



MID-YEAR FINANCIAL REPORT

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

FISCAL YEAR 2016/2017



LEON COUNTY, FLORIDA

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MAJOR REVENUE SUMMARY

Total FY17 budgeted revenues shown below represents approximately 80% of all FY17 budgeted County revenues. (1)

Revenue Source	FY17 Budget	FY16 YTD Actual	FY17 YTD Budget	FY17 YTD Actual	FY16 YTD Actuals vs. FY17 YTD Actuals	FY17 YTD Budget vs. FY17 YTD Actuals
Ad Valorem Taxes (2)	117,437,048	110,156,948	109,438,006	114,549,951	4.0%	4.7%
Stormwater Fees (3)	3,362,221	3,075,085	3,003,043	3,154,274	2.6%	5.0%
State Revenue Sharing (4)	5,461,550	2,573,874	2,528,672	2,599,369	1.0%	2.8%
Communication Serv. Tax (5)	3,264,200	1,704,922	1,643,433	1,697,129	-0.5%	3.3%
Public Services Tax (6)	8,315,350	2,820,531	3,419,426	3,066,501	8.7%	-10.3%
State Shared Gas Tax (7)	4,052,985	1,710,322	1,654,366	1,763,899	3.1%	6.6%
Local Option Gas Tax (7)	7,933,165	3,354,761	3,113,891	3,441,795	2.6%	10.5%
Local 1/2 Cent Sales Tax (4)	12,274,000	5,081,616	5,102,251	5,202,892	2.4%	2.0%
Local Option Sales Tax (4)	4,376,650	1,749,356	1,830,999	1,707,468	-2.4%	-6.7%
Local Option Tourist Tax (8)	4,907,600	2,102,014	1,940,670	2,288,453	8.9%	17.9%
Solid Waste Fees (9)	7,893,814	5,340,979	4,631,545	5,631,919	5.4%	21.6%
Building Permits Fees (10)	2,004,310	1,179,376	1,008,549	1,215,056	3.0%	20.5%
Environmental Permit Fees (11)	1,776,215	748,125	606,610	532,576	-28.8%	-12.2%
Ambulance Fees (12)	9,408,357	4,973,771	4,772,462	5,147,504	3.5%	7.9%
Probation and Pre-Trial Fees (13)	865,545	437,000	449,262	387,279	-11.4%	-13.8%
Court Facilities Fees (14)	1,003,682	458,861	517,323	395,663	-13.8%	-23.5%
Fire Services Fee (15)	7,094,946	4,566,538	4,327,751	4,459,648	-2.3%	3.0%
Interest Income - GF/FF (16)	547,818	135,114	273,909	214,171	58.5%	-21.8%
Interest Income - Other (16)	541,586	168,444	270,793	224,641	33.4%	-17.0%
TOTAL:	\$ 202,521,042	\$ 152,337,637	\$ 150,532,961	\$ 157,680,189	3.5%	4.7%

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 five 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 2018.
- (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. The variance of year to date vs. actual collections for FY17 is due to lower utility consumption associated with the warm winter.
- (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 increased number of events and increase in consumer based economic activity.
- (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. The increase is due to increased tonnage going through the transfer station.
- (10) As the construction market recovers and stabilizes in the current economy, an increase in new construction and commercial permits is being seen, resulting in an increase in revenue for FY17.
- (11) As economic conditions continue to recover for the development/construction industry, development approval and environmental permit revenue is stabilizing and returning to pre FY14 numbers.
- (12) To more accurately estimate revenues, the forecasting methodology shifted from a collection receivables basis to a cash basis. The increase in revenue is due to increased collections.
- (13) The decrease in revenue for the Probation/Pre-Trial program, compared to FY16 budget, is primarily attributed to the continued issuance of fee waivers.
- (14) Court Facilities fees have decreased due to a decline in traffic ticket fee revenue.
- (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.
- (16) The Federal Reserve has steadily increased interest rates, directly influencing interest earnings on County funds. It is anticipated for final interest and earnings to come in higher than forecasted returns. The FY18 estimates reflects this trend by estimating interest at 2%.

PRELIMINARY FY 2018 REVENUE ESTIMATES

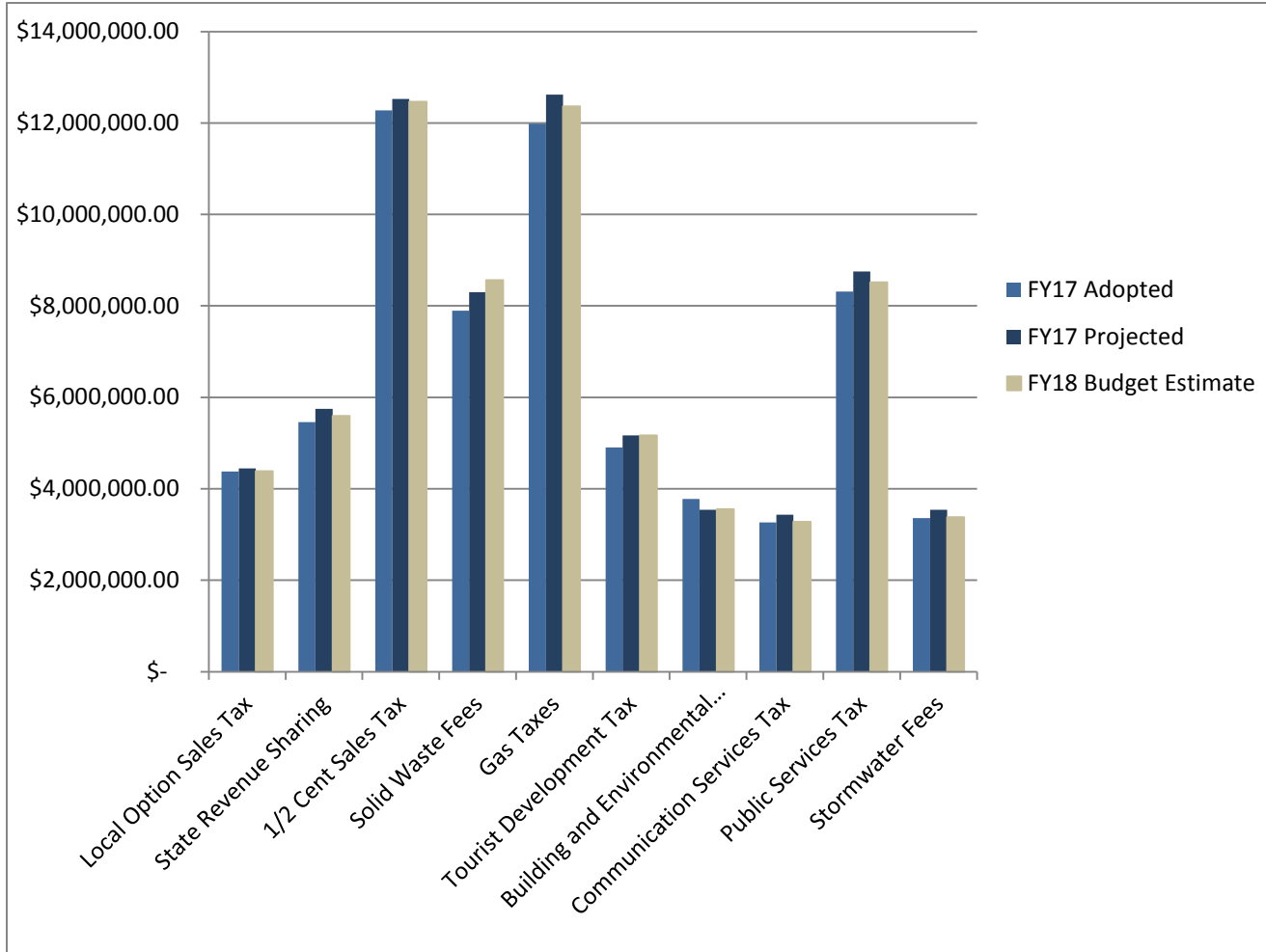
All revenues below are shown as they are budgeted, which is 95% of the actual amount anticipated. (1)

Revenue Source	FY16 Budget	FY17 Budget	FY18 Prelim. Budget	FY18 to FY17 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (2)	113,884,423	117,437,048	123,065,867	4.6%
State Revenue Sharing Tax (3)	5,054,000	5,461,550	5,591,249	2.3%
Communication Services Tax	3,580,550	3,264,200	3,278,450	0.4%
Public Services Tax (3) (9)	6,068,401	8,315,350	8,517,014	2.4%
Local Government 1/2 Cent Sales Tax	11,857,900	12,274,000	12,463,050	1.5%
Environmental Permit Fees (4)	1,390,610	1,776,215	1,462,576	-21.4%
Probation Fees (5)	891,955	865,545	826,405	-4.7%
Court Facilities Fees (6)	950,000	1,003,682	789,347	-27.2%
Interest Income - General Fund/Fine & Forfeiture (7)	553,375	547,818	1,116,345	50.9%
Interest Income - Other (7)	544,541	541,586	772,730	29.9%
Subtotal:	\$ 144,775,755	\$ 151,486,994	\$ 157,883,033	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>6,711,239</i>	<i>6,396,039</i>	
Gas Taxes (2)				
State Shared Gas Tax	3,873,150	4,052,985	4,197,765	3.4%
Local Option Gas Taxes	7,739,650	7,933,165	8,164,300	2.8%
Subtotal:	\$ 11,612,800	\$ 11,986,150	\$ 12,362,065	3.0%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>373,350</i>	<i>375,915</i>	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,372,130	3,362,221	3,378,272	0.5%
Ambulance Fees	9,621,600	9,408,357	10,051,903	6.4%
Building Permit Fees (3) (4)	1,579,090	2,004,310	2,093,091	4.2%
Local Option Sales Tax Extension	4,054,600	4,376,650	4,382,350	0.1%
Local Option Tourist Tax (10)	4,607,500	4,907,600	5,171,704	5.1%
Fire Services Fee (11)	6,808,662	7,094,946	8,002,791	11.3%
Solid Waste Fees (8)	8,041,997	7,893,814	8,566,477	7.9%
Subtotal*:	\$ 38,085,579	\$ 39,047,898	\$ 41,646,588	6.2%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>962,319</i>	<i>2,598,690</i>	
TOTAL:	\$ 194,474,134	\$ 202,521,042	\$ 211,891,686	4.4%

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 FY18 estimates are based on preliminary valuations released by the Property Appraiser on June 1, 2017.
- (3) Revenue collections, associated with consumer based economic activity, remain consistent, indicating the continued stabilized economic growth.
- (4) Projected building permit fee collections reflect a slight decline while the the development fees decrease is related a decline in large environmental permit applications and an expedited permit process. Budgeted revenues are just below pre-recession levels.
- (5) Probation Fees are forecasted to decrease in FY18 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 decrease in FY18 which would indicate a decrease in issuance of traffic citations over FY17.
- (7) Based on the movement by the Federal Reserve interest earnings are forecasted to return greater in FY 2018.
- (8) 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. FY18 estimates indicate the revenue will increase over the current fiscal year. This is due to a higher amount of waste resulting in increased tipping fees.
- (9) The FY18 estimate indicates an increase in electric, natural gas, and water usage reflected in increased collections.
- (10) Increase in collections based on increase in consumer based economic activity and increase in tourism due to increase in number of local events.
- (11) The increase for FY18 is related to the expiration of the 15% discount that was applied during the first two years of implementation of the new Fire Services Rate Study adopted in FY15.

FY 2017 AND FY 2018 REVENUE PROJECTIONS

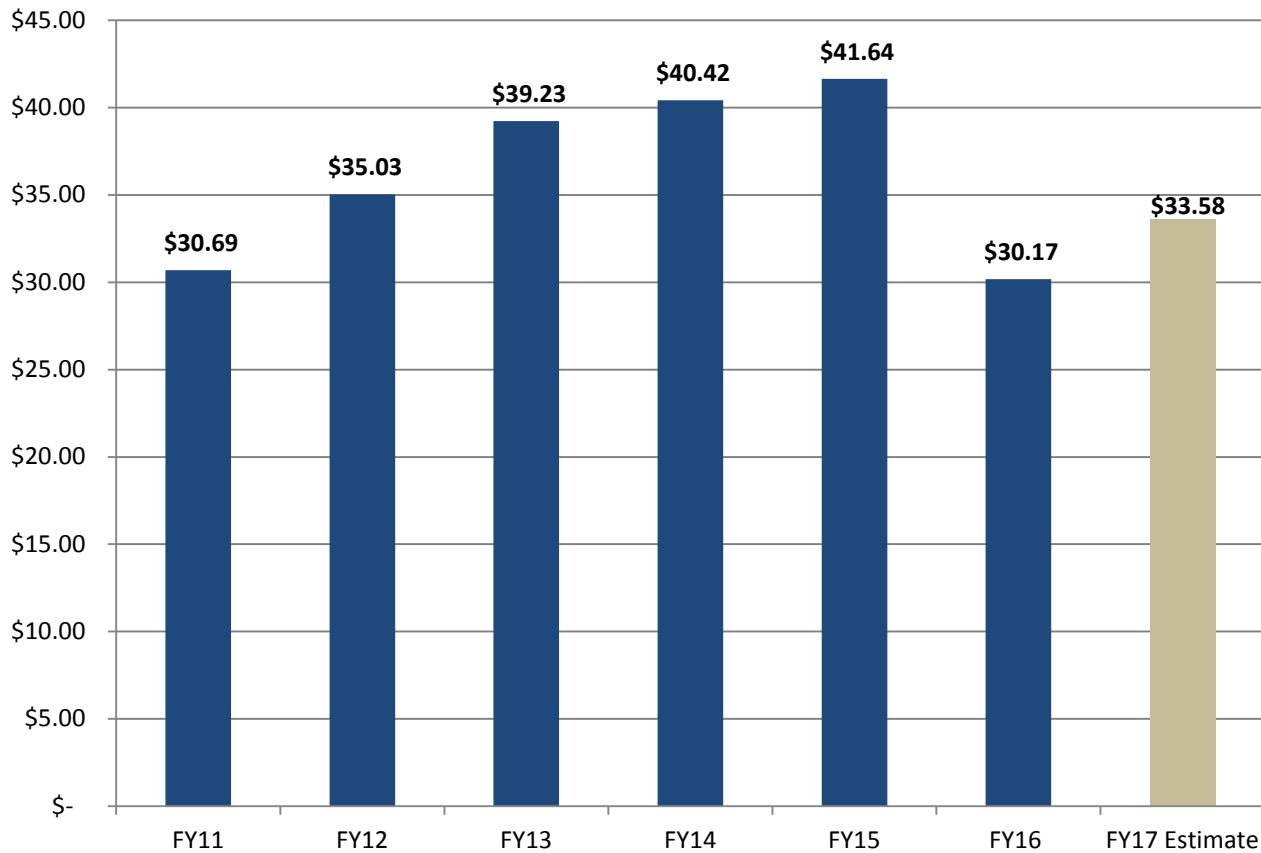


Adopted Budget FY 2017, Projected Actual Collections FY 2017, and Estimated Budget FY 2018:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2017, and the FY 2018 budget estimates. The chart depicts FY 2018 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/FIND AND FOREITURE – FUND BALANCE

General/Fine and Forfeiture Fund Balance (Millions)



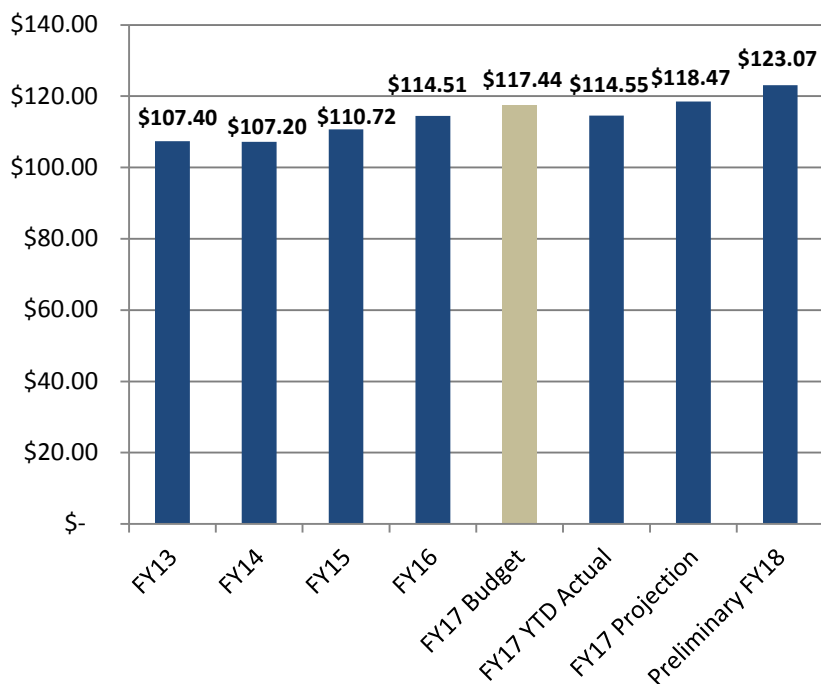
General/Fine and Forfeiture Fund Balance:

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 decrease from FY15 - FY16 is due to the midyear appropriation of \$9.6 million to fund one-time capital projects. The FY17 fund balance estimate includes an estimated \$6.0 million in FEMA reimbursements anticipated to be received and obligated by year-end and an additional estimated \$6.0 million in FEMA reimbursements are anticipated to be received during FY18. This fund balance reflects 24% of FY17 operating expenditures. The audited year ending fund balance for FY16 is \$30.17 million.

In order to be in compliance with the Leon County Reserves Policy minimum and maximum levels, the FY17 General/Fine and Forfeiture Fund Balance would have to remain between \$20.1 million and \$40.2 million. As depicted, the fund balance is within the range of the policy maximum.

AD VALOREM TAXES

Fiscal Year Actuals & Projects (Millions)



Background:

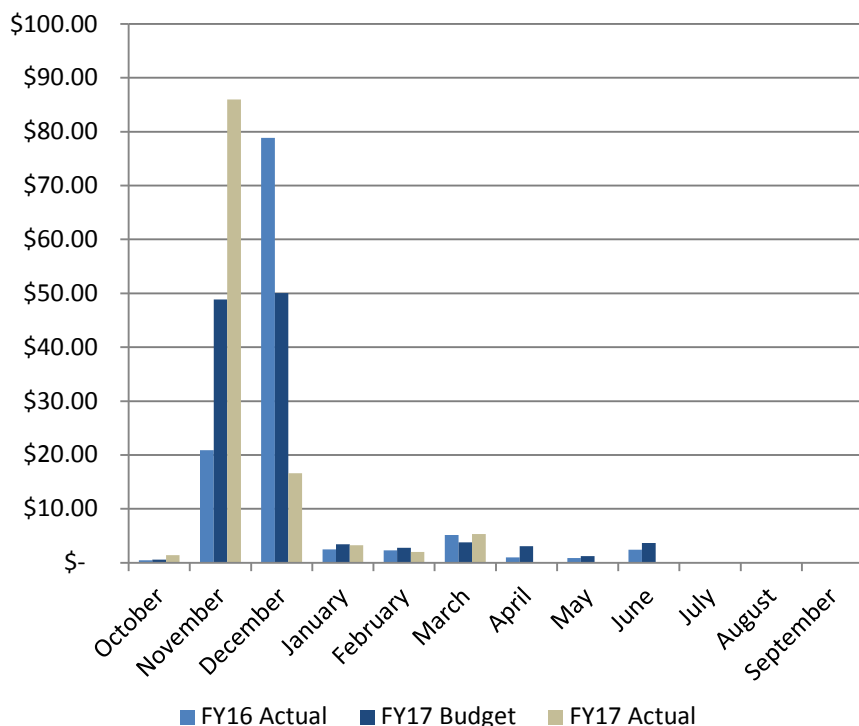
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

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 limit the future growth in ad valorem taxes. Due to an increase in property values, with the millage rate remaining 8.3144, the FY17 projected actual Ad Valorem Taxes will increase from FY16.

Monthly Totals: Budget vs. Actuals (Millions)



Fiscal Year 2018 Ad Valorem taxes reflect a 4.8% increase in Ad Valorem revenue collections. Preliminary property valuations were provided by the Property Appraiser's Office on June 1, 2017. These valuations are used in developing materials for the June budget workshop.

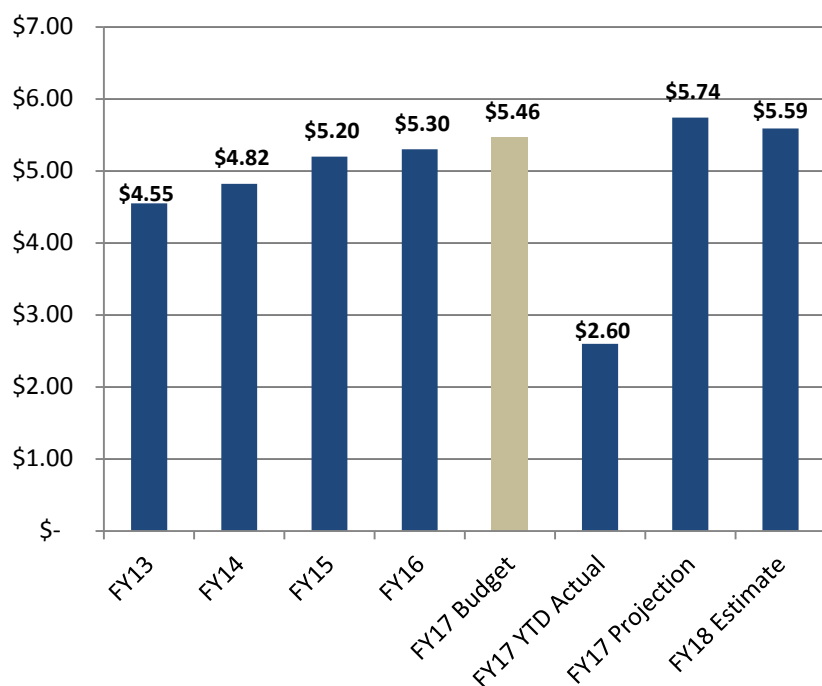
FY16 Budget: \$113,884,423
 FY16 Actual: \$114,506,192

FY17 Budget: \$117,437,048
 FY17 YTD Actual: \$114,549,951
 FY17 Projection: \$118,472,160

FY18 Preliminary Budget (4.8%): \$123,065,867

STATE REVENUE SHARINGS TAX

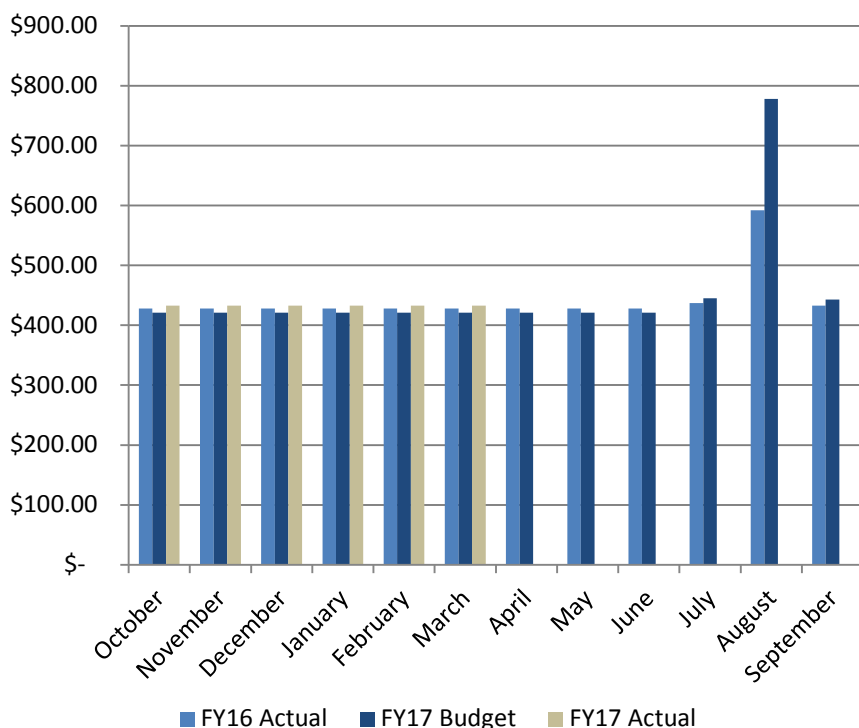
Fiscal Year Actuals & Projections (Millions)



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 continues to collect increasing state revenue sharing taxes since the recession ended. This indicates a growing confidence in consumer spending, which has continued through FY17. While current year revenues are meeting the projected forecast, the FY18 forecast is only estimated to increase by approximately 2-3% over FY17.

