



MID-YEAR FINANCIAL REPORT

FISCAL YEAR 2015/2016



LEON COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS

PEOPLE FOCUSED. PERFORMANCE DRIVEN.



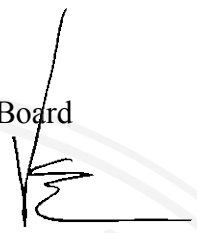
PEOPLE FOCUSED. PERFORMANCE DRIVEN.

Leon County Board of County Commissioners

Cover Sheet for Agenda #7

May 24, 2016

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Acceptance of the FY 2015/2016 Mid-Year Financial Report

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director of Office of Financial Stewardship
Lead Staff/ Project Team:	Timothy Barden, Principal Management & Budget Analyst Felisa Barnes, Principal Management & Budget Analyst Ryan Aamodt, Management & Budget Analyst Jennifer Donald, Management & Budget Analyst Josh Pascua, Management & Budget Analyst Brent Rau, Management Analyst

Fiscal Impact:

This item does not have a fiscal impact. The mid-year report summarizes the FY 2015/2016 year-to-date receipts for the County's major revenues and program expenditures, year ending FY 2015/2016 estimated fund balances and preliminary FY 2016/2017 revenue estimates.

Staff Recommendation:

Option #1: Accept the FY 2015/2016 Mid-Year Financial Report (Attachment #1).

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 2016/2017 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 2015/2016 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2014/2015 actual receipts and the FY 2015/2016 budget. It also provides preliminary FY 2016/2017 revenue estimates.

Expenditures

This section displays the FY 2015/2016 budgets for each program. It also shows the FY 2015/2016 actual expenditures and provides the dollar amount and percentage 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 2015/2016 estimated fund balance, the FY 2015/2016 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2015/2016.

Capital Improvement Program

This section provides FY 2015/2016 YTD budget and expenditure information for each capital improvement project.

Grants Program

This section provides FY 2015/2016 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, surrounding counties, 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 2015/2016 Mid-Year Financial Report.
2. Do not accept the FY 2015/2016 Mid-Year Financial Report.
3. Board Direction.

Recommendation:

Option #1.

Attachment:

1. FY 2015/2016 Mid-Year Financial Report

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MAJOR REVENUE SUMMARY

Total FY16 budgeted revenues shown below represents approximately 80% of all FY16 budgeted County revenues. (1)

Revenue Source	FY16 Budget	FY15 YTD Actual	FY16 YTD Budget	FY16 YTD Actual	FY15 YTD Actuals vs. FY16 YTD Actuals	FY16 YTD Budget vs. FY16 YTD Actuals
Ad Valorem Taxes (2)	113,884,423	106,286,058	104,580,597	110,156,933	3.6%	5.3%
Stormwater Fees (3)	3,372,130	3,002,264	2,996,920	3,075,085	2.4%	2.6%
State Revenue Sharing (4)	5,054,000	2,324,513	2,325,459	2,573,874	10.7%	10.7%
Communication Serv. Tax (5)	3,580,550	1,489,636	1,517,170	1,420,026	-4.7%	-6.4%
Public Services Tax (6)	6,068,401	2,696,781	3,039,137	3,353,746	24.4%	10.4%
State Shared Gas Tax	3,873,150	1,954,175	1,889,096	2,031,957	4.0%	7.6%
Local Option Gas Tax (7)	7,739,650	3,742,433	3,609,737	4,015,063	7.3%	11.2%
Local 1/2 Cent Sales Tax (4)	11,857,900	5,860,294	5,899,283	6,107,572	4.2%	3.5%
Local Option Sales Tax (4)	4,054,600	2,006,811	2,028,667	2,118,023	5.5%	4.4%
Local Option Tourist Tax (8)	4,607,500	2,363,791	2,197,120	2,585,086	9.4%	17.7%
Solid Waste Fees (9)	8,041,997	4,787,310	4,571,654	4,900,815	2.4%	7.2%
Building Permits Fees (10)	1,579,090	613,177	714,390	1,179,376	92.3%	65.1%
Environmental Permit Fees (11)	1,390,610	441,719	606,610	748,125	69.4%	23.3%
Ambulance Fees (12)	9,621,600	4,821,992	4,955,210	5,296,998	9.9%	6.9%
Probation and Pre-Trial Fees (13)	891,955	456,670	456,704	445,030	-2.5%	-2.6%
Court Facilities Fees (14)	950,000	482,247	490,763	458,861	-4.8%	-6.5%
Fire Services Fee (15)	6,808,662	4,308,132	4,075,026	4,566,538	6.0%	12.1%
Interest Income - GF/FF (16)	553,375	137,433	230,573	135,114	-1.7%	-41.4%
Interest Income - Other (16)	544,541	191,937	226,892	168,444	-12.2%	-25.8%
TOTAL:	\$ 194,474,134	\$ 147,967,373	\$ 146,411,008	\$ 155,336,666	5.0%	6.1%

Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) Ad Valorem revenue is generated from property taxes. The revenue increase indicates that while the millage rate has remained level at 8.3144, a rise in property value is generating increased collections.
- (3) The fee is used to support stormwater facility maintenance and operation; fund the Stormwater Engineering Section to plan, design, and construct stormwater treatment and flood prevention projects; to investigate drainage problems; to ensure Leon County compliance with state, federal, and local stormwater permits; and to monitor water quality in County lakes.
- (4) 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.
- (5) Statewide the Communication Service Tax has been in decline the past four years. Initially, Leon County was not following the trend; however, the current fiscal year shows the decline beginning to affect Leon County and anticipated is to continue in FY 2017.
- (6) Significant increase due to completion of repayment to the City of Tallahassee for previous overpayments to the County and a correction to the calculation of the tax on Talquin electric billings.
- (7) Improving economic conditions, low fuel prices have caused an increase in fuel consumption, reflecting an increase in gas tax revenue.
- (8) Increase in the Local Option Tourist Tax due to the early legislative session in FY16. This increase is not anticipated to continue for the remainder of FY16.
- (9) The solid waste fee includes the Non Ad Valorem assessment paid on the property tax bill, the transfer tipping fees, and other solid waste fees; such as the rural waste center or hazardous material.
- (10) As the construction market continues to rebound in the current economy, an increase in new construction and commercial permits is being seen, resulting in an increase in revenue for FY16.
- (11) As economic conditions continue to improve in the development/construction industry, development approval and environmental permit revenue is continuing to rebound.
- (12) The collections-to-actual billings dropped from 41% to 36% in FY13, and then 32% of total billings in FY15. The collections-to-actual billings for FY16 is 31%. Revenue collection continues to increase due to the increase in total billings in FY16.
- (13) The decrease in revenue for the Probation/Pre-Trial program, compared to FY16 budget, is attributed to the continued issuance of fee waivers.
- (14) Court Facilities fees have decreased due to a decline in the issuance of traffic tickets.
- (15) The fire services fee was implemented in 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 accounting for the increase in YTD collections.
- (16) 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 2017 REVENUE ESTIMATES

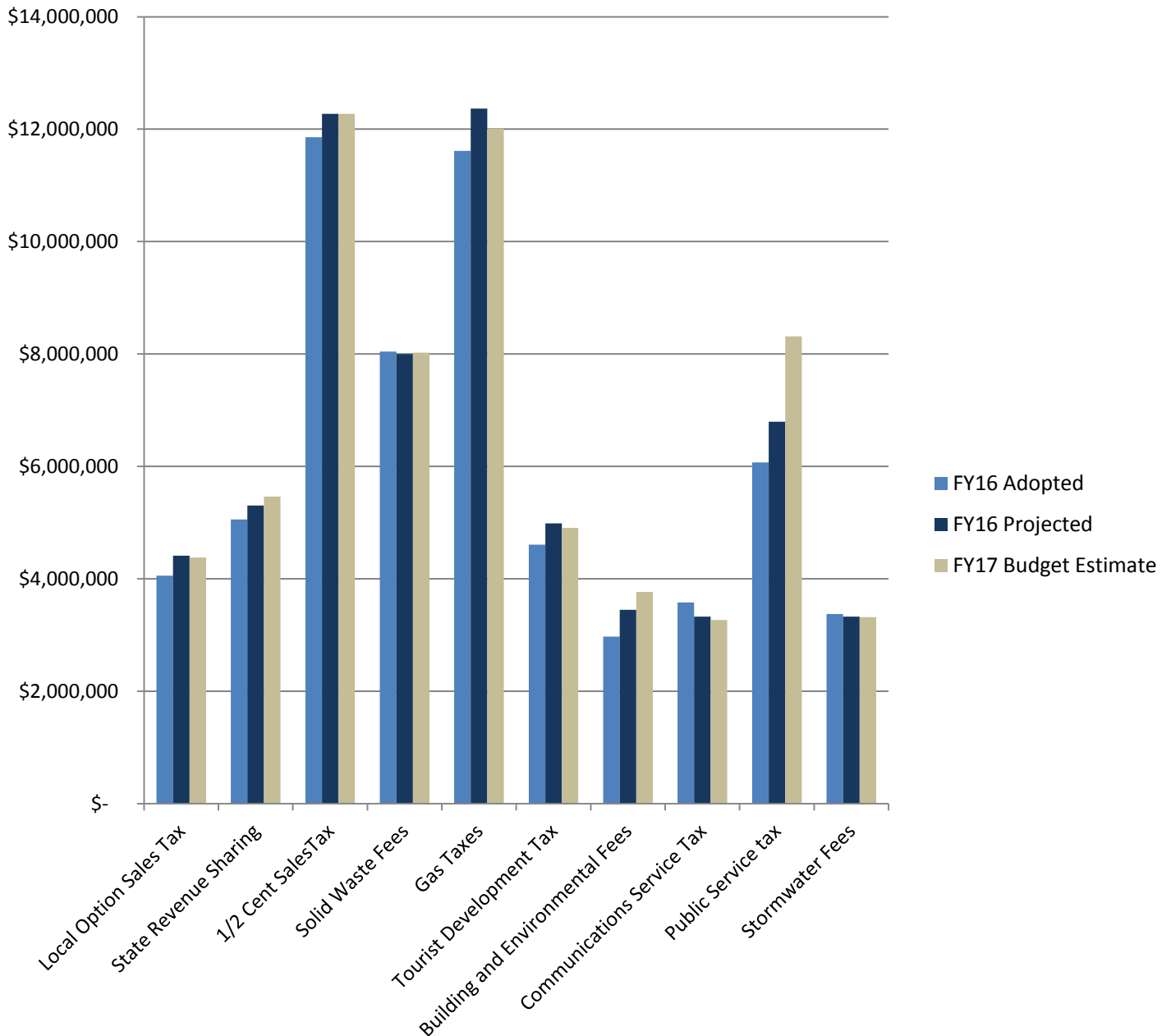
All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (1)

Revenue Source	FY15 Budget	FY16 Budget	FY17 Prelim. Budget	FY16 to FY17 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (2)	109,006,902	113,884,423	TBD	N/A
State Revenue Sharing Tax (3)	4,770,900	5,054,000	5,461,550	7.5%
Communication Services Tax	3,441,850	3,580,550	3,264,200	-9.7%
Public Services Tax (3) (8)	5,702,850	6,068,401	8,315,350	27.0%
Local Government 1/2 Cent Sales Tax	11,415,200	11,857,900	12,274,000	3.4%
Environmental Permit Fees (4)	1,026,950	1,390,610	1,762,440	21.1%
Probation Fees (5)	912,380	891,955	818,045	-9.0%
Court Facilities Fees (6)	1,368,000	950,000	961,400	1.2%
Interest Income - General Fund/Fine & Forfeiture	346,299	553,375	547,818	-1.0%
Interest Income - Other	605,221	544,541	421,705	-29.1%
Subtotal*:	\$ 29,589,650	\$ 30,891,332	\$ 33,826,508	8.7%
<i>Comparison to Previous Year Budget</i>		1,301,682	2,935,176	
Gas Taxes (2)				
State Shared Gas Tax	3,858,900	3,873,150	4,046,335	4.3%
Local Option Gas Taxes	7,511,650	7,739,650	7,960,145	2.8%
Subtotal:	\$ 11,370,550	\$ 11,612,800	\$ 12,006,480	3.3%
<i>Comparison to Previous Year Budget</i>	N/A	242,250	393,680	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,238,082	3,372,130	3,317,646	-1.6%
Ambulance Fees	8,930,000	9,621,600	9,428,686	-2.0%
Building Permit Fees (2) (4)	1,550,305	1,579,090	2,004,215	21.2%
Local Option Sales Tax Extension	3,813,300	4,054,600	4,376,650	7.4%
Local Option Tourist Tax	4,492,313	4,607,500	4,908,456	6.1%
Fire Services Fee	6,878,610	6,808,662	6,944,800	2.0%
Solid Waste Fees (7)	8,190,485	8,041,997	7,993,912	-0.6%
Subtotal*:	\$ 37,093,095	\$ 38,085,579	\$ 38,974,365	2.3%
<i>Comparison to Previous Year Budget</i>	N/A	992,484	888,786	
TOTAL:	\$ 78,053,295	\$ 80,589,711	\$ 84,807,353	5.0%

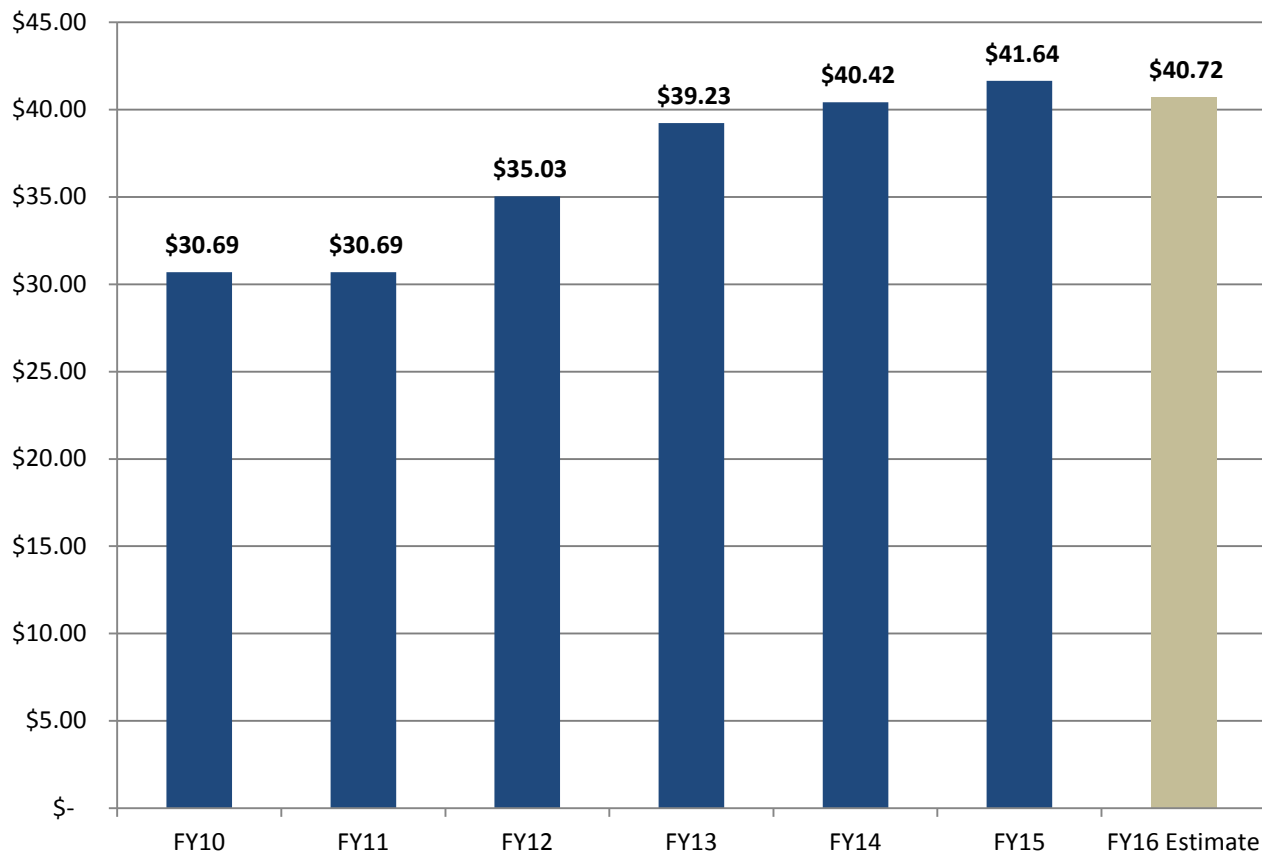
*FY15 and FY16 budget subtotals exclude Ad Valorem Taxes due to the unavailability of FY17 preliminary budget figures at the time of publishing.

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 budget workshop.
- (2) The FY17 estimates will be determined once preliminary valuations are released by the Property Appraiser on June 1, 2016.
- (3) Revenue collections, associated with consumer based economic activity, are expected to increase, indicating the continued economic recovery.
- (4) The increase in building permits and development is related to the growth in both new construction and the permitting of new developments. Budgeted revenues are just below pre-recession levels.
- (5) Probation Fees are forecasted to decrease in FY17 coinciding with a decline in the number of clients, a consistent balance of unpaid fees, and the continued issuance of fee waivers by the court.
- (6) Court Facilities Fees are forecasted to increase slightly in FY17 which would indicate a higher issuance of traffic citations over FY16.
- (7) The solid waste fee includes the Non Ad Valorem assessment paid on the property tax bill, the transfer tipping fees, and other solid waste fees; such as the rural waste center or hazardous material. FY17 estimates indicate the revenue will remain constant with the previous fiscal year.
- (8) Significant increase due to completion of repayment to the City of Tallahassee for previous overpayments to the County and a correction to the calculation of the tax on Talquin electric billings.

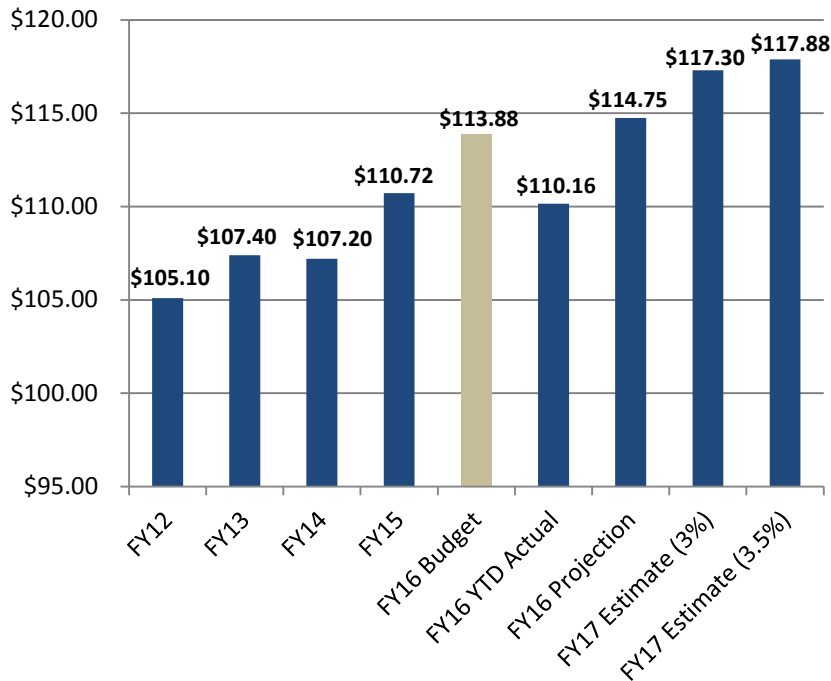
FY 2016 AND FY 2017 REVENUE PROJECTIONS**Adopted Budget FY 2016, Projected Actual Collections FY 2016, and Estimated Budget FY 2017:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2016, and the FY 2017 budget estimates. The chart depicts FY 2017 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 FOREITURE – FUND BALANCE**General/Fine and Forfeiture Fund Balance (Millions)****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 FY16 is \$42.47 million. This reflects 30% of FY16 operating expenditures.

In order to be in compliance with the Leon County Reserves Policy minimum and maximum levels, the FY16 General/Fine and Forfeiture Fund Balance would have to remain between \$20.1 million and \$40.2 million. As depicted, the fund is 0.4% above the policy maximum. The projected use of \$3.0 million in fund balance to balance the FY 2017 budget, and the general revenue “fund sweep” for the capital program authorized by the Board during the April 26, 2016 workshop ratification at the May 10, 2016 meeting, will maintain the fund balance level within policy guidelines. This will be discussed further at the June 14, 2016 Budget Workshop.

AD VALOREM TAXES**Fiscal Year Actuals & Projects (Millions)****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:

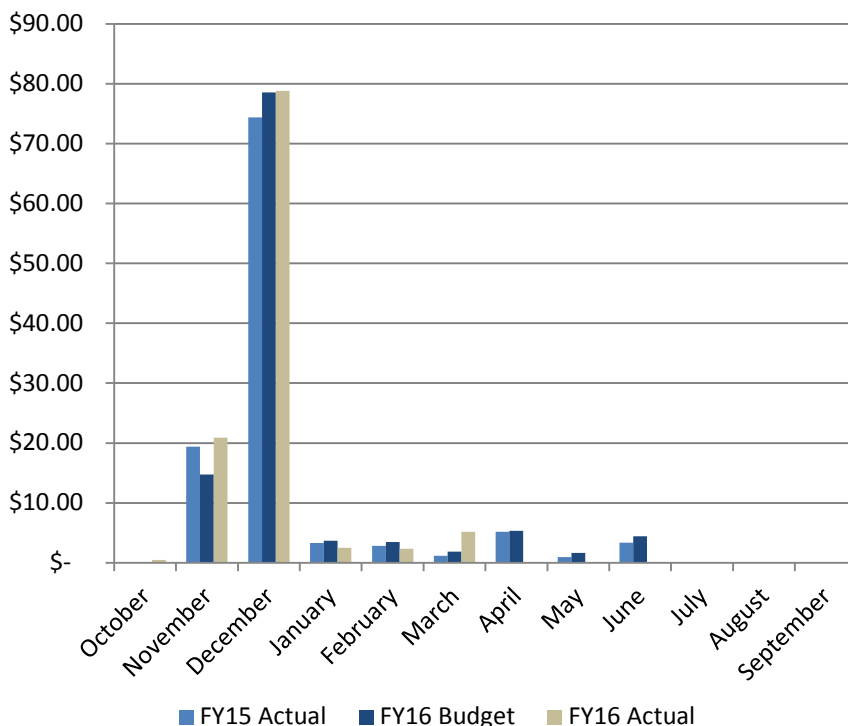
In January 2008 a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These restrictions will limit future growth in ad valorem taxes. Trend shows a slow recovery in property values from the low in FY12. Due to an increase in property values, with the millage rate remaining 8.3144, the FY16 projected actual Ad Valorem Taxes will increase from FY15.

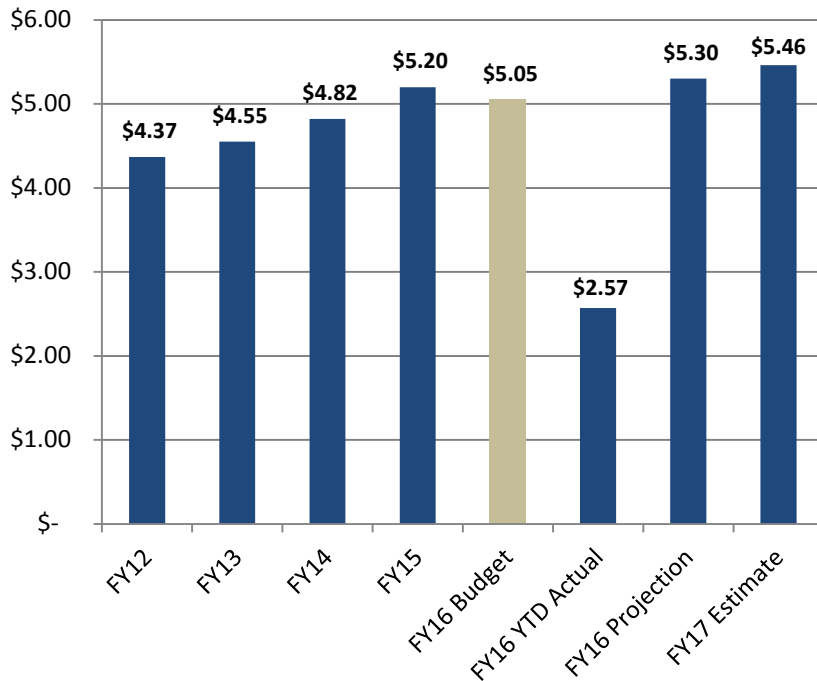
Fiscal Year 2017 Ad Valorem tax estimates are based upon a 3% to 3.5% increase in Ad Valorem revenue collections. Preliminary property valuations will be provided by the Property Appraiser's Office on June 1, 2016. These valuations will be used in developing materials for the June budget workshop.

