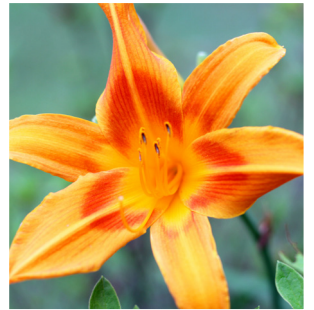


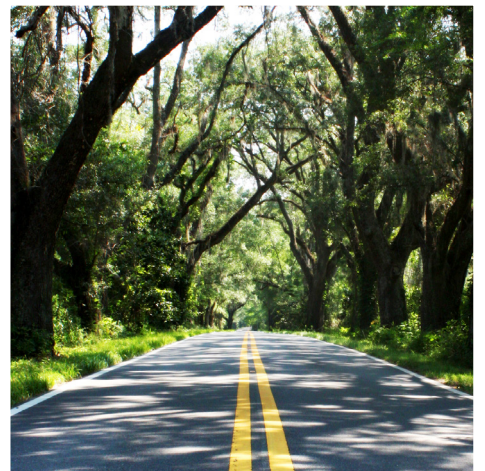


# MID-YEAR FINANCIAL REPORT

## FISCAL YEAR 2014/2015



## LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS



PEOPLE FOCUSED. PERFORMANCE DRIVEN.

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# Leon County Board of County Commissioners

## Cover Sheet for Agenda #

May 26, 2015

**To:** Honorable Chairman and Members of the Board

**From:** Vincent S. Long, County Administrator

**Title:** Acceptance of the FY 2014/2015 Mid-Year Financial Report

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<b>County Administrator Review and Approval:</b>	Vincent S. Long, County Administrator
<b>Department/ Division Review:</b>	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director of Office of Financial Stewardship
<b>Lead Staff/ Project Team:</b>	Timothy Barden, Principal Management & Budget Analyst Felisa Barnes, Principal Management & Budget Analyst Don Lanham, Grants Program Coordinator Timothy Carlson, Senior Management & Budget Analyst Ying Xu, Management & Budget Analyst Kaye Hogan, Management Analyst

### **Fiscal Impact:**

This item summarizes the FY 2014/2015 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 2014/2015 budget, provides preliminary FY 2014/2015 revenue estimates and provides the FY 2014/2015 estimated fund balance (Attachment #1).

### **Staff Recommendation:**

Option #1: Accept the FY 2014/2015 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 2014/2015 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 2014/2015 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2013/2014 actual receipts and the FY 2014/2015 budget. It also provides preliminary FY 2015/2016 revenue estimates.

#### ***Expenditures***

This section displays the FY 2014/2015 budgets for each program. It also shows the FY 2014/2015 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2014/2015 budget as well as the percentage of the FY 2014/2015 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 2014/2015 estimated fund balance, the FY 2014/2015 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2014/2015.

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

This section provides FY 2014/2015 YTD budget and expenditure information for each capital improvement project.

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

This section provides FY 2014/2015 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 2014/2015 Mid-Year Financial Report.
2. Do not accept the FY 2014/2015 Mid-Year Financial Report.
3. Board Direction.

**Recommendation:**

Option #1

**Attachments:**

1. FY 2014/2015 Mid-Year Financial Report

VL/AR/SR/TB/YX/yx



**MAJOR REVENUE SUMMARY**Total FY15 budgeted revenues shown below represents approximately **80%** of all FY15 budgeted County revenues. (1)

Revenue Source	FY15 Budget	FY14 YTD Actual	FY15 YTD Budget	FY15 YTD Actual	FY14 YTD Actuals vs. FY15 YTD Actuals	FY15 YTD Budget vs. FY15 YTD Actuals
Ad Valorem Taxes	109,006,902	101,672,389	102,087,529	106,286,058	4.5%	4.1%
State Revenue Sharing (2)	4,770,900	2,205,569	2,236,767	2,324,513	5.4%	3.9%
Communication Serv. Tax	3,441,850	1,507,136	1,455,391	1,489,636	-1.2%	2.4%
Public Services Tax	5,702,850	2,452,822	2,417,885	2,384,748	-2.8%	-1.4%
State Shared Gas Tax	3,858,900	1,604,805	1,580,057	1,633,270	1.8%	3.4%
Local Option Gas Tax (3)	7,511,650	2,273,842	2,879,953	3,249,113	42.9%	12.8%
Local 1/2 Cent Sales Tax (2)	11,415,200	4,707,082	4,802,546	4,899,512	4.1%	2.0%
Local Option Sales Tax (2)	3,813,300	1,600,515	1,601,060	1,673,251	4.5%	4.5%
Local Option Tourist Tax	4,492,313	1,777,641	1,843,858	1,952,559	9.8%	5.9%
Solid Waste Fees	8,190,485	3,981,220	3,585,580	4,010,899	0.7%	11.9%
Building Permits Fees (4)	1,550,305	745,209	715,689	613,177	-17.7%	-14.3%
Environmental Permit Fees (5)	1,026,950	397,487	458,623	439,713	10.6%	-4.1%
Ambulance Fees (6)	8,930,000	4,044,370	3,884,238	4,250,878	5.1%	9.4%
Probation and Pre-Trial Fees (7)	912,380	486,234	469,407	463,405	-4.7%	-1.3%
Court Facilities Fees (8)	1,368,000	474,943	577,345	393,790	-17.1%	-31.8%
Fire Services Fee (9)	6,878,610	4,301,076	4,114,354	4,308,132	0.2%	4.7%
Interest Income - GF/FF (10)	346,299	131,327	144,291	137,433	4.6%	-4.8%
Interest Income - Other (10)	605,221	355,722	252,175	191,937	-46.0%	-23.9%
<b>TOTAL:</b>	<b>\$ 183,822,115</b>	<b>\$ 134,719,388</b>	<b>\$ 135,106,749</b>	<b>\$ 140,702,023</b>	<b>4.4%</b>	<b>4.1%</b>

**Notes:**

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Overall, local sales tax transactions have been higher, indicating a continued economic recovery.
- (3) Due to the 5 Cent Local Option Gas Tax taking affect January 1, 2014, FY15 is the first full year receiving this revenue. This explains the higher collections when compared to FY14 YTD actuals.
- (4) As the housing market continues to rebound in the current economy, an increase in new construction and multi-family housing permits is expected to be seen, resulting in an increase in revenue for FY15. The decrease shown here will be offset by the increasing number of projects taken places in the second half of the fiscal year.
- (5) As economic conditions continue to improve in the development/construction industry, development approval and environmental permit revenue has seen the beginning of a rebound.
- (6) The collections-to-actual billings dropped from 41% to 36% in FY13, and then 35% of total billings in FY15. Revenue collection continues to increase due to the increase in billings in FY15.
- (7) The slight revenue decrease in the Probation/Pre-Trial program, compared to FY15 budget, is attributed to the continued issuance of fee waivers and the privatization of the GPS program.
- (8) Court Facilities fees have decreased due to a decline in the issuance of traffic tickets.
- (9) 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. Reported amounts represent delinquent accounts that have been transferred from quarterly billing to tax bills.
- (10) In an effort to affect economic recovery, the Federal Reserve has continued to keep interest rates low, directly influencing interest earnings on County funds. This explains the interest earnings to date coming in below forecasted returns. Interest classified as other has declined due to budgeted capital reserves being expended.



**PRELIMINARY FY 2016 REVENUE ESTIMATES**

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

Revenue Source	FY14 Budget	FY15 Budget	FY16 Prelim. Budget	FY15 to FY16 % Change (2)
<b>General Revenues or Restricted Revenues: Supplemented by General Revenues</b>				
Ad Valorem Taxes (3)	104,699,238	109,006,902	TBD	N/A
State Revenue Sharing Tax (2)	4,420,731	4,770,900	5,054,000	5.6%
Communication Services Tax	3,365,850	3,441,850	3,580,550	3.9%
Public Services Tax (2)	5,212,745	5,702,850	6,053,400	5.8%
Local Government 1/2 Cent Sales Tax	10,583,000	11,415,200	11,857,900	3.7%
Environmental Permit Fees (4)	669,275	1,026,950	1,328,860	22.7%
Probation Fees (5)	999,780	912,380	891,955	-2.3%
Court Facilities Fees (6)	1,384,150	1,368,000	907,250	-50.8%
Interest Income - General Fund/Fine & Forfeiture (8)	1,005,765	346,299	553,375	37.4%
<b>Subtotal*:</b>	<b>\$ 27,641,296</b>	<b>\$ 28,984,429</b>	<b>\$ 30,227,290</b>	<b>4.1%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>1,343,133</i>	<i>1,242,861</i>	
<b>Gas Taxes (2)</b>				
State Shared Gas Tax	3,621,400	3,858,900	3,873,150	0.4%
Local Option Gas Taxes	6,586,600	7,511,650	7,739,650	2.9%
<b>Subtotal:</b>	<b>\$ 10,208,000</b>	<b>\$ 11,370,550</b>	<b>\$ 11,612,800</b>	<b>2.1%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>1,162,550</i>	<i>242,250</i>	
<b>Restricted Revenues: No General Revenue Support</b>				
Ambulance Fees	8,303,000	8,930,000	9,621,600	7.2%
Building Permit Fees (2) (4)	1,201,370	1,550,305	1,579,090	1.8%
Local Option Sales Tax Extension	3,593,850	3,813,300	4,054,600	6.0%
Local Option Tourist Tax	4,225,743	4,492,313	4,607,500	2.5%
Fire Services Fee (7)	7,139,672	6,878,610	7,948,045	13.5%
Solid Waste Fees	8,089,913	8,190,485	7,897,670	-3.7%
<b>Subtotal*:</b>	<b>\$ 32,553,548</b>	<b>\$ 33,855,013</b>	<b>\$ 35,708,505</b>	<b>5.2%</b>
<i>Comparison to Previous Year Budget</i>	<i>-</i>	<i>1,301,465</i>	<i>1,853,492</i>	
<b>TOTAL:</b>	<b>\$ 70,402,844</b>	<b>\$ 74,209,992</b>	<b>\$ 77,548,595</b>	<b>4.3%</b>

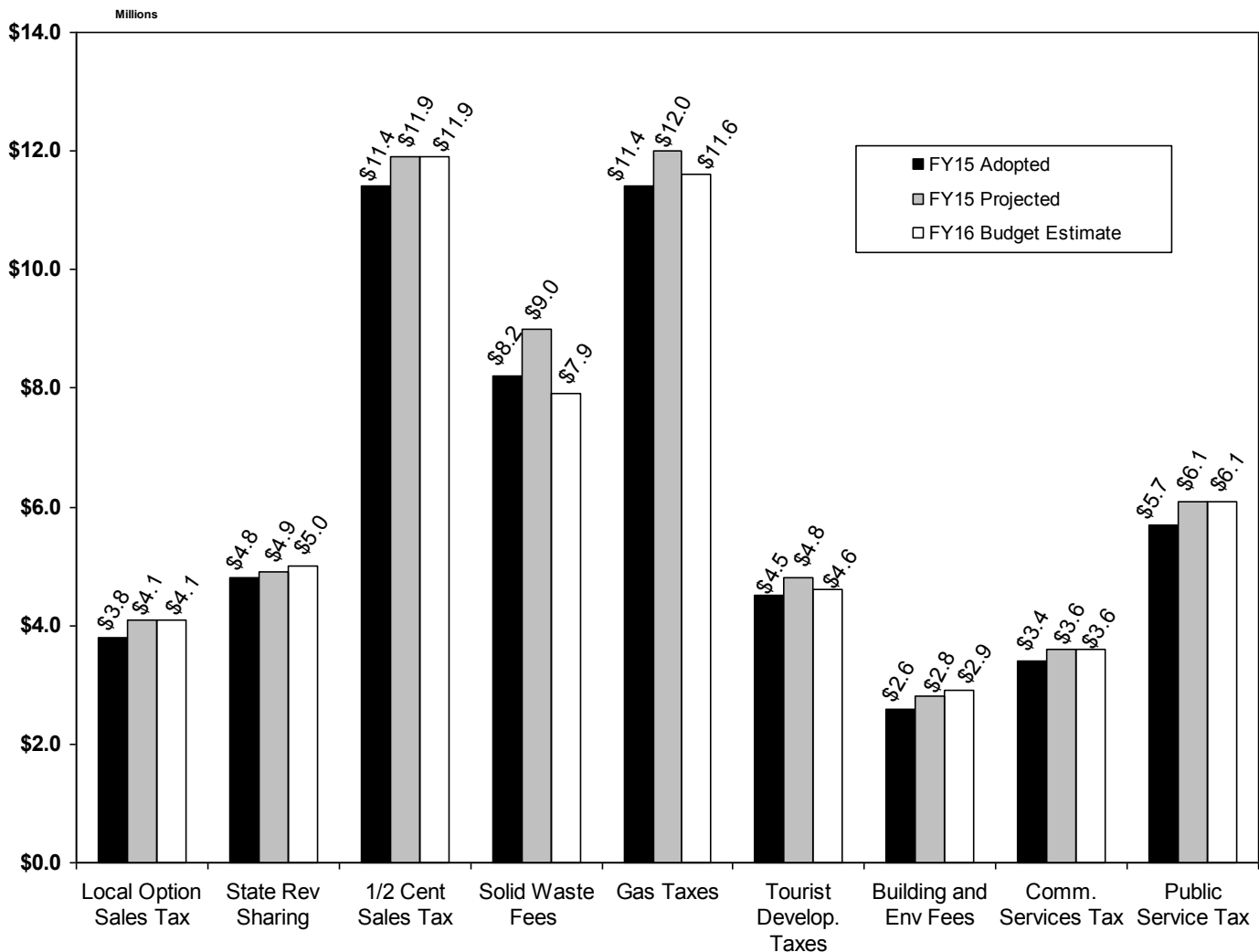
\*FY14 and FY15 budget subtotals exclude Ad Valorem Taxes due to the unavailability of FY16 preliminary budget figures at the time of publishing.

**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 June and July budget workshops.
- (2) Revenue collections, associated with consumer based economic activity, are expected to increase, indicating the continued economic recovery.
- (3) The FY16 estimates will be determined once preliminary valuations are released by the Property Appraiser on June 1, 2015.
- (4) Environmental Permit Fees' recent revenue trends suggest a significant increase in FY15 and FY16. The increase in building permits is related to the growth in both new construction and the permitting of new developments.
- (5) Probation Fees forecast a decrease in FY16 due to a decrease in the number of clients, a consistent balance of unpaid fees, and the continued issuance of fee waivers.
- (6) Court Facilities Fees are forecasted to decrease in FY16 as collections in FY15 have fallen short of budgeted amounts due to a decline in the issuance of traffic tickets.
- (7) The decrease in FY15 fire service fees is due to delinquent collections that were moved to the tax bill as non ad valorem assessments that are paid through the City's quarterly billing system, which are subsequently collected in the following year. In FY16 estimate, \$1.2 million will come from non countywide fund balance, and the rest will come from service fees.

**FY 2015 AND FY 2016 REVENUE PROJECTIONS**

**Adopted Budget FY 2015, Projected Actuals FY 2015, and Estimated Budget FY 2016**

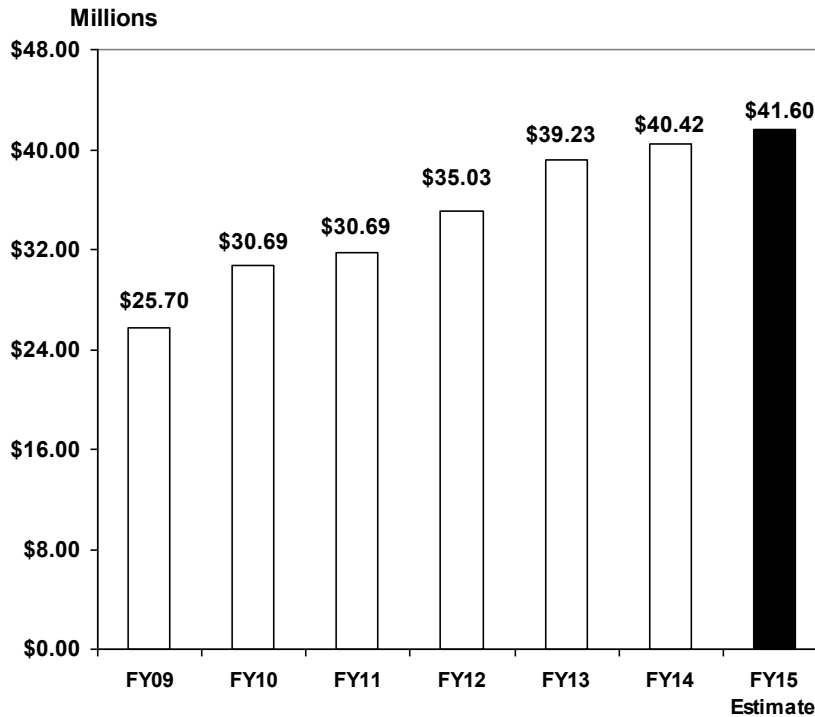


**Adopted Budget FY 2015, Projected Actual Collections FY 2015, and Estimated Budget FY 2016:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2015, and the FY 2016 budget estimates. The chart depicts FY2016 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**

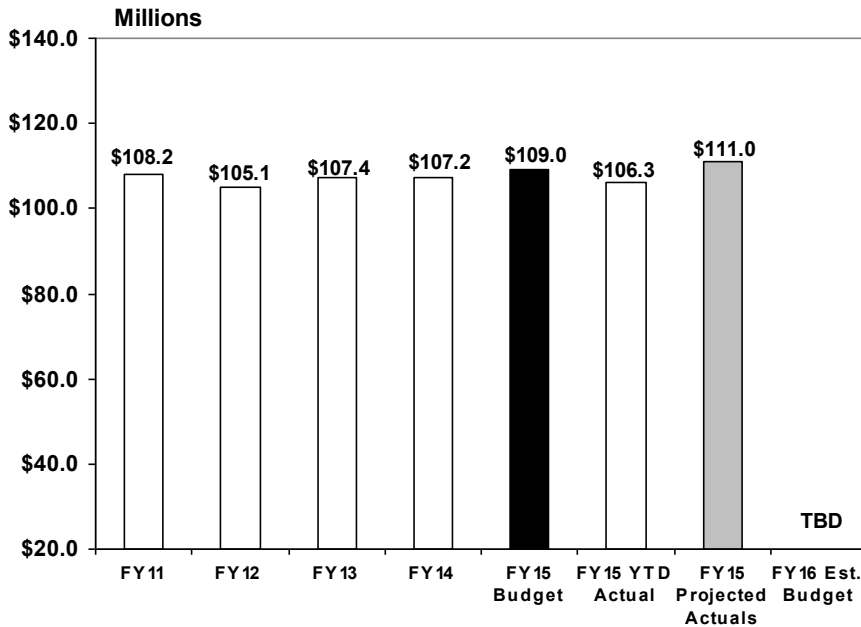


**General/Fine and Forfeiture Fund Balance:**

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 year ending fund balance estimate for FY15 is \$41.12 million. This reflects 32% of FY15 operating expenditures. The projected increase in Fund Balance is due to higher-than-anticipated final property values and excess fees for FY15.

## 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 limit future growth in ad valorem taxes. Trend shows a slow recovery in property values from the low in FY12. Due to an increase in property values, with the millage rate remaining 8.3144, the FY15 projected actual Ad Valorem Taxes will increase from FY14.

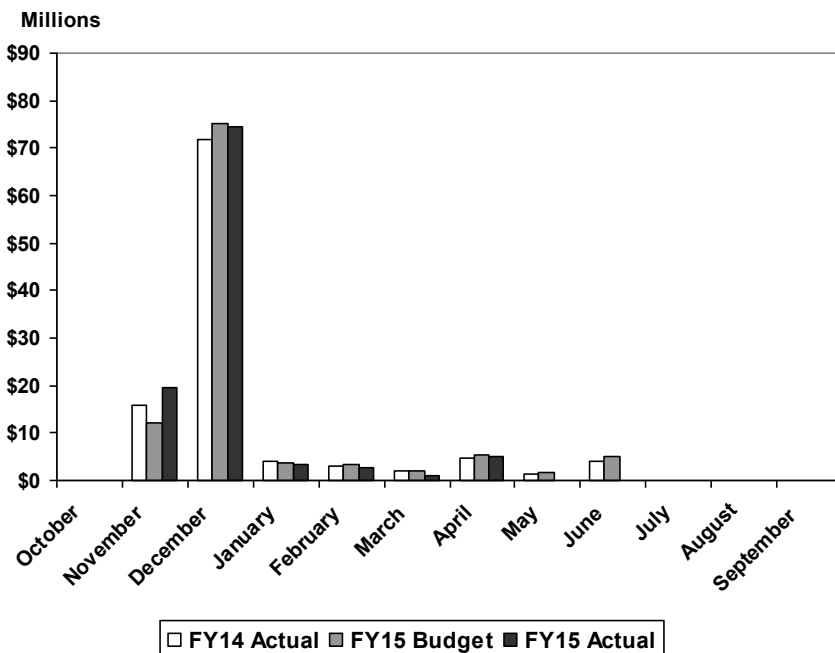
Fiscal Year 2016 Ad Valorem tax estimates are yet to be determined. Preliminary property valuations will be provided by the Property Appraiser's Office on June 1, 2015. These valuations will be used in developing materials for the June budget workshops.

FY14 Budget: \$104,699,238  
FY14 Actual: \$107,221,140

FY15 Budget: \$109,006,902  
FY15 YTD Actual: \$106,286,058  
FY15 Projected Actual: \$110,978,150

FY16 Estimated Budget: TBD

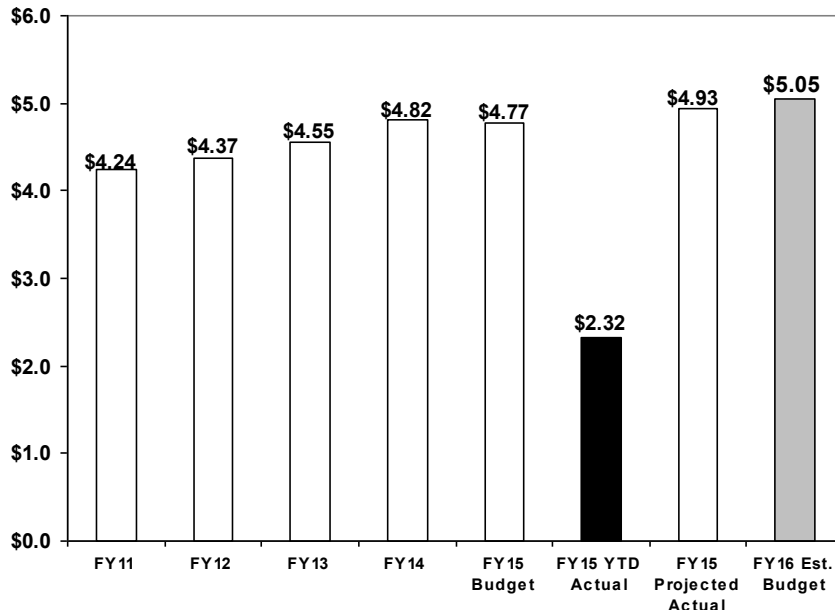
### Monthly Totals: Budget vs Actuals



## STATE REVENUE SHARING TAX

### Fiscal Year Actuals & Projections

Millions

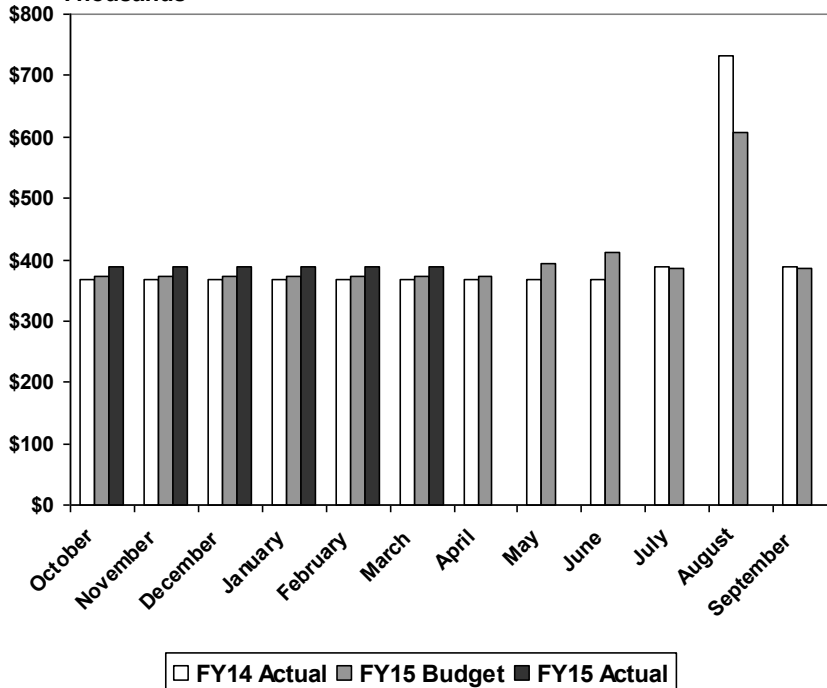


### Background:

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. On 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

Thousands



### Trend:

Leon County collected increasing state revenue sharing taxes from the recession, indicating a growing confidence in consumer spending, which has continued through FY14. Further evidence is shown by the increased disbursement of the sale tax true up, in August 2013 and August 2014, respectively. During the 2015 General Revenue Estimating Conference, the State forecasted modest positive growth in FY16 and the out-years.