FY16 Budget: \$5,054,000

FY16 Actual: \$5,324,185

FY17 Budget: \$5,461,550

FY17 YTD Actual: \$2,599,369

FY17 Projection: \$5,749,000

FY18 Estimated Budget: \$5,591,249

COMMUNICATION SERVICES TAX

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:

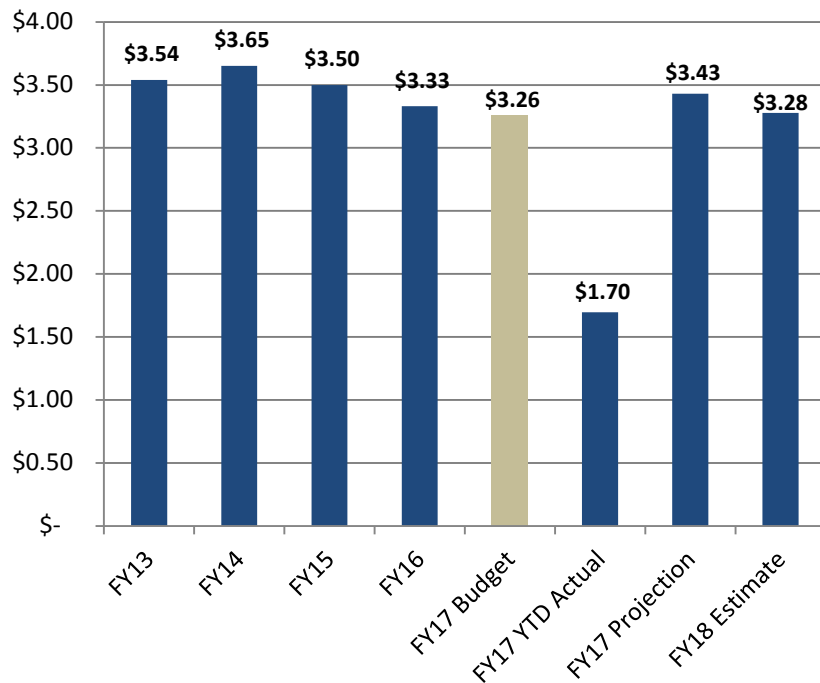
Statewide the CST has been in decline the past five years. Initially, Leon County was not following the trend: however in FY15, proceeds began declining. Current projections for FY17 anticipate revenues at slightly higher than the FY17 budget and the FY18 estimates are anticipated to be higher than the FY17 budget.

FY16 Budget: \$3,580,550
 FY16 Actual: \$3,317,387

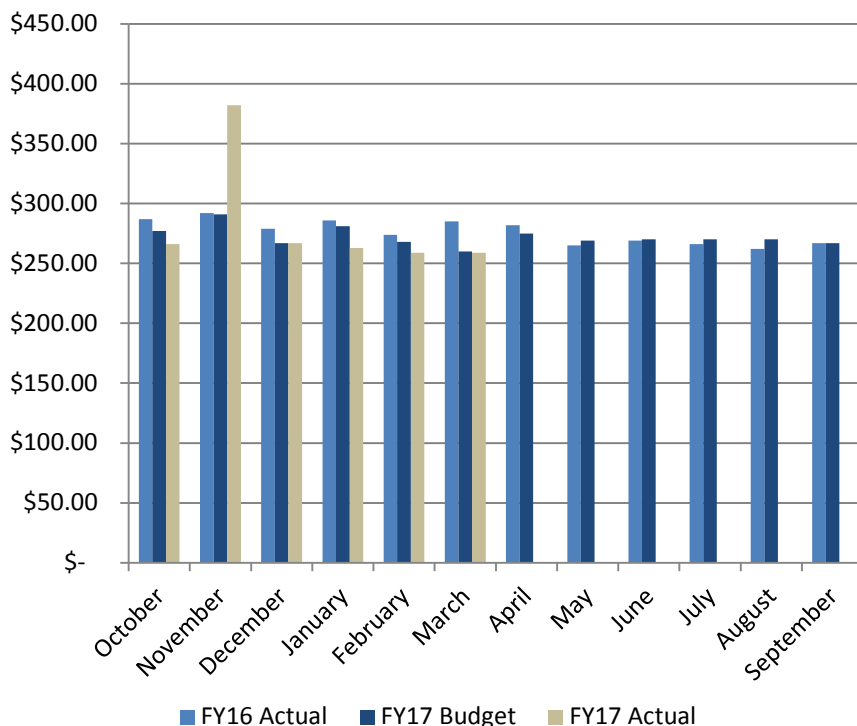
FY17 Budget: \$3,264,200
 FY17 YTD Actual: \$1,697,129
 FY17 Projection: \$3,436,000

FY18 Estimated Budget: \$3,278,450

Fiscal Year Actuals & Projections (Millions)

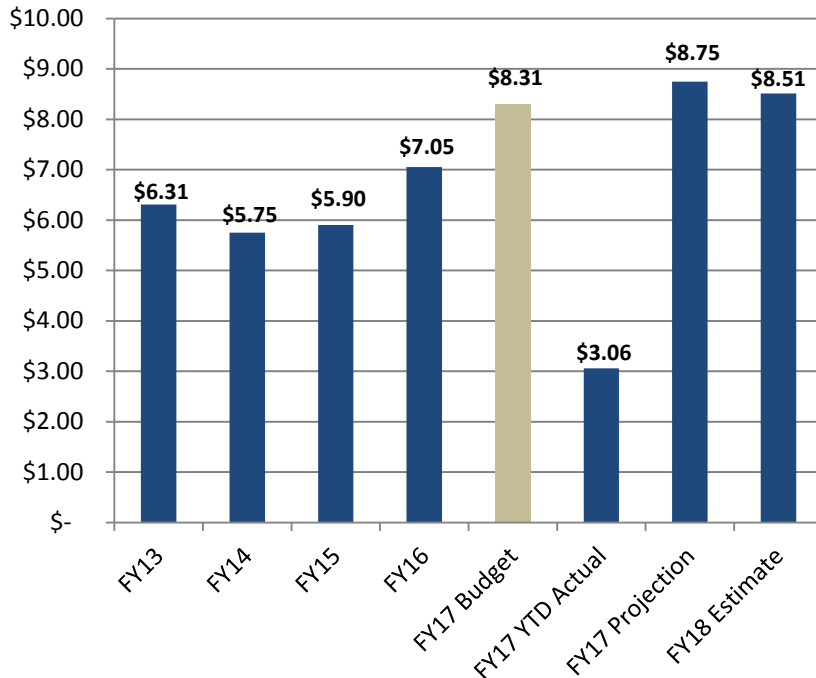


Monthly Totals: Budget vs. Actuals (Thousands)



PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



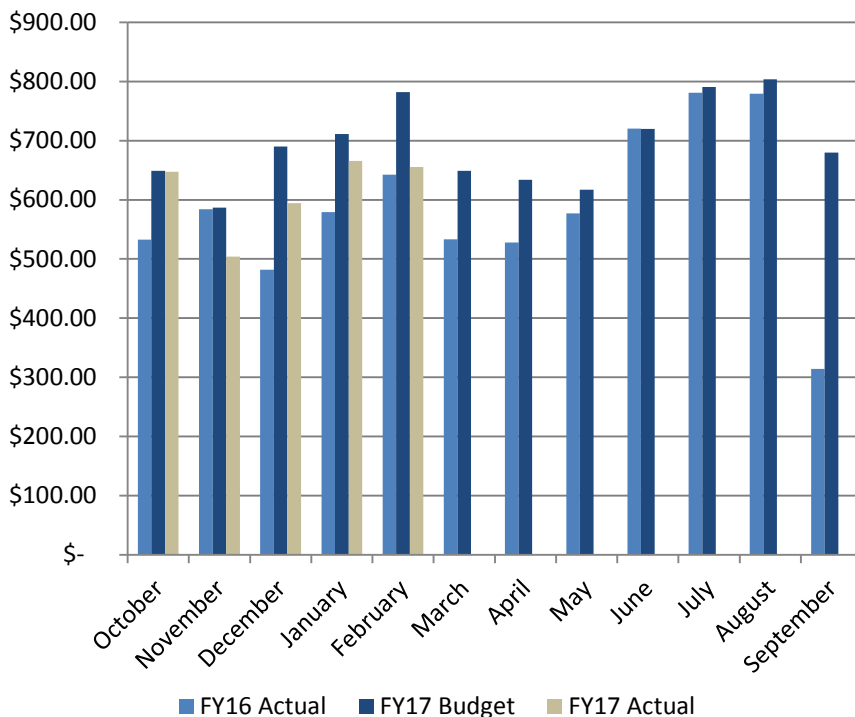
Background:

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. The payback began in March 2013 and ended in March 2016 which accounts for the FY16 increase.

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.

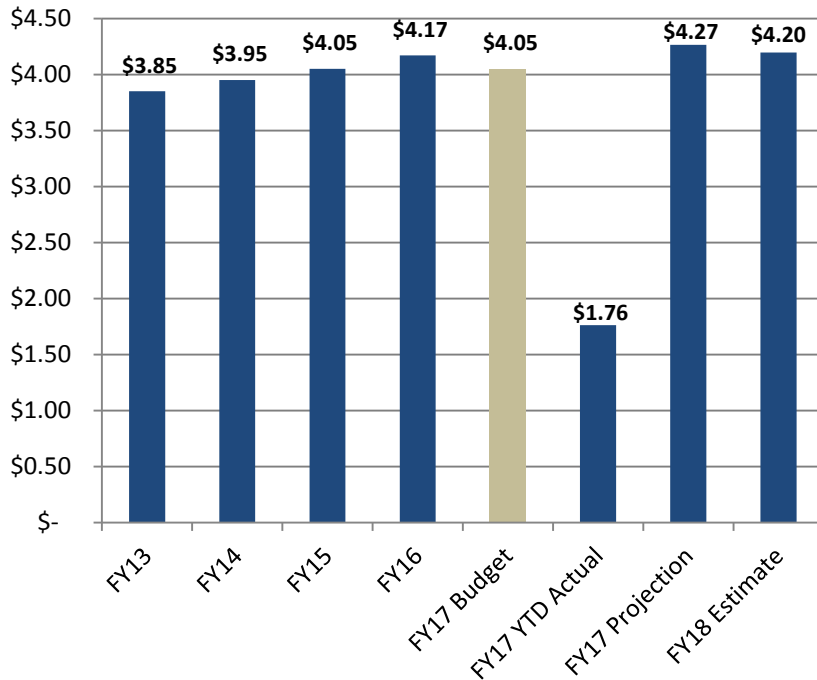
FY16 Budget: \$6,068,401
 FY16 Actual: \$7,053,471

FY17 Budget: \$8,315,350
 FY17 YTD Actual: \$3,066,501
 FY17 Projection: \$8,753,000

FY18 Estimated Budget: \$8,517,014

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections (Millions)



Background:

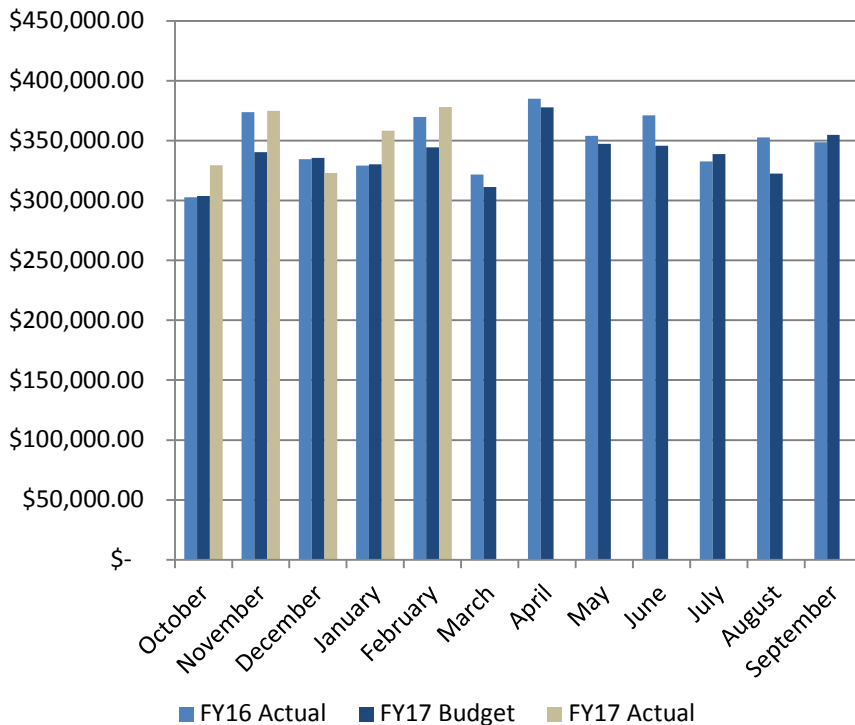
The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206 and others). These revenue streams are disbursed from the State based on a distribution formula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

Trend:

Since the recession, there has been a decline in fuel prices resulting in moderately increased consumption leading to moderate growth in the tax.

In FY17, 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. FY18 projects a moderate increase in this revenue.

Monthly Totals: Budget vs. Actuals (Thousands)



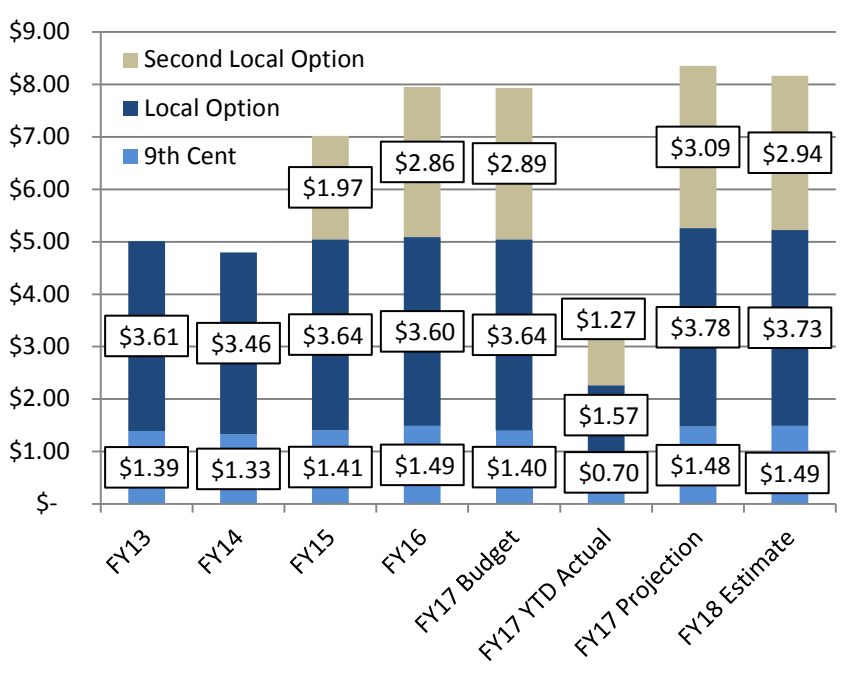
FY16 Budget: \$3,873,150
 FY16 Actual: \$4,176,558

FY17 Budget: \$4,052,985
 FY17 YTD Actual: \$1,763,899
 FY17 Projection: \$4,266,300

FY18 Estimated Budget: \$4,197,765

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections (Millions)



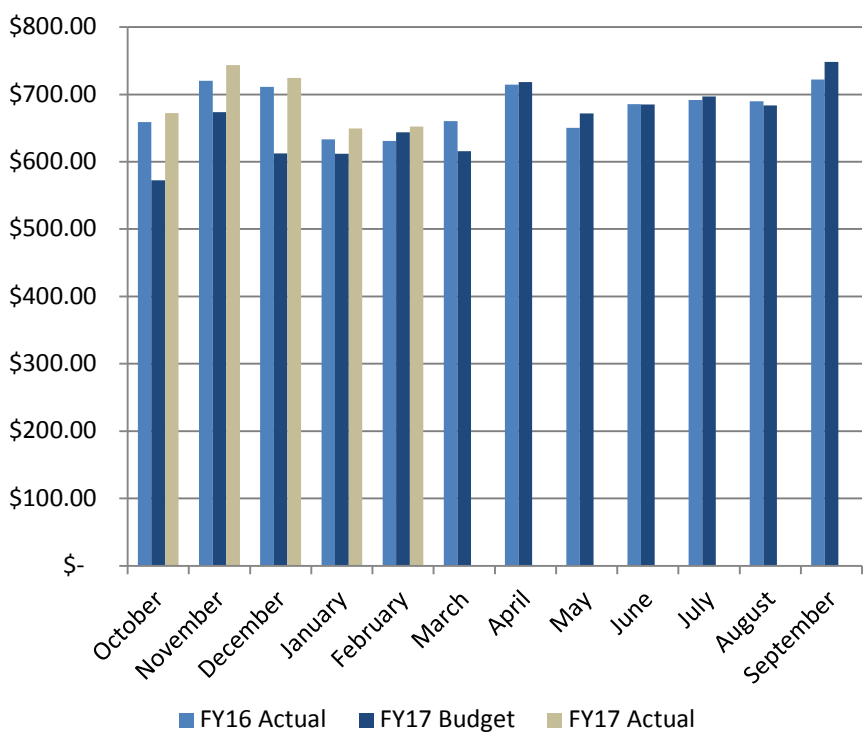
Background:

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.

Monthly Totals: Budget vs. Actuals (Thousands)



The amounts shown are the County's share only.

Trend:

This is a consumption based tax on gallons purchased. 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. FY18 estimated budget is consistent with FY16 and FY17 levels.

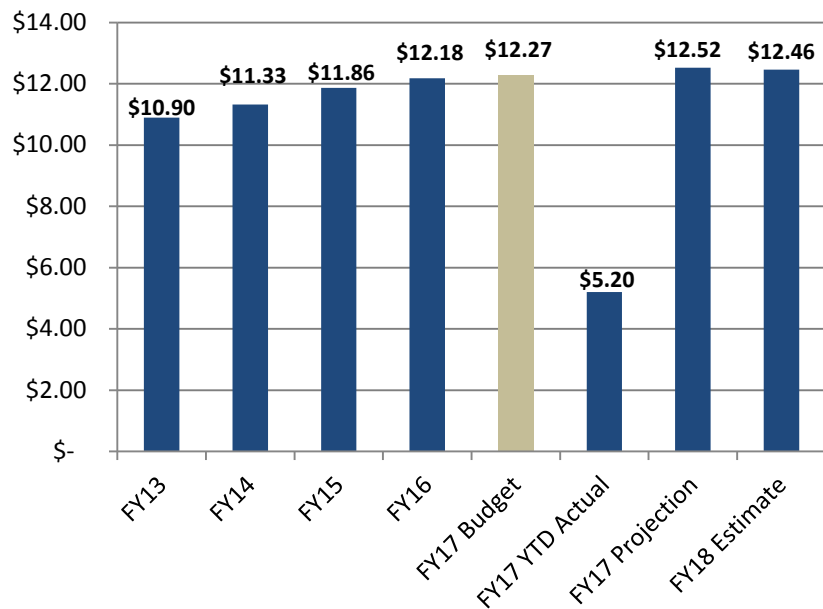
FY16 Budget: \$7,739,650
 FY16 Actual: \$8,168,909

FY17 Budget: \$7,933,165
 FY17 YTD Actual: \$3,441,795
 FY17 Projection: \$8,350,700

FY18 Estimated Budget: \$8,164,300

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:

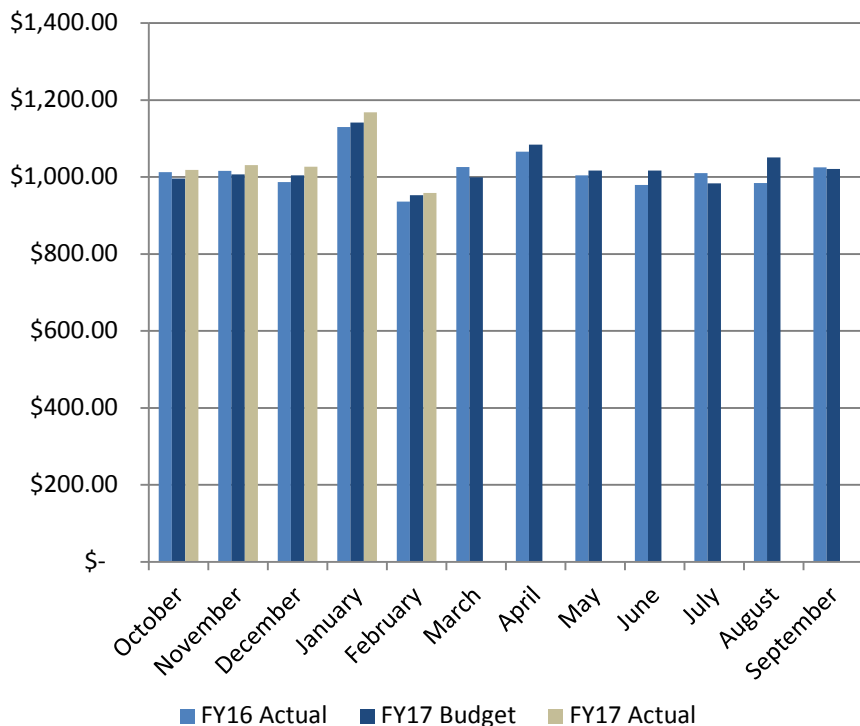
Sales tax revenue declined from FY09 to FY11, a trend that ended in FY12. Since FY12 this revenue has trended upward. Projected actuals for FY17 and FY18 preliminary budget forecasts indicate slight growth in an improving economy with an upward trend of approximately 2%.