FY15 Budget: \$109,006,902
FY15 Actual: \$110,715,168

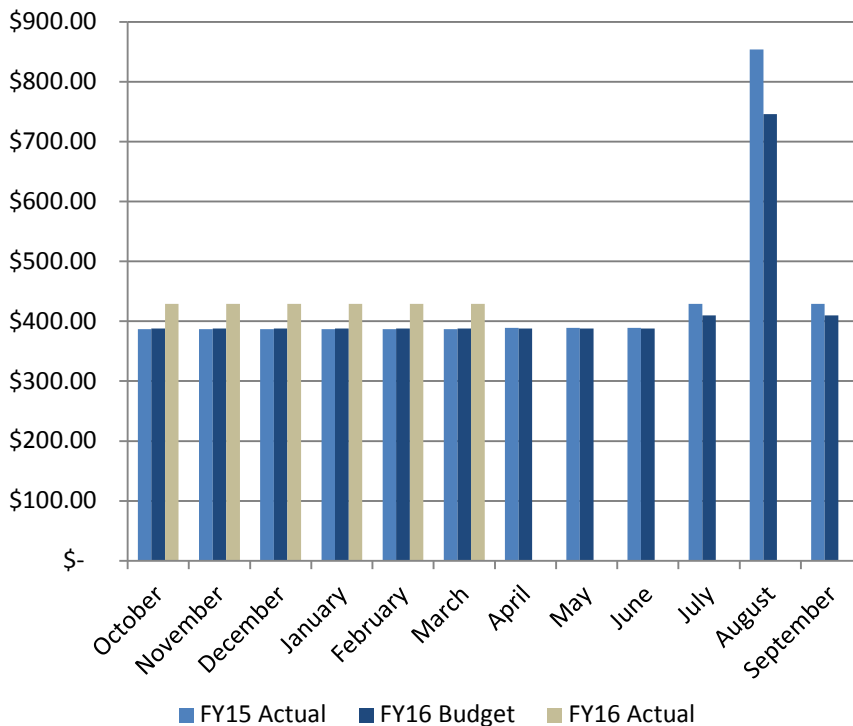
FY16 Budget: \$113,884,423
FY16 YTD Actual: \$110,156,933
FY16 Projection: \$114,752,211

FY17 Est. Budget (3%): \$117,300,956
FY17 Est. Budget (3.5%): \$117,870,378

Monthly Totals: Budget vs. Actuals (Millions)

STATE REVENUE SHARINGS 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 FY16. The State Revenue Estimating Conference has continued to forecast modest positive growth in FY16 and the out-years.

FY15 Budget: \$4,770,900

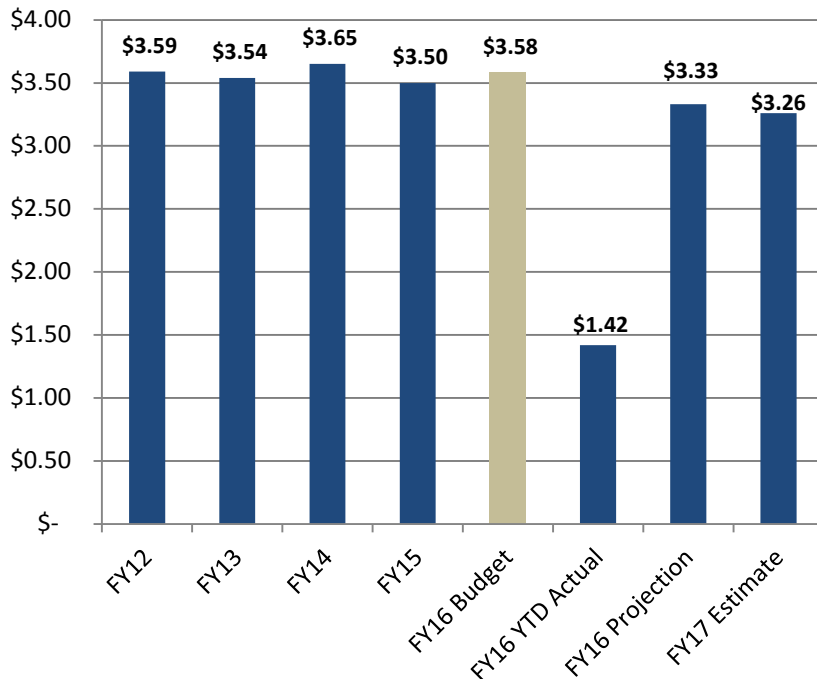
FY15 Actual: \$4,815,581

FY16 Budget: \$5,054,000

FY16 YTD Actual: \$2,573,874

FY16 Projection: \$5,304,800

FY17 Estimated Budget: \$5,461,550

COMMUNICATION SERVICES TAX**Fiscal Year Actuals & Projections (Millions)****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 graph, accounting for the higher than expected revenue figures in FY12.

Statewide the CST has been in decline the past four years. Initially, Leon County was not following the trend: however, the current fiscal year revenues are not meeting the projected forecast and the decline is anticipated to continue in FY 2017.

FY15 Budget: \$3,441,850

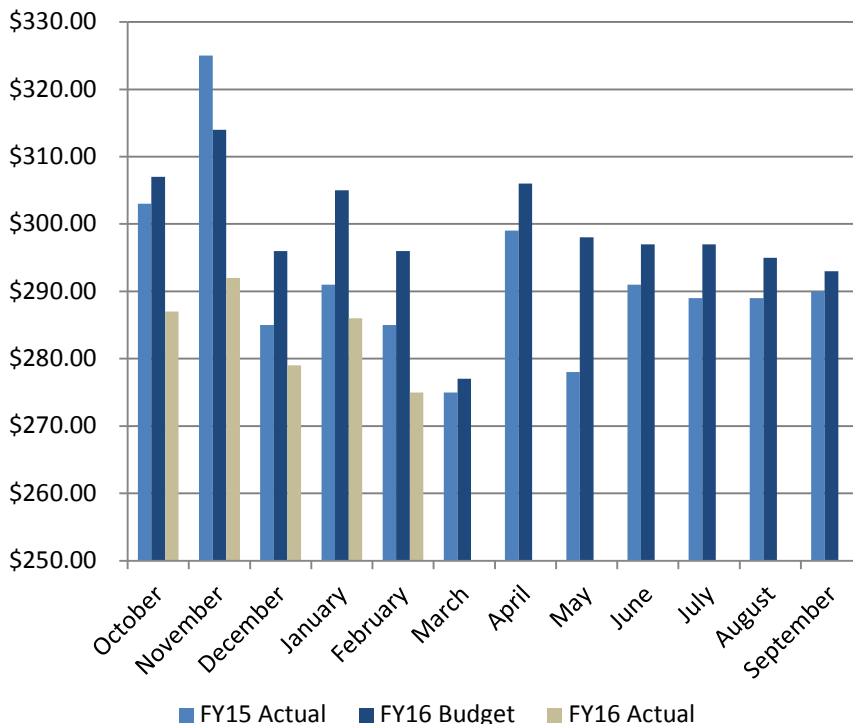
FY15 Actual: \$3,499,854

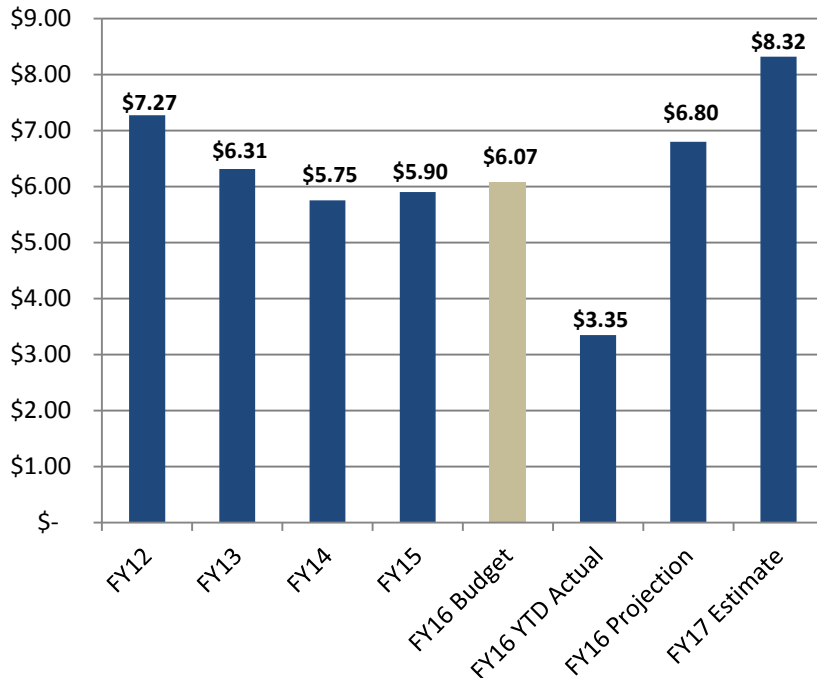
FY16 Budget: \$3,580,550

FY16 YTD Actual: \$1,420,026

FY16 Projection: \$3,325,000

FY17 Estimated Budget: \$3,264,200

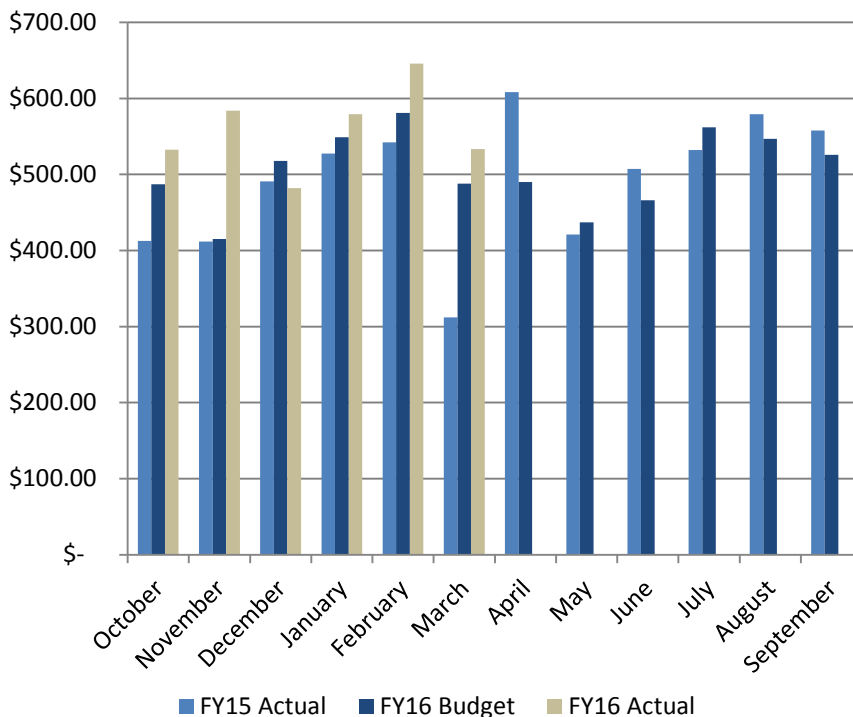
Monthly Totals: Budget vs. Actuals (Thousands)

PUBLIC SERVICES TAX**Fiscal Year Actuals & Projections (Millions)****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 ended in March 2016.

Monthly Totals: Budget vs. Actuals (Thousands)

The Public Services Tax (PST) is anticipated to generate an additional \$2.3 million in FY17 specifically in the electric PST. The increase is due to two reasons: 1) The end of a three year repayment schedule to the City of Tallahassee of \$2.1 million for over payment of the electric PST to the County from FY10 – FY13; and 2) a correction to the calculation of the tax on Talquin electric billings.

FY15 Budget: \$5,702,850

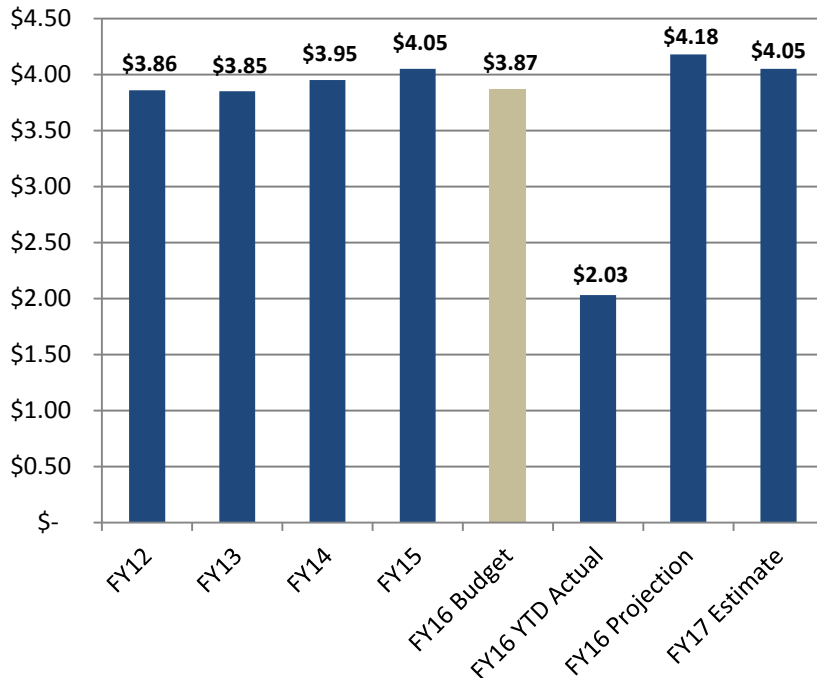
FY15 Actual: \$5,902,063

FY16 Budget: \$6,068,401

FY16 YTD Actual: \$3,353,746

FY16 Projection: \$6,795,520

FY17 Estimated Budget: \$8,315,350

STATE SHARED GAS TAX**Fiscal Year Actuals & Projections (Millions)****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:

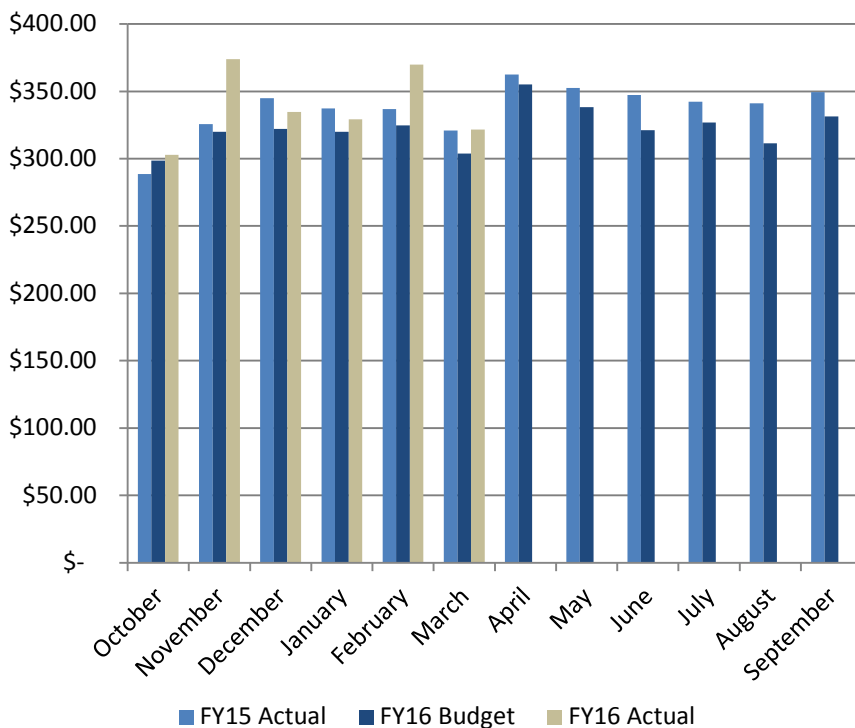
This is a consumption based tax on gallons purchased. Prior to FY11 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession, more fuel efficient vehicles coupled with high fuel costs has caused a leveling trend in gas tax revenue over time.

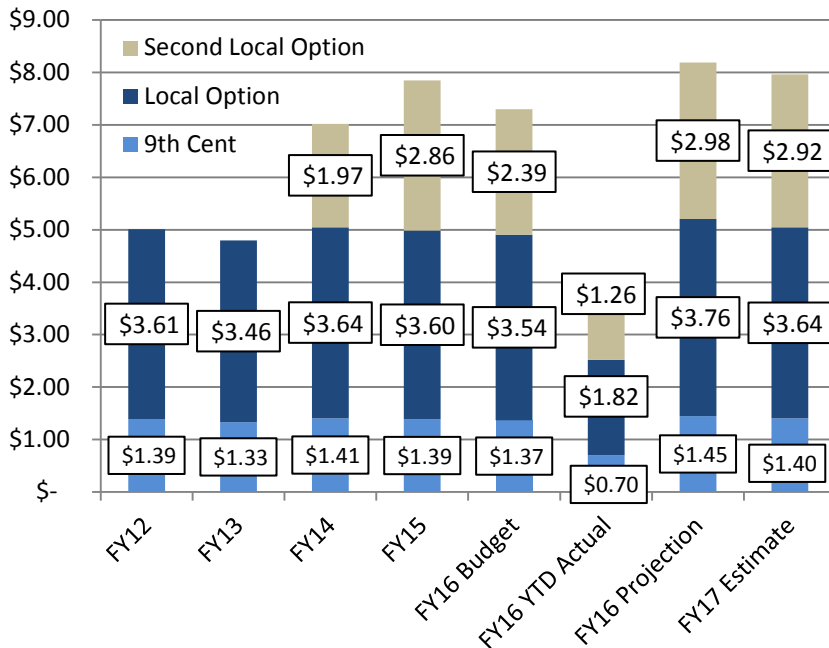
In FY16, Leon County is anticipating collecting a slightly higher amount of gas tax revenues than originally budgeted based on current revenue collections and highway fuel sales estimates. FY17 projects a moderate incline in this revenue.

FY15 Budget: \$3,858,900
FY15 Actual: \$4,048,969

FY16 Budget: \$3,873,150
FY16 YTD Actual: \$2,031,957
FY16 Projection: \$4,181,409

FY17 Estimated Budget: \$4,046,335

Monthly Totals: Budget vs. Actuals (Thousands)

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

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

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

2nd 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.

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 2nd local option 5-cent gas tax. FY16 anticipated collections are higher than the previous year due to improving economic conditions and low gas prices, which has caused an increase in consumption. FY17 estimated budget is projected at a relatively small growth from FY16.

FY15 Budget: \$ 7,511,650

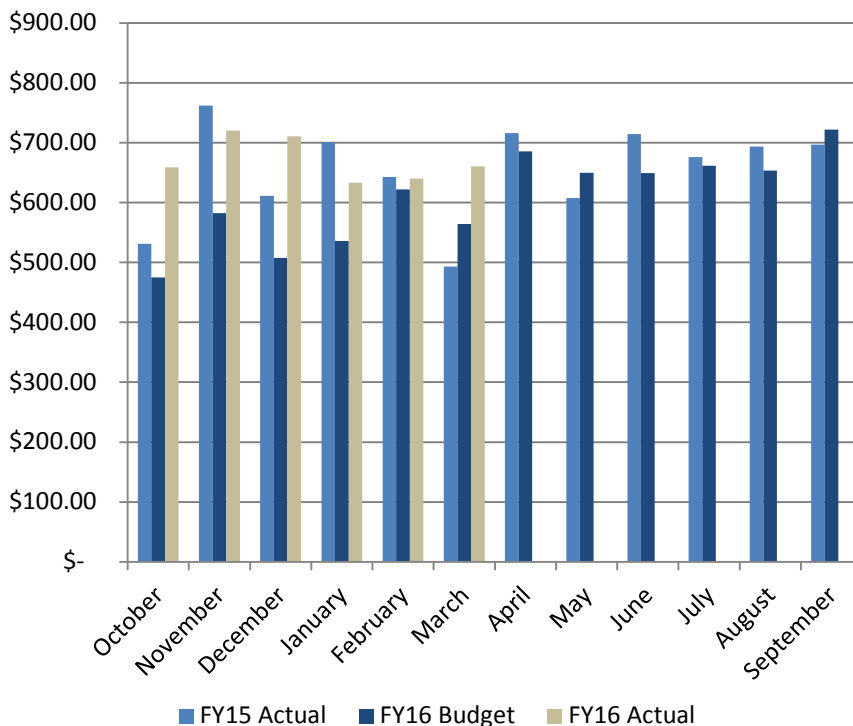
FY15 Actual: \$7,846,438

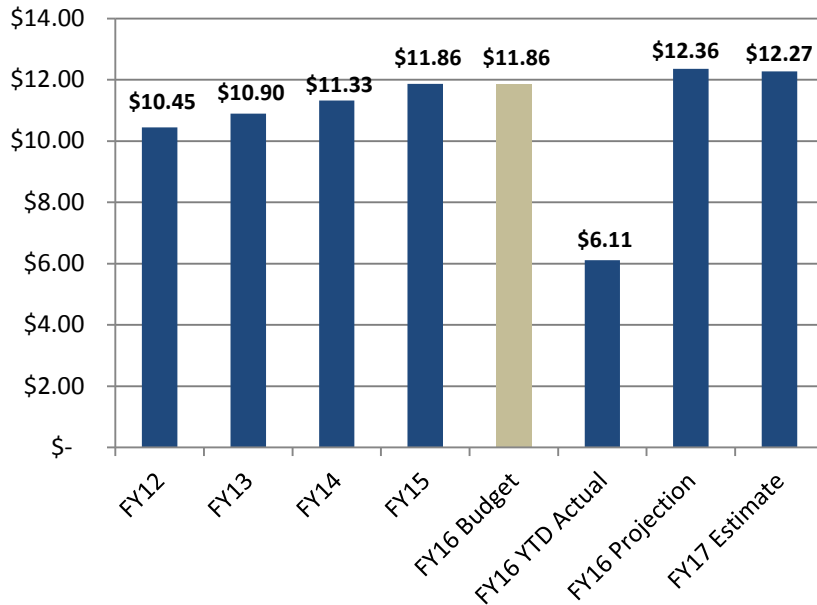
FY16 Budget: \$7,739,650

FY16 YTD Actual: \$4,015,063

FY16 Projection: \$8,186,773

FY17 Estimated Budget: \$7,960,145

Monthly Totals: Budget vs. Actuals (Thousands)

LOCAL GOVERNMENT HALF CENT SALES TAX**Fiscal Year Actuals & Projections (Millions)****Background:**

The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within Leon County. 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.

The amounts shown are the County's share only.