FY14 Budget: \$4,420,731

FY14 Actual: \$4,815,581

FY15 Budget: \$4,770,900

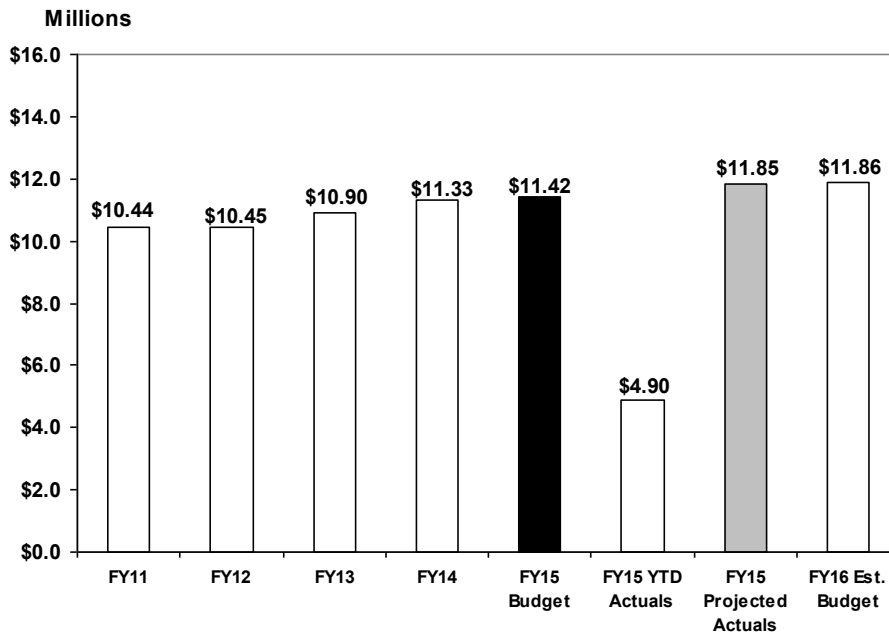
FY15 YTD Actual: \$2,324,513

FY15 Projected Actual: \$4,925,603

FY16 Estimated Budget: \$5,054,000

## LOCAL GOVERNMENT ½ CENT SALES TAX

### Fiscal Year Actuals & Projections



### Background:

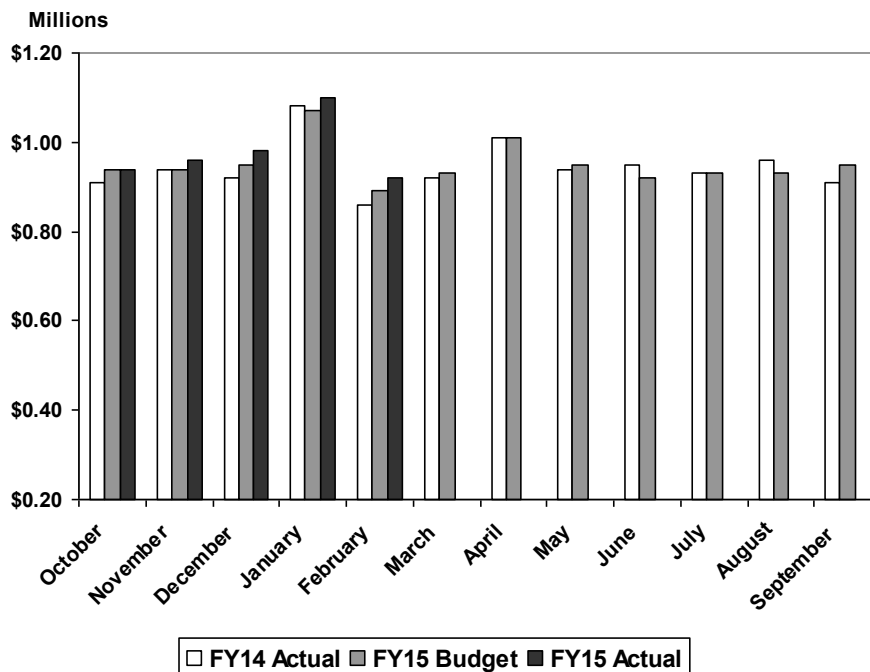
The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within Leon County. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218). On April 9, 2015, the House approved the House Tax Cut Package, HB 7141, which changed the formula, but there is no impact to the portion of Local Government 1/2 Cent Sales Tax. Also 2015 legislation proposes to reduce the State's portion of the Communications Services Tax, which funds a portion of Local Government 1/2 Cent Sales Tax. On April 28, 2015, the Florida House adjourned sine die on the State's budget, and will reconvene a special session in June, leaving changes to the Local Government ½ Cent Sales Tax uncertain.

The amounts shown are the County's share only.

### Trend:

Sales tax revenue declined from FY09 to FY11, a trend that ended in FY12 and has continued on a moderate upward direction. Projected actuals for FY15 and FY16 preliminary budget forecasts indicate an improving economy and a corresponding increase in consumer based economic activity.

### Monthly Totals: Budget vs Actuals



FY14 Budget: \$10,583,000

FY14 Actual: \$11,326,967

FY15 Budget: \$11,415,200

FY15 YTD Actual: \$4,899,512

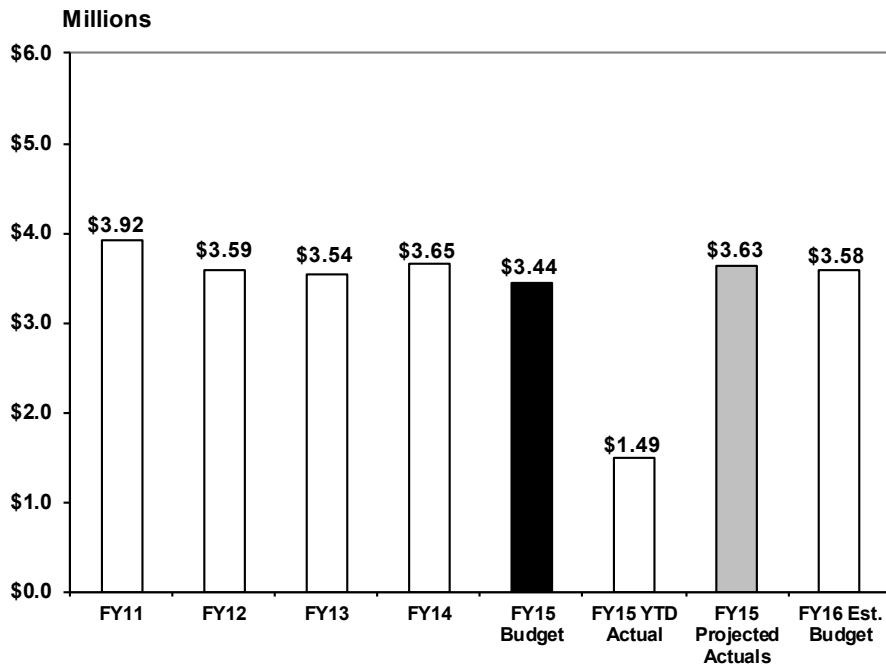
FY15 Projected Actual: \$11,853,470

FY16 Estimated Budget: \$11,857,900



## COMMUNICATION SERVICES TAX

### Fiscal Year Actuals & Projections



### Background:

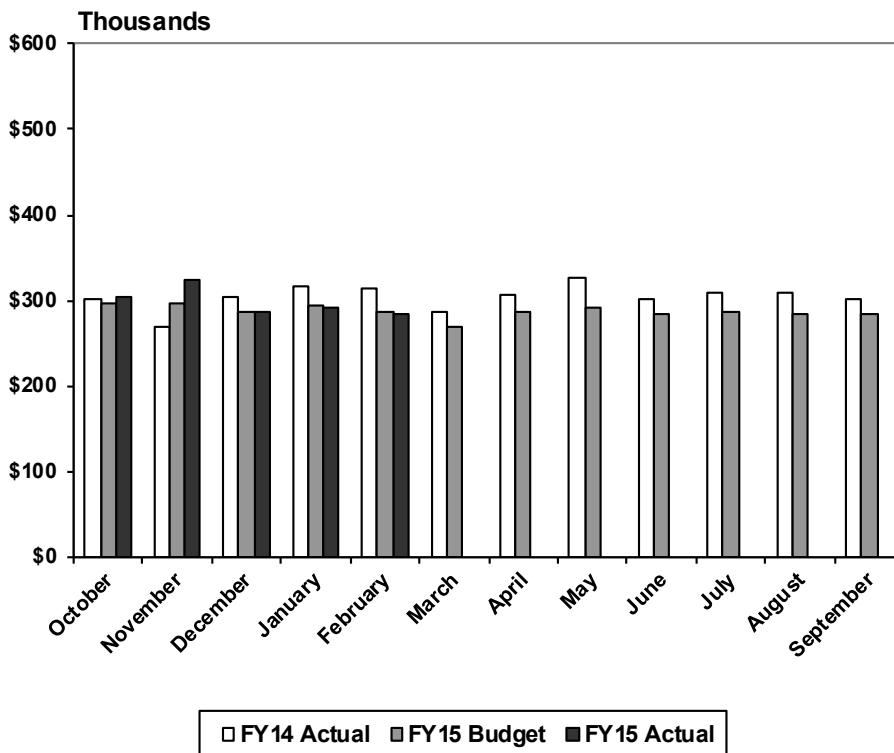
The Communication Services Tax combined seven different State and local taxes or fees by replacing them with a two tiered tax, each with its own rate. These two taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated 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 rate became effective in February of 2004.

### Trend:

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.

Beginning in FY10, actual revenues began to decrease statewide, but not in Leon County. The current trend indicates revenues stabilizing in FY15 with little anticipated decline over future fiscal years.

### Monthly Totals: Budget vs Actuals



FY14 Budget: \$3,365,850

FY14 Actual: \$3,645,653

FY15 Budget: \$3,441,850

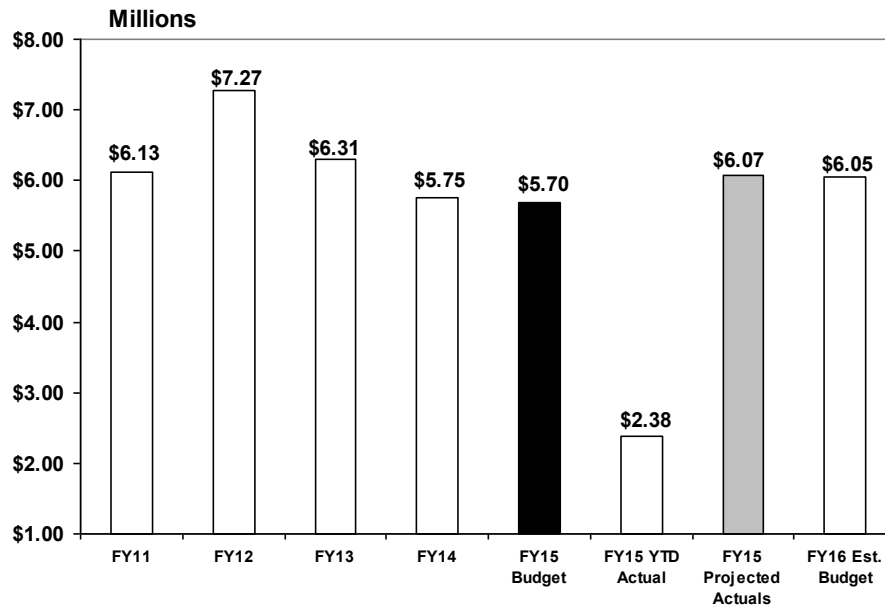
FY15 YTD Actual: \$1,489,636

FY15 Projected Actual: \$3,634,812

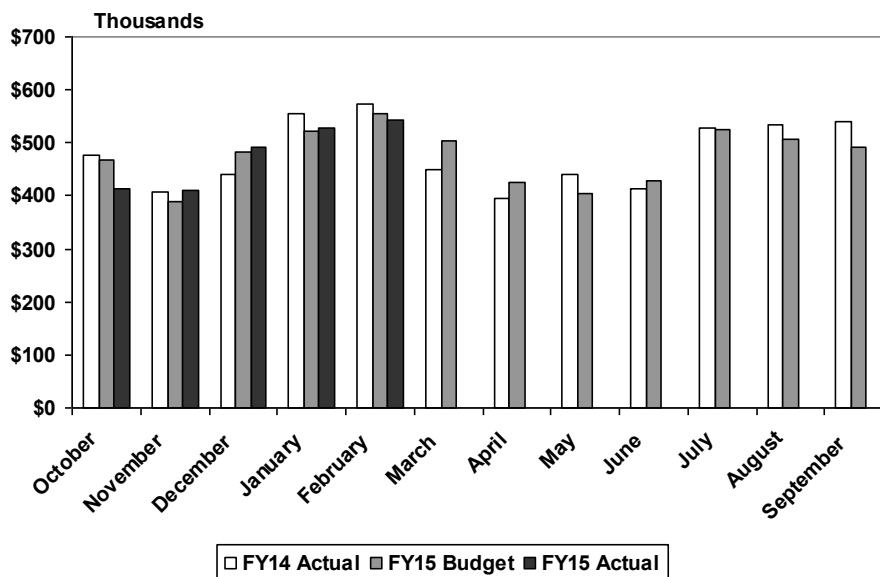
FY16 Estimated Budget: \$3,580,550

## PUBLIC SERVICES TAX

### Fiscal Year Actuals & Projections



### Monthly Totals: Budget vs Actuals



### 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 \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003.

### 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 in 2013 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 a three year period. The payback began in March 2013 and will end in February 2016. Even with the payback, FY15 and FY16 estimates show a slight increase on past years.

FY14 Budget: \$5,212,745

FY14 Actual: \$5,748,143

FY15 Budget: \$5,702,850

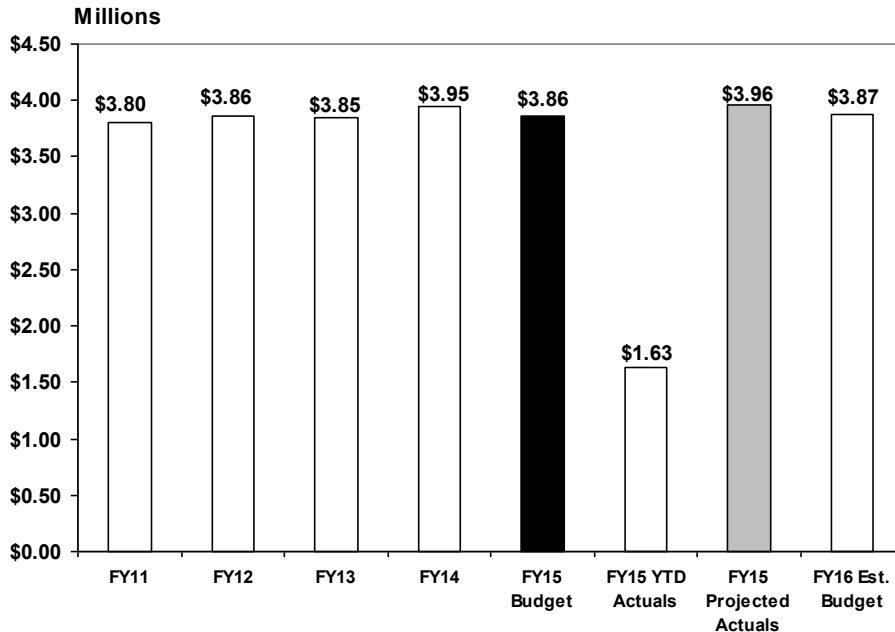
FY15 YTD Actual: \$2,384,748

FY15 Projected Actual: \$6,074,788

FY16 Estimated Budget: \$6,053,400

## STATE SHARED GAS TAX

### Fiscal Year Actuals & Projections



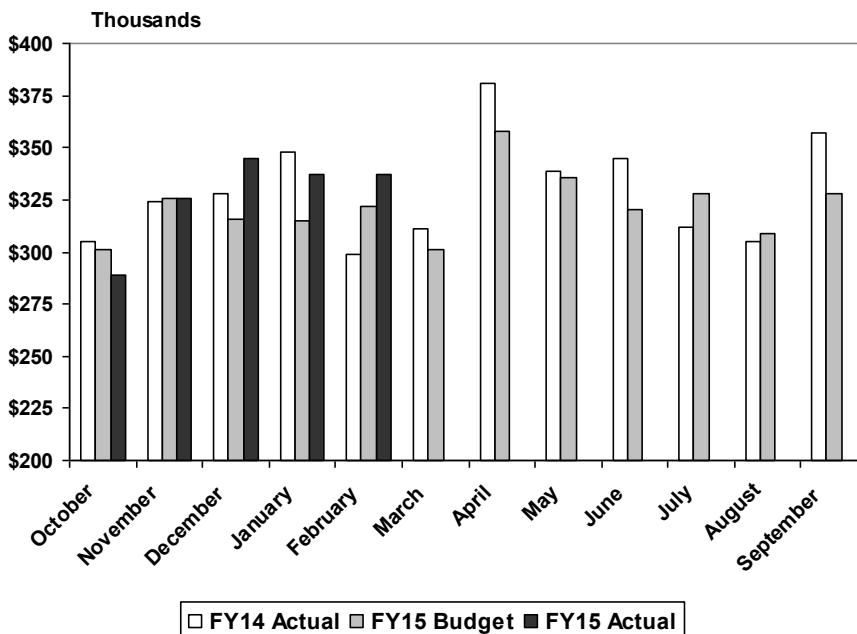
### Background:

The State Shared Gas Tax consists of two 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 FY11 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession, more fuel efficient vehicles coupled with high fuel costs has caused a leveling trend in gas tax revenue over time.

### Monthly Totals: Budget vs Actuals



In FY15, 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. FY16 projects a minimal incline in this revenue.

FY14 Budget: \$3,621,400

FY14 Actual: \$3,954,922

FY15 Budget: \$3,858,900

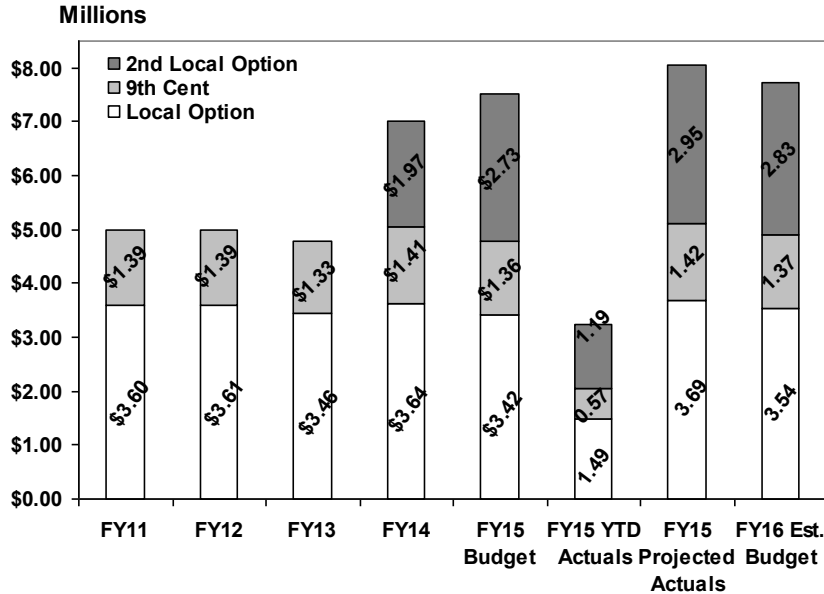
FY15 YTD Actual: \$1,633,270

FY15 Projected Actual: \$3,956,210

FY16 Estimated Budget: \$3,873,150

## LOCAL OPTION GAS TAX

### Fiscal Year Actuals & Projections



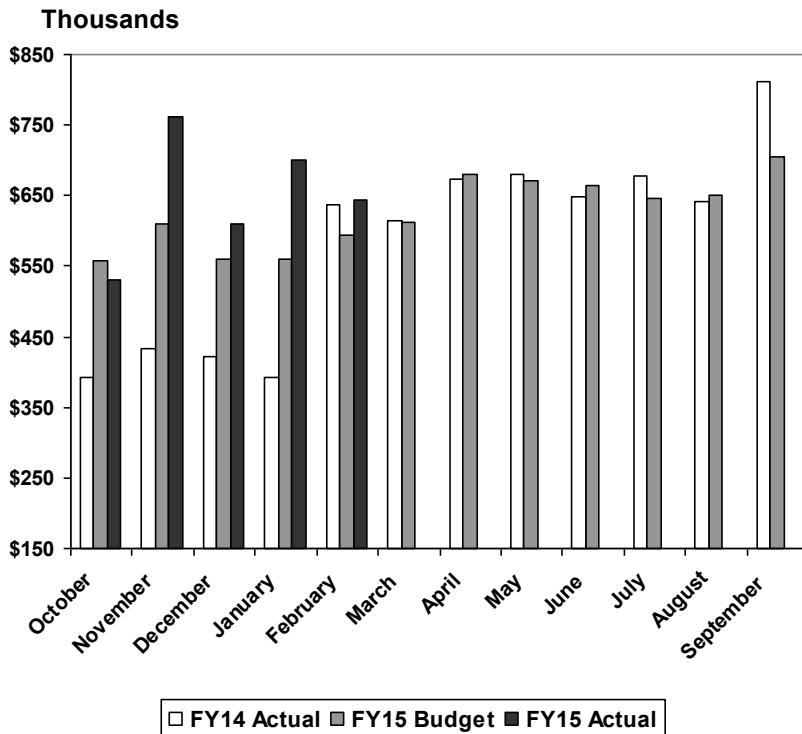
### Background:

**9<sup>th</sup> 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 from 2009. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Inter-local Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being effect from October 1, 2015. This tax will not sunset until FY 2045.

**2<sup>nd</sup> Local Option:** On September 10, 2013, the Board approved levying an additional five-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

### Monthly Totals: Budget vs Actuals



The amounts shown are the County's share only.

### Trend:

This is a consumption based tax on gallons purchased. Since FY11, revenues have remained moderately flat due to higher gas prices, which led to the moderation on fuel consumption. In FY14, Leon County collected higher amount of gas tax revenue than FY 13 due to the new 2<sup>nd</sup> local option 5-cent gas tax. Anticipated FY15 local gas collection of Leon County is higher than the past year as FY15 is the first full year of levying 2<sup>nd</sup> local gas tax, and County share of 6 cent gas tax increases from 46% to 50%. FY16 estimated budget will stay at a similar level.

FY14 Budget: \$6,586,600

FY14 Actual: \$7,017,545

FY15 Budget: \$7,511,650

FY15 YTD Actual: \$3,249,113

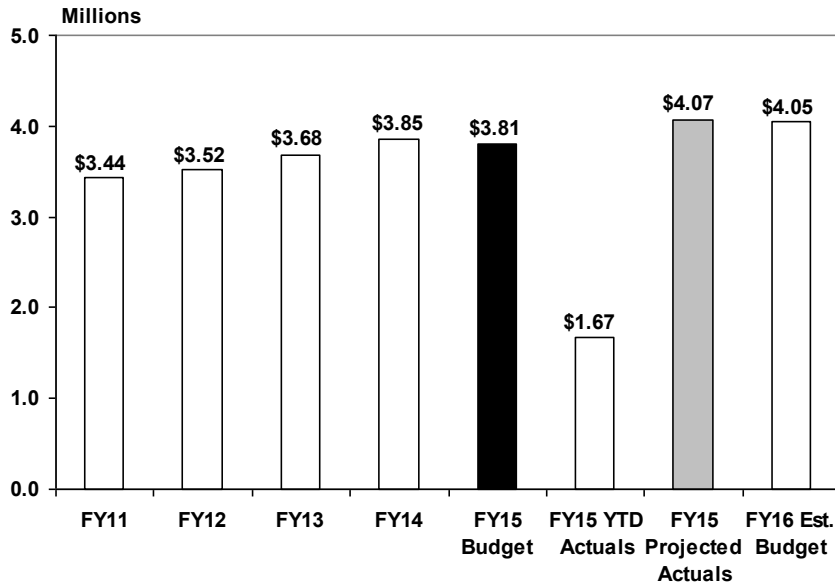
FY15 Projected Actual: \$8,063,816

FY16 Estimated Budget: \$7,739,650

Revenues

## LOCAL OPTION SALES TAX

### Fiscal Year Actuals & Projections



### Background:

The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. In a November 2014 referendum, the sales tax was extended for another 20 years beginning in 2019. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The amounts shown are the County's share only.