FY16 Budget: \$11,857,900
 FY16 Actual: \$12,176,997

FY17 Budget: \$12,274,000
 FY17 YTD Actual: \$5,202,892
 FY17 Projection: \$12,522,426

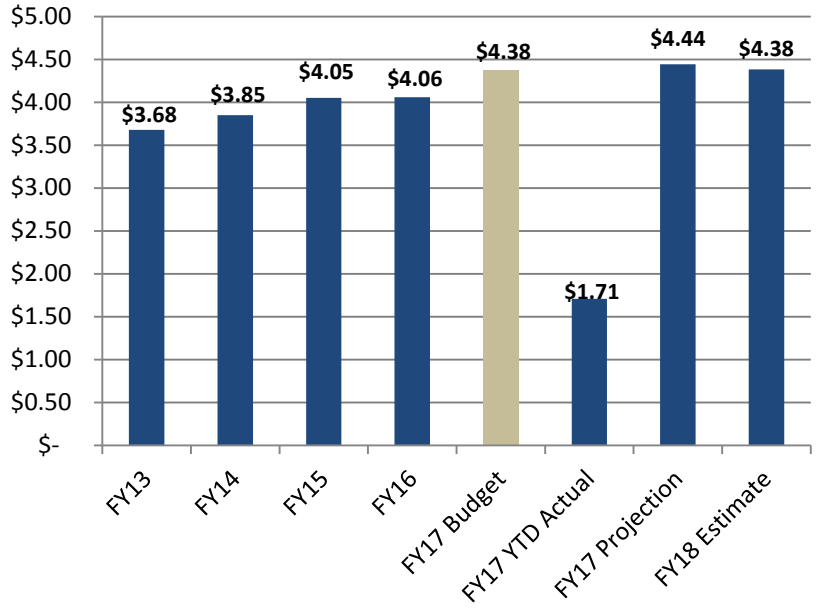
FY18 Estimated Budget: \$12,463,050

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

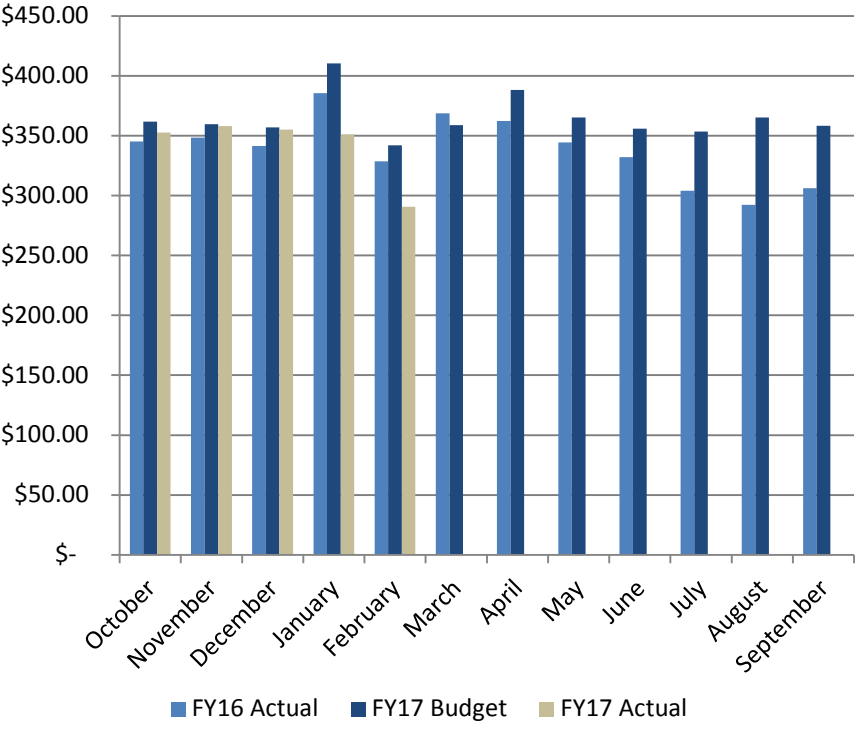
The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. In a November 2014 referendum, the sales tax was extended for another 20 years beginning in 2019. The revenues are 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 FY17. This indicates a recovering economy and an increase in consumer spending. The FY18 estimated budget continues the upward trend in expected consumer spending.

Monthly Totals: Budget vs. Actuals (Thousands)



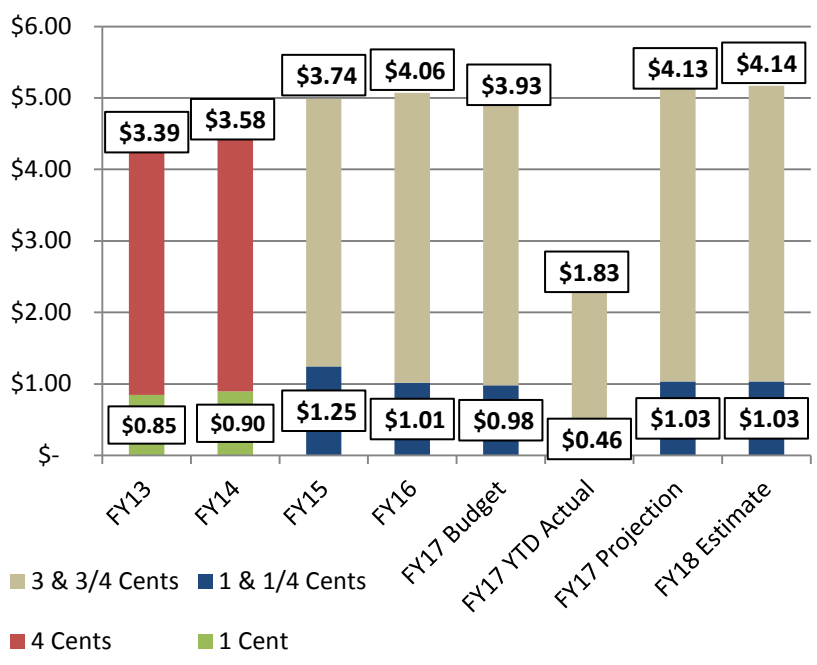
FY16 Budget: \$4,054,600
 FY16 Actual: \$4,059,531

FY17 Budget: \$4,376,650
 FY17 YTD Actual: \$1,707,468
 FY17 Projection: \$4,443,366

FY18 Estimated Budget: \$4,382,350

LOCAL OPTION TOURIST DEVELOPMENT TAX

Fiscal Year Actuals & Projections (Millions)

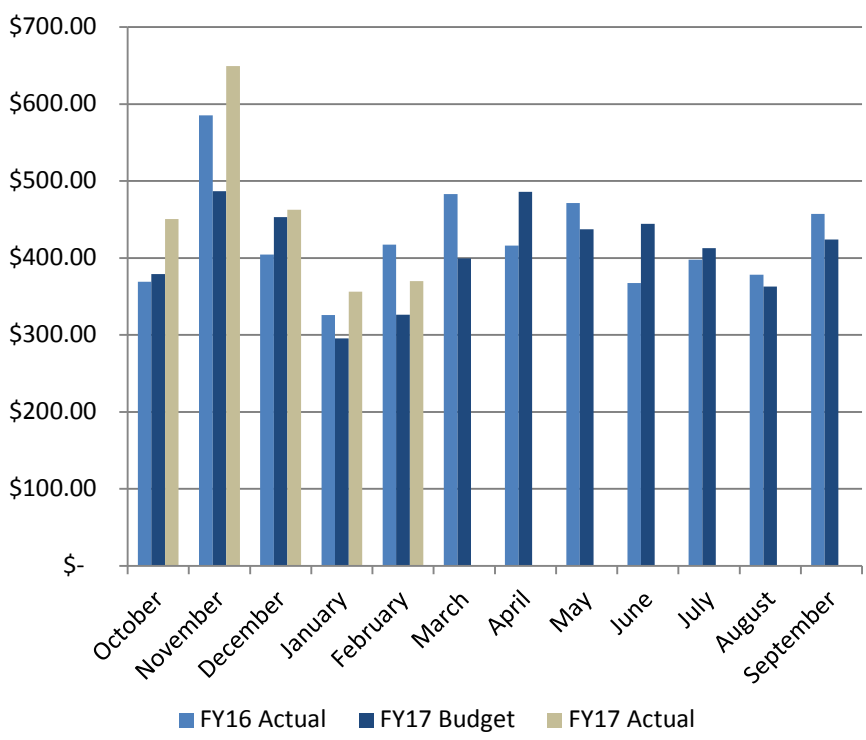


Background:

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 1/2-cent TDT to a total 1 1/4-cent TDT beginning in FY15. And the 1/4-cent portion TDT will be used to support a capital grants program. The rest of 3 3/4-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 FY18 estimate is projected with modest growth over the FY16 actual and FY17 projection due to an anticipated strong tourist season caused by a favorable football schedule.

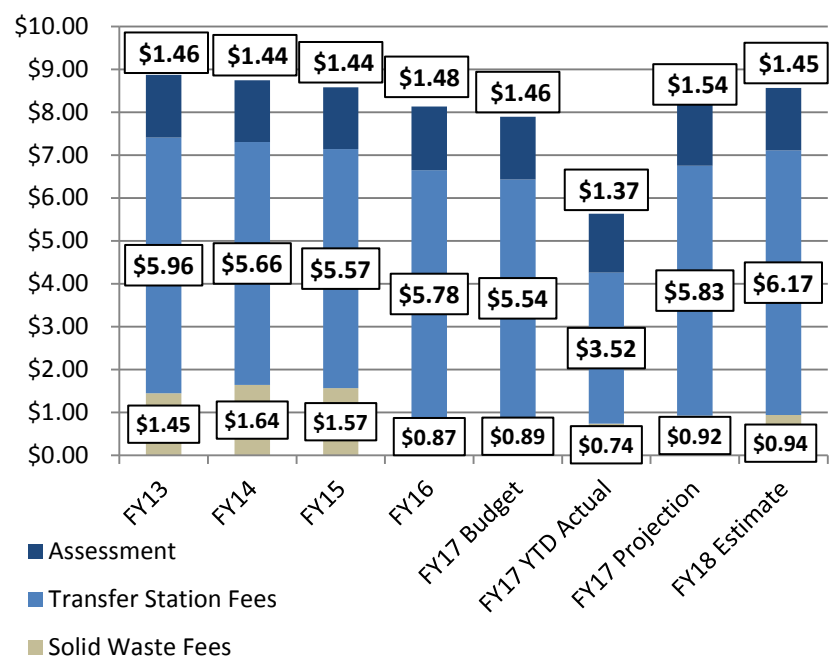
FY16 Budget: \$4,607,500
 FY16 Actual: \$5,073,340

FY17 Budget: \$4,907,600
 FY17 YTD Actual: \$2,288,453
 FY17 Projection: \$5,165,895

FY18 Estimated Budget: \$5,171,704

SOLID WASTE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

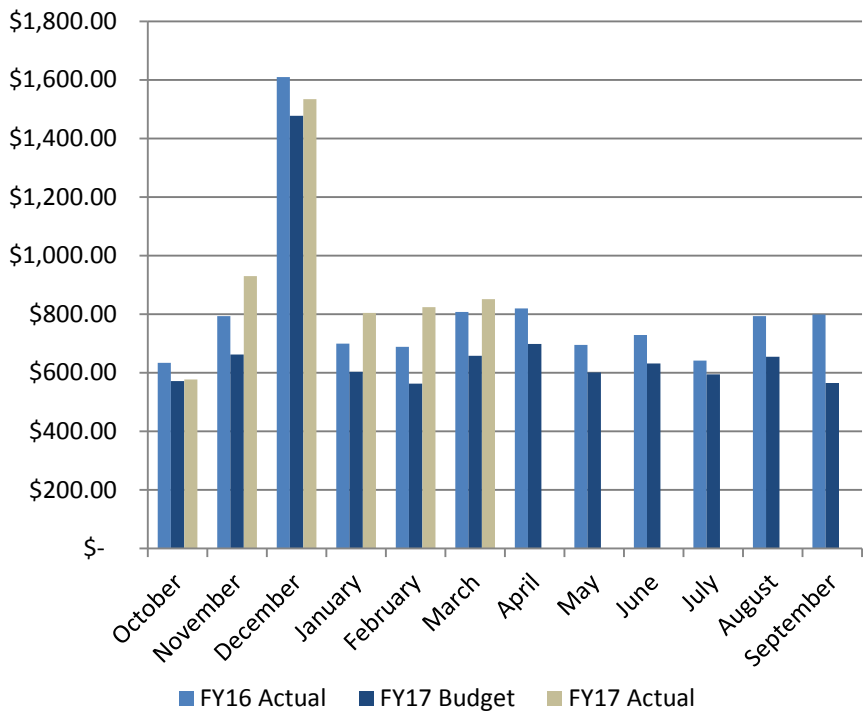
Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

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. FY17 projected actuals indicate a moderate increase over the FY17 budget.

Monthly Totals: Budget vs. Actuals (Thousands)



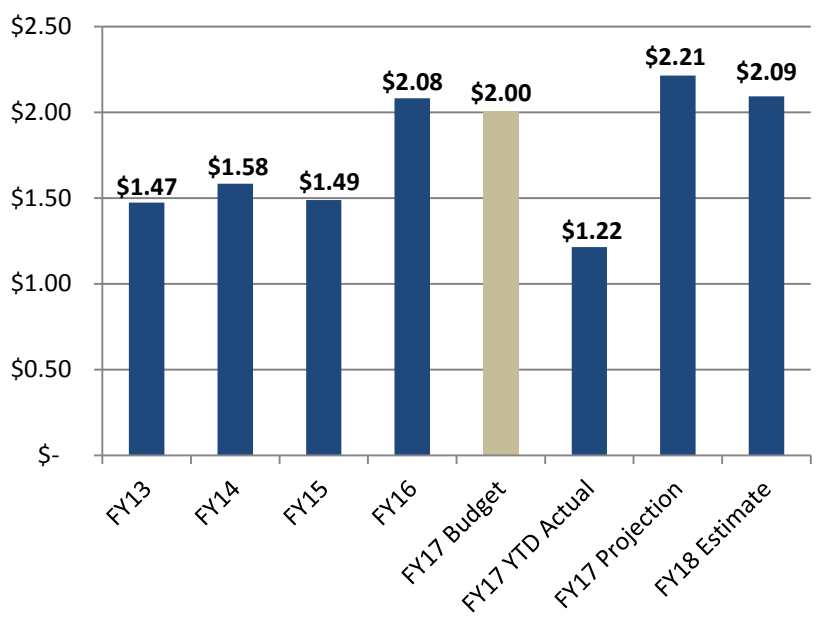
FY16 Budget: \$8,041,997
 FY16 Actual: \$8,134,623

FY17 Budget: \$7,893,814
 FY17 YTD Actual: \$5,631,919
 FY17 Projection: \$8,297,078

FY18 Estimated Budget: \$8,566,477

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections (Millions)



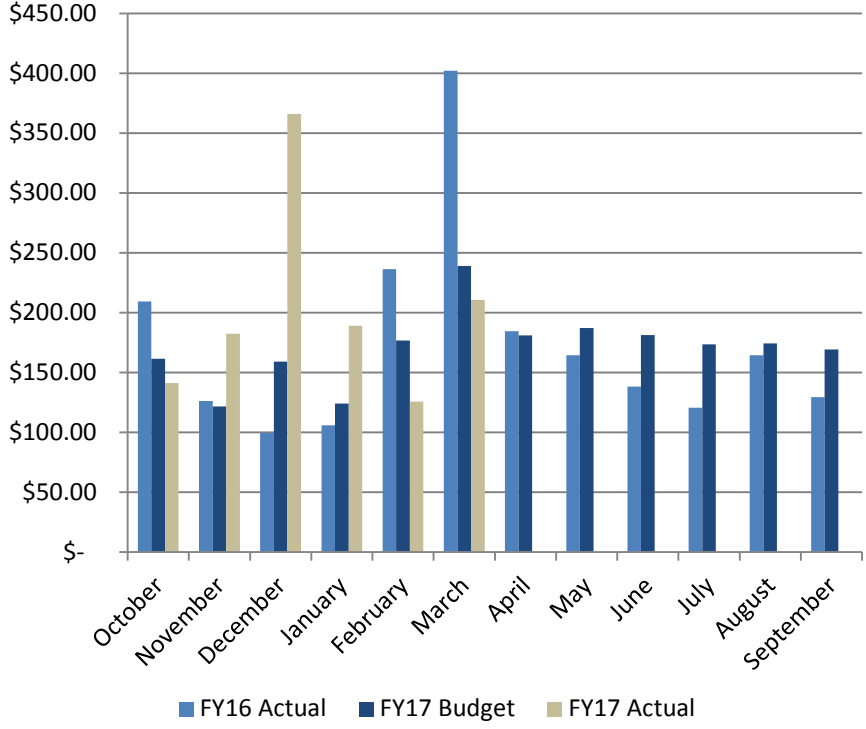
Background:

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. FY17 projected actuals and FY18 estimates show a significant growth from previous years due to the economic recovery.

Monthly Totals: Budget vs. Actuals (Thousands)



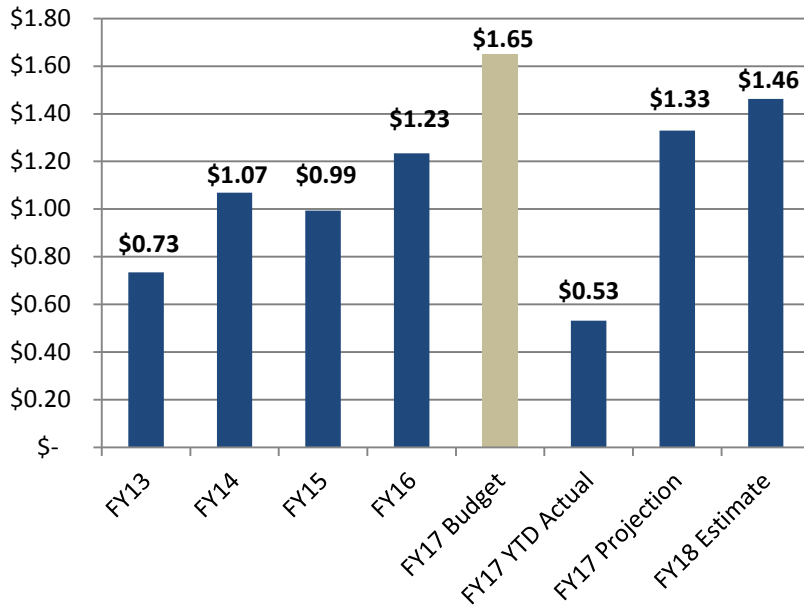
FY16 Budget: \$1,579,090
 FY16 Actual: \$2,081,028

FY17 Budget: \$2,004,310
 FY17 YTD Actual: \$1,215,056
 FY17 Projection: \$2,214,684

FY18 Estimated Budget: \$2,093,091

ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections (Millions)



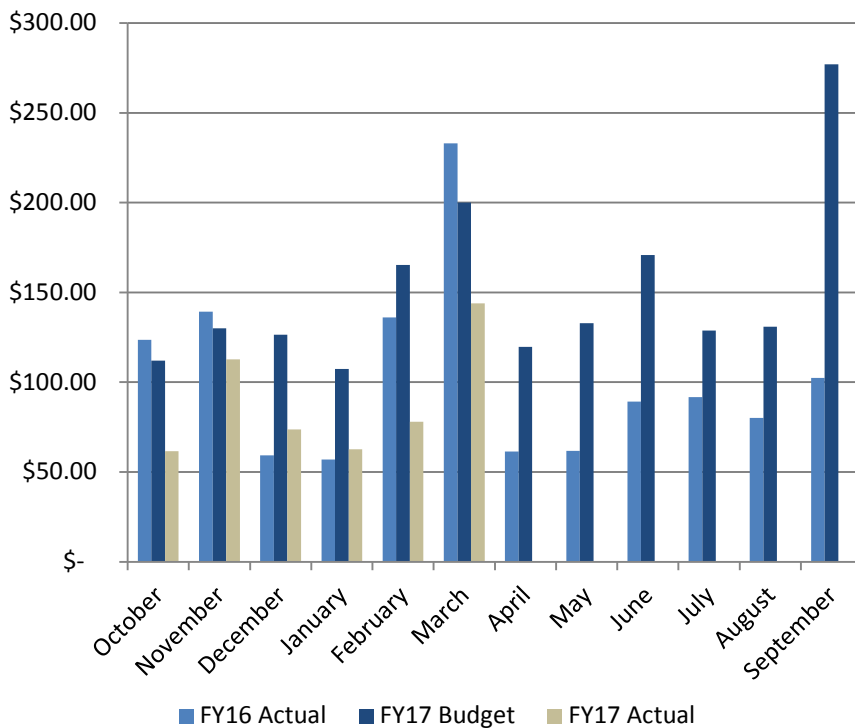
Background:

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 FY16. It is projected that this trend will continue in FY17 and in FY18.

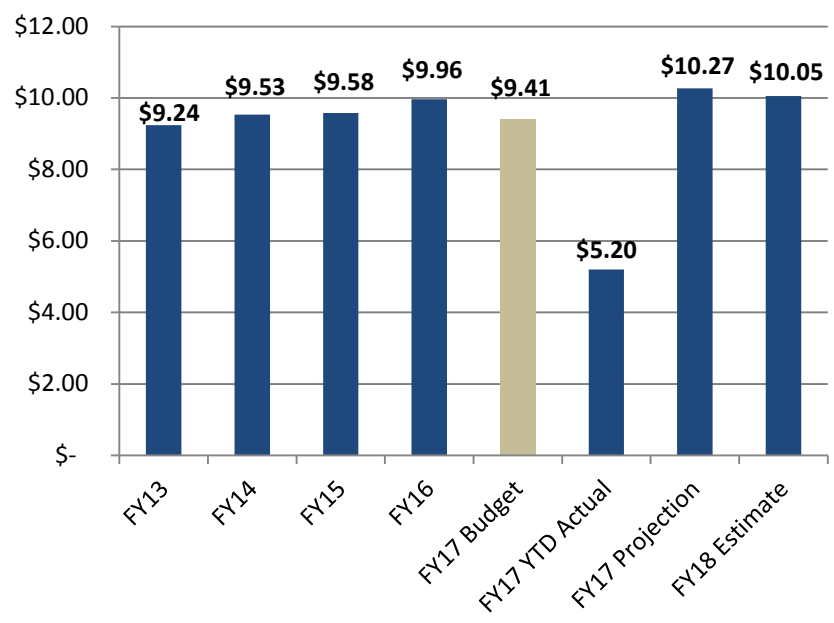
FY16 Budget: \$1,390,610
 FY16 Actual: \$1,234,553

FY17 Budget: \$1,649,200
 FY17 YTD Actual: \$532,576
 FY17 Projection: \$1,329,050

FY18 Estimated Budget: \$1,462,576

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:

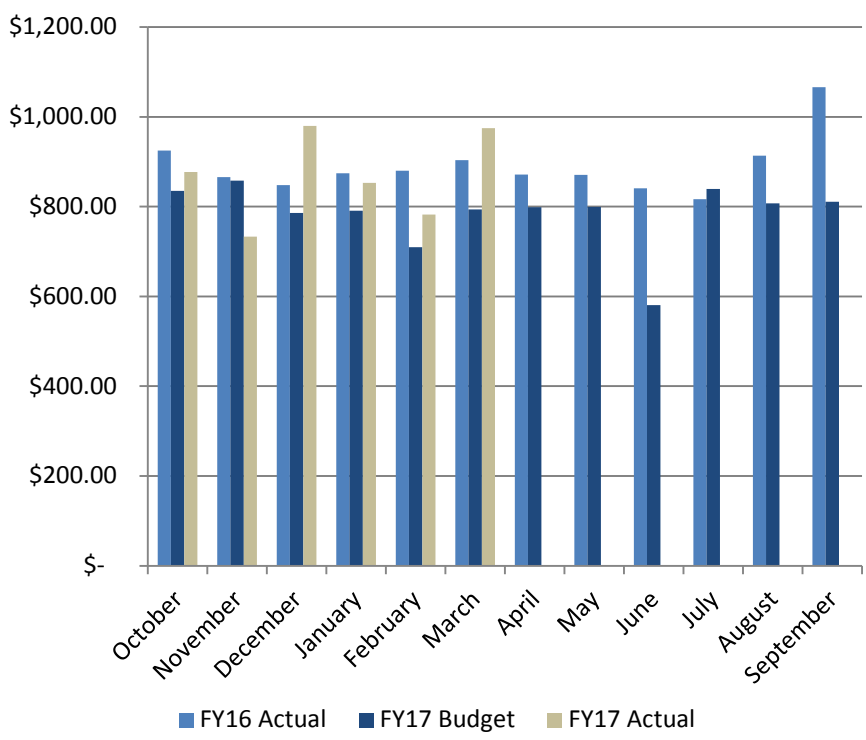
In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. In order to more accurately estimate revenues, the forecasting methodology shifted from a collection receivables basis to a cash basis. The current trend indicates a slight increase of ambulance fee revenue in FY17 and that trend is estimated to continue in the FY18 estimate.