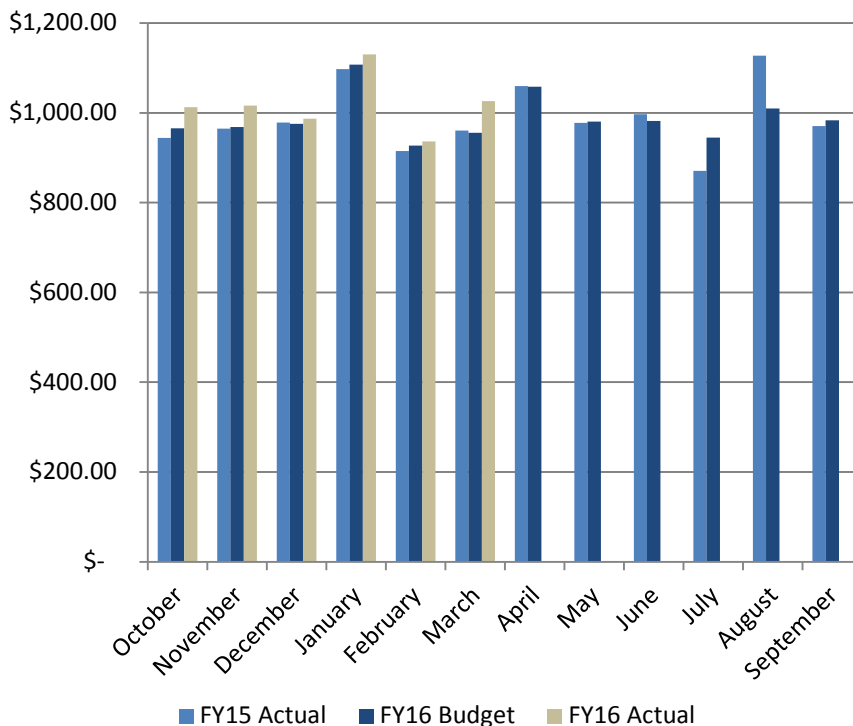
Trend:

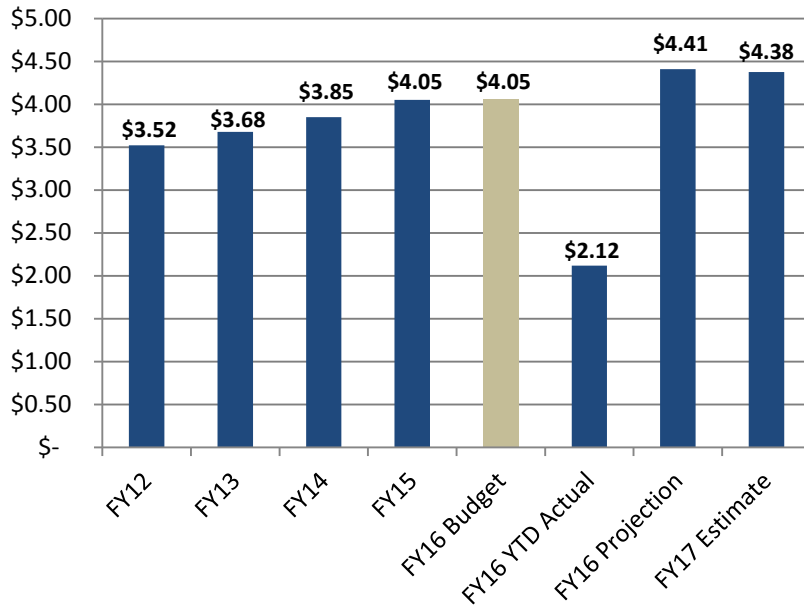
Sales tax revenue declined from FY09 to FY11, a trend that ended in FY12. Since FY12 this revenue has trended upward. Projected actuals for FY16 and FY17 preliminary budget forecasts indicate an improving economy and a corresponding increase in consumer based economic activity.

FY15 Budget: \$11,415,200
FY15 Actual: \$11,863,075

FY16 Budget: \$11,857,900
FY16 YTD Actual: \$6,107,572
FY16 Projection: \$12,363,646

FY17 Estimated Budget: \$12,274,000

Monthly Totals: Budget vs. Actuals (Thousands)

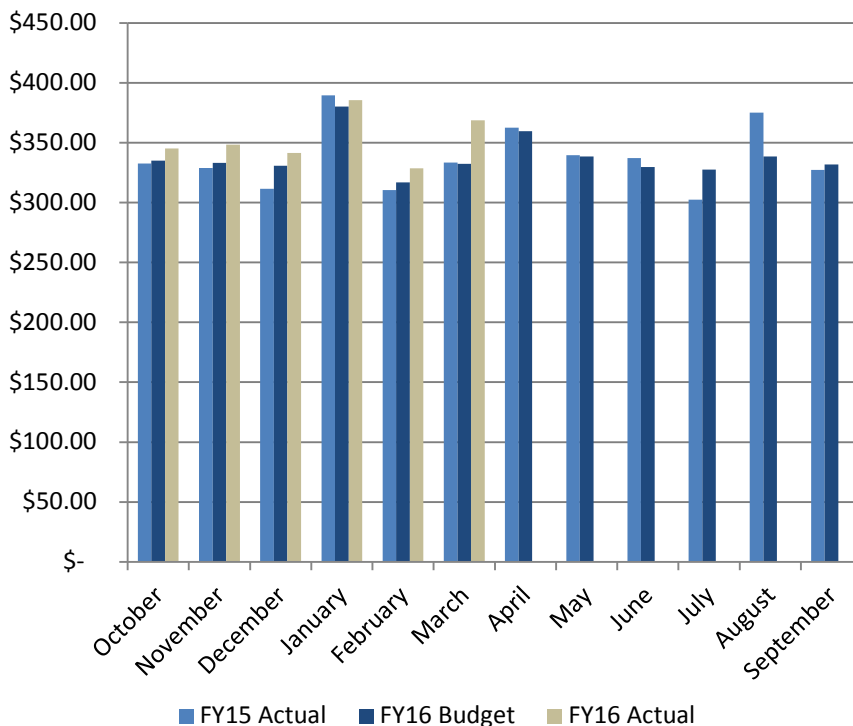
LOCAL OPTION SALES TAX**Fiscal Year Actuals & Projections (Millions)****Background:**

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 FY16. This indicates a recovering economy and an increase in consumer spending. The FY17 estimated budget continues the upward trend in expected consumer spending.

Monthly Totals: Budget vs. Actuals (Thousands)

FY15 Budget: \$3,813,300

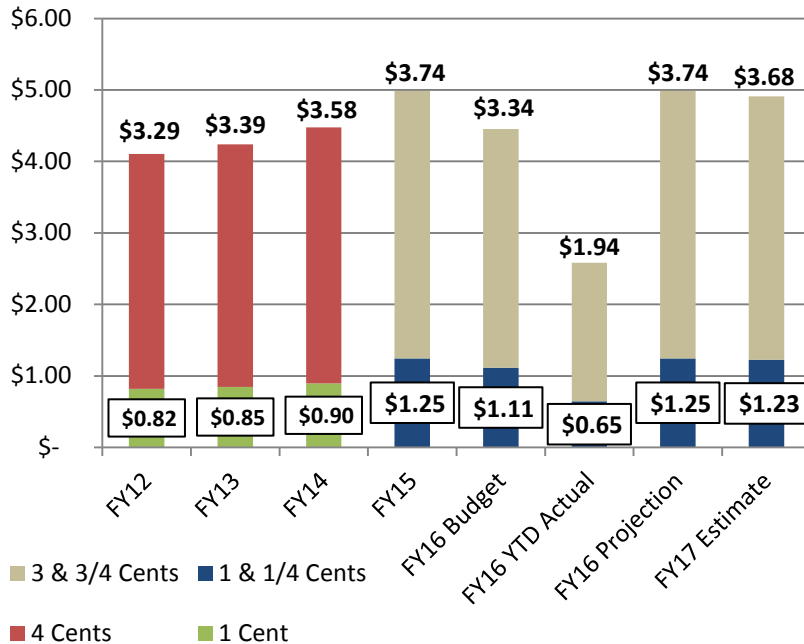
FY15 Actual: \$4,051,442

FY16 Budget: \$4,054,600

FY16 YTD Actual: \$2,118,023

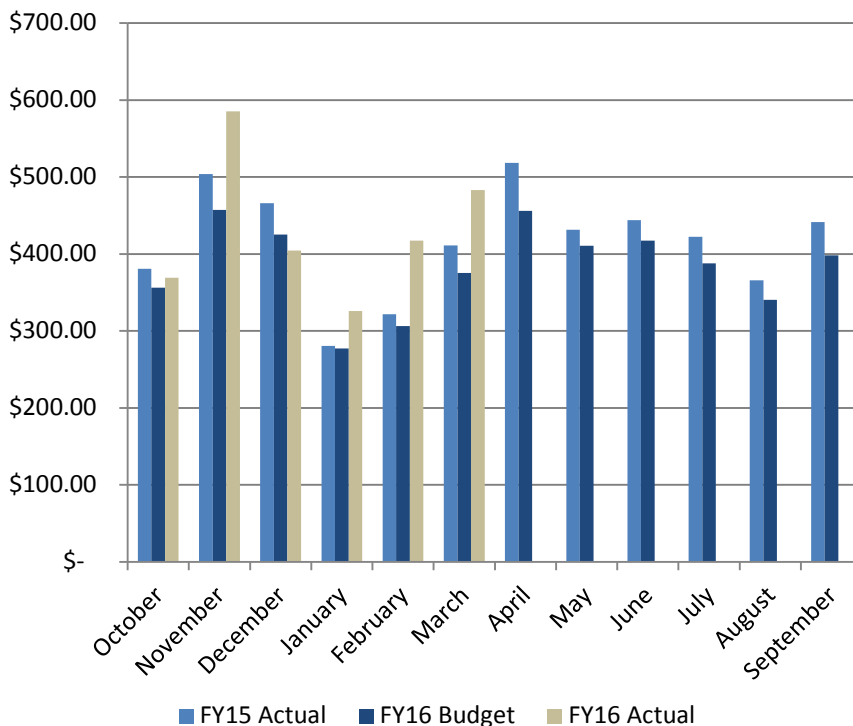
FY16 Projection: \$4,408,422

FY17 Estimated Budget: \$4,376,650

LOCAL OPTION TOURIST DEVELOPMENT TAX**Fiscal Year Actuals & Projections (Millions)****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). 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 3¾-cent TDT will be distributed to support TDC marketing and promotions, beginning in FY15.

Monthly Totals: Budget vs. Actuals (Thousands)**Trend:**

Improved economic conditions allowed for an increase in tourist tax from FY12 to FY15. 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 modest growth. The FY16 estimate is being held flat to FY15 due to an anticipated slow fall tourist season caused by unfavorable football schedules. FY17 is projected with modest growth.

FY15 Budget: \$4,492,313

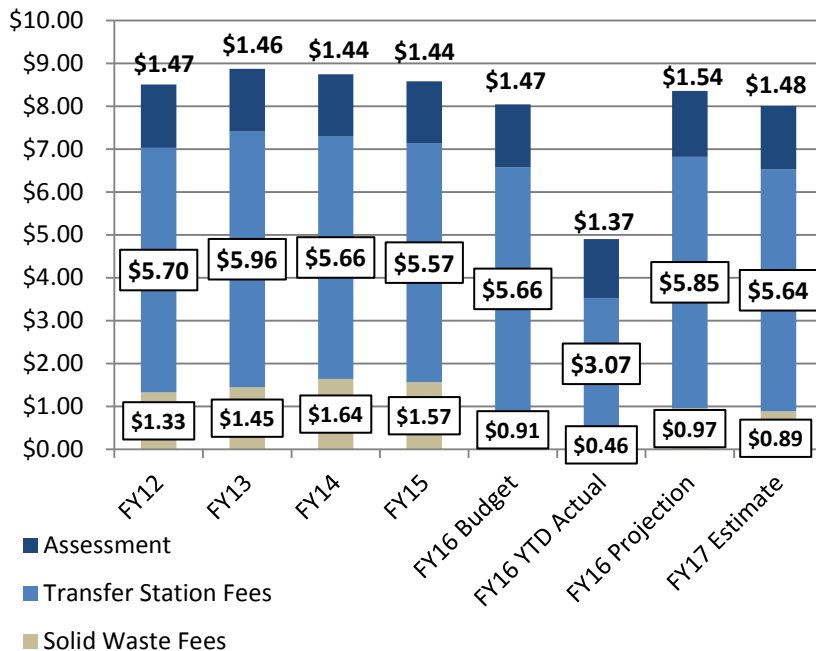
FY15 Actual: \$4,987,181

FY16 Budget: \$4,607,500

FY16 YTD Actual: \$2,585,086

FY16 Projection: \$4,987,180

FY17 Estimated Budget: \$4,908,456

SOLID WASTE FEES**Fiscal Year Actuals & Projections (Millions)****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. FY16 projected actuals indicate a moderate increase over the FY16 budget. On April 28, 2015 Budget Workshop, the Board decided to close the landfill, caused a decline in revenue due to Marpan will no longer use the facility.

FY15 Budget: \$8,190,485

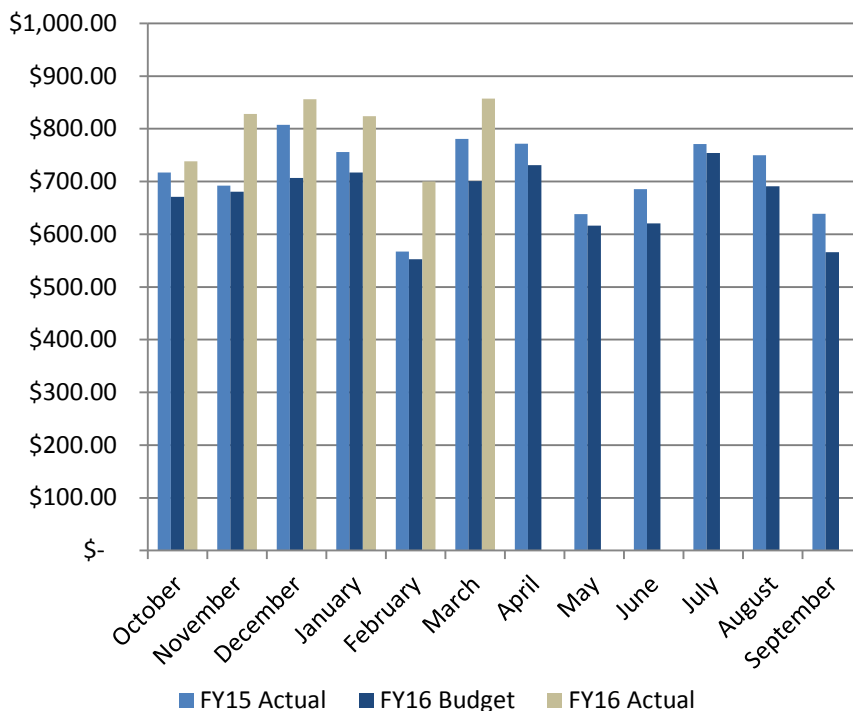
FY15 Actual: \$8,576,079

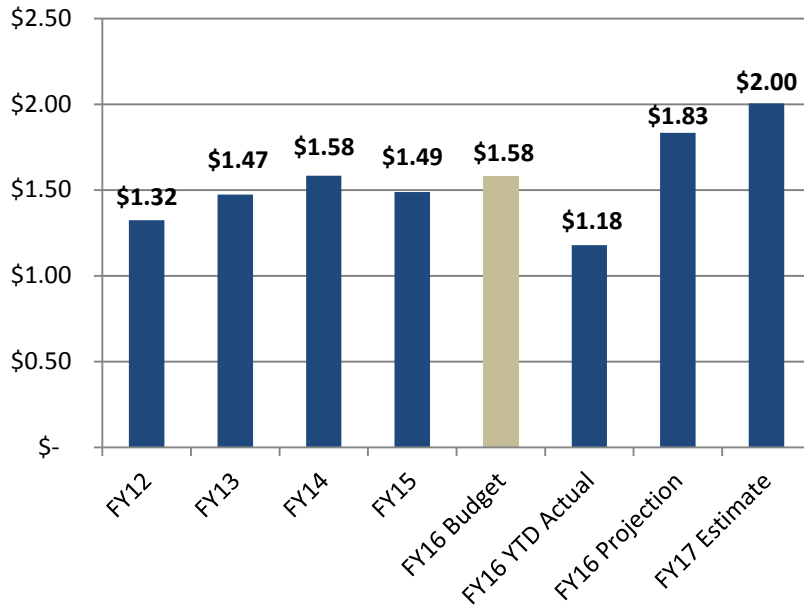
FY16 Budget: \$8,041,997

FY16 YTD Actual: \$4,900,815

FY16 Projection: \$8,349,882

FY17 Estimated Budget: \$7,993,912

Monthly Totals: Budget vs. Actuals (Thousands)

BUILDING PERMIT FEES**Fiscal Year Actuals & Projections (Millions)****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:

Increased commercial and housing construction indicate an improve economy. The revenue projections indicate a return to pre-recession levels. FY16 projected actuals and FY17 estimates show a significant growth from previous years due to the economic recovery.

FY15 Budget: \$1,550,305

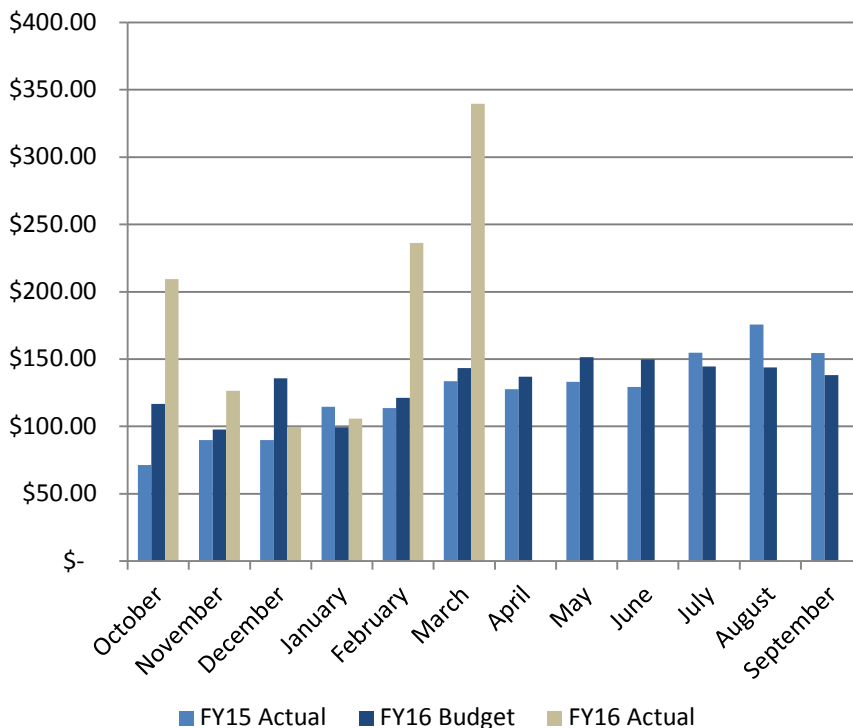
FY15 Actual: \$1,488,241

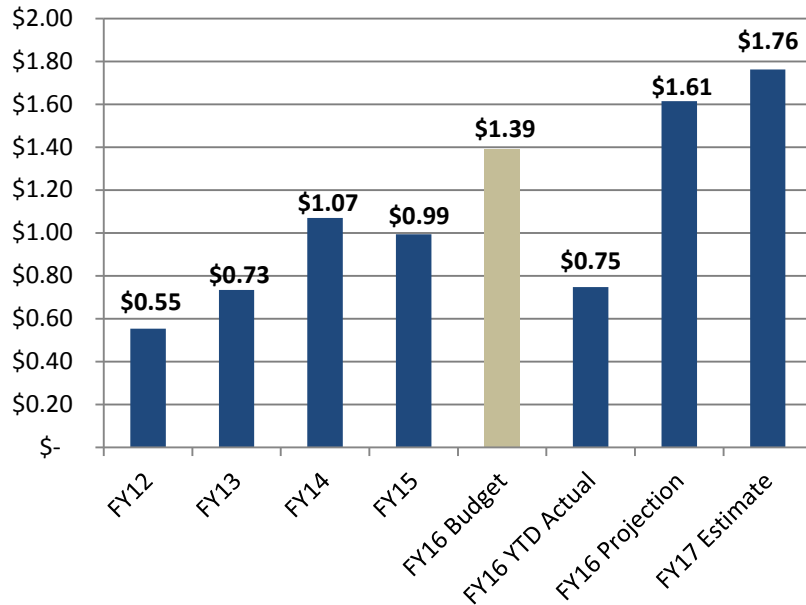
FY16 Budget: \$1,579,090

FY16 YTD Actual: \$1,179,376

FY16 Projection: \$1,832,730

FY17 Estimated Budget: \$2,004,215

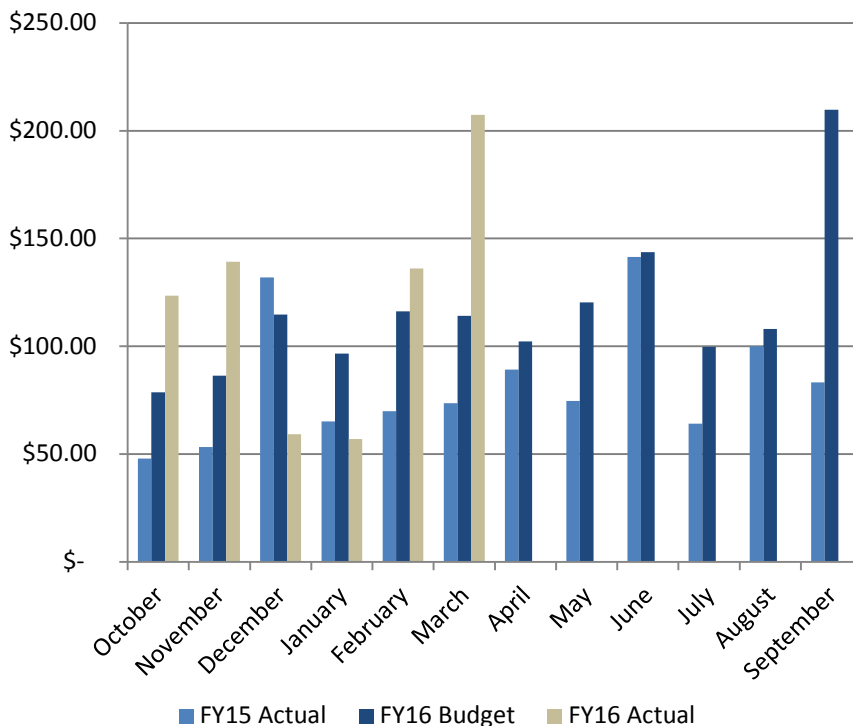
Monthly Totals: Budget vs. Actuals (Thousands)

ENVIRONMENTAL PERMIT FEES**Fiscal Year Actuals & Projections (Millions)****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.

Monthly Totals: Budget vs. Actuals (Thousands)

Beginning in FY13, an increase in development permitting started. This trend continued into FY14. It is projected that this trend will continue in FY16 and in FY17.

FY15 Budget: \$1,026,950

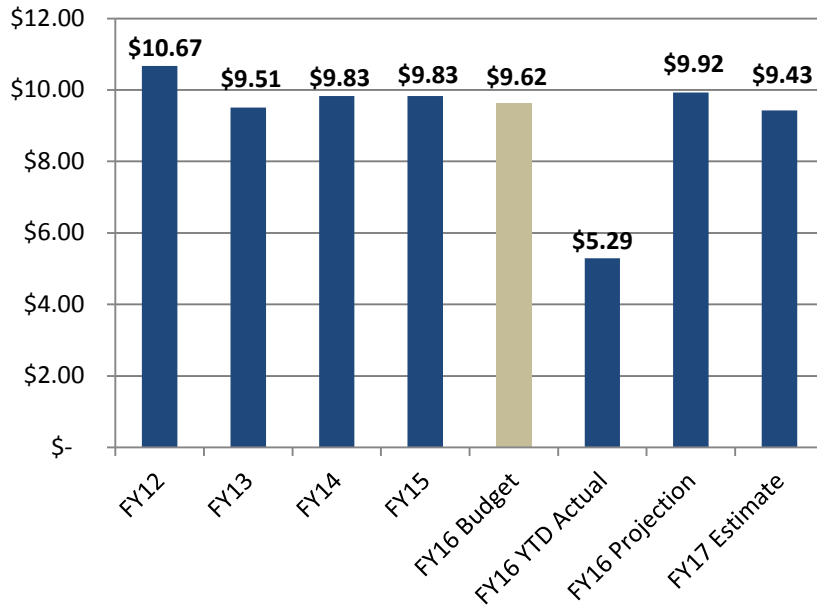
FY15 Actual: \$994,342

FY16 Budget: \$1,390,610

FY16 YTD Actual: \$748,125

FY16 Projection: \$1,613,941

FY17 Estimated Budget: \$1,762,440

AMBULANCE FEES**Fiscal Year Actuals & Projections (Millions)****Background:**

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

The EMS system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables).

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 FY17 estimated budget and FY16 projected actuals corresponds to a decline in the booking of receivables (outstanding billings) from 36% to 31%, offset by an increase in total billings in FY16. This trend indicates a leveling of ambulance fee revenue in FY17.