### Trend:

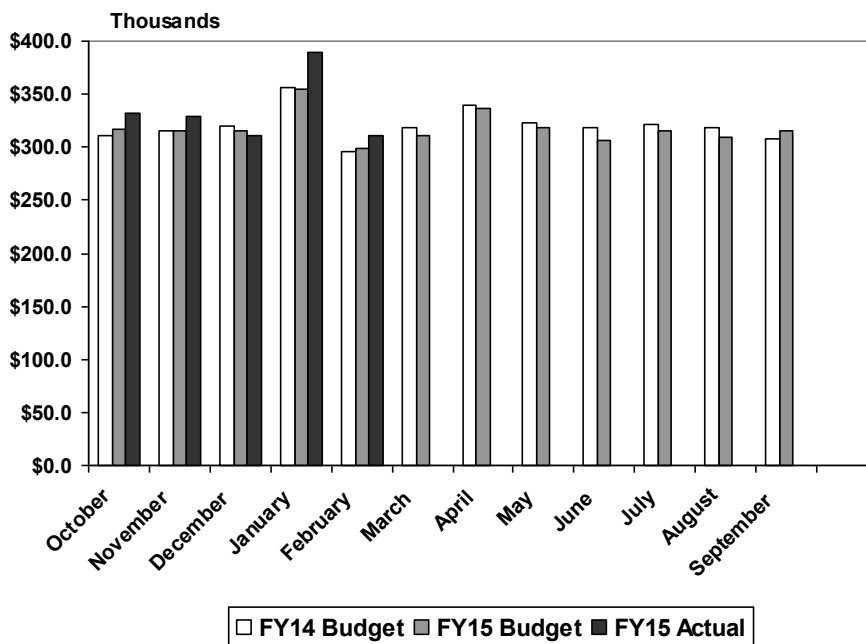
Leon County anticipates collecting a slightly higher amount of local sales tax than budgeted in FY15. This indicates a recovering economy and an increase in consumer spending. The FY16 estimated budget continues the modest upward trend in expected consumer spending.

FY14 Budget: \$3,593,850  
FY14 Actual: \$3,848,059

FY15 Budget: \$3,813,300  
FY15 YTD Actual: \$1,673,251  
FY15 Projected Actual: \$4,065,174

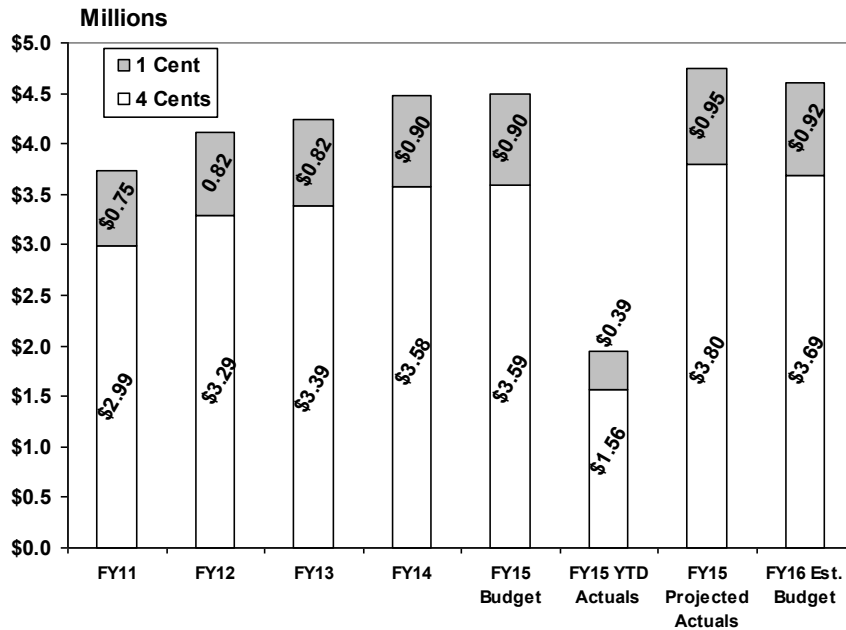
FY16 Estimated Budget: \$4,054,600

### 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 and is used for marketing as specified in the TDC Strategic Plan.

On December 9, 2014, the Board amended TDC ordinances and restated the Grant Funding Agreement with Council on Culture & Arts (COCA), reallocating the TDT dedicated to the COCA from approximately ½-cent TDT to a total 1¼-cent TDT beginning in FY15. And the ¼-cent portion TDT will be used to support a capital grants program. The rest of ¾-cent TDT will be distributed to support TDC marketing and promotions, beginning in FY15.

**Trend:**

Improved economic conditions allowed for an increase in tourist tax from FY11 to FY14. 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 projected upward trend in FY15 and FY16.

FY14 Budget: \$4,225,743

FY14 Actual: \$4,478,090

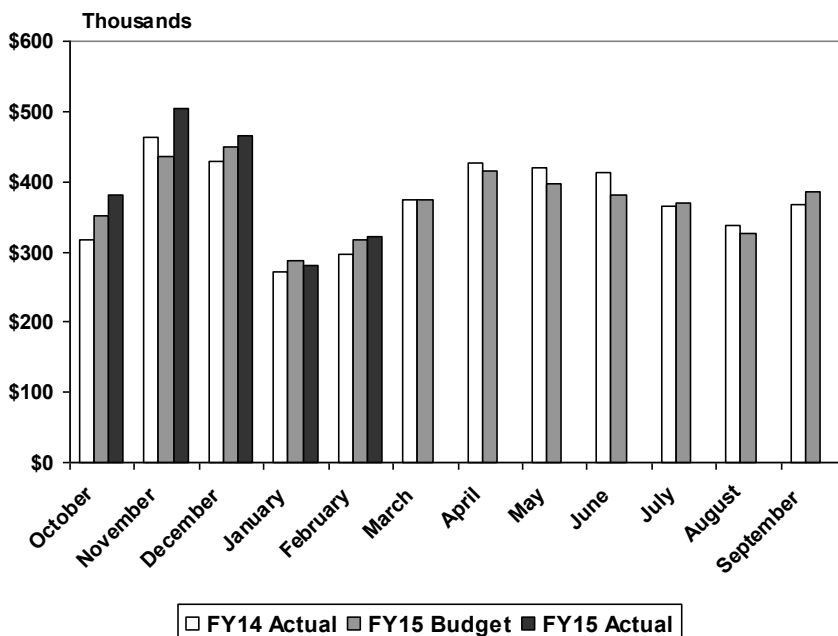
FY15 Budget: \$4,492,313

FY15 YTD Actual: \$1,952,559

FY15 Projected Actual: \$4,750,525

FY16 Estimated Budget: \$4,607,500

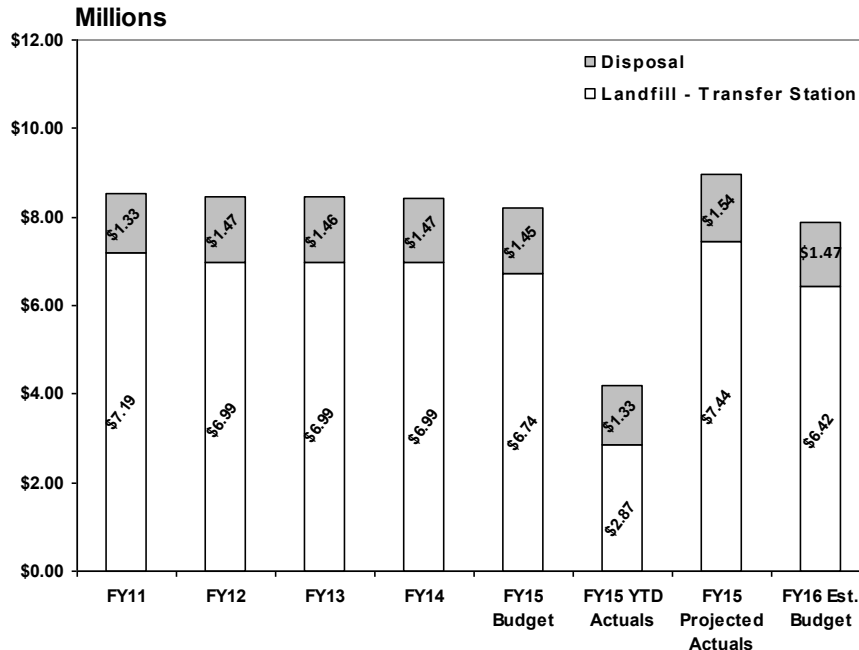
**Monthly Totals: Budget vs Actuals**





## 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 I waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures were adjusted to reflect the change in operations at the facility.

### Trend:

Leon County established a reduced tipping fee in FY13 due to a reduction in hauling rates. FY15 projected actuals indicate a moderate increase over the FY15 budget. Solid Waste fees for the collection of Class III waste residuals from Marpan will stop in FY15, accounting for the decline in revenue in FY16. On April 28, 2015 Budget Workshop, the Board decided to close the landfill, which will cause a decline in revenue due to Marpan will no longer use the facility.

FY14 Budget: \$8,089,913

FY14 Actual: \$8,741,349

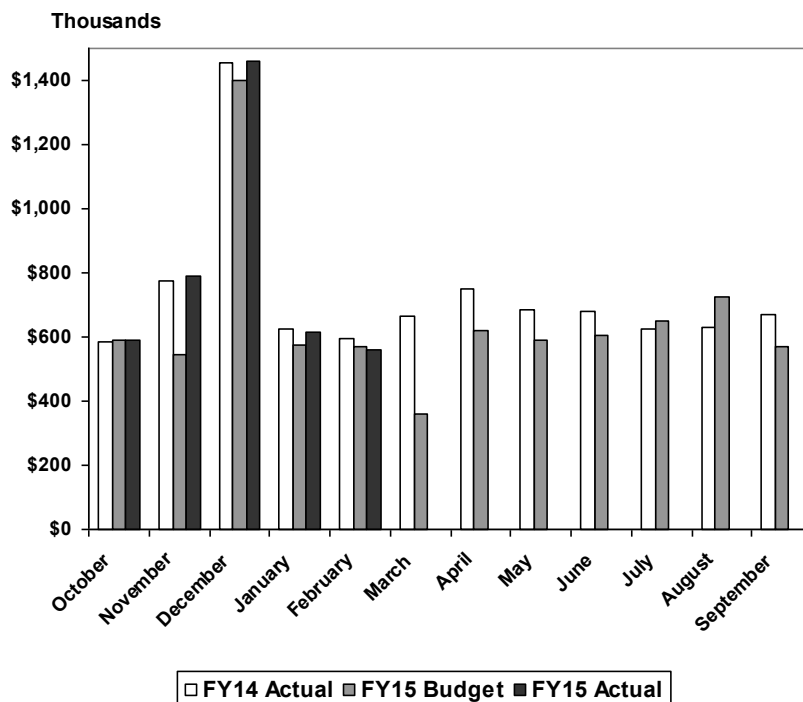
FY15 Budget: \$8,190,485

FY15 YTD Actual: \$4,010,899

FY15 Projected Actual: \$8,986,009

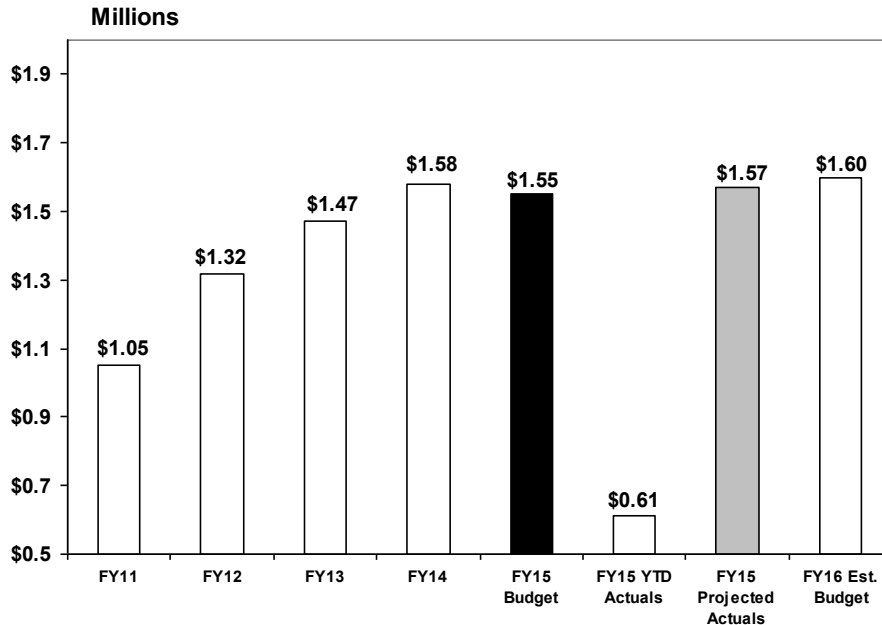
FY16 Estimated Budget: \$7,897,670

### 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 showing signs of recovery, the revenue projections indicate a return to pre-recession levels. Revenues have consistently increased since FY11 and are forecasted to continue this trend in FY14. FY15 projected actuals and FY16 estimated budget contemplate a leveling of the upward trend.

FY14 Budget: \$1,201,370

FY14 Actual: \$1,583,993

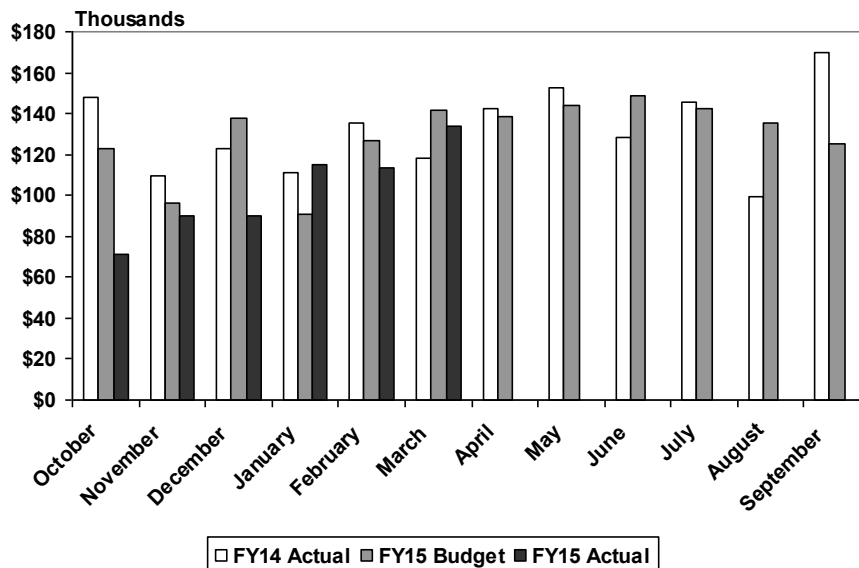
FY15 Budget: \$1,550,305

FY15 YTD Actual: \$613,177

FY15 Projected Actual: \$1,571,368

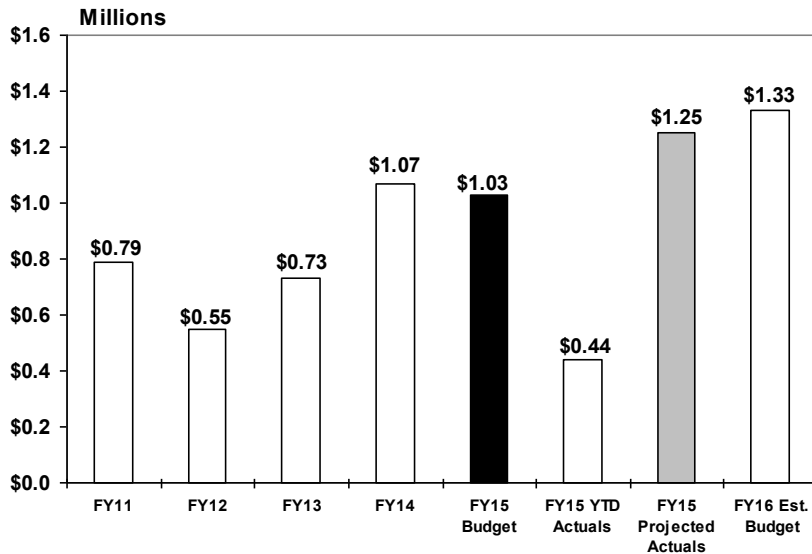
FY16 Estimated Budget: \$1,579,090

### Monthly Totals: Budget vs Actuals



## 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. On March 11, 2008 the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase was effective as of October 1, 2008.

### Trend:

Environmental Permit Fees experienced a sharp decrease correlating with the start of the economic downturn in FY09 and through FY12. To offset this decline in revenue, eight positions were eliminated in FY10.

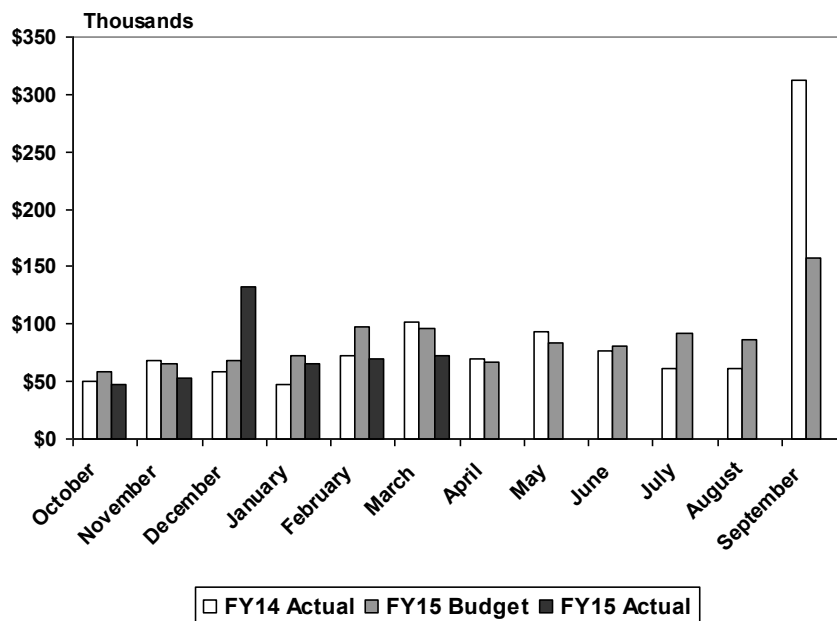
Beginning in FY13, an increase in development permitting started. This trend continued into FY14 and is expected to increase in FY15 and FY16, as new development applications are submitted.

FY14 Budget: \$669,275  
FY14 Actual: \$1,069,573

FY15 Budget: \$1,026,950  
FY15 YTD Actual: \$439,713  
FY15 Projected Actual: \$1,245,461

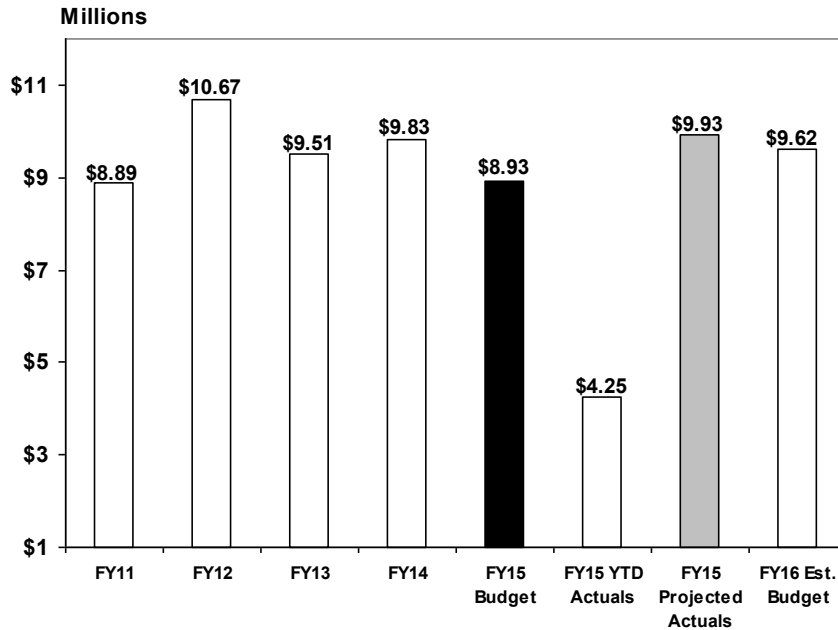
FY16 Estimated Budget: \$1,328,860

### Monthly Totals: Budget vs Actuals

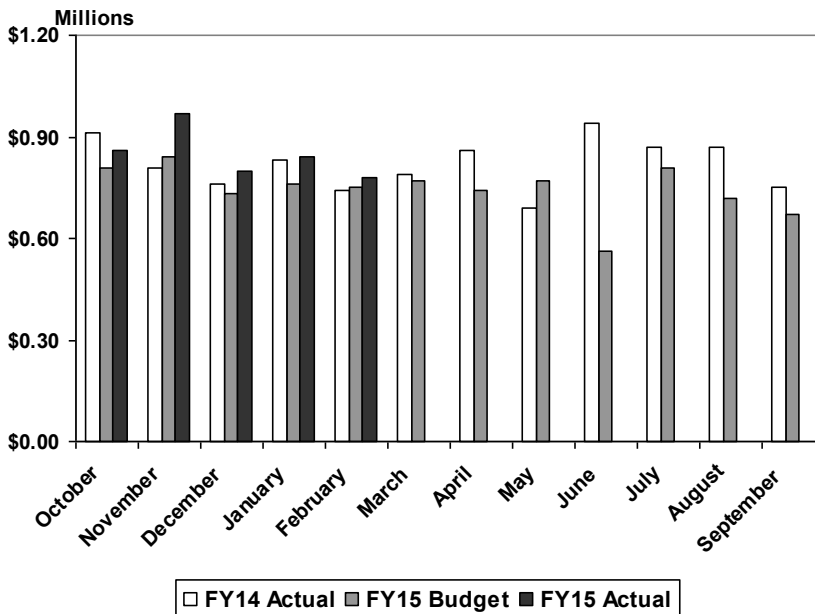


## AMBULANCE FEES

### Fiscal Year Actuals & Projections



### Monthly Totals: Budget vs Actuals



### Background:

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

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).

### Trend:

In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. The decline in revenue in FY13 corresponds to a decline in the booking of receivables (outstanding billings) from 41% to 36%. The moderation in the FY16 estimated budget and FY15 projected actuals corresponds to a decline in the booking of receivables (outstanding billings) from 36% to 35%, and increase in billings in FY15.

FY14 Budget: \$8,303,000

FY14 Actual: \$9,827,129

FY15 Budget: \$8,930,000

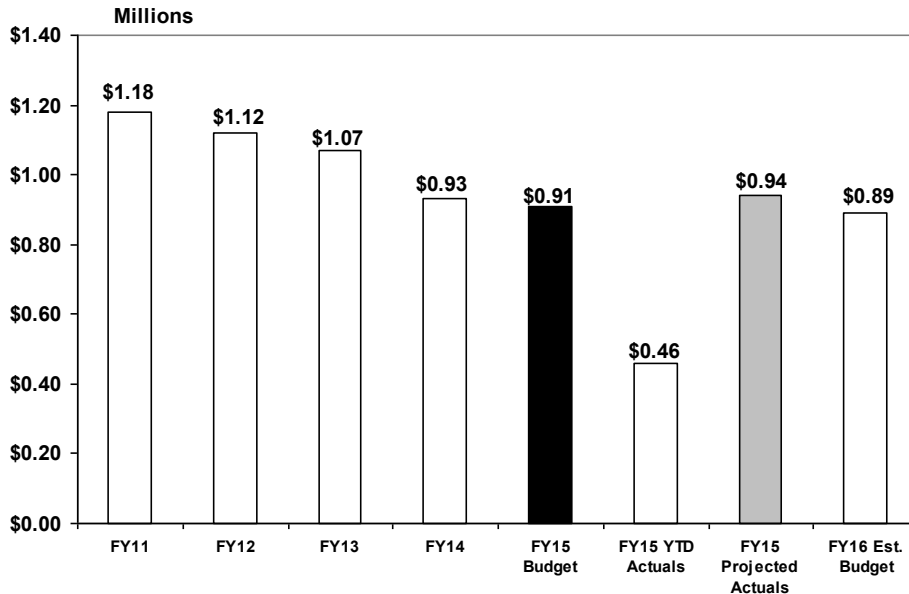
FY15 YTD Actual: \$4,250,878

FY15 Projected Actual: \$9,928,892

FY16 Estimated Budget: \$9,621,600

## PROBATION AND PRE-TRIAL FEES

### Fiscal Year Actuals & Projections



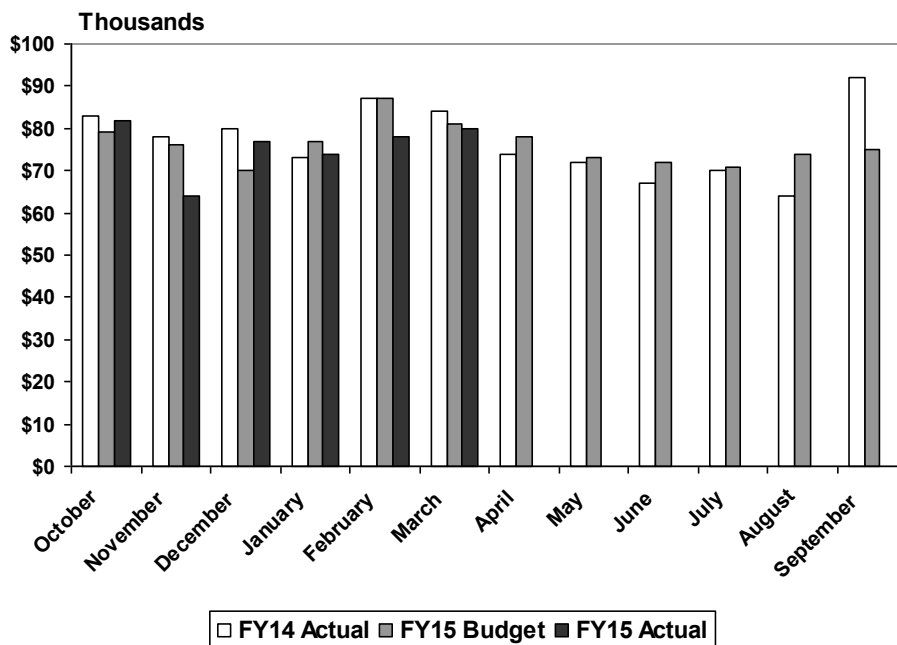
### Background:

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 steadily declined since FY11. This can be attributed 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. FY15 and FY16 anticipated revenue is expected to decrease slightly as the amount of fees that go uncollected continues to remain at a high level. With the creation of two alcohol testing alternatives, a decrease in the number of alcohol testing fees is expected. In summary, FY16 estimated budget shows a slight decrease in revenue collection. This may mean that the decline is moderating.

