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PERFORMANCE DRIVEN.

# LEON COUNTY MID-YEAR FINANCIAL REPORT



## Fiscal Year 2017/2018



PRESENTED BY:

IN PARTNE



**Table of Contents****REVENUES**

Major Revenue Summary .....	1
Preliminary FY 2018 Revenue Estimates .....	2
Revenue Projections .....	3
General Fund/Fine & Forfeiture- Fund Balance .....	4
Ad Valorem Taxes .....	5
State Revenue Sharing Tax .....	6
Communications Services Tax .....	7
Public Service Tax .....	8
State Shared Gas Tax .....	9
Local Option Gas Tax .....	10
Local Government ½ Cent Sales Tax .....	11
Local Option Sales Tax .....	12
Local Option Tourist Tax .....	13
Solid Waste Fees .....	14
Building Permit Fees .....	15
Environmental Permit Fees .....	16
Ambulance Fees .....	17
Probation & Pre-Trial Fees .....	18
Court Facilities Fees .....	19

**EXPENDITURES**

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

**FUND BALANCE**

Summary of Fund Balance & Retained Earnings (unaudited) .....	25
---	----

**CAPITAL IMPROVEMENT PROGRAM**

Capital Improvement Program Summary .....	27
Culture and Recreation .....	28
General Government .....	28
Health and Safety .....	29
Physical Environment .....	29
Transportation .....	30

**GRANTS PROGRAM**

Grants Program Summary .....	31
------------------------------	----

**COMMUNITY ECONOMIC PROFILE**

Community Economic Profile .....	38
----------------------------------	----

**FINANCIAL INDICATORS**

Financial Indicators .....	46
----------------------------	----

**COMPARATIVE DATA**

Comparative Data for Like-Sized Counties .....	51
Comparative Data for Surrounding Counties .....	54
Comparative Data for All Florida Counties .....	57

**MAJOR REVENUE SUMMARY**

Total FY18 budgeted revenues shown below represents approximately 84% of all FY18 budgeted County revenues. (1)

Revenue Source	FY18 Budget	FY17 YTD Actual	FY18 YTD Budget	FY18 YTD Actual	FY17 YTD Actuals vs. FY18 YTD Actuals	FY18 YTD Budget vs. FY18 YTD Actuals
Ad Valorem Taxes (2)	123,186,487	114,549,951	116,745,593	119,729,242	4.5%	2.6%
Stormwater Fees (3)	3,323,319	3,154,274	3,030,004	3,126,403	-0.9%	3.2%
State Revenue Sharing (4)	5,591,249	2,599,370	2,598,276	2,699,203	3.8%	3.9%
Communication Serv. Tax (5)	3,292,265	1,703,046	1,658,838	1,562,065	-8.3%	-5.8%
Public Services Tax (6)	8,588,597	3,150,925	3,633,142	3,837,492	21.8%	5.6%
State Shared Gas Tax (7)	4,197,765	2,079,258	2,039,004	2,096,111	0.8%	2.8%
Local Option Gas Tax (7)	8,164,300	4,038,664	3,859,412	4,065,416	0.7%	5.3%
Local 1/2 Cent Sales Tax (4)	12,463,050	6,186,010	6,202,541	6,431,985	4.0%	3.7%
Local Option Sales Tax (4)	4,382,350	2,141,253	2,193,412	2,200,077	2.7%	0.3%
Local Option Tourist Tax (8)	5,277,251	2,722,652	2,584,513	2,933,670	7.8%	13.5%
Solid Waste Fees (9)	8,566,477	5,793,941	4,786,001	4,597,577	-20.6%	-3.9%
Building Permits Fees (10)	2,093,091	1,397,235	1,219,212	1,062,181	-24.0%	-12.9%
Environmental Permit Fees (11)	1,462,576	533,280	714,458	681,985	27.9%	-4.5%
Ambulance Fees (12)	10,051,903	5,200,869	5,092,934	5,542,180	6.6%	8.8%
Probation and Pre-Trial Fees (13)	826,405	389,773	429,899	380,171	-2.5%	-11.6%
Court Facilities Fees (14)	789,347	395,663	407,054	367,042	-7.2%	-9.8%
Fire Services Fee (15)	8,002,791	4,690,866	4,861,764	4,149,010	-11.6%	-14.7%
Interest Income - GF/FF (16)	1,162,990	214,171	581,495	468,734	118.9%	-19.4%
Interest Income - Other (16)	904,330	224,641	452,165	520,820	131.8%	15.2%
<b>TOTAL:</b>	<b>\$ 212,326,543</b>	<b>\$ 161,165,843</b>	<b>\$ 163,089,717</b>	<b>\$ 166,451,364</b>	<b>3.3%</b>	<b>2.1%</b>

**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 steady, indicating a continued steady 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.

(6) Increases in pricing and consumption in electric, natural gas, and water utilities reflect the increased revenue collections.

(7) This is a consumption based tax, and more fuel efficient cars and changes in driving habits have caused this revenue source to grow at less than 1.0%.

(8) Increase in the Local Option Tourist Tax is due to an increased number of local events and increase in consumer economic activity that cause visitors to stay in hotels overnight.

(9) Solid waste fees includes the Non ad valorem assessments paid on the property tax bill, the transfer station tipping fees, and other solid waste fees such as the rural waste center or hazardous materials. Year-to-date revenues are less than FY 17 due the additional refuse processed in association with Hurricane Hermine in FY 2017.

(10) Subsequent to an initial spike in the construction market, new construction and commercial permitting has leveled off to more normal pre-recession levels resulting in a decrease in revenue for FY19.

(11) As economic conditions continue to improve for new developments, development approval and environmental permit revenue is stabilizing and returning to pre-recession levels.

(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. However, these fees will decline approximately \$800,000 in FY19, due to a 24% reduction in ambulance transportation fees approved by the Board at the April 24, 2018 Board Workshop.

(13) The decrease in revenue for the Probation/Pre-Trial program, compared to FY17 budget, is primarily attributed to a continued decline in probation and pre-trial caseloads associated with early termination of sentences, and the continued issuance of court ordered fee waivers, as well as adjudications withheld.

(14) Court Facilities fees have decreased due to a continued decline in the issuance of traffic citations.

(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. The fact that year-to-date collections are behind FY17 collections in a matter of the timing related to customers remaining on quarterly and monthly billings from the City of Tallahassee.

(16) The Federal Reserve has steadily increased interest rates, directly influencing interest earnings on County funds. It is anticipated for final interest and earnings will near forecasted returns.

## Fiscal Year 2018 Mid-Year Financial Report

