previous Year Budget</i>	-	91,200	(318,250)	
Restricted Revenues: No General Revenue Support				
Ambulance Fees (6)	9,167,500	8,854,000	8,303,000	-6.6%
Building Permit Fees (5)	994,175	960,925	1,201,370	20.0%
Local Option Sales Tax Extension	3,296,405	3,390,740	3,593,850	5.7%
Local Option Tourist Tax	3,916,850	4,100,675	4,105,283	0.1%
Fire Services Fee (7)	6,937,061	6,394,772	TBD	0.0%
Solid Waste Fees (8)	8,458,990	8,831,313	TBD	
*Subtotal:	\$ 17,374,930	\$ 17,306,340	\$ 17,203,503	-0.6%
<i>Comparison to Previous Year Budget</i>	-	(68,590)	(102,837)	
TOTAL:	\$ 158,834,626	\$ 157,757,385	\$ 157,471,883	-0.2%

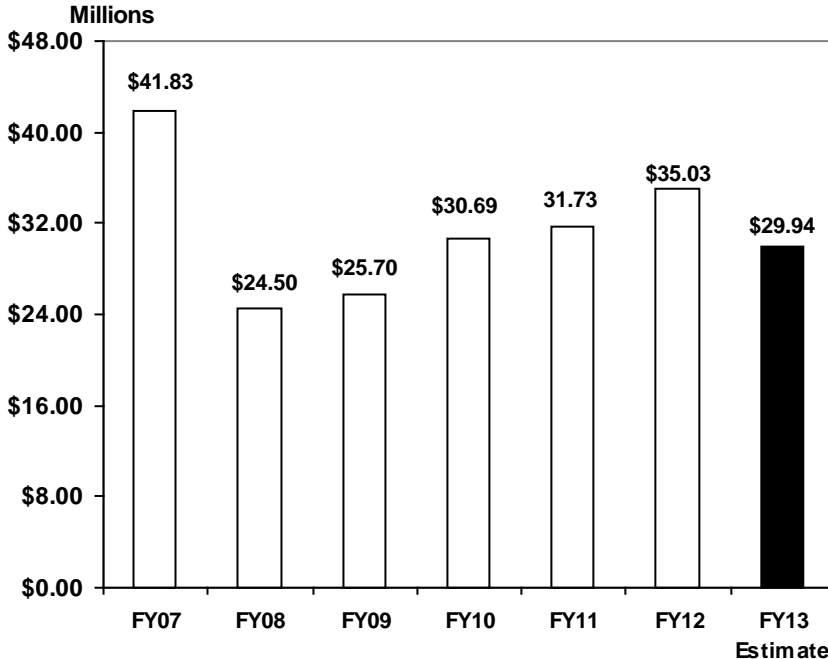
*FY12 and FY13 budget subtotals exclude Fire Service Fees and Solid Waste Fees due to the unavailability of FY14 preliminary budget figures at the time of publishing.

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 the usage of electric utilities have decreased from the FY12 budget. This is due to the overpayment by the City of Tallahassee in electric public service taxes over the past three years by \$2.1 million. The FY13 and FY14 forecasts have been adjusted to reflect the payback of these overpayments through withholding over the next 36 months. Other revenue projections, such as building permits and sales taxes are expected to increase slightly, an indication of the economic recovery.
- (3) The FY14 estimates are based on preliminary valuations released by the Property Appraiser on June 1, 2013 that show a rate consistent with the previous fiscal year. This number will be updated upon receipt of formal valuations provided July 1, 2013.
- (4) The final reimbursement schedule concluded in December 2012. Revenues are forecasted to increase slightly with the economic recovery.
- (5) Environmental Permit Fees continue to be hardest hit by the decline in development activity; however recent revenue trends suggest a leveling in FY14. The increase in Building permits are related to the growth in both new construction and the permitting of new developments.
- (6) The decline in forecasted revenue for FY13 and FY14 is due to a decrease in billing collections. Historically, billing receipts were 41% of total billing. Over the last year receipts have fallen to 36% of total billings.
- (7) The decrease in FY13 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. The FY14 estimates are not available from the City of Tallahassee at this time.
- (8) FY13 increased revenue is due to estimated increase in tonnage at the transfer station and an increase in the tipping fee. Preliminary FY14 estimates are not available due to final negotiations with the City of Tallahassee regarding the new tipping fee based on a decrease in the hauling rate to Waste Management's Springhill facility.

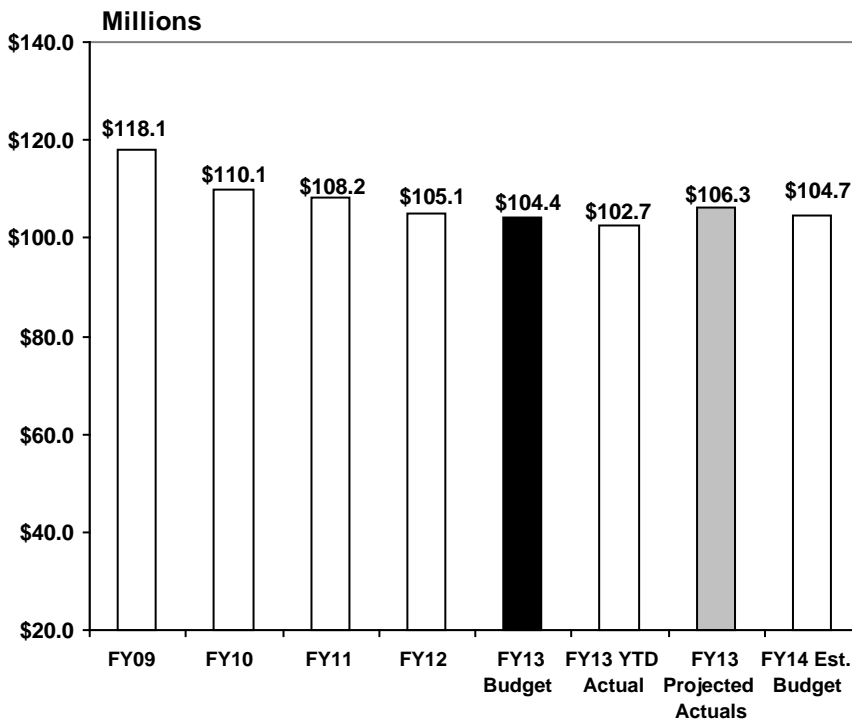
FY 2013 AND FY 2014 REVENUE PROJECTIONS**Adopted Budget FY 2013, Projected Actuals FY 2013, and Estimated Budget FY 2014****Adopted Budget FY 2013, Projected Actual Collections FY 2013, and Estimated Budget FY 2014:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2013, and the FY 2014 budget estimates. The chart depicts FY14 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

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 FY13 is \$29.94 million. This reflects 25% of operating expenditures and is consistent with the County's Reserve Policy.

Other than the excess fees budgeted for the Tax Collector, FY13 estimates do not include the return of possible excess fees from the Constitutional Officers.

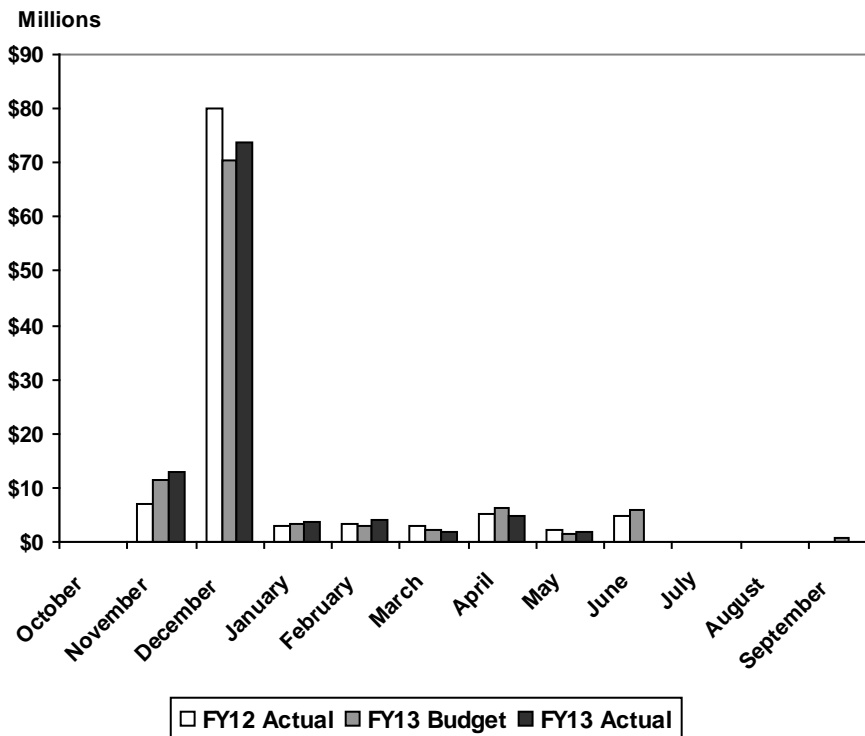
AD VALOREM TAXES**Fiscal Year Actuals & Projections****Background:**

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 shows a leveling of the preceding years decline in property values.

Monthly Totals: Budget vs Actuals

Fiscal Year 2014 Ad Valorem tax estimates are based on preliminary valuation provide by the Property Appraiser's Office on June 1, 2014. Due to the automatic 45 day filing extension on tangible personal property values, an additional \$100,000 million in values was added to the June 1, 2013 valuations provided by the Property Appraiser.

FY12 Budget: \$104,955,281

FY12 Actual: \$105,069,896

FY13 Budget: \$104,367,480

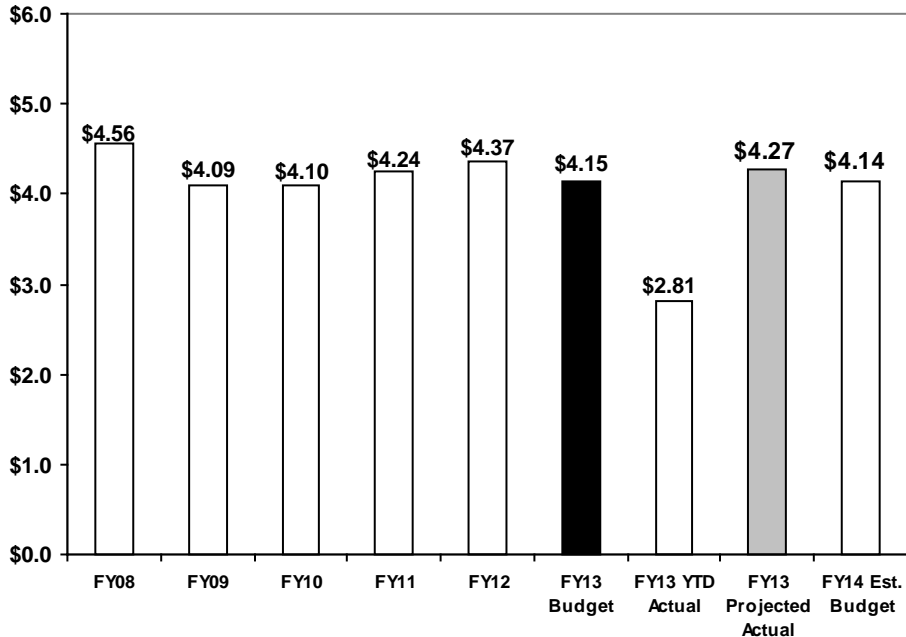
FY13 YTD Actual: \$102,731,629

FY13 Projected Actual: \$106,298,000

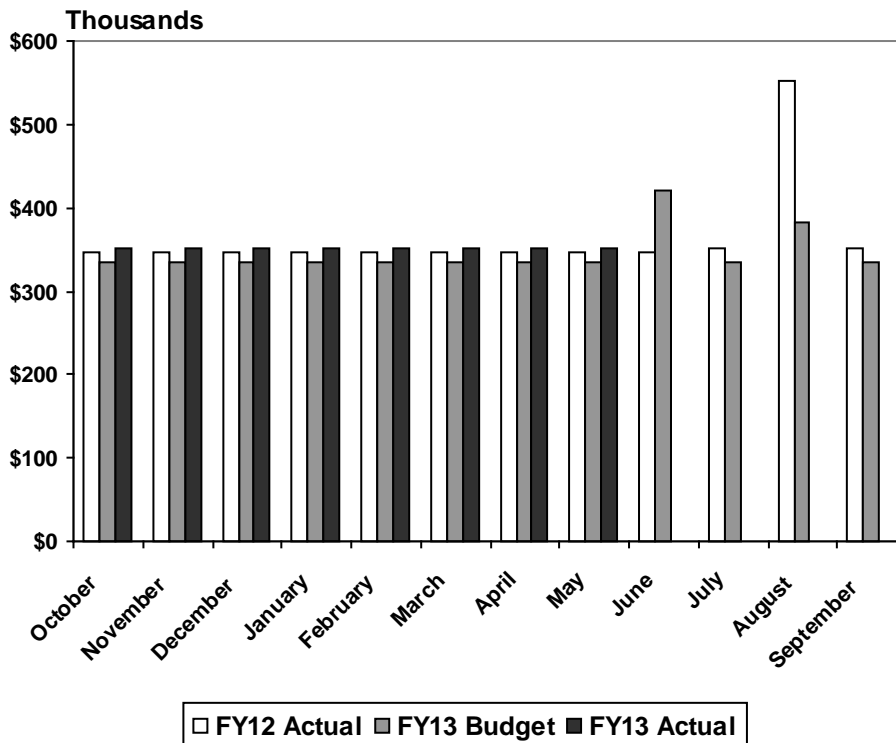
FY14 Estimated Budget: \$104,717,055

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 FY08, Leon County experienced a 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 FY13. During the 2013 General Revenue Estimating Conference, the State expects to see modest positive growth in FY14 and the out-years.

FY12 Budget: \$4,107,800

FY12 Actual: \$4,371,005

FY13 Budget: \$4,150,550

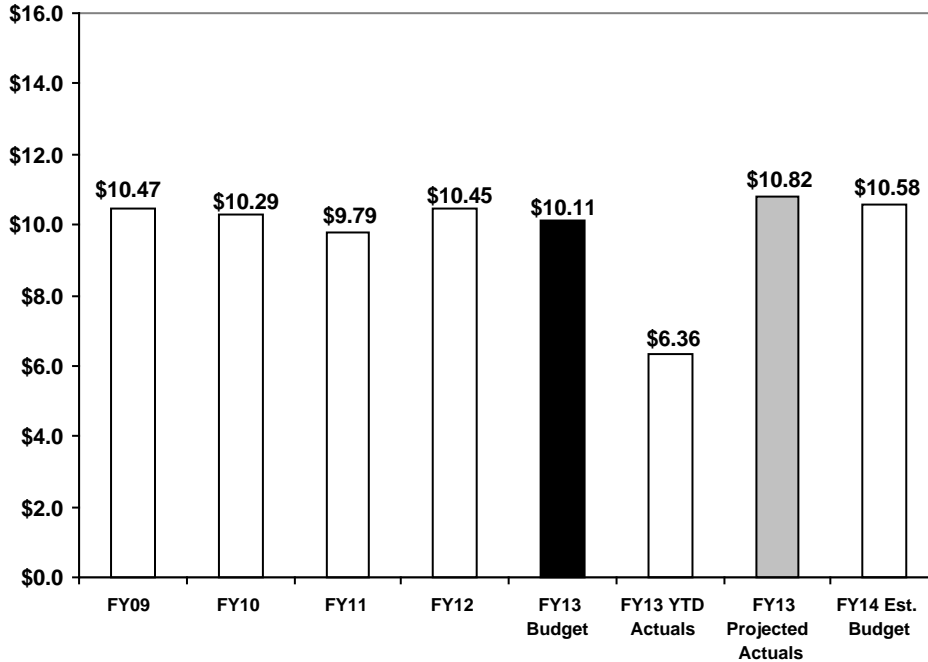
FY13 YTD Actual: \$2,811,019

FY13 Projected Actual: \$4,268,163

FY14 Estimated Budget: \$4,138,200

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).

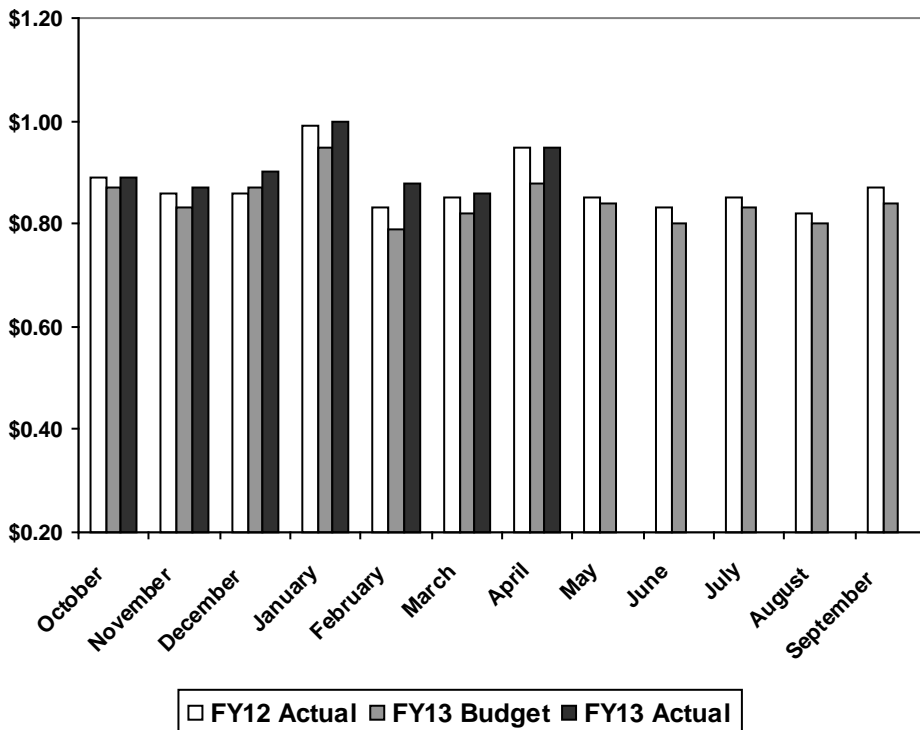
The amounts shown are the County's share only.

Trend:

Sales tax revenue steadily declined from FY09 – FY11, a trend that ended in FY12. Projected actuals for FY13 and FY14 preliminary budget forecasts show an increase over the FY13 budget signaling a slow economic recovery.

Monthly Totals: Budget vs Actuals

Millions



FY12 Budget: \$10,173,550

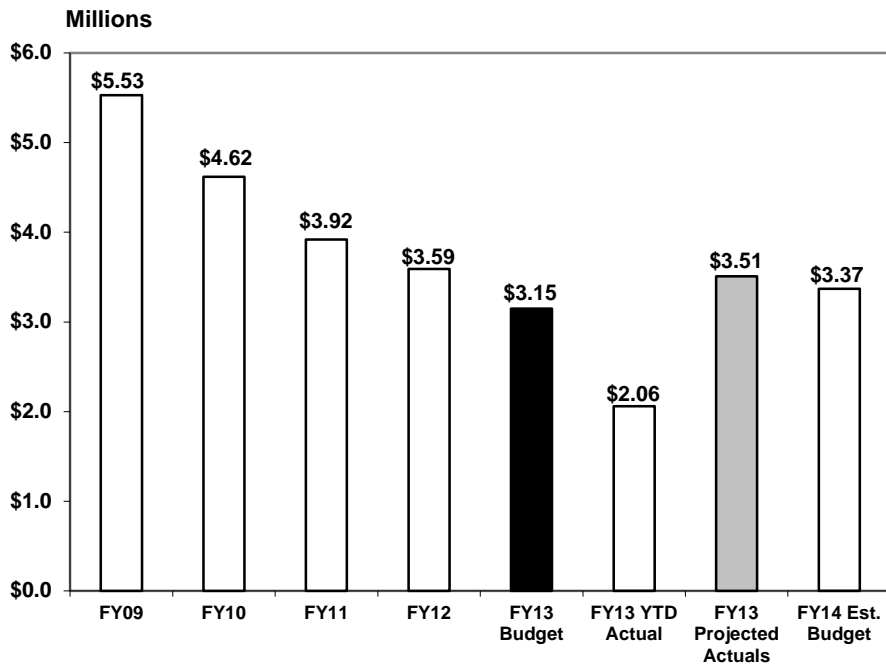
FY12 Actual: \$10,445,949

FY13 Budget: \$10,110,850

FY13 YTD Actual: \$6,357,160

FY13 Projected Actual: \$10,815,504

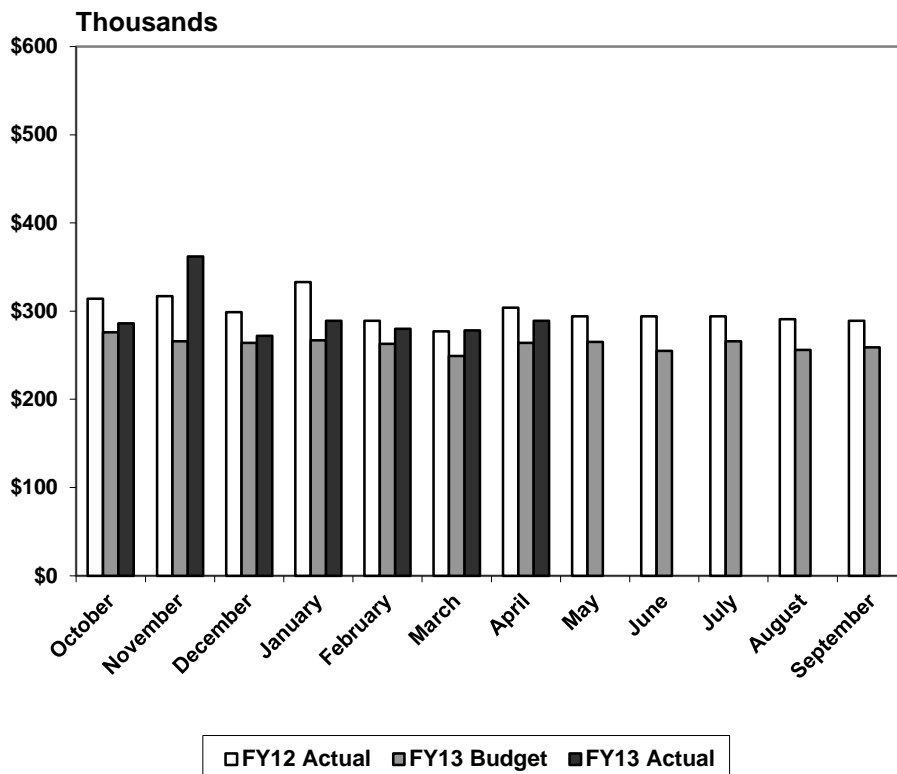
FY14 Estimated Budget: \$10,583,000

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 FY09, actual revenues began to decrease statewide. This trend is expected to hold for FY13 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.