FY16 Budget: \$9,621,600
 FY16 Actual: \$9,961,666

FY17 Budget: \$9,408,357
 FY17 YTD Actual: \$5,147,504
 FY17 Projection: \$10,272,767

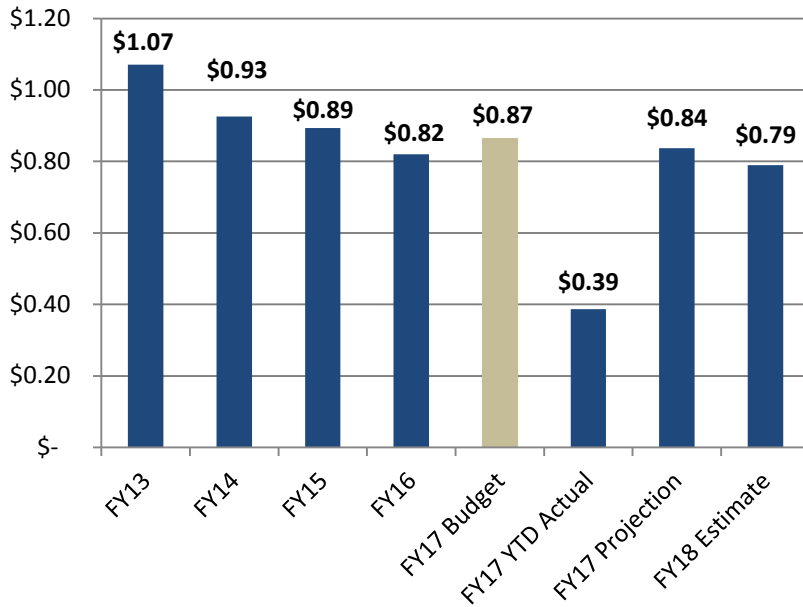
FY18 Estimated Budget: \$10,051,903

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, FY18 estimated budget shows a continued decline in revenue collection.

FY16 Budget: \$891,955

FY16 Actual: \$819,973

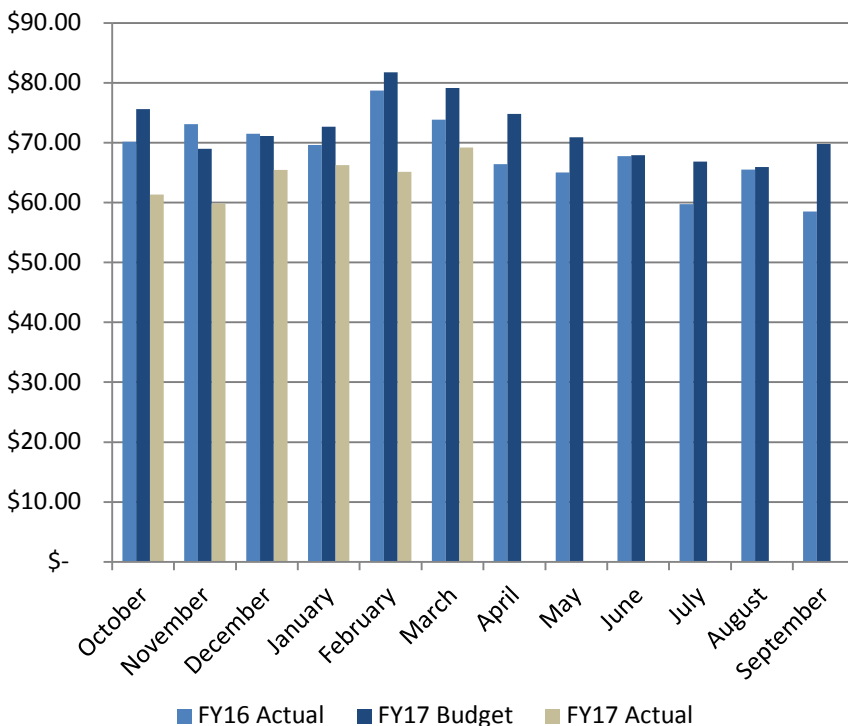
FY17 Budget: \$865,545

FY17 YTD Actual: \$387,279

FY17 Projection: \$837,547

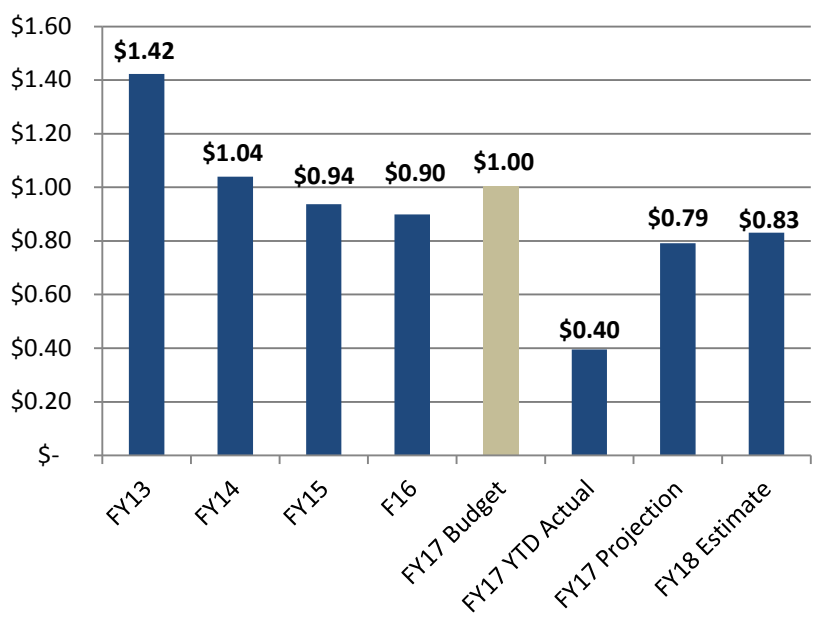
FY18 Estimated Budget: \$789,347

Monthly Totals: Budget vs. Actuals (Thousands)



COURT FACILITIES FEES

Fiscal Year Actuals & Projections (Millions)



Background:

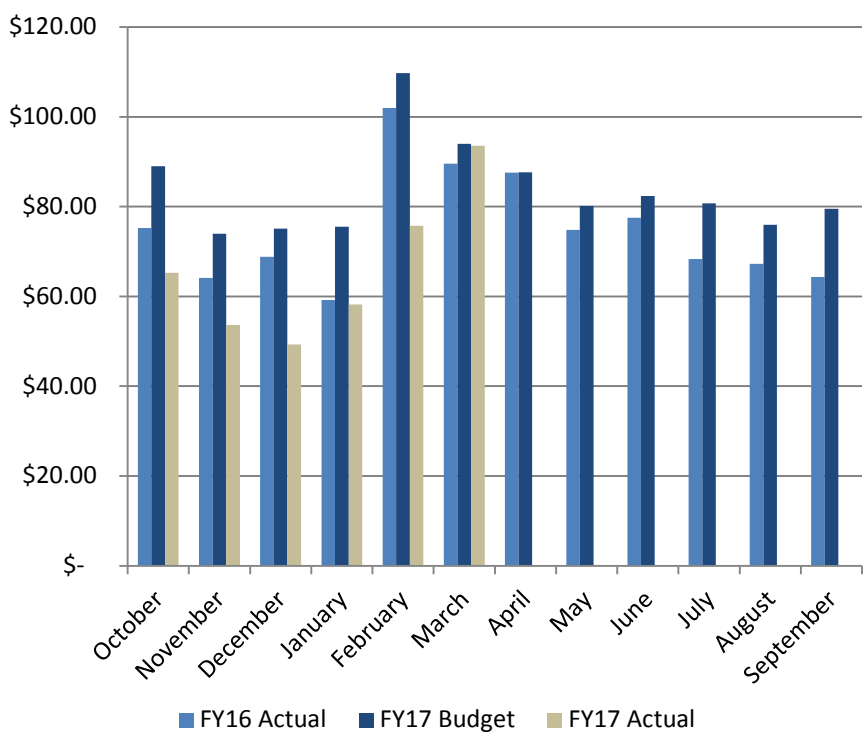
Court Facilities Fees are established to fund “state court facilities” as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY14 the County collected \$1.8 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 FY10, an approved fee increase resulted in increased revenues. The first two years with the approved fee increase, FY11 through FY13 showed moderate revenue increases. Due to a decline in the issuance of moving traffic violations, FY14 experienced a sharp decrease. FY17 projection and FY18 estimate indicate a continued decrease in fees collected.

Monthly Totals: Budget vs. Actuals (Thousands)



FY16 Budget: \$950,000
 FY16 Actual: \$898,780

FY17 Budget: \$1,003,682
 FY17 YTD Actual: \$395,663
 FY17 Projection: \$791,326

FY18 Estimated Budget: \$830,892

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/11/2017

Fund	Org	Description	FY17	FY17	FY17 Budget	FY17 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Board of County Commissioners						
001	100	County Commission	1,535,073	798,583	736,490	47.98%
001	101	District 1	12,500	4,391	8,109	64.87%
001	102	District 2	12,500	2,526	9,974	79.79%
001	103	District 3	12,500	5,299	7,201	57.61%
001	104	District 4	12,500	2,344	10,156	81.25%
001	105	District 5	12,500	3,737	8,763	70.10%
001	106	At Large (Group 1)	12,500	3,522	8,978	71.82%
001	107	At Large (Group 2)	12,500	7,204	5,296	42.36%
001	108	Commissioners Account	25,395	7,075	18,320	72.14%
		Subtotal:	1,647,968	834,682	813,286	49.35%
County Administration						
Country Administration						
001	110	Country Administration	1,013,761	528,204	485,557	47.90%
Strategic Initiatives						
001	113	Volunteer Center	192,717	94,634	98,083	50.89%
001	115	Strategic Initiatives	768,841	369,937	398,904	51.88%
001	116	Community and Media Relations	591,667	265,503	326,164	55.13%
125	864	Emergency Management ¹	108,341	0	108,341	100.00%
130	180	Enhanced 911	1,355,300	688,782	666,518	49.18%
Human Resources						
001	160	Human Resources	1,485,403	626,420	858,983	57.83%
		Subtotal:	5,516,030	2,573,480	2,942,550	53.35%
Office of Information Technology						
Management Information Systems						
001	171	Management Information Systems	6,148,796	3,472,122	2,676,674	43.53%
001	421	Geographic Information Services	1,923,845	1,040,383	883,462	45.92%
Public Safety Complex						
001	411	Public Safety Complex Technology ²	250,334	79,260	171,074	68.34%
		Subtotal:	8,322,975	4,591,764	3,731,211	44.83%
County Attorney						
001	120	County Attorney	2,158,617	907,820	1,250,797	57.94%
		Subtotal:	2,158,617	907,820	1,250,797	57.94%
Department of Public Works						
Support Services						
106	400	Support Services	633,112	380,697	252,415	39.87%
106	978	Public Works Chargebacks	(350,000)	0	-350,000	100.00%
Operations						
106	431	Transportation Maintenance	4,339,474	1,802,361	2,537,113	58.47%
106	432	Right-of-Way	2,659,422	996,363	1,663,059	62.53%
123	433	Stormwater Maintenance	3,078,652	1,253,269	1,825,383	59.29%
001	216	Mosquito Control	685,593	211,602	473,991	69.14%
125	214	Mosquito Control Grant ¹	55,962	2,027	53,935	96.38%
Engineering Services						
106	414	Engineering Services	3,693,490	1,633,270	2,060,220	55.78%
Solid Waste						
435	401	Landfill Closure	265,282	96,035	169,247	63.80%
401	437	Rural Waste Collection Centers	654,736	270,899	383,837	58.62%
401	441	Transfer Station Operations	6,580,549	3,303,215	3,277,334	49.80%
401	442	Landfill (Solid Waste Management Facility)	1,140,682	441,585	699,097	61.29%
401	443	Hazardous Waste	661,782	314,981	346,801	52.40%
Fleet Maintenance						
505	425	Fleet Maintenance	2,807,477	1,193,412	1,614,065	57.49%
		Subtotal:	26,906,213	11,899,717	15,006,496	55.77%
Department of Development Support & Environmental Management						
Building Inspection						
120	220	Building Inspection	1,673,305	685,600	987,705	59.03%
Environmental Compliance						
121	420	Environmental Compliance	1,511,145	757,479	753,666	49.87%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/11/2017

Fund	Org	Description	FY17	FY17	FY17 Budget	FY17 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
<u>Development Services</u>						
121	422	Development Services	855,389	405,080	450,309	52.64%
<u>Permit Compliance</u>						
121	423	Permit Compliance	481,525	238,859	242,666	50.40%
<u>Support Services</u>						
121	424	Support Services	330,592	124,358	206,234	62.38%
<u>DEP Storage Tank</u>						
125	866	DEP Storage Tank ¹	166,047	75,317	90,730	54.64%
Subtotal:			5,018,003	2,286,694	2,731,309	54.43%
<u>Department of Planning, Land Management, & Community Enhancement</u>						
<u>Planning Department</u>						
001	817	Planning Department	1,295,927	172,410	1,123,517	86.70%
Subtotal:			1,295,927	172,410	1,123,517	86.70%
<u>Office of Financial Stewardship</u>						
<u>Office of Management and Budget</u>						
001	130	Office of Management and Budget	721,574	381,752	339,822	47.09%
<u>Real Estate Management</u>						
001	156	Real Estate Management	295,085	128,244	166,841	56.54%
<u>Purchasing</u>						
001	140	Procurement	501,991	249,125	252,866	50.37%
001	141	Warehouse	108,608	64,215	44,393	40.87%
<u>Risk Management</u>						
501	132	Risk Management	240,442	105,843	134,599	55.98%
501	821	Workers Compensation Management / Insurance	3,296,292	1,865,310	1,430,982	43.41%
Subtotal:			5,163,992	2,794,489	2,369,503	45.89%
<u>Office of Tourism Development</u>						
<u>Tourist Development</u>						
160	301	Administration	525,530	217,405	308,125	58.63%
160	302	Advertising	1,321,473	408,501	912,972	69.09%
160	303	Marketing	1,493,644	715,711	777,933	52.08%
160	304	Special Projects	645,000	99,856	545,144	84.52%
160	305	1 Cent Expenditures	5,042,522	0	5,042,522	100.00%
Subtotal:			9,028,169	1,441,473	7,586,696	84.03%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	847,469	362,646	484,823	57.21%
001	241	Public Library Services	4,493,362	2,054,643	2,438,719	54.27%
001	242	Collection Services	1,525,808	693,717	832,091	54.53%
Subtotal:			6,866,639	3,111,005	3,755,634	54.69%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	16,511,669	7,693,822	8,817,847	53.40%
<u>Animal Services</u>						
140	201	Animal Services	1,705,879	468,073	1,237,806	72.56%
Subtotal:			18,217,548	8,161,895	10,055,653	55.20%
<u>Office of Intervention & Detention Alternative</u>						
<u>County Probation</u>						
111	542	County Probation Division	1,127,559	536,863	590,696	52.39%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,143,133	507,074	636,059	55.64%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	168,734	72,223	96,511	57.20%
<u>FDLE JAG Grant Pretrial</u>						
125	982061	FDLE JAG Grant Pretrial FY16	40,000	0	40,000	100.00%
Subtotal:			2,479,426	1,116,160	1,363,266	54.98%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/11/2017

Fund	Org	Description	FY17	FY17	FY17 Budget	FY17 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Office of Human Services & Community Partnerships						
<u>Veteran Services</u>						
001	390	Veteran Services	327,763	157,116	170,647	52.06%
<u>Housing Services</u>						
001	371	Housing Services	479,687	247,814	231,873	48.34%
161	808	Housing Finance Authority	292,960	34,493	258,467	88.23%
<u>Health & Human Services</u>						
001	370	Social Service Programs	5,503,247	2,479,436	3,023,811	54.95%
<u>Health Department</u>						
001	190	Health Department	296,681	103,168	193,513	65.23%
<u>Primary Health Care</u>						
001	971	Primary Health Care	1,818,956	525,401	1,293,555	71.12%
<u>State Housing Initiatives Partnership</u>						
124	932047	SHIP 2014-2017 ¹	322,949	225,477	97,472	30.18%
124	932048	SHIP 2015-2018 ¹	896,896	0	896,896	100.00%
124	932049	SHIP 2016-2019 ¹	636,425	0	636,425	100.00%
124	932050	SHIP Disaster Fund ¹	302,517	9,510	293,007	96.86%
124	932051	SHIP Housing Counseling Fund ¹	13,899	0	13,899	100.00%
		Subtotal:	10,891,980	3,782,414	7,109,566	65.27%
Office of Resource Stewardship						
<u>Cooperative Extension</u>						
001	361	Extension Education	470,954	102,948	368,006	78.14%
<u>Office of Sustainability</u>						
001	127	Office of Sustainability	303,010	112,382	190,628	62.91%
<u>Parks & Recreation</u>						
140	436	Parks & Recreation	2,903,276	1,332,078	1,571,198	54.12%
<u>Facilities Management</u>						
001	150	Facilities Management	7,452,418	3,438,981	4,013,437	53.85%
165	154	Bank of America	427,510	172,916	254,594	59.55%
166	155	Huntington Oaks Plaza Operating	134,525	22,010	112,515	83.64%
001	410	Public Safety Complex ²	1,528,056	545,671	982,385	64.29%
		Subtotal:	13,219,749	5,726,986	7,492,763	56.68%
Constitutional Officers⁴						
<u>Clerk of the Circuit Court</u>						
110	537	Circuit Court Fees	407,457	237,683	169,774	41.67%
001	132	Clerk Finance (Risk Management)	1,609,217	938,710	670,507	41.67%
<u>Property Appraiser</u>						
001	512	Property Appraiser	5,159,673	3,857,644	1,302,029	25.23%
<u>Sheriff</u>						
110	510	Law Enforcement	36,216,890	27,023,694	9,193,196	25.38%
110	511	Corrections (Jail Operations)	34,549,212	20,153,707	14,395,505	41.67%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	2,607,135	973,408	1,633,727	62.66%
060	521	Elections	1,580,223	1,039,975	540,248	34.19%
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,717,758	4,301,332	416,426	8.83%
123	513	Stormwater Utility Non Ad-Valorem	65,920	59,182	6,738	10.22%
135	513	Emergency Medical Services MSTU	144,369	0	144,369	100.00%
145	513	Fire Service Fee	39,090	29,808	9,282	23.75%
162	513	Special Assessment Paving	5,500	3,462	2,038	37.06%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,253	747	14.94%
401	513	Landfill Non-Ad Valorem	32,620	25,484	7,136	21.88%
		Subtotal:	87,140,064	58,648,342	28,491,722	32.70%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 04/11/2017

Fund	Org	Description	FY17	FY17	FY17 Budget	FY17 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Judicial Officers						
Court Administration						
001	540	Court Administration	225,425	111,828	113,597	50.39%
001	547	Guardian Ad Litem	21,627	6,272	15,355	71.00%
110	532	State Attorney	109,955	16,836	93,119	84.69%
110	533	Public Defender	133,195	14,204	118,991	89.34%
110	555	Legal Aid	259,914	128,750	131,164	50.46%
114	586	Teen Court	115,179	53,443	61,736	53.60%
117	509	Alternative Juvenile Program	55,480	36,628	18,852	33.98%
117	546	Law Library	55,480	0	55,480	100.00%
117	548	Judicial/Article V Local Requirements	55,480	36,338	19,142	34.50%
117	555	Legal Aid	55,480	22,000	33,480	60.35%
		Subtotal:	1,087,215	426,299	660,916	60.79%
Non-Operating						
Line Item Funding						
001	888	Line Item Funding	497,759	373,880	123,880	24.89%
160	888	Council on Culture and Arts Regranting	1,226,900	313,278	913,622	74.47%
City of Tallahassee						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,273,620	318,405	955,215	75.00%
145	838	City Payment, Tallahassee (Fire Fees)	7,747,906	0	7,747,906	100.00%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
Other Non-Operating						
001	114	Economic Vitality	735,731	0	735,731	100.00%
001	278	Summer Youth Employment	80,425	0	80,425	100.00%
001	402	Capital Regional Transportation Planning Agency ³	119,523	54,076	65,447	54.76%
001	403	Blueprint 2000 ³	331,846	187,839	144,007	43.40%
001	820	Insurance Audit, and Other Expenses	992,280	389,120	603,160	60.79%
001	831	Tax Deed Applications	89,781	89,781	0	0.00%
001	972	CRA-TIF PAYMENT	2,402,311	2,402,311	0	0.00%
110	508	Diversions Program	100,000	50,000	50,000	50.00%
110	620	Juvenile Detention Payment - State	960,500	430,239	530,261	55.21%
116	800	Drug Abuse	53,395	20,733	32,662	61.17%
131	529	800 MHZ System Maintenance	1,338,826	951,692	387,134	28.92%
	971	Primary Health Care	200,000	0	200,000	
145	843	Volunteer Fire Department	482,479	183,613	298,866	61.94%
502	900	Communications Control	953,689	365,700	587,989	61.65%
Interdepartmental Billing						
		Countywide Automation	439,118	0	439,118	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,113,517	0	1,113,517	100.00%
		Subtotal:	21,372,106	6,130,667	15,241,439	71.31%
Total Operating			202,417,479	108,163,298	94,254,181	46.56%
Total Non-Operating			21,321,105	5,918,089	15,403,016	72.24%
Total CIP			63,346,033	9,451,120	53,894,913	85.08%
Operating Grants			2,543,036	312,331	2,230,705	87.72%
Non Operating Grants			16,720,341	1,589,409	15,130,932	90.49%
Total Debt Service			8,570,548	689,064	7,881,484	91.96%
Total Reserves			6,457,863	964,393	5,493,470	85.07%
TOTAL NET EXPENDITURES:			321,376,405	127,087,704	194,288,701	60.46%

Notes:

1. Operating Grants include Mosquito Control, DEP Storage Tank, SHIP, and Emergency Management.
2. 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.
3. Expenditures are for employee costs associated with employees who have opted for County benefits. These costs are reimbursed by Blueprint 2000.