### Monthly Totals: Budget vs Actuals



FY14 Budget: \$999,780

FY14 Actual: \$925,959

FY15 Budget: \$912,380

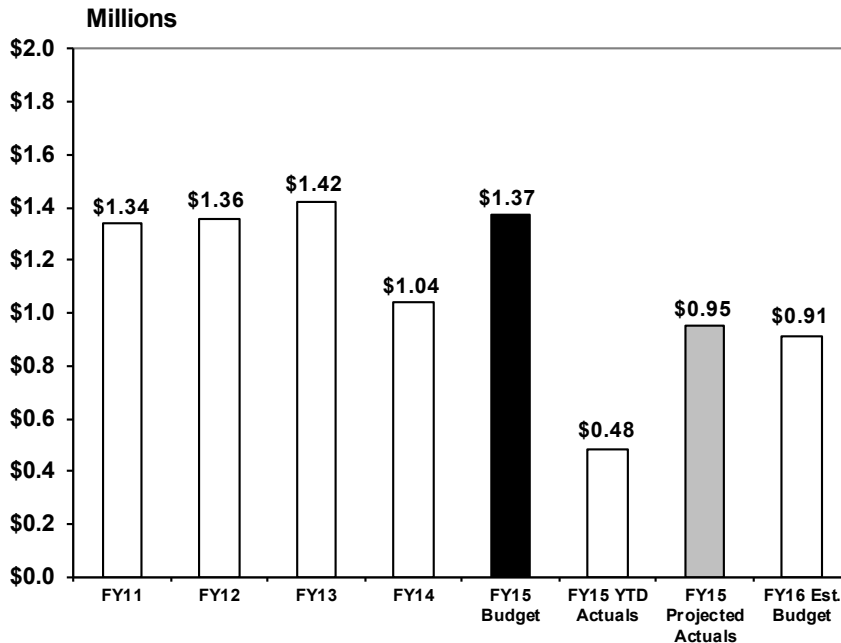
FY15 YTD Actual: \$463,405

FY15 Projected Actual: \$940,072

FY16 Estimated Budget: \$891,955

## COURT FACILITIES FEES

### Fiscal Year Actuals & Projections



### Background:

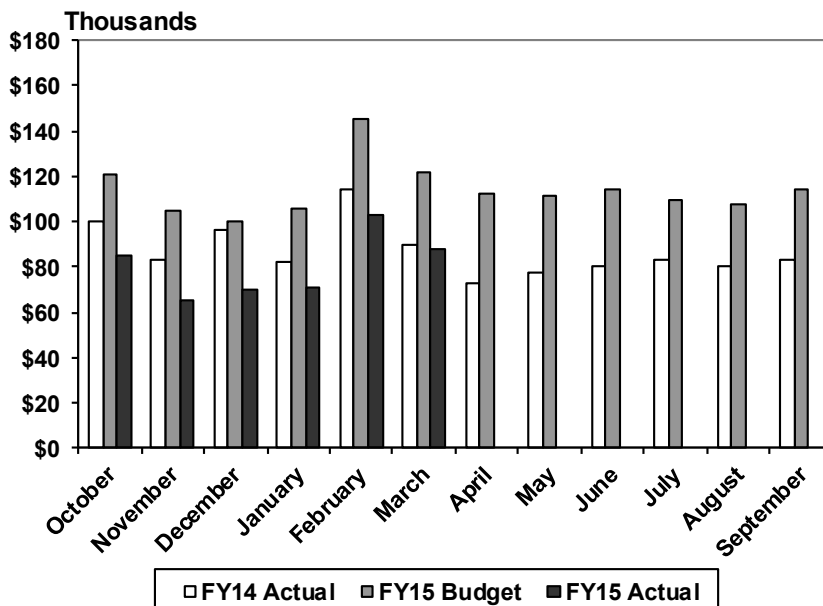
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY14 the County collected \$1.8 million but expended more than \$7.2 million on behalf of the State Court system.

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 showed moderate revenue increases. Due to a recent decline in the issuance of moving traffic violations, FY14 experienced a sharp decrease. FY15 and FY16 estimates continue this trend.

### Monthly Totals: Budget vs Actuals



FY14 Budget: \$1,384,150

FY14 Actual: \$1,040,251

FY15 Budget: \$1,368,000

FY15 YTD Actual: \$393,790

FY15 Projected Actual: \$945,096

FY16 Estimated Budget: \$907,250





# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 04/09/2015

Previous expenditures posted to financial system as of 6/30/2016						
Fund	Org	Description	FY15	FY15	FY15 Budget	FY15 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
<b><u>Board of County Commissioners</u></b>						
<b><u>County Commission</u></b>						
001	100	County Commission	1,416,709	686,909	729,800	51.51%
001	101	District 1	9,500	787	8,713	91.71%
001	102	District 2	9,500	1,868	7,632	80.34%
001	103	District 3	9,500	1,037	8,463	89.08%
001	104	District 4	9,500	2,932	6,568	69.13%
001	105	District 5	9,500	7,077	2,423	25.50%
001	106	At Large District 6	9,500	4,197	5,303	55.82%
001	107	At Large District 7	9,500	1,510	7,990	84.10%
001	108	Commissioners Account	22,808	6,078	16,731	73.35%
Subtotal:			1,506,017	712,396	793,621	52.70%
<b><u>County Administration</u></b>						
<b><u>Country Administration</u></b>						
001	110	Country Administration	732,693	346,108	386,585	52.76%
<b><u>Strategic Initiatives</u></b>						
001	115	Strategic Initiatives	994,123	501,099	493,024	49.59%
<b><u>Human Resources</u></b>						
001	160	Human Resources	1,441,865	508,512	933,353	64.73%
<b><u>Management Information Systems</u></b>						
001	171	Management Information Systems	5,719,040	3,073,980	2,645,060	46.25%
001	421	Geographic Information Services	1,960,963	995,992	964,971	49.21%
<b><u>Public Safety Complex</u></b>						
001	411	Public Safety Complex Technology <sup>1</sup>	221,135	90,465	130,670	59.09%
Subtotal:			11,069,819	5,516,155	5,553,664	50.17%
<b><u>County Attorney</u></b>						
001	120	County Attorney	1,953,465	793,016	1,160,449	59.40%
Subtotal:			1,953,465	793,016	1,160,449	59.40%
<b><u>Department of Public Works</u></b>						
<b><u>Support Services</u></b>						
106	400	Support Services	589,463	316,207	273,256	46.36%
106	978	Public Works Chargebacks	-500,000	0	-500,000	100.00%
<b><u>Operations</u></b>						
106	431	Transportation	4,209,334	1,669,844	2,539,490	60.33%
106	432	Right-of-Way	2,361,277	833,476	1,527,801	64.70%
123	433	Stormwater Maintenance	2,674,429	1,148,744	1,525,685	57.05%
<b><u>Engineering Services</u></b>						
106	414	Engineering Services	3,151,459	1,225,661	1,925,798	61.11%
<b><u>Fleet Maintenance</u></b>						
505	425	Fleet Maintenance	3,153,416	1,088,950	2,064,466	65.47%
<b><u>Mosquito Control</u></b>						
001	216	Mosquito Control	626,161	219,117	407,044	65.01%
125	214	Mosquito Control Grant <sup>2</sup>	59,457	1,010	58,447	98.30%
<b><u>Parks &amp; Recreation</u></b>						
140	436	Parks & Recreation	2,720,867	1,148,911	1,571,956	57.77%
Subtotal:			19,045,863	7,651,920	11,393,943	59.82%
<b><u>Department of Development Support &amp; Env. Mgt</u></b>						
<b><u>Building Inspection</u></b>						
120	220	Building Inspection	1,332,142	503,332	828,810	62.22%
<b><u>Environmental Compliance</u></b>						
121	420	Environmental Compliance	1,362,273	621,885	740,388	54.35%
<b><u>Development Services</u></b>						
121	422	Development Services	760,188	296,887	463,301	60.95%
<b><u>Permit Compliance</u></b>						
121	423	Permit Compliance	501,503	197,480	304,023	60.62%
<b><u>Support Services</u></b>						
121	424	Support Services	347,285	160,806	186,479	53.70%
<b><u>DEP Storage Tank</u></b>						
125	866	DEP Storage Tank <sup>2</sup>	159,201	68,278	90,923	57.11%
Subtotal:			4,462,592	1,848,669	2,613,923	58.57%

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 04/09/2015

Fund	Org	Description	FY15 Adj. Budget	FY15 Expenditures	FY15 Budget \$ Balance	FY15 Budget % Balance Remaining
<b>Department of Facilities Management</b>						
		<b>Facilities Management</b>				
001	150	Facilities Management	6,996,573	3,026,642	3,969,931	56.74%
		<b>Real Estate Management</b>				
001	156	Real Estate management	335,120	149,955	185,165	55.25%
		<b>Bank of America</b>				
165	154	Bank of America	694,707	263,420	431,287	62.08%
		<b>Huntington Oaks Plaza Operating</b>				
166	155	Huntington Oaks Plaza Operating	134,425	17,187	117,238	87.21%
		<b>Public Safety Complex</b>				
001	410	Public Safety Complex <sup>1</sup>	1,496,943	606,905	890,038	69.90%
		<b>Subtotal:</b>	<b>9,657,768</b>	<b>4,064,109</b>	<b>5,593,659</b>	<b>57.92%</b>
<b>Department of PLACE</b>						
		<b>Capital Regional Transportation Planning Agency</b>				
001	402	Capital Regional Transportation Planning Agency	238,206	106,532	131,674	55.28%
		<b>Blueprint 2000</b>				
001	403	Blueprint 2000 <sup>3</sup>	62,897	29,316	33,581	53.39%
		<b>Planning Department</b>				
001	817	Planning Department	1,122,752	174,137	948,615	84.49%
		<b>Subtotal:</b>	<b>1,423,855</b>	<b>309,986</b>	<b>1,113,869</b>	<b>78.23%</b>
<b>Office of Financial Stewardship</b>						
		<b>Office of Management and Budget</b>				
001	130	Office of Management and Budget	764,507	391,469	373,038	48.79%
		<b>Purchasing</b>				
001	140	Procurement	302,492	135,301	167,191	55.27%
001	141	Warehouse	99,254	48,610	50,644	51.02%
		<b>Risk Management</b>				
501	132	Risk Management	237,009	114,045	122,964	51.88%
501	821	Workers Compensation Management / Insurance	3,280,985	2,075,381	1,205,604	36.75%
		<b>Subtotal:</b>	<b>4,684,247</b>	<b>2,764,806</b>	<b>1,919,441</b>	<b>40.98%</b>
<b>Office of Economic Development &amp; Business Partnerships</b>						
		<b>Tourist Development</b>				
160	301	Administration	536,133	220,224	315,909	58.92%
160	302	Advertising	960,000	283,227	676,773	70.50%
160	303	Marketing	1,385,191	440,134	945,057	68.23%
160	304	Special Projects	402,500	69,148	333,352	82.82%
160	305	1 Cent Expenditures	5,952,434	0	5,952,434	100.00%
		<b>Econ. Dev. / Intergovernmental Affairs</b>				
001	114	Econ. Dev. / Intergovernmental Affairs	589,996	374,967	215,029	36.45%
		<b>M/W Small Business Enterprise</b>				
001	112	M/W Small Business Enterprise	194,380	91,165	103,215	53.10%
		<b>Subtotal:</b>	<b>10,020,634</b>	<b>1,478,865</b>	<b>8,541,769</b>	<b>85.24%</b>
<b>Office of Public Services</b>						
		<b>Library Services</b>				
001	240	Policy, Planning & OPS	862,266	334,559	527,707	61.20%
001	241	Public Library Services	2,484,745	1,045,568	1,439,177	57.92%
001	242	Collection Services	799,237	384,720	414,517	51.86%
001	243	Extension Services	2,429,164	1,050,044	1,379,120	56.77%
		<b>Emergency Medical Services</b>				
135	185	Emergency Medical Services	15,465,226	7,277,325	8,187,901	52.94%
		<b>Animal Services</b>				
140	201	Animal Services	1,535,125	592,599	942,527	61.40%
		<b>Subtotal:</b>	<b>23,575,763</b>	<b>10,684,815</b>	<b>12,890,948</b>	<b>54.68%</b>

# Leon County Government

## Fiscal Year 2015 Mid-Year Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 04/09/2015

Fund	Org	Description	FY15 Adj. Budget	FY15 Expenditures	FY15 Budget \$ Balance	FY15 Budget % Balance Remaining
<b><u>Office of Intervention &amp; Detention Alternative</u></b>						
		<b><u>County Probation</u></b>				
111	542	County Probation Division	1,200,807	489,998	710,809	59.19%
		<b><u>Supervised Pretrial Release</u></b>				
111	544	Pretrial Release	1,019,628	430,439	589,189	57.78%
		<b><u>Drug &amp; Alcohol Testing</u></b>				
111	599	Drug and Alcohol Testing	158,884	78,282	80,602	50.73%
		<b><u>FDLE JAG Grant Pretrial</u></b>				
125	982060	FDLE JAG Grant Pretrial	121,397	15,243	106,154	0%
		<b>Subtotal:</b>	<b>2,500,716</b>	<b>1,013,962</b>	<b>1,486,754</b>	<b>59.45%</b>
<b><u>Office of Human Services &amp; Community Partnerships</u></b>						
		<b><u>Veteran Services</u></b>				
001	390	Veteran Services	322,020	103,436	218,584	67.88%
		<b><u>Volunteer Center</u></b>				
001	113	Volunteer Center	187,804	87,745	100,059	53.28%
		<b><u>Housing Services</u></b>				
001	371	Housing Services	361,325	162,710	198,615	54.97%
161	808	Housing Finance Authority	267,925	32,368	235,557	87.92%
		<b><u>Health &amp; Human Services</u></b>				
001	370	Social Service Programs	4,921,406	1,999,235	2,922,171	59.38%
		<b><u>Health Department</u></b>				
001	190	Health Department	237,345	65,336	172,009	72.47%
		<b><u>Primary Health Care</u></b>				
001	971	Primary Health Care	2,470,925	1,057,932	1,412,993	57.18%
		<b><u>SHIP 2012-2015</u></b>				
124	932045	SHIP 2013-2016 <sup>3</sup>	6,176	0	6,176	100.00%
124	932046	SHIP 2013-2015 <sup>3</sup>	168,640	3,770	164,870	97.76%
124	932047	SHIP 2014-2017 <sup>3</sup>	440,647	0	440,647	100.00%
		<b>Subtotal:</b>	<b>9,384,213</b>	<b>3,512,532</b>	<b>5,871,681</b>	<b>62.57%</b>
<b><u>Office of Resource Stewardship</u></b>						
		<b><u>Cooperative Extension</u></b>				
001	361	Extension Education	542,904	231,592	311,312	57.34%
		<b><u>Office of Sustainability</u></b>				
001	127	Office of Sustainability	225,884	105,056	120,828	53.49%
		<b><u>Solid Waste</u></b>				
401	437	Rural Waste Collection Centers	651,229	275,130	376,099	57.75%
401	441	Transfer Station Operations	5,190,309	2,427,691	2,762,618	53.23%
401	442	Landfill	1,747,468	734,141	1,013,327	57.99%
401	443	Hazardous Waste	604,095	279,113	324,982	53.80%
401	471	Residential Drop Off Recycling	156,611	39,509	117,102	74.77%
		<b>Subtotal:</b>	<b>9,118,500</b>	<b>4,092,231</b>	<b>5,026,269</b>	<b>55.12%</b>
<b><u>Constitutional Officers<sup>4</sup></u></b>						
		<b><u>Clerk of the Circuit Court</u></b>				
110	537	Circuit Court Fees	413,828	241,400	172,428	41.67%
001	132	Clerk Finance	1,520,544	886,984	633,560	41.67%
		<b><u>Property Appraiser</u></b>				
001	512	Property Appraiser	4,734,406	2,366,010	2,368,396	50.03%
		<b><u>Sheriff</u></b>				
110	510	Law Enforcement	34,186,350	22,790,900	11,395,450	33.33%
110	511	Corrections	32,112,272	21,408,181	10,704,091	33.33%
125	864	Emergency Management	121,155	0	121,155	100.00%
130	180	Enhanced 911	1,283,200	855,467	427,733	33.33%
		<b><u>Supervisor of Elections</u></b>				
060	520	Voter Registration	2,126,269	893,116	1,233,153	58.00%
060	521	Elections	1,824,273	1,060,765	763,508	41.85%

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 04/09/2015

Fund	Org	Description	FY15	FY15	FY15 Budget	FY15 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
<b><u>Tax Collector</u></b>						
001	513	General Fund Property Tax Commissions	4,368,000	4,164,038	203,962	4.67%
145	513	Fire Service Fee	33,361	25,818	7,543	22.61%
123	513	Stormwater Utility Non Ad-Valorem	65,920	57,154	8,766	13.30%
135	513	Emergency Medical Services MSTU	136,000	0	136,000	100.00%
162	513	Special Assessment Paving	5,500	3,984	1,516	27.56%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,144	856	17.12%
401	513	Landfill Non-Ad Valorem	32,620	24,475	8,145	24.97%
Subtotal:			82,968,698	54,782,436	28,186,262	33.97%
<b><u>Judicial Officers</u></b>						
<b><u>Court Administration</u></b>						
001	540	Court Administration	240,420	102,561	137,859	57.34%
001	547	Guardian Ad Litem	21,282	6,550	14,732	69.22%
110	532	State Attorney	108,255	15,869	92,386	85.34%
110	533	Public Defender	131,245	26,634	104,611	79.71%
110	555	Legal Aid	134,082	22,084	111,998	83.53%
114	586	Teen Court	155,358	71,464	83,894	54.00%
117	509	Alternative Juvenile Program	51,623	34,951	16,672	32.30%
117	546	Law Library	51,623	0	51,623	100.00%
117	548	Judicial/Article V Local Requirements	51,623	23,113	28,510	55.23%
117	555	Legal Aid	51,622	51,499	123	0.24%
Subtotal:			997,133	354,726	642,407	64.43%
<b><u>Non-Operating</u></b>						
<b><u>Line Item Funding</u></b>						
001	888	Line Item Funding	635,759	442,880	192,880	30.34%
160	888	Council on Culture and Arts Regranting	733,500	448,043	285,457	38.92%
<b><u>City of Tallahassee</u></b>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,171,893	177,919	993,975	84.82%
145	838	City Payment, Tallahassee (Fire Fees)	6,312,770	0	6,312,770	100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
<b><u>Other Non-Operating</u></b>						
001	278	Summer Youth Employment	80,425	0	80,425	100.00%
110	508	Diversionary Program	110,641	50,000	60,641	54.81%
131	529	800 MHZ System Maintenance	1,088,224	1,023,191	65,033	5.98%
110	620	Juvenile Detention Payment - State	1,672,000	297,920	1,374,080	82.18%
116	800	Drug Abuse	52,540	37,644	14,896	28.35%
001	820	Insurance Audit, and Other Expenses	903,709	449,978	453,731	50.21%
001	831	Tax Deed Applications	62,500	24,316	38,184	61.09%
145	843	Volunteer Fire Department	482,479	188,572	293,907	60.92%
502	900	Communications Control	595,782	289,260	306,522	51.45%
001	972	CRA-TIF Payment	1,681,225	1,660,665	20,560	1.22%
<b><u>Interdepartmental Billing</u></b>						
		Countywide Automation	224,463	0	224,463	100.00%
		Indirects (Internal Cost Allocations)	-5,791,000	0	0	100.00%
		Risk Allocations	1,094,869	1,094,869	0	0.00%
Subtotal:			17,135,279	6,185,256	10,950,023	63.90%
Total Operating			191,792,610	99,469,210	92,323,400	48.14%
Total Non-Operating			17,135,279	6,185,256	10,950,023	63.90%
Total CIP			61,699,345	10,529,562	51,169,783	82.93%
Operating Grants			1,076,673	88,301	988,372	91.80%
Non Operating Grants			11,541,707	1,423,651	10,118,056	87.67%
Total Debt Service			42,855,551	13,002,852	29,852,699	69.66%
Total Reserves			3,211,599	0	3,211,599	100.00%
TOTAL NET EXPENDITURES:			329,312,764	130,698,833	198,613,931	60.31%

#### 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. Operating Grants include Mosquito Control, DEP Storage Tank, SHIP, and Emergency Management.
3. Blueprint 2000 expenditures are employee personnel costs that opted for County benefits. These costs are reimbursed by the City of Tallahassee.
4. 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.

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

<u>Org</u>	<u>Fund Title</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Est. Bal. (A)</u>	<u>FY15</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<b><u>General &amp; Fine and Forfeiture Funds *</u></b>						
001	General Fund	38,154,281	37,233,665	37,670,212	59,571,649	63%
110	Fine and Forfeiture Fund	1,072,061	3,183,317	3,931,277	68,656,219	6%
	<b>Subtotal:</b>	<b>39,226,341</b>	<b>40,416,982</b>	<b>41,601,489</b>	<b>128,227,868</b>	<b>32%</b>
* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.						
<b><u>Special Revenue Funds</u></b>						
106	County Transportation Trust Fund	5,427,126	4,060,185	5,854,016	15,213,278	38%
111	Probation Services Fund	837,046	834,994	1,042,264	2,845,908	37%
114	Teen Court Fund	148,155	95,411	91,771	165,072	56%
116	Drug Abuse Trust Fund (C)	12,054	11,003	7,866	52,540	15%
117	Judicial Programs Fund	39,913	112,804	141,673	207,100	68%
120	Building Inspection Fund (D)	1,116,240	1,533,639	1,708,562	1,572,583	109%
121	Development Support Fund (D)	1,083,043	1,288,426	1,186,730	3,580,010	33%
123	Stormwater Utility Fund	1,100,965	1,505,345	1,415,728	4,473,588	32%
124	Ship Trust Fund	181	180	0	615,463	N/A
125	Grants	1,584,336	1,337,469	1,393,413	11,083,014	13%
126	Non-Countywide General Revenue Fund (E)	5,833,543	2,530,138	3,538,681	20,078,332	18%
127	Grants (F)	151,336	180,442	182,571	857,974	N/A
130	911 Emergency Communications Fund	751,935	1,166,317	1,233,658	1,283,200	96%
131	Radio Communications Systems Fund (G)	152,188	8,240	8,220	1,091,224	1%
135	Emergency Medical Services Fund	9,290,924	11,621,657	9,037,390	19,068,392	47%
140	Municipal Service Fund	2,173,493	2,573,757	2,803,283	6,524,300	43%
145	Fire Services Fund	584,503	861,254	563,405	6,878,610	8%
160	Tourist Development Fund (1st - 3rd & 5th Cent)	1,293,347	1,265,723	942,147	4,152,764	23%
160	Tourist Development Fund - 4th Cent (H)	4,408,112	5,042,522	5,048,852	898,463	562%
161	Housing Finance Authority Fund (I)	738,522	650,420	408,995	267,925	153%
162	Special Assessment Paving Fund	1,191,097	262,426	661,503	313,907	211%
164	Killearn Lakes Units I and II Sewer Fund	1,213	-265	15	237,500	0%
165	Bank of America Building Op. Fund	1,894,185	1,743,812	953,405	2,629,605	36%
166	Huntington Oaks Plaza Fund	32,312	103,909	90,072	225,092	40%
	<b>Subtotal:</b>	<b>39,845,769</b>	<b>38,789,808</b>	<b>38,314,219</b>	<b>104,315,844</b>	<b>37%</b>
<b><u>Debt Service Funds</u></b>						
211	Debt Service - Series 2003 A&B	314,793	314,793	0	581,080	
220	Debt Service - Series 2004	127,098	127,098	126,298	7,247,350	
222	Debt Service - Series 2014	N/A	0	0	558,780	
	<b>Subtotal:</b>	<b>441,891</b>	<b>441,891</b>	<b>126,298</b>	<b>8,387,210</b>	



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

<u>Org</u>	<u>Fund Title</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Actual</u>	<u>FY15</u> <u>Est. Bal. (A)</u>	<u>FY15</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<b><u>Capital Projects Funds</u></b>						
305	Capital Improvements Fund (J)	30,149,467	25,925,968	14,485,792		In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY14 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 FY15 budget unless otherwise noted.
306	Gas Tax Transportation Fund	2,913,468	2,783,015	642,366		
308	Local Option Sales Tax Fund (K)	17,554,242	11,644,100	3,891		
309	Local Option Sales Tax Extension Fund	10,801,248	11,280,842	51,599		
311	Construction Series 2003 A&B Fund (L)	159,475	6,836	6,836		
318	1999 Bond Construction Fund	471,776	454,506	12,680		
320	Construction Series 2005 (M)	662,332	21,830	0		
321	Energy Savings Contract ESCO Capital Fund	20,155	20,266	20,296		
330	911 Capital Projects Fund	1,808,058	1,974,388	1,986,928		
341	Countywide Road District Fund - Impact Fee	2,022,112	1,994,956	290,558		
343	NW Urban Collector Fund - Impact Fee	432,810	402,955	63,608		
344	SE Urban Collector Fund - Impact Fee	158,803	96,983	96,983		
	<b>Subtotal:</b>	<b>67,153,946</b>	<b>56,606,645</b>	<b>17,661,536</b>		
<b><u>Enterprise Funds</u></b>						
401	Solid Waste Fund (N)	4,738,609	4,757,670	5,200,432		
	<b>Subtotal:</b>	<b>4,738,609</b>	<b>4,757,670</b>	<b>5,200,432</b>		
<b><u>Internal Service Funds</u></b>						
501	Insurance Service Fund	1,734,075	1,775,161	2,615,183		
502	Communications Trust Fund	87,028	128,087	128,087		
505	Motor Pool Fund	12,341	45,673	106,401		
	<b>Subtotal:</b>	<b>1,833,444</b>	<b>1,948,921</b>	<b>2,849,671</b>		
	<b>TOTAL:</b>	<b>153,240,000</b>	<b>142,961,917</b>	<b>105,753,646</b>		

## Notes:

A. Balances are estimated as year ending for FY 2015.

B. FY 2015 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 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. 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.