FY12 Budget: \$3,280,625

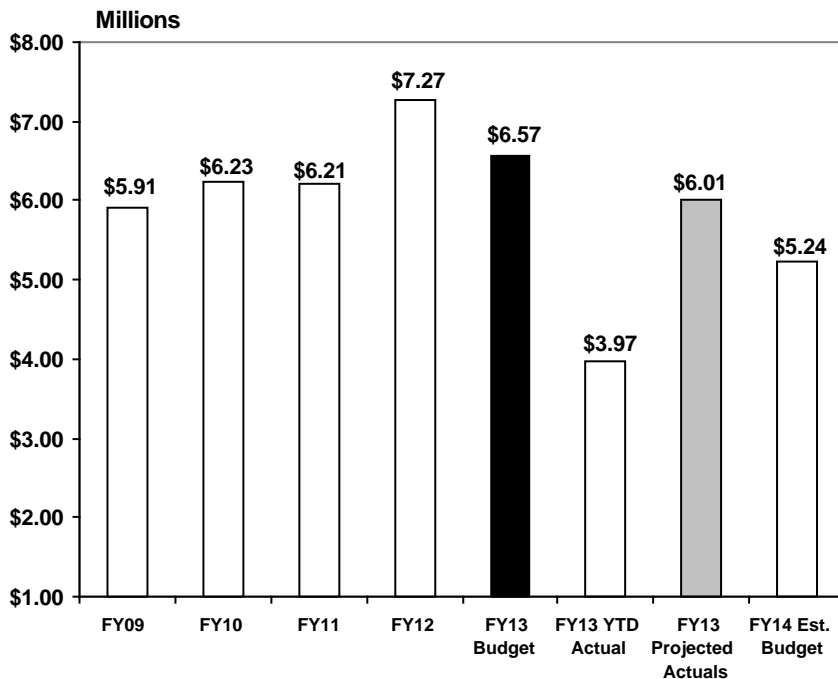
FY12 Actual: \$3,594,407

FY13 Budget: \$3,151,150

FY13 YTD Actual: \$2,056,736

FY13 Projected Actual: \$3,510,084

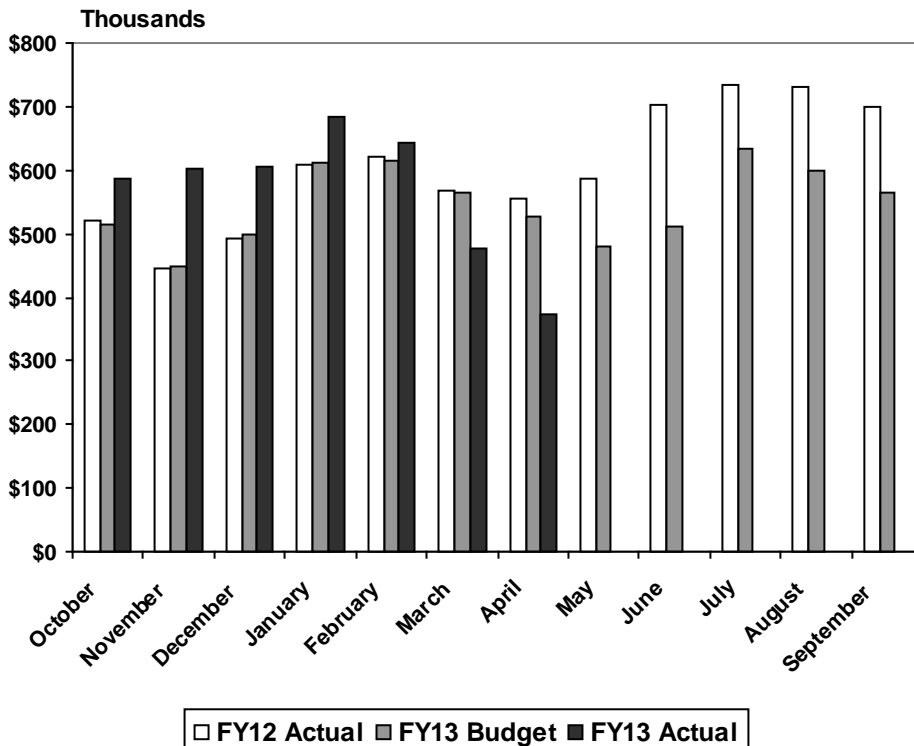
FY14 Estimated Budget: \$3,365,850

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 FY09, however recently the City of Tallahassee determined it had incorrectly overpaid \$2.1 million on the electric portion of the tax for the past three years. As such, future year's revenue projections reflect the payback of these revenues through withholding over the next 36 months. As shown in the monthly totals the payback began in March 2013.

Monthly Totals: Budget vs Actuals

FY12 Budget: \$6,533,150

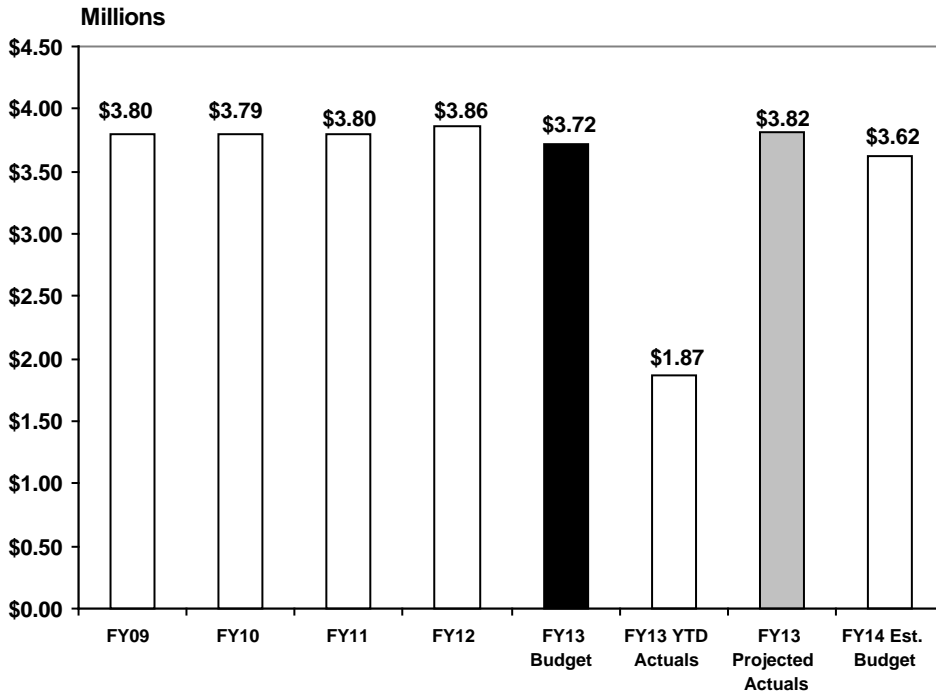
FY12 Actual: \$7,266,951

FY13 Budget: \$6,568,300

FY13 YTD Actual: \$3,971,222

FY13 Projected Actual: 6,068,746

FY14 Estimated Budget: \$5,243,000

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:

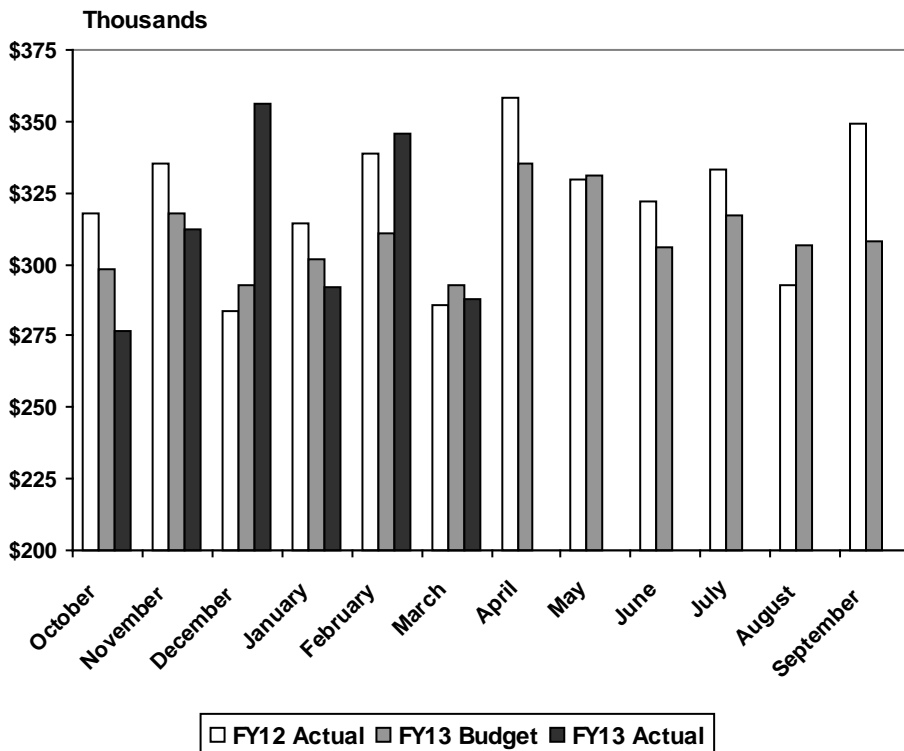
This is a consumption based tax on gallons purchased. Prior to FY09 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession and high fuel cost has caused a moderate decrease in gas tax revenue over time.

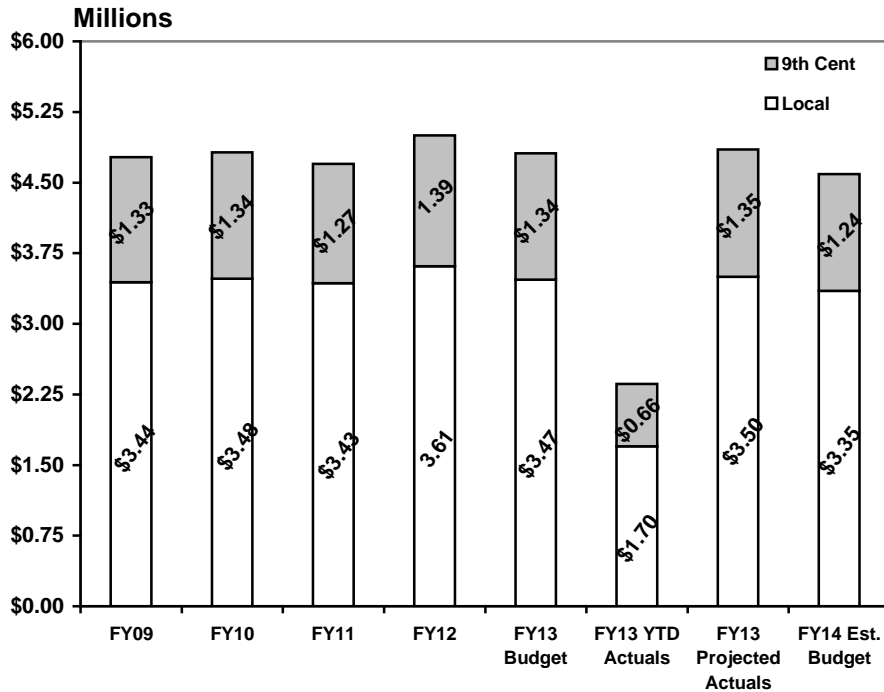
In FY13, Leon County is anticipating collecting a slightly higher amount of gas tax revenues than originally budgeted based on current revenue received and revised highway fuel sales estimates from the Transportation Revenue Estimating Conference. FY14 projects a continued decline in this revenue.

FY12 Budget: \$3,691,700
FY12 Actual: \$3,860,907

FY13 Budget: \$3,718,300
FY13 YTD Actual: \$1,870,000
FY13 Projected Actual: \$3,823,321

FY14 Estimated Budget: \$3,621,400

Monthly Totals: Budget vs Actuals

LOCAL OPTION GAS TAX**Fiscal Year Actuals & Projections****Background:**

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

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

The amounts shown are the County's share only.

Trend:

This is a consumption based tax on gallons purchased. Since FY09, fuel consumption has fluctuated slightly due to unstable gas prices.

In FY12, Leon County collected a slightly higher amount of gas tax revenue and anticipates similar levels in FY13 and out-years. The forecast of gas tax revenues has become increasingly uncertain as pump prices continue to fluctuate throughout the year.

FY12 Budget: \$4,743,350

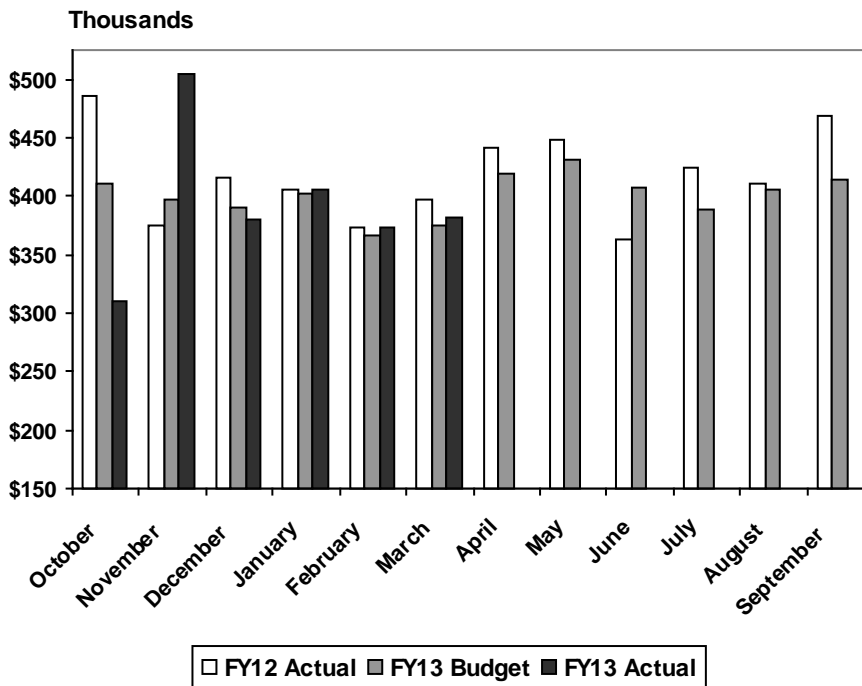
FY12 Actual: \$5,009,139

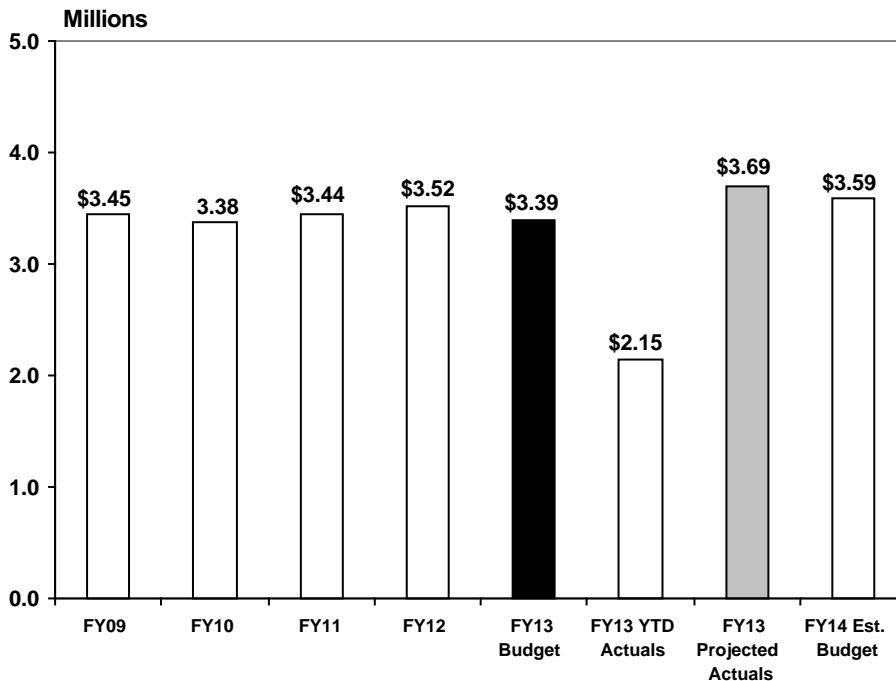
FY13 Budget: \$4,807,950

FY13 YTD Actual: \$2,355,122

FY13 Projected Actual: \$4,854,851

FY14 Estimated Budget: \$4,586,600

Monthly Totals: Budget vs Actuals

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 FY13. This indicates a recovering economy and a return of consumer spending. The FY14 estimated budget continues the modest upward trend in expected consumer spending.

FY12 Budget: \$3,296,405

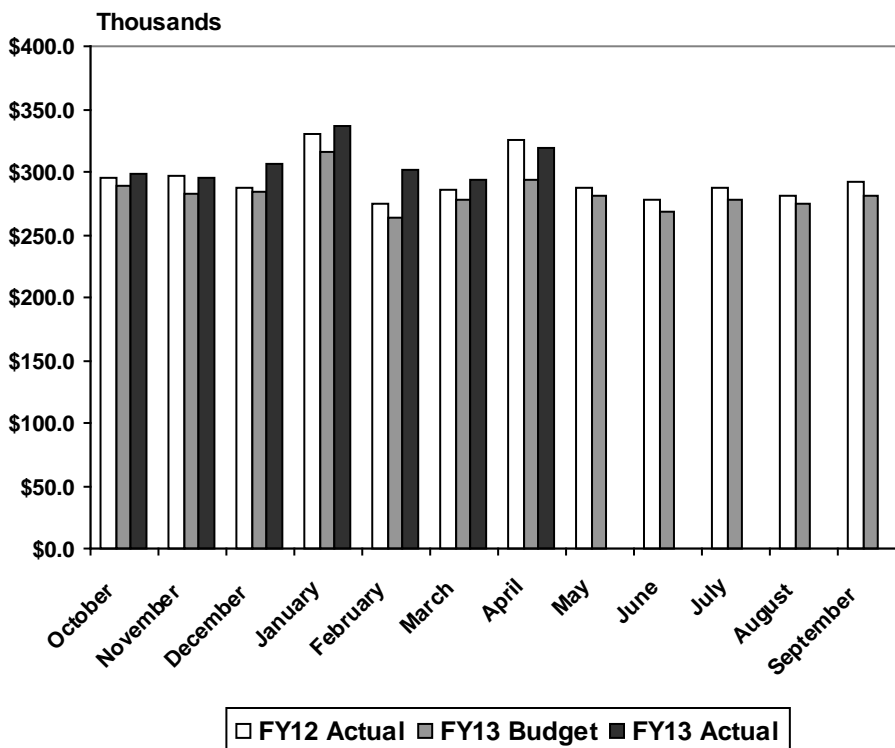
FY12 Actual: \$3,520,069

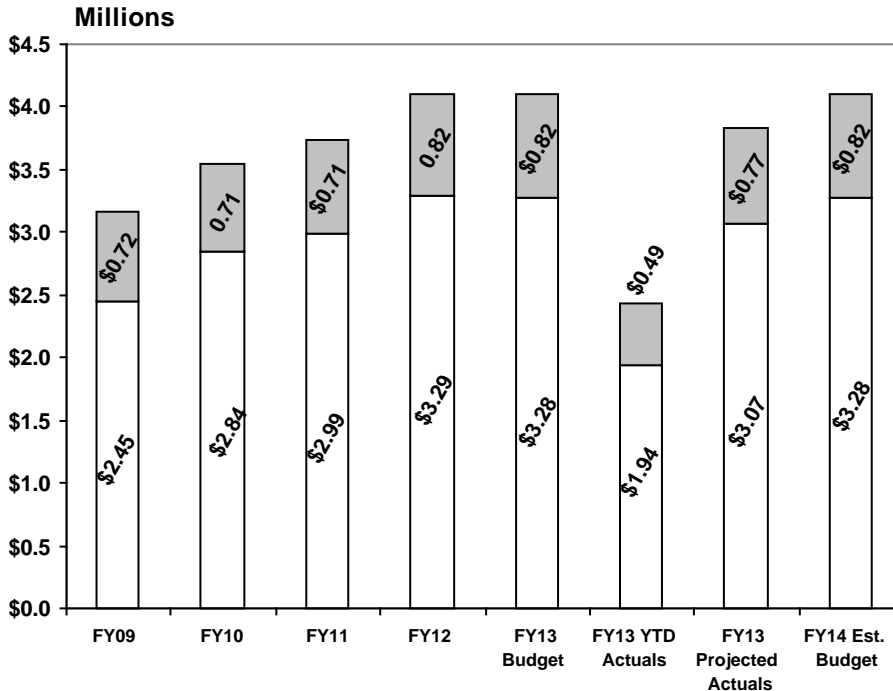
FY13 Budget: \$3,390,740

FY13 YTD Actual: \$2,149,986

FY13 Projected Actual: \$3,691,160

FY14 Estimated Budget: \$3,593,850

Monthly Totals: Budget vs Actuals

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 from FY09 to FY12. 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 contributed to the increase over the previous three years, while FY13 and FY14 revenues are projected to remain flat.