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Est. Bal. (A)</u>	<u>FY17 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund (C)	39,800,756	28,921,968	32,058,528	64,708,645	N/A
110	Fine and Forfeiture Fund	1,840,601	1,247,521	1,520,269	73,040,591	N/A
	Subtotal:	41,641,357	30,169,489	33,578,797	137,749,236	24%

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

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	5,994,258	4,030,990	5,589,684	15,875,769	35%
111	Probation Services Fund	1,017,467	1,069,379	1,218,524	3,105,539	39%
114	Teen Court Fund	37,020	10,566	0	125,761	0%
116	Drug Abuse Trust Fund	936	936	936	61,370	2%
117	Judicial Programs Fund	232,576	319,222	285,954	225,222	127%
120	Building Inspection Fund (D)	1,723,885	2,245,648	2,689,674	2,022,550	133%
121	Development Support Fund (E)	885,124	525,507	401,499	4,103,299	10%
123	Stormwater Utility Fund	1,991,776	1,105,831	1,755,514	4,764,519	37%
124	Ship Trust Fund	180	181	0	636,425	0%
125	Grants	1,328,914	1,863,764	775,959	676,248	115%
126	Non-Countywide General Revenue Fund (F)	3,612,218	3,168,872	3,669,917	21,401,338	17%
127	Grants (G)	190,574	199,179	228,535	60,000	381%
130	911 Emergency Communications Fund	1,555,151	555,476	527,193	1,362,300	39%
131	Radio Communications Systems Fund (H)	0	14,578	41,770	1,342,826	3%
135	Emergency Medical Services Fund	9,420,586	9,020,680	7,117,544	19,225,563	37%
140	Municipal Service Fund	3,128,975	1,176,319	292,775	9,642,684	3%
145	Fire Services Fund	1,128,724	1,230,522	1,663,912	8,319,405	20%
160	Tourist Development Fund (1st-5th Cents) (I)	2,044,057	2,368,661	2,141,180	5,454,065	39%
160	Tourist Develop. Cultural, Visual Arts, Heritage (I)	5,042,522	5,042,522	5,109,854	0	N/A
161	Housing Finance Authority Fund	671,455	650,011	409,508	92,960	441%
162	Special Assessment Paving Fund	264,056	418,434	546,994	178,315	307%
164	Killearn Lakes Units I and II Sewer Fund	2,477	5,331	5,733	237,500	2%
165	Bank of America Building Op. Fund	1,698,517	915,607	661,822	1,791,024	37%
166	Huntington Oaks Plaza Fund	188,044	274,526	103,865	151,196	69%
	Subtotal:	42,159,492	36,212,743	35,238,346	100,855,878	35%

<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	1,286	2,516	2,516	580,798	0%
220	Debt Service - Series 2004	224,712	98,414	0	6,943,954	0%
221	ESCO Lease	0	0	0	484,514	0%
222	Debt Service - Series 2014	0	2,203	2,203	561,282	0%
	Subtotal:	225,998	100,930	2,516	8,570,548	0%

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Est. Bal. (A)</u>	<u>FY17 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>	
<u>Capital Projects Funds</u>							
305	Capital Improvements Fund (J)	19,940,027	29,391,988	8,288,648	8,989,230	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 FY18 budget unless otherwise noted.	
306	Gas Tax Transportation Fund	3,728,625	6,770,546	821,652	2,498,003		
308	Local Option Sales Tax Fund (K)	8,599,509	5,104,357	209,753	0		
309	Local Option Sales Tax Extension Fund	7,422,380	4,770,800	54	5,025,000		
311	Construction Series 2003 A&B Fund (L)	6,906	6,998	6,998	0		
318	1999 Bond Construction Fund (L)	134,416	50,024	50,024	0		
321	Energy Savings Contract ESCO Capital Fund (L)	20,472	20,746	20,746	0		
330	911 Capital Projects Fund	1,997,757	3,243,836	3,243,836	12,540		
341	Countywide Road District Fund - Impact Fee	746,460	189,940	190,316	0		
343	NW Urban Collector Fund - Impact Fee	364,341	70,651	70,790	0		
344	SE Urban Collector Fund - Impact Fee	97,961	99,272	99,469	0		
	Subtotal:	43,058,854	49,719,156	13,002,285	16,524,773		
<u>Enterprise Funds</u>							
401	Solid Waste Fund (M)	5,320,453	2,508,759	2,634,155	11,061,618		
	Subtotal:	5,320,453	2,508,759	2,634,155	11,061,618		
<u>Internal Service Funds</u>							
501	Insurance Service Fund	1,610,635	2,000,631	2,003,346	3,586,511		
502	Communications Trust Fund	128,086	47,058	75,669	953,689		
505	Motor Pool Fund	45,677	42,321	249,714	2,818,519		
	Subtotal:	1,784,398	2,090,010	2,328,729	7,358,719		
	TOTAL:	134,190,552	120,801,086	86,784,828	282,120,772		

Notes:

- A. Balances are estimated as year ending for FY 2017.
- B. FY 2017 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 estimated FY17 Fund Balance contemplates \$6 million in reimbursement from FEMA associated with debris clean up costs from Hurricane Hermine.
- D. The increase in the Building fund balance is reflective of an increase in building and development permitting due to an improved economy.
- E. The decrease in the Development Support fund balance is associated with the County's revised permit review process generating less revenue. During the economic downturn, at the direction of the Board in an effort to expedite the review and approval time-frames for proposed development projects, County development review thresholds were revised. The revisions allowed more proposed development projects to qualify for administrative review and approval, and also resulted in a reduced level of associated review fees based on a reduction in required project-related meetings.
- F. 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.
- G. This fund is used to separate grants that are interest bearing grants.
- H. The Radio Communications Systems Fund is used to account for the digital radio system.
- I. The Tourist Development Tax is reflected in two separate fund balances. Currently five cents supports the Tourist Development Division marketing promotion, and Cultural regrating 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.
- 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. The estimated FY17 fund balance contemplates \$1.25 million in revenue from the sale of the Miccosukee Road property across from the Public Works Complex.
- K. Reflects the remaining fund balance from the original sales tax.
- L. Bond construction funds are anticipated to close at the end of FY 2017.
- M. Amount reflected in unrestricted retained earnings. The FY16 decrease is associated with increased closure liability costs associated with the closing of the landfill. As required by the landfill closure permit, an additional \$2.8 million was transferred from the unrestricted fund balance to the closure reserve account.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	18	11.3%	7,161,372	971,733	13.6%	6,189,639
General Government	41	16.5%	10,429,315	3,415,344	32.7%	7,013,971
Health and Safety	7	11.5%	7,313,469	179,661	2.5%	7,133,808
Physical Environment	31	25.8%	16,356,832	1,798,470	11.0%	14,558,362
Transportation	18	34.9%	22,085,045	3,085,910	14.0%	18,999,135
TOTAL	115	100%	\$63,346,033	\$9,451,120	14.9%	\$53,894,913

Note: This Capital Improvement Program Summary reflects the adjusted budget and year-to-date (YTD) activity from October 1, 2016 - April 11, 2017. YTD totals do not include project encumbrances.

CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
045001	Apalachee Parkway Regional Park	897,093	1,975	0.2%	895,118
047002	Boat Landing Improvements and Renovations	123,184	26,329	21.4%	96,855
086066	Concrete Masonry Restrooms (Pre-Fabricated Buildings)	123,700	-	0.0%	123,700
043007	Fred George Park	500,000	6,903	1.4%	493,097
046009	Greenways Captial Maintenance	441,159	38,140	8.6%	403,019
043001	J.Lee Vause Park Improvements	122,550	-	0.0%	122,550
045004	J.R. Alford Greenway	140,000	-	0.0%	140,000
076011	Library Services Technology	174,000	11,443	6.6%	162,558
086053	Main Library Improvements	365,342	161,737	44.3%	203,605
044005	Miccosukee Community Center	15,000	-	0.0%	15,000
044003	Miccosukee Greenways*	238,603	98,008	41.1%	140,595
046007	New Parks/Greenways Vehicle and Equipment	174,366	55,248	31.7%	119,118
044001	Northeast Community Park	250,000	6,965	2.8%	243,035
043008	Okeeheepkee Prairie Park	342,461	-	0.0%	342,461
046001	Parks Capital Maintenance	2,501,184	316,827	12.7%	2,184,357
046006	Playground Equipment Replacement	136,250	117,993	86.6%	18,257
047001	St. Marks Headwaters Greenway*	103,334	15,045	14.6%	88,289
041002	Woodville Community Park	513,146	115,120	22.4%	398,026
TOTAL CULTURE AND RECREATION		\$7,161,372	\$971,733	13.6%	\$6,189,639

GENERAL GOVERNMENT

086064	Air Conditioning Unit Replacements	52,671	8,169	15.5%	44,502
086073	Amtrak Building Renovations	303,207	11,092	3.7%	292,116
086011	Architectural & Engineering Services	60,000	11,077	18.5%	48,923
076055	Building Inspection Technology	11,476	-	0.0%	11,476
096019	Capital Grant Match Program	81,205	-	0.0%	81,205
086054	Centralized Storage Facility	219,758	7,648	3.5%	212,110
086017	Common Area Furnishings	30,000	1,782	5.9%	28,218
086062	Community Services Building Renovations	51,519	-	0.0%	51,519
086030	Cooperative Extension Renovations Roof Replacement	153,713	-	0.0%	153,713
086027	Courthouse Renovations	429,627	159,390	37.1%	270,237
086024	Courthouse Repairs	1,018,012	193,386	19.0%	824,626
086016	Courthouse Security	20,000	12,372	61.9%	7,628
086007	Courtoom Minor Renovations	60,000	30,972	51.6%	29,028
076023	Courtroom Technology	335,666	72,675	21.7%	262,991
076003	Data Wiring	39,412	9,247	23.5%	30,165
076004	Digital Phone System	306,092	135,974	44.4%	170,118
076063	E-Filing System for Court Documents	249,813	31,506	12.6%	218,307
086037	Elevator Generator Upgrades	546,970	104,354	19.1%	442,616
076008	File Server Maintenance	513,687	243,603	47.4%	270,084
076001	Financial Hardware and Software	240,378	64,373	26.8%	176,005
026010	Fleet Management Shop Equipment	50,000	42,121	84.2%	7,879
086071	Fleet Management Shop Improvements	38,250	995	2.6%	37,255
086057	General County Maintenance and Minor Renovations	406,753	51,754	12.7%	354,999
026003	General Vehicle and Equipment Replacement	849,892	545,812	64.2%	304,080
086068	Lake Jackson Town Center Sense of Place Initiative	701,731	633,112	90.2%	68,619
083002	Lake Jackson Town Center - Huntington Oaks	242,775	-	0.0%	242,775
086025	Leon County Government Annex Renovations-BOA Building	776,567	149,243	19.2%	627,324
076064	MIS Data Center - HVAC	311,015	12,174	3.9%	298,841
076018	Network Backbone Upgrade	193,043	61,809	32.0%	131,234

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GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
026018	New General Vehicles and Equipment	66,000	14,813	22.4%	51,187
086033	Parking Lot Maintenance	255,413	31,642	12.4%	223,771
076051	Public Defender Technology	87,679	77,490	88.4%	10,189
076061	Records Management	144,909	-	0.0%	144,909
086074	SOE Space Consolidation	903,176	302,204	33.5%	600,972
076047	State Attorney Technology (MIS)	30,000	15,863	52.9%	14,137
076005	Supervisor of Elections Technology	102,526	18,933	18.5%	83,593
076022	Technology in Chambers	48,300	47,662	98.7%	638
076024	User Computer Upgrades	319,303	280,814	87.9%	38,489
096028	Voting Equipment Replacement	94,000	-	0.0%	94,000
086065	Welcome Center Improvements	41,300	11,817	28.6%	29,484
076042	Work Order Management	43,477	19,466	44.8%	24,011
TOTAL GENERAL GOVERNMENT		10,429,315	3,415,344	32.7%	\$7,013,971

HEALTH AND SAFETY

076058	Emergency Medical Services Technology	37,128	16,385	44.1%	20,743
026014	EMS Vehicle and Equipment Replacement	1,174,961	-	0.0%	1,174,961
086052	Health Department Improvements	225,758	10,192	4.5%	215,566
086031	Jail Complex Maintenance	2,991,486	27,010	0.9%	2,964,476
086067	Medical Examiner Facility	2,342,365	97,924	4.2%	2,244,441
096016	Public Safety Complex	490,110	28,151	5.7%	461,959
096002	Volunteer Fire Department	51,661	-	0.0%	51,661
TOTAL HEALTH AND SAFETY		\$7,313,469	\$179,661	2.5%	\$7,133,808

PHYSICAL ENVIRONMENT

054011	Baum Road Drainage Improvements	73,760	-	0.0%	73,760
067002	Blueprint 2000 Water Quality Enhancements	309,361	-	0.0%	309,361
055011	Crump Road Drainage Improvements	415,674	-	0.0%	415,674
063005	Fords Arm - Lexington Pond Retrofit	3,652,442	1,270	0.0%	-
076009	Geographic Information System	459,680	96,250	20.9%	363,430
076060	GIS Incremental Basemap Update	298,500	267,439	89.6%	31,061
036042	Hazardous Waste Vehicle and Equipment Replacement	186,000	-	0.0%	186,000
036019	Household Hazardous Waste Improvements	85,650	-	0.0%	85,650
064001	Killlearn Acres Flood Mitigation	497,677	-	0.0%	497,677
064006	Killlearn Lakes Plantation Stormwater	2,027,960	229,501	11.3%	1,798,459
061001	Lake Henrietta Renovations	472,554	-	0.0%	472,554
062001	Lake Munson Restoration	227,599	-	0.0%	227,599
062002	Lakeview Bridge	157,232	3,591	2.3%	153,641
036002	Landfill Improvements	186,029	-	0.0%	186,029
062004	Longwood Outfall Retrofit	223,345	-	0.0%	223,345
026020	New Stormwater Vehicles and Equipment	380,511	380,305	99.9%	206
045007	Pedrick Pond Stormwater Improvement	43,320	-	0.0%	43,320
076015	Permit and Enforcement Tracking System	215,450	27,241	12.6%	188,209
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	432,809	171,982	39.7%	260,827
036003	Solid Waste Heavy Equipment/Vehicle Replacement	544,032	252,330	46.4%	291,702
036028	Solid Waste Master Plan	100,000	-	0.0%	100,000

PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
036041	Solid Waste Pre-Fabricated Buildings	55,274	-	0.0%	55,274
067006	Stormwater Infrastructure Preventive Maintenance	550,000	-	0.0%	550,000
066026	Stormwater Pond Repairs	110,659	37,205	33.6%	73,454
066003	Stormwater Structure Inventory and Maintenance	611,720	-	0.0%	611,720
026004	Stormwater Vehicle and Equipment Replacement	557,897	278,025	49.8%	279,872
066004	Total Maximum Daily Load - TMDL Compliance	350,000	-	0.0%	350,000
036010	Transfer Station Heavy Equipment Replacement	434,800	41,085	9.4%	393,715
036023	Transfer Station Improvements	297,219	12,246	4.1%	284,973
062005	Westside Stormwater - Gum Road Area	400,000	-	0.0%	400,000
061002	Woodside Heights*	1,999,678	-	0.0%	1,999,678
TOTAL PHYSICAL ENVIRONMENT		16,356,832	1,798,470	11.0%	\$14,558,362

TRANSPORTATION

026015	Arterial/Collector Roads Pavement Markings	135,200	-	0.0%	135,200
056001	Arterial/Collector Resurfacing	5,858,067	1,796,091	30.7%	4,061,976
054003	Bannerman - Thomasville to Meridian	446,663	290,783	65.1%	155,880
056005	Community Safety and Mobility*	1,450,179	236,595	16.3%	1,213,584
057001	Intersection and Safety Improvements*	5,165,923	313,484	6.1%	4,852,439
055010	Magnolia Drive Multi-Use Trail*	200,324	210	0.1%	200,114
051006	Natural Bridge Road*	30,000	3,070	10.2%	26,930
026022	New Public Works Vehicle and Equipment	93,000	39,705	42.7%	53,295
053003	North Monroe Turn Lane (Landscaping)	47,449	-	0.0%	47,449
053007	Old Bainbridge Road Safety Improvements	322,000	-	0.0%	322,000
026006	Open Graded Cold Mix-OGCM Stabilization	963,441	-	0.0%	963,441
056011	Public Works Design and Engineering Services	100,000	24,248	24.2%	75,752
026005	Public Works Vehicle and Equipment Replacement	1,136,563	221,726	19.5%	914,837
053002	Pullen Road at Old Bainbridge Road*	299,164	17,593	5.9%	281,571
056013	Sidewalk Program	2,286,544	17,805	0.8%	-
051008	Springhill Road Bridge Rehabilitation	350,500	-	0.0%	350,500
057013	Street Lights/Unincorporated Area	125,000	-	0.0%	125,000
056010	Transportation and Stormwater Improvements	3,075,028	124,599	4.1%	2,950,429
TOTAL TRANSPORTATION		\$22,085,045	\$3,085,910	14.0%	\$18,999,135

* 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 \$19.2 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	FY17 Budget	FY17 Expended	Balance
Administration	4.48%	863,186	541,368	321,818
Dev. Sup. & Environmental Management	0.86%	166,047	75,317	90,730
Public Services	0.96%	184,479	66,820	117,659
Library Services	2.62%	504,650	74,379	430,271
Human Services and Community Partnerships	15.22%	2,932,025	258,440	2,673,585
Resource Stewardship	14.26%	2,746,897	280,458	2,466,439
Public Works	58.62%	11,292,806	977,696	10,315,110
Intervention & Detention Alternatives	1.12%	216,329	84,835	131,494
Judicial	0.82%	158,617	42,428	116,189
Constitutional	0.56%	108,341	0	108,341
Miscellaneous	0.47%	90,000	0	90,000
SUBTOTAL:	100%	19,263,377	2,401,740	16,861,637
Minus Operating/Transfers Grants		2,543,036	312,331	2,230,705
TOTAL		16,720,341	2,089,409	14,630,932

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Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
Administration					
915068	Leon Works Expo/Junior Apprentice	Funding from the Florida Legislature, through Tallahassee Community College to support the 2017 Leon Works Expo and an entry level skills training initiative through Leon Works Junior Apprenticeship Program	99,425	32,374	67.4%
983016	EDC/Qualified Targeted Industry	Funding for the establishment of a 1.0 million economic development incentive fund for the joint Tallahassee/Leon County Office of Economic Vitality	500,000	500,000	0.0%
952001	EMPA Base Grant	Funding for Emergency Management Preparedness & Assistance and Emergency Management Performance Grant Program	87,141	3,437	96.1%
952002	EMPG Base Grant		118,620	5,557	95.3%
952003	EM-SHSGP Federal Grant		58,000	-	100.0%
Subtotal:			863,186	541,368	37.3%
Development Support & Environment Management					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	166,047	75,317	54.6%
Subtotal:			166,047	75,317	54.6%
Public Services					
Emergency Medical Services					
961045	EMS Equipment	EMS equipment	19,469	-	100.0%
961051	DOH-EMS Match M4081	Automated external Difibrillators	60,000	-	100.0%
961052	DOH-EMS Match M4253	Funding from the Florida Department of Health for CPR training to the public	38,407	27,445	28.5%
961053	DOH-EMS Match M4254	Funding from the Florida Department of Health for the purchase of 45 Automated External Defibrillators (AEDs)	39,358	39,375	0.0%
961054	DOH-EMS Match M4255	Funding from the Florida Department of Health for the purchase of a direct telemedicine connection between Tallahassee Memorial Hospital and the County	27,245	-	0.0%
Subtotal:			184,479	66,820	63.8%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	33,684	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	147,180	27,657	81.2%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	3,415	748	78.1%
913045	Friends-Literacy	Annual donation in support of basic literacy	46,340	5,013	89.2%
913115*	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	192,471	40,961	78.7%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	81,560	-	100.0%
Subtotal:			504,650	74,379	85.3%

Human Services and Community Partnerships

Housing

(124) 932047	SHIP 2014-2017	Affordable housing (operating)	322,949	225,477	30.2%
(124) 932048	SHIP 2015-2018	Affordable housing (operating)	896,896	-	100.0%
(124) 932049	SHIP 2016-2019	Affordable housing (operating)	636,425	-	100.0%
(124) 932050	SHIP Disaster Fund	Allocation for declared disasters	302,517	9,510	96.9%
(124) 932050	SHIP Housing Counseling Fund	Assistance/Counseling for first time home buyers or prospective home buyers	13,899	-	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	11,012	2,866	74.0%
932077	CDBG 2013 Community Development	CDBG Small Cities grant for housing rehabilitation and replacement	748,327	20,588	97.2%
Subtotal:			2,932,025	258,440	91.2%

Resource Stewardship

Parks and Recreation

044003	Miccosukee Canopy Road Greenway	Construction/trail improvements on the Miccosukee Canopy Road Greenway	269,030	103,208	61.6%
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Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
047001	St. Marks Headwaters Greenway	Construction/Improvements on the St. Marks Headwaters Greenway	1,355,482	6,530	99.5%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	225,600	159,058	29.5%
921064	Amtrak Community Room		1,900	760	60.0%
921116*	Miccosukee Community Center		8,038	1,903	76.3%
921126*	Chaires Community Center		18,125	875	95.2%
921136*	Woodville Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	35,222	900	97.4%
921146*	Fort Braden Community Center		20,230	4,047	80.0%
921156*	Bradfordville Community Center		20,073	3,015	85.0%
921166*	Lake Jackson Community Center		17,542	-	100.0%
Facilities Management					
925015	Energy Efficiency Retrofit Project	Upgrade the HVAC System at the Dr. B.L. Perry, Jr. Branch Library	68,374	-	100.0%
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as future building improvements for the amphitheater	706,693	-	100.0%
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	588	163	72.4%
Subtotal:			2,746,897	280,458	89.8%
Public Works					
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%

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
214	Mosquito Control	Mosquito control activities (operating)	55,962	2,027	96.4%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	46,875	2,332	95.0%
001000*	Side Walks District 1	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	13,394	-	100.0%
002000*	Side Walks District 2	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	23,696	-	100.0%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	67,334	-	100.0%
004000*	Side Walks District 4	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	52,719	-	100.0%
005000*	Side Walks District 5	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	6,145	-	100.0%
053002	Pullen Road at Old Bainbridge Road	Capacity Fee	56,428	13,485	76.1%
054010	Beechridge Trail Improvements	Significant Benefit Funds	4,928	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	6,339,397	861,629	86.4%
056005	Community Safety and Mobility	Funding from Ox Bottom Homeowners Association for the installation of a roundabout at the Intersection of Ox Bow Road and Single Tree Trace. Under the terms of the agreement, the County will survey, design and construct the Ox Bow Road roundabout	36,225	-	100.0%
057001	Intersection and Safety Improvements	Capacity Fee	13,121	-	100.0%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
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%
926105	Robinson Rd Flood Relief	Legislative Appropriation	12,905	-	100.0%
926155	Woodville Heights Sewer Project	Legislative Appropriation	18,914	-	100.0%
926165	NWFWMD Grant-Woodside Heights	Funding for the Woodside Heights subdivision septic to sewer conversion project	2,950,000	98,223	96.7%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	370,518	-	100.0%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	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	Fee paid by developers to County for road and safety improvements	77,852	-	100.0%
Subtotal:			11,292,806	977,696	91.3%

Intervention and Detention Alternatives

Supervised Pre-trial Release

982061	FDLE JAG Grant Pretrial FY16	Funding for positions in drug/alcohol testing programs (operating)	40,000	-	100.0%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	176,329	84,835	51.9%
Subtotal:			216,329	84,835	60.8%

Leon County Government

Fiscal Year 2017 Mid-Year Financial Report

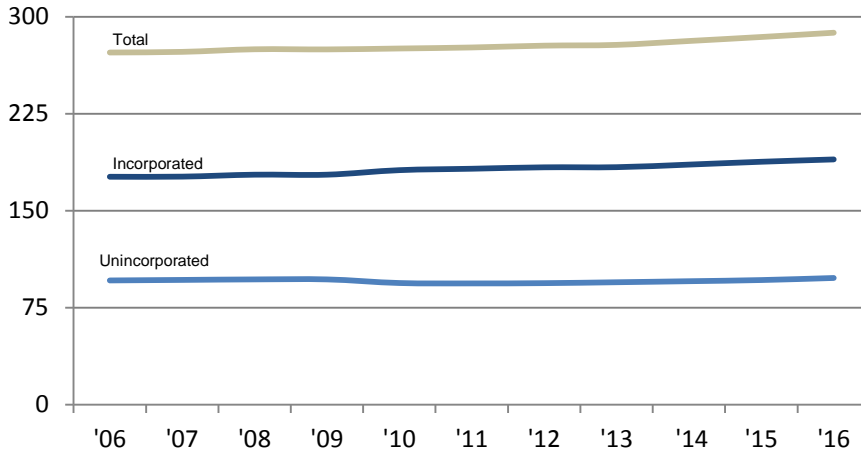
Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY17 Budget	Spent	% Unspent
Judicial					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	33,617	2,665	92.1%
944010	Veterans Drug Court	Funding received to pay for testing and treatment costs related to Veterans Drug Court	125,000	39,763	68.2%
Subtotal:			158,617	42,428	73.3%
Constitutionals					
Sheriff					
864	Emergency Management Base Grant	Emergency management activities (operating)	108,341	-	100.0%
Subtotal:			108,341	-	100.0%
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			19,263,377	2,401,740	16,861,637
Less Operating Grants			2,543,036	312,331	2,230,705
TOTAL			16,720,341	2,089,409	87.5%

Population

Thousands



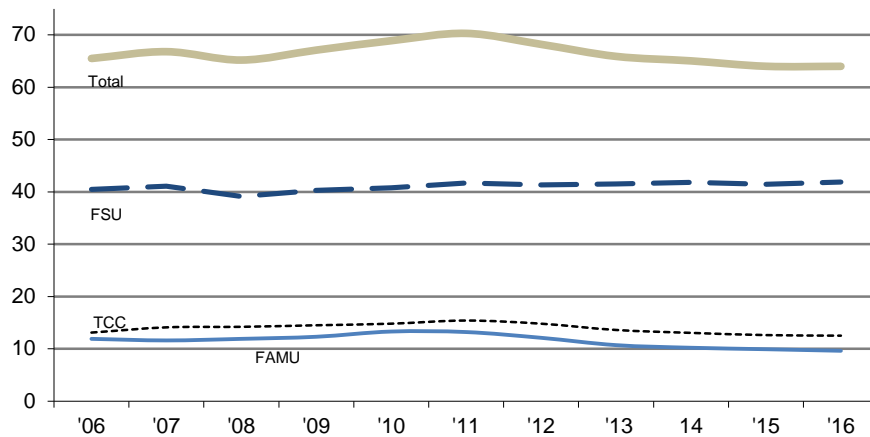
Sources:
 - 2016 Population Estimates and Projections from Tallahassee/Leon County Planning Department.
 - 2016, University of Florida BEBR, Florida Estimates of Population 2015.
 - 2010 United States Census

According to the 2016 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 287,671 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 1.13% from 2015. In 2009, there was a minimal decline in population estimates. According to 2016 estimates, the total population has seen a 4.42% 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 (4.52%), Leon (4.42%), Wakulla (2.67%), and Jefferson (-1.78%).