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

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

H. Under the new Tourist Development Plan, the Tourist Development Tax is reflected in two separate fund balances: the first three cents plus an additional 3/4 of a cent is used to support the Tourist Development Council activities. The fourth cent and 1/4 is dedicated Council on Cultural Arts (COCA). The total estimated fund balance of \$942,172 includes an estimated amount of \$237,526 that is owed to COCA. The Board, in conjunction with the Community Redevelopment Agency, is in the process of deciding where to redirect the existing fourth cent fund balance previously collected for the performing arts center.

I. The fund balance reflects a gain from investments through previous bond issues.

J. The fund balance reflects the remaining capital reserves budgeted during FY 2015 as a "sinking fund" for maintaining existing County infrastructure for the next five years.

K. The fund balance reflects the remaining capital reserves budgeted during FY 2015 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax. These reserves are projected to be depleted by FY15.

L. Fund 311 will be closed at the end of fiscal year 2015.

M. Fund 321 will be closed at the end of fiscal year 2015.

N. Amount reflected in unrestricted retained earnings. The decline was anticipated due to the budgeting of \$1.8 million in fund balance to cover operating expenditures in FY 2015.

**CAPITAL IMPROVEMENT PROGRAM SUMMARY**

<b>Project Service Types</b>	<b># of Projects</b>	<b>% of CIP Budget</b>	<b>Adjusted Budget</b>	<b>YTD Activity</b>	<b>% of Budget Committed</b>	<b>Project Balance</b>
Culture and Recreation	15	10.3%	6,348,594	576,802	9.1%	5,771,792
General Government	37	12.3%	7,563,101	2,233,292	29.5%	5,329,809
Health and Safety	6	8.6%	5,277,151	1,644,862	31.2%	3,632,289
Physical Environment	28	26.9%	16,608,415	1,889,356	11.4%	14,719,059
Transportation	17	42.0%	25,902,084	4,185,252	16.2%	21,716,832
<b>TOTAL</b>	<b>103</b>	<b>100%</b>	<b>\$61,699,345</b>	<b>\$10,529,562</b>	<b>17.1%</b>	<b>\$51,169,783</b>

Notes: This Capital Improvement Program Summary reflects the adjusted budget and year-to-date activity from October 1, 2014 - April 9, 2015.

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
045001	Apalachee Parkway Regional Park	150,000	-	0.0%	150,000
046008	Athletic Field Lighting	172,866	-	0.0%	172,866
042005	Fort Braden Community Park Renovations	25,000	20,065	80.3%	4,935
043007	Fred George Park	2,789,029	8,996	0.3%	2,780,033
046009	Greenways Capital Maintenance	260,500	34,732	13.3%	225,768
076011	Library Services Technology	53,521	23,526	44.0%	29,995
086053	Main Library Improvements	195,641	80,508	41.2%	115,133
044002	Miccosukee Community Park	139,404	139,404	100.0%	0
044003	Miccosukee Greenways	228,675	-	0.0%	228,675
043008	Okeeheepkee Prairie Park	791,785	7,898	1.0%	783,887
046001	Parks Capital Maintenance	543,249	260,831	48.0%	282,418
046007	Parks New Vehicles and Equipment	40,005	-	0.0%	40,005
046006	Playground Equipment Replacement	159,975	-	0.0%	159,975
047001	St. Marks Headwaters	198,944	-	0.0%	198,944
041002	Woodville Community Park	600,000	842	0.1%	599,158
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$6,348,594</b>	<b>\$576,802</b>	<b>9.1%</b>	<b>\$5,771,792</b>

### GENERAL GOVERNMENT

086064	Air Conditioner Unit Replacement	40,000	-	0.0%	40,000
086011	Architectural & Engineering Services	80,000	11,762	14.7%	68,238
086069	Business Incubator	14,366	171	1.2%	14,195
096019	Capital Grant Match Program	81,205	-	0.0%	81,205
086054	Centralized Storage Facility	62,066	-	0.0%	62,066
086017	Common Area Furnishings	30,000	2,709	9.0%	27,291
086062	Community Services Building Renovations	372,515	5,432	1.5%	367,083
086030	Cooperative Extension Renovations	75,000	-	0.0%	75,000
086027	Courthouse Renovations	438,000	4,261	1.0%	433,740
086024	Courthouse Repairs	427,896	131,081	30.6%	296,815
086016	Courthouse Security	25,134	-	0.0%	25,134
086007	Courtroom Minor Renovations	130,589	45,856	35.1%	84,733
076023	Courtroom Technology	202,374	20,934	10.3%	181,440
076003	Data Wiring	32,800	8,118	24.8%	24,682
076004	Digital Phone System	100,000	-	0.0%	100,000
076063	E-filing System for Court Documents	146,219	-	0.0%	146,219
096015	Election Equipment	1,071,123	435,503	40.7%	635,620
096063	Fairgrounds Sense of Place Initiative	50,000	32,644	65.3%	17,356
076008	File Server Maintenance	408,562	33,684	8.2%	374,878
076001	Financial Hardware and Software	86,588	33,960	39.2%	52,628
086071	Fleet Management Shop Improvements	50,000	-	0.0%	50,000
086057	General County Maintenance & Minor Renovations	125,000	-	0.0%	125,000
026003	General Vehicle & Equipment Replacement	519,671	470,937	90.6%	48,734
076055	Growth Management Technology	12,208	-	0.0%	12,208
083002	Lake Jackson Town Center	74,895	244	0.3%	74,651
083068	Lake Jackson Town Center Sense of Place Initiative	350,000	2,317	0.7%	347,683
086025	Leon County Courthouse Annex Renovations	1,622,676	574,002	35.4%	1,048,674
076064	MIS Data Center/ Elevator Halon System	70,000	-	0.0%	70,000
076018	Network Backbone Upgrade	80,000	43,847	54.8%	36,153
086033	Parking Lot Maintenance	72,743	-	0.0%	72,743
076051	Public Defender Technology	55,000	26,950	49.0%	28,050
076061	Records Management	76,479	4,997	6.5%	71,483
076047	State Attorney Technology	43,700	4,593	10.5%	39,107
076005	Supervisor of Elections Technology	76,000	74,695	98.3%	1,305
076024	User Computer Upgrades	300,000	189,163	63.1%	110,837
086065	Welcome Center Roof Replacement	102,818	66,709	64.9%	36,109
076042	Work Order Management	57,474	8,724	15.2%	48,750
<b>TOTAL GENERAL GOVERNMENT</b>		<b>7,563,101</b>	<b>2,233,292</b>	<b>29.5%</b>	<b>\$5,329,809</b>

**HEALTH AND SAFETY**

<b>Project #</b>	<b>Project Description</b>	<b>Adjusted Budget</b>	<b>YTD Activity</b>	<b>% of Budget Expended</b>	<b>Project Balance</b>
076058	Emergency Medical Services Technology	50,000	40,136	80.3%	9,864
026014	EMS Vehicle & Equipment Replacement	2,110,414	529,633	25.1%	1,580,781
086031	Jail Complex Maintenance	2,777,251	1,015,215	36.6%	1,762,036
086067	Medical Examiner Facility	37,825	5,000	13.2%	32,825
096016	Public Safety Complex	250,000	54,877	22.0%	195,123
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
<b>TOTAL HEALTH AND SAFETY</b>		<b>\$5,277,151</b>	<b>\$1,644,862</b>	<b>31.2%</b>	<b>\$3,632,289</b>

**PHYSICAL ENVIRONMENT**

067002	Blueprint 2000 Water Quality Enhancements	1,043,819	5,833	0.6%	1,037,986
064005	Bradfordville Pond 4 Outfall Stabilization	50,000	50,000	100.0%	-
076009	Geographic Information Systems	361,834	119,173	32.9%	242,661
076060	GIS Incremental Basemap Update	298,500	129,998	43.6%	168,502
062005	Gum Road Target Planning Area	2,147,929	-	0.0%	2,147,929
036019	Household Hazardous Waste Collection Center	25,000	-	0.0%	25,000
064001	Killearn Acres Flood Mitigation	526,372	0	0.0%	526,372
064006	Killearn Lakes Stormwater	1,395,452	167,850	12.0%	1,227,602
065001	Lafayette Street Stormwater	611,860	478,855	78.3%	133,005
061001	Lake Henrietta Renovations	40,000	0	0.0%	40,000
062001	Lake Munson Restoration	227,599	-	0.0%	227,599
062002	Lakeview Bridge	752,901	3,981	0.5%	748,920
036002	Landfill Improvements	225,295	104,632	46.4%	120,663
063005	Lexington Pond Retrofit	4,626,159	15,384	0.3%	4,610,775
062004	Longwood Subdivision Retrofit	223,578	-	0.0%	223,578
045007	Pedrick Road Pond Walking Trail	165,394	4,770	2.9%	160,624
076015	Permit & Enforcement Tracking System	340,108	45,436	13.4%	294,672
036033	Rural/Hazardous Waste Vehicle and Equipment Replacemer	260,396	170,237	65.4%	90,159
036013	Scale/Scalehouse	125,000	-	0.0%	125,000
036003	Solid Waste Heavy Equipment/Vehicle Replacement	255,603	-	0.0%	255,603
036028	Solid Waste Master Plan	100,000	-	0.0%	100,000
036041	Solid Waste Pre-Fabricated Buildings	37,500	-	0.0%	37,500
066026	Stormwater Pond Repairs	123,489	16,536	13.4%	106,953
066003	Stormwater Structure Inventory and Mapping	757,514	-	0.0%	757,514
026004	Stormwater Vehicle & Equipment Replacement	851,998	550,140	64.6%	301,858
066004	TMDL Compliance Activities	100,000	-	0.0%	100,000
036010	Transfer Station Heavy Equipment	134,373	-	0.0%	134,373
036023	Transfer Station Improvements	800,742	26,530	3.3%	774,212
<b>TOTAL PHYSICAL ENVIRONMENT</b>		<b>\$16,608,415</b>	<b>\$1,889,356</b>	<b>11.4%</b>	<b>\$14,719,059</b>

**TRANSPORTATION**

<b>Project #</b>	<b>Project Description</b>	<b>Adjusted Budget</b>	<b>YTD Activity</b>	<b>% of Budget Expended</b>	<b>Project Balance</b>
026015	Arterial/Collector Roads Pavement Markings	135,200	32,693	24.2%	102,507
056001	Arterial/Collector/Local Resurfacing	6,701,891	1,743,580	26.0%	4,958,311
054003	Bannerman Road	1,158,269	7,470	0.6%	1,150,799
054010	Beech Ridge Trail Extension	501,435	11,087	2.2%	490,348
056005	Community Safety & Mobility	2,112,425	356,785	16.9%	1,755,640
026010	Fleet Management Shop Equipment	33,128	3,272	9.9%	29,856
056007	Florida DOT Permitting Fees	50,000	1,200	2.4%	48,800
057001	Intersection and Safety Improvements	5,878,448	11,782	0.2%	5,866,666
055010	Magnolia Drive Multi-Use Trail	238,198	-	0.0%	238,198
051006	Natural Bridge Road	44,099	1,200	2.7%	42,899
053003	North Monroe Turn Lane	1,704,398	409,875	24.0%	1,294,523
026006	Open Graded Cold Mix Stabilization	741,764	-	0.0%	741,764
056011	Public Works Design & Engineering Services	60,000	32,132	53.6%	27,868
026005	Public Works Vehicle & Equipment Replacement	714,000	234,888	32.9%	479,112
053002	Pullen Road at Old Bainbridge Road	885,836	25,118	2.8%	860,718
056013	Sidewalk Program	995,194	482,040	48.4%	513,154
056010	Transportation and Stormwater Improvements	3,947,799	832,132	21.1%	3,115,667
<b>TOTAL TRANSPORTATION</b>		<b>\$25,902,084</b>	<b>\$4,185,252</b>	<b>16.2%</b>	<b>\$21,716,832</b>

**GRANTS PROGRAM SUMMARY**

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately \$12.6 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 accepted by the Board of County Commissioners and placed within one of three funds, Fund 124 (SHIP Grants), Fund 125 (Reimbursement Grants) and Fund 127 (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.

Some programs are anticipated as part of the regular budget process: Mosquito Control, the Underground Storage Tank Program, the FDLE Justice Assistance Grant (JAG), 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 annual report.

The Grants Program is cooperatively monitored by department program managers, the Grants Coordinator (now located in the Office of Management and Budget), 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. The Grants Coordinator and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

<b>Budget by Administering Department</b>				
<b>Department</b>	<b>% of Total Grants</b>	<b>FY15 Budget</b>	<b>FY15 Expended</b>	<b>Balance</b>
Dev. Sup. & Environmental Management	1.31%	165,828	68,278	97,550
Facilities Management	0.01%	750	100	650
Financial Stewardship	1.87%	235,709	72,162	163,548
Public Services	4.74%	598,449	72,407	526,042
Human Services and Community Partnerships	6.96%	877,611	57,013	820,598
Resource Stewardship	0.85%	107,774	-	107,774
Public Works	79.58%	10,042,002	1,108,993	8,933,009
Intervention & Detention Alternatives	2.64%	333,010	119,743	213,267
Judicial	0.37%	46,092	13,356	32,736
Constitutional	0.96%	121,155	-	121,155
Miscellaneous	0.71%	90,000	-	90,000
<b>SUBTOTAL:</b>	<b>100%</b>	<b>12,618,380</b>	<b>1,512,052</b>	<b>11,106,328</b>
Minus Operating/Transfers Grants		<b>1,076,673</b>	<b>88,301</b>	<b>988,372</b>
<b>TOTAL</b>		<b>11,541,707</b>	<b>1,423,751</b>	<b>10,117,956</b>

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY15 Budget	Spent	% Unspent
<b>Development Support &amp; Environment Management</b>					
934013*	Wildlife Preservation	Used to fund animal rehabilitation agencies.	6,627	-	100.0%
866	DEP Storage Tank Program	Annual inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	159,201	68,278	57.1%
<b>Subtotal:</b>			<b>165,828</b>	<b>68,278</b>	<b>58.8%</b>
<b>Facilities Management</b>					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	750	100	86.7%
<b>Subtotal:</b>			<b>750</b>	<b>100</b>	<b>86.7%</b>
<b>Financial Stewardship</b>					
916016	Big Bend Scenic Byway	Phase 1 of the development of a series of improvements along the Big Bend Scenic Byway	53,950	8,000	85.2%
932060	CDBG Disaster Recovery - Admin	Program funding to support administration of CDBG Disaster Recovery Grant	34,343	21,780	36.6%
932072	CDBG Disaster Recovery - HOPE Community	Program funding for hazard mitigation activities at the HOPE Community	83,320	42,382	49.1%
932069	DREF-Oakridge Flooded Property Acquisition	Program funding to purchase flood prone homes from low to moderate income homeowners	64,096	-	100.0%
<b>Subtotal:</b>			<b>235,709</b>	<b>72,162</b>	<b>69.4%</b>
<b>Public Services</b>					
<b>Emergency Medical Services</b>					
961045	EMS Equipment	EMS equipment	93,898	-	100.0%
961047	DOH-EMS Match M3099	Funds to provide CPR training and educational resources	41,553	27,516	33.8%
961048	DOH-EMS Match M3100	Automated external Difibrillators	22,654	-	100.0%
961049	DOH-EMS Match M3101	Community Paramedic Program	77,078	-	100.0%
<b>Library Services</b>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	13,002	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	24,768	111	99.6%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	6,826	1,242	81.8%



**Leon County Government****Fiscal Year 2015 Mid-Year Financial Report****Grants Program Summary**

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY15 Budget	Spent	% Unspent
913045	<a href="#">Friends-Literacy</a>	Annual donation in support of basic literacy	36,819	5,483	85.1%
913115*	<a href="#">Friends Endowment</a>	Endowment funds from Friends of the Library, a 501 (c)(3) support group	126,464	7,192	94.3%
913200*	<a href="#">Van Brunt Library Trust</a>	Proceeds from the Caroline Van Brunt estate dedicated to the Library	155,387	30,863	80.1%
<b>Subtotal</b>			<b>598,449</b>	<b>72,407</b>	<b>87.9%</b>

**Human Services and Community Partnerships****Housing**

(124) 932045	<a href="#">SHIP 2013-2016</a>	Affordable housing (operating)	6,176	-	100.0%
(124) 932046	<a href="#">SHIP 2013-2015</a>	Affordable housing (operating)	168,640	3,770	97.8%
(124) 932047	<a href="#">SHIP 2014-2017</a>	Affordable housing (operating)	440,647	-	100.0%
932014	<a href="#">Housing Services Home Expo</a>	Funds to provide home maintenance education	695	-	100.0%
932016	<a href="#">Florida Hardest Hit Program</a>	Contract for HHF Advisory Services for the HFA Florida Hardest Hit Fund Unemployment Mortgage Assistance Program and Mortgage Loan Reinstatement Program	25,000	12,333	50.7%
932074	<a href="#">Disaster Recovery CDBG Roof Replacement</a>	Funding to replace substandard roofs for low to moderate income homeowners	69,418	40,910	41.1%
932076	<a href="#">Disaster Recovery CDBG Roof Replacement</a>	Funding to replace substandard roofs for low to moderate income homeowners	167,035	-	100.0%
<b>Subtotal:</b>			<b>877,611</b>	<b>57,013</b>	<b>93.5%</b>

**Office of Resource Stewardship****Cooperative Extension**

914014	<a href="#">Federal Forestry</a>	Funds educational activities relating to forestry - this is a percentage of the total allocation with the remaining going to Public Works Transportation Trust Fund	1,026	-	100.0%
914015	<a href="#">Title III Federal Forestry</a>	Funds search, rescue, and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	-	100.0%
917015	<a href="#">Sustainable Communities TAG Grant</a>	2015 Sustainable Communities Summit	25,000	-	100.0%
925015	<a href="#">Energy Efficiency Retrofit Project</a>	Upgrade the HVAC System at the Dr. B.L. Perry, Jr. Branch Library	68,374	-	100.0%
<b>Subtotal:</b>			<b>107,774</b>	<b>-</b>	<b>100.0%</b>

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY15 Budget	Spent	% Unspent
<b>Public Works</b>					
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Bvway	766,690	-	100.0%
214	Mosquito Control	Mosquito control activities (operating)	59,457	1,010	98.3%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	72,824	41,891	42.5%
001000*	Side Walks District 1		13,134	-	100.0%
002000*	Side Walks District 2		23,236	-	100.0%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	66,025	-	100.0%
004000*	Side Walks District 4		51,694	-	100.0%
005000*	Side Walks District 5		6,026	-	100.0%
053002	Pullen-Old Bainbridge Intersection	Capacity fee	292,903	-	100.0%
054003	Bannerman-Thomasville	City of Tallahassee reimbursement - Bannerman Rd. project	1,649,782	667,866	60%
054010	Beechridge Trail	Capacity fee	246,662	-	0.0%
055010	Magnolia Drive Multi-use Trail	LAP Agreement with Florida DOT	1,961,802	-	100%
057001	Intersection & Safety Improvements	Capacity fee	96,037	62,225	35.2%
057008	SR 20/Geddie Road	LAP Agreement with Florida DOT	225,000	-	100.0%
916027	Lanier St./Horace Road Slope stabilization	NRCS Slope Stabilization grant	13,585	13,585	-
918001	Southwood Payment - Woodville Highway	Proportional share	50,178	-	100.0%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	163,415	697	99.6%
043007	Fred George Greenway	Development of the Fred George Park	646,661	156,437	75.8%
047001	St. Marks Greenway	Development of the St. Marks Greenway	1,482,077	37,619	97.5%
044003	Miccosukee Canopy Road Greenway	Construction/trail improvements on the Miccosukee Canopy Road Greenway	271,988	-	100.0%
932075	DREF Autumn Woods Stormwater Mitigation	Stormwater project funded through the Disaster Recovery Enhancement Fund CDBG	1,111,000	17,017	98.5%
921064	Amtrak Community Room		698	-	100.0%
921116*	Miccosukee Community Center		9,387	6,051	35.5%
921126*	Chaires Community Center	Fee revenue collected for the rental of community facilities	15,280	-	100.0%

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY15 Budget	Spent	% Unspent
921136*	Woodville Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	27,627	-	100.0%
921146*	Fort Braden Community Center		25,406	3,516	86.2%
921156*	Bradfordville Community Center		13,816	-	100.0%
921166*	Lake Jackson Community Center		9,160	-	0.0%
926105	Robinson Rd Flood Relief	Legislative Appropriation	350,000	1,500	99.6%
926155	Woodville Heights Sewer Project	Legislative Appropriation	75,000	-	100.0%
009009	Significant Benefit District 2		83,374	-	100.0%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	99,579	99,579	0.0%
009012	Significant Benefit District 4		62,499	-	100.0%
<b>Subtotal:</b>			<b>10,042,002</b>	<b>1,108,993</b>	<b>89.0%</b>

### Intervention and Detention Alternatives

#### Supervised Pre-trial Release

982060	FDLE JAG	Funding for positions in drug/alcohol testing programs (operating)	121,397	15,243	87.4%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	211,613	104,500	50.6%
<b>Subtotal</b>			<b>333,010</b>	<b>119,743</b>	<b>64.0%</b>

# Leon County Government

## Fiscal Year 2015 Mid-Year Financial Report

### Grants Program Summary

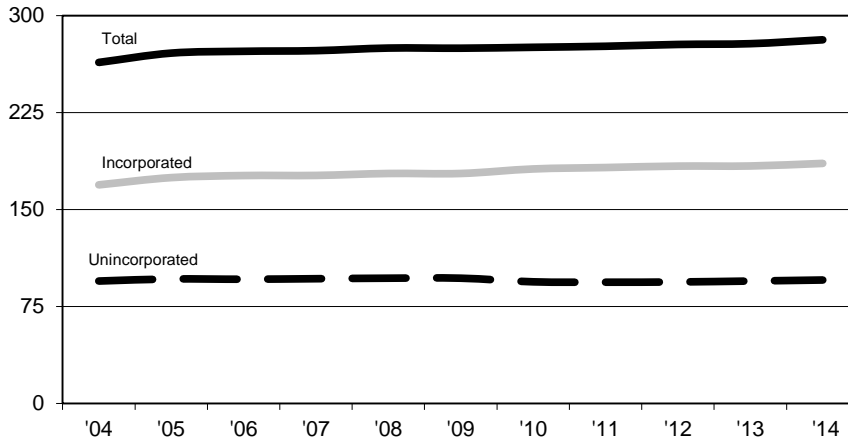
\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY15 Budget	Spent	% Unspent
<b>Judicial</b>					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	46,092	13,356	71.0%
<b>Subtotal:</b>			<b>46,092</b>	<b>13,356</b>	<b>71.0%</b>
<b>Constitutionals</b>					
	Sheriff				
864	Emergency Management Base Grant	Emergency management activities (operating)	121,155	-	100.0%
<b>Subtotal:</b>			<b>121,155</b>	<b>-</b>	<b>100.0%</b>
<b>Miscellaneous</b>					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
<b>Subtotal:</b>			<b>90,000</b>	<b>-</b>	<b>100.0%</b>
<b>Grants Subtotal</b>			<b>12,618,380</b>	<b>1,512,052</b>	<b>11,106,328</b>
<b>Less Operating Grants</b>			<b>1,076,673</b>	<b>88,301</b>	<b>988,372</b>
<b>TOTAL</b>			<b>11,541,707</b>	<b>1,423,751</b>	<b>87.7%</b>

## Community Economic Profile

### Population

Thousands



Sources:

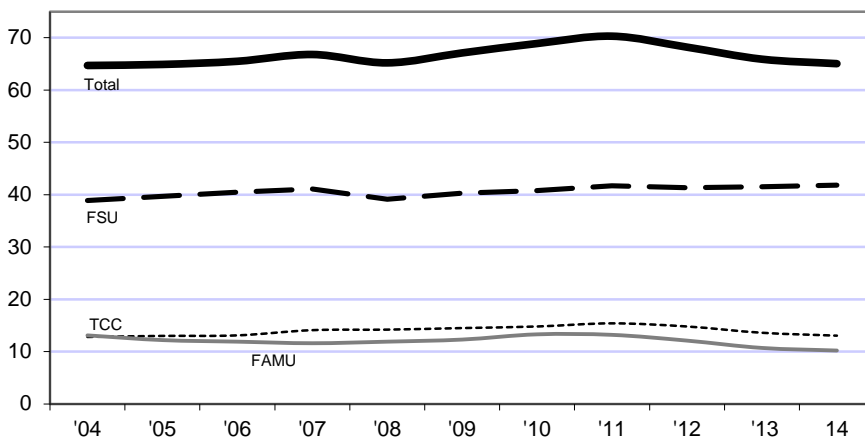
- 2014 Population Estimates and Projections from Tallahassee/Leon County Planning Department.
- 2013, University of Florida BEBR, Florida Statistical Abstract 2010.
- 2010 United States Census

According to the 2014 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 281,292 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. According to 2013 estimates, the total population has seen a 1% 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 (2.6%), Leon (1.0%), Wakulla (0.3%), and Jefferson (-1.4%).