FY15 Budget: \$8,930,000

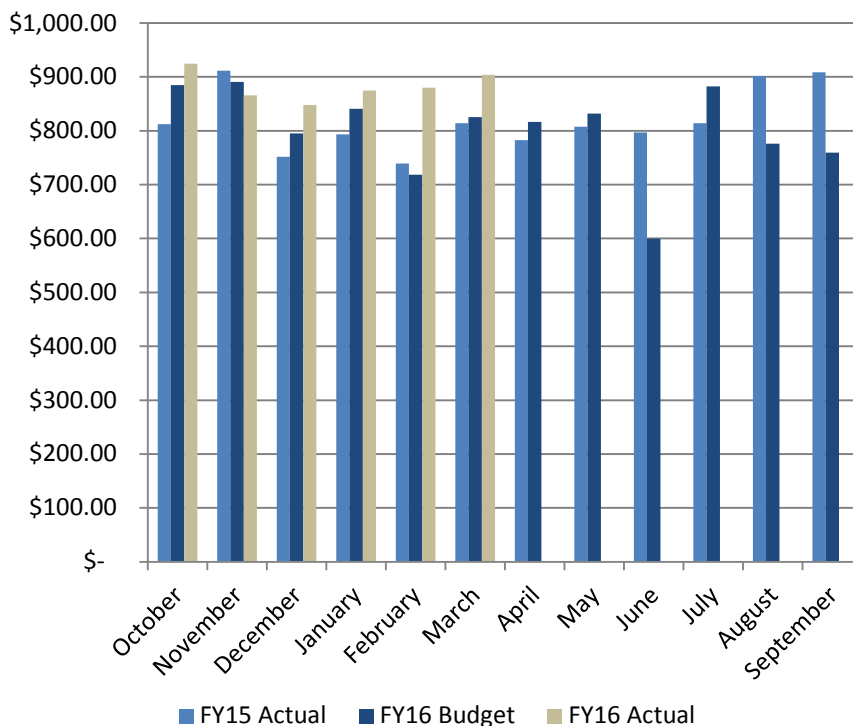
FY15 Actual: \$9,833,735

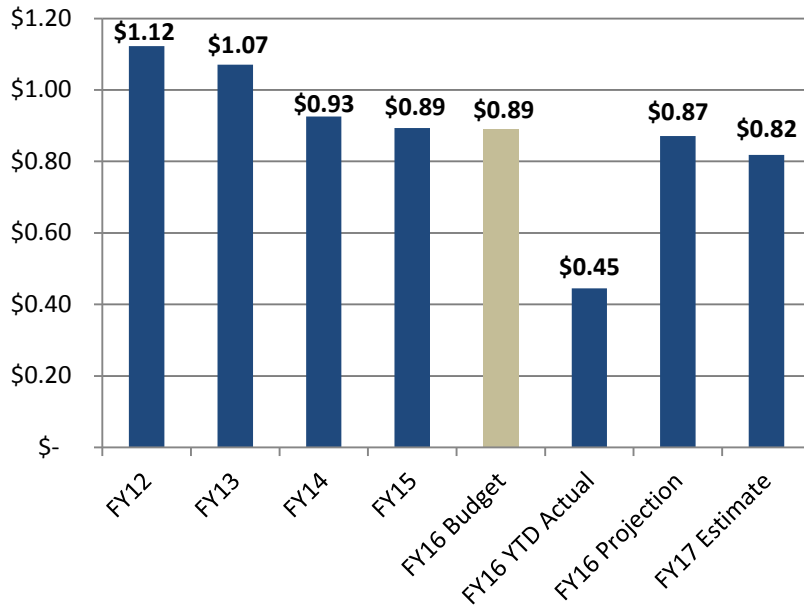
FY16 Budget: \$9,621,600

FY16 YTD Actual: \$5,293,998

FY16 Projection: \$9,924,933

FY17 Estimated Budget: \$9,428,686

Monthly Totals: Budget vs. Actuals (Thousands)

PROBATION FEES**Fiscal Year Actuals & Projections (Millions)****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. FY16 and FY17 anticipated revenue is expected to decrease 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, FY17 estimated budget shows a continued decline in revenue collection.

FY15 Budget: \$912,380

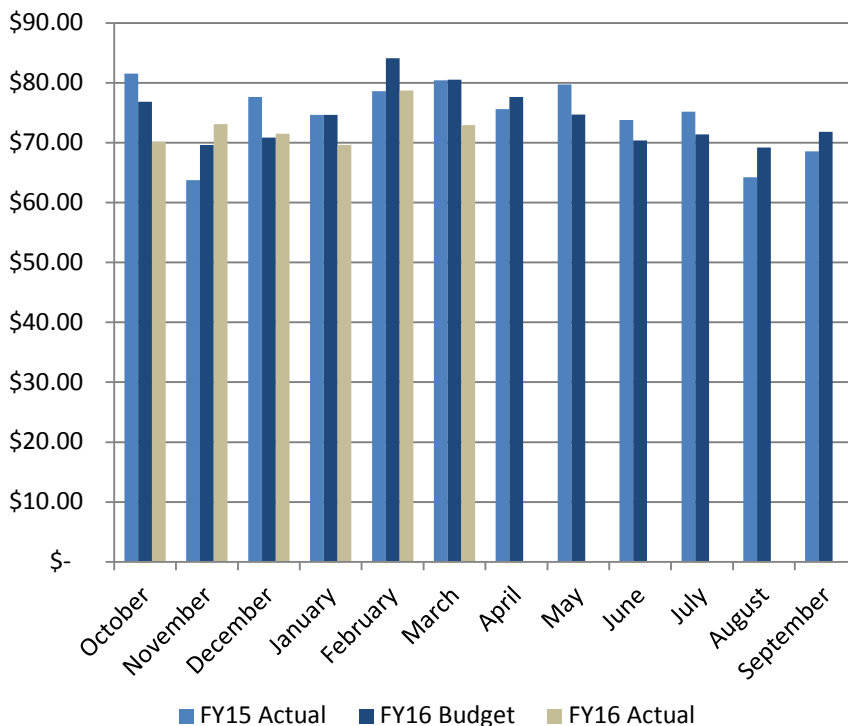
FY15 Actual: \$893,793

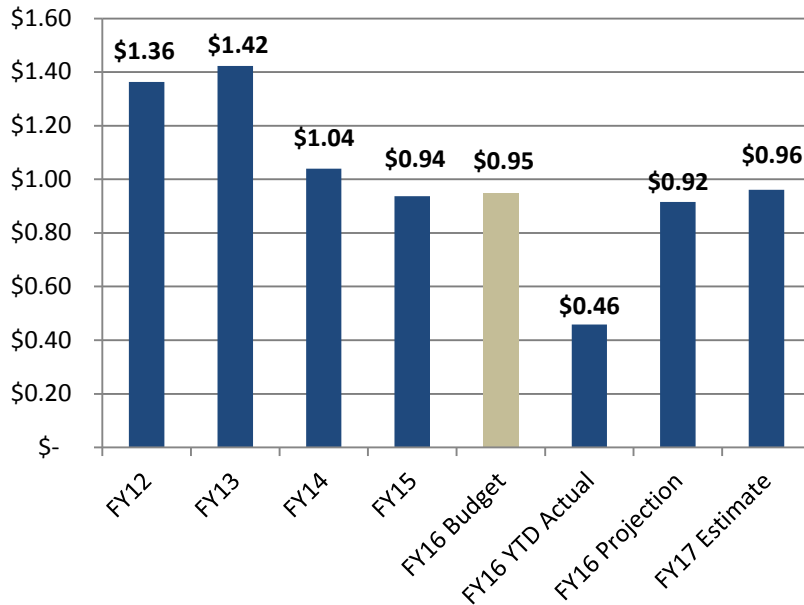
FY16 Budget: \$891,955

FY16 YTD Actual: \$445,030

FY16 Projection: \$871,550

FY17 Estimated Budget: \$818,045

Monthly Totals: Budget vs. Actuals (Thousands)

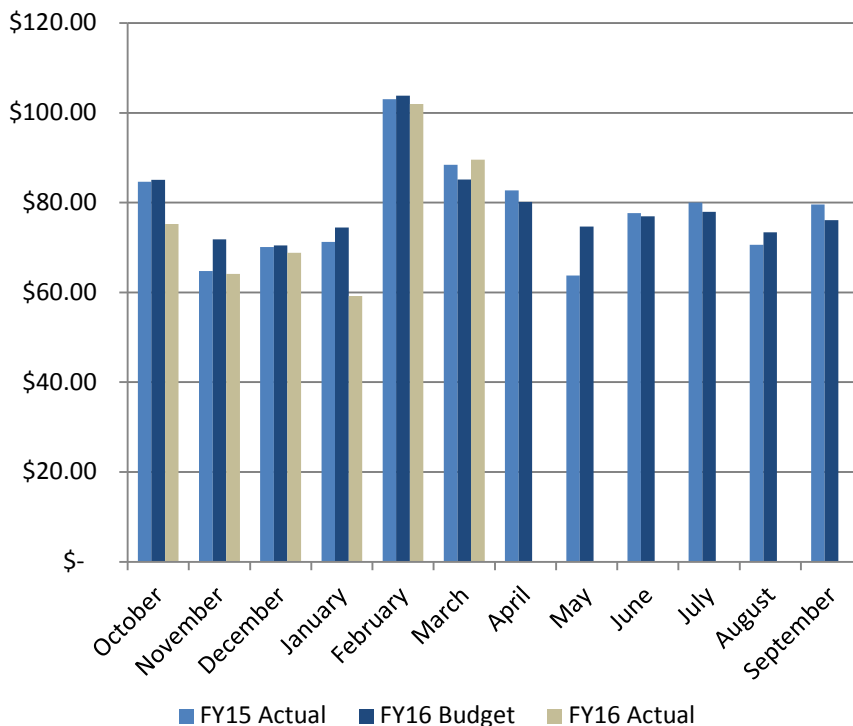
COURT FACILITIES FEES**Fiscal Year Actuals & Projections (Millions)****Background:**

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. The first two years with the approved fee increase, FY11 and FY12 showed moderate revenue increases. Due to a decline in the issuance of moving traffic violations, FY14 experienced a sharp decrease. FY16 and FY17 estimates indicate a leveling of this trend.

Monthly Totals: Budget vs. Actuals (Thousands)

FY15 Budget: \$1,368,000

FY15 Actual: \$936,585

FY16 Budget: \$950,000

FY16 YTD Actual: \$458,860

FY16 Projection: \$915,800

FY17 Estimated Budget: \$961,400



Leon County Government

Fiscal Year 2016 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/05/2016

Fund	Org	Description	FY16	FY16	FY16 Budget	FY16 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
<u>Board of County Commissioners</u>						
001	100	County Commission	1,491,406	708,663	782,743	52.48%
001	101	District 1	9,500	841	8,659	91.14%
001	102	District 2	9,500	312	9,188	96.72%
001	103	District 3	9,500	2,955	6,545	68.89%
001	104	District 4	9,500	1,140	8,360	88.00%
001	105	District 5	9,500	3,722	5,778	60.82%
001	106	At Large District 6	9,500	1,338	8,162	85.92%
001	107	At Large District 7	9,500	5,468	4,032	42.44%
001	108	Commissioners Account	25,395	5,420	19,975	78.66%
Subtotal:			1,583,301	729,859	853,442	53.90%
<u>County Administration</u>						
<u>Country Administration</u>						
001	110	Country Administration	793,394	388,572	404,822	51.02%
<u>Strategic Initiatives</u>						
001	113	Volunteer Center	187,318	84,270	103,048	55.01%
001	115	Strategic Initiatives	754,545	407,939	346,606	45.94%
001	116	Community and Media Relations	564,022	170,840	393,182	69.71%
<u>Human Resources</u>						
001	160	Human Resources	1,413,092	514,095	898,997	63.62%
<u>Management Information Systems</u>						
001	171	Management Information Systems	5,687,630	3,197,119	2,490,511	43.79%
001	421	Geographic Information Services	1,951,206	1,017,372	933,834	47.86%
<u>Public Safety Complex</u>						
001	411	Public Safety Complex Technology ¹	237,516	103,263	134,253	56.52%
Subtotal:			11,588,723	5,883,470	5,705,253	49.23%
<u>County Attorney</u>						
001	120	County Attorney	2,051,307	815,912	1,235,396	60.22%
Subtotal:			2,051,307	815,912	1,235,396	60.22%
<u>Department of Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	576,230	270,557	305,673	53.05%
106	978	Public Works Chargebacks	-450,000	0	-450,000	100.00%
<u>Operations</u>						
106	431	Transportation	4,276,614	1,692,890	2,583,724	60.42%
106	432	Right-of-Way	2,376,874	927,621	1,449,253	60.97%
123	433	Stormwater Maintenance	2,801,105	1,116,715	1,684,390	60.13%
<u>Engineering Services</u>						
106	414	Engineering Services	3,176,625	1,274,038	1,902,587	59.89%
<u>Mosquito Control</u>						
001	216	Mosquito Control	667,188	154,812	512,376	76.80%
125	214	Mosquito Control Grant ²	75,736	11,041	64,695	85.42%
<u>Parks & Recreation</u>						
140	436	Parks & Recreation	2,794,911	1,287,522	1,507,389	53.93%
<u>Facilities Management</u>						
001	150	Facilities Management	6,884,056	2,742,050	4,142,006	60.17%
001	156	Real Estate management	342,868	139,478	203,390	59.32%
165	154	Bank of America	747,397	331,948	415,449	55.59%
166	155	Huntington Oaks Plaza Operating	134,425	36,442	97,983	72.89%
001	410	Public Safety Complex ¹	1,506,729	607,109	899,620	59.71%
Subtotal:			25,910,758	10,592,222	15,318,536	59.12%
<u>Department of Development Support & Environmental Management</u>						
<u>Building Inspection</u>						
120	220	Building Inspection	1,441,057	589,772	851,285	59.07%
<u>Environmental Compliance</u>						
121	420	Environmental Compliance	1,454,182	660,634	793,548	54.57%
<u>Development Services</u>						
121	422	Development Services	790,500	336,101	454,399	57.48%
<u>Permit Compliance</u>						
121	423	Permit Compliance	435,251	228,248	207,003	47.56%
<u>Support Services</u>						
121	424	Support Services	347,277	156,811	190,466	54.85%
<u>DEP Storage Tank</u>						
125	866	DEP Storage Tank ²	161,533	72,331	89,202	55.22%
Subtotal:			4,629,800	2,043,897	2,585,903	55.85%

Leon County Government

Fiscal Year 2016 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/05/2016

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY16 Adj. Budget</u>	<u>FY16 Expenditures</u>	<u>FY16 Budget \$ Balance</u>	<u>FY16 Budget % Balance Remaining</u>
<u>Department of Planning, Land Management, & Community Enhancement</u>						
<u>Capital Regional Transportation Planning Agency</u>						
001	402	Capital Regional Transportation Planning Agency	241,181	88,450	152,731	63.33%
<u>Blueprint 2000</u>						
001	403	Blueprint 2000 ³	65,565	43,889	21,676	33.06%
<u>Planning Department</u>						
001	817	Planning Department	1,215,040	52,638	1,162,402	95.67%
Subtotal:			1,521,786	184,977	1,336,809	87.84%
<u>Office of Financial Stewardship</u>						
<u>Office of Management and Budget</u>						
001	130	Office of Management and Budget	829,170	340,176	488,994	58.97%
<u>Purchasing</u>						
001	140	Procurement	388,087	204,999	183,088	47.18%
001	141	Warehouse	107,931	48,941	58,990	54.66%
<u>Risk Management</u>						
501	132	Risk Management	240,195	108,857	131,338	54.68%
501	821	Workers Compensation Management / Insurance	3,392,722	2,086,612	1,306,110	38.50%
Subtotal:			4,958,105	2,789,586	2,168,519	43.74%
<u>Office of Economic Vitality</u>						
<u>Economic Development</u>						
001	114	Econ. Dev. / Intergovernmental Affairs	384,569	89,048	295,521	76.84%
<u>Minority-Women-Small Business Enterprise</u>						
001	112	M/W Small Business Enterprise	431,130	92,385	338,745	78.57%
<u>Tourist Development</u>						
160	301	Administration	533,944	220,202	313,742	58.76%
160	302	Advertising	1,168,786	322,504	846,282	72.41%
160	303	Marketing	1,473,469	477,938	995,531	67.56%
160	304	Special Projects	467,500	20,778	446,722	95.56%
160	305	1 Cent Expenditures	5,042,522	0	5,042,522	100.00%
Subtotal:			8,686,221	1,041,422	7,644,799	88.01%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	853,475	298,206	555,269	65.06%
001	241	Public Library Services	4,258,316	1,848,628	2,409,688	56.59%
001	242	Collection Services	1,502,508	678,125	824,384	54.87%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	16,083,506	7,454,655	8,628,851	53.65%
<u>Animal Services</u>						
140	201	Animal Services	1,683,748	681,773	1,001,975	59.51%
Subtotal:			24,381,553	10,961,387	13,420,166	55.04%
<u>Office of Intervention & Detention Alternative</u>						
<u>County Probation</u>						
111	542	County Probation Division	1,158,730	532,598	626,132	54.04%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,135,112	516,158	618,954	54.53%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	170,876	60,215	110,661	64.76%
<u>FDLE JAG Grant Pretrial</u>						
125	982060	FDLE JAG Grant Pretrial FY15	24,055	12,096	11,959	49.71%
125	982061	FDLE JAG Grant Pretrial FY16	120,000	10,208	109,792	91.49%
Subtotal:			2,608,773	1,131,275	1,477,498	56.64%

Leon County Government

Fiscal Year 2016 Mid-Year Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/05/2016

Fund	Org	Description	FY16 Adj. Budget	FY16 Expenditures	FY16 Budget \$ Balance	FY16 Budget % Balance Remaining
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	314,500	159,426	155,074	49.31%
		<u>Housing Services</u>				
001	371	Housing Services	461,142	170,827	290,315	62.96%
161	808	Housing Finance Authority	289,360	90,374	198,986	68.77%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	5,220,861	1,996,430	3,224,431	61.76%
		<u>Health Department</u>				
001	190	Health Department	237,345	59,336	178,009	75.00%
		<u>Primary Health Care</u>				
001	971	Primary Health Care	2,015,360	349,770	1,665,590	82.64%
		<u>State Housing Initiatives Partnership</u>				
124	932047	SHIP 2014-2017 ²	424,155	52,204	371,951	87.69%
124	932048	SHIP 2015-2018 ²	879,466	0	879,466	100.00%
		Subtotal:	9,842,189	2,878,367	6,963,822	70.75%
<u>Office of Resource Stewardship</u>						
		<u>Cooperative Extension</u>				
001	361	Extension Education	540,260	108,622	431,638	79.89%
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	212,274	122,527	89,747	42.28%
		<u>Solid Waste</u>				
435	401	Landfill Closure	506,557	120,164	386,393	76.28%
401	437	Rural Waste Collection Centers	611,250	257,281	353,969	57.91%
401	441	Transfer Station Operations	5,539,172	3,105,580	2,433,592	43.93%
401	442	Landfill	1,551,518	359,429	1,192,089	76.83%
401	443	Hazardous Waste	619,406	340,843	278,563	44.97%
401	471	Residential Drop Off Recycling	220,332	76,824	143,508	65.13%
		<u>Fleet Maintenance</u>				
505	425	Fleet Maintenance	2,888,493	1,032,073	1,856,420	64.27%
		Subtotal:	12,689,262	5,523,343	7,165,919	56.47%
<u>Constitutional Officers⁴</u>						
		<u>Clerk of the Circuit Court</u>				
110	537	Circuit Court Fees	422,105	246,228	175,877	41.67%
001	132	Clerk Finance	1,518,474	885,777	632,698	41.67%
		<u>Property Appraiser</u>				
001	512	Property Appraiser	4,805,388	3,553,271	1,252,117	26.06%
		<u>Sheriff</u>				
110	510	Law Enforcement	35,506,491	20,713,372	14,793,119	41.66%
110	511	Corrections	32,930,477	19,209,445	13,721,032	41.67%
125	864	Emergency Management ²	121,155	0	121,155	100.00%
130	180	Enhanced 911	1,276,500	744,625	531,875	41.67%
		<u>Supervisor of Elections</u>				
060	520	Voter Registration	2,129,045	860,687	1,268,358	59.57%
060	521	Elections	2,863,135	760,336	2,102,799	73.44%
		<u>Tax Collector</u>				
001	513	General Fund Property Tax Commissions	4,537,178	4,236,004	301,174	6.64%
123	513	Stormwater Utility Non Ad-Valorem	65,920	58,640	7,280	11.04%
135	513	Emergency Medical Services MSTU	138,816	0	138,816	100.00%
145	513	Fire Service Fee	33,695	28,577	5,118	15.19%
162	513	Special Assessment Paving	5,500	3,729	1,771	32.21%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,202	798	15.97%
401	513	Landfill Non-Ad Valorem	32,620	25,362	7,258	22.25%
		Subtotal:	86,391,499	51,330,252	35,061,247	40.58%

Leon County Government

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PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/05/2016

Fund	Org	Description	FY16 Adj. Budget	FY16 Expenditures	FY16 Budget \$ Balance	FY16 Budget % Balance Remaining
Judicial Officers						
Court Administration						
001	540	Court Administration	211,707	91,294	120,413	56.88%
001	547	Guardian Ad Litem	29,662	5,730	23,932	80.68%
110	532	State Attorney	117,685	23,286	94,399	80.21%
110	533	Public Defender	148,950	24,918	124,032	83.27%
110	555	Legal Aid	259,510	150,543	108,967	41.99%
114	586	Teen Court	121,908	48,404	73,504	60.29%
117	509	Alternative Juvenile Program	54,942	12,280	42,662	77.65%
117	546	Law Library	53,580	0	53,580	100.00%
117	548	Judicial/Article V Local Requirements	53,580	2,489	51,091	95.35%
117	555	Legal Aid	53,580	22,000	31,580	58.94%
Subtotal:			1,105,104	380,944	724,160	65.53%
Non-Operating						
Line Item Funding						
001	888	Line Item Funding	610,759	430,380	180,380	29.53%
160	888	Council on Culture and Arts Regranting	1,241,875	454,696	787,179	63.39%
City of Tallahassee						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,271,502	341,276	930,226	73.16%
145	838	City Payment, Tallahassee (Fire Fees)	7,463,670	0	7,463,670	100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
Other Non-Operating						
001	278	Summer Youth Employment	80,425	0	80,425	100.00%
110	508	Diversionary Program	100,000	50,000	50,000	50.00%
131	529	800 MHZ System Maintenance	1,211,332	943,439	267,893	22.12%
110	620	Juvenile Detention Payment - State	1,272,660	670,956	601,704	47.28%
116	800	Drug Abuse	52,920	43,260	9,660	18.25%
001	820	Insurance Audit, and Other Expenses	959,741	357,919	601,822	62.71%
001	831	Tax Deed Applications	62,500	55,988	6,512	10.42%
145	843	Volunteer Fire Department	482,479	255,415	227,064	47.06%
502	900	Communications Control	837,708	290,561	547,147	65.31%
001	972	CRA-TIF Payment	2,109,741	2,091,547	18,194	0.86%
Interdepartmental Billing						
		Countywide Automation	265,730	0	265,730	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,143,993	1,110,716	33,277	2.91%
Subtotal:			19,399,535	7,096,151	12,303,384	63.42%
Total Operating			197,407,980	96,310,466	101,097,514	51.21%
Total Non-Operating			19,399,535	7,096,151	12,303,384	63.42%
Total CIP			70,187,500	11,670,045	58,517,455	83.37%
Operating Grants			1,806,100	157,879	1,648,221	91.26%
Non Operating Grants			9,208,320	1,541,284	7,667,036	83.26%
Transfers			38,708,843	12,216,224	26,492,619	68.44%
Total Debt Service			8,118,419	742,943	7,375,476	90.85%
Total Reserves			3,136,453	0	3,136,453	100.00%
TOTAL NET EXPENDITURES:			347,973,150	129,734,992	218,238,158	62.72%