Higher Education Enrollment

Thousands

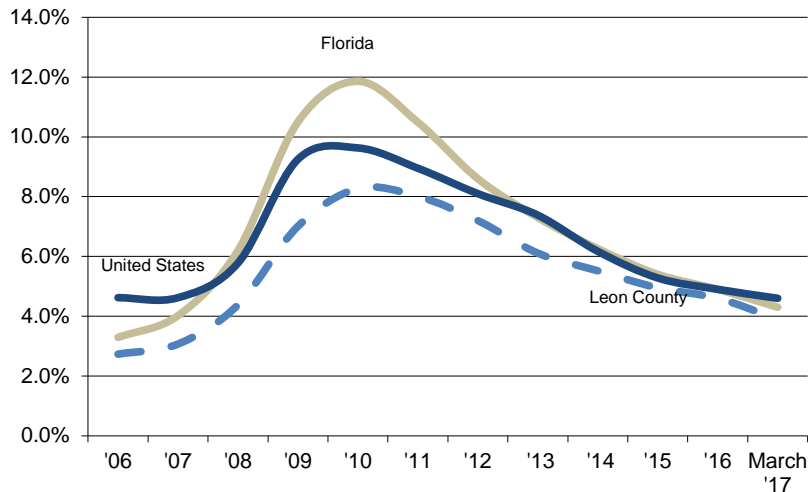


Source: 2016 Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2016 was 63,991, an increase of 33 students from Fall 2015.

In the last decade, FSU has had an average annual increase in enrollment of .36%, while TCC and FAMU have seen average decreases of .35% and 1.97%, respectively, over the same period.

Unemployment Statistics



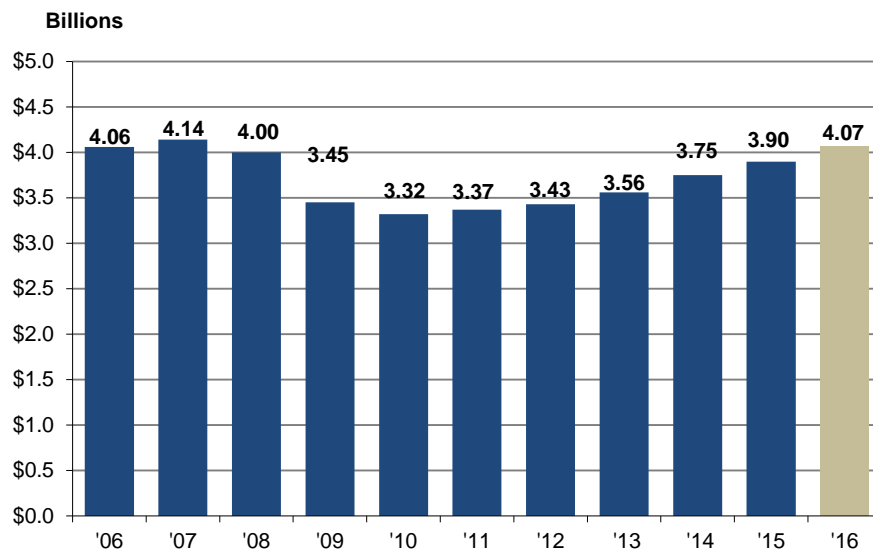
*Source: Florida Department of Economic Opportunity, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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 3.9%.

Taxable Sales

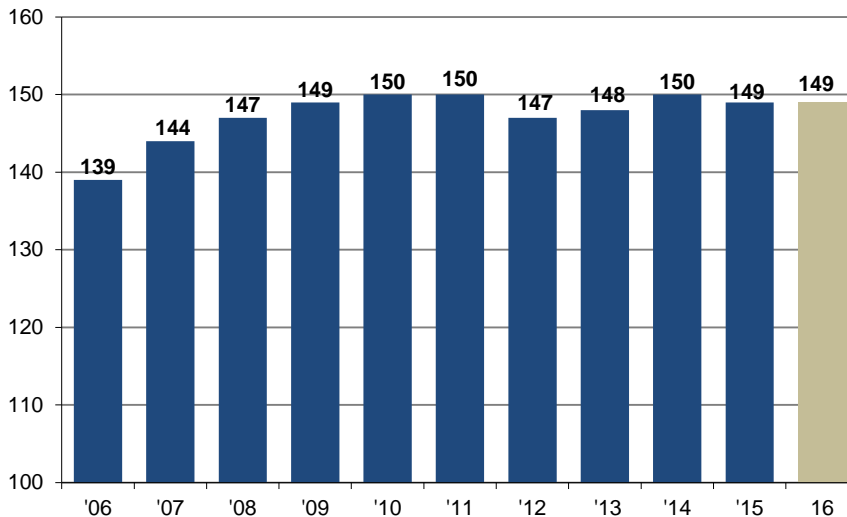


Source: The Florida Legislature - Office of Economic and Demographic Research Leon County (April 2017)

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 seems to be persistent, as taxable sales saw an increase of 4.34% from the 2015 figure of \$3.9 billion to the 2016 figure of \$4.07 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 2016 was 149,890, which is a modest 0.42% increase from 2015.

Employment by Industry – 2006 vs. 2016

Industry	Employees 2006	% Labor Force	Employees 2016	% Labor Force	% Change
Government	62,800	31.6%	60,500	30.3%	-4%
Education and Health Services	17,800	9%	21,800	10.9%	23%
Professional and Business Services	19,100	9.6%	20,300	10.2%	6%
Retail Trade	19,400	9.8%	18,700	9.4%	-4%
Leisure and Hospitality	16,400	8.2%	19,600	9.8%	20%
Other Services	7,900	4%	9,400	4.7%	20%
Financial Activities	8,300	4.2%	7,500	3.7%	-11%
Construction	9,800	4.9%	7,500	3.7%	-24%
Manufacturing	4,500	2.2%	3,100	1.6%	-29%
Information	3,500	1.8%	3,200	1.6%	-9%
Wholesale	3,700	1.9%	3,700	1.8%	-2%
Trade, Transportation, and Utilities	25,400	12.8%	24,400	12.2%	-4%
Total	198,600	100.00%	199,700	100.0%	1%

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.

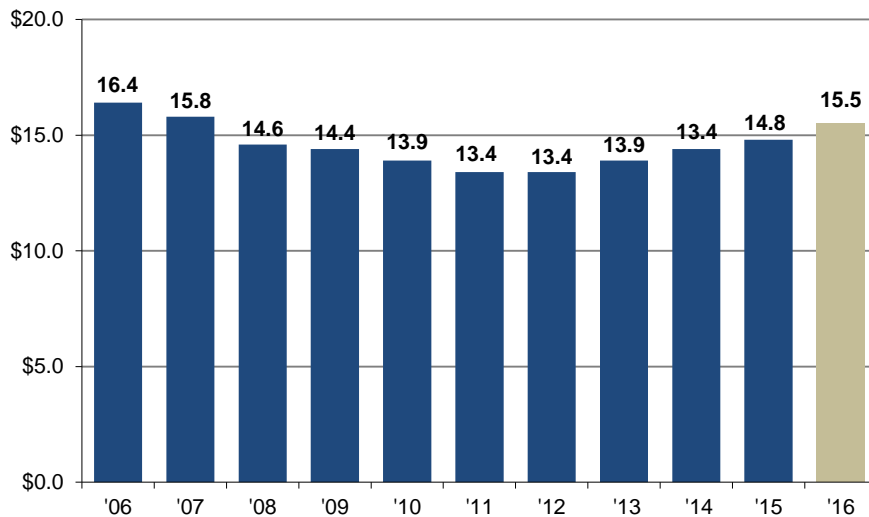
The percentage of the labor force in Government has decreased since 2006, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have increased, which reflects a more diverse economy. Retail Trade and Transportation and Utility Services both decreased over the ten year period.

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

Total labor force in these major industries for 2016 is almost identical to the numbers observed in 2006.

Taxable Value

Billions

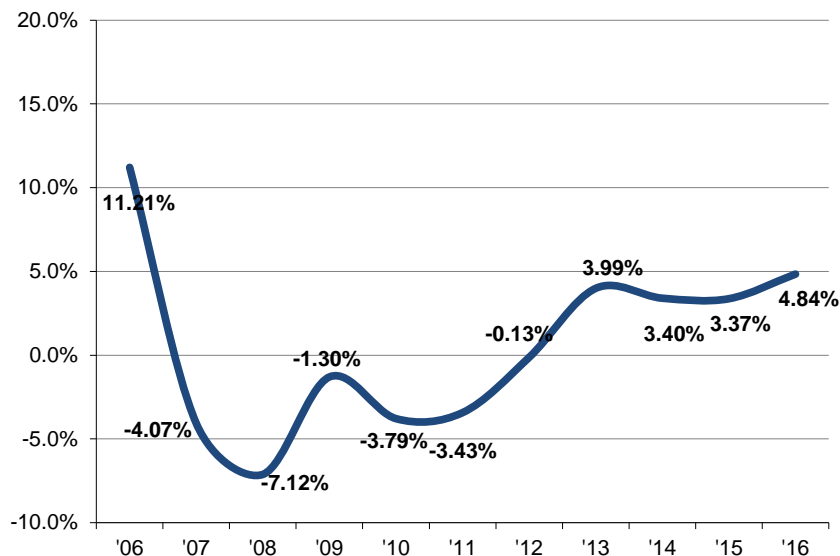


Source: Certification of Final Taxable Value, Forms DR-403v
 2016 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2017)

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 from 2013 onwards.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2016 valuations are used to develop the FY 2017/2018 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v
 2016 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2017)

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. Taxable values increased a 3.37% in 2015 and 4.84% in 2016.

Principal Taxpayers

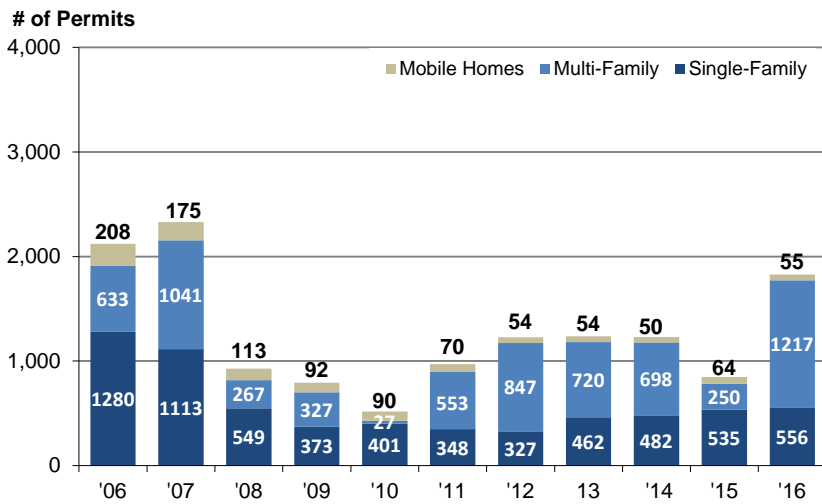
2015			2016		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$137,185,018	\$2,698,203	Smith Interest General Partnership	\$141,283,764	\$2,731,286
CenturyLink	\$120,306,347	\$2,389,967	CenturyLink	\$116,392,145	\$2,260,825
Capital Regional Medical Center	\$68,069,784	\$1,378,359	Florida Gas Transmission Company	\$77,270,281	\$1,221,669
Florida Gas Transmission Company	\$78,195,038	\$1,264,137	Capital Regional Medical Center	\$69,311,817	\$1,371,948
DRA CRT Tallahassee, LLC	\$56,315,787	\$1,140,350	Talquin Electric Cooperative	\$59,892,717	\$942,365
Talquin Electric Coop, Inc.	\$62,550,547	\$1,007,156	District Joint Venture, LLC	\$57,315,734	\$1,134,728
Wal-Mart Stores, Inc.	\$48,473,931	\$944,646	DRA CRT Tallahassee Center, LLC	\$55,743,136	\$1,103,770
Comcast Cablevision	\$47,993,760	\$877,807	Wal-Mart Stores, Inc.	\$50,903,513	\$968,247
Bainbridge Campus Circle Apartments, LLC	\$40,592,293	\$773,986	Comcast Cablevision	\$48,931,761	\$962,788
St. Joe Company	\$38,732,050	\$754,072	Woodlands of Tallahassee, LLC	\$39,398,190	\$780,124
Total	\$698,414,555	\$13,228,683		\$716,443,058	\$13,477,750

Notes:

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

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

Residential Building Permits

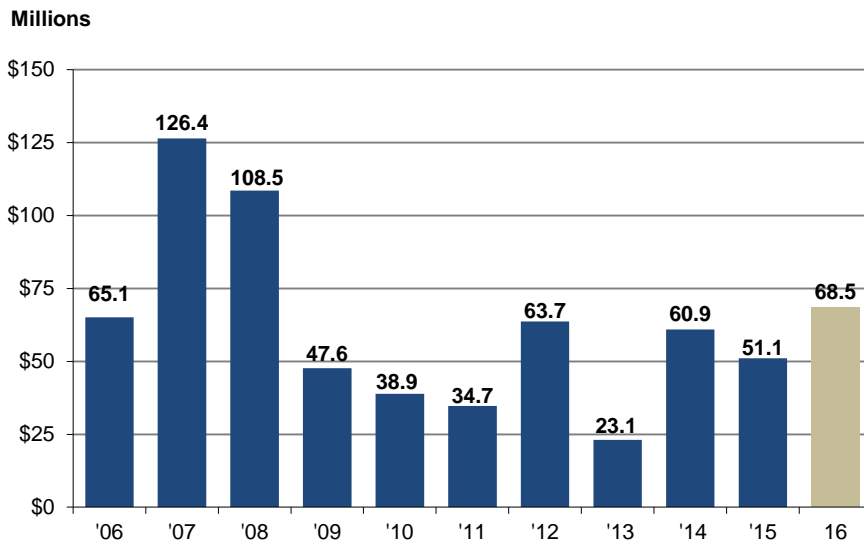


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department, 2016 Statistical Digest.

Signaling the beginning of a housing crisis, 2008 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 in 2016 reached the highest annual total since 2007, largely due to a sudden explosion in the number of Multi-Family permits, entailing multi-family developments such as Evergreen at Southwood, Arbor Crossing at Buck Lake and Apalachee Point Villas.

Value of Commercial Permits

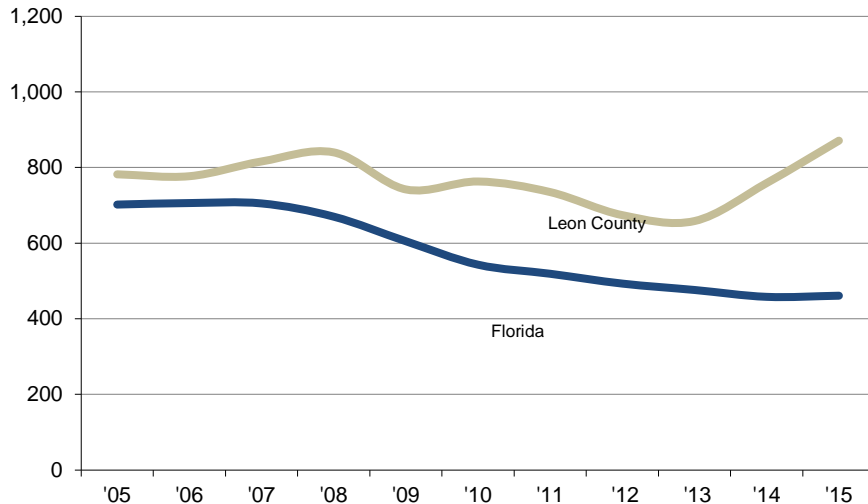


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department, 2015 Statistical Digest

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 value of permits issued in 2016 was 34% higher than in 2015, but still 46% less than the peak in 2007.

Violent Crime Rate

Per 100,000 Residents



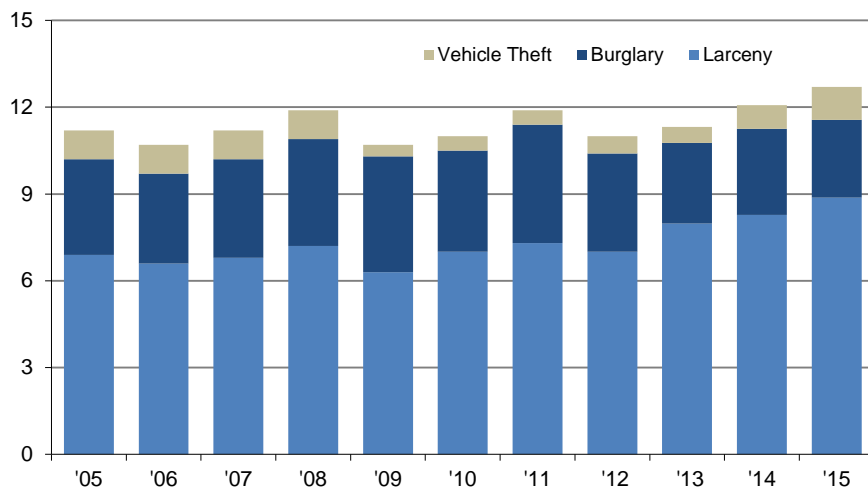
Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years, Leon County has experienced an increase in violent crimes at an average rate of .30% per year, though 2015 saw a 14.8% increase over the 2014 index. The 2015 figure stands at 870.80 Violent Crimes per 100,000 residents.

Crimes Against Property in Leon County

Thousands



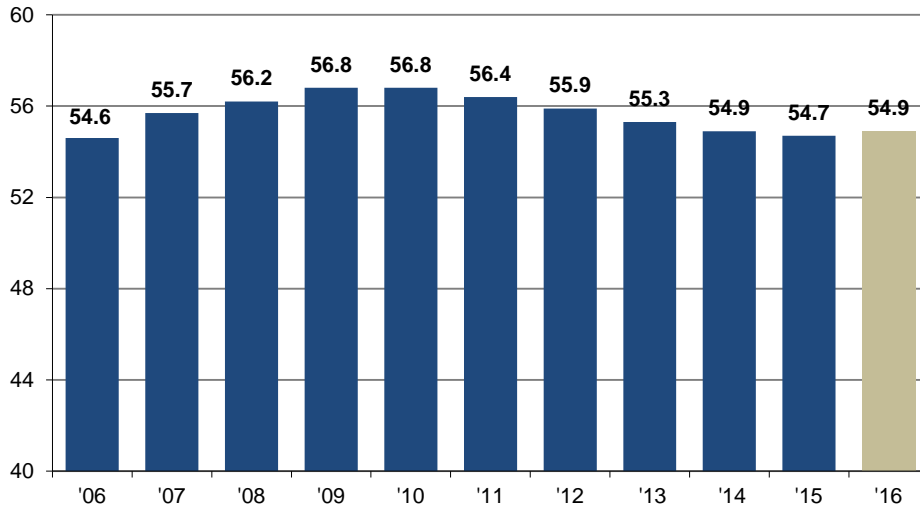
Source: Florida Department of Law Enforcement. Crime in Florida, Florida uniform crime report, 1995-2015. FDLE. Florida Statistical Analysis Center.

Generally, property crime in Leon County has fluctuated since 2005. Over a ten-year period, there has been an average .89% increase for Leon County property crimes. The greatest in the past ten years occurred between 2010 and 2011 when property crime increased by 7.49%.

Leon County saw a 4.05% increase in Property Crimes between 2014 and 2015, while the State of Florida saw a 4.08% decrease.

Homestead Parcels

Hundreds

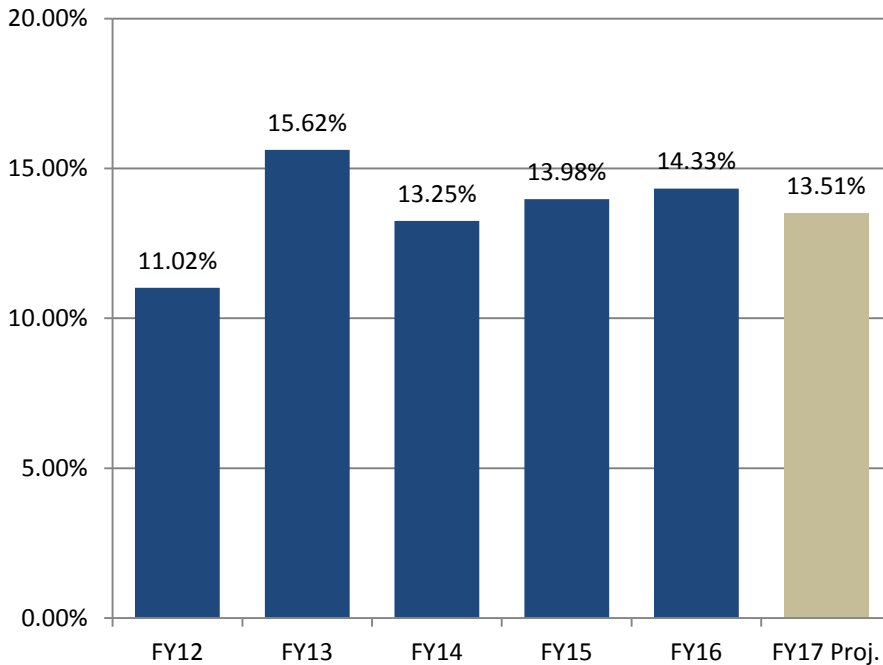


Source: Property Appraiser, Official Tax Roll Certification, DR-403EB R, 2016

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 1,943, or 3.42%.