FY12 Budget: \$3,916,850

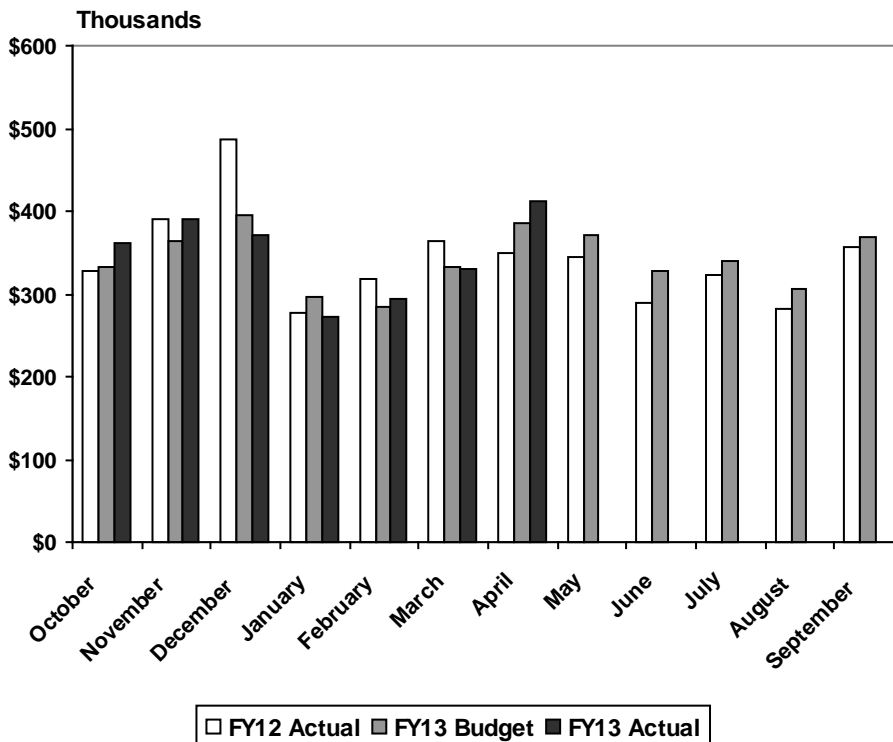
FY12 Actual: \$4,106,620

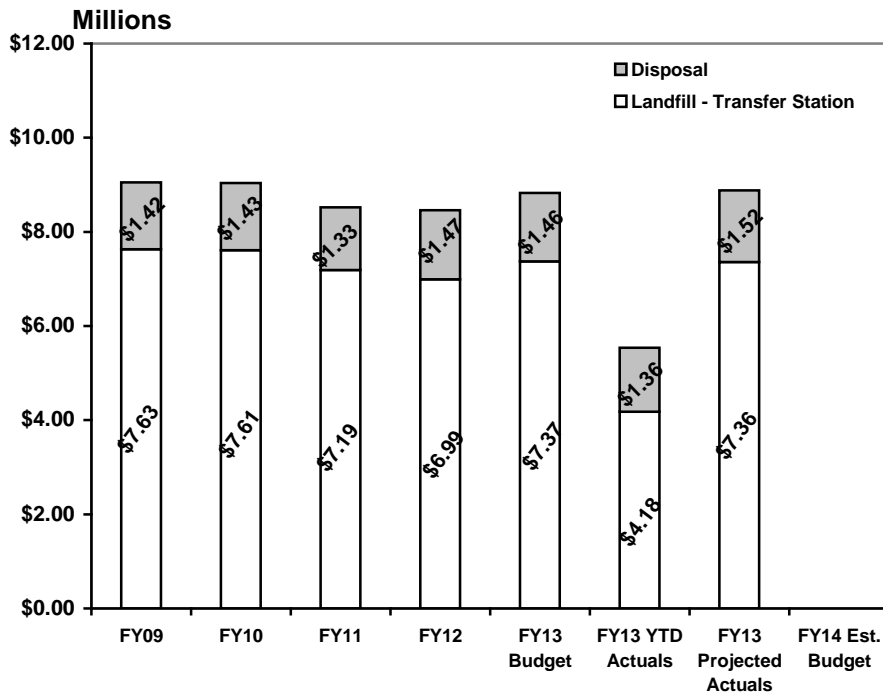
FY13 Budget: \$4,100,675

FY13 YTD Actual: \$2,428,964

FY13 Projected Actual: \$3,834,585

FY14 Estimated Budget: \$4,105,283

Monthly Totals: Budget vs Actuals

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 FY13 revenue increase results from an increase in the tipping fee, effective October 1, 2011. This balanced an expected decline in FY13 estimated revenues due to Wakulla County terminating its waste disposal agreement with the County in FY12. Currently, Leon County is negotiating a tipping fee with the City of Tallahassee due to reduced hauling rates. As such, the FY14 estimated forecast will remain unsolidified until the Board adopts a fee structure at the July budget workshops.

FY12 Budget: \$8,458,990

FY12 Actual: \$8,468,423

FY13 Budget: \$8,831,313

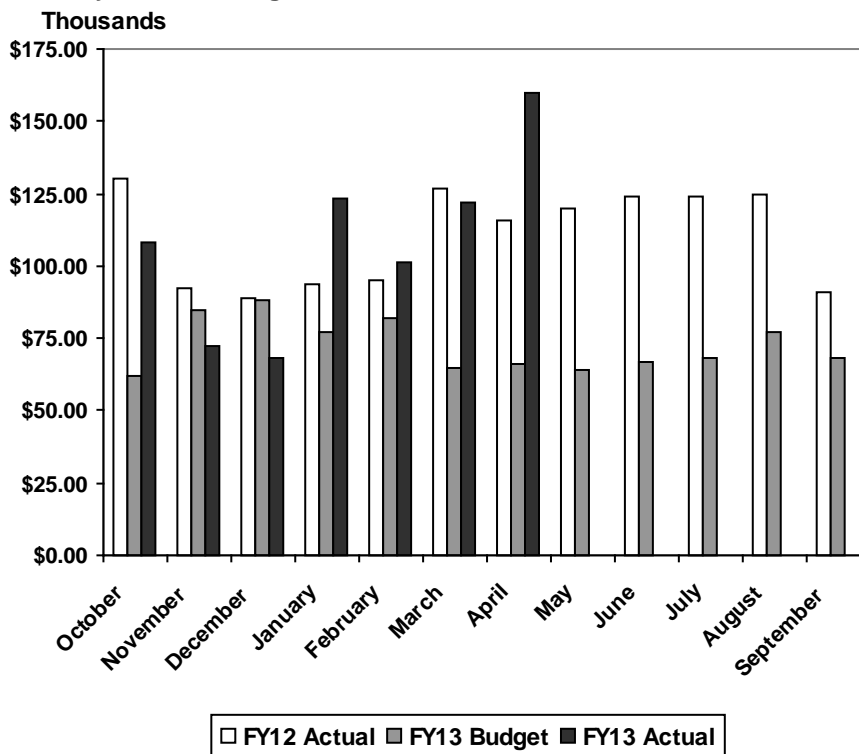
FY13 YTD Actual: \$5,541,725

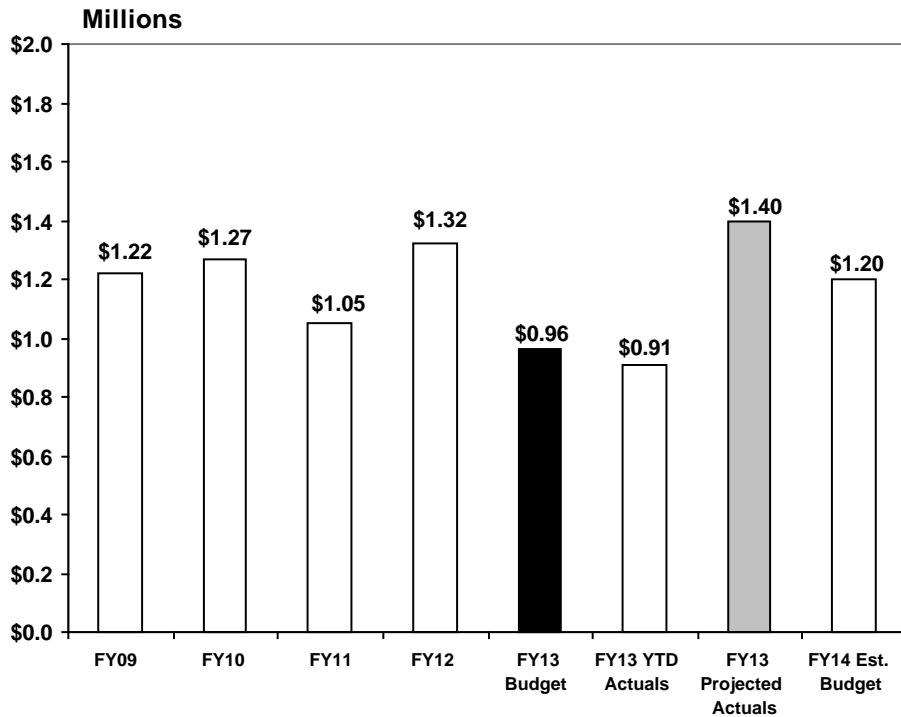
FY13 Projected Actual: \$8,880,900

FY14 Estimated Budget*

*Tipping fees are being settled subsequent to final negotiations with the City of Tallahassee.

Note: The Monthly Totals table does not include the Disposal Fee revenue as it is mainly collected in November and December which would skew the data.

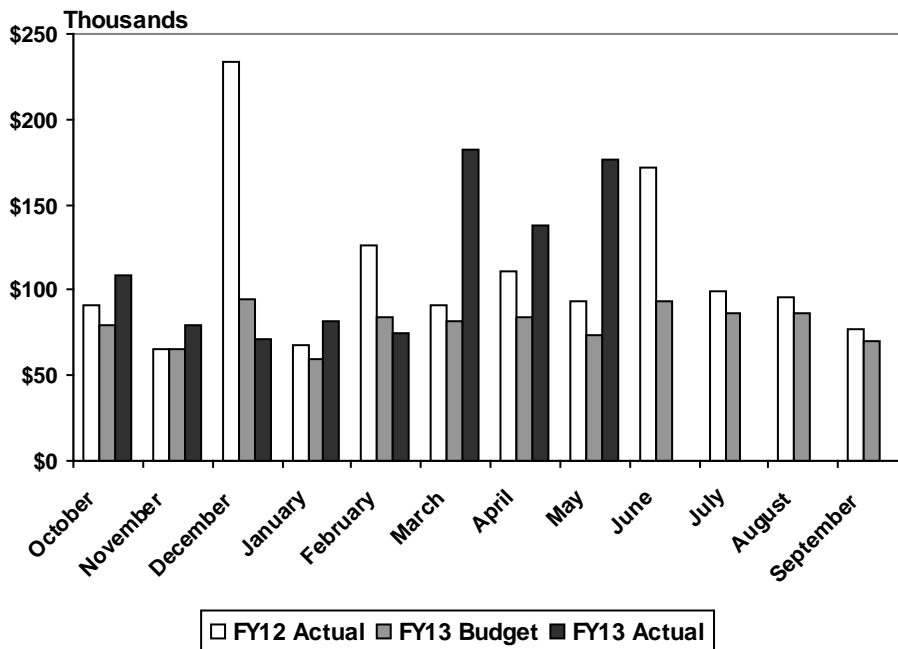
Monthly Totals: Budget vs Actuals

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 construction beginning to show signs of recovery, this revenue stream shows projections returning to FY09 and FY10 levels. 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 projected actuals contemplate a continued rebound.

Monthly Totals: Budget vs Actuals

FY12 Budget: \$994,175

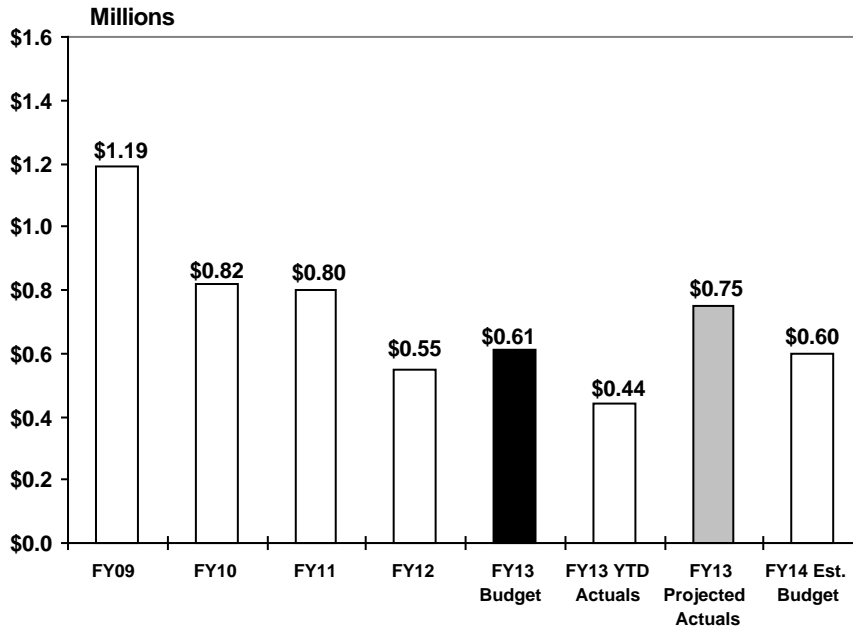
FY12 Actual: \$1,324,592

FY13 Budget: \$960,925

FY13 YTD Actual: \$911,954

FY13 Projected Actual: \$1,404,222

FY14 Estimated Budget: \$1,201,370

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:

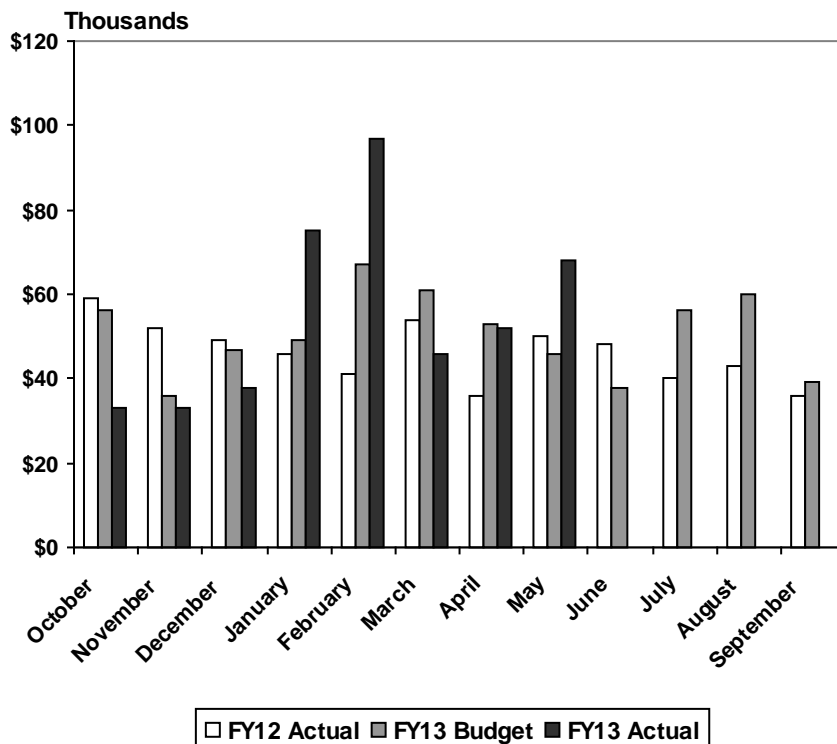
Environmental Permit Fees have experienced a sharp decrease correlating with the start of the recession in FY08.

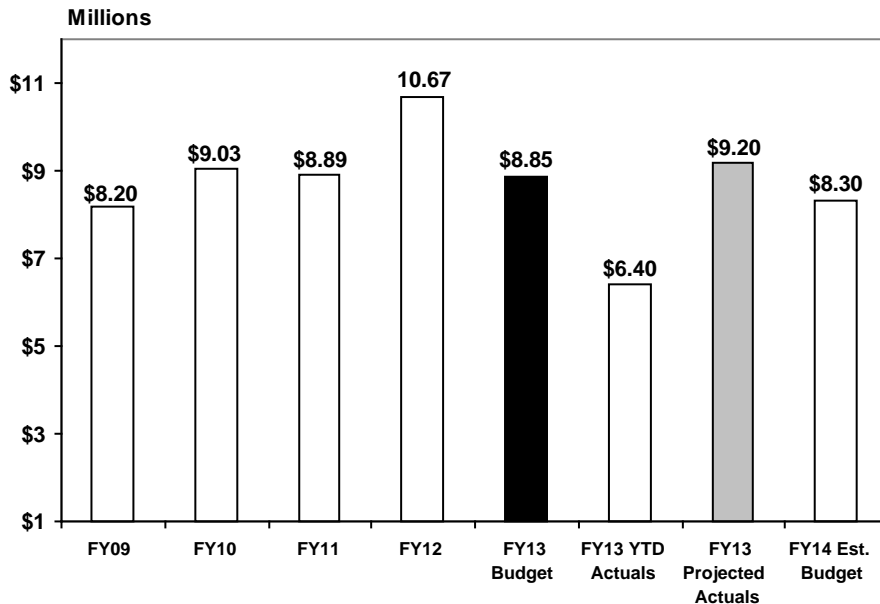
The persistent negative economic conditions in the construction industry continue to diminish revenue collection. To offset this decline in revenue, eight positions were eliminated in FY10. Recent development activity suggests a rebound in projected revenue collections for FY13. However, budgeted revenues are projected to remain consistent in FY14.

FY12 Budget: \$956,560
FY12 Actual: \$553,019

FY13 Budget: \$608,095
FY13 YTD Actual: \$442,407
FY13 Projected Actual: \$750,042

FY14 Estimated Budget: \$598,975

Monthly Totals: Budget vs Actuals

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.

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.

Trend:

An analysis of collections indicates a steady increase since FY09 due to rising call volumes and improved collection efficiency. This steady increase has offset the corresponding decline in dedicated property taxes that also fund ambulance services, resulting from the decline in property values and an established maximum annual millage rate.

FY12 Budget: \$9,167,500

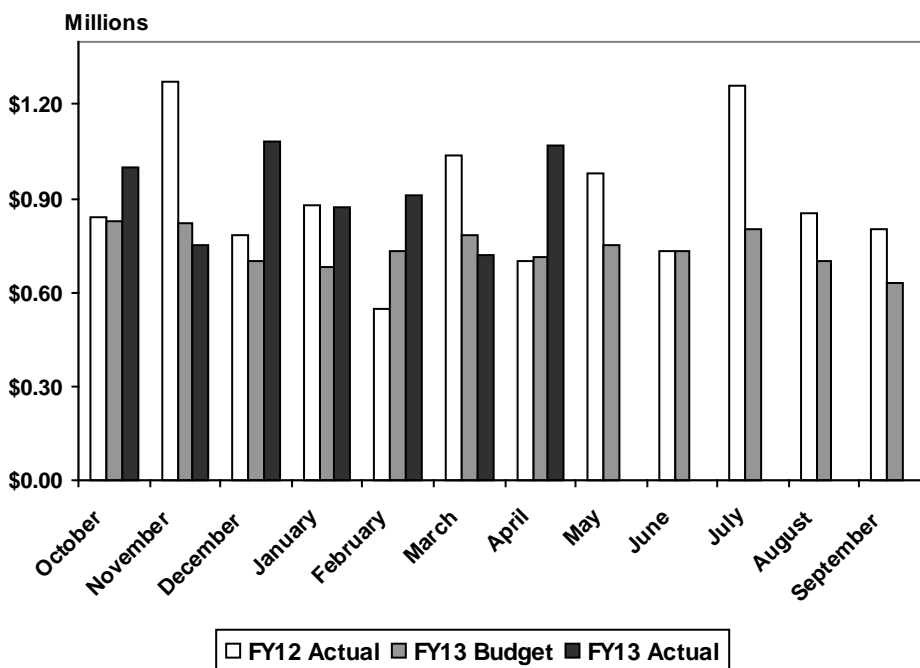
FY12 Actual: \$10,672,122

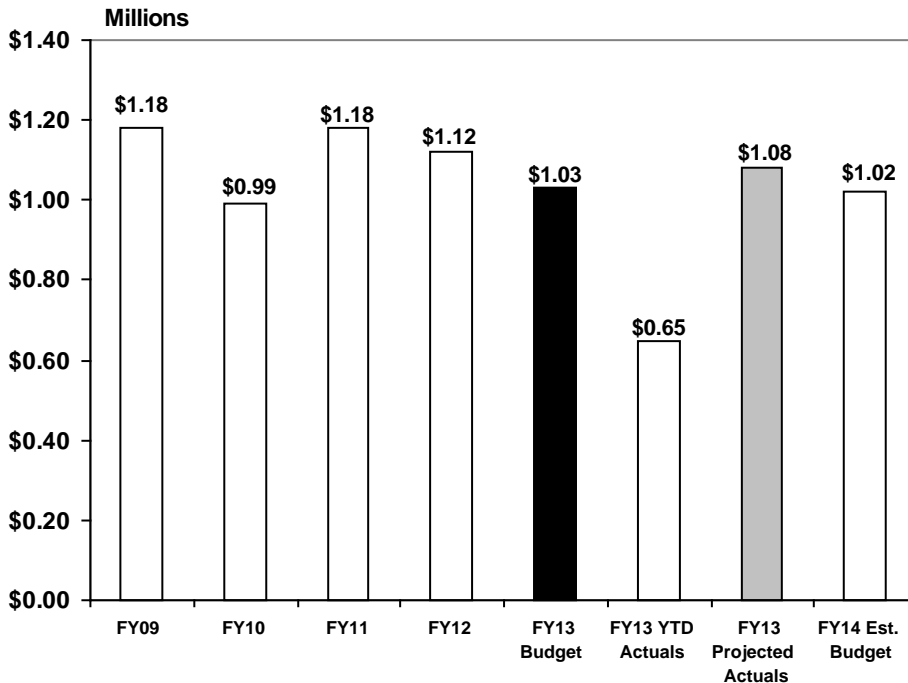
FY13 Budget: \$8,854,000

FY13 YTD Actual: \$6,396,012

FY13 Projected Actual: \$9,200,000

FY14 Estimated Budget: \$8,303,000

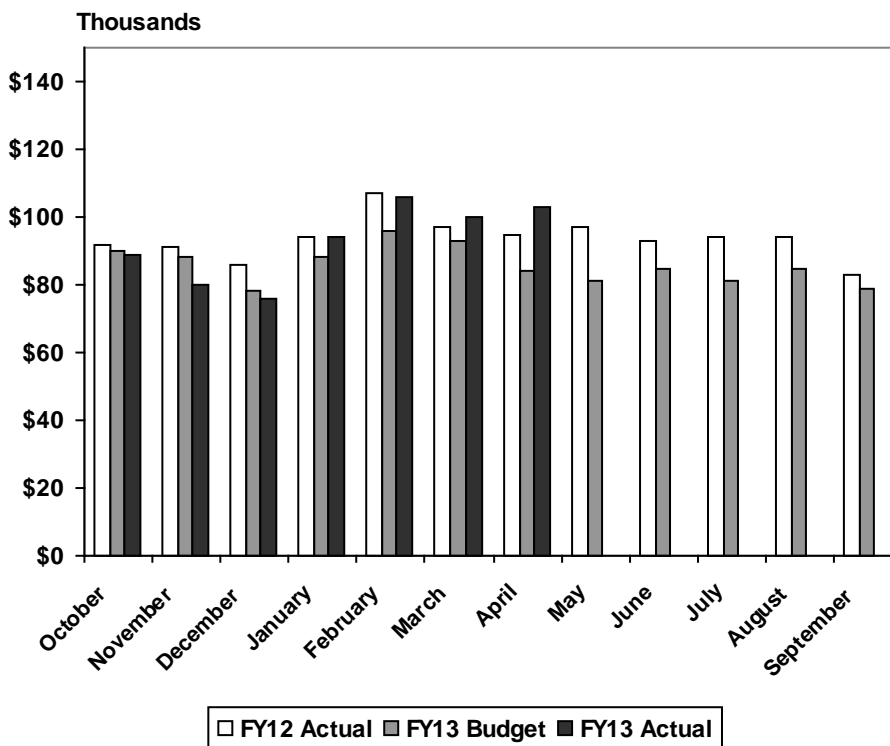
Monthly Totals: Budget vs Actuals

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 FY09. 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. FY13 and FY14 anticipated revenue is expected to decrease slightly as the number of judicial fee waivers continues. 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