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 Blueprint 2000.
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>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Est. Bal. (A)</u>	<u>FY16 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund	37,233,665	39,800,756	39,034,529	63,069,289	N/A
110	Fine and Forfeiture Fund	3,183,317	1,840,601	1,690,372	70,893,916	N/A
Subtotal:		40,416,982	41,641,357	40,724,901	133,963,205	30%

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

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	4,060,185	5,994,258	6,945,920	15,366,198	45%
111	Probation Services Fund	834,994	1,017,467	1,152,268	3,013,616	38%
114	Teen Court Fund	95,411	37,020	31,382	131,548	24%
116	Drug Abuse Trust Fund (C)	11,003	936	936	62,510	1%
117	Judicial Programs Fund	112,804	232,576	250,906	218,851	115%
120	Building Inspection Fund (D)	1,533,639	1,723,885	1,942,814	1,818,656	107%
121	Development Support Fund (D)	1,288,426	885,124	1,891,169	3,712,317	51%
123	Stormwater Utility Fund	1,505,345	1,991,776	2,338,579	4,439,422	53%
124	Ship Trust Fund	180	180	57,791	879,466	7%
125	Grants	1,337,469	1,328,914	1,176,808	626,703	188%
126	Non-Countywide General Revenue Fund (E)	2,530,138	3,612,218	5,126,451	20,887,988	25%
127	Grants (F)	180,442	190,574	180,657	60,000	301%
130	911 Emergency Communications Fund	1,166,317	1,555,151	1,219,974	1,282,500	95%
131	Radio Communications Systems Fund (G)	8,240	0	188	1,214,332	0%
135	Emergency Medical Services Fund	11,621,657	9,420,586	8,313,332	18,583,548	45%
140	Municipal Service Fund	2,573,757	3,128,975	4,659,558	8,304,902	56%
145	Fire Services Fund	861,254	1,128,724	1,252,224	8,033,121	16%
160	Tourist Development Fund (1st-5th Cents) (H)	1,265,723	2,044,057	1,967,976	4,912,592	40%
160	Tourist Develop. Cultural, Visual Arts, Heritage (H)	5,042,522	5,042,522	5,042,522	0	N/A
161	Housing Finance Authority Fund (I)	650,420	671,455	431,170	89,360	483%
162	Special Assessment Paving Fund	262,426	264,056	264,056	285,468	92%
164	Killearn Lakes Units I and II Sewer Fund	-265	2,477	2,764	237,500	1%
165	Bank of America Building Op. Fund	3,435,362	1,698,517	346,250	2,174,033	16%
166	Huntington Oaks Plaza Fund	103,909	188,044	107,570	251,660	43%
Subtotal:		40,481,358	42,159,492	44,703,265	96,586,291	46%

<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	314,793	1,286	1,286	581,483	0%
220	Debt Service - Series 2004	127,098	224,712	98,414	6,941,750	1%
222	Debt Service - Series 2014	0	0	0	560,672	0%
Subtotal:		441,891	225,998	99,700	8,083,905	1%

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Est. Bal. (A)</u>	<u>FY16 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (J)	25,925,968	19,940,027	4,285,283	6,499,034	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 FY17 budget unless otherwise noted.
306	Gas Tax Transportation Fund	2,783,015	3,728,625	190,931	2,695,650	
308	Local Option Sales Tax Fund (K)	11,644,100	8,599,509	161,505	0	
309	Local Option Sales Tax Extension Fund	11,280,842	7,422,380	2,017,711	6,305,854	
311	Construction Series 2003 A&B Fund (L)	159,475	6,906	6,916	0	
318	1999 Bond Construction Fund (L)	454,506	134,416	31,420	0	
320	Construction Series 2005 (L)	21,830	0	0	0	
321	Energy Savings Contract ESCO Capital Fund (L)	20,266	20,472	207	20,296	
330	911 Capital Projects Fund	1,974,388	1,997,757	1,995,073	12,540	
341	Countywide Road District Fund - Impact Fee	1,994,956	746,460	141,025	0	
343	NW Urban Collector Fund - Impact Fee	402,955	364,341	67,931	0	
344	SE Urban Collector Fund - Impact Fee	96,983	97,961	98,108	0	
	Subtotal:	56,759,284	43,058,854	8,996,110	15,533,374	
<u>Enterprise Funds</u>						
401	Solid Waste Fund (M)	6,116,122	5,320,453	5,211,124	10,242,484	
	Subtotal:	6,116,122	5,320,453	5,211,124	10,242,484	
<u>Internal Service Funds</u>						
501	Insurance Service Fund	1,775,161	1,610,635	1,663,795	3,676,976	
502	Communications Trust Fund	128,087	128,086	86,201	837,708	
505	Motor Pool Fund	45,673	45,677	27,675	2,919,734	
	Subtotal:	1,948,921	1,784,398	1,777,671	7,434,418	
TOTAL:		146,164,558	134,190,552	101,512,770	271,843,677	

Notes:

A. Balances are estimated as year ending for FY 2016.

B. FY 2016 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 Development Support fund balance is reflective of an increase in building and development permitting due to an improved economy.

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, and to the general fund as required by Florida Statute.

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.

H. The Tourist Development Tax is reflected in two separate fund balances. Currently five cents supports the Tourist Development Division marketing promotion, and Cultural regranting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated for expenditures on cultural, visual arts and heritage funding programs pursuant to the local agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting.

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 2016 as a "sinking fund" for maintaining existing County infrastructure for the next five years.

K. Reflects the remaining fund balance from the original sales tax.

L. Bond construction funds will be closed at the end of FY 2016.

M. Amount reflected in unrestricted retained earnings. The decline was anticipated due to the budgeting of \$1.0 million in fund balance to cover operating expenditures in FY 2016.



CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	17	9.1%	6,385,658	1,899,331	29.7%	4,486,327
General Government	41	13.6%	9,574,272	1,742,904	18.2%	7,831,368
Health and Safety	7	5.4%	3,796,982	391,725	10.3%	3,405,257
Physical Environment	28	24.2%	16,996,375	2,102,862	12.4%	14,893,513
Transportation	19	47.6%	33,434,213	5,533,223	16.5%	27,900,990
TOTAL	112	100%	\$70,187,500	\$11,670,045	16.6%	\$58,517,455

Notes: This Capital Improvement Program Summary reflects the adjusted budget and year-to-date activity from October 1, 2015 - April 5, 2016.

CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
045001	Apalachee Parkway Regional Park	372,210	42,897	11.5%	329,313
086055	Branch Library Improvements	20,000	10,008	50.0%	9,992
086066	Concrete Masonry Restrooms	61,100	-	0.0%	61,100
043007	Fred George Park *	881,316	881,316	100.0%	-
046009	Greenways Capital Maintenance	311,319	91,768	29.5%	219,551
043001	J. Lee Vause Park Improvements	61,850	-	0.0%	61,850
045004	J.R. Alford Greenway	15,000	-	0.0%	15,000
076011	Library Services Technology	95,000	-	0.0%	95,000
086053	Main Library Improvements	322,038	321,896	100.0%	142
044002	Miccosukee Community Park	15,000	-	0.0%	15,000
044003	Miccosukee Greenways *	278,675	24,365	8.7%	254,310
043008	Okeeheepkee Prairie Park	361,467	127,265	35.2%	234,202
046001	Parks Capital Maintenance	1,013,419	280,756	27.7%	732,663
046007	Parks New Vehicles and Equipment	262,005	-	0.0%	262,005
046006	Playground Equipment Replacement	205,086	68,836	33.6%	136,250
047001	St. Marks Headwaters	1,585,682	39,333	2.5%	1,546,349
041002	Woodville Community Park	524,491	10,890	2.1%	513,601
TOTAL CULTURE AND RECREATION		\$6,385,658	\$1,899,331	29.7%	\$4,486,327

GENERAL GOVERNMENT

086064	Air Conditioner Unit Replacement	116,685	-	0.0%	116,685
086073	Amtrak Building Renovations	280,000	46,793	16.7%	233,207
086011	Architectural & Engineering Services	104,955	19,472	18.6%	85,483
096019	Capital Grant Match Program	81,205	-	0.0%	81,205
086054	Centralized Storage Facility	69,758	-	0.0%	69,758
086017	Common Area Furnishings	40,628	22,425	55.2%	18,203
086062	Community Services Building Renovations	73,909	7,144	9.7%	66,765
086030	Cooperative Extension Renovations	65,437	28,644	43.8%	36,793
086027	Courthouse Renovations	205,800	15,410	7.5%	190,390
086024	Courthouse Repairs	766,386	36,127	4.7%	730,259
086016	Courthouse Security	20,000	6,629	33.1%	13,371
086007	Courtroom Minor Renovations	128,316	72,763	56.7%	55,553
076023	Courtroom Technology	250,536	12,901	5.1%	237,635
076003	Data Wiring	37,582	9,321	24.8%	28,261
076004	Digital Phone System	106,092	-	0.0%	106,092
076063	E-filing System for Court Documents	140,000	31,506	22.5%	108,494
086037	Elevator Generator Upgrades	506,968	43,032	8.5%	463,937
096063	Fairgrounds Sense of Place Initiative	2,005	-	0.0%	2,005
076008	File Server Maintenance	416,483	60,603	14.6%	355,880
076001	Financial Hardware and Software	152,628	36,968	24.2%	115,660
026010	Fleet Management Shop Equipment	68,778	928	1.3%	67,850
086071	Fleet Management Shop Improvements	38,250	-	0.0%	38,250
086057	General County Maintenance & Minor Renovations	246,867	-	0.0%	246,867
026003	General Vehicle & Equipment Replacement	637,199	46,877	7.4%	590,322
076055	Growth Management Technology	12,208	-	0.0%	12,208
083002	Lake Jackson Town Center	224,650	-	0.0%	224,650
083068	Lake Jackson Town Center Sense of Place Initiative	614,393	26,027	4.2%	588,366
086025	Leon County Courthouse Annex Renovations	2,003,981	898,935	44.9%	1,105,046
076064	MIS Data Center/ Elevator Halon System	70,000	-	0.0%	70,000
076018	Network Backbone Upgrade	180,000	27,179	15.1%	152,821

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GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
026018	New General Vehicle & Equipment	66,000	-	0.0%	66,000
086033	Parking Lot Maintenance	171,008	1,865	1.1%	169,143
076051	Public Defender Technology	82,300	56,502	68.7%	25,798
076061	Records Management	117,236	-	0.0%	117,236
076047	State Attorney Technology	30,000	10,011	33.4%	19,989
086074	Supervisor of Elections Consolidation	954,000	44,113	4.6%	909,887
076005	Supervisor of Elections Technology	70,800	16,663	23.5%	-
076024	User Computer Upgrades	300,000	138,435	46.1%	161,565
096028	Voting Equipment Replacement	50,000	-	0.0%	50,000
086065	Welcome Center Roof Replacement	11,000	10,960	99.6%	40
076042	Work Order Management	60,229	14,671	24.4%	45,558
TOTAL GENERAL GOVERNMENT		9,574,272	1,742,904	18.2%	\$7,831,368

HEALTH AND SAFETY

076058	Emergency Medical Services Technology	59,863	11,835	19.8%	48,028
026014	EMS Vehicle & Equipment Replacement	945,620	32,270	3.4%	913,350
086052	Health Department Improvements	190,800	8,390	4.4%	182,410
086031	Jail Complex Maintenance	1,810,341	268,396	14.8%	1,541,945
086067	Medical Examiner Facility	269,225	-	0.0%	269,225
096016	Public Safety Complex	469,472	70,834	15.1%	398,638
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
TOTAL HEALTH AND SAFETY		\$3,796,982	\$391,725	10.3%	\$3,405,257

PHYSICAL ENVIRONMENT

067002	Blueprint 2000 Water Quality Enhancements	950,560	309,552	32.6%	641,008
076009	Geographic Information Systems	408,280	213,405	52.3%	194,875
076060	GIS Incremental Basemap Update	298,500	271,307	90.9%	-
036019	Household Hazardous Vehicle & Equipment Replacement	170,000	-	0.0%	170,000
036019	Household Hazardous Waste Collection Center	47,200	-	0.0%	47,200
064001	Killearn Acres Flood Mitigation	723,868	191,102	26.4%	532,766
064006	Killearn Lakes Stormwater	2,148,195	33,623	1.6%	2,114,572
061001	Lake Henrietta Renovations	368,695	37,796	10.3%	330,899
062001	Lake Munson Restoration	227,599	-	0.0%	227,599
062002	Lakeview Bridge	933,641	9,274	1.0%	924,367
036002	Landfill Improvements	222,253	0	0.0%	222,253
063005	Lexington Pond Retrofit	4,513,282	713,441	15.8%	3,799,841
062004	Longwood Subdivision Retrofit	223,345	-	0.0%	223,345
096029	Orange Avenue Fence Replacement	40,000	-	0.0%	40,000
045007	Pedrick Road Pond Walking Trail	58,957	14,027	23.8%	44,930
076015	Permit & Enforcement Tracking System	332,687	34,944	10.5%	297,743
036033	Rural/Hazardous Waste Vehicle and Equipment Replacemen	305,193	-	0.0%	305,193
036003	Solid Waste Heavy Equipment/Vehicle Replacement	473,765	-	0.0%	473,765
036028	Solid Waste Master Plan	100,000	-	0.0%	100,000
036041	Solid Waste Pre-Fabricated Buildings	55,562	288	0.5%	55,274
066026	Stormwater Pond Repairs	100,000	12,810	12.8%	87,190

PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
066003	Stormwater Structure Inventory and Mapping	681,398	69,678	10.2%	611,720
026004	Stormwater Vehicle & Equipment Replacement	546,057	157,207	28.8%	388,850
066004	TMDL Compliance Activities	200,000	-	0.0%	200,000
036010	Transfer Station Heavy Equipment	238,838	-	0.0%	238,838
036023	Transfer Station Improvements	228,500	34,407	15.1%	194,093
062005	Westside Stormwater	400,000	-	0.0%	400,000
926165	Woodside Heights - NFWFMD Match *	2,000,000	-	0.0%	2,000,000
TOTAL PHYSICAL ENVIRONMENT		16,996,375	2,102,862	12.4%	\$14,893,513

TRANSPORTATION

026015	Arterial/Collector Roads Pavement Markings	135,200	-	0.0%	135,200
056001	Arterial/Collector/Local Resurfacing	6,198,275	1,570,664	25.3%	4,627,611
054003	Bannerman Road	2,172,685	546,749	25.2%	1,625,936
054011	Baum Road Drainage Improvements	75,000	-	0.0%	75,000
054010	Beechridge Trail	51,395	46,467	90.4%	4,928
056005	Community Safety & Mobility	1,890,727	491,111	26.0%	1,399,616
055011	Crump Road Drainage Improvements	425,000	-	0.0%	425,000
056007	Florida Department of Transportation Permitting Fees	50,000	4,432	8.9%	45,568
057001	Intersection and Safety Improvements	5,632,646	76,092	1.4%	5,556,554
055010	Magnolia Drive Multi-Use Trail *	7,467,272	500,049	6.7%	6,967,223
051006	Natural Bridge Road *	325,000	203,272	62.5%	121,728
053003	North Monroe Turn Lane	604,903	555,365	91.8%	49,538
053007	Old Bainbridge Road Safety Improvements	154,000	-	0.0%	154,000
026006	Open Graded Cold Mix Stabilization	1,341,764	230,045	17.1%	1,111,719
056011	Public Works Design & Engineering Services	75,000	26,145	34.9%	-
026005	Public Works Vehicle & Equipment Replacement	733,436	64,024	8.7%	669,412
053002	Pullen Road at Old Bainbridge Road	1,136,342	37,425	3.3%	1,098,917
056013	Sidewalk Program	1,495,623	583,280	39.0%	912,343
056010	Transportation and Stormwater Improvements	3,469,945	598,103	17.2%	2,871,842
TOTAL TRANSPORTATION		\$33,434,213	\$5,533,223	16.5%	\$27,900,990

* The remaining funds for the grant funded projects are listed in the Grants section of the report.



GRANTS PROGRAM SUMMARY

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately \$11 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 Office of Management and Budget (OMB), and the Clerk's Finance Division. OMB monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with OMB often pursue grants independently and administer grants throughout the year. OMB and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

Budget by Administering Department				
Department	% of Total Grants	FY16 Budget	FY16 Expended	Balance
Dev. Sup. & Environmental Management	1.60%	175,876	72,331	103,545
Facilities Management	0.01%	750	163	588
Public Services	6.75%	743,694	208,454	535,240
Human Services and Community Partnerships	18.96%	2,088,621	52,477	2,036,144
Resource Stewardship	0.62%	68,374	0	68,374
Public Works	65.61%	7,227,059	1,213,708	6,013,351
Intervention & Detention Alternatives	2.94%	323,618	109,609	214,009
Judicial	1.59%	175,273	42,422	132,851
Constitutional	1.10%	121,155	0	121,155
Miscellaneous	0.82%	90,000	0	90,000
SUBTOTAL:	100%	11,014,420	1,699,163	9,315,257
Minus Operating/Transfers Grants		1,806,100	157,879	1,648,221
TOTAL		9,208,320	1,541,284	7,667,035

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY16 Budget	Spent	% Unspent
Development Support & Environment Management					
934013*	Wildlife Preservation	Used to fund animal rehabilitation agencies.	14,343	-	100.0%
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonements (operating)	161,533	72,331	55.2%
Subtotal:			175,876	72,331	58.9%
Facilities Management					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	750	163	78.3%
Subtotal:			750	163	78.3%
Public Services					
Emergency Medical Services					
961045	EMS Equipment	EMS equipment	101,262	73,964	27.0%
961049	DOH-EMS Match M3101	Community Paramedic Program	76,980	-	100.0%
961050	DOH-EMS Match M4080	Funds to provide CPR training and educational resources	51,500	51,500	0.0%
961051	DOH-EMS Match M4081	Automated external Difibrillators	47,315	27,685	41.5%
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	50,191	16,505	67.1%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	128,079	(1,000)	100.8%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	4,635	135	97.1%
913045	Friends-Literacy	Annual donation in support of basic literacy	40,439	3,182	92.1%
913115*	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	117,483	7,042	94.0%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	125,811	29,441	76.6%
Subtotal			743,694	208,454	72.0%

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY16 Budget	Spent	% Unspent
<u>Human Services and Community Partnerships</u>					
Housing					
(124) 932045	SHIP 2013-2016	Affordable housing (operating)	-	-	
(124) 932046	SHIP 2013-2015	Affordable housing (operating)	-	-	
(124) 932047	SHIP 2014-2017	Affordable housing (operating)	424,155	52,204	87.7%
(124) 932048	SHIP 2015-2018	Affordable housing (operating)	879,466	-	100.0%
932016	Florida Hardest Hit Program	Contract for HHF Advisory Services for the HFA Florida Hardest Hit Fund Unemployment Mortgage Assistance Program and Mortgage Loan Reinstatement Program	25,000	273	98.9%
932018	Affordable Housing Solutions		10,000	-	100.0%
932077	CDBG 2013 Community Development		750,000	-	100.0%
Subtotal:			2,088,621	52,477	97.5%
<u>Office of Resource Stewardship</u>					
Cooperative Extension					
914014	Federal Forestry		-	-	
914015	Title III Federal Forestry		-	-	
917015	Sustainable Communities TAG Grant	2015 Sustainable Communities Summit	-	-	
925015	Energy Efficiency Retrofit Project	Upgrade the HVAC System at the Dr. B.L. Perry, Jr. Branch Library	68,374	-	100.0%
Subtotal:			68,374	-	100.0%
<u>Public Works</u>					
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	784,131	-	100.0%
214	Mosquito Control	Mosquito control activities (operating)	75,736	11,041	85.4%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	34,736	2,698	92.2%
001000*	Side Walks District 1		13,264	-	100.0%
002000*	Side Walks District 2		23,467	-	100.0%

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY16 Budget	Spent	% Unspent
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	66,682	-	100.0%
004000*	Side Walks District 4		52,208	-	100.0%
005000*	Side Walks District 5		6,085	-	100.0%
051006	Natural Bridge Road		985,227	874,101	11.3%
055010	Magnolia Drive Multi-use Trail	LAP Agreement with Florida DOT	861,802	138,709	84%
057008	SR 20/Geddie Road	LAP Agreement with Florida DOT	225,000	-	100.0%
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	217,099	51,114	76.5%
044003	Miccosukee Canopy Road Greenway	Construction/trail improvements on the Miccosukee Canopy Road Greenway	271,988	556	99.8%
921064	Amtrak Community Room		1,380	-	100.0%
921116*	Miccosukee Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	5,780	-	100.0%
921126*	Chaires Community Center		13,785	-	100.0%
921136*	Woodville Community Center		31,560	-	100.0%
921146*	Fort Braden Community Center		25,446	2,889	88.6%
921156*	Bradfordville Community Center		15,734	-	100.0%
921166*	Lake Jackson Community Center		12,793	-	100.0%
926105	Robinson Rd Flood Relief	Legislative Appropriation	289,632	124,868	56.9%
926155	Woodville Heights Sewer Project	Legislative Appropriation	48,410	7,732	84.0%
926165	NWFWMD Grant-Woodside Heights		2,950,000	-	100.0%

Grants Program Summary

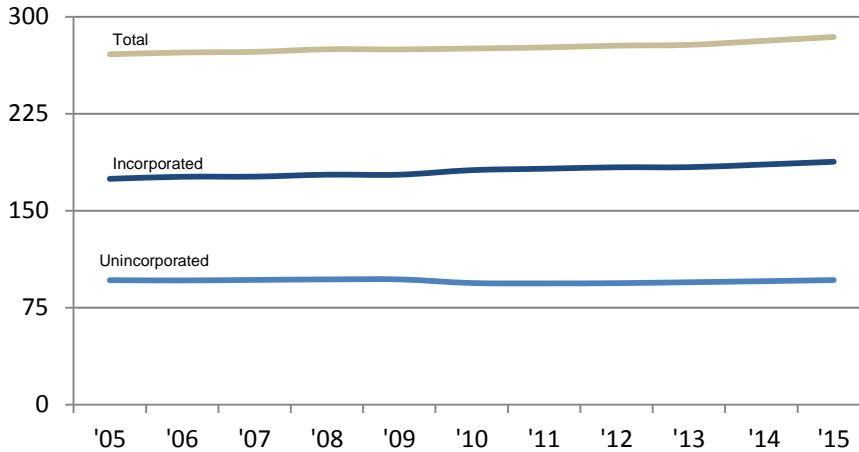
*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY16 Budget	Spent	% Unspent
009009	Significant Benefit District 2		84,669	-	100.0%
009011	Significant Benefit District 3	Fee paid by developers to County for road and safety improvements	2,415		100.0%
009012	Significant Benefit District 4		77,852	-	100.0%
Subtotal:			7,227,059	1,213,708	83.2%
<u>Intervention and Detention Alternatives</u>					
Supervised Pre-trial Release					
982060	FDLE JAG Grant Pretrial FY15	Funding for positions in drug/alcohol testing programs (operating)	24,055	12,096	49.7%
982061	FDLE JAG Grant Pretrial FY16		120,000	10,208	91.5%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	179,563	87,305	51.4%
Subtotal			323,618	109,609	66.1%
<u>Judicial</u>					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	50,273	6,888	86.3%
944010	Veterans Court	Funding received to pay for testing and treatment costs related to Adult Drug Court	125,000	35,534	71.6%
Subtotal:			175,273	42,422	75.8%
<u>Constitutionals</u>					
Sheriff					
864	Emergency Management Base Grant	Emergency management activities (operating)	121,155	-	100.0%
Subtotal:			121,155	-	100.0%
<u>Miscellaneous</u>					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			11,014,420	1,699,163	9,315,257
Less Operating Grants			1,806,100	157,879	1,648,221
TOTAL			9,208,320	1,541,284	83.3%



Population

Thousands



Sources:

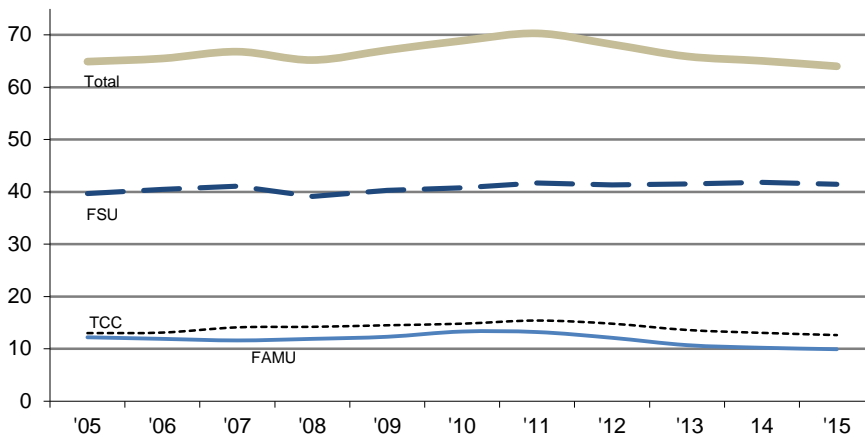
- 2015 Population Estimates and Projections from Tallahassee/Leon County Planning Department.
- 2015, University of Florida BEBR, Florida Estimates of Population 2015.
- 2010 United States Census

According to the 2015 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 284,443 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 1.12% from 2014. In 2009, there was a minimal decline in population estimates. According to 2015 estimates, the total population has seen a 3.25% increase since the 2010 Census. This is in spite of a decline in higher education enrollment over the same period.