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.

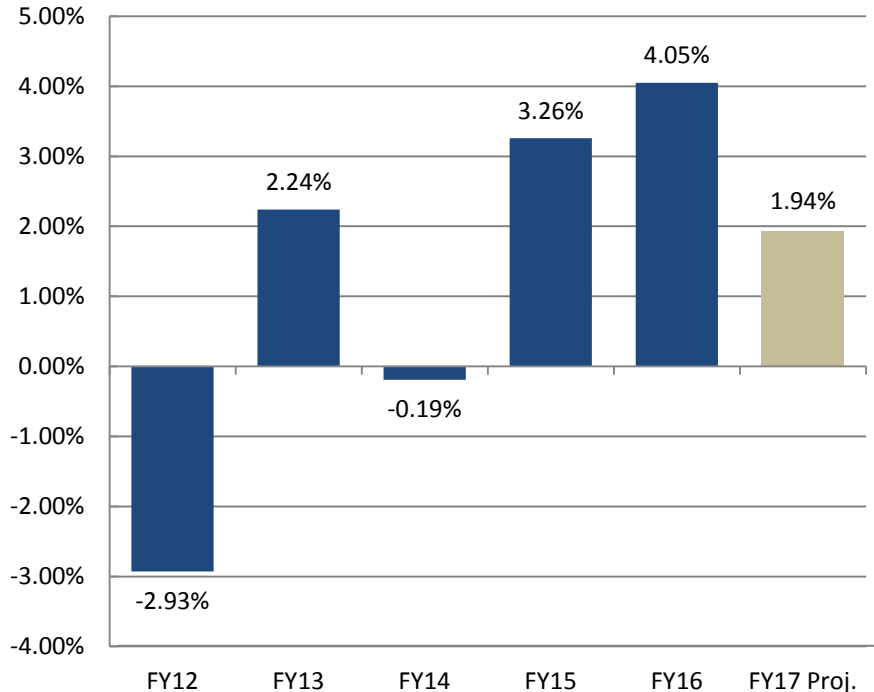
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Intergovernmental revenue is expected to account for 13.51% of operating revenues, a relatively consistent amount for the fourth consecutive fiscal year.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2017 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.

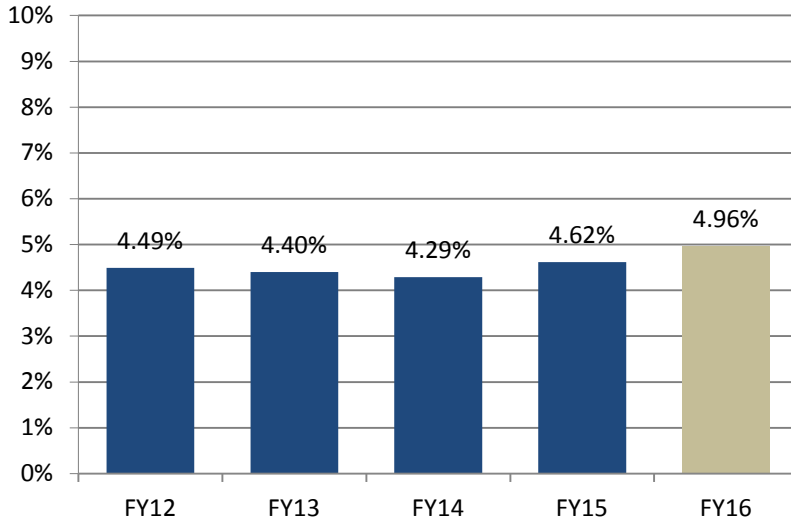
The Board maintained the 8.3144 millage rate through FY17. Property tax revenue is projected to increase by roughly \$2.2 million over the FY16 actual property tax collections due to a projected increase in property values.

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

Source: 2016 Certification of Final Taxable Value and Statistical Digest.

Revenue Projections

Budgeted v. Actual Revenues



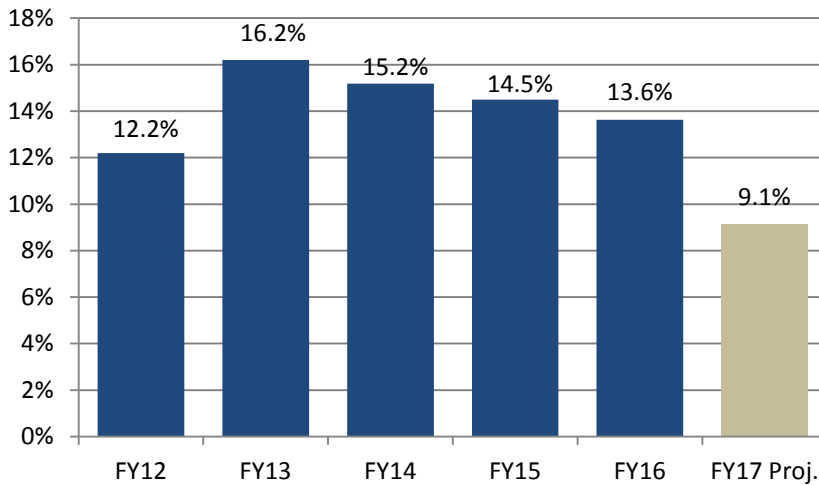
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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 2017 Revenue Summary Report and FY 2017 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.

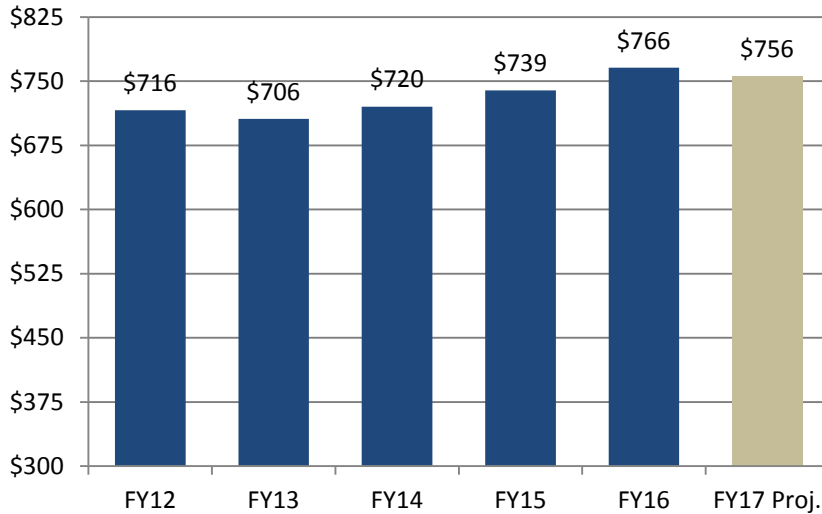
In FY13, the higher than usual capital outlay is associated with the construction of the Public Safety Complex.

The FY17 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 2017 Expenditure Summary Report and FY 2017 Budget Summary.

Revenue Per Capita



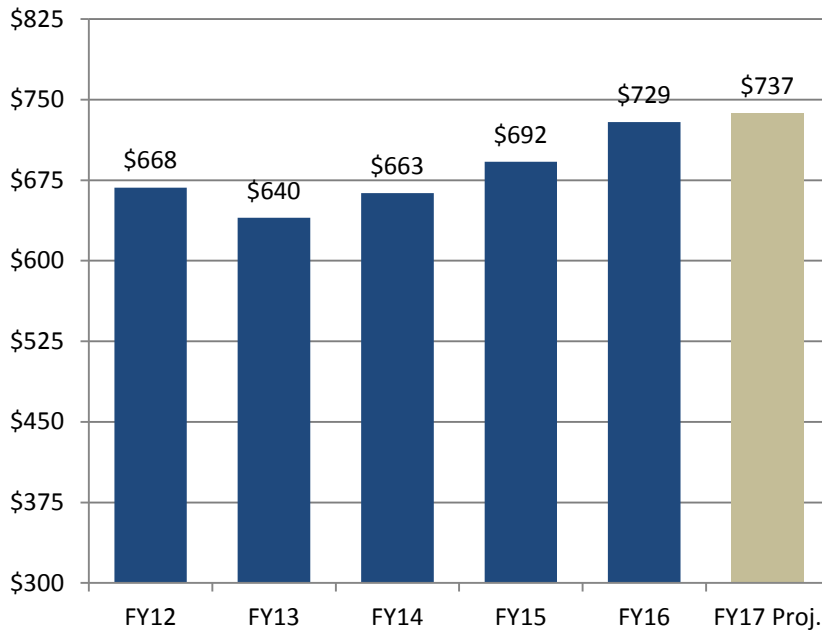
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing 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 FY12 to projections for FY17.

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

Source: FY 2017 Revenue Summary Report and the FY 2017 Budget Summary.

Expenditures Per Capita

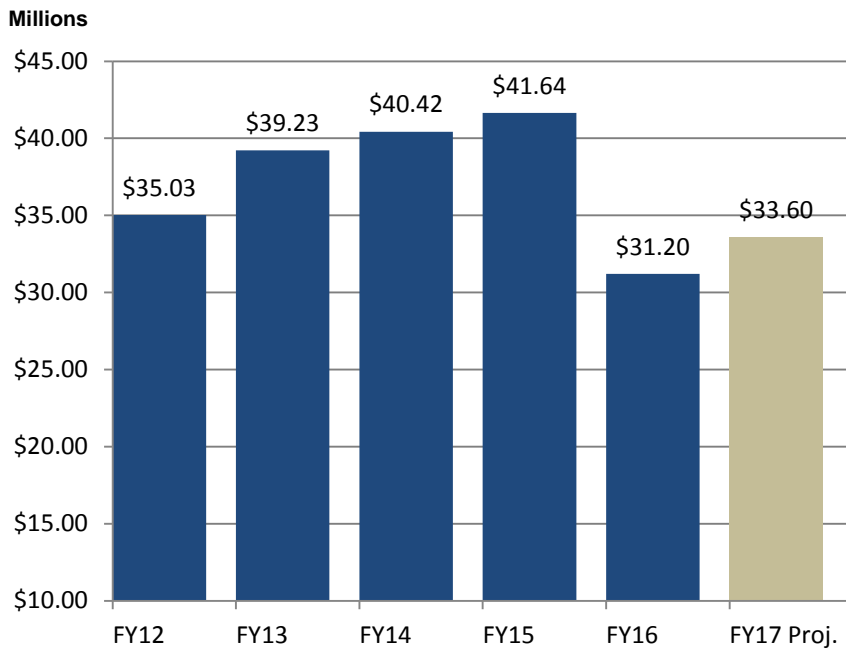


Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2017 Expenditure Summary Report, the 2017 Statistical Digest, and the FY 2017 Budget Summary.

General/Fine & Forfeiture Fund Balance



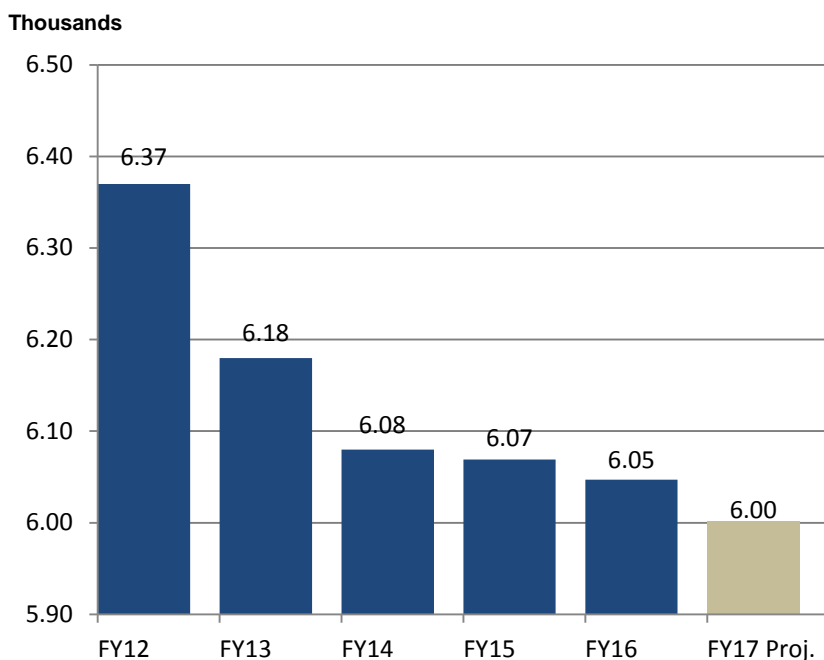
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The 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



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.

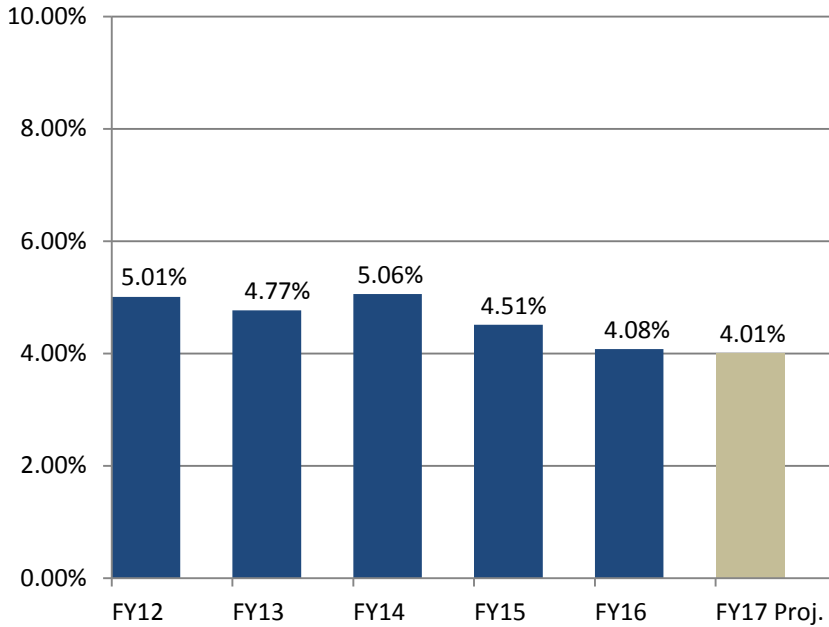
FY13 saw a large decrease in employees per capita as The Sheriff’s Office realigned 39 positions, and EMS had 4 positions realigned to the Public Safety Complex. Leon County’s population has continued to grow at a rate faster than that of County employees, hence the further decrease in employees per capita through 2017.

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

Source: FY16-17 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

Debt Service

Percentage of Total Operating Expenditures



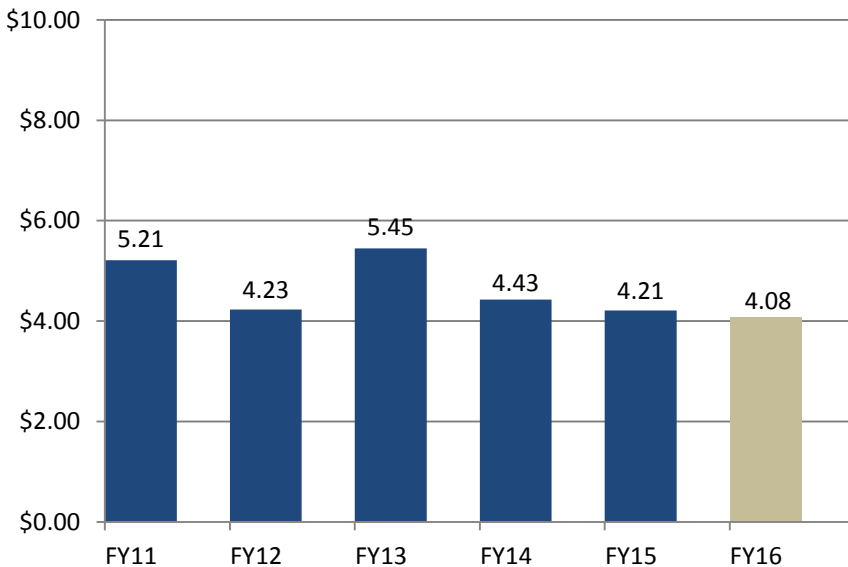
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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 2016 Expenditure Summary and the FY 2016 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.

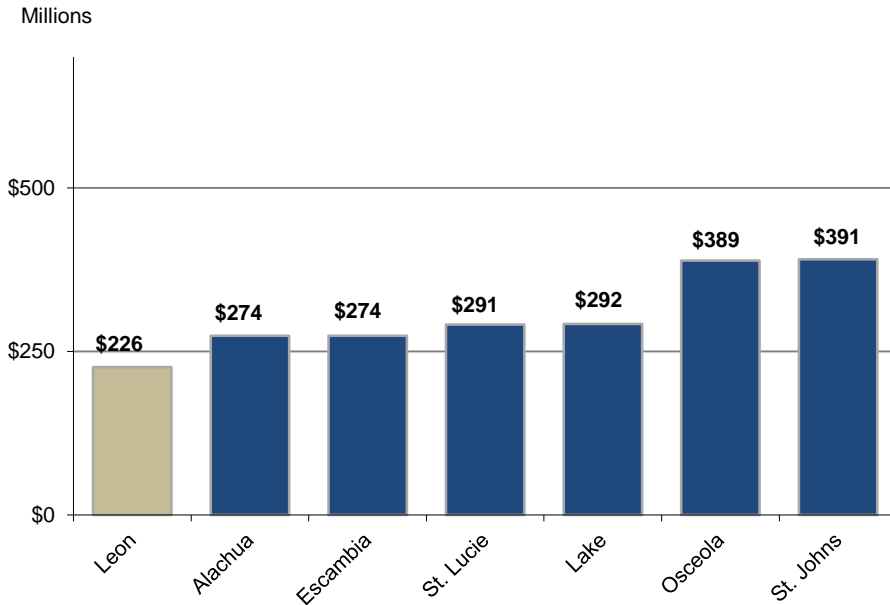
The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level.

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

Source: FY 2016 Comprehensive Annual Financial Report

Comparative Data for Like-Sized Counties

Total Net Budget (FY17)

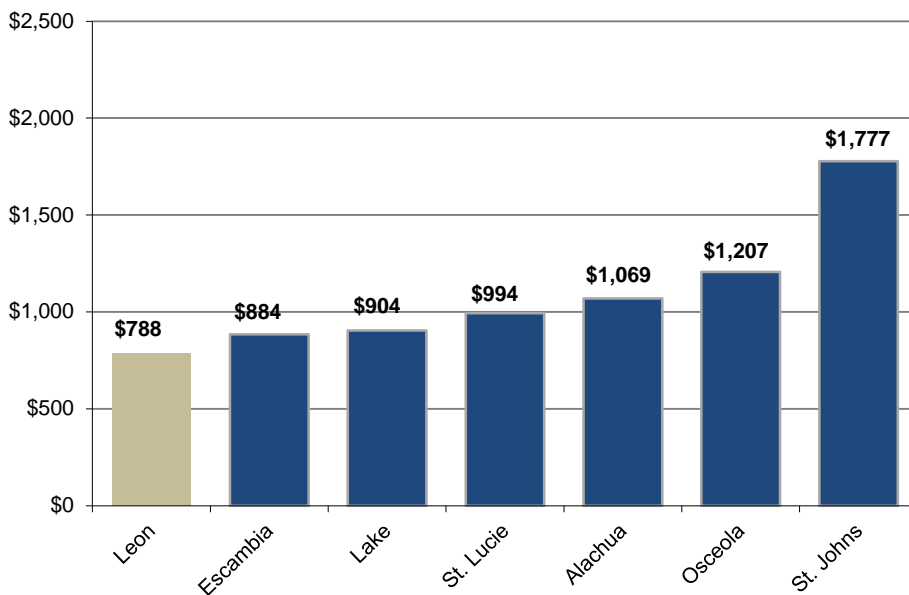


Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$226 million.

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

Source: FY17 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY17)

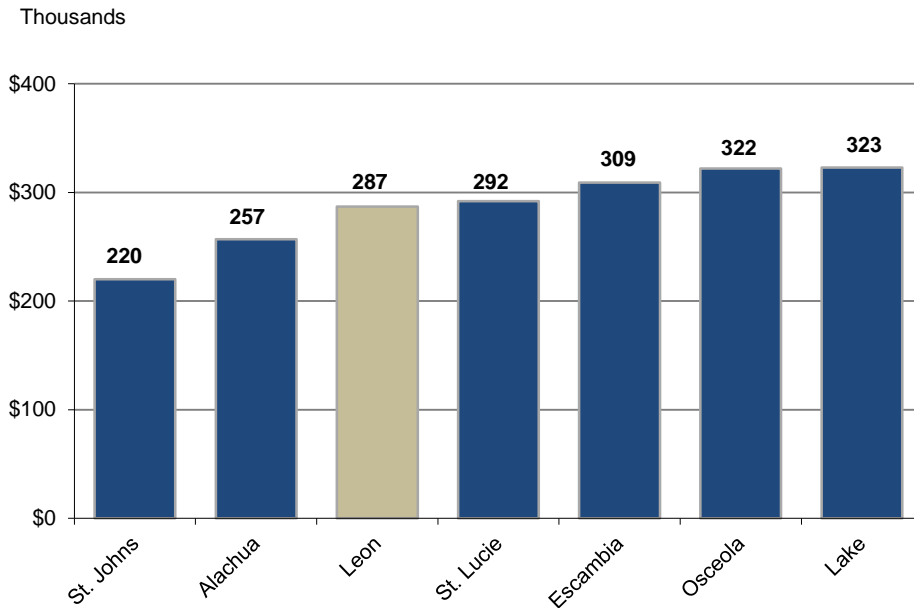


Leon County is the lowest for dollars spent per county resident—second to Escambia County. St. Johns County spends over two times the amount per resident that Leon County spends.

Source: FY17 Leon County Office of Management and Budget Survey

Comparative Data for Like-Sized Counties

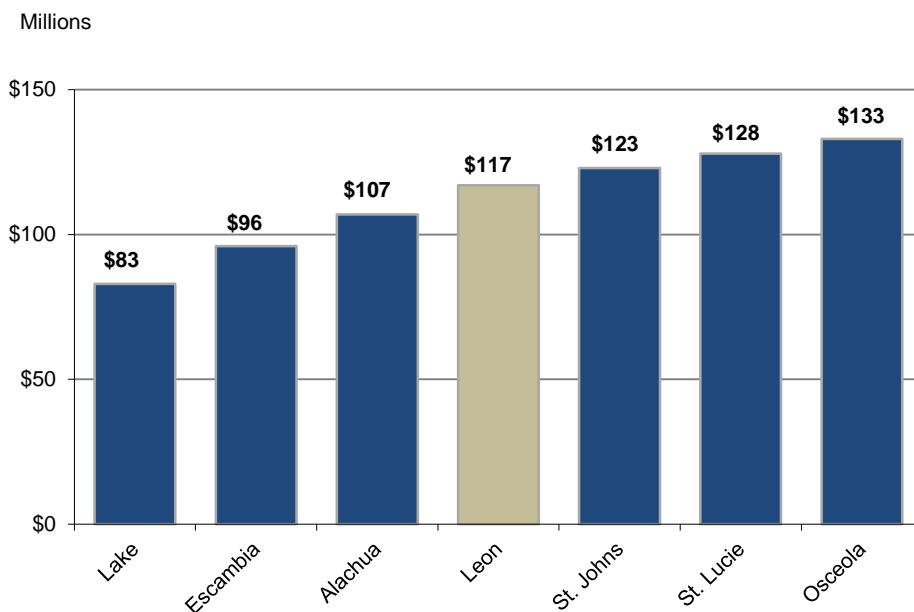
Countywide Population (2016)



The Florida Bureau of Economic and Business Research estimated the Leon County 2016 population at 287,671 residents. The selection of comparative counties is largely based on population served.