FY12 Budget: \$1,119,005

FY12 Actual: \$1,123,094

FY13 Budget: \$1,027,520

FY13 YTD Actual: \$649,063

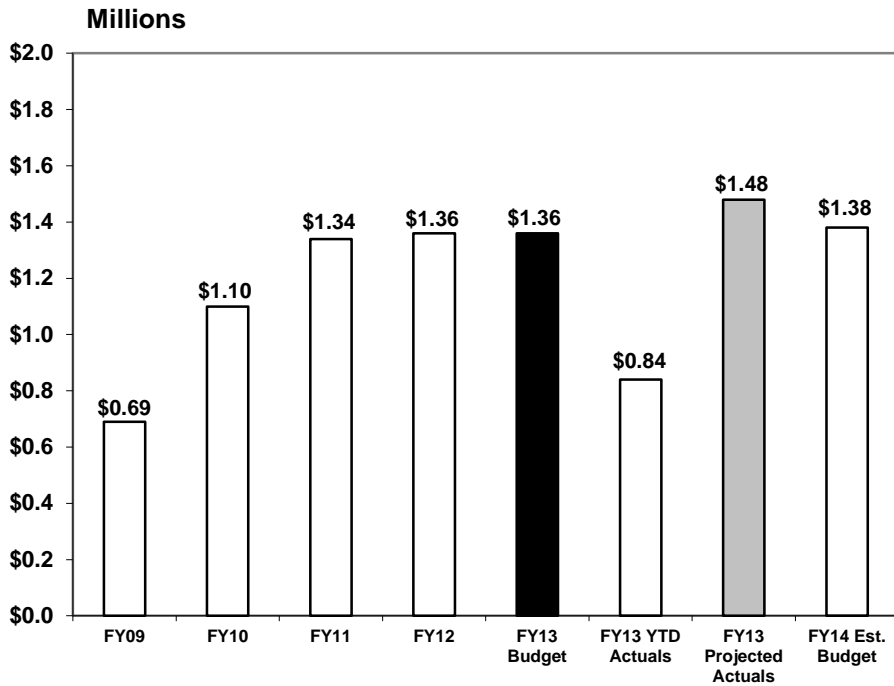
FY13 Projected Actual: \$1,081,551

FY14 Estimated Budget:

\$1,024,385

COURT FACILITIES FEES

Fiscal Year Actuals & Projections



Background:

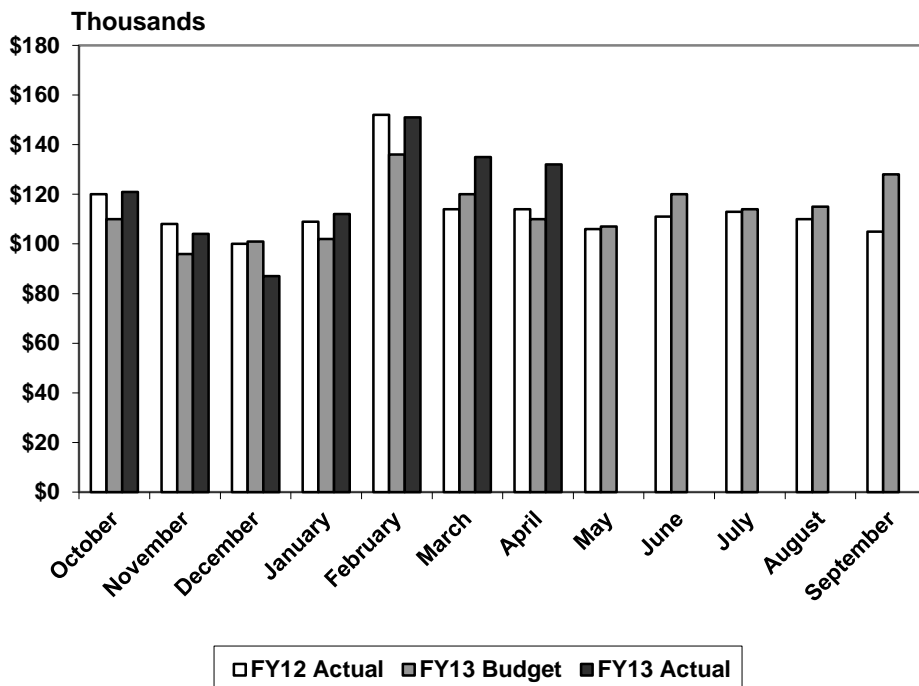
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). In FY09 the County collected \$1.9 million but expended more than \$11 million on behalf of the State Court system. On June 19, 2009 SB2108 was approved permitting counties to change 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 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 two years with the approved fee increase, FY11 and FY12 amounts are used to establish the base for moderate revenue increases in FY13 and FY14.

Monthly Totals: Budget vs Actuals



FY12 Budget: \$1,249,250

FY12 Actual: \$1,362,802

FY13 Budget: \$1,358,500

FY13 YTD Actual: \$841,381

FY13 Projected Actual: \$1,476,505

FY14 Estimated Budget: \$1,384,150

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/25/13

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY13 Adj. Budget</u>	<u>FY13 Expenditures</u>	<u>FY13 Budget \$ Balance</u>	<u>FY13 Budget % Balance Remaining</u>
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,214,235	667,817	546,418	45.00%
001	101	District 1	9,500	4,029	5,471	57.58%
001	102	District 2	9,500	920	8,580	90.31%
001	103	District 3	9,500	210	9,290	97.79%
001	104	District 4	9,500	3,251	6,249	65.78%
001	105	District 5	9,500	3,355	6,146	64.69%
001	106	At Large District 6	9,500	3,182	6,318	66.50%
001	107	At Large District 7	9,500	4,963	4,537	47.76%
001	108	Commissioners Account	24,065	7,021	17,044	70.83%
Subtotal:			1,304,800	694,749	610,051	46.75%
<u>County Administration</u>						
<u>Country Administration</u>						
001	110	Country Administration	533,160	295,303	237,857	44.61%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	820,719	481,138	339,581	41.38%
<u>Human Resources</u>						
001	160	Human Resources	1,185,071	574,750	610,321	51.50%
<u>Management Information Systems</u>						
001	171	Management Information Systems	5,258,278	3,272,647	1,985,631	37.76%
001	421	Geographic Information Services	1,830,088	1,171,948	658,140	35.96%
<u>Public Safety Complex</u>						
001	411	Public Safety Complex Technology	248,799	2,193	246,606	99.12%
Subtotal:			9,876,115	5,797,979	4,078,136	41.29%
<u>County Attorney</u>						
001	120	County Attorney	1,813,718	1,024,541	789,177	43.51%
Subtotal:			1,813,718	1,024,541	789,177	43.51%
<u>Department of Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	1,069,286	321,057	748,229	69.97%
106	978	Public Works Chargebacks	-675,000	-391,500	(283,500)	42.00%
<u>Operations</u>						
106	431	Transportation	4,375,001	1,819,195	2,555,806	58.42%
106	432	Right-of-Way	2,054,878	1,037,102	1,017,776	49.53%
123	433	Stormwater Maintenance	2,821,002	1,285,594	1,535,408	54.43%
<u>Engineering Services</u>						
106	414	Engineering Services	2,908,875	1,408,533	1,500,342	51.58%
<u>Fleet Maintenance</u>						
505	425	Fleet Maintenance	3,460,656	1,412,905	2,047,751	59.17%
<u>Mosquito Control</u>						
001	216	Mosquito Control	577,067	231,284	345,783	59.92%
125	214	Mosquito Control Grant ³	18,500	0	18,500	100.00%
<u>Parks & Recreation</u>						
140	436	Parks & Recreation	2,464,033	1,017,345	1,446,688	58.71%
Subtotal:			19,074,298	8,141,515	10,932,783	57.32%
<u>Department of Development Support & Env. Mgt</u>						
<u>Building Inspection</u>						
120	220	Building Inspection	1,027,174	518,759	508,415	49.50%
<u>Environmental Compliance</u>						
121	420	Environmental Compliance	1,242,959	677,241	565,718	45.51%
<u>Development Services</u>						
121	422	Development Services	662,666	322,829	339,837	51.28%
<u>Permit Compliance</u>						
121	423	Permit Compliance	490,244	234,212	256,032	52.23%
<u>Support Services</u>						
121	424	Support Services	342,946	169,437	173,509	50.59%
<u>DEP Storage Tank³</u>						
125	866	DEP Storage Tank	153,955	79,311	74,644	48.48%
Subtotal:			3,919,944	2,001,788	1,918,156	48.93%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/25/13

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY13</u> <u>Adj. Budget</u>	<u>FY13</u> <u>Expenditures</u>	<u>FY13 Budget</u> <u>\$ Balance</u>	<u>FY13 Budget</u> <u>% Balance Remaining</u>
<u>Department of Facilities Management</u>						
		<u>Facilities Management</u>				
001	150	Facilities Management	7,241,753	3,442,197	3,799,556	52.47%
		<u>Real Estate Management</u>				
001	156	Real Estate management	217,248	122,674	94,574	43.53%
		<u>Bank of America</u>				
165	154	Bank of America	791,285	306,622	484,663	61.25%
		<u>Huntington Oaks Plaza Operating</u>				
166	155	Huntington Oaks Plaza Operating	92,775	40,591	52,184	56.25%
		<u>Public Safety Complex</u>				
001	410	Public Safety Complex	824,639	6,462	818,177	99.22%
		Subtotal:	9,167,700	3,918,546	5,249,154	57.26%
<u>Department of PLACE</u>						
		<u>Capital Regional Transportation Planning Agency</u>				
001	402	Capital Regional Transportation Planning Agency	217,646	119,315	98,331	45.18%
		<u>Blueprint 2000</u>				
001	403	Blueprint 2000 ¹	61,082	32,873	28,209	46.18%
		<u>Planning Department</u>				
001	817	Planning Department	991,471	330,306	661,165	66.69%
		Subtotal:	1,270,199	482,494	787,705	62.01%
<u>Office of Financial Stewardship</u>						
		<u>Office of Management and Budget</u>				
001	130	Office of Management and Budget	576,090	320,325	255,765	44.40%
		<u>Purchasing</u>				
001	140	Procurement	230,626	120,034	110,592	47.95%
001	141	Warehouse	123,144	50,375	72,769	59.09%
001	142	Property Control	47,026	26,530	20,496	43.58%
		<u>Risk Management</u>				
501	132	Risk Management	229,490	115,487	114,003	49.68%
501	821	Workers Compensation Management / Insurance	2,763,400	2,038,294	725,106	26.24%
		Subtotal:	3,969,776	2,671,046	1,298,730	32.72%
<u>Office of Economic Development & Business Partnerships</u>						
		<u>Tourist Development</u>				
160	301	Administration	524,999	257,931	267,068	50.87%
160	302	Advertising	912,500	378,437	534,063	58.53%
160	303	Marketing	1,086,160	494,527	591,633	54.47%
160	304	Special Projects	150,000	29,168	120,832	80.55%
160	305	1 Cent Expenditures	5,162,282	263,708	4,898,574	94.89%
		<u>Econ. Dev. / Intergovernmental Affairs</u>				
001	114	Econ. Dev. / Intergovernmental Affairs	508,483	333,041	175,442	34.50%
		<u>M/W Small Business Enterprise</u>				
001	112	M/W Small Business Enterprise	231,804	99,264	132,540	57.18%
		Subtotal:	8,576,228	1,856,076	6,720,152	78.36%
<u>Office of Public Services</u>						
		<u>Library Services</u>				
001	240	Policy, Planning & OPS	889,927	404,585	485,342	54.54%
001	241	Public Library Services	2,482,313	1,190,592	1,291,721	52.04%
001	242	Collection Services	814,986	414,167	400,819	49.18%
001	243	Extension Services	2,332,415	1,210,851	1,121,564	48.09%
		<u>Emergency Medical Services</u>				
135	185	Emergency Medical Services	13,626,037	7,472,078	6,153,959	45.16%
		<u>Animal Services</u>				
140	201	Animal Services	1,935,688	486,233	1,449,455	74.88%
		Subtotal:	22,081,366	11,178,506	10,902,860	49.38%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/25/13

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY13 Adj. Budget</u>	<u>FY13 Expenditures</u>	<u>FY13 Budget \$ Balance</u>	<u>FY13 Budget % Balance Remaining</u>
<u>Office of Intervention & Detention Alternative</u>						
		<u>County Probation</u>				
111	542	County Probation Division	1,075,635	560,456	515,179	47.90%
		<u>Supervised Pretrial Release</u>				
111	544	Pretrial Release	972,498	485,013	487,485	50.13%
		<u>Drug & Alcohol Testing</u>				
111	599	Drug and Alcohol Testing	139,686	81,422	58,264	41.71%
		<u>FDLE JAG Grant Pretrial</u>				
125	982058	FDLE JAG Grant Pretrial	119,740	76,089	43,651	36.46%
		Subtotal:	2,307,559	1,202,980	1,104,579	47.87%
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	307,116	144,096	163,020	53.08%
		<u>Volunteer Center</u>				
001	113	Volunteer Center	161,077	71,534	89,543	55.59%
		<u>Housing Services</u>				
001	371	Housing Services	425,176	210,126	215,050	50.58%
161	808	Housing Finance Authority	230,495	0	230,495	100.00%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	5,963,579	1,824,409	4,139,170	69.41%
		<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	1,830,738	765,224	1,065,514	58.20%
		<u>SHIP 2011-2014</u>				
124	932043	SHIP 2011-2014	144,581	7,275	137,306	94.97%
		Subtotal:	9,300,107	3,082,001	6,218,107	66.86%
<u>Office of Resource Stewardship</u>						
		<u>Cooperative Extension</u>				
001	361	Extension Education	520,297	245,333	274,964	52.85%
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	274,154	116,305	157,849	57.58%
		<u>Solid Waste</u>				
401	435	Landfill Closure	546,483	0	546,483	100.00%
401	437	Rural Waste Collection Centers	878,398	431,710	446,688	50.85%
401	441	Transfer Station Operations	6,053,235	3,451,961	2,601,274	42.97%
401	442	Landfill	2,083,622	1,009,977	1,073,645	51.53%
401	443	Hazardous Waste	560,457	361,611	198,846	35.48%
401	471	Residential Drop Off Recycling	293,670	100,272	193,398	65.86%
		Subtotal:	11,210,316	5,717,169	5,493,147	49.00%
<u>Constitutional Officers²</u>						
		<u>Clerk of the Circuit Court</u>				
110	537	Circuit Court Fees	439,981	183,325	256,656	58.33%
001	132	Clerk Finance	1,403,766	584,903	818,864	58.33%
		<u>Property Appraiser</u>				
001	512	Property Appraiser	4,326,795	3,247,394	1,079,401	24.95%
		<u>Sheriff</u>				
110	510	Law Enforcement	31,330,378	20,886,919	10,443,459	33.33%
110	511	Corrections	29,952,612	19,968,408	9,984,204	33.33%
125	864	Emergency Management ³	121,155	0	121,155	100.00%
130	180	Enhanced 911	1,656,447	720,291	936,156	56.52%
		<u>Supervisor of Elections</u>				
060	520	Voter Registration	1,834,949	939,560	895,389	48.80%
060	521	Elections	1,200,855	952,371	248,484	20.69%
060	525	SOE Grants ³	53,801	53,801	0	0.00%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/25/13

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY13 Adj. Budget</u>	<u>FY13 Expenditures</u>	<u>FY13 Budget \$ Balance</u>	<u>FY13 Budget % Balance Remaining</u>
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,278,000	4,008,781	269,219	6.29%
145	513	Fire Service Fee	18,447	16,926	1,521	8.24%
123	513	Stormwater Utility Non Ad-Valorem	133,797	0	133,797	100.00%
135	513	Emergency Medical Services MSTU	33,080	23,380	9,700	29.32%
162	513	Special Assessment Paving	6,400	4,202	2,198	34.35%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,165	835	16.70%
401	513	Landfill Non-Ad Valorem	30,748	24,562	6,186	20.12%
Subtotal:			76,826,211	51,618,988	25,207,223	32.81%
<u>Judicial Officers</u>						
<u>Court Administration</u>						
001	540	Court Administration	280,703	86,879	193,824	69.05%
001	547	Guardian Ad Litem	20,006	9,565	10,441	52.19%
110	532	State Attorney	106,945	74,114	32,831	30.70%
110	533	Public Defender	130,450	21,572	108,878	83.46%
110	555	Legal Aid	124,297	60,792	63,505	51.09%
114	586	Teen Court	133,751	81,894	51,857	38.77%
117	509	Alternative Juvenile Program	77,136	40,005	37,131	48.14%
117	546	Law Library	52,203	8,774	43,430	83.19%
117	548	Judicial/Article V Local Requirements	74,562	74,562	0	0.00%
117	555	Legal Aid	52,203	38,500	13,703	26.25%
Subtotal:			1,052,256	496,657	555,599	52.80%
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	1,076,059	804,381	271,678	25.25%
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)	1,122,249	539,145	583,104	51.96%
145	838	City Payment, Tallahassee (Fire Fees)	5,879,213	0	5,879,213	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	21	74,244	99.97%
001	379	Youth Sports Teams	4,750	500	4,250	89.47%
001	820	Insurance Audit, and Other Expenses	866,481	562,460	304,021	35.09%
001	831	Tax Deed Applications	62,500	0	62,500	100.00%
110	508	Diversory Program	200,000	104,605	95,395	47.70%
110	620	Juvenile Detention Payment - State	1,250,000	754,307	495,693	39.66%
116	800	Drug Abuse	51,940	40,028	11,912	22.93%
140	843	Volunteer Fire Department	512,479	304,842	207,637	40.52%
131	529	800 MHZ System Maintenance	1,057,250	946,810	110,440	10.45%
502	900	Communications Control	481,695	276,303	205,392	42.64%
001	972	CRA-TIF PAYMENT	1,384,507	1,334,305	50,202	3.63%
<u>Interdepartmental Billing</u>						
		Countywide Automation	210,321	0	210,321	100.00%
		Indirects (Internal Cost Allocations)	-5,766,235	-5,766,235	0	0.00%
		Risk Allocations	1,130,302	750,209	380,093	33.63%
Subtotal:			10,334,776	1,156,181	9,178,595	88.81%
Total Operating			181,813,861	100,063,262	81,750,599	44.96%
Total Non-Operating			16,101,011	6,915,507	9,185,504	57.05%
Total CIP			87,939,423	17,652,767	70,286,656	79.93%
Operating Grants			491,992	140,387	351,605	71.47%
Non Operating Grants			11,711,009	2,807,599	8,903,410	76.03%
Total Debt Service			40,356,135	15,011,976	25,344,159	62.80%
Total Reserves			9,997,390	0	9,997,390	100.00%
TOTAL NET EXPENDITURES:			348,410,821	142,591,499	205,819,322	59.07%

Notes:

1. The Public Safety Complex budget was established to fund the salary and benefits and for maintenance, repair and information systems costs. Total expenses are shared with the City of Tallahassee.
2. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statutes.
3. Operating Grants include Mosquito Control, DEP Storage Tank, SHIP, Emergency Management and Elections.

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Est. Bal. (A)</u>	<u>FY13</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	17,869,005	32,260,401	27,380,660	55,030,468	50%
110	Fine and Forfeiture Fund	13,864,143	2,771,245	2,562,834	64,002,160	4%
	Subtotal:	31,733,147	35,031,646	29,943,495	119,032,628	25%

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

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	6,581,610	4,573,264	5,299,096	13,340,496	40%
111	Probation Services Fund	1,049,059	805,929	985,649	2,633,554	37%
114	Teen Court Fund	153,277	160,385	163,043	143,470	114%
116	Drug Abuse Trust Fund (C)	31,465	10,836	3,495	47,770	7%
117	Judicial Programs Fund	197,711	7,804	0	263,584	0%
120	Building Inspection Fund (D)	461,848	726,101	846,305	1,200,631	70%
121	Development Support Fund (D)	993,612	947,700	951,519	3,202,482	30%
122	Mosquito Control Fund (E)	867,629	N/A	N/A	N/A	N/A
123	Stormwater Utility Fund	2,371,441	870,700	1,026,258	5,106,249	20%
124	Ship Trust Fund	60	181	0	0	N/A
125	Grants	235,925	194,169	253,389	616,543	41%
125	Capacity Fees (F)	1,421,785	1,399,517	0	0	N/A
126	Non-Countywide General Revenue Fund (G)	5,339,665	4,051,182	5,277,048	18,142,911	29%
127	Grants (H)	133,482	172,681	189,378	60,000	N/A
130	911 Emergency Communications Fund	497,865	498,046	672,849	1,170,400	57%
131	Radio Communications Systems Fund (I)	996,376	576,864	148,458	1,065,791	14%
135	Emergency Medical Services Fund (J)	6,576,061	8,850,568	7,875,381	16,276,284	48%
140	Municipal Service Fund	3,651,748	2,837,041	1,728,641	6,616,465	26%
145	Fire Services Fund	847,864	461,994	301,912	6,394,772	5%
160	Tourist Development Fund (1st - 3rd & 5th Cent) (J)	987,699	1,588,471	1,409,849	3,215,785	44%
160	Tourist Development Fund - 4th Cent (K)	4,094,990	4,094,990	3,522,861	783,750	449%
161	Housing Finance Authority Fund (L)	870,900	896,829	707,197	30,495	2319%
162	Special Assessment Paving Fund	603,459	1,140,261	1,269,929	332,460	382%
164	Killearn Lakes Units I and II Sewer Fund	29,365	3,025	3,025	237,500	1%
165	Bank of America Building Op. Fund	2,914,032	2,599,522	2,688,675	2,319,458	116%
166	Huntington Oaks Plaza Fund	261,146	489,477	469,937	251,791	187%
	Subtotal:	42,170,073	37,957,536	35,793,895	83,452,641	43%

<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	19,494	20,016	17,216	954,880	
216	Debt Service - Series 1998B	141,987	142,788	142,788	2,830,195	
220	Debt Service - Series 2004	126,575	126,836	126,836	5,098,019	
	Subtotal:	288,056	289,641	286,841	8,883,094	

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY11</u> <u>Actual</u>	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Est. Bal. (A)</u>	<u>FY13</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)	45,905,556	44,952,099	14,928,168		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	2,344,364	2,759,818	370,294		
308	Local Option Sales Tax Fund (N)	26,154,707	24,487,497	3,999,669		
309	Local Option Sales Tax Extension Fund	7,748,941	8,123,268	2,927,561		
311	Construction Series 2003 A&B Fund	362,124	159,818	6,493		
318	1999 Bond Construction Fund	544,727	514,702	17,769		
320	Construction Series 2005	819,954	836,491	15,110		
321	Energy Savings Contract ESCO Capital Fund	29,535	19,961	20,193		
330	911 Capital Projects Fund	2,166,934	2,298,982	1,717,444		
341	Countywide Road District Fund - Impact Fee	1,992,830	2,029,339	308,945		
343	NW Urban Collector Fund - Impact Fee	468,636	437,226	64,140		
344	SE Urban Collector Fund - Impact Fee	869,062	493,100	109,617		
	Subtotal:	89,407,370	87,112,300	24,485,402		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (O)	6,998,573	6,116,122	4,888,044		
	Subtotal:	6,998,573	6,116,122	4,888,044		
<u>Internal Service Funds</u>						
501	Insurance Service Fund	7,494,505	2,234,940	2,179,328		
502	Communications Trust Fund	43,712	53,359	0		
505	Motor Pool Fund	(5,075)	15,242	0		
	Subtotal:	7,533,142	2,303,541	2,179,328		
TOTAL:		178,130,361	168,810,786	97,577,004		

Notes:

A. Balances are estimated as year ending for FY 2013.

B. FY 2013 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 are intended to show compliance with the County's policy for maintaining sufficient balances.