### Higher Education Enrollment

Thousands



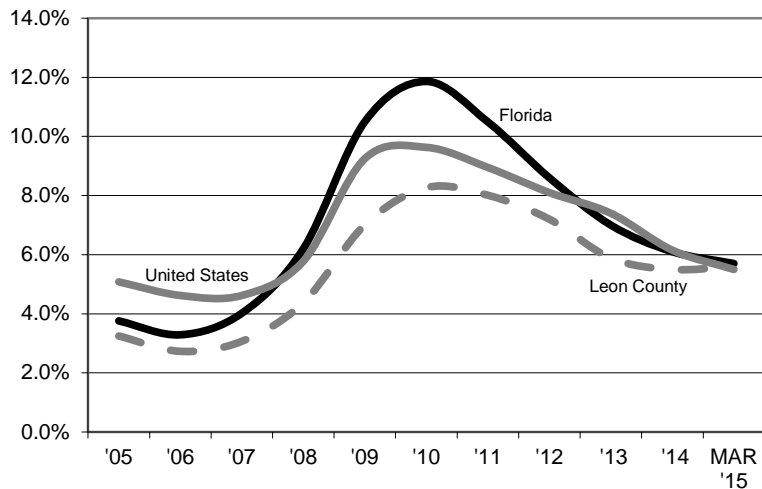
Source: 2014 Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2014 decreased 1.29% from 2013 to 65,854, down from the 3.37% decrease in the previous year.

In the last decade, FSU has had the highest overall average enrollment increase (1.02%), followed by TCC (0.72%) and FAMU (-1.53%).

## Community Economic Profile

### Unemployment Statistics



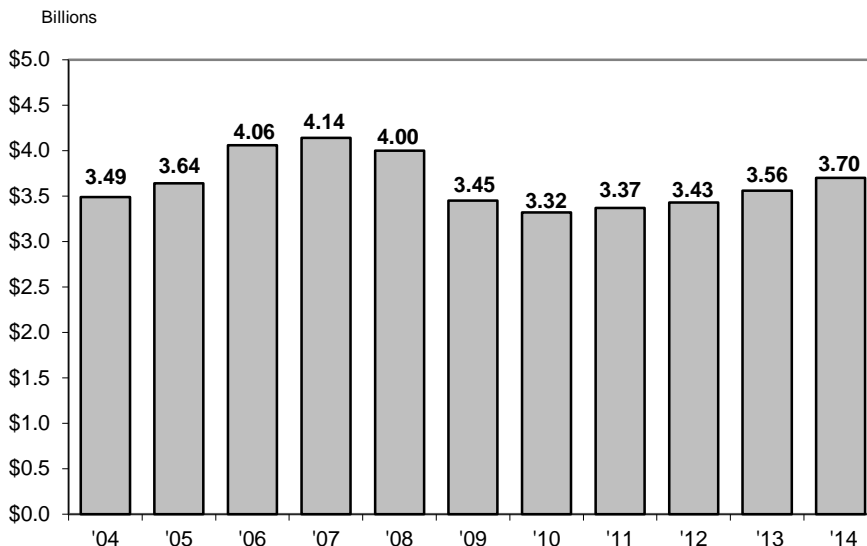
\*Source: Florida Department of Economic Opportunity, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 in 2005 and 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.

Florida's unemployment rate has been declining from 2011 at a rate of 10.5% to 6.1% in 2014 which is slightly lower than the national average at 6.2%. Leon County's unemployment rate continues to trend lower than the state or national rates. The March 2015 rate of 5.6% remains constant to unemployment rate in March of 2014.

\*March 2015 Unemployment data released 1/23/2015.

### Taxable Sales



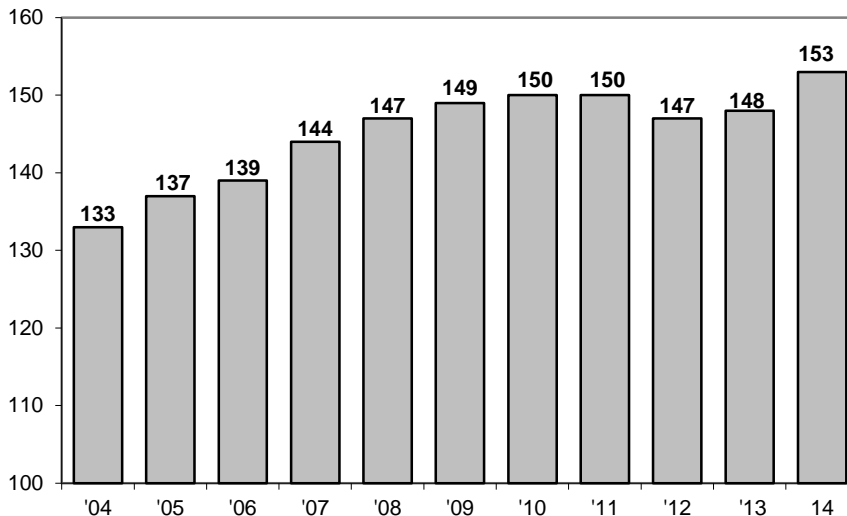
Source: The Florida Legislature - Office of Economic and Demographic Research Tallahassee Metropolitan Statistical Area which includes Gadsden, Jefferson, Leon & Wakulla counties (November 2014)

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. This upwards trend has continued into 2013, increasing by \$130 million. In 2014, taxable sales increased \$140 million over 2013, or 3.9%.

## Community Economic Profile

### Total County Labor Force

Thousands



Source: Florida Department of Economic Opportunity, 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 2013 the labor force had an increase of 1% after its first decline since 2002 decreasing -2.0% in 2012.

Total County Labor Force for 2014 increased by approximately 5,000 or 3.4%.

### Employment by Industry – 2004 vs. 2014

Industry	Employees 2004	% Labor Force	Employees 2014	% Labor Force	% Change
Government	63,200	32.5%	62,400	31.2%	-1.3%
Education and Health Services	17,100	8.8%	21,000	10.5%	22.8%
Professional and Business Services	17,700	9.1%	20,000	10.0%	13.0%
Retail Trade	19,800	10.2%	19,700	9.8%	-.5%
Leisure and Hospitality	15,400	7.9%	19,100	9.5%	24.03%
Other Services	7,100	3.7%	9,300	4.6%	31.0%
Financial Activities	7,800	4.0%	7,200	3.6%	-7.7%
Construction	8,900	4.6%	6,300	3.1%	-29.2%
Manufacturing	4,300	2.2%	2,900	1.4%	32.6%
Information	3,700	1.9%	3,900	1.9%	5.4%
Wholesale	3,600	1.9%	3,300	1.6%	-8.3%
Trade, Transportation, and Utilities	25,600	13.2%	25,000	12.5%	-2.3%
<b>Total</b>	<b>194,200</b>	<b>100.0%</b>	<b>200,100</b>	<b>100.0%</b>	<b>6.63%</b>

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

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

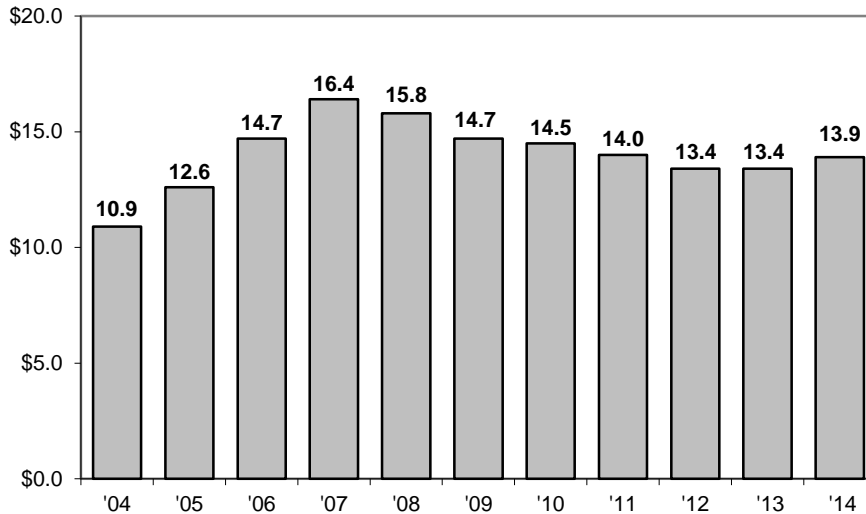
The percentage of the labor force for Government has decreased since 2004, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have increased, which reflects a more diverse economy. Retail Trade and Transportation and Utility Services both decreased over the ten year period.

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

As a whole, these industries have seen a net 6.63% increase in employment over the past ten years, with 200,100 employees in 2014.

**Community Economic Profile****Taxable Value**

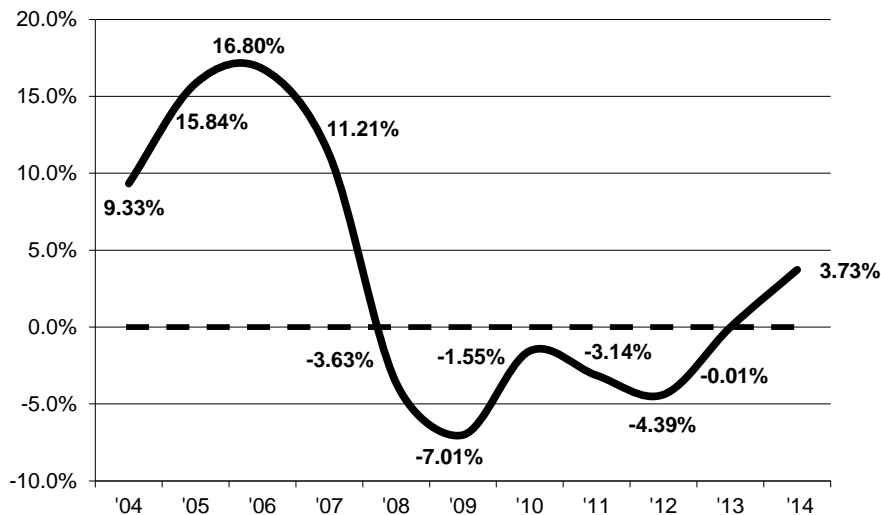
Billions



2014 Certification of Final Taxable Value, Forms DR-422

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. From 2009 to 2012, valuations have decreased by \$2.4 billion or 15%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing slightly in 2014.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2014 valuations are used to develop the FY 2015/2016 budget).

**Annual Percentage Change in Taxable Value**

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

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. The continued decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by seven years of fluctuating decline (3.6%, 7%, 1.6%, 3.1%, 4.4%, and 0.01% respectively).

In 2014, the percentage of change in taxable value increased to 3.73%. This is a sign of an improving property market.



**Community Economic Profile****Principal Taxpayers**

2013			2014		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
CenturyLink	\$123,878,259	\$2,424,600	CenturyLink	\$128,567,620	\$2,520,361
Smith Interest General Partnership	\$114,254,082	\$2,223,878	Smith Interest General Partnership	\$124,943,218	\$2,447,371
Tallahassee Medical Center, Inc.(1)	\$68,643,022	\$1,366,521	Tallahassee Medical Center, Inc.	\$67,950,150	\$1,354,749
Florida Gas Transmission Company	\$77,460,022	\$1,262,889	Florida Gas Transmission Company	\$75,854,505	\$1,239,511
DRA CRT Tallahassee Center, LLC(2)	\$59,539,770	\$1,184,865	DRA CRT Tallahassee Center, LLC	\$56,732,905	\$1,131,107
Talquin Electric Coop, Inc.	\$64,928,217	\$1,055,262	Talquin Electric Coop, Inc.	\$62,670,922	\$1,020,796
Wal-Mart Stores, Inc	\$50,006,394	\$955,640	Wal-Mart Stores, Inc.	\$50,046,760	\$959,712
St. Joe Company	\$45,236,100	\$890,057	St. Joe Company	\$44,364,969	\$875,768
Comcast Cablevision	\$37,592,976	\$695,863	Comcast Cablevision	\$43,473,285	\$796,080
Capital City Bank	\$35,456,968	\$690,189	Bainbridge Campus Circle Apartments, LLC	\$41,161,480	\$726,362
<b>Total</b>	<b>\$676,995,810</b>	<b>\$12,749,764</b>		<b>\$695,765,814</b>	<b>\$13,071,817</b>

## Notes:

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

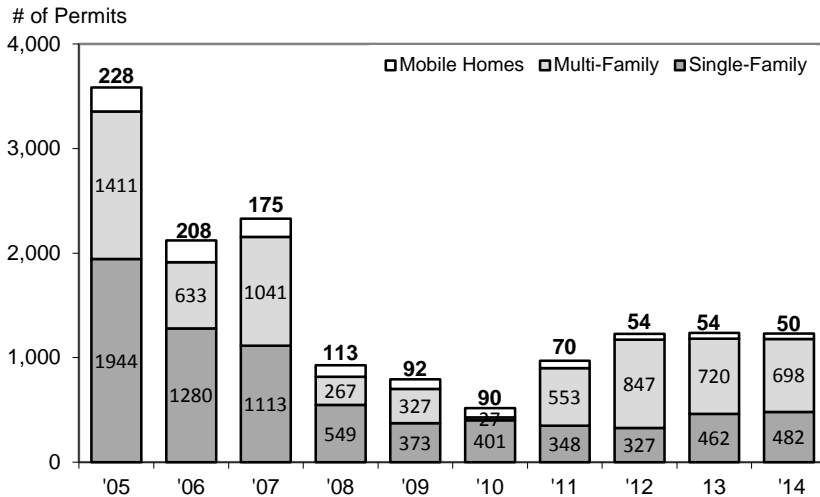
The taxable value of Leon County's Top Ten Taxpayers increased by \$18 million from 2013 to 2014; this 3% increase in value led to a corresponding increase in total taxes paid based on total taxable value.

(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

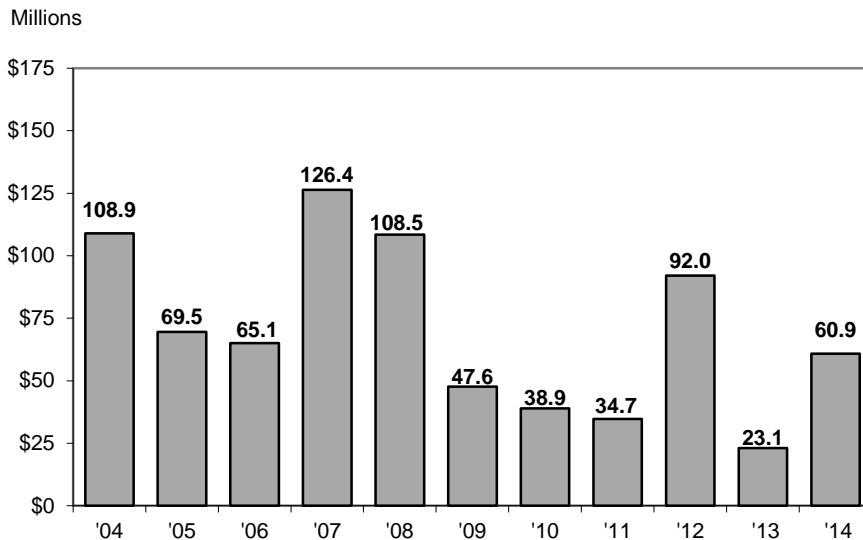


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department, 2015 Statistical Digest.

Total countywide residential building permits grew relatively steady and peaked in 2005. 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 2013 permits of Single-Family over 2012 numbers compensated for the decrease in multi-family permits. This 3% increase continues the upward trend in residential building permits since 2010.

Residential Building Permits have remained steady with slight increases in building of single-family homes.

### Value of Commercial Permits

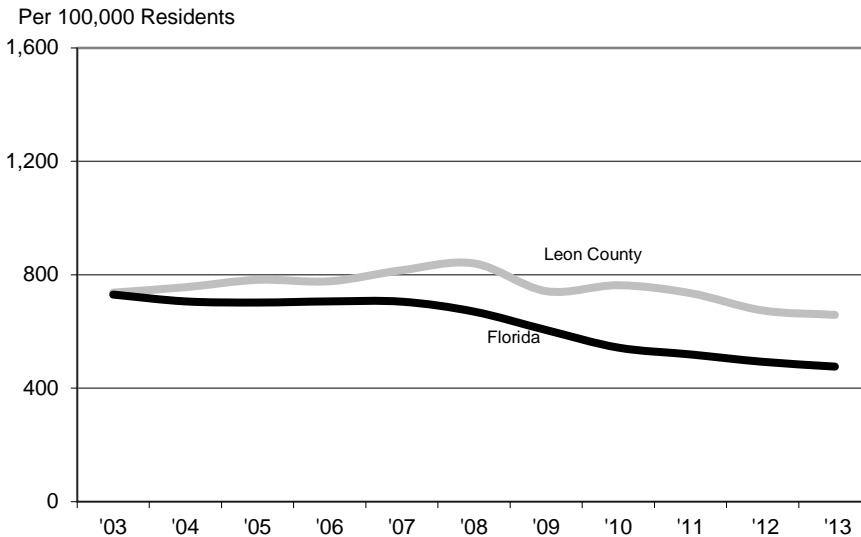


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department, 2015 Statistical Digest

Over the past 10 years countywide commercial permit valuation has been volatile. Spikes in 2004 and 2007 were both followed by significant reductions the following years. Since 2009 there has been a trending decline. 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. The values fell from the 2012 rebound by 75% in 2013 to the lowest level in the last ten years.

## Community Economic Profile

### Violent Crime Rate

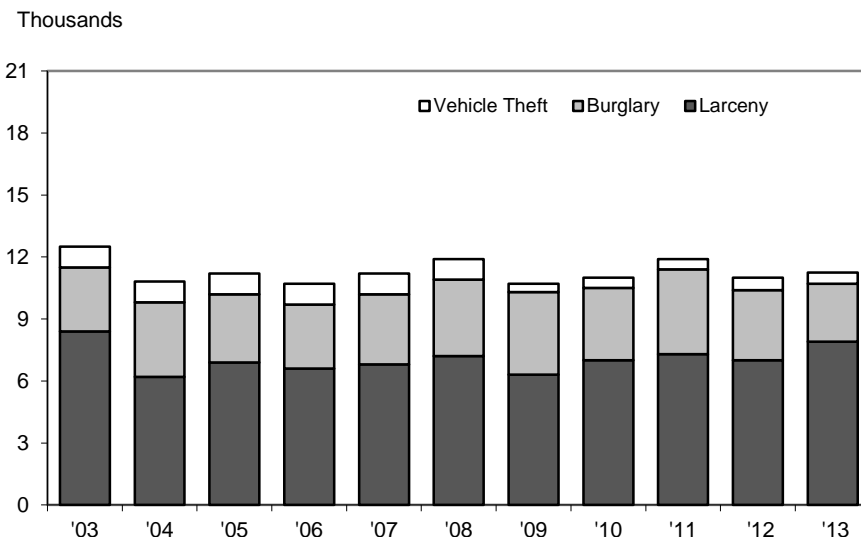


Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years, Violent Crime in Leon County has decreased an average of 4%. In 2013, Leon County saw a 2.8% decrease in violent crimes committed per 100,000 residents.

### Crimes Against Property in Leon County



Source: Florida Department of Law Enforcement. Crime in Florida, Florida uniform crime report, 1995-2013. FDLE. Florida Statistical Analysis Center.

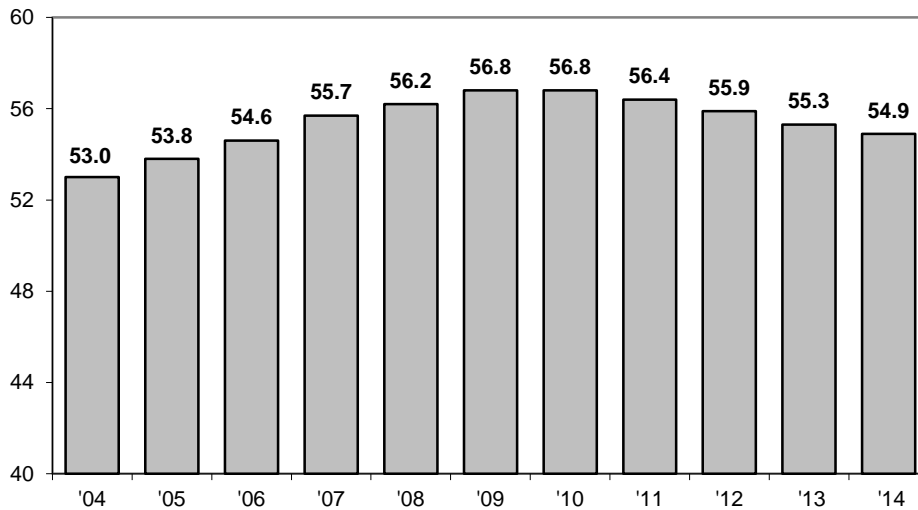
Generally, property crime in Leon County has fluctuated since 2003. Over a ten-year period, there has been an average of 2.5% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.6%.

In Leon County there was an overall 7.3% decrease in property crimes committed in 2012 compared to the rest of the State of Florida, which saw a 6.7% decline in property crimes.

### Community Economic Profile

#### Homestead Parcels

Hundreds

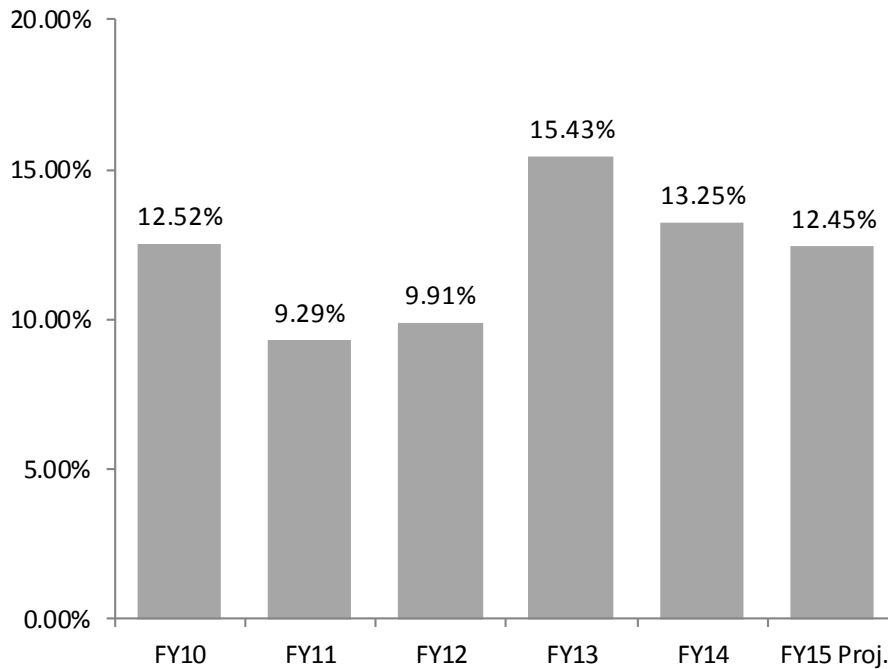


Source: Property Appraiser, Official Tax Roll Certification, DR-403EB R, 1/7/15

Growth in homestead parcels has remained steady at an average of .90% growth per year since 2002. However, from 2010 to 2014 there has been a decrease of 1,900 fewer homesteaded parcels, or a 3.35% decline.