Source: University of Florida, Bureau of Economic and Business Research, 4/15/2017

Anticipated Ad Valorem Tax Collections (FY17)

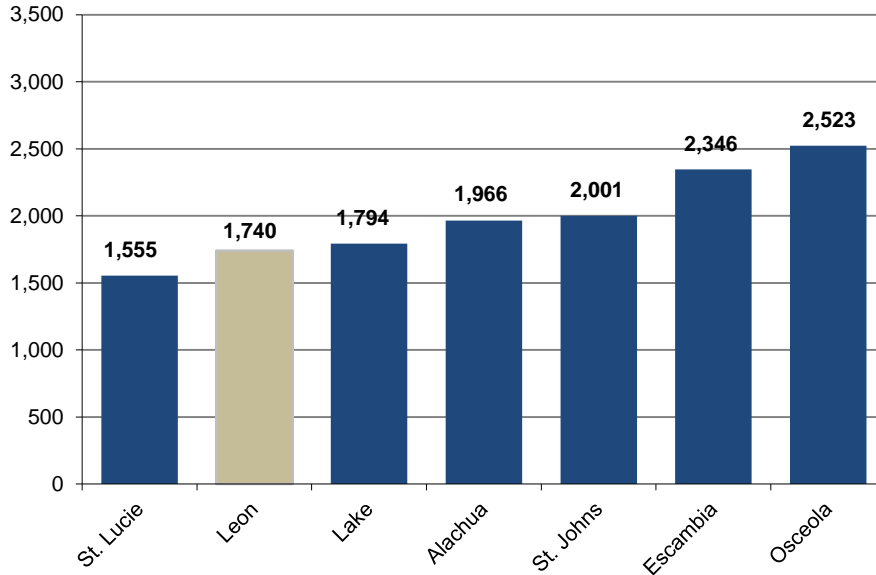


Among the seven like-sized counties, Leon County represents the median, collecting \$117 million in ad valorem taxes. Ad valorem taxes account for 51% of the County's operating revenue.

Source: 2017 County Survey

Comparative Data for Like-Sized Counties

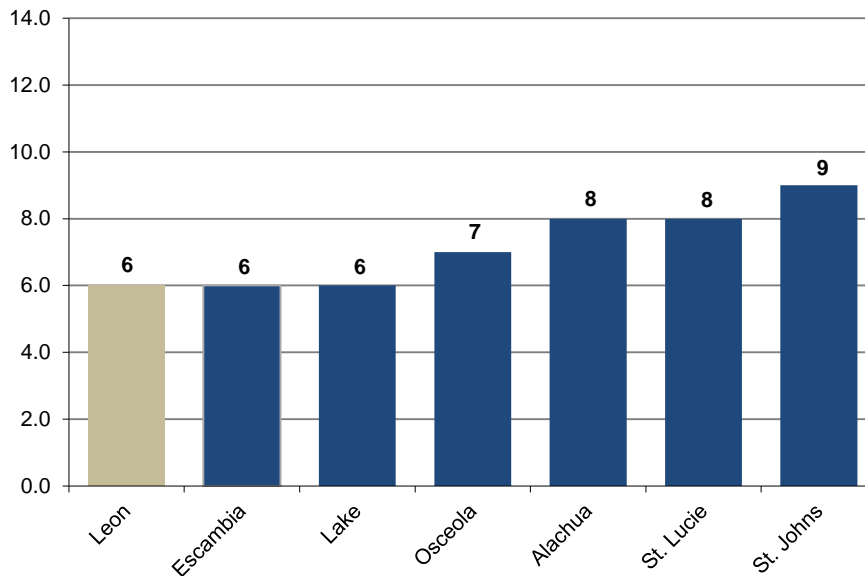
Total Number of County Employees (FY17)



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.

Source: FY17 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY16)



Leon County (tied with Escambia and Lake Counties) has a ratio of 6 employees for every thousand County residents, among the lowest ratios for like-sized counties.

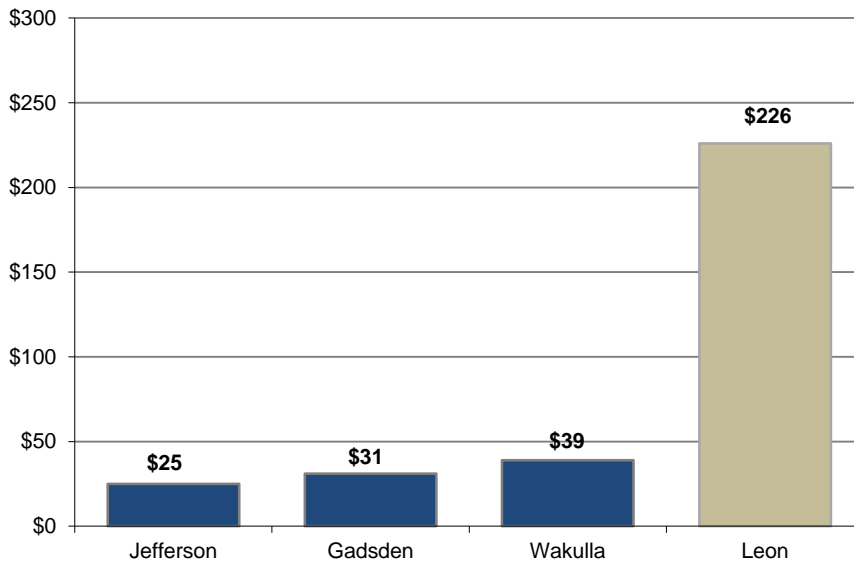
Source: University of Florida, Bureau of Economic and Business Research, 4/20/2017 & FY17 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2016 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 4/20/2017.

Comparative Data for Surrounding Counties

Total Net Budget (FY17)

Millions

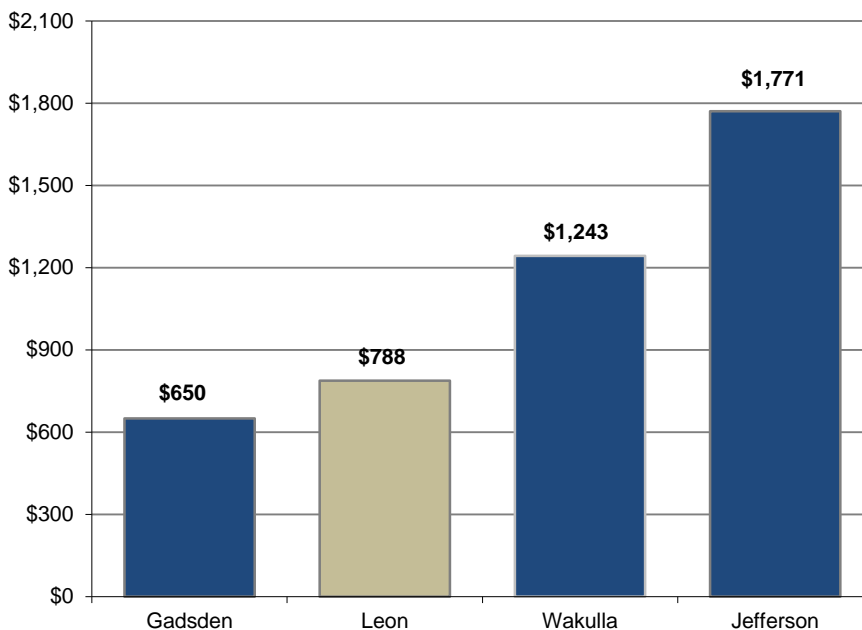


Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$226 million. Jefferson County ranks lowest with a net budget of \$25 million.

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

Source: FY17 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY17)



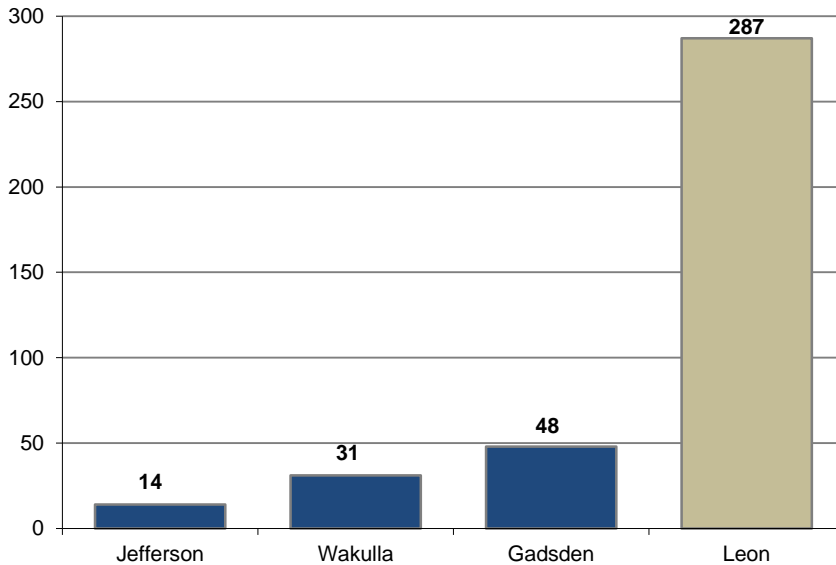
Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 21% less per county resident.

Source: University of Florida, Bureau of Economic and Business Research, 4/20/2017 & FY17 Leon County Office of Management and Budget Survey

Comparative Data for Surrounding Counties

Countywide Population (2016)

Thousands

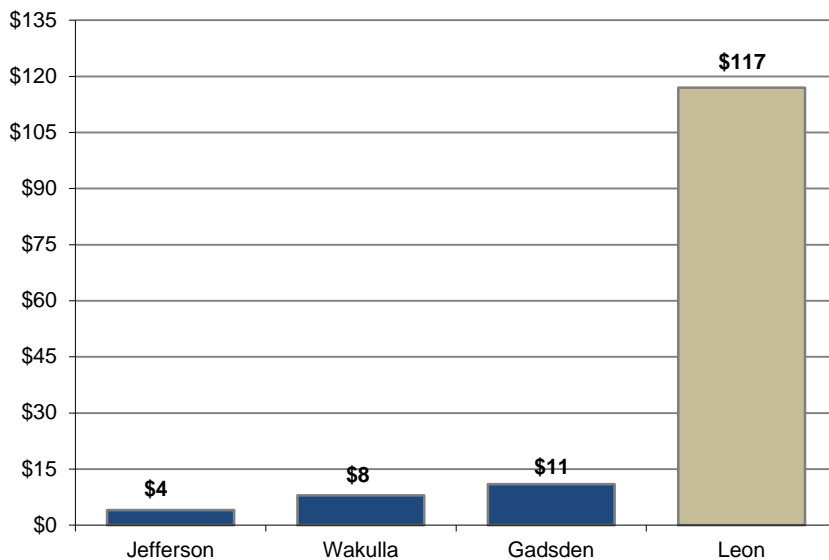


The Florida Bureau of Economic and Business Research estimated the 2016 Leon County population at 287,671. Leon County has approximately 239,000 more residents than neighboring Gadsden County which has the next highest population.

Source: University of Florida, Bureau of Economic and Business Research, 4/20/2017

Anticipated Ad Valorem Tax Collections (FY17)

Millions

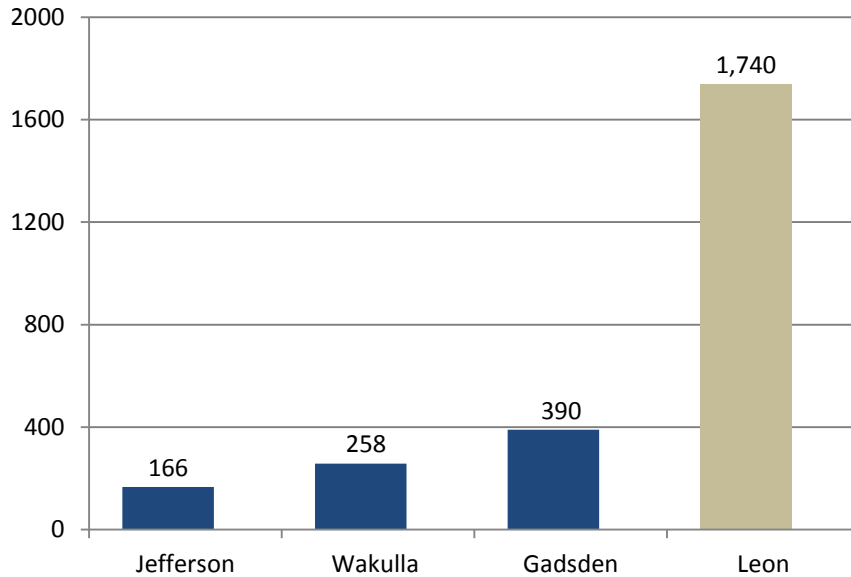


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2016 Taxable Value by County

Comparative Data for Surrounding Counties

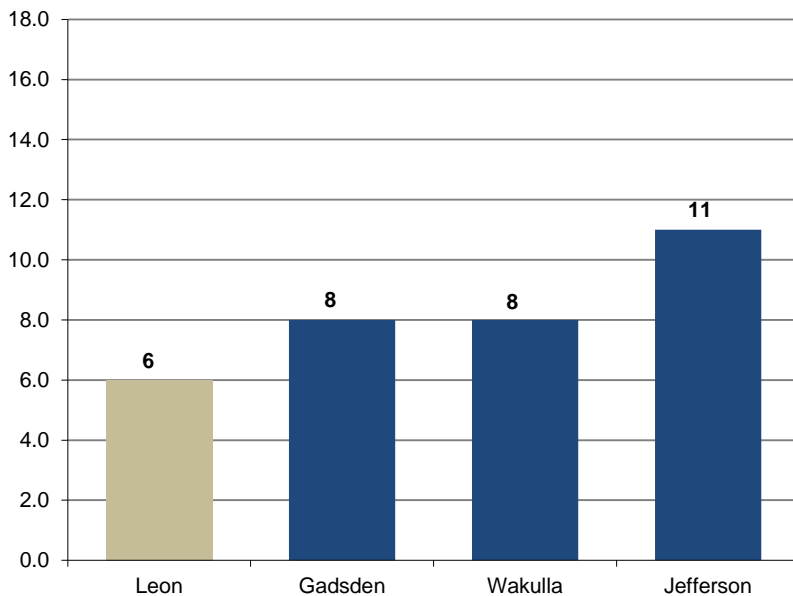
Total Number of County Employees (FY17)



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

Source: FY17 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY17)



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, 4/20/2017 & FY17 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
Hernando County	\$372	7.9
Columbia County	\$496	8.2
Washington County	\$641	7.8
Gadsden County	\$650	8.0
Santa Rosa County	\$762	5.4
Okaloosa County	\$783	7.6
Leon County	\$788	6.0
Orange County	\$862	8.0
Seminole County	\$876	6.3
Escambia County	\$884	8.8
Hillsborough County	\$899	8.7
Highlands County	\$899	8.7
Lake County	\$904	5.5
Brevard County	\$917	6.5
Marion County	\$949	7.6
Saint Lucie County	\$994	5.3
Lee County	\$994	7.8
Union County	\$1,013	6.6
Alachua County	\$1,069	7.7
Holmes County	\$1,074	7.2
Hamilton County	\$1,084	10.7
Pasco County	\$1,106	7.9
Pinellas County	\$1,125	5.4
Lafayette County	\$1,130	8.7
Clay County	\$1,176	6.7
Citrus County	\$1,188	7.7
Osceola County	\$1,207	7.3
Nassau County	\$1,216	8.8
Hardee County	\$1,237	11.8
Wakulla County	\$1,243	8.2
Bradford County	\$1,259	7.8

County	Net Budget Per Capita	Staff Per 1,000
Okeechobee County	\$1,271	10.1
Gulf County	\$1,305	11.2
Volusia County	\$1,348	6.5
Hendry County	\$1,397	10.1
Levy County	\$1,420	12.3
Manatee County	\$1,520	9.1
Madison County	\$1,525	11.4
Putnam County	\$1,525	9.4
Gilchrist County	\$1,553	10.7
Calhoun County	\$1,563	9.2
Indian River County	\$1,601	9.4
Bay County	\$1,613	7.4
DeSoto County	\$1,683	9.3
Sumter County	\$1,704	6.3
Flagler County	\$1,731	7.2
Jefferson County	\$1,771	11.4
Saint Johns County	\$1,777	9.1
Sarasota County	\$1,782	8.9
Miami-Dade County	\$1,793	9.9
Duval County	\$1,795	7.8
Suwannee County	\$1,876	9.6
Broward County	\$1,878	6.3
Liberty County	\$1,933	6.9
Charlotte County	\$1,942	6.5
Martin County	\$1,990	10.9
Polk County	\$2,001	6.5
Walton County	\$2,099	15.6
Glades County	\$2,211	14.6
Collier County	\$2,534	10.3
Franklin County	\$2,709	14.0
Palm Beach County	\$3,120	8.1
Monroe County	\$3,674	16.8

1. 2016 population date source: University of Florida, Bureau of Economic and Business Research, 4/20/2017.
 2. Baker, Jackson and Taylor Counties were nonresponsive to the 2017 Leon County Survey

Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Collier County	11%	\$2,534	10.3
Walton County	11%	\$2,099	15.6
Palm Beach County	16%	\$3,120	8.1
Lee County	16%	\$994	7.8
Manatee County	16%	\$1,520	9.1
Martin County	17%	\$1,990	10.9
Sarasota County	18%	\$1,782	8.9
Miami-Dade County	18%	\$1,793	9.9
Indian River County	19%	\$1,601	9.4
Saint Johns County	19%	\$1,777	9.1
Seminole County	20%	\$876	6.3
Sumter County	20%	\$1,704	6.3
Broward County	20%	\$1,878	6.3
Nassau County	21%	\$1,210	8.5
Monroe County	21%	\$3,477	17.2
Orange County	21%	\$862	8.0
Hardee County	22%	\$1,237	11.8
Okaloosa County	22%	\$783	7.6
Charlotte County	23%	\$1,942	6.5
Hamilton County	23%	\$1,084	10.7
Osceola County	23%	\$1,207	7.3
Pinellas County	23%	\$1,125	5.4
Hillsborough County	24%	\$1,360	7.2
Bay County	24%	\$1,613	7.4
Polk County	25%	\$2,001	6.5
Flagler County	26%	\$1,731	7.2
Saint Lucie County	26%	\$994	5.3
Lake County	27%	\$904	5.5
Volusia County	27%	\$1,348	6.5
Suwannee County	27%	\$1,876	9.6
Citrus County	28%	\$1,188	7.7
Pasco County	28%	\$1,106	7.9

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
DeSoto County	28%	\$1,683	9.3
Okeechobee County	28%	\$1,271	10.1
Marion County	29%	\$949	7.6
Franklin County	29%	\$2,709	14.0
Washington County	30%	\$641	7.8
Madison County	30%	\$1,525	11.4
Clay County	30%	\$1,176	6.7
Highlands County	30%	\$899	8.7
Putnam County	31%	\$1,525	9.4
Calhoun County	31%	\$1,563	9.2
Santa Rosa County	31%	\$762	5.4
Gilchrist County	32%	\$1,553	10.7
Duval County	32%	\$1,795	7.8
Gulf County	33%	\$2,113	11.1
Levy County	33%	\$1,153	12.3
Jefferson County	35%	\$1,771	11.4
Columbia County	35%	\$496	8.2
Hernando County	35%	\$372	7.9
Escambia County	36%	\$884	8.8
Bradford County	37%	\$917	6.5
Brevard County	37%	\$917	6.5
Wakulla County	38%	\$1,243	8.2
Leon County	38%	\$788	6.0
Gadsden County	41%	\$650	8.0
Lafayette County	41%	\$1,130	8.7
Holmes County	42%	\$1,074	7.2
Hendry County	44%	\$1,397	10.1
Alachua County	46%	\$1,069	7.7
Union County	50%	\$1,013	6.6
Glades County	60%	\$2,211	14.6
Liberty County	65%	\$1,933	6.9

Note: Baker, Jackson and Taylor Counties were nonresponsive to the 2017 Leon County Survey

Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Saint Lucie County	5.3	1,555.18	292,826
Santa Rosa County	5.4	895	167,009
Pinellas County	5.4	5,197.30	954,569
Lake County	5.5	1,794	323,985
Leon County	6.0	1740	287,671
Broward County	6.3	11,771	1,854,513
Sumter County	6.3	2817.01	118,577
Volusia County	6.5	3,355	517,411
Polk County	6.5	4,226.98	646,989
Charlotte County	6.5	1108	170,450
Brevard County	6.5	3,722.25	568,919
Union County	6.6	105	15,887
Clay County	6.7	1,384.00	205,321
Liberty County	6.9	60	8736
Flagler County	7.2	746.99	103095
Holmes County	7.2	144	20003
Hillsborough County	7.2	9,738.11	1,352,797
Bay County	7.4	1,302	176,016
Marion County	7.6	2,618	345,749
Okaloosa County	7.6	1,457	192,925
Citrus County	7.7	1,096	143,054
Alachua County	7.7	1,967	257,062
Bradford County	7.8	214	27,440
Washington County	7.8	194	24,888
Duval County	7.8	7,195	923,647
Lee County	7.8	5,288	680,539
Hernando County	7.9	1,412	179,503
Pasco County	7.9	3,899	495,868
Orange County	8.0	10,196	1,280,387
Gadsden County	8.0	390	48,486
Palm Beach County	8.1	11,210	1,391,741

County	Staff Per 1,000	# of Employees	Population
Osceola County	8.2	2,346.77	322,862
Wakulla County	8.2	258	31,599
Columbia County	8.2	561	68,566
Highlands County	8.7	888	101,531
Lafayette County	8.7	75	8,621
Escambia County	8.8	2,715	309,986
Nassau County	8.8	684	77,841
Sarasota County	8.9	3,571	399,538
Seminole County	8.9	3571	449,124
Manatee County	9.1	3,246	357,591
Saint Johns County	9.1	2001.3	220,257
Calhoun County	9.2	134	14,580
DeSoto County	9.3	327	35,141
Putnam County	9.4	687	72,972
Indian River County	9.4	1369	146,410
Suwannee County	9.6	425	44,349
Levy County	12.3	499	40,553
Miami-Dade County	9.9	26,801	2,700,794
Hendry County	10	387	38,370
Okeechobee County	10.1	413	40,806
Collier County	10	3,608	350,202
Gilchrist County	10.7	180	16,848
Hamilton County	11	157	14,665
Martin County	10.9	1,647	150,870
Gulf County	11	186	16,628
Jefferson County	11.4	166	14,498
Madison County	11	220	19,238
Hardee County	11.8	326	27,637
Franklin County	14	167	11,916
Glades County	14.6	191	13,047
Walton County	16	981	62,943
Monroe County	16.8	1279.06	76,047

Note: Baker, Jackson and Taylor Counties were nonresponsive to the 2017 Leon County Survey