C. 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.

D. The increase in the Building fund balance and the leveling of the Development Support fund balance is reflective of an increase in building and development permitting.

E. Fund 122 was closed in FY12 and realigned under fund 001 due to the majority of funding coming from general revenue. The existing fund balance in fund 122 was transferred to the general fund at that time.

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 a decline in the receipt of ambulance fee billings.

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. The reduction in the Performing Arts fund balance reflects funds transferred to Blueprint 2000 for the construction of the outdoor amphitheater in Cascades Park.

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 2013 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 2013 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. Amount reflected in unrestricted retained earnings. The decline was anticipated due to the budgeting of \$1.6 million in fund balance to cover operating expenditures in FY 2013.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	22	10.8%	9,475,368	1,777,993	18.8%	7,697,375
General Government	35	10.8%	9,526,676	2,774,271	29.1%	6,752,405
Health and Safety	6	21.8%	19,202,370	6,796,084	35.4%	12,406,286
Physical Environment	31	21.3%	18,764,645	1,688,009	9.0%	17,076,636
Transportation	22	35.2%	30,970,364	4,616,410	14.9%	26,353,954
TOTAL	116	100%	\$87,939,423	\$17,652,767	20.1%	\$70,286,656

Notes: This Capital Improvement Program Summary reflects the adjusted budget and year to date activity from October 1, 2012 to April 25, 2013.

CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
045001	Apalachee Parkway Regional Park	819,693	175,007	21.4%	644,686
046008	Athletic Field Lighting	22,866	-	0.0%	22,866
085001	Eastside Library	60,000	8,690	14.5%	51,310
042005	Fort Braden Community Park	75,000	842	1.1%	74,158
082003	Fort Braden Renovations	28,000	23,975	85.6%	4,025
043007	Fred George Park	1,189,873	20,293	1.7%	1,169,580
046009	Greenways Capital Maintenance	165,087	91,443	55.4%	73,644
083001	Lake Jackson Branch Library	1,242,868	727,395	58.5%	515,473
076011	Library Services Technology	42,000	4,624	11.0%	37,376
086053	Main Library Improvements	166,278	10,953	6.6%	155,325
044002	Miccosukee Community Park	709,929	18,232	2.6%	691,697
044003	Miccosukee Greenways	533,166	56,423	10.6%	476,743
044001	Northeast Community Park	398,000	338,000	84.9%	60,000
046007	New Vehicles and Equipment	258,198	169,307	65.6%	88,891
043008	Okeeheepkee Prairie Park	802,554	35,588	4.4%	766,966
046001	Parks Capital Maintenance	513,926	83,509	16.2%	430,417
045007	Pedrick Road Pond Walking Trail	204,104	-	0.0%	204,104
046006	Playground Equipment Replacement	276,111	-	0.0%	276,111
047001	St. Marks Headwaters	1,709,538	-	0.0%	1,709,538
043010	Stoneler Road Park	175,000	13,711	7.8%	161,289
043003	Tower Road Park	33,177	-	0.0%	33,177
041002	Woodville Community Park	50,000	-	0.0%	50,000
TOTAL CULTURE AND RECREATION		9,475,368	\$1,777,993	18.8%	\$7,697,375

GENERAL GOVERNMENT

086011	Architectural & Engineering Services	86,196	51,752	60.0%	34,444
086025	BOA Building Acquisition/Renovations	2,053,984	1,160,777	56.5%	893,207
086054	Centralized Storage Facility	131,258	34,485	26.3%	96,773
086017	Common Area Furnishings	25,000	719	2.9%	24,281
086062	Community Services Building Roof Replacement	60,000	6,609	11.0%	53,391
086024	Courthouse Repairs	1,136,225	153,923	13.5%	982,302
086016	Courthouse Security	20,000	-	0.0%	20,000
086007	Courtroom Minor Renovations	178,854	3,836	2.1%	175,018
076023	Courtroom Technology	100,000	4,549	4.5%	95,451
076003	Data Wiring	25,000	2,334	9.3%	22,666
076004	Digital Phone System	150,000	145,478	97.0%	4,522
076063	E-filing System for Court Documents	138,200	-	0.0%	138,200
096015	Election Equipment	1,446,161	-	0.0%	1,446,161
076048	Electronic Timesheets	4,801	2,727	56.8%	2,074
086037	Elevator Generator Upgrades	632,250	46,032	7.3%	586,218
076008	File Server Maintenance	262,283	200,744	76.5%	61,540
076001	Financial Hardware and Software	29,119	2,156	7.4%	26,963
076055	GEM Technology	14,616	-	0.0%	14,616
086057	General County Maintenance and Minor Renovations	85,000	13,954	16.4%	71,046
026003	General Vehicle & Equipment Replacement	322,490	163,902	50.8%	158,588
083002	Huntington Oaks Plaza Building Improvements	429,033	249,754	58.2%	179,279
096019	Local Economic Stimulus Program	355,600	-	0.0%	355,600
076064	MIS Data Center/ Elevator Halon System	70,000	-	0.0%	70,000
076044	MIS Disaster Recovery	250,000	-	0.0%	250,000
076018	Network Backbone Upgrade	80,000	60,361	75.5%	19,639
086033	Parking Lot Maintenance	261,218	-	0.0%	261,218
076045	Property Appraiser Technology	178,167	88,760	49.8%	89,407
076051	Public Defender Technology	30,000	16,089	53.6%	13,911
076061	Records Management	205,584	53,000	25.8%	152,584
086041	Reduction of Emissions/Energy Improvements	238,792	65,321	27.4%	173,471
076047	State Attorney Technology	30,000	-	0.0%	30,000
076005	Supervisor of Elections Technology	25,000	11,423	45.7%	13,577
076024	User Computer Upgrades	448,123	233,769	52.2%	214,354
076042	Work Order Management	23,722	1,819	7.7%	21,903
TOTAL GENERAL GOVERNMENT		9,526,676	2,774,271	29.1%	\$6,752,405

HEALTH AND SAFETY

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Project Balance</u>
096008	Emergency Medical Services Facility	4,211,548	2,092,107	49.7%	2,119,441
076058	Emergency Medical Services Technology	54,570	31,520	57.8%	23,050
026014	EMS Vehicle & Equipment Replacement	860,500	81,107	9.43%	779,393
086031	Jail Roof Replacement	3,570,996	12,618	0.4%	3,558,379
096016	Public Safety Complex	10,453,095	4,578,733	43.8%	5,874,362
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
TOTAL HEALTH AND SAFETY		\$19,202,370	\$6,796,084	35.4%	\$12,406,286

Physical Environment

067002	BP 2000 Water Quality Enhancements	1,064,136	193,987	18.2%	870,149
064005	Bradfordville Pond 4 Outfall Stabilization	764,399	53,792	7.0%	710,607
064004	Bradfordville Pond 6 Rehabilitation	59,762	9,720	16.3%	50,042
065003	Brushy Creek Road Stormwater Control	43,999	37,776	85.9%	6,223
066001	CARDS: Stormwater Program Startup	17,708	0	0.0%	17,708
076009	Geographic Information Systems	293,029	217,843	74.3%	75,186
062005	Gum Road Target Planning Area	2,150,204	-	0.0%	2,150,204
036036	Hooklift Recycling Container Replacement	36,000	0	0.0%	36,000
036034	Household Hazard Waste Loading Ramp	26,850	12,809	47.7%	14,042
064001	Killearn Acres Flood Mitigation	835,582	381,573	45.7%	454,009
064006	Killearn Lakes Stormwater	734,796	35,433	4.8%	699,363
065001	Lafayette Street Stormwater	3,545,640	43,613	1.2%	3,502,027
062001	Lake Munson Restoration	268,306	-	0.0%	268,306
062002	Lakeview Bridge	763,701	2,599	0.3%	761,102
036002	Landfill Improvements	149,857	40,167	26.8%	109,690
063005	Lexington Pond Retrofit	4,903,782	73,229	1.5%	4,830,553
062004	Longwood Subdivision Retrofit	223,680	-	0.0%	223,680
076015	Permit & Enforcement Tracking System	319,562	57,436	18.0%	262,126
036035	Recycling Building Circulation Fan	16,500	-	0.0%	16,500
036032	Remedial Action Plan	307,171	-	0.0%	307,171
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	72,000	-	0.0%	72,000
036003	Solid Waste Heavy Equipment/Vehicle Replacement	88,127	36,796	41.8%	51,331
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	179,754	92,790	51.6%	86,964
066003	Stormwater Structure Inventory and Mapping	632,514	-	0.0%	632,514
026004	Stormwater Vehicle & Equipment Replacement	342,500	330,118	96.4%	12,382
066004	TMDL Compliance Activities	50,000	-	0.0%	50,000
036010	Transfer Station Heavy Equipment	410,829	-	0.0%	410,829
036023	Transfer Station Improvements	214,257	68,328	31.9%	145,929
TOTAL PHYSICAL ENVIRONMENT		18,764,645	1,688,009	9.0%	\$17,076,636

TRANSPORTATION

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Project Balance</u>
057916	2/3 Program - Terre Bonne	97,479	97,479	100.0%	-
026015	Arterial/Collector Roads Pavement Markings	154,296	44,599	28.9%	109,697
056001	Arterial/Collector Resurfacing	6,520,038	1,813,408	27.8%	4,706,630
054003	Bannerman Road	1,005,759	204,425	20.3%	801,334
054010	Beech Ridge Trail Extension	833,513	525	0.1%	832,988
055001	Buck Lake Road	50,000	3,718	7.4%	46,282
057900	CARDS Transportation Program: Start Up Costs	5,000	2,617	52.3%	2,383
056005	Community Safety & Mobility	1,427,093	29,068	2.0%	1,398,025
026010	Fleet Management Shop Equipment	80,413	13,611	16.9%	66,802
056007	Florida DOT Permitting Fees	50,000	-	0.0%	50,000
057001	Intersection and Safety Improvements	7,417,515	368,321	5.0%	7,049,194
055005	Lafayette Street Construction	386,735	274,368	70.9%	112,367
057005	Local Road Resurfacing	268,454	12,262	4.6%	256,192
051006	Natural Bridge Road	45,425	-	0.0%	45,425
053003	North Monroe Turn Lane	2,743,926	13,418	0.5%	2,730,508
026006	Open Graded Cold Mix Stabilization	1,351,989	700,347	51.8%	651,642
056011	Public Works Design & Engineering Services	60,000	16,358	27.3%	43,642
026005	Public Works Vehicle & Equipment Replacement	983,779	336,230	34.2%	647,549
053002	Pullen Road at Old Bainbridge Road	1,217,676	2,475	0.2%	1,215,201
051007	Springhill Road Bridge	259,097	63,693	24.6%	195,404
053005	Talpeco Road & Highway 27 North	281,580	11,620	4.1%	269,960
056010	Transportation and Stormwater Improvements	5,730,597	607,869	10.6%	5,122,728
TOTAL TRANSPORTATION		\$30,970,364	\$4,616,410	14.9%	\$26,353,954

Grants Program

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 \$11.7 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

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

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	FY13 Budget	FY13 Expended	Balance
Dev. Sup. & Environmental Management	0.02%	2,408	-	2,408
Facilities Management	0.01%	750	-	750
Public Services	4.99%	583,993	74,816	509,177
Human Services and Community Partnerships	4.90%	573,833	103,163	470,670
Resource Stewardship	1.31%	152,973	27,209	125,764
Public Works	74.90%	8,771,821	2,332,491	6,439,330
Intervention & Detention Alternatives	2.57%	300,954	193,831	8,577,990
Constitutional - Sheriff	9.46%	1,108,276	76,089	1,032,187
Miscellaneous	1.84%	216,001	-	216,001
TOTAL:	100%	11,711,009	2,807,599	8,903,410

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY13 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	2,408	-	100.00%
Subtotal:			2,408	-	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>Emergency Medical Services</u>					
961033*	DOH-EMS Match M0004	Funds to provide CPR training to citizens in Leon County	1,911	1,629	14.76%
961034*	DOH-EMS Match M0005	Funds to provide Operational Surveillance Software	41,770	-	100.00%
961042*	DOH-EMS Match M1071	Funds to provide training and education for AEDs	34,320	300	99.13%
961043*	DOH-EMS Match M1072	Funds to provide CPR kits for training Leon county citizens in CPR	21,055	12,578	40.26%
961045*	DOH-EMS Equipment	Funds to provide training equipment for Paramedics and EMTs	60,000	49,526	17.46%
<u>Library Services</u>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	56,556	-	100.00%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	60,887	5,814	90.45%
913032	Friends-Main Library Tribute	Annual donation in support the Library	16,915	-	100.00%
913045	Friends-Literacy	Annual donation in support of basic literacy	32,401	4,711	85.46%
913082*	Ralph Cook Trust	A specific patron donation earmarked for the Library	23,390	-	100.00%
913115*	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	57,547	258	99.55%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	177,241	-	100.00%
Subtotal:			583,993	74,816	87.19%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY13 Budget	Spent	% Unspent
Human Services and Community Partnerships					
<u>Health & Human Services</u>					
933015	Closing The Gap	Funds to promote coordinated efforts to reduce and eliminate racial and ethnic health disparities	45,775	-	100.00%
<u>Housing Finance Authority</u>					
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	315	112	64.44%
932015	Florida Hardest Hit Program	Funding to provide foreclosure prevention assistance to program eligible residents	20,803	5,796	72.14%
932035	CDBG Emergency Housing Grant	Funding to assist in housing rehabilitation for income eligible homeowners affected by the March 2009 flooding event.	128,696	54,185	57.90%
932072	CDBG Disaster Recovery -HOPE Community	Funding for rental housing assistance	317,304	-	100.00%
932060	CDBG Disaster Recovery - Admin	Program funding to support administration of CDBG Disaster Recovery Grant	58,064	43,070	25.82%
<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%
Subtotal:			573,833	103,163	82.02%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY13 Budget	Spent	% Unspent
<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	83,013	-	100.00%
915011	Climate Action Summit	Funding to support the county sustainability initiative	27,157	27,209	-0.19%
<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	513	-	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	28,333	-	100.00%
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.	13,957	-	100.00%
Subtotal:			152,973	27,209	82.21%
<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	56,743	7,738	86.36%
001000*	Side Walks District 1		13,033	-	100.00%
002000*	Side Walks District 2		23,058	-	100.00%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	37,408	-	100.00%
004000*	Side Walks District 4		51,299	-	100.00%
005000*	Side Walks District 5		5,979	-	100.00%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY13 Budget	Spent	% Unspent
<u>Public Works</u>					
<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	53,667	38,712	27.87%
921116*	Miccosukee 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.	6,173	467	92.43%
921126*	Chaires Community Center		7,212	-	100.00%
921136*	Woodville Community Center		20,056	-	100.00%
921146*	Fort Braden Community Center		17,487	597	96.59%
921156*	Bradfordville Community Center		7,706	-	100.00%
<u>Engineering Services</u>					
916016	DOT Big Bend Scenic Byway		72,264	-	100.00%
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	3,662,289	363,938	90.06%
932067	CDBG Disaster Recovery	Program funding to create an emergency access corridor for Fairbanks Ferry residents outside of the flood plain	335,603	282,817	15.73%
932069	DREF-Oakridge Flooded Property Acquisition		1,585,523	126,647	92.01%
932071	DREF-Capital Cascade Trail, Segment 3	Program funding to address infrastructure and public facility projects directly related to Tropical Storm Fay	1,660,959	1,511,575	8.99%
932073	DREF-Lakeside Flood Control		647,211	-	100.00%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	65,635	-	100.00%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	370,518	-	100.00%
009012	Significant Benefit District 4	Fee paid by developers to County for road and safety improvements	62,499	-	100.00%
Subtotal:			8,771,821	2,332,491	73.41%

Leon County Government

FY 2013 Mid-Year Performance and Financial Report

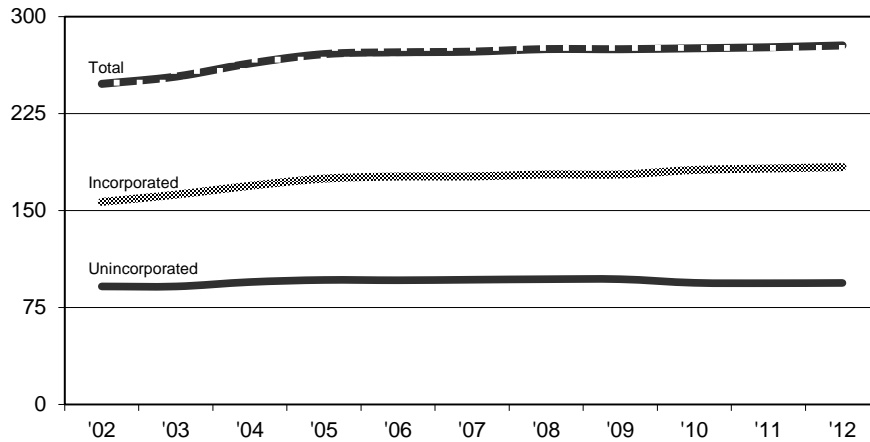
Grants Program Summary *Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY13 Budget	Spent	% Unspent
<u>Intervention and Det. Alternatives</u>					
<u>Supervised Pre-trial Release</u>					
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	248,694	148,735	40.19%
<u>Judicial</u>					
943083	DCF - Drug Testing	Funding received to pay for testing and treatment costs related to Adult Drug Court	52,260	45,096	13.71%
Subtotal:			300,954	193,831	35.59%
<u>Constitutionals</u>					
<u>Sheriff</u>					
952020	Sheriff-E911 Grant	Funds to purchase and install a new E911 system in the Joint Dispatch Center	988,536	-	100.00%
982058	FDLE JAG Grant	Federal Stimulus funding allocated through JAG to be utilized purchasing computer equipment for the Leon County Sheriffs and Tallahassee Police departments	119,740	76,089	36.45%
Subtotal:			1,108,276	76,089	93.13%
<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	151,001	-	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	65,000	-	100.00%
Subtotal:			216,001	-	100.00%
TOTAL:			11,711,009	2,807,599	76.03%

Community Economic Profile

Population

Thousands



Sources:

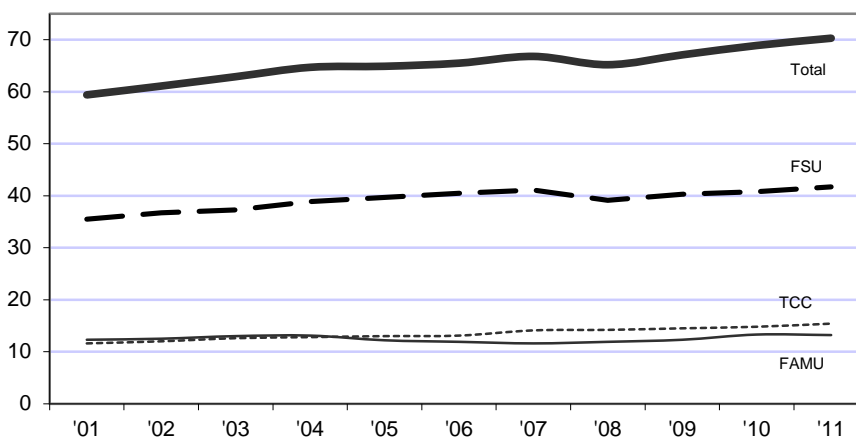
- 2012, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2012.
- 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2010.
- 2010 United States Census

According to the 2010 United States Census data and 2012 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 277,670; 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 2012 estimates, the total population has seen a 0.50% increase since the 2010 Census. Population estimates include higher education enrollment.

Leon County had the second highest growth rate of neighboring counties since the 2010 Census behind only Gadsden County: Gadsden (2.4%), Leon (0.8%), Wakulla (0.0%), and Jefferson (-1.9%).