Leon County had the second highest growth rate of neighboring counties since the 2010 Census behind only Gadsden County: Gadsden (4.15%), Leon (3.25%), Wakulla (1.65%), and Jefferson (-1.64%).

Higher Education Enrollment

Thousands

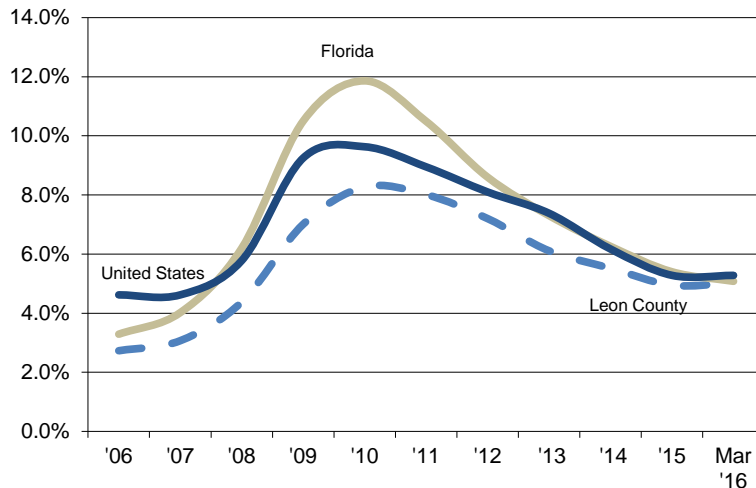


Source: 2015 Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2015 was 64,026, a decrease of 1.57% from 65,047 in 2014.

In the last decade, FSU has had an average annual increase in enrollment of .47%, while TCC and FAMU have seen average decreases of .23% and 1.86%, respectively, over the same period.

Unemployment Statistics



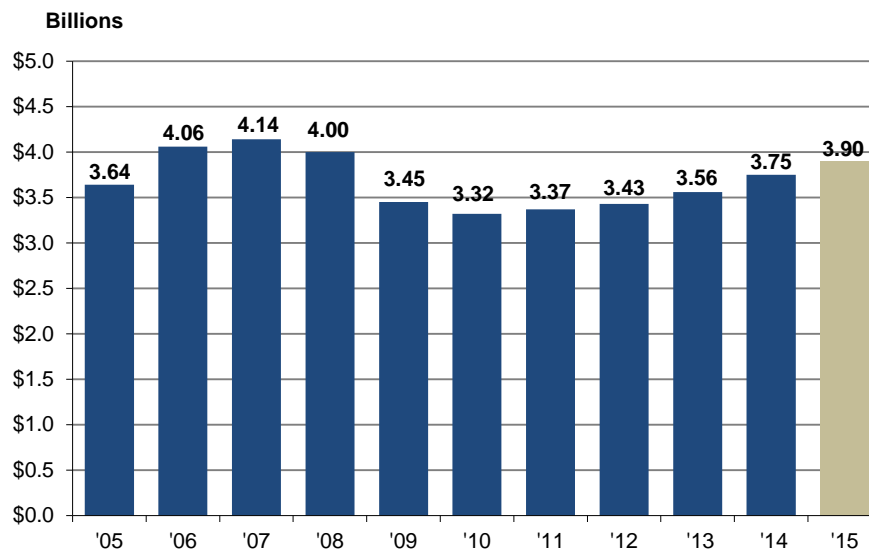
*Source: Florida Department of Economic Opportunity, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 2010, the state of Florida's unemployment rate peaked at 11.86%.

Florida's unemployment rate has been declining since 2011, when the rate was 10.49%.

Leon County's unemployment rate continues to be lower than both statewide and national levels. The current unemployment rate for the County stands at 5.02%.

Taxable Sales

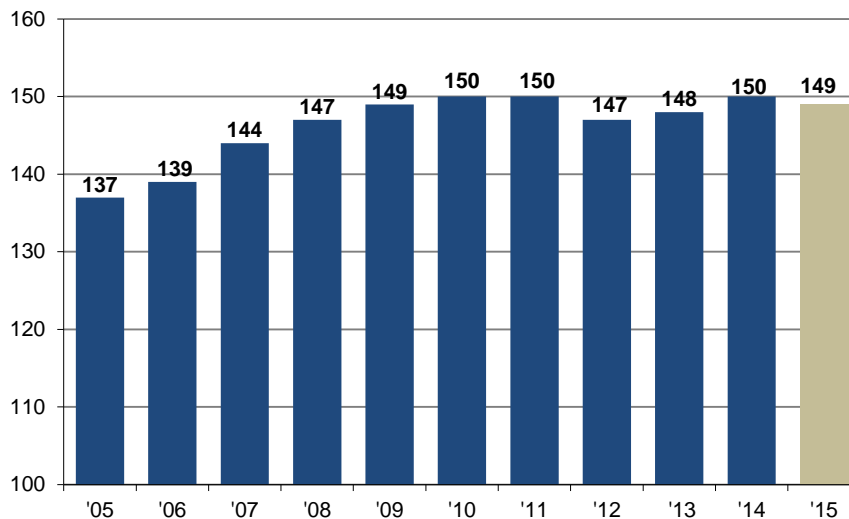


Source: The Florida Legislature - Office of Economic and Demographic Research Tallahassee Metropolitan Statistical Area which includes Gadsden, Jefferson, Leon & Wakulla counties (November 2015)

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. Taxable sales experienced a steady increase beginning in 2003 and peaked in 2007 before the beginning of the economic downturn. In 2009, taxable sales decreased 13.91% from the 2008 figure, a substantial drop. In 2010, taxable sales further decreased by 3.75%. In 2011, however, taxable sales increased by roughly \$51 million, or approximately 1.5%, and continued improving with a \$60.3 million increase in 2012. This upward trend has continued through 2015, when taxable sales saw an increase of 4.02% from the 2014 figure of roughly \$3.75 billion. 2015 taxable sales amounted for \$3.9 billion.

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 increased at an average of 1.6% annually. This growing trend slowed in 2010 and actually saw a decrease in 2012. The total county labor force for 2015 was 149,256, down 1.14% from the 2014 figure (150,980).

Employment by Industry – 2005 vs. 2015

Industry	Employees 2005	% Labor Force	Employees 2015	% Labor Force	% Change
Government	63,600	31.8%	61,600	30.9%	-.9%
Education and Health Services	17,700	8.8%	21,400	10.7%	1.9%
Professional and Business Services	18,600	9.3%	19,400	9.7%	.4%
Retail Trade	20,500	10.2%	19,400	9.7%	-.5%
Leisure and Hospitality	16,200	8.1%	19,700	9.9%	1.8%
Other Services	7,300	3.7%	8,900	4.5%	.8%
Financial Activities	8,300	4.2%	7,000	3.5%	-.7%
Construction	9,700	4.9%	7,000	3.5%	-1.4%
Manufacturing	4,400	2.2%	3,000	1.5%	-.7%
Information	3,600	1.8%	3,400	1.7%	-.1%
Wholesale	3,600	1.8%	3,600	1.8%	0%
Trade, Transportation, and Utilities	26,400	13.2%	25,100	12.6%	-.6%
Total	199,900	100.00%	199,500	100.0%	0%

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

Over the past ten years, Leon County's major industries have included Government, 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 MSA includes data from Gadsden, Jefferson, Leon, and Wakulla counties, hence the greater employment figure for the table to the left.

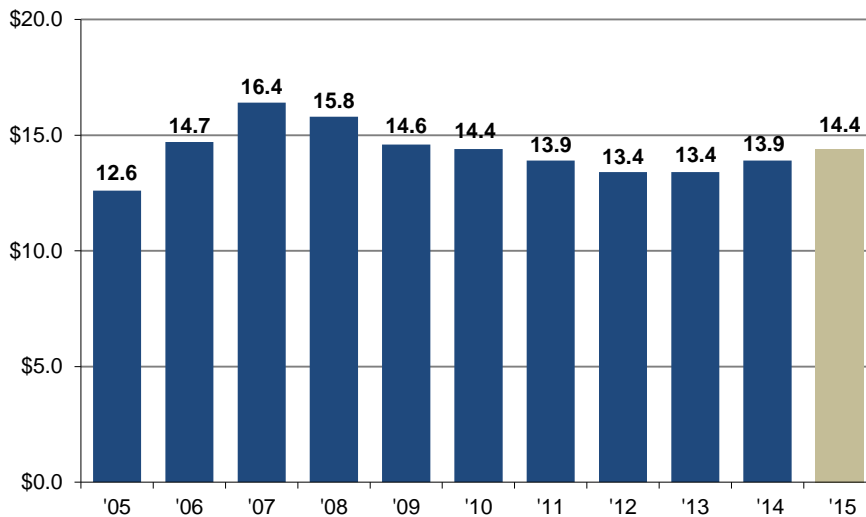
The percentage of the labor force in Government has decreased since 2005, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have increased, which reflects a more diverse economy. Retail Trade and Transportation and Utility Services both decreased over the ten year period.

The largest increase over the past decade (in terms of percentage) has been in Education and Health Services, while Construction has seen the largest decrease.

Total labor force in these major industries for 2015 is almost identical to the numbers observed in 2005.

Taxable Value

Billions

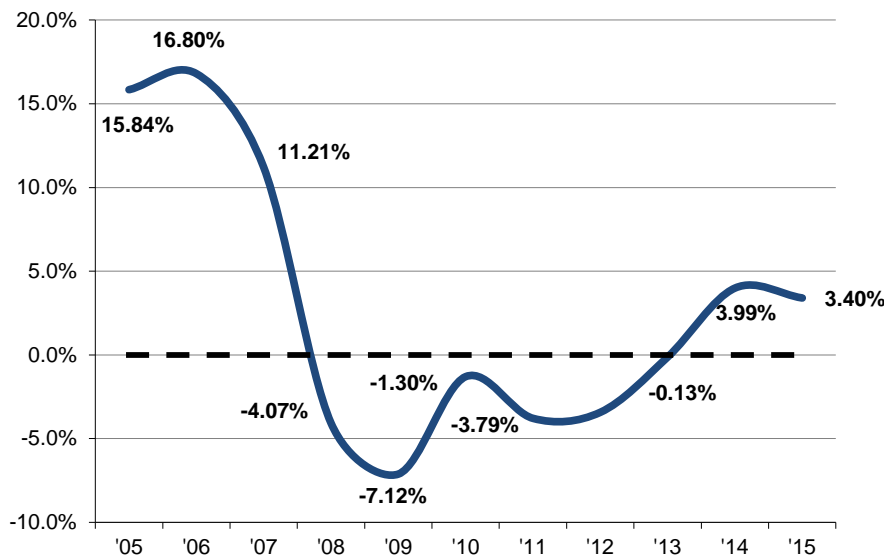


Source: Certification of Final Taxable Value, Forms DR-403v

Taxable values increased rapidly from 1998 to 2007 (average annual increase of 9.3%); however, due to property tax reform in 2007, the value of taxable properties fell to \$15.8 billion in 2008. From 2009 to 2012, valuations decreased by \$1.2 billion, or 8.3%. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily in 2014 and 2015.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2015 valuations are used to develop the FY 2016/2017 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. In 2007, values increased by 11.21%, but this was followed by six consecutive years of fluctuating decreases, caused by the recession.

In 2014, taxable value finally saw an increase over the preceding year. This was followed by a further 3.40% increase in 2015, indicating an improving property market.

Principal Taxpayers

2014			2015		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
CenturyLink	\$128,567,620	\$2,520,361	Smith Interest General Partnership	\$137,185,018	\$2,698,203
Smith Interest General Partnership	\$124,943,218	\$2,447,371	CenturyLink	\$120,306,347	\$2,389,967
Tallahassee Medical Center, Inc. (1)	\$67,950,150	\$1,354,749	Tallahassee Medical Center, Inc.	\$68,069,784	\$1,378,359
Florida Gas Transmission Company	\$75,854,505	\$1,239,511	Florida Gas Transmission Company	\$78,195,038	\$1,264,137
DRA CRT Tallahassee Center, LLC (2)	\$56,732,905	\$1,131,107	DRA CRT Tallahassee, LLC	\$56,315,787	\$1,140,350
Talquin Electric Coop, Inc.	\$62,670,922	\$1,020,796	Talquin Electric Coop, Inc.	\$62,550,547	\$1,007,156
Wal-Mart Stores, Inc.	\$50,046,760	\$959,712	Wal-Mart Stores, Inc.	\$48,473,931	\$944,646
St. Joe Company	\$44,364,969	\$875,768	Comcast Cablevision	\$47,993,760	\$877,807
Comcast Cablevision	\$43,473,285	\$796,080	Bainbridge Campus Circle Apartments, LLC	\$40,592,293	\$773,986
Bainbridge Campus Circle Apartments, LLC	\$41,161,480	\$726,362	St. Joe Company	\$38,732,050	\$754,072
Total	\$695,765,814	\$13,071,817		\$698,414,555	\$13,228,683

Notes:

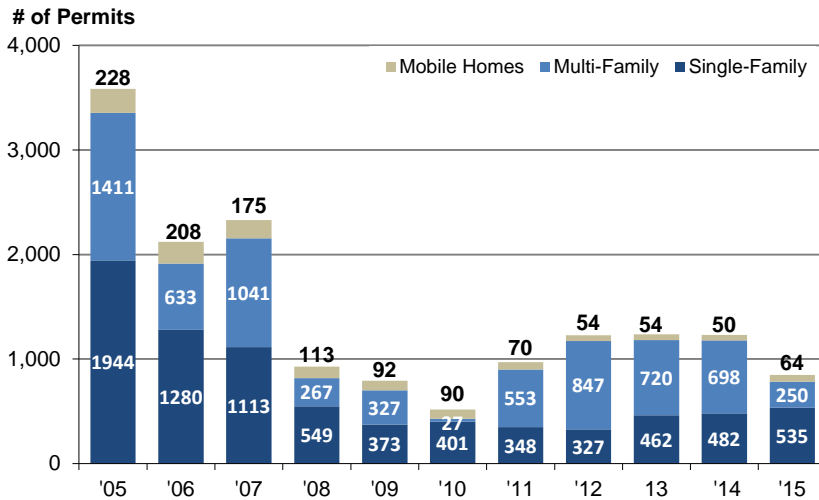
Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

The taxable value of Leon County's Top Ten Taxpayers increased by \$2.65 million from 2014 to 2015; this 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

Residential Building Permits

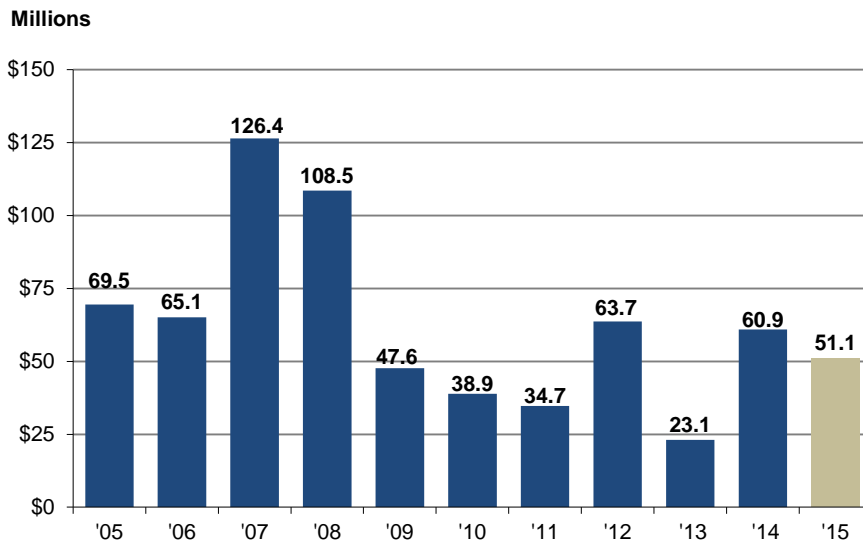


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department, 2015 Statistical Digest.

Total countywide residential building permits grew relatively steadily 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 had decreased by 85% from peak 2005 levels. An increase in 2013 Single-Family permits over 2012 numbers compensated for the decrease in Multi-Family permits. Single-Family permits have continued to grow through 2015 while Multi-Family permits have seen declining numbers.

Residential building permits have decreased for the past two years as increases in Single-Family permits have been more than offset by reductions in Multi-Family permits.

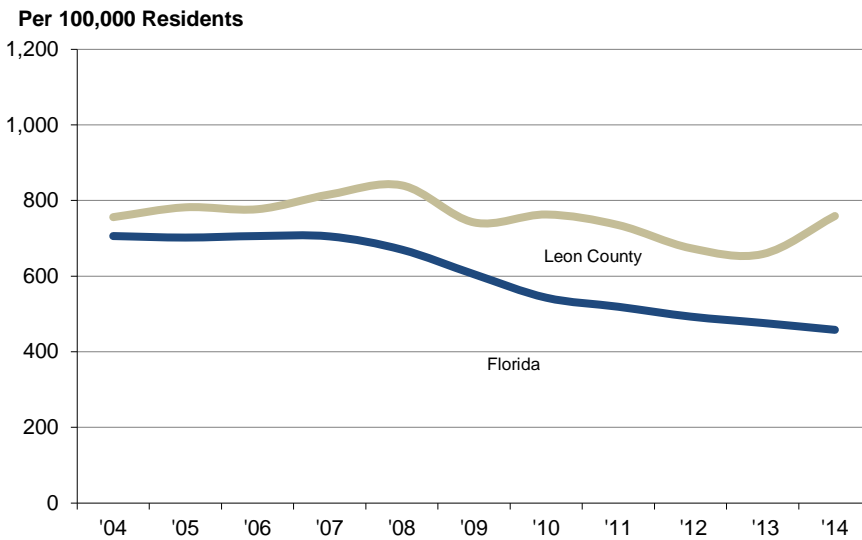
Value of Commercial Permits



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, the number of commercial permits and value of these permits have been volatile. Spikes in 2007 and 2012 were both followed by significant reductions the following years. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. Since their peak in 2007, the value of commercial permits has decreased by almost 60%. The number of permits issued in 2015 (40) was also 64% lower than the peak value seen in 2006 (111).

Violent Crime Rate

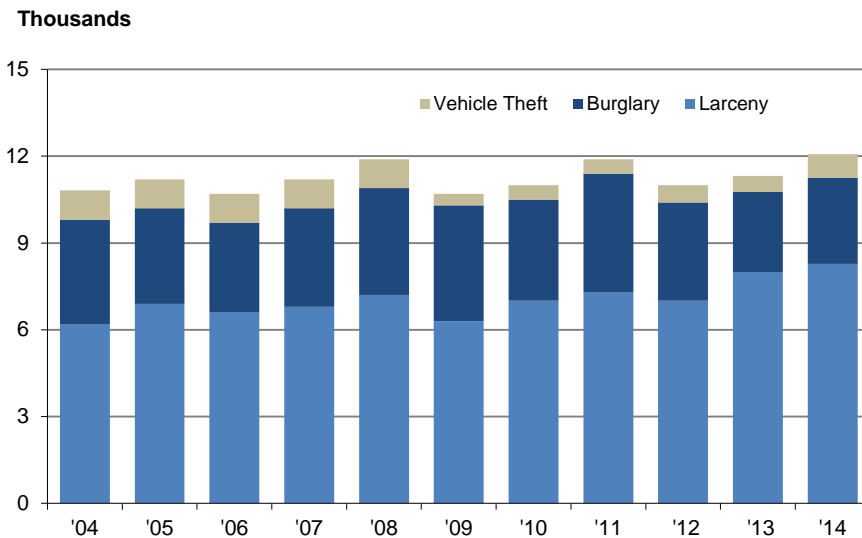


Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years, Leon County has experienced a decrease in violent crimes at an average rate of .85% per year, though 2014 saw a 15.2% increase over the 2013 index. The 2014 figure stands at 758.64 Violent Crimes per 100,000 residents.

Crimes Against Property in Leon County



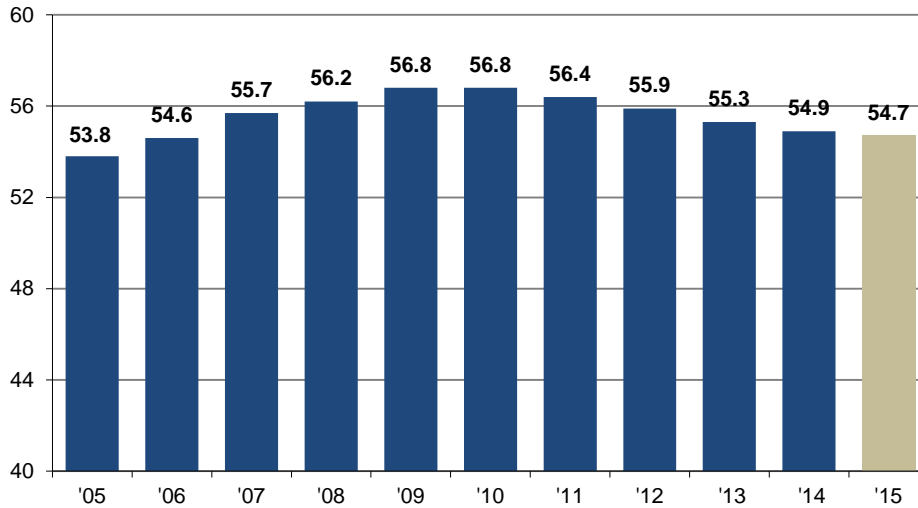
Source: Florida Department of Law Enforcement. Crime in Florida, Florida uniform crime report, 1995-2014. FDLE. Florida Statistical Analysis Center.

Generally, property crime in Leon County has fluctuated since 2004. Over a ten-year period, there has been an average .58% increase for Leon County property crimes. The greatest decline occurred from 2003 to 2004 at 15.6%, while 2011 saw a 7.5% increase from the 2010 index.

Leon County saw a 5.6% increase in Property Crimes between 2013 and 2014, while the State of Florida saw a 7.2% decrease.

Homestead Parcels

Hundreds



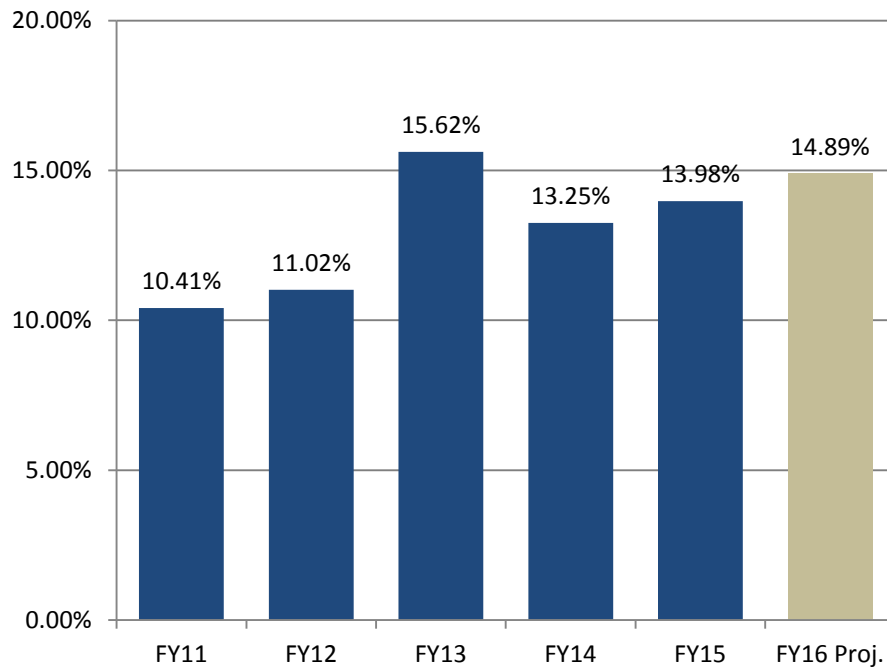
Source: Property Appraiser, Official Tax Roll Certification, DR-403EB R, 1/7/15

Homestead parcels showed consistent growth between 2002 and 2010, with parcels peaking at 56,829. Since that time, however, the number of parcels has decreased by 2,084, or 3.67%.