## Financial Indicators

### Intergovernmental Revenue Percent of Operating Revenue



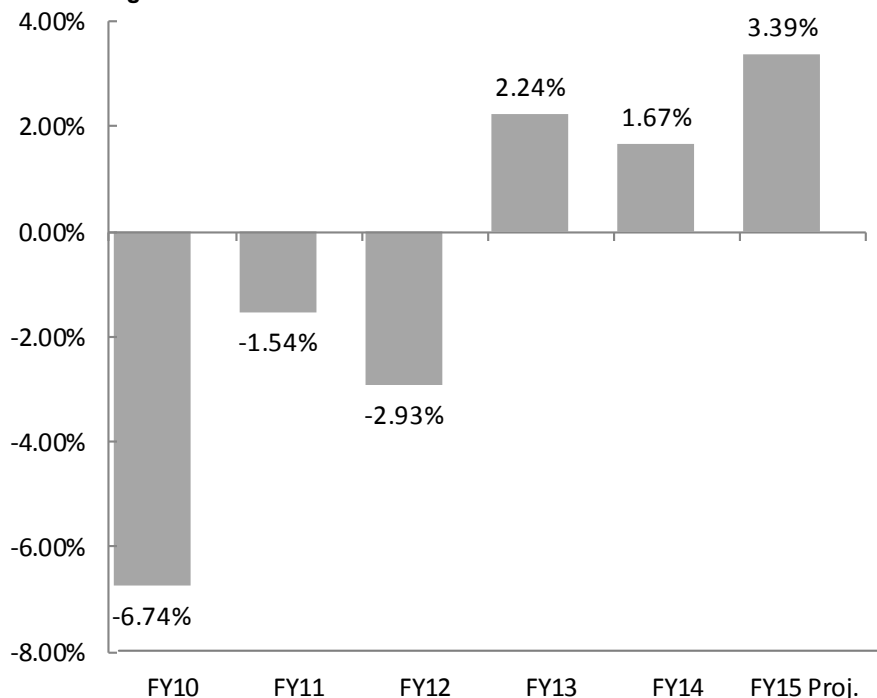
**Analysis:** The monitoring of intergovernmental revenue is important due to the volatility of this funding source. Dependence on intergovernmental revenue can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a reduced 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 revenue. Currently, intergovernmental revenue is trending down due to a decrease in grant funding since 2013.

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

Source: FY 2015 Budget Summary

### Property Tax Revenue Rate of Change



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

The Board maintained the 8.3144 millage rate through FY15. Property tax revenue is projected to increase 2.03% over the FY14 actual property tax collections due to a 3.7% projected increase in property values.

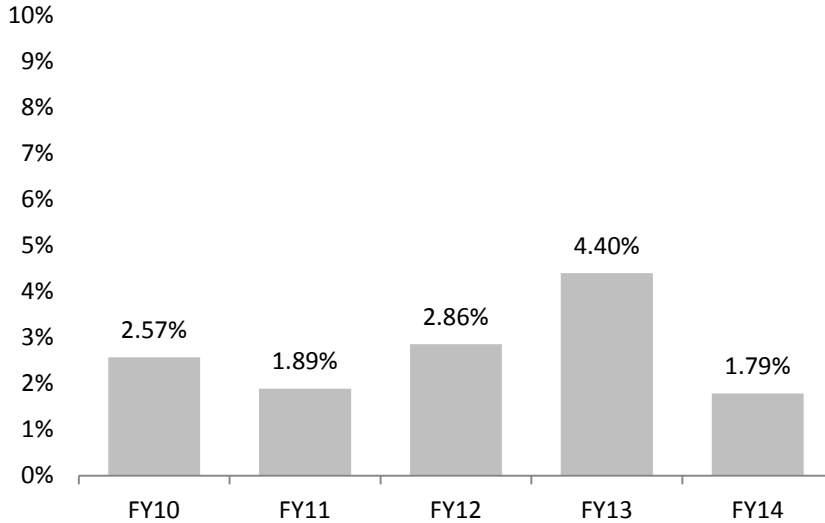
**Formula:** Current Year minus Prior Year divided by Prior Year.

Source: 2014 Certification of Final Taxable Value and Statistical Digest.

### Financial Indicators

#### Revenue Projections

##### Budgeted v. Actual Revenues



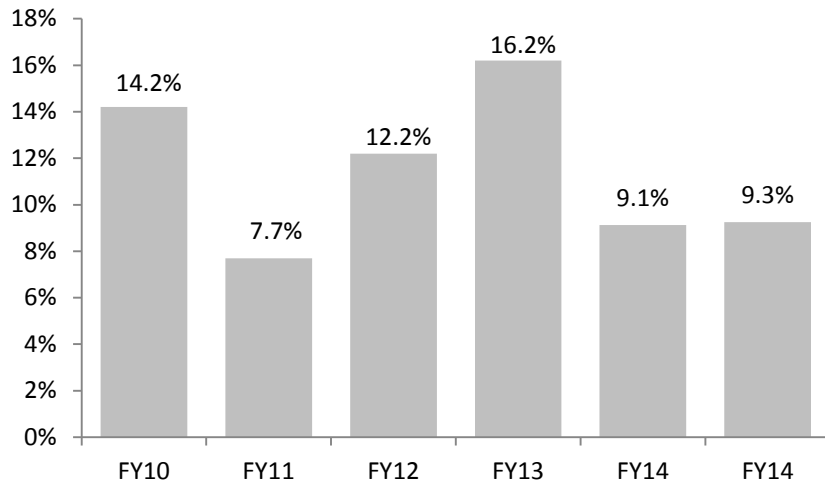
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

**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 2014 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.

In FY13, the higher than usual capital outlay is associated with the construction of the Public Safety Complex.

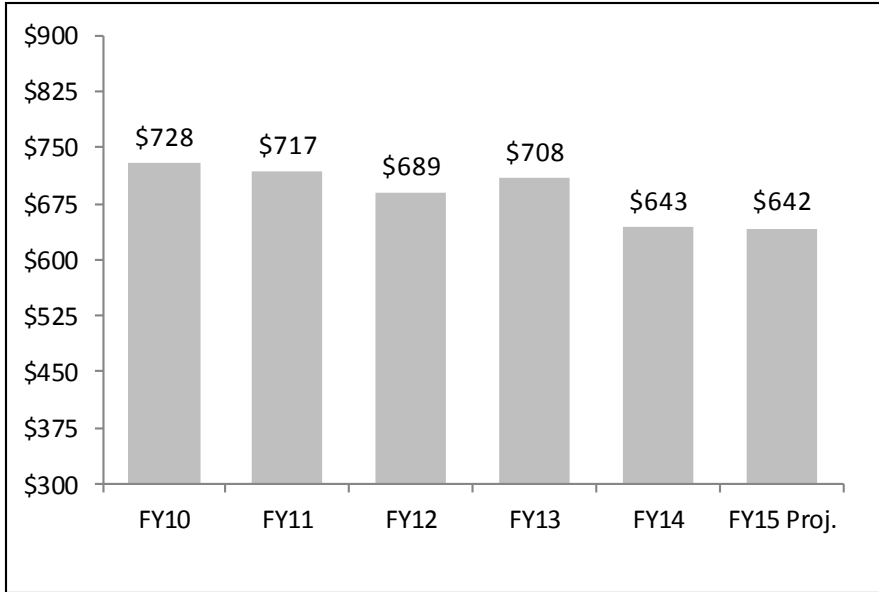
The FY15 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

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

Source: FY 2014 Expenditure Summary Report and Budget Summary.

## Financial Indicators

### Revenue Per Capita



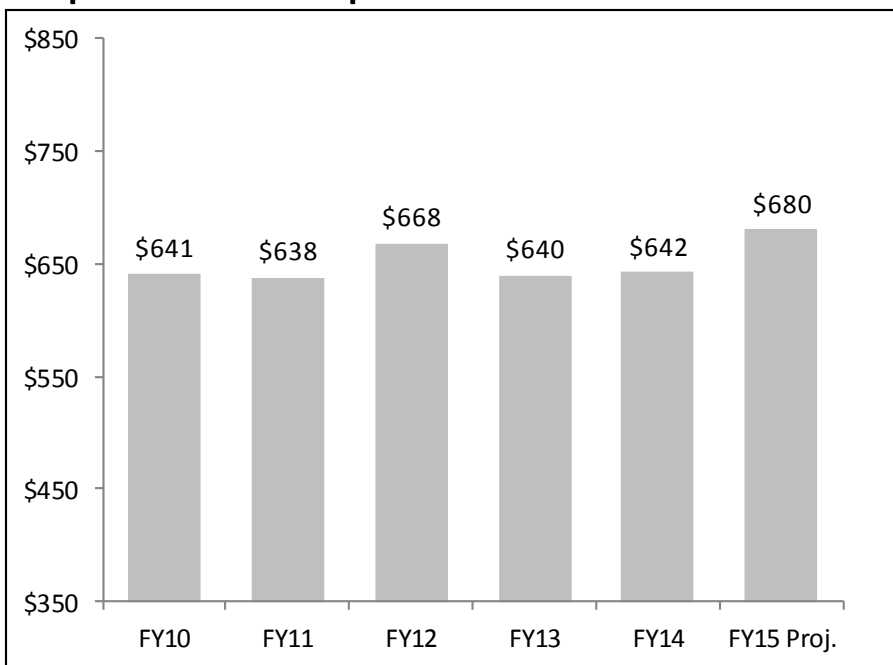
**Analysis:** Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses.

*The FY13 increase in revenue per capita resulted from an uptick in intergovernmental grant in aid. FY14 and projected FY15 shows a decline due to less grant resources available since the end of the recession.*

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

Source: FY 2014 Revenue Summary Report and the FY 2014 Budget Summary.

### Expenditures Per Capita



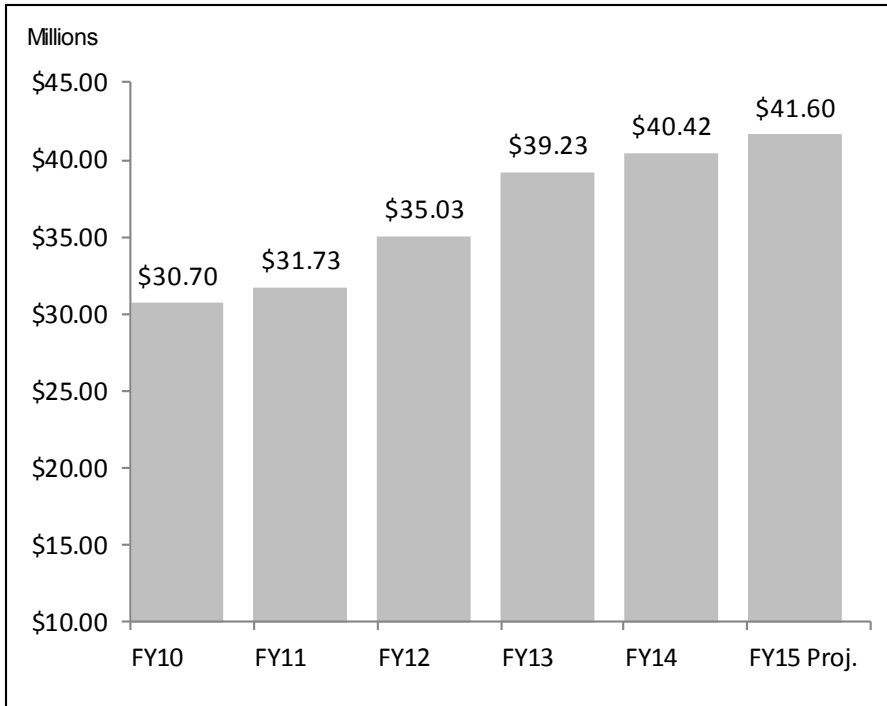
**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2014 Expenditure Summary Report, the 2014 Statistical Digest, and the FY 2014 Budget Summary.

## Financial Indicators

### General/Fine & Forfeiture Fund Balance

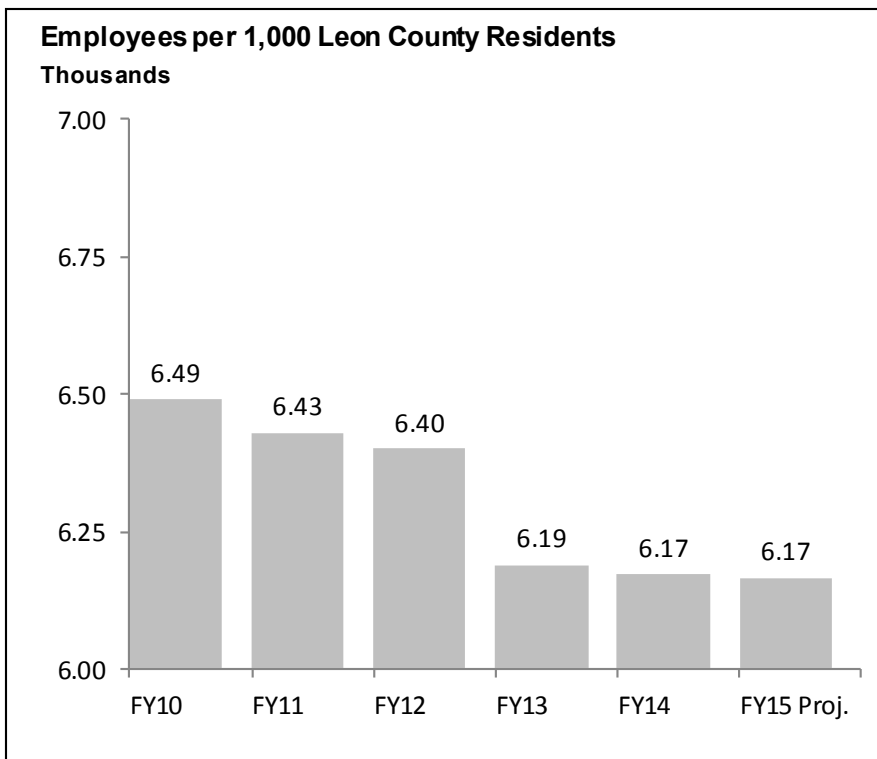


**Analysis:** Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. 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 increase is attributable to higher than anticipated excess fee returns and sales tax collections. FY14 increases are attributable to higher than anticipated property values and return on excess fees.

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

Source: Summary of Fund Balance and Retained Earnings, FY14 Annual Performance & Financial Report.

### Employees Per Capita



**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.

In FY13, The Sheriff’s Office eliminated 39 positions. EMS had 4 positions realigned to the Public Safety Complex. The County eliminated an additional 7 positions in FY14.

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

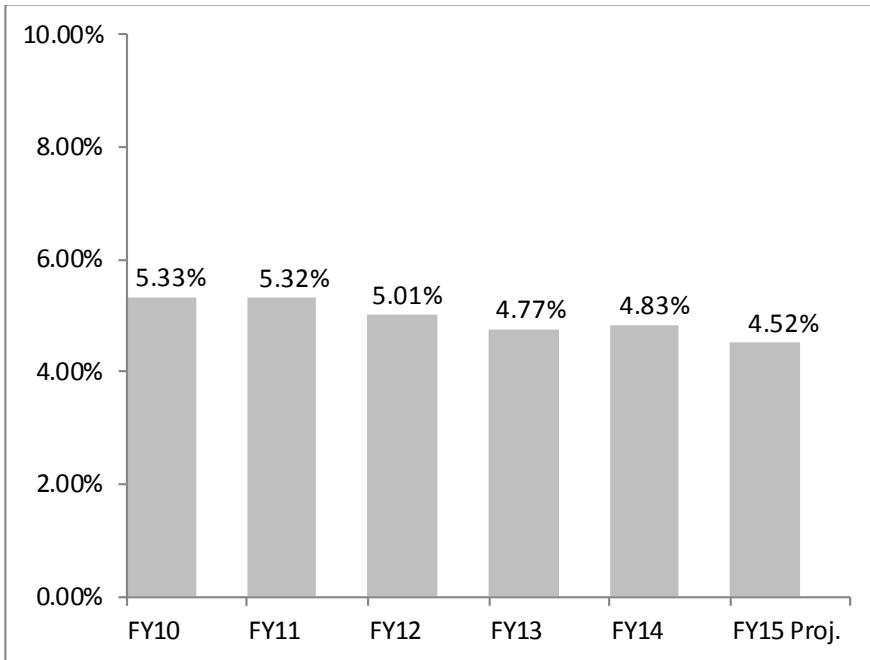
Source: FY14-15 Annual Budget Document and Tallahassee/Leon County Planning Department 2014 Statistical Digest.



## 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. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt services is projected to continue to decrease.

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

Source: FY 2014 Expenditure Summary and the FY 2014 Budget Summary.

**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.

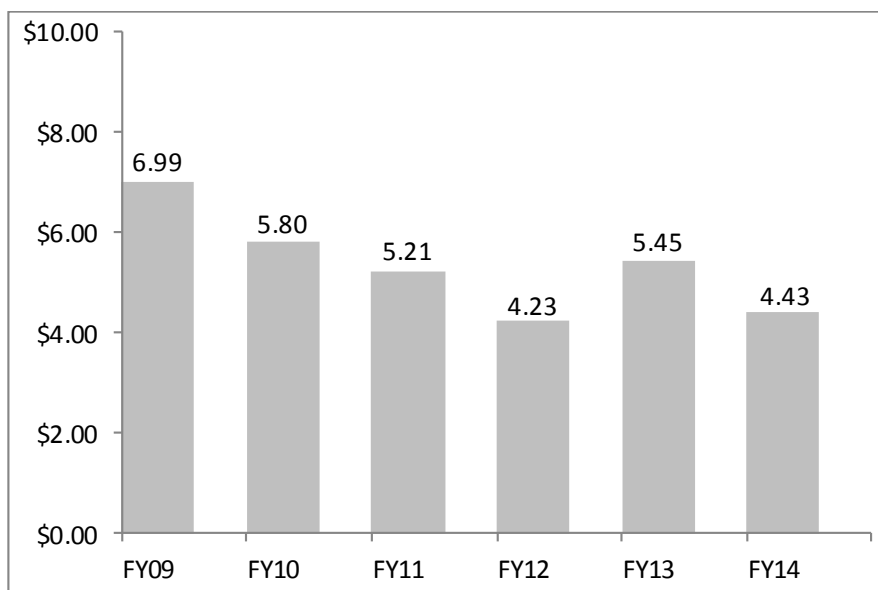
The International City / County Management Association (ICMA) states ratio that fall below 1:1 for more than consecutive three years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County maintains a liquidity ratio above this level even during the current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

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

Source: FY 2014 Comprehensive Annual Financial Report

### Liquidity

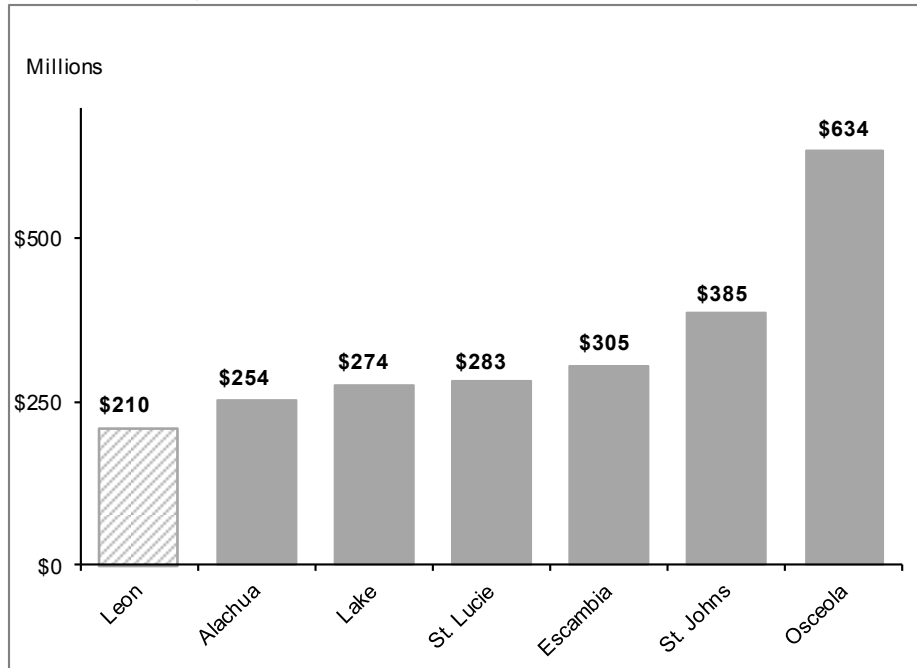
#### Ratio of Current Assets to Current Liabilities





**Comparative Data for Like-Sized Counties\***

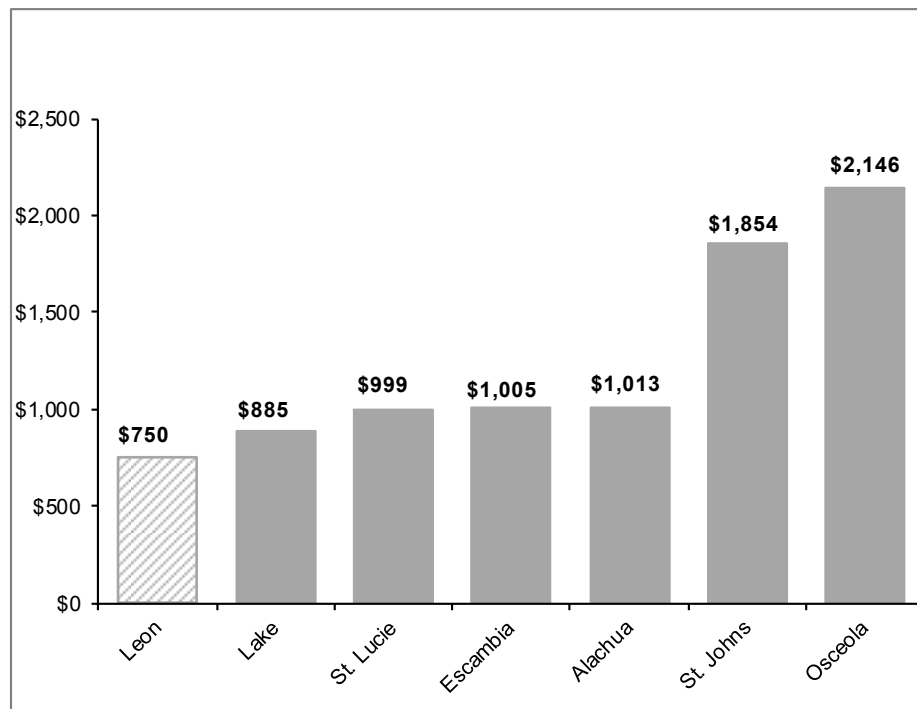
**Total Net Budget (FY15)**



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$210 million. Alachua County's net budget is 20.9% 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 (FY15)**

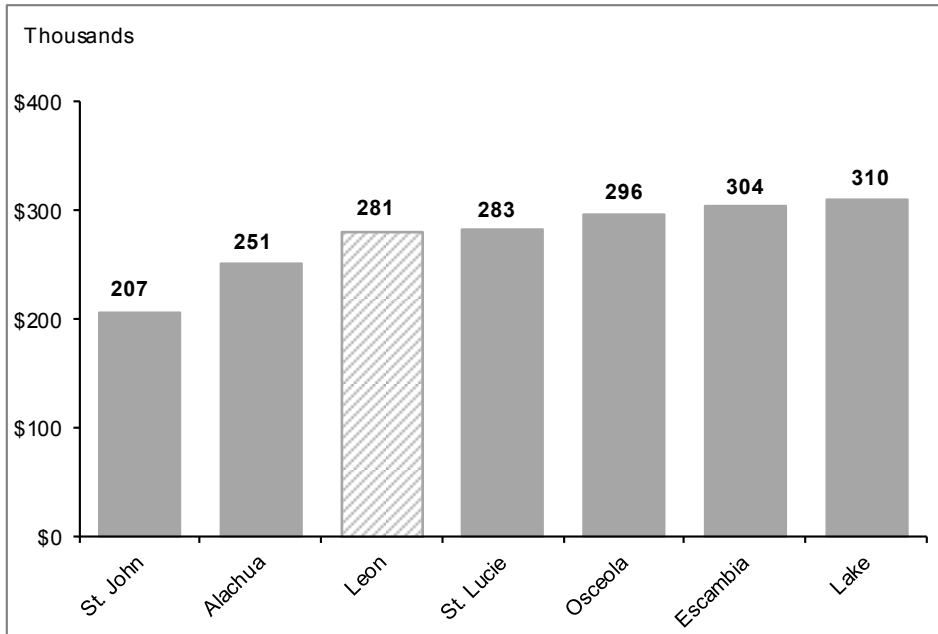


Leon County is the lowest for dollars spent per county resident—second to Lake County. Osceola County spends more than two and a half times the amount per resident than Leon County. The next closest County's net budget per capita is 18% higher than Leon County's (Lake County).