Higher Education Enrollment

Thousands



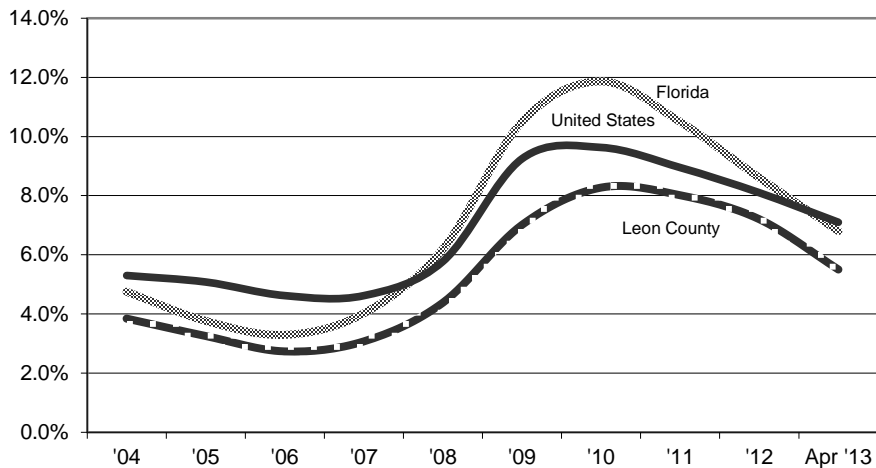
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2012 decreased 3% from 2011 to 68,201, down from the 2% increase in the previous year.

In the last decade, TCC has had the highest overall average enrollment increase (2.21%), followed by FSU (1.35%) and FAMU (-0.34%).

Community Economic Profile

Unemployment Statistics



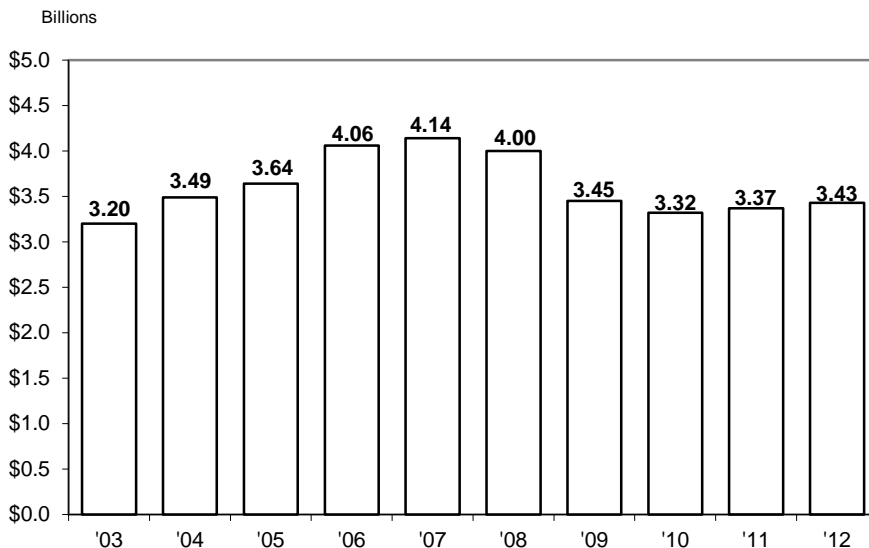
*Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 2004 through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 70% increase in unemployment compared to Leon County's 60% 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 April 2013 rate of 5.5% is a decrease from the 6.7% unemployment rate in April of 2012.

*FY12 Unemployment data released 3/18/2013.

Taxable Sales



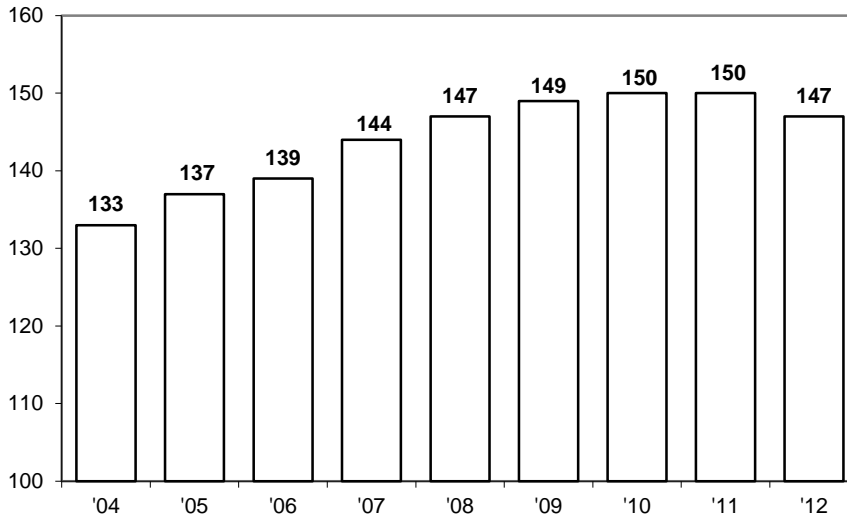
Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

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 beginning in 2003 and peaking 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% and continued with a \$60 million increase in 2012.

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 1.6% annually. This growing trend slowed in 2010 as the County's labor force from 2010 to 2011 remained flat. In 2012 the labor force had its first decline since 2002 decreasing -2.0%

Employment by Industry – 2002 vs. 2012

Industry	Employees 2002	% Labor Force	Employees 2012	% Labor Force	% Change
Government	62,000	38.5%	60,600	37.1%	-2.3%
Education and Health Services	16,900	10.5%	19,900	12.2%	17.8%
Professional and Business Services	17,200	10.7%	17,900	10.9%	4.1%
Retail Trade	18,100	11.2%	17,400	10.6%	-3.9%
Leisure and Hospitality	13,600	8.4%	16,700	10.2%	22.8%
Other Services	5,800	3.6%	6,800	4.2%	17.2%
Financial Activities	7,500	4.7%	7,100	4.3%	-5.3%
Construction	7,200	4.5%	5,800	3.5%	-19.4%
Manufacturing	4,200	2.6%	3,200	2.0%	-23.8%
Information	3,600	2.2%	3,300	2.0%	-8.3%
Wholesale	3,200	2.0%	3,200	2.0%	0.0%
Transportation, Warehousing, and Utilities	1,900	1.2%	1,600	1.0%	-15.8%
Total	161,200	100.0%	163,500	100.0%	1.4%

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

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

The percentage of the labor force for Government has decreased since 2002, while Education and Health Services, Professional and Business Services, Retail Trade and Leisure and Hospitality have all increased, which reflects a more diverse economy.

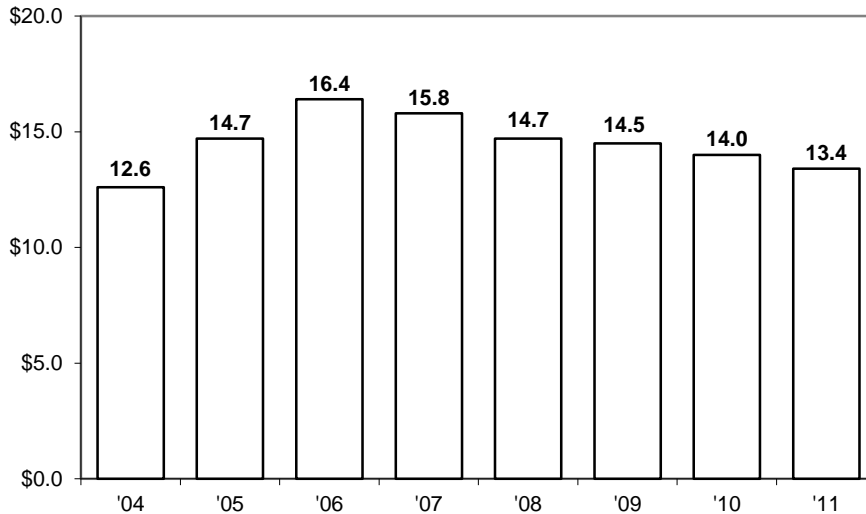
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, Other Services and Professional and Business Services. Manufacturing has seen the largest decrease, followed by Construction, Transportation Warehousing, and Utilities.

As a whole, these industries have seen a 1.4% increase in employment over the past ten years, with 163,500 employees in 2012.

Community Economic Profile

Taxable Value

Billions

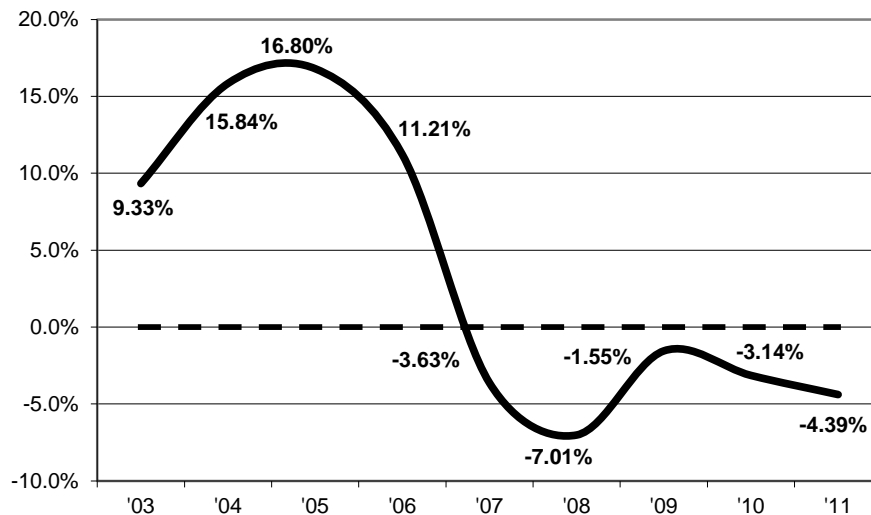


Certification of Final Taxable Value, Forms DR-422
 *Forms DR-420 are estimated values

Taxable values increased steadily from 2004 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. In the past 5 years, valuations have decreased by \$2.6 billion or 16% and are largely due to the continuing recession and a repressed housing market.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g., 2012 valuations are used to develop the FY 2013/2014 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-422
 *Forms DR-420 are estimated values

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in more than five years. The continued decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by a six-year fluctuating decline (3.6%, 7%, 1.6%, 3.1%, and 4.4% respectively).

Community Economic Profile**Principal Taxpayers**

2011			2012		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$126,492,644	\$2,521,295	Smith Interest General Partnership	\$123,896,491	\$2,498,478
Century Link	\$111,861,495	\$2,186,944	Century Link	\$119,969,285	\$2,391,564
Tallahassee Medical Center, Inc.(1)	\$68,777,575	\$1,366,817	Florida Gas Transmission Company	\$83,848,719	\$1,397,345
Wal-Mart Stores, Inc	\$55,513,019	\$1,270,861	Tallahassee Medical Center, Inc.(1)	\$65,332,567	\$1,323,729
DRA CRT Tallahassee Center, LLC(2)	\$60,742,063	\$1,207,127	DRA CRT Tallahassee Center, LLC(2)	\$59,943,628	\$1,214,534
Talquin Electric Coop, Inc.	\$63,750,366	\$1,033,942	Talquin Electric Coop, Inc.	\$64,676,443	\$1,074,171
St. Joe Company	\$49,995,332	\$992,447	Wal-Mart Stores, Inc	\$52,455,074	\$1,019,974
Comcast Cablevision	\$49,615,414	\$909,329	St. Joe Company	\$45,737,053	\$922,141
Capital City Bank	\$38,859,823	\$756,665	Capital City Bank	\$37,513,217	\$737,912
Northwood Associates, LLC	\$30,698,518	\$610,418	Comcast Cablevision	\$39,171,835	\$735,050
Total	\$656,306,249	\$12,855,845	Total	\$692,544,312	\$13,314,898

Notes:

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

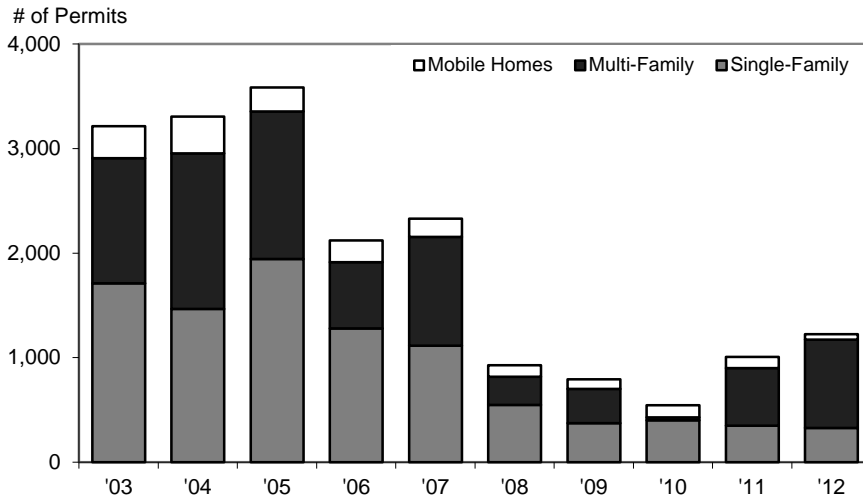
The taxable value of Leon County's Top Ten Taxpayers increased by \$36 million from 2011 to 2012; this 6% increase in value led to a corresponding increase in total taxes paid based on total taxable value.

(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

Community Economic Profile

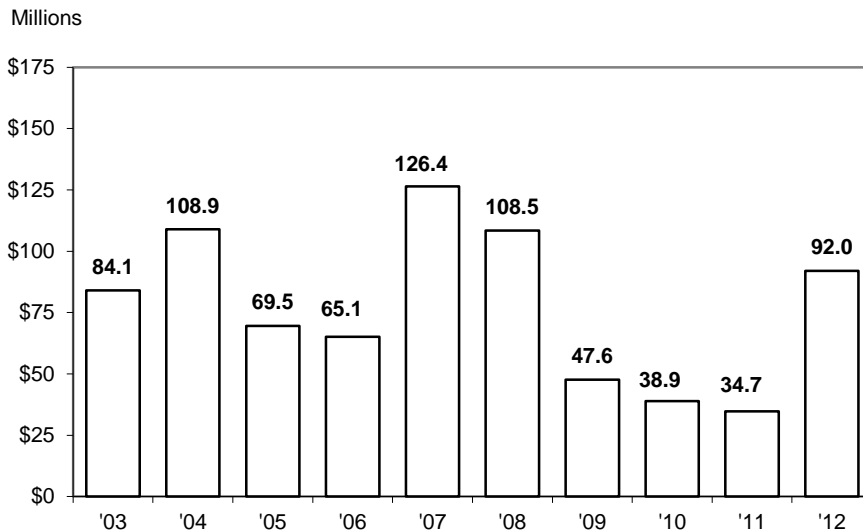
Residential Building Permits



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

Total countywide residential building permits grew relatively steady and peaked in 2005. However, signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2010, total Residential Building Permits decreased by 85% from peak 2005 levels. An increase in 2012 permits of 19% over 2011 numbers were aided by multi-family permits which grew from 27 in 2010 to 847 in 2012.

Value of Commercial Permits

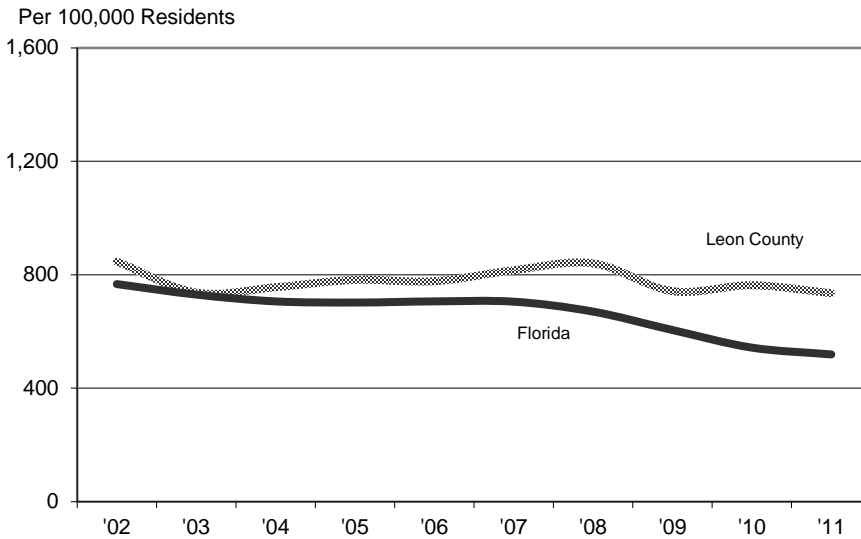


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been volatile. Spikes in 2004 and 2007 were both followed by reductions in following years, with a significant decrease in 2009. The values of commercial permits fell by 56% in 2009; and have dropped 72% in 2011 from peak values in 2007. This decline was followed by the largest rebound since 2007 as values increased 165% in 2012.

Community Economic Profile

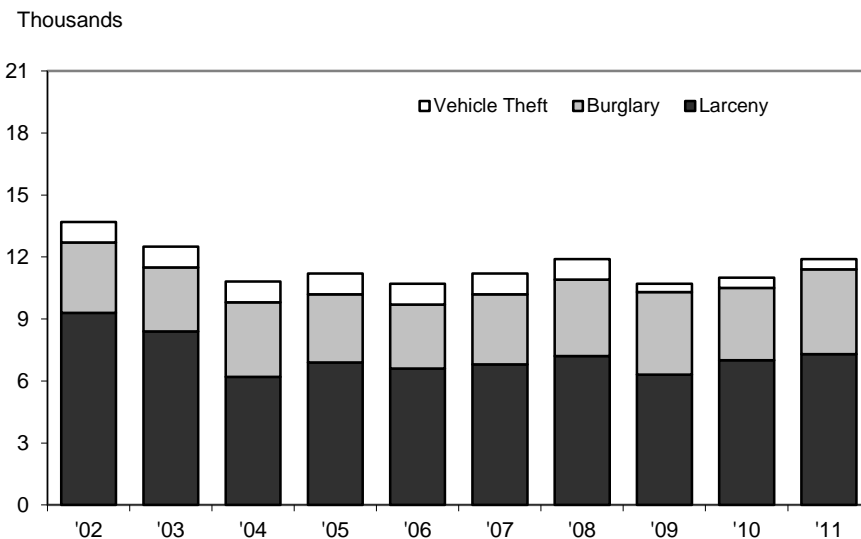
Violent Crime Rate



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 2011, Leon County saw a 3.6% decrease in violent crimes committed per 100,000 people.

Crimes Against Property in Leon County



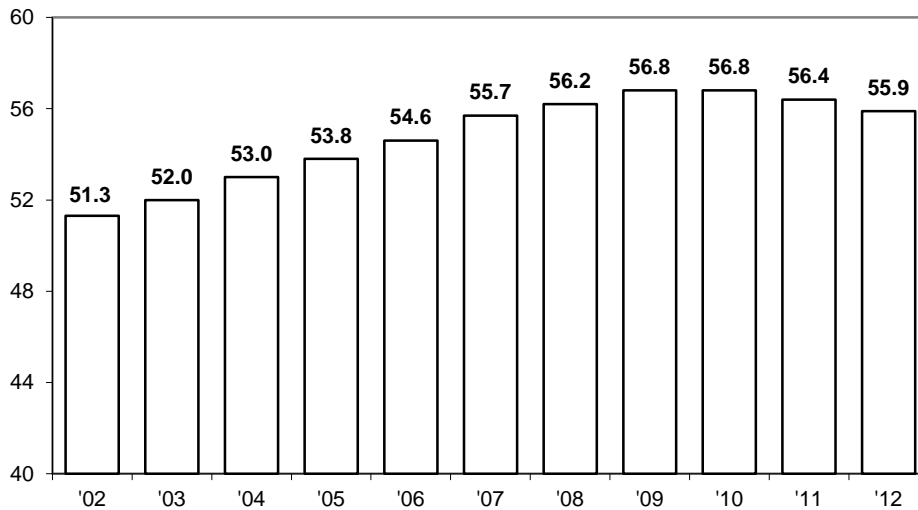
Generally, property crime in Leon County has fluctuated since 2002. Over a ten-year period, there has been an average of 2.5% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Burglary (15.5%), motor vehicle theft (5.2%), and larceny (4.5%) were all contributing factors for the 2011 rise in property crimes (7.5%) in Leon County compared to the rest of the State of Florida that saw a 0.3% decline in property crimes.

Community Economic Profile

Homestead Parcels

Hundreds

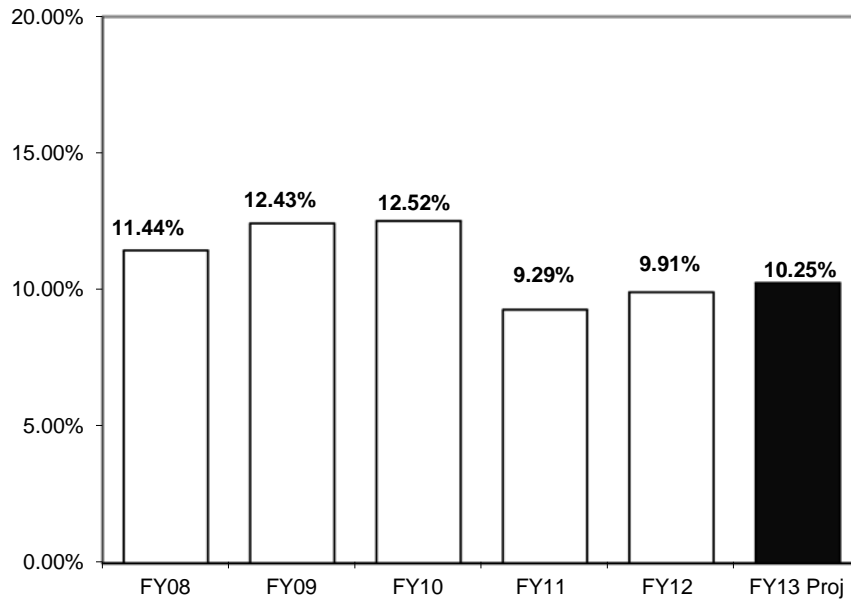


Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels has remained steady at an average of .90% growth per year since 2002. However, from 2010 to 2012 there has been a slight decrease with 894 fewer homesteaded parcels, or a 1.57% decline.

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.