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 continues to work to reduce dependency on intergovernmental revenues in comparison to total operating revenues.

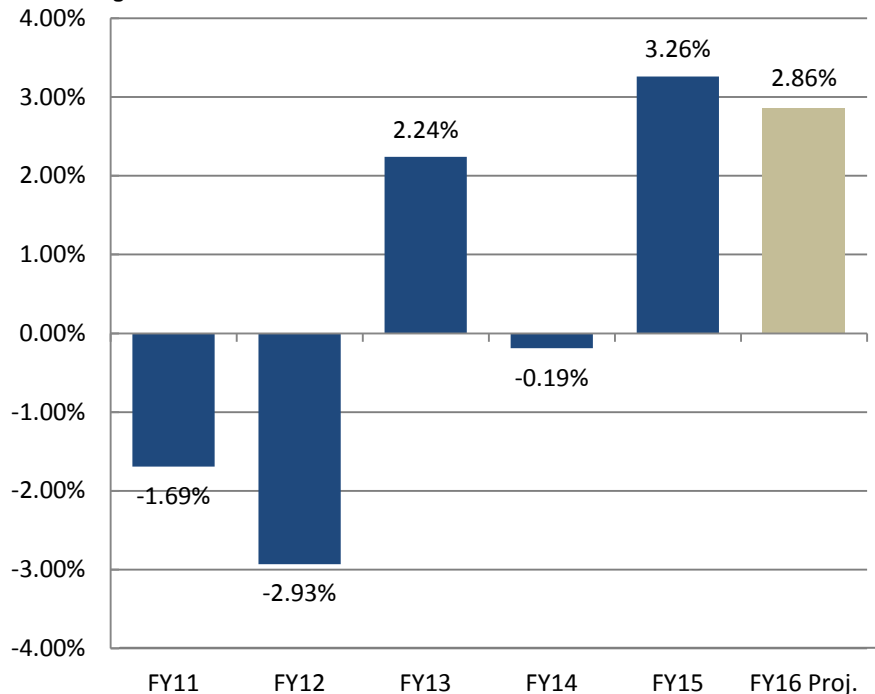
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. A decrease in grant funding in 2013 saw a 2.37% decline in the 2014 revenue, though the figure has since risen back up to almost 15%.

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 efforts to reduce dependence on intergovernmental revenue.

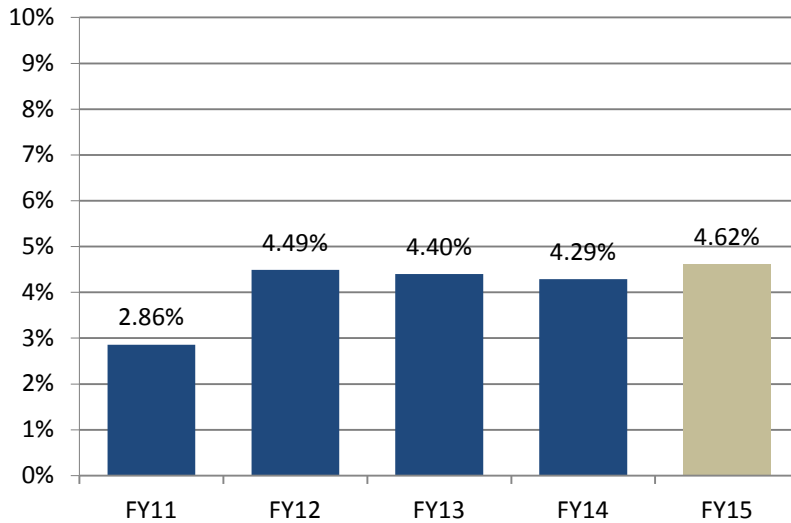
The Board maintained the 8.3144 millage rate through FY16. Property tax revenue is projected to increase by roughly \$3 million over the FY15 actual property tax collections due to a projected increase in property values.

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

Source: 2015 Certification of Final Taxable Value and Statistical Digest.

Revenue Projections

Budgeted v. Actual Revenues



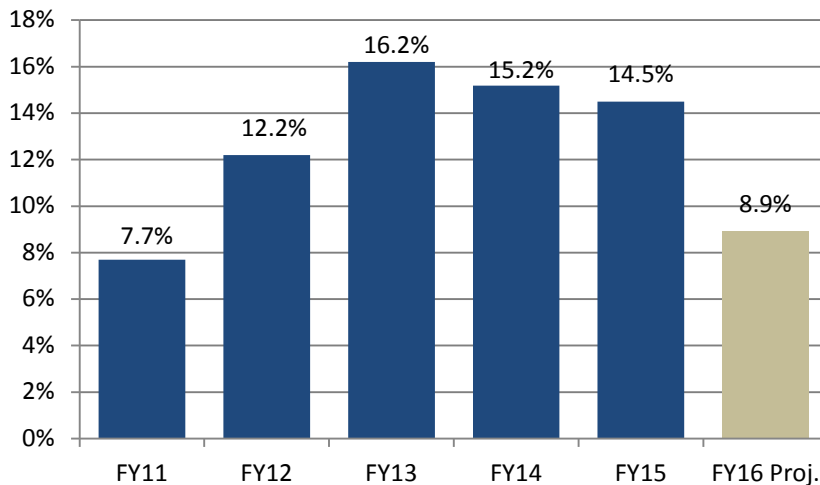
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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 2015 Revenue Summary Report and FY 2015 Budget Summary.

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.

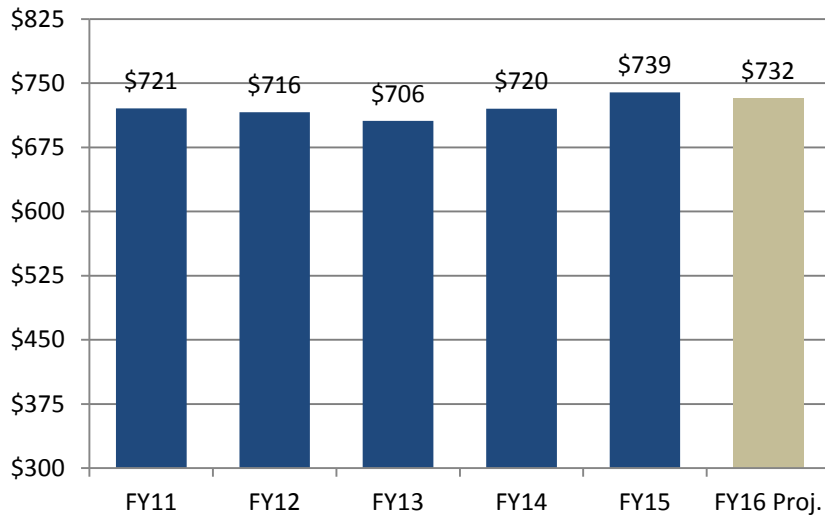
In FY13, the higher than usual capital outlay is associated with the construction of the Public Safety Complex.

The FY16 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 2015 Expenditure Summary Report and FY 2015 Budget Summary.

Revenue Per Capita



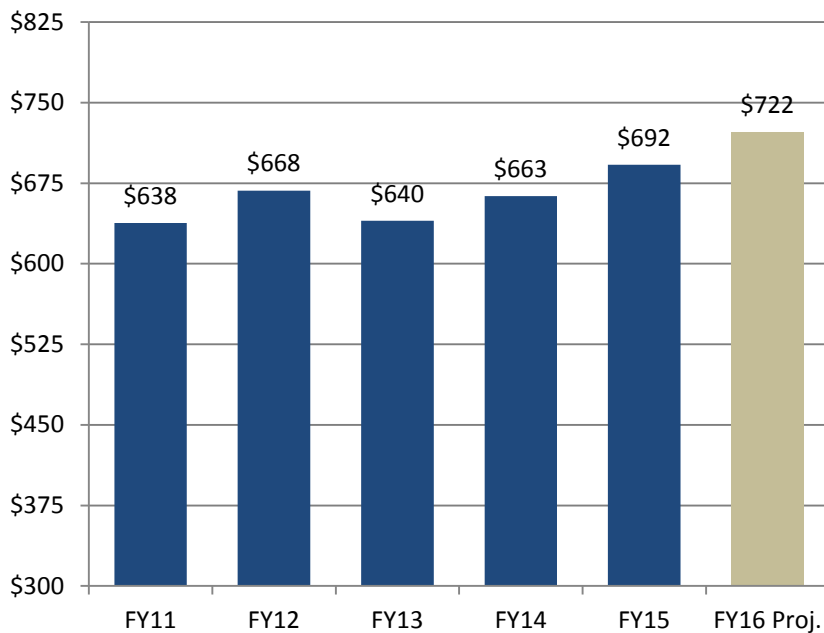
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing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

As Leon County's population grows, so too does the revenue, evidenced by a relatively consistent revenue per capita amount from FY11 to projections for FY16.

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

Source: FY 2015 Revenue Summary Report and the FY 2015 Budget Summary.

Expenditures Per Capita



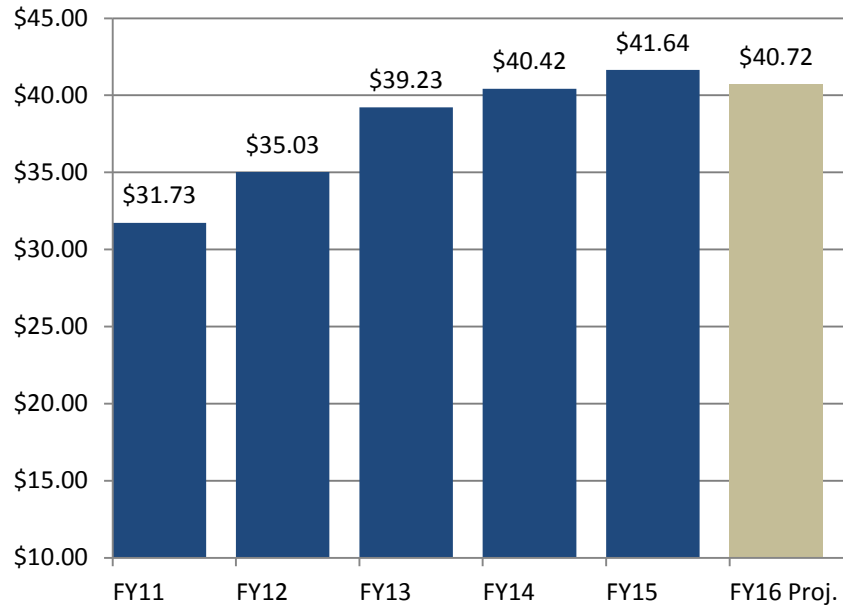
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2015 Expenditure Summary Report, the 2015 Statistical Digest, and the FY 2015 Budget Summary.

General/Fine & Forfeiture Fund Balance

Millions



Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The FY13 increase is attributable to higher than anticipated excess fee returns and sales tax collections. FY15 increase is attributable to higher than anticipated property values and return on excess fees.

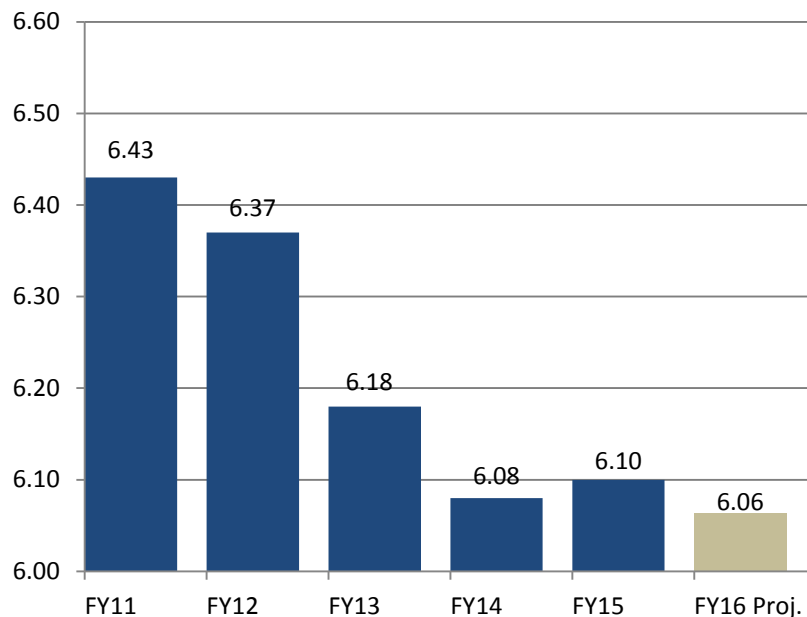
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY15 Annual Performance & Financial Report.

Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers. In comparison to other like-sized counties, Leon County, along with Lake County, ranks second lowest in number of employees per capita behind St. Lucie County.

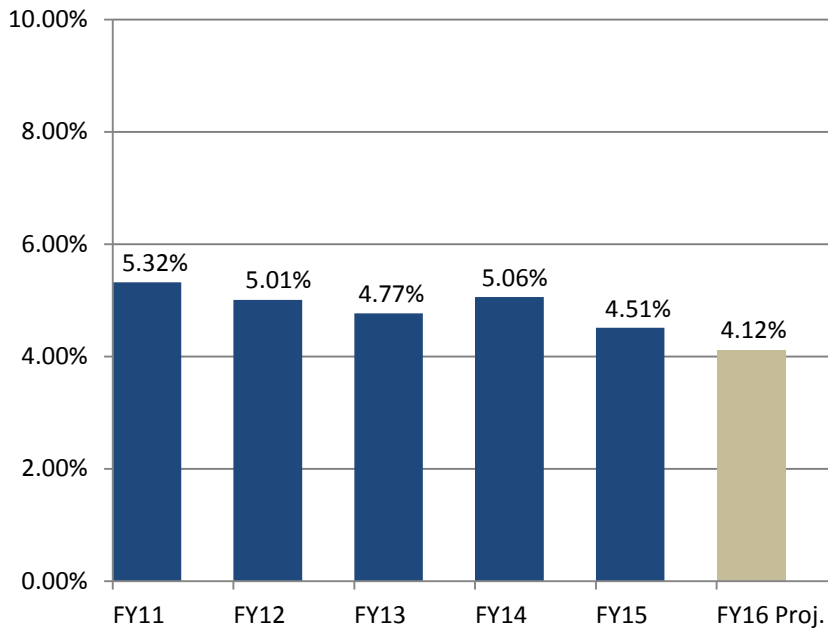
FY13 saw a large decrease in employees per capita as The Sheriff’s Office realigned 39 positions, and EMS had 4 positions realigned to the Public Safety Complex. Leon County’s population has continued to grow at a rate faster than that of County employees, hence the further decrease in employees per capita through 2016.

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

Source: FY15-16 Annual Budget Document and Tallahassee/Leon County Planning Department 2015 Statistical Digest.

Debt Service

Percentage of Total Operating Expenditures



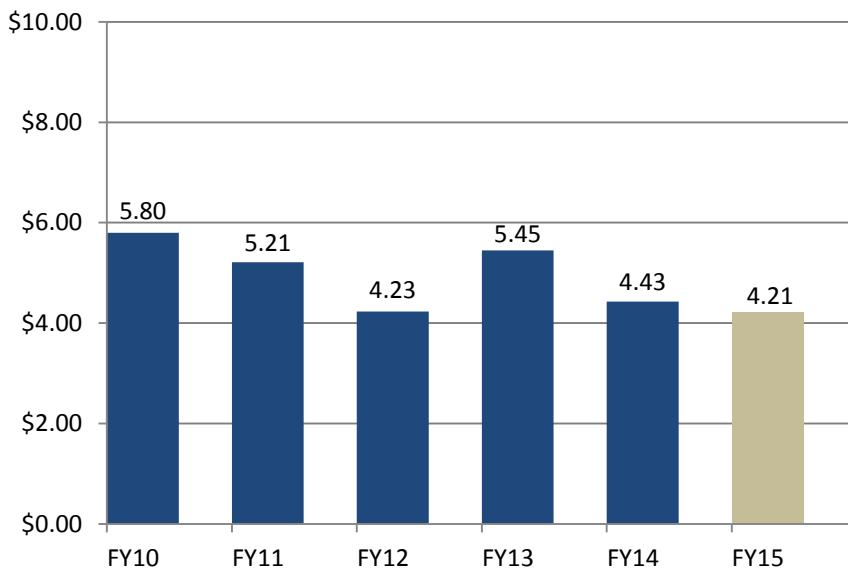
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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 service is projected to continue to decrease.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2015 Expenditure Summary and the FY 2015 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



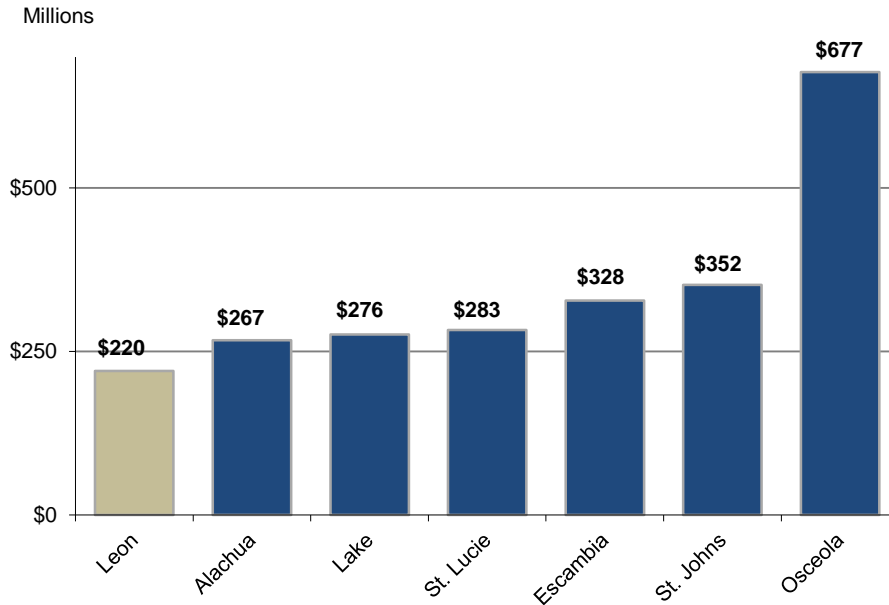
Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations.

The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level.

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

Source: FY 2015 Comprehensive Annual Financial Report

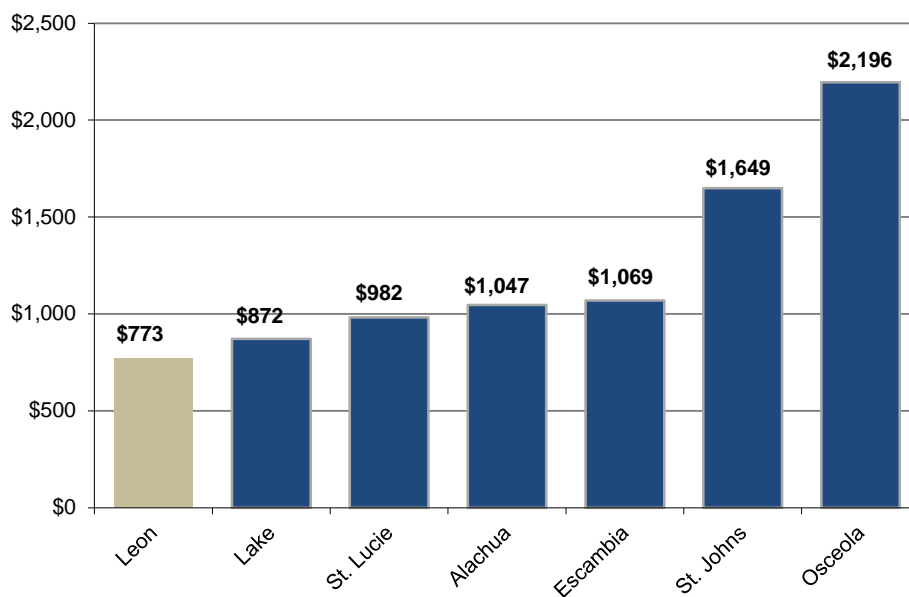


Comparative Data for Like-Sized Counties**Total Net Budget (FY16)**

Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$220 million. Alachua County's net budget is 11.7% higher than Leon County's.

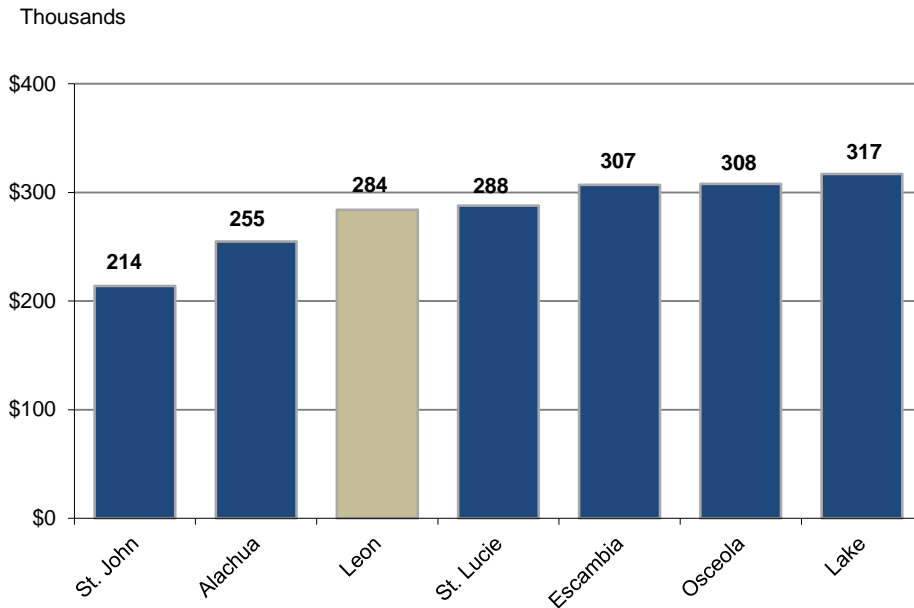
As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Source: FY16 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY16)

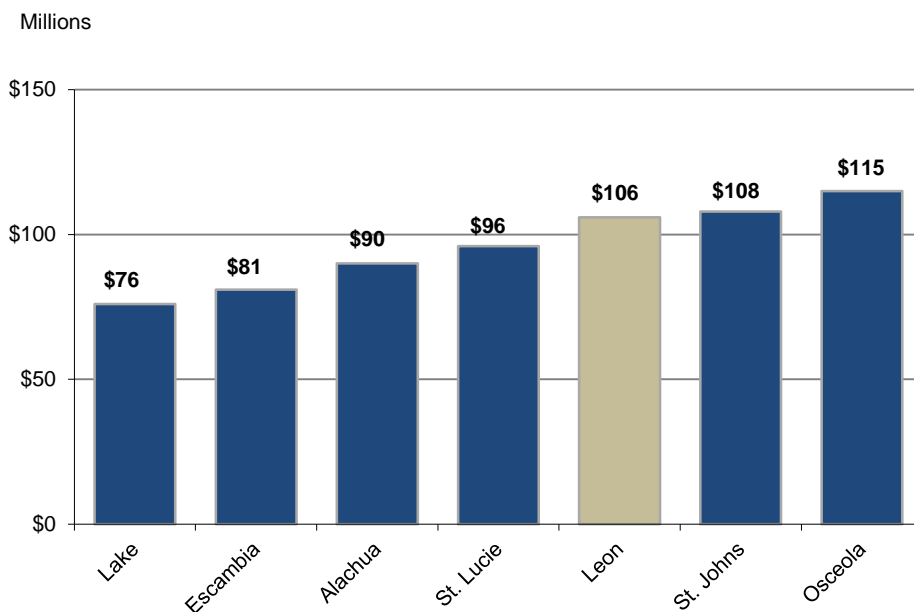
Leon County is the lowest for dollars spent per county resident—second to Lake County. Osceola County spends more than two times the amount per resident than Leon County. The next closest County's net budget per capita is 13% higher than Leon County's (Lake County).