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

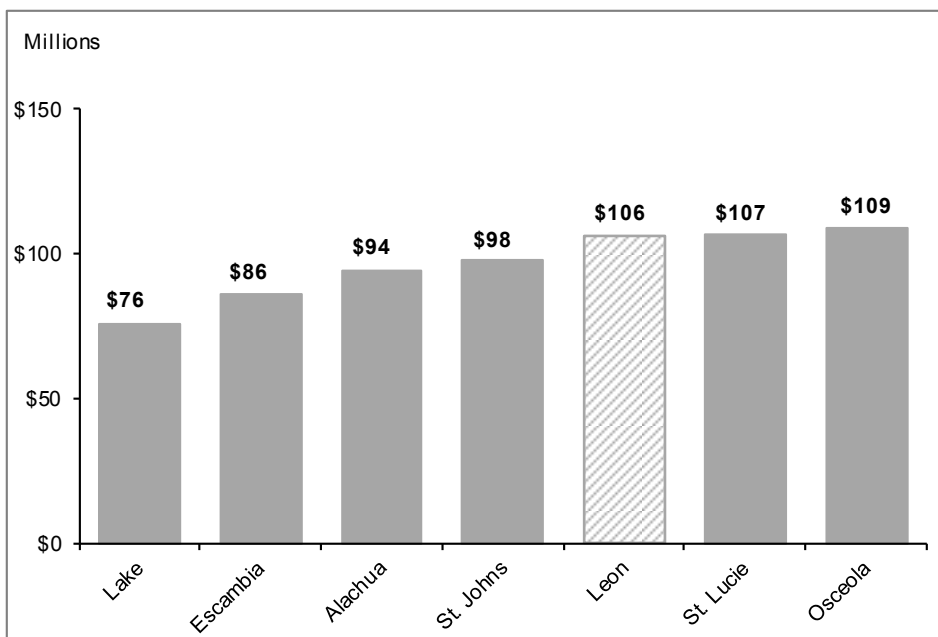
**Comparative Data for Like-Sized Counties**

**Countywide Population (2014)**



The Florida Bureau of Economic and Business Research estimated the Leon County 2014 population at 281,292 residents. The selection of comparative counties is largely based on population served.

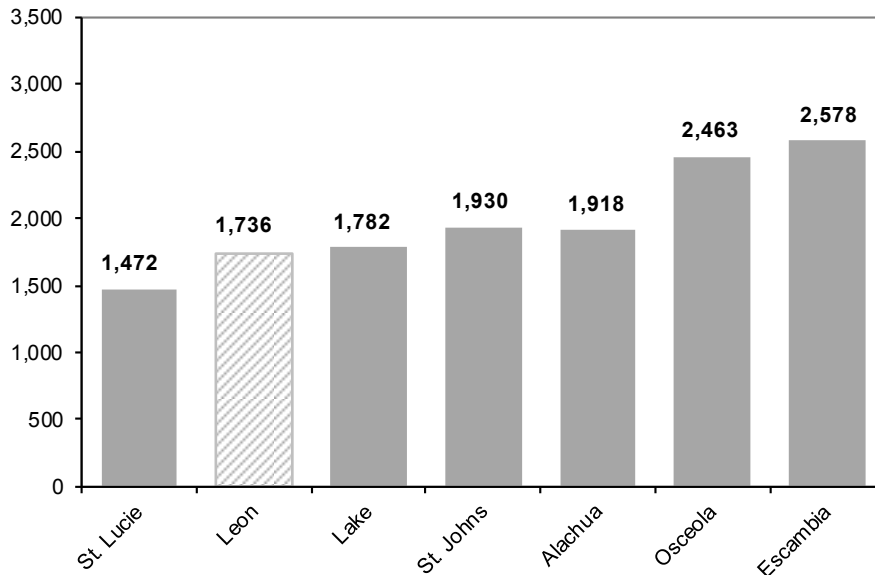
**Anticipated Ad Valorem Tax Collections (FY15)**



Among the like-sized counties, Leon County collects \$106 million in ad valorem taxes. Leon County collects \$10 million more than the mean collection (\$96 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 Data for Like-Sized Counties\***

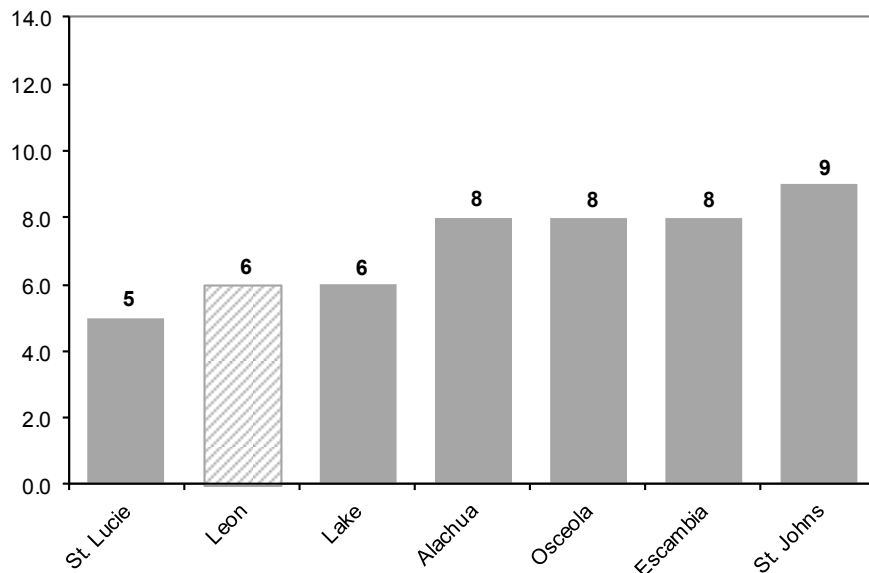
**Total Number of County Employees (FY15)**



County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All of the comparable counties surveyed reported a higher number of employees than reported in FY14 except for Alachua County. 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 (FY15)**



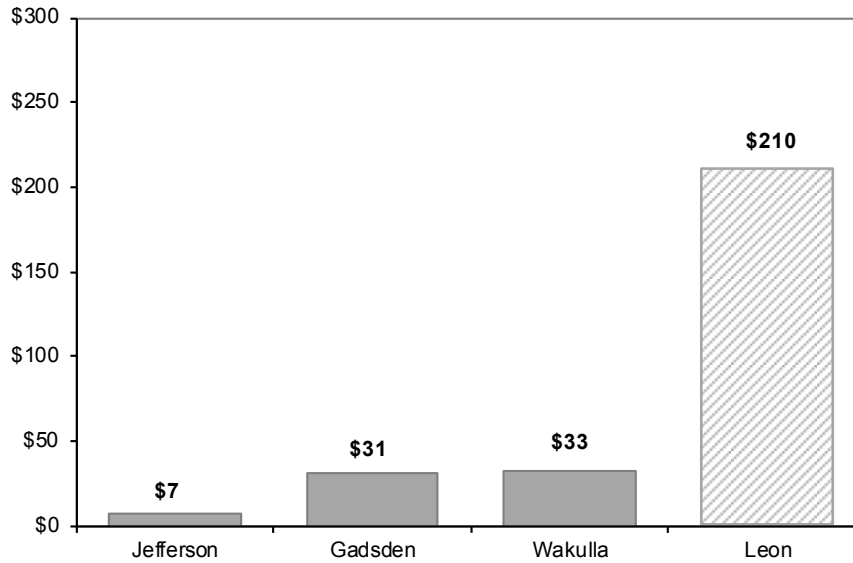
Leon County ranks second, tied with Lake County with a ratio of 6 employees for every thousand County residents.

\* Comparative Counties updated based on 2014 population estimates.  
Source: University of Florida, Bureau of Economic and Business Research, 4/1/2014.

**Comparative Data for Surrounding Counties**

**Total Net Budget (FY15)**

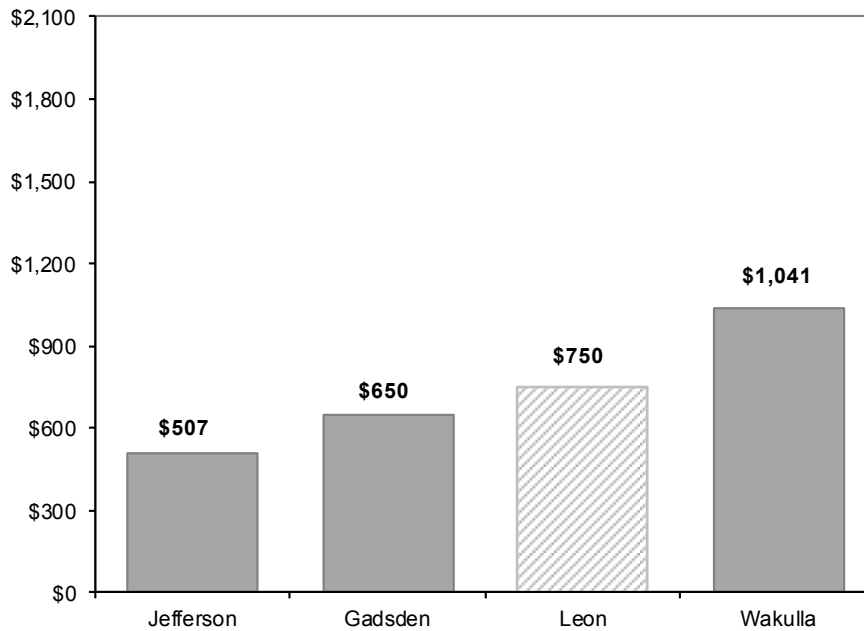
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$210 million. Jefferson County ranks lowest with a net budget of \$7million.

*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 (FY15)**

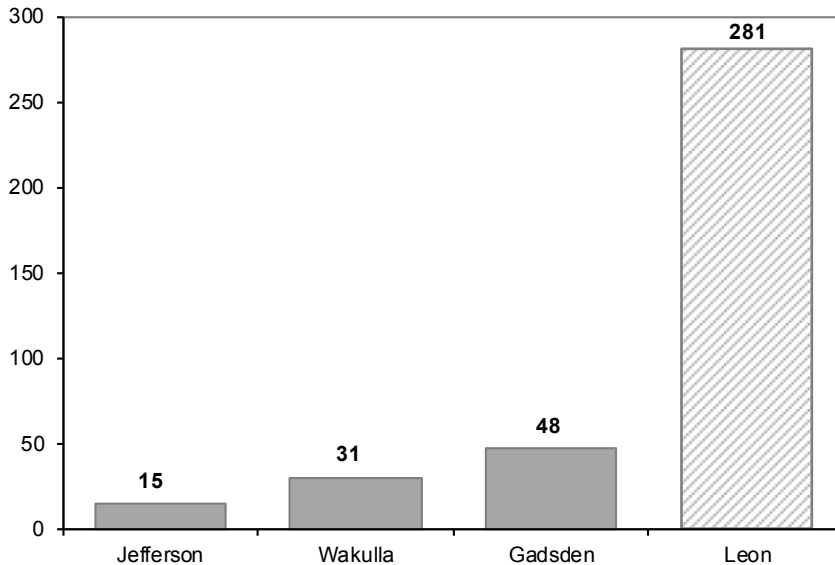


Leon County is the third lowest for dollars spent per county resident. Gadsden County spends 13% less, while Jefferson County spends 48% less per county resident.

**Comparative Data for Surrounding Counties**

**Countywide Population (2014)**

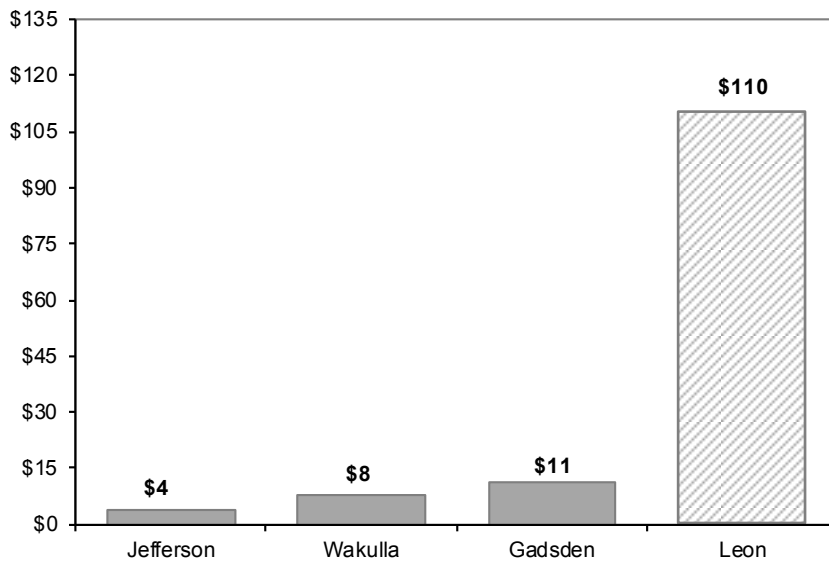
Thousands



The Florida Bureau of Economic and Business Research estimated the 2014 Leon County population at 281,292. 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 3.7% compared to Leon (2.1%), Wakulla (1.7%), and Jefferson (-1.1%).

**Anticipated Ad Valorem Tax Collections (FY15)**

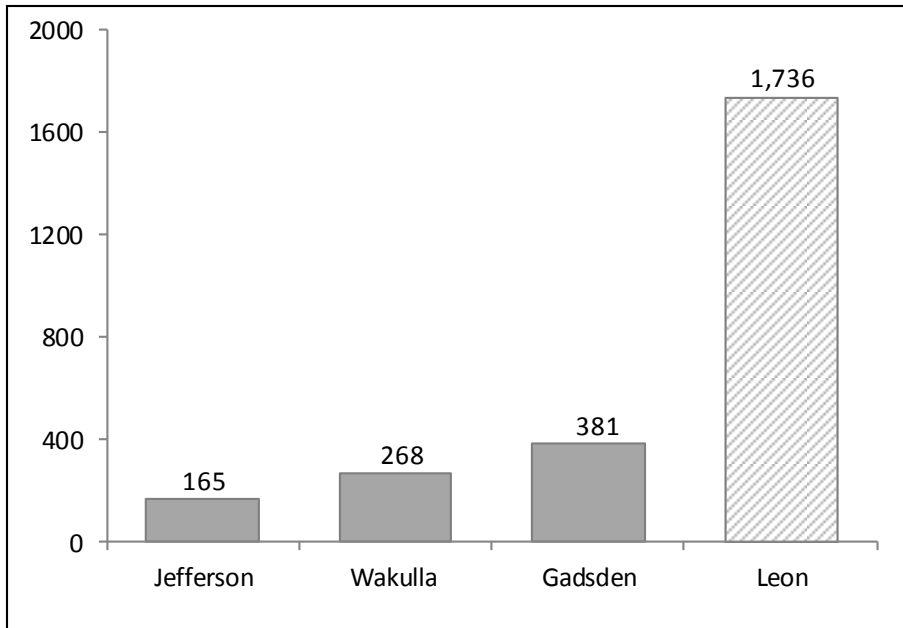
Millions



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

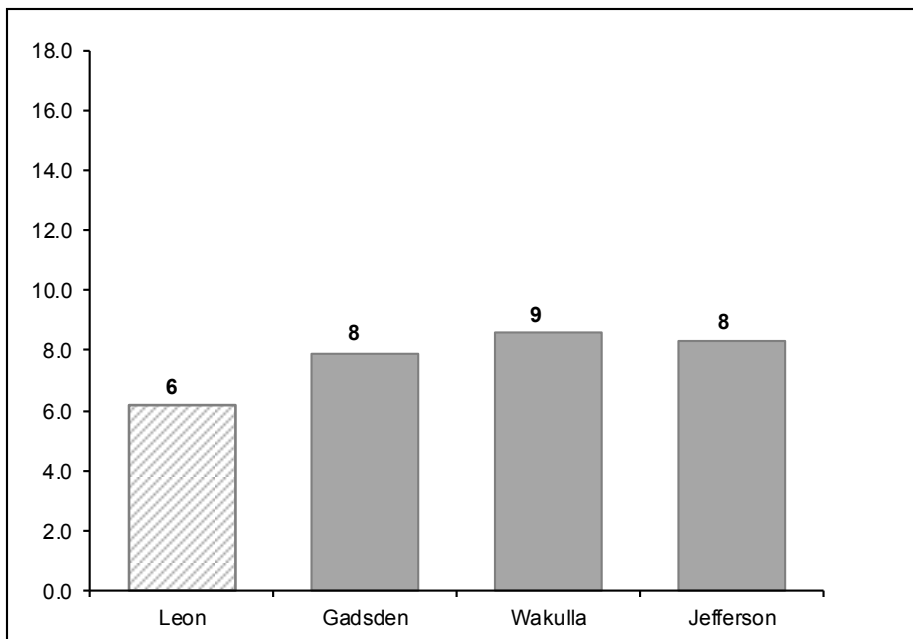
**Comparative Data for Surrounding Counties**

**Total Number of County Employees (FY15)**



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 (FY15)**



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 – All Counties** **Net Budget per Countywide Resident**

County	Net Budget Per Capita	Staff Per 1,000	% Exempt
Washington	\$ 463	8	30%
Santa Rosa	\$ 500	5	32%
Jefferson	\$ 507	11	34%
Hendry	\$ 642	10	42%
Gadsden	\$ 650	8	41%
Highlands	\$ 698	9	31%
Okaloosa	\$ 731	7	23%
Calhoun	\$ 732	8	32%
Leon	\$ 750	6	43%
DeSoto	\$ 754	10	29%
Jackson	\$ 772	8	40%
Columbia	\$ 780	8	35%
Holmes	\$ 808	7	43%
Clay	\$ 812	7	31%
Suwannee	\$ 874	11	29%
Seminole	\$ 879	6	21%
Union	\$ 885	9	50%
Lake	\$ 885	6	28%
Citrus	\$ 918	7	30%
Taylor	\$ 922	10	26%
Madison	\$ 936	11	30%
Marion	\$ 949	7	31%
Volusia	\$ 961	7	28%
Polk	\$ 978	7	26%
Lafayette	\$ 992	11	42%
Pinellas	\$ 999	5	24%
St. Lucie County	\$ 999	5	27%
Escambia	\$ 1,005	8	40%
Baker	\$ 1,009	8	43%
Alachua	\$ 1,013	8	47%
Hernando	\$ 1,029	8	36%
Flagler	\$ 1,038	7	27%
Wakulla	\$ 1,041	9	37%
Pasco	\$ 1,048	8	29%

County	Net Budget Per Capita	Staff Per 1,000	% Exempt
Putnam	\$ 1,074	14	31%
Hamilton	\$ 1,075	12	22%
Bradford	\$ 1,076	11	32%
Brevard	\$ 1,091	7	39%
Bay	\$ 1,109	8	25%
Nassau	\$ 1,158	8	22%
Sumter	\$ 1,172	6	21%
Lee	\$ 1,202	7	17%
Okeechobee	\$ 1,226	0	28%
Lewy	\$ 1,265	12	33%
Glades	\$ 1,280	8	60%
Hardee	\$ 1,355	12	23%
Gulf County	\$ 1,373	11	33%
Hillsborough	\$ 1,398	8	25%
Gilchrist	\$ 1,448	12	33%
Palm Beach County	\$ 1,487	8	17%
Dixie	\$ 1,507	12	43%
Indian River County	\$ 1,567	10	20%
Manatee	\$ 1,593	9	18%
Martin	\$ 1,642	11	19%
Orange	\$ 1,644	8	23%
Liberty	\$ 1,676	14	66%
Sarasota	\$ 1,696	9	19%
Miami-Dade	\$ 1,750	10	20%
Walton	\$ 1,751	15	12%
Broward	\$ 1,838	6	22%
St. Johns	\$ 1,854	9	21%
Osceola	\$ 2,146	8	24%
Duval	\$ 2,175	8	35%
Charlotte County	\$ 2,352	12	23%
Franklin	\$ 2,478	14	30%
Collier	\$ 2,482	10	12%
Monroe	\$ 3,159	17	22%

1. 2014 population date source: University of Florida, Bureau of Economic and Business Research, 4/1/2014.

2. Operating budget.

3. Preliminary data from Table 4 Just Values - Real, Personal and Centrally Assessed Property Tax Roll and the Reconciliation of Preliminary and Final Tax Roll from Florida Property Valuations & Tax Data book (December 2014).

## Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Collier	12%	\$ 2,482	10
Walton	12%	\$ 1,751	15
Lee	17%	\$ 1,202	7
Palm Beach County	17%	\$ 1,487	8
Manatee	18%	\$ 1,593	9
Sarasota	19%	\$ 1,696	9
Martin	19%	\$ 1,642	11
Indian River County	20%	\$ 1,567	10
Miami-Dade	20%	\$ 1,750	10
St. Johns	21%	\$ 1,854	9
Sumter	21%	\$ 1,172	6
Seminole	21%	\$ 879	6
Nassau	22%	\$ 1,158	8
Broward	22%	\$ 1,838	6
Hamilton	22%	\$ 1,075	12
Monroe	22%	\$ 3,159	17
Hardee	23%	\$ 1,355	12
Orange	23%	\$ 1,644	8
Okaloosa	23%	\$ 731	7
Charlotte County	23%	\$ 2,352	12
Osceola	24%	\$ 2,146	8
Pinellas	24%	\$ 999	5
Bay	25%	\$ 1,109	8
Hillsborough	25%	\$ 1,398	8
Taylor	26%	\$ 922	10
Polk	26%	\$ 978	7
St. Lucie County	27%	\$ 999	5
Flagler	27%	\$ 1,038	7
Okeechobee	28%	\$ 1,226	0
Lake	28%	\$ 885	6
Volusia	28%	\$ 961	7
DeSoto	29%	\$ 754	10
Suwannee	29%	\$ 874	11
Pasco	29%	\$ 1,048	8

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Citrus	30%	\$ 918	7
Madison	30%	\$ 936	11
Washington	30%	\$ 463	8
Franklin	30%	\$ 2,478	14
Putnam	31%	\$ 1,074	14
Highlands	31%	\$ 698	9
Marion	31%	\$ 949	7
Clay	31%	\$ 812	7
Calhoun	32%	\$ 732	8
Bradford	32%	\$ 1,076	11
Santa Rosa	32%	\$ 500	5
Gilchrist	33%	\$ 1,448	12
Gulf County	33%	\$ 1,373	11
Levy	33%	\$ 1,265	12
Jefferson	34%	\$ 507	11
Columbia	35%	\$ 780	8
Duval	35%	\$ 2,175	8
Hernando	36%	\$ 1,029	8
Wakulla	37%	\$ 1,041	9
Brevard	39%	\$ 1,091	7
Escambia	40%	\$ 1,005	8
Jackson	40%	\$ 772	8
Gadsden	41%	\$ 650	8
Hendry	42%	\$ 642	10
Lafayette	42%	\$ 992	11
Baker	43%	\$ 1,009	8
Holmes	43%	\$ 808	7
Leon	43%	\$ 750	6
Dixie	43%	\$ 1,507	12
Alachua	47%	\$ 1,013	8
Union	50%	\$ 885	9
Glades	60%	\$ 1,280	8
Liberty	66%	\$ 1,676	14

**Total County Employees per 1,000 Residents**

County	Staff Per 1,000	Net Budget Per Capita	% Exempt
Okeechobee	0	\$ 1,226	28%
St. Lucie County	5	\$ 999	27%
Santa Rosa	5	\$ 500	32%
Pinellas	5	\$ 999	24%
Sumter	6	\$ 1,172	21%
Lake	6	\$ 885	28%
Leon	6	\$ 750	43%
Broward	6	\$ 1,838	22%
Seminole	6	\$ 879	21%
Volusia	7	\$ 961	28%
Polk	7	\$ 978	26%
Brevard	7	\$ 1,091	39%
Okaloosa	7	\$ 731	23%
Clay	7	\$ 812	31%
Flagler	7	\$ 1,038	27%
Lee	7	\$ 1,202	17%
Citrus	7	\$ 918	30%
Marion	7	\$ 949	31%
Holmes	7	\$ 808	43%
Bay	8	\$ 1,109	25%
Hillsborough	8	\$ 1,398	25%
Alachua	8	\$ 1,013	47%
Duval	8	\$ 2,175	35%
Gadsden	8	\$ 650	41%
Jackson	8	\$ 772	40%
Columbia	8	\$ 780	35%
Hernando	8	\$ 1,029	36%
Palm Beach County	8	\$ 1,487	17%
Orange	8	\$ 1,644	23%
Pasco	8	\$ 1,048	29%
Washington	8	\$ 463	30%
Glades	8	\$ 1,280	60%
Osceola	8	\$ 2,146	24%
Nassau	8	\$ 1,158	22%

County	Staff Per 1,000	Net Budget Per Capita	% Exempt
Escambia	8	\$ 1,005	40%
Baker	8	\$ 1,009	43%
Calhoun	8	\$ 732	32%
Wakulla	9	\$ 1,041	37%
Union	9	\$ 885	50%
Highlands	9	\$ 698	31%
Sarasota	9	\$ 1,696	19%
Manatee	9	\$ 1,593	18%
St. Johns	9	\$ 1,854	21%
Hendry	10	\$ 642	42%
Miami-Dade	10	\$ 1,750	20%
Indian River County	10	\$ 1,567	20%
DeSoto	10	\$ 754	29%
Collier	10	\$ 2,482	12%
Taylor	10	\$ 922	26%
Lafayette	11	\$ 992	42%
Martin	11	\$ 1,642	19%
Suwannee	11	\$ 874	29%
Bradford	11	\$ 1,076	32%
Jefferson	11	\$ 507	34%
Madison	11	\$ 936	30%
Gulf County	11	\$ 1,373	33%
Charlotte County	12	\$ 2,352	23%
Levy	12	\$ 1,265	33%
Gilchrist	12	\$ 1,448	33%
Hardee	12	\$ 1,355	23%
Hamilton	12	\$ 1,075	22%
Dixie	12	\$ 1,507	43%
Putnam	14	\$ 1,074	31%
Franklin	14	\$ 2,478	30%
Liberty	14	\$ 1,676	66%
Walton	15	\$ 1,751	12%
Monroe	17	\$ 3,159	22%