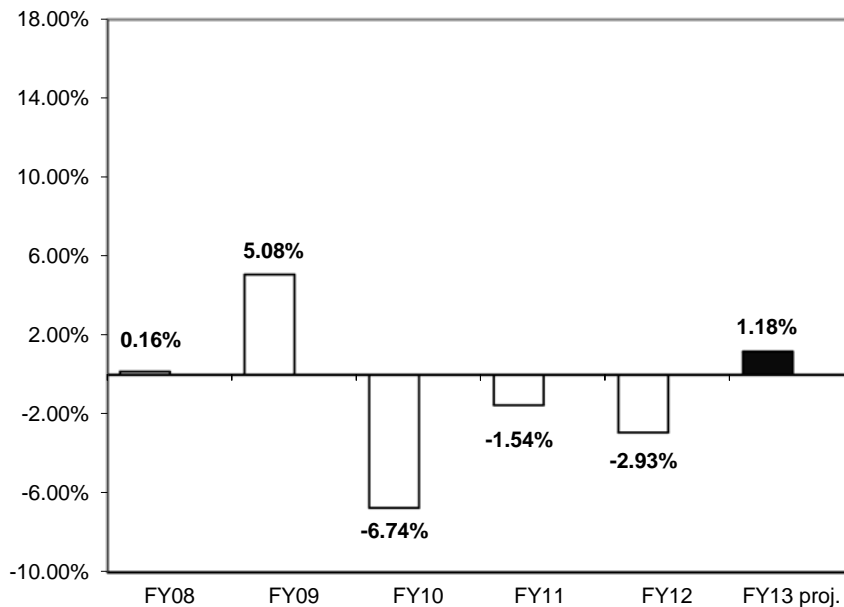
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projections and account for a significant portion of actual intergovernmental revenues. Intergovernmental revenues are trending up due to increased grant funding.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2012 TRIM AD

Property Tax Revenues

Rate of Change



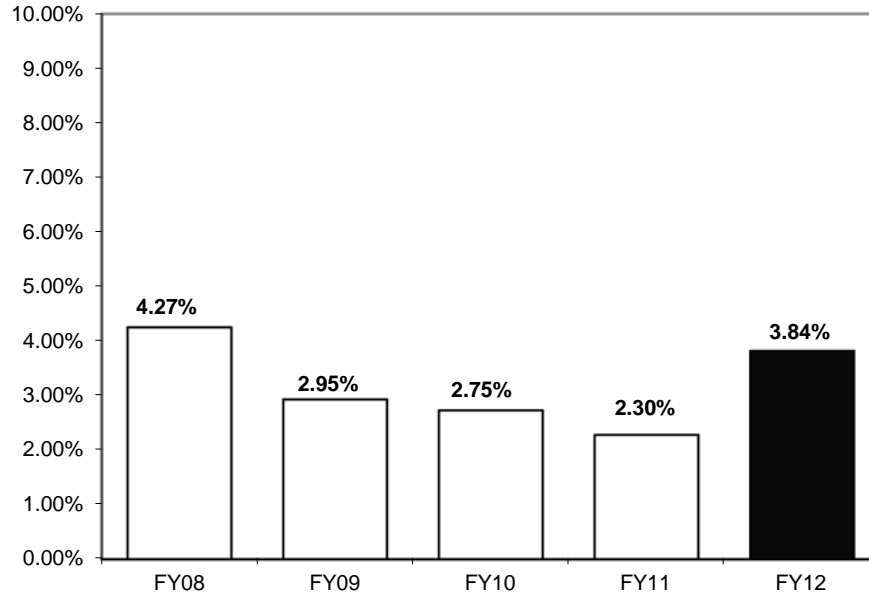
Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue.

The Board adopted the rolled back 8.1344 rate for FY13. The projected rate of change in FY13 is an increase of 1.18% due to a moderate incline in property values from the previous year.

By adopting the rolled back rate the board maintains the total tax collection level at 0.5 percent less than FY2012.

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

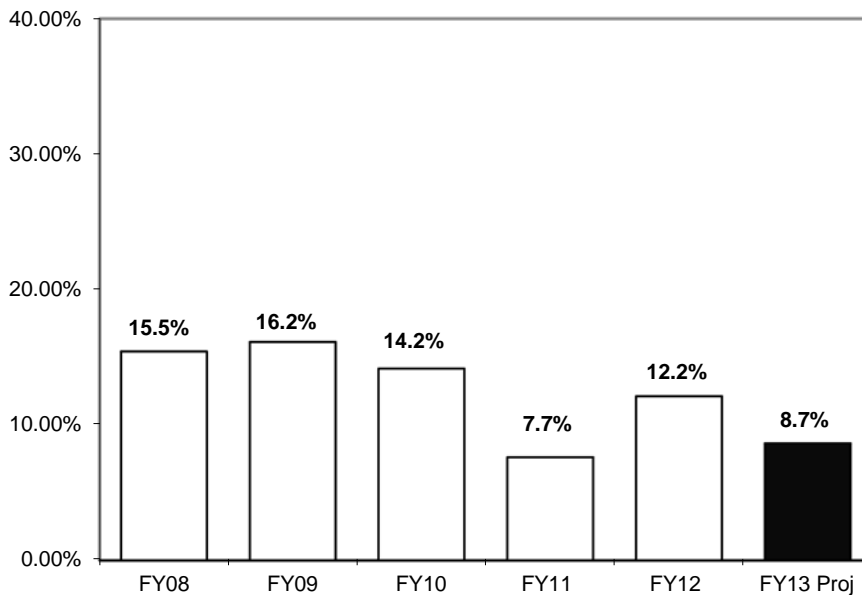
Source: 2012 Certification of Final Taxable Value and Statistical Digest.

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.

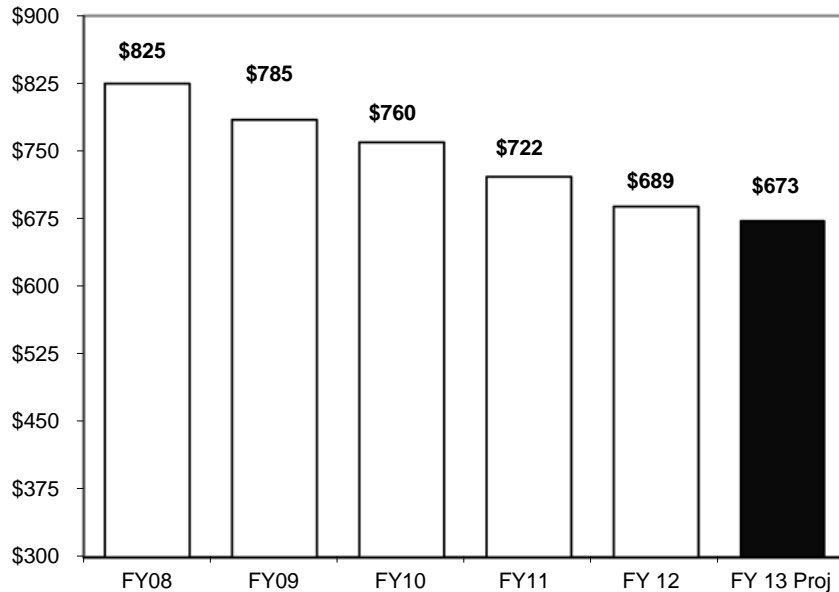
Source: FY 2012 Revenue Summary Report.

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 FY13 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.

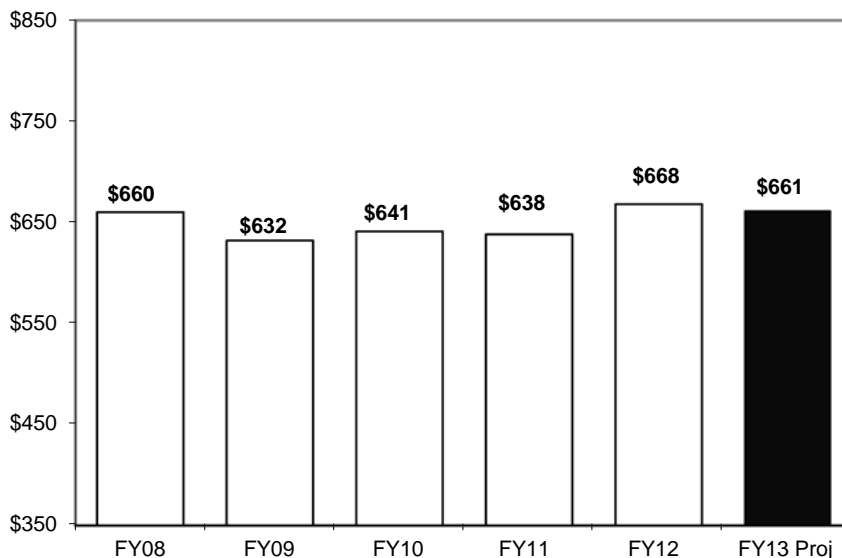
Source: FY 2012 Expenditure Summary Report and Budget Summary.

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 four years reflect current economic conditions. Projections for FY13 also take into account the macroeconomic environment.

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

Source: FY 2011 Revenue Summary Report and the FY 2012 Budget Summary.

Expenditures Per Capita

Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased slightly over the past four years.

The decrease in FY09 expenditures per capita reflects reductions in personnel costs due to a hiring freeze and the elimination of some positions. The FY13 projection reflects decreased payments to Medicaid; healthcare and retirement costs.

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

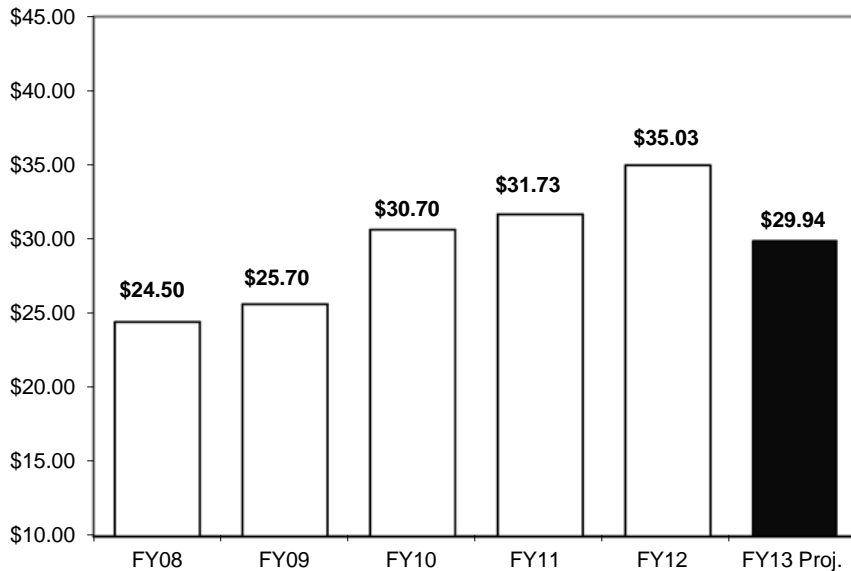
Formula: Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2012 Expenditure Summary Report, the 2010 Statistical Digest, and the FY 2010 Budget Summary.

Financial Indicators

General/Fine and Forfeiture Fund Balance

Millions



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. The FY09 fund balance includes an appropriation of \$3.9 million in local economic stimulus funding. However, this is offset by the return of excess fees from the Constitutional Officers and higher than anticipated interest earnings. The FY13 decline results from \$5 million in appropriations to address continuously declining revenues.

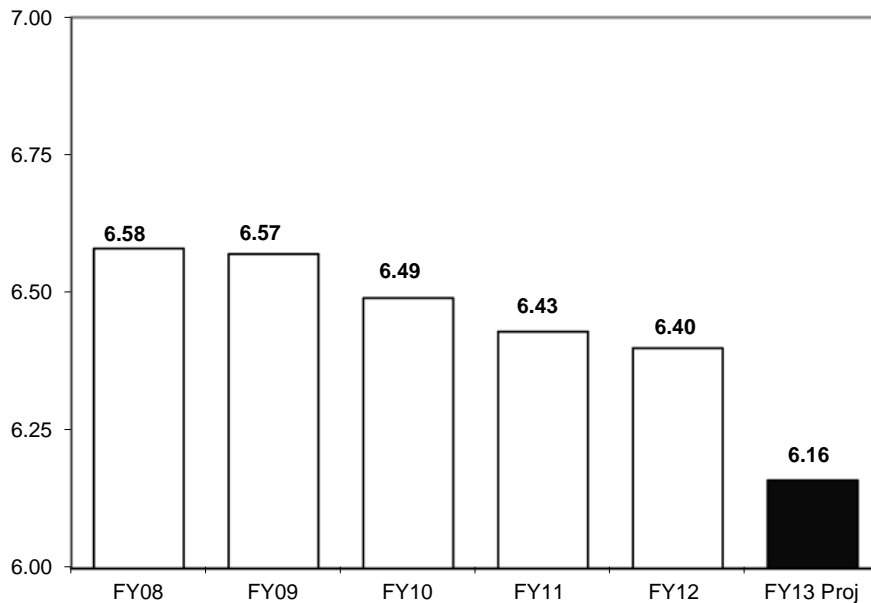
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: FY12 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents

Thousands



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, along with St. Lucie, ranks the lowest in number of employees per capita.

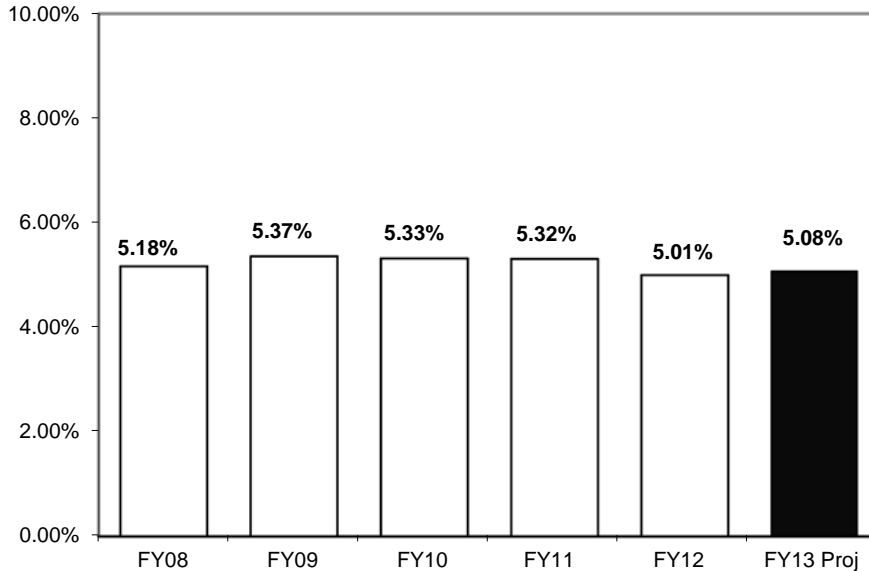
(The Sheriff experienced a net loss of 39 positions. EMS had 4 positions realigned to the Public Safety Complex. In addition to the Counties net loss of 6.5 positions).

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

Source: FY 12-13 Annual Budget Document and Tallahassee/Leon County Planning Department.

Financial Indicators**Debt Service**

Percentage of Total Operating Expenditures



Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has trended downward over the past five years. However, in FY12 Leon County renegotiated its debt service resulting in a slight increase.

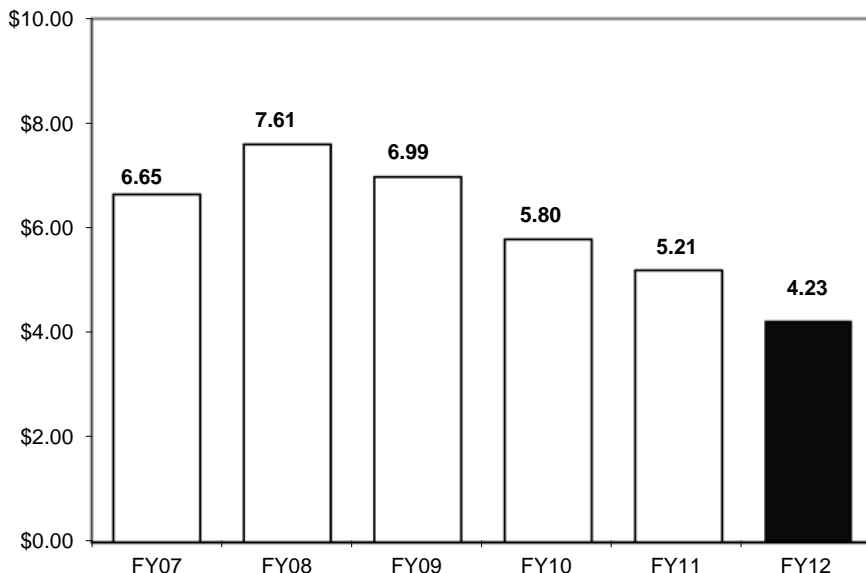
Leon County maintains level debt service.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2011 Expenditure Summary and the FY 2012 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



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

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

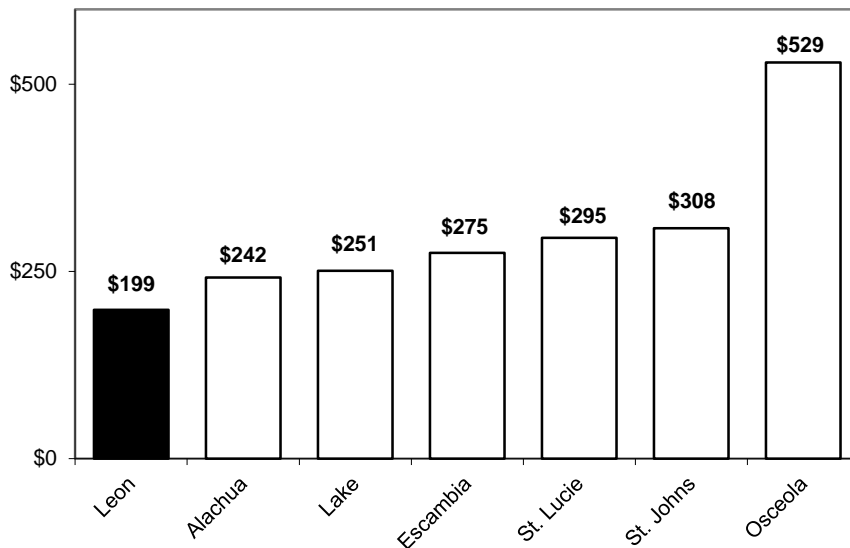
Formula: Cash and short-term investments divided by Current Liabilities

Source: FY 2012 Comprehensive Annual Financial Report

Comparative Data for Like-Sized Counties*

Total Net Budget (FY13)

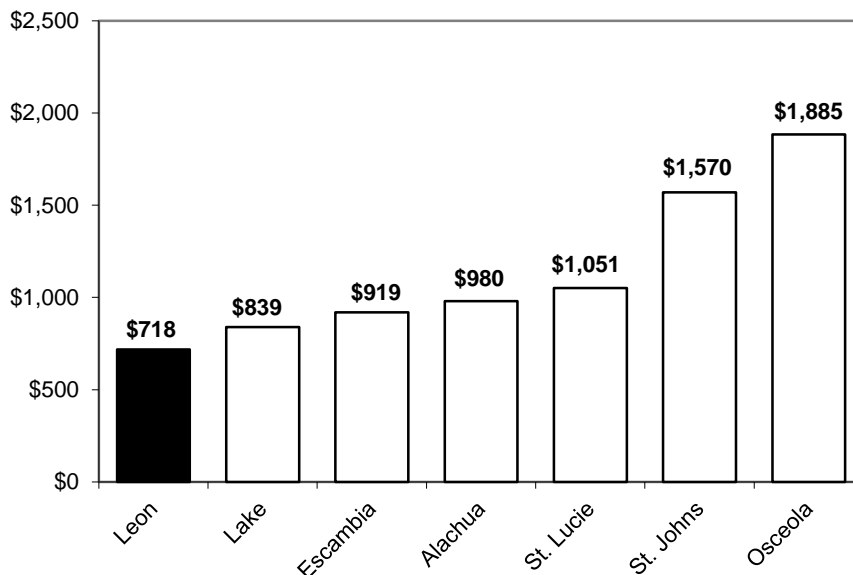
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$200 million. Alachua County's net budget is 21% 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 (FY13)



Leon County is the lowest for dollars spent per county resident. Osceola County spends more than two and a half times the amount per resident than Leon County. The next closest County's net budget per capita is 16% higher than Leon County's (Lake County).

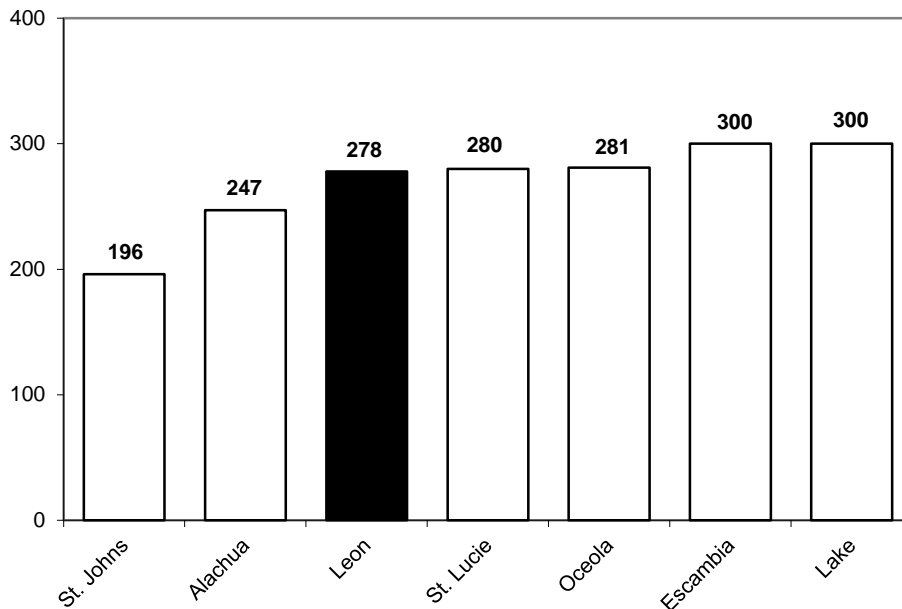
* Comparative Counties updated based on 2012 population estimates.

Source: University of Florida, Bureau of Economic and Business Research, 11/1/2012.

Comparative Data for Like-Sized Counties*

Countywide Population (2012)

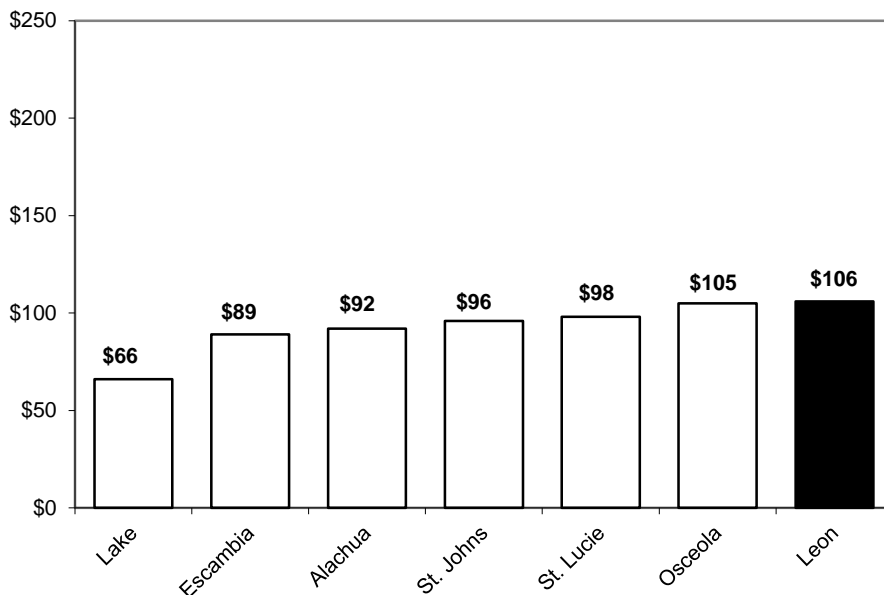
Thousands



The Florida Bureau of Economic and Business Research estimated the Leon County 2012 population at 277,670 residents. The selection of comparative counties is largely based on population served.