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015 & FY16 Leon County Office of Management and Budget Survey

Comparative Data for Like-Sized Counties**Countywide Population (2015)**

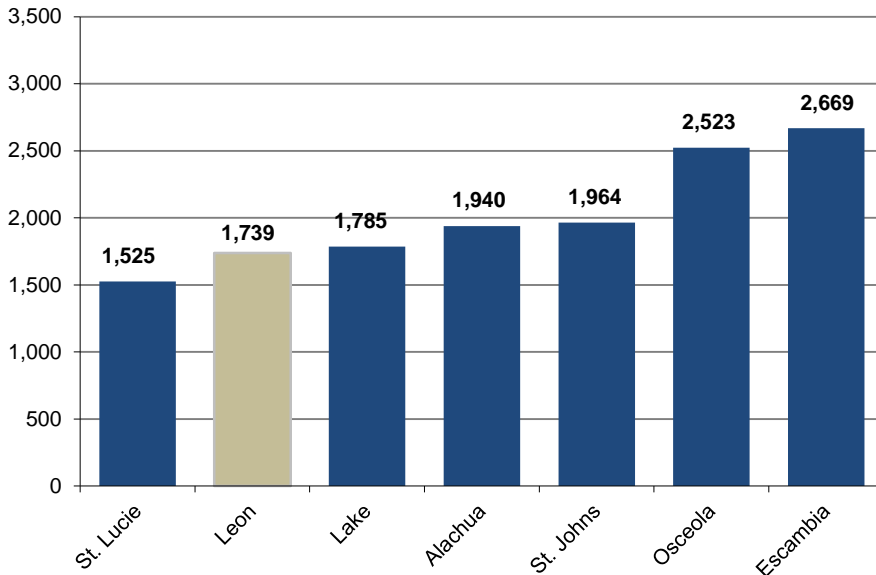
The Florida Bureau of Economic and Business Research estimated the Leon County 2015 population at 284,443 residents. The selection of comparative counties is largely based on population served.

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015

Anticipated Ad Valorem Tax Collections (FY16)

Among the like-sized counties, Leon County collects \$106 million in ad valorem taxes. Leon County collects \$10 million more than the median 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.

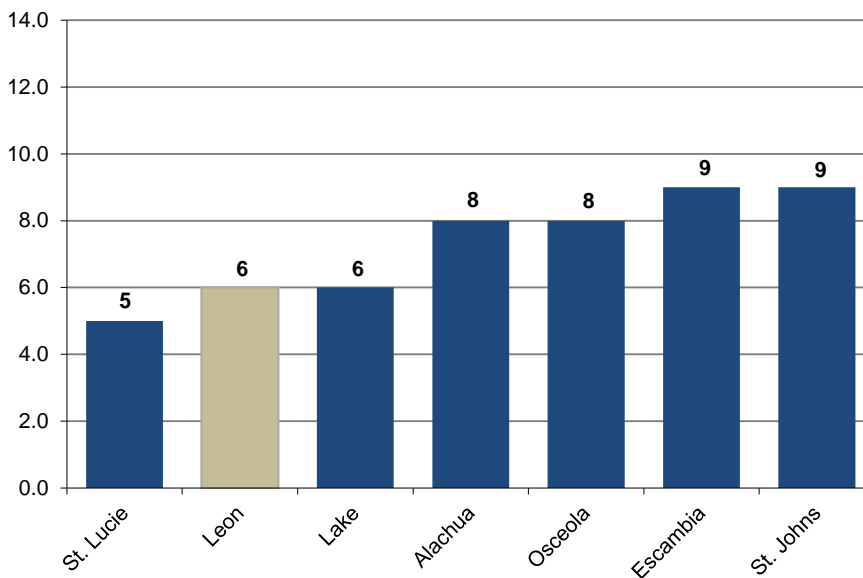
Source: Florida Department of Revenue 2015 Taxable Value by County

Comparative Data for Like-Sized Counties**Total Number of County Employees (FY16)**

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 FY15.

Source: FY16 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY16)

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

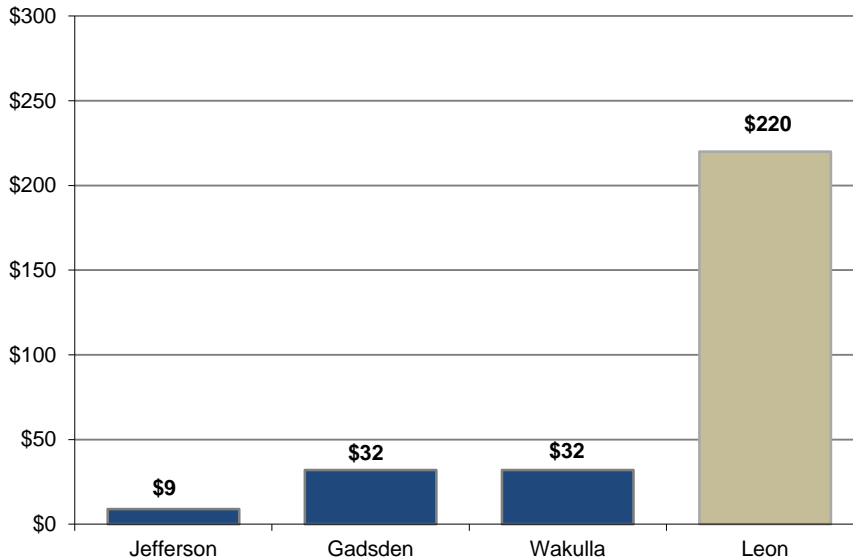
Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015 & FY16 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2015 population estimates.

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015.

Comparative Data for Surrounding Counties**Total Net Budget (FY16)**

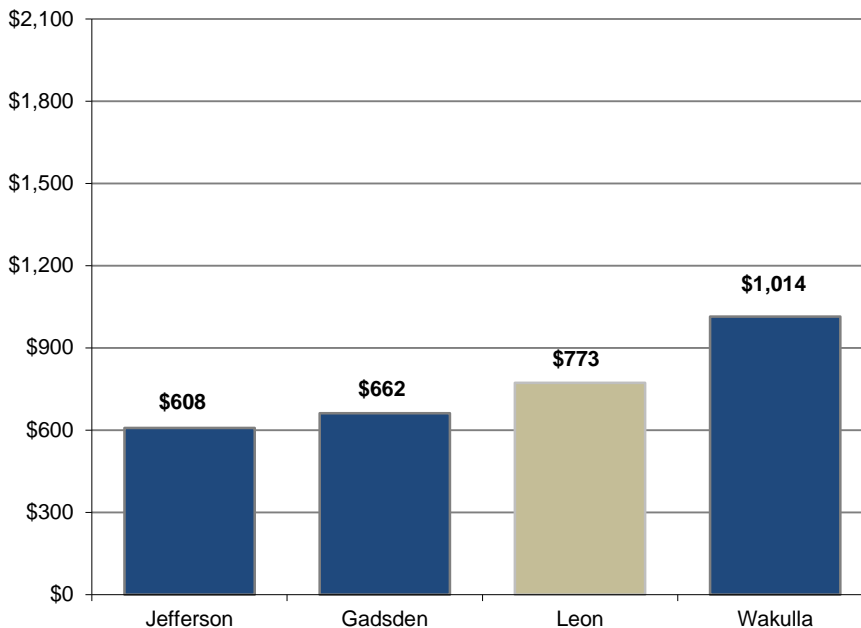
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$220 million. Jefferson County ranks lowest with a net budget of \$8.8 million.

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

Source: FY16 Leon County Office of Management and Budget Survey

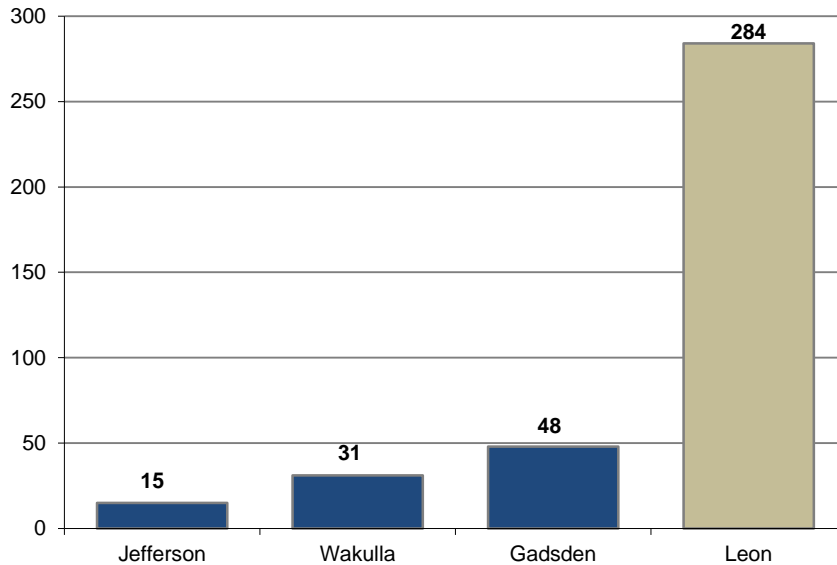
Net Budget Per Countywide Resident (FY16)

Leon County is the third lowest for dollars spent per county resident. Gadsden County spends 14% less, while Jefferson County spends 21% less per county resident.

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015 & FY16 Leon County Office of Management and Budget Survey

Comparative Data for Surrounding Counties**Countywide Population (2015)**

Thousands

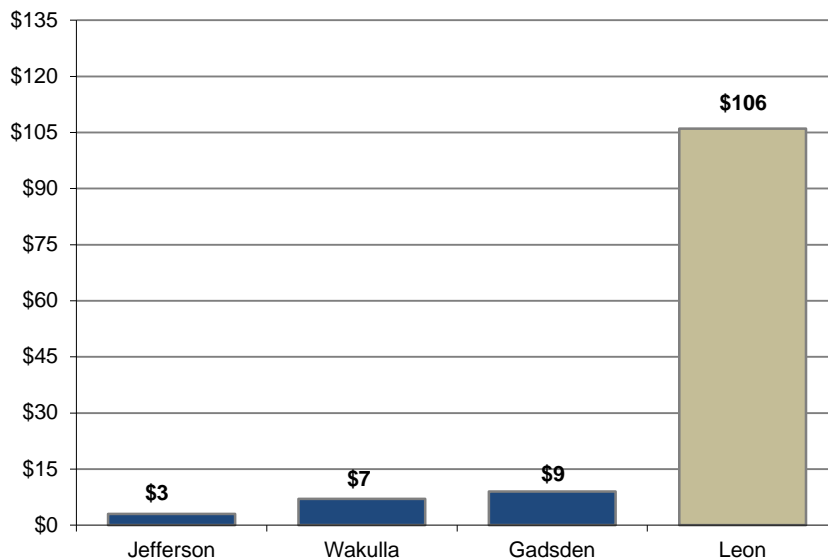


The Florida Bureau of Economic and Business Research estimated the 2015 Leon County population at 283,185. Leon County has approximately 238,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Gadsden has the highest projected population growth rate since the 2010 census at 4.2% compared to Leon (3.3%), Wakulla (1.6%), and Jefferson (-1.6%).

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015

Anticipated Ad Valorem Tax Collections (FY16)

Millions

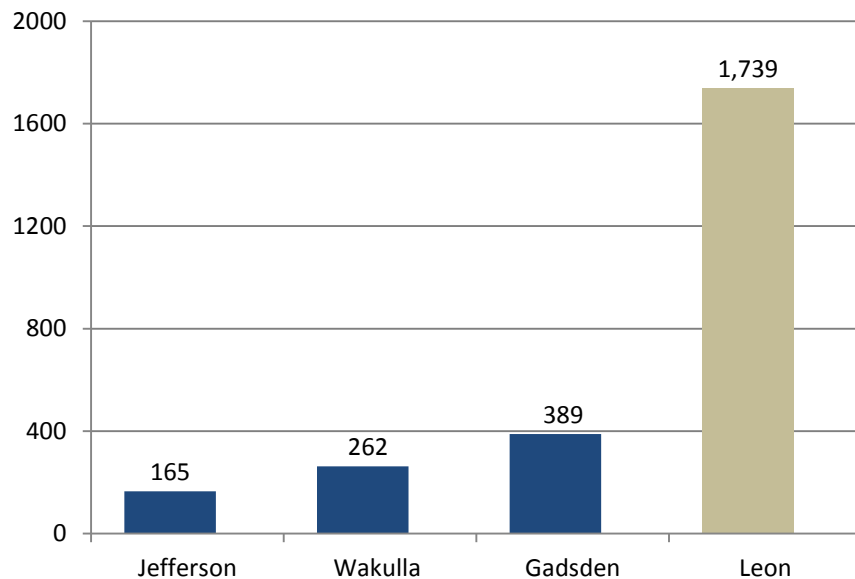


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2015 Taxable Value by County

Comparative Data for Surrounding Counties

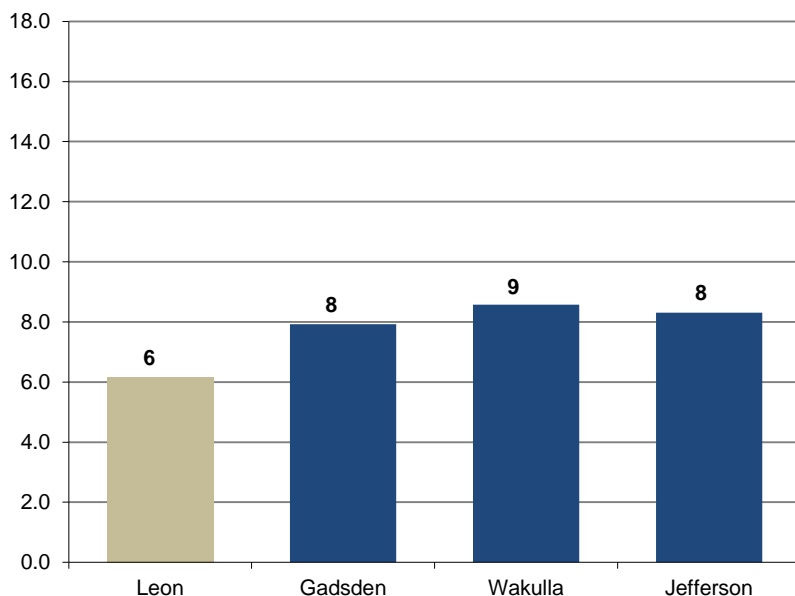
Total Number of County Employees (FY15)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the highest number of county employees.

Source: FY16 Leon County Office of Management and Budget Survey

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.

Source: University of Florida, Bureau of Economic and Business Research, 4/1/2015 & FY16 Leon County Office of Management and Budget Survey

Comparative Data – All Counties Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000	%Exempt	County	Net Budget Per Capita	Staff Per 1,000	%Exempt
Liberty County	\$293	14.5	66%	Brevard County	\$1,093	6.6	38%
Columbia County	\$444	7.9	35%	Hernando County	\$1,135	8.0	35%
Lafayette County	\$586	9.3	41%	Levy County	\$1,153	12.3	33%
Baker County	\$607	8.1	42%	Bay County	\$1,155	7.2	25%
Jefferson County	\$608	11.4	35%	Bradford County	\$1,157	8.3	32%
Santa Rosa County	\$616	5.4	31%	Glades County	\$1,197	14.9	60%
Gadsden County	\$662	8.1	41%	Nassau County	\$1,210	8.5	21%
Flagler County	\$739	6.6	26%	DeSoto County	\$1,231	9.4	29%
Leon County	\$773	6.1	38%	Washington County	\$1,374	8.3	30%
Holmes County	\$856	7.3	42%	Hendry County	\$1,392	9.2	44%
Lake County	\$872	5.6	27%	Hamilton County	\$1,448	12.8	23%
Clay County	\$877	6.8	30%	Hillsborough County	\$1,461	7.6	25%
Union County	\$884	8.2	51%	Hardee County	\$1,471	11.8	22%
Citrus County	\$913	7.1	28%	Palm Beach County	\$1,517	8.0	16%
Seminole County	\$925	6.6	20%	Okaloosa County	\$1,519	7.0	23%
Suwannee County	\$925	7.9	28%	Manatee County	\$1,529	9.1	17%
Marion County	\$941	7.3	29%	Orange County	\$1,533	8.0	22%
Highlands County	\$953	8.7	30%	Gilchrist County	\$1,542	10.5	33%
Madison County	\$965	11.4	30%	Indian River County	\$1,588	9.3	19%
Volusia County	\$968	6.5	27%	Saint Johns County	\$1,649	9.2	20%
Taylor County	\$971	10.4	25%	Martin County	\$1,672	10.8	18%
Jackson County	\$981	7.6	38%	Miami-Dade County	\$1,775	9.9	19%
Saint Lucie County	\$982	5.3	26%	Broward County	\$1,847	6.4	21%
Lee County	\$989	7.2	16%	Sarasota County	\$1,922	9.0	18%
Wakulla County	\$1,014	8.4	38%	Walton County	\$1,956	15.4	12%
Polk County	\$1,015	6.5	26%	Calhoun County	\$2,097	8.7	31%
Sumter County	\$1,038	5.5	21%	Gulf County	\$2,113	11.1	33%
Alachua County	\$1,048	7.6	47%	Osceola County	\$2,196	8.2	23%
Putnam County	\$1,061	9.2	31%	Duval County	\$2,252	7.9	34%
Pasco County	\$1,065	8.0	29%	Franklin County	\$2,316	13.9	30%
Escambia County	\$1,069	8.7	39%	Collier County	\$2,392	10.3	12%
Okeechobee County	\$1,071	9.9	30%	Monroe County	\$3,477	17.2	21%
Pinellas County	\$1,084	5.4	24%	Charlotte County	\$3,930	6.6	23%

1. 2015 population date source: University of Florida, Bureau of Economic and Business Research, 4/1/2015.

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 2015).

4. Dixie County was non-responsive to survey request, therefore is not included in the above list.

Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Collier County	12%	\$2,392	10.3
Walton County	12%	\$1,956	15.4
Palm Beach County	16%	\$1,517	8.0
Lee County	16%	\$989	7.2
Manatee County	17%	\$1,529	9.1
Sarasota County	18%	\$1,922	9.0
Martin County	18%	\$1,672	10.8
Miami-Dade County	19%	\$1,775	9.9
Indian River County	19%	\$1,588	9.3
Saint Johns County	20%	\$1,649	9.2
Seminole County	20%	\$925	6.6
Sumter County	21%	\$1,038	5.5
Broward County	21%	\$1,847	6.4
Nassau County	21%	\$1,210	8.5
Monroe County	21%	\$3,477	17.2
Orange County	22%	\$1,533	8.0
Hardee County	22%	\$1,471	11.8
Okaloosa County	23%	\$1,519	7.0
Charlotte County	23%	\$3,930	6.6
Hamilton County	23%	\$1,448	12.8
Osceola County	23%	\$2,196	8.2
Pinellas County	24%	\$1,084	5.4
Hillsborough County	25%	\$1,461	7.6
Bay County	25%	\$1,155	7.2
Taylor County	25%	\$971	10.4
Polk County	26%	\$1,015	6.5
Flagler County	26%	\$739	6.6
Saint Lucie County	26%	\$982	5.3
Lake County	27%	\$872	5.6
Volusia County	27%	\$968	6.5
Suwannee County	28%	\$925	7.9
Citrus County	28%	\$913	7.1
Pasco County	29%	\$1,065	8.0

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
DeSoto County	29%	\$1,231	9.4
Marion County	29%	\$941	7.3
Franklin County	30%	\$2,316	13.9
Okeechobee County	30%	\$1,071	9.9
Washington County	30%	\$1,374	8.3
Madison County	30%	\$965	11.4
Clay County	30%	\$877	6.8
Highlands County	30%	\$953	8.7
Putnam County	31%	\$1,061	9.2
Calhoun County	31%	\$2,097	8.7
Santa Rosa County	31%	\$616	5.4
Bradford County	32%	\$1,157	8.3
Gilchrist County	33%	\$1,542	10.5
Gulf County	33%	\$2,113	11.1
Levy County	33%	\$1,153	12.3
Duval County	34%	\$2,252	7.9
Jefferson County	35%	\$608	11.4
Columbia County	35%	\$444	7.9
Hernando County	35%	\$1,135	8.0
Brevard County	38%	\$1,093	6.6
Wakulla County	38%	\$1,014	8.4
Leon County	38%	\$773	6.1
Jackson County	38%	\$981	7.6
Escambia County	39%	\$1,069	8.7
Gadsden County	41%	\$662	8.1
Lafayette County	41%	\$586	9.3
Holmes County	42%	\$856	7.3
Baker County	42%	\$607	8.1
Hendry County	44%	\$1,392	9.2
Alachua County	47%	\$1,048	7.6
Union County	51%	\$884	8.2
Glades County	60%	\$1,197	14.9
Liberty County	66%	\$620	14.5

Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	%Exempt
Saint Lucie County	5.3	1,525.24	26%
Santa Rosa County	5.4	877.00	31%
Pinellas County	5.4	5,098.00	24%
Sumter County	5.5	631	21%
Lake County	5.6	1,785.00	27%
Leon County	6.1	1739	38%
Broward County	6.4	11,654.00	21%
Volusia County	6.5	3,342.46	27%
Polk County	6.5	4,146.00	26%
Seminole County	6.6	2904	20%
Flagler County	6.6	670	26%
Charlotte County	6.6	1105	23%
Brevard County	6.6	3,721.50	38%
Clay County	6.8	1,368.53	30%
Okaloosa County	7.0	1,344.00	23%
Citrus County	7.1	1,008.00	28%
Lee County	7.2	4,771.00	16%
Bay County	7.2	1,255.00	25%
Holmes County	7.3	145	42%
Marion County	7.3	2,488.82	29%
Hillsborough County	7.6	10,032.00	25%
Alachua County	7.6	1,939.65	47%
Jackson County	7.6	386	38%
Duval County	7.9	7,110.00	34%
Columbia County	7.9	540	35%
Suwannee County	7.9	353	28%
Hernando County	8.0	1,408.00	35%
Pasco County	8.0	3,899.00	29%
Palm Beach County	8.0	11,029.00	16%
Orange County	8.0	10,057.00	22%
Gadsden County	8.1	389	41%
Baker County	8.1	220	42%
Union County	8.2	130	51%

County	Staff Per 1,000	# of Employees	%Exempt
Osceola County	8.2	2,522.60	23%
Bradford County	8.3	226	32%
Washington County	8.3	208	30%
Wakulla County	8.4	262	38%
Nassau County	8.5	649.83	21%
Highlands County	8.7	875	30%
Escambia County	8.7	2,668.63	39%
Calhoun County	8.7	127	31%
Sarasota County	9.0	\$3,531.00	18%
Manatee County	9.1	3,173.00	17%
Putnam County	9.2	665.72	31%
Hendry County	9.2	350	44%
Saint Johns County	9.2	1,964.47	20%
Indian River County	9.3	1,328.00	19%
Lafayette County	9.3	81	41%
DeSoto County	9.4	327	29%
Miami-Dade County	9.9	26,185.00	19%
Okeechobee County	9.9	397	30%
Collier County	10.3	3,526.87	12%
Taylor County	10.4	238	25%
Gilchrist County	10.5	177	33%
Martin County	10.8	1,618.50	18%
Gulf County	11.1	182.15	33%
Madison County	11.4	218	30%
Jefferson County	11.4	165	35%
Hardee County	11.8	326	22%
Levy County	12.3	499	33%
Hamilton County	12.8	187	23%
Franklin County	13.9	165	30%
Liberty County	14.5	126	66%
Glades County	14.9	191	60%
Walton County	15.4	933.25	12%
Monroe County	17.2	1,276.10	21%