Anticipated Ad Valorem Tax Collections (FY13)

Millions



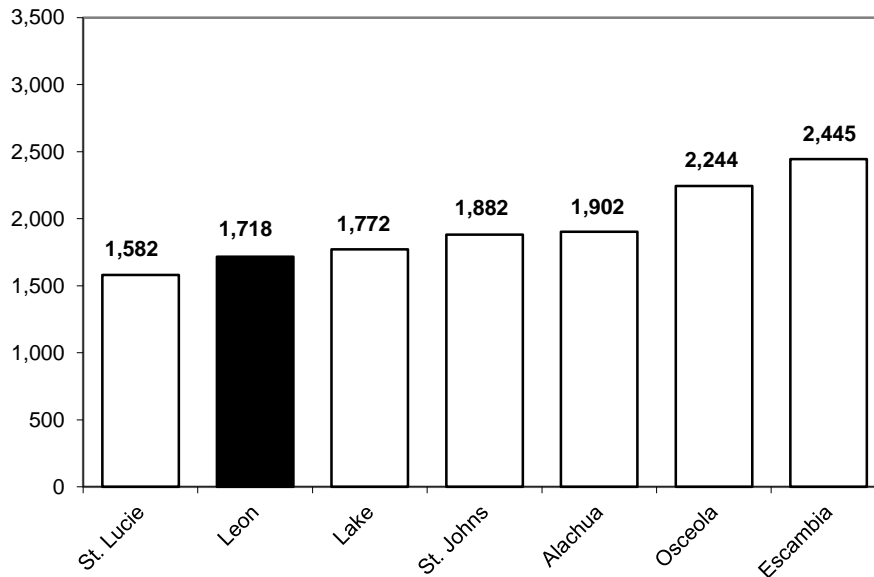
Among the like-sized counties, Leon County collects \$106 million in ad valorem taxes. Leon County collects \$13 million more than the median collection (\$93 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were 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 50% of the County's operating revenue.

* Comparative Counties updated based on 2012 population estimates.

Source: University of Florida, Bureau of Economic and Business Research, 11/1/2012

Comparative Data for Like-Sized Counties*

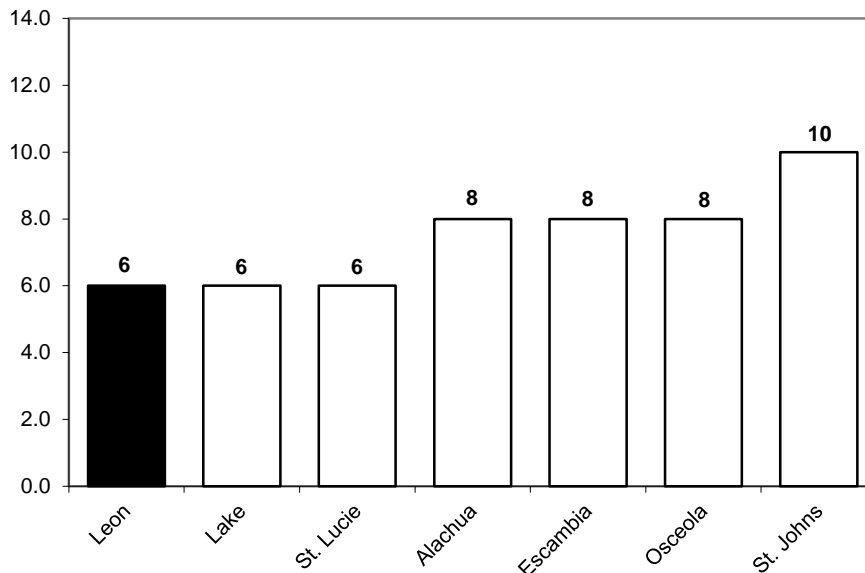
Total Number of County Employees (FY13)



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 FY12 except for Alachua, Osceola, and Escambia Counties. This is largely attributed to property tax reform followed by the recession which has impacted county revenues and services.

County Employees per 1,000 Residents (FY13)



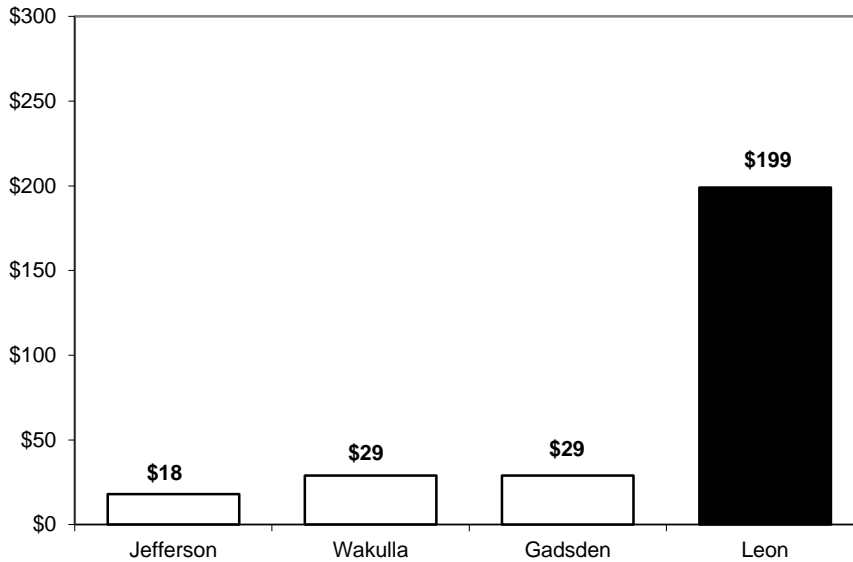
Leon County has a ratio of 6 employees for every thousand County residents, tied with St. Lucie and Lake County as the lowest in per capita employees.

* Comparative Counties updated based on 2012 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 11/1/2012

Comparative Data for Surrounding Counties

Total Net Budget (FY13)

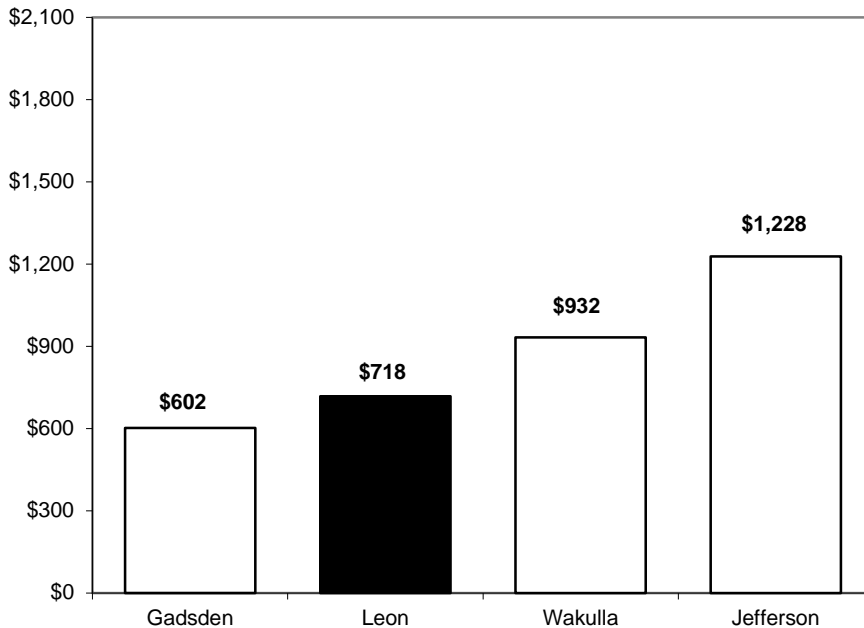
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$199 million. Jefferson County ranks lowest with a net budget of \$18 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 (FY13)

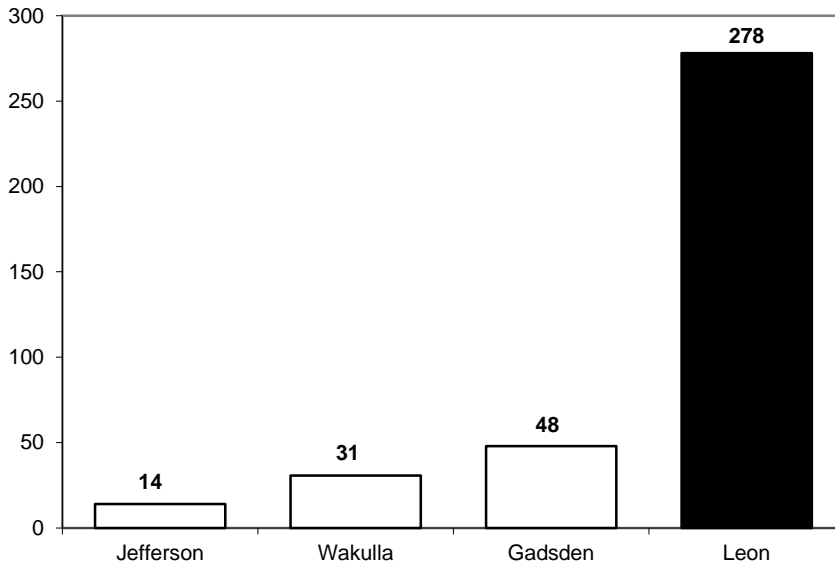


Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 17% less, while Jefferson County spends 71% more per county resident.

Comparative Data for Surrounding Counties

Countywide Population (2012)

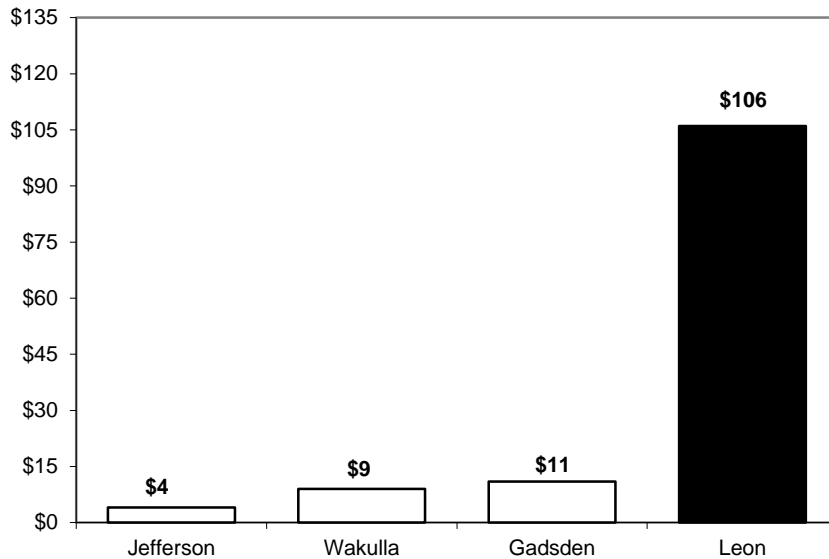
Thousands



The Florida Bureau of Economic and Business Research estimated the 2012 Leon County population at 277,670. 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 2% compared to Leon (1%), Wakulla (0%), and Jefferson (-2%).

Anticipated Ad Valorem Tax Collections (FY13)

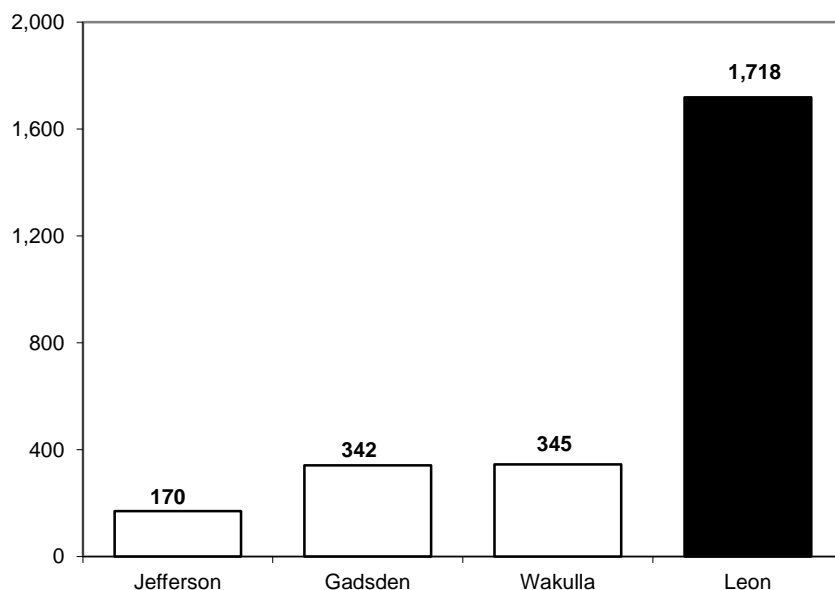
Millions



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

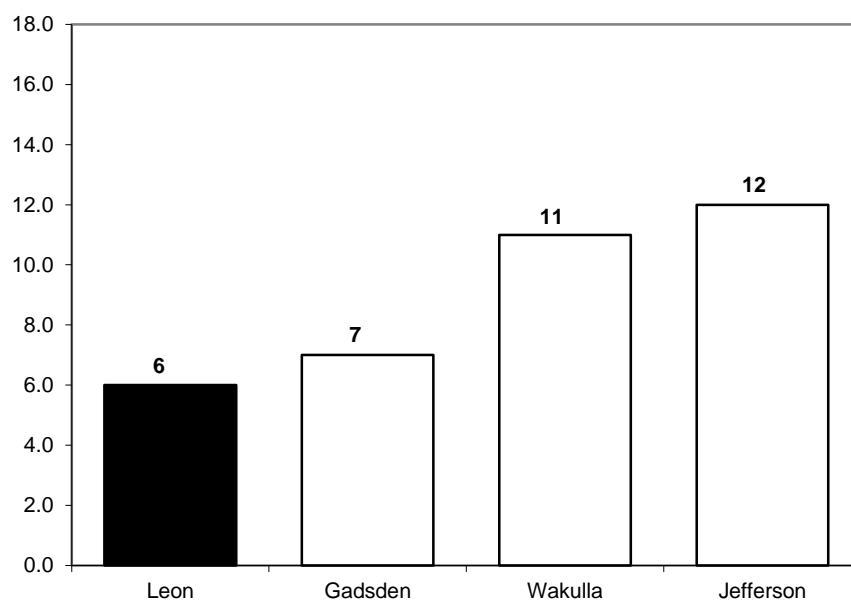
Comparative Data for Surrounding Counties

Total Number of County Employees (FY13)



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 (FY13)



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

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	\$410	5	37%
Gadsden	\$602	7	51%
Holmes	\$605	8	64%
Union	\$639	10	76%
Leon	\$718	6	43%
Columbia	\$721	7	46%
Flagler	\$788	7	31%
Baker	\$792	12	53%
Washington	\$813	9	44%
Seminole	\$818	7	25%
Volusia	\$820	7	33%
Lafayette	\$824	10	66%
Clay	\$838	7	36%
Lake	\$839	6	30%
Jackson	\$839	8	53%
Taylor	\$844	10	42%
Citrus	\$870	8	32%
Highlands	\$878	9	34%
Bradford	\$892	8	53%
Okaloosa	\$893	7	28%
Marion	\$912	7	40%
Escambia	\$919	8	45%
Suwannee	\$925	10	46%
Wakulla	\$932	11	55%
Calhoun	\$949	8	61%
Madison	\$957	11	55%
Hernando	\$958	8	38%
Polk	\$970	7	31%
Pinellas	\$970	5	28%
Sumter	\$972	6	31%
Alachua	\$980	8	51%
Bay	\$994	7	33%
Liberty	\$995	14	77%
Okeechobee	\$1,026	10	40%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Brevard	\$1,045	7	43%
Putnam	\$1,047	9	50%
Saint Lucie	\$1,051	6	36%
Hendry	\$1,089	9	67%
Nassau	\$1,093	8	28%
Dixie	\$1,101	13	70%
Pasco	\$1,123	8	35%
Levy	\$1,180	10	50%
Lee	\$1,192	7	23%
Gilchrist	\$1,227	11	54%
Jefferson	\$1,228	12	66%
Hamilton	\$1,248	12	42%
Hardee	\$1,276	12	52%
Glades	\$1,280	19	83%
Hillsborough	\$1,307	8	30%
Desoto	\$1,337	10	55%
Manatee	\$1,403	9	23%
Gulf	\$1,407	11	40%
Orange	\$1,436	8	27%
Martin	\$1,441	10	27%
Indian River	\$1,454	10	26%
Palm Beach	\$1,470	8	23%
Saint Johns	\$1,570	10	27%
Broward	\$1,572	6	29%
Duval	\$1,652	8	39%
Walton	\$1,664	15	16%
Dade-Miami	\$1,690	10	28%
Sarasota	\$1,787	9	24%
Collier	\$1,794	10	17%
Osceola	\$1,885	8	37%
Franklin	\$2,352	15	42%
Charlotte	\$2,490	11	28%
Monroe	\$3,369	17	29%

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%	\$1,664	15
Collier	17%	\$1,794	10
Manatee	23%	\$1,403	9
Lee	23%	\$1,192	7
Palm Beach	23%	\$1,470	8
Sarasota	24%	\$1,787	9
Seminole	25%	\$818	7
Indian River	26%	\$1,454	10
Martin	27%	\$1,441	10
Orange	27%	\$1,436	8
Saint Johns	27%	\$1,570	10
Dade-Miami	28%	\$1,690	10
Nassau	28%	\$1,093	8
Okaloosa	28%	\$893	7
Pinellas	28%	\$970	5
Charlotte	28%	\$2,490	11
Broward	29%	\$1,572	6
Monroe	29%	\$3,369	17
Lake	30%	\$839	6
Hillsborough	30%	\$1,307	8
Sumter	31%	\$972	6
Polk	31%	\$970	7
Flagler	31%	\$788	7
Citrus	32%	\$870	8
Volusia	33%	\$820	7
Bay	33%	\$994	7
Highlands	34%	\$878	9
Pasco	35%	\$1,123	8
Saint Lucie	36%	\$1,051	6
Clay	36%	\$838	7
Santa Rosa	37%	\$410	5
Osceola	37%	\$1,885	8
Hernando	38%	\$958	8
Duval	39%	\$1,652	8

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Marion	40%	\$912	7
Okeechobee	40%	\$1,026	10
Gulf	40%	\$1,407	11
Taylor	42%	\$844	10
Franklin	42%	\$2,352	15
Hamilton	42%	\$1,248	12
Brevard	43%	\$1,045	7
Leon	43%	\$718	6
Washington	44%	\$813	9
Escambia	45%	\$919	8
Columbia	46%	\$721	7
Suwannee	46%	\$925	10
Levy	50%	\$1,180	10
Putnam	50%	\$1,047	9
Gadsden	51%	\$602	7
Alachua	51%	\$980	8
Hardee	52%	\$1,276	12
Baker	53%	\$792	12
Jackson	53%	\$839	8
Bradford	53%	\$892	8
Gilchrist	54%	\$1,227	11
Wakulla	55%	\$932	11
Madison	55%	\$957	11
Desoto	55%	\$1,337	10
Calhoun	61%	\$949	8
Holmes	64%	\$605	8
Jefferson	66%	\$1,228	12
Lafayette	66%	\$824	10
Hendry	67%	\$1,089	9
Dixie	70%	\$1,101	13
Union	76%	\$639	10
Liberty	77%	\$995	14
Glades	83%	\$1,280	19

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	\$970	28%
Santa Rosa	5	\$410	37%
Leon	6	\$718	43%
Saint Lucie	6	\$1,051	36%
Sumter	6	\$972	31%
Lake	6	\$839	30%
Broward	6	\$1,572	29%
Seminole	7	\$818	25%
Brevard	7	\$1,045	43%
Volusia	7	\$820	33%
Polk	7	\$970	31%
Okaloosa	7	\$893	28%
Clay	7	\$838	36%
Flagler	7	\$788	31%
Bay	7	\$994	33%
Gadsden	7	\$602	51%
Columbia	7	\$721	46%
Marion	7	\$912	40%
Lee	7	\$1,192	23%
Bradford	8	\$892	53%
Citrus	8	\$870	32%
Holmes	8	\$605	64%
Alachua	8	\$980	51%
Hillsborough	8	\$1,307	30%
Jackson	8	\$839	53%
Calhoun	8	\$949	61%
Osceola	8	\$1,885	37%
Hernando	8	\$958	38%
Duval	8	\$1,652	39%
Escambia	8	\$919	45%
Pasco	8	\$1,123	35%
Palm Beach	8	\$1,470	23%
Nassau	8	\$1,093	28%
Orange	8	\$1,436	27%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Highlands	9	\$878	34%
Sarasota	9	\$1,787	24%
Hendry	9	\$1,089	67%
Washington	9	\$813	44%
Putnam	9	\$1,047	50%
Manatee	9	\$1,403	23%
Saint Johns	10	\$1,570	27%
Union	10	\$639	76%
Indian River	10	\$1,454	26%
Lafayette	10	\$824	66%
Suwannee	10	\$925	46%
Desoto	10	\$1,337	55%
Levy	10	\$1,180	50%
Collier	10	\$1,794	17%
Taylor	10	\$844	42%
Dade-Miami	10	\$1,690	28%
Okeechobee	10	\$1,026	40%
Martin	10	\$1,441	27%
Gilchrist	11	\$1,227	54%
Gulf	11	\$1,407	40%
Charlotte	11	\$2,490	28%
Wakulla	11	\$932	55%
Madison	11	\$957	55%
Baker	12	\$792	53%
Jefferson	12	\$1,228	66%
Hardee	12	\$1,276	52%
Hamilton	12	\$1,248	42%
Dixie	13	\$1,101	70%
Liberty	14	\$995	77%
Franklin	15	\$2,352	42%
Walton	15	\$1,664	16%
Monroe	17	\$3,369	29%
Glades	19	\$1,280	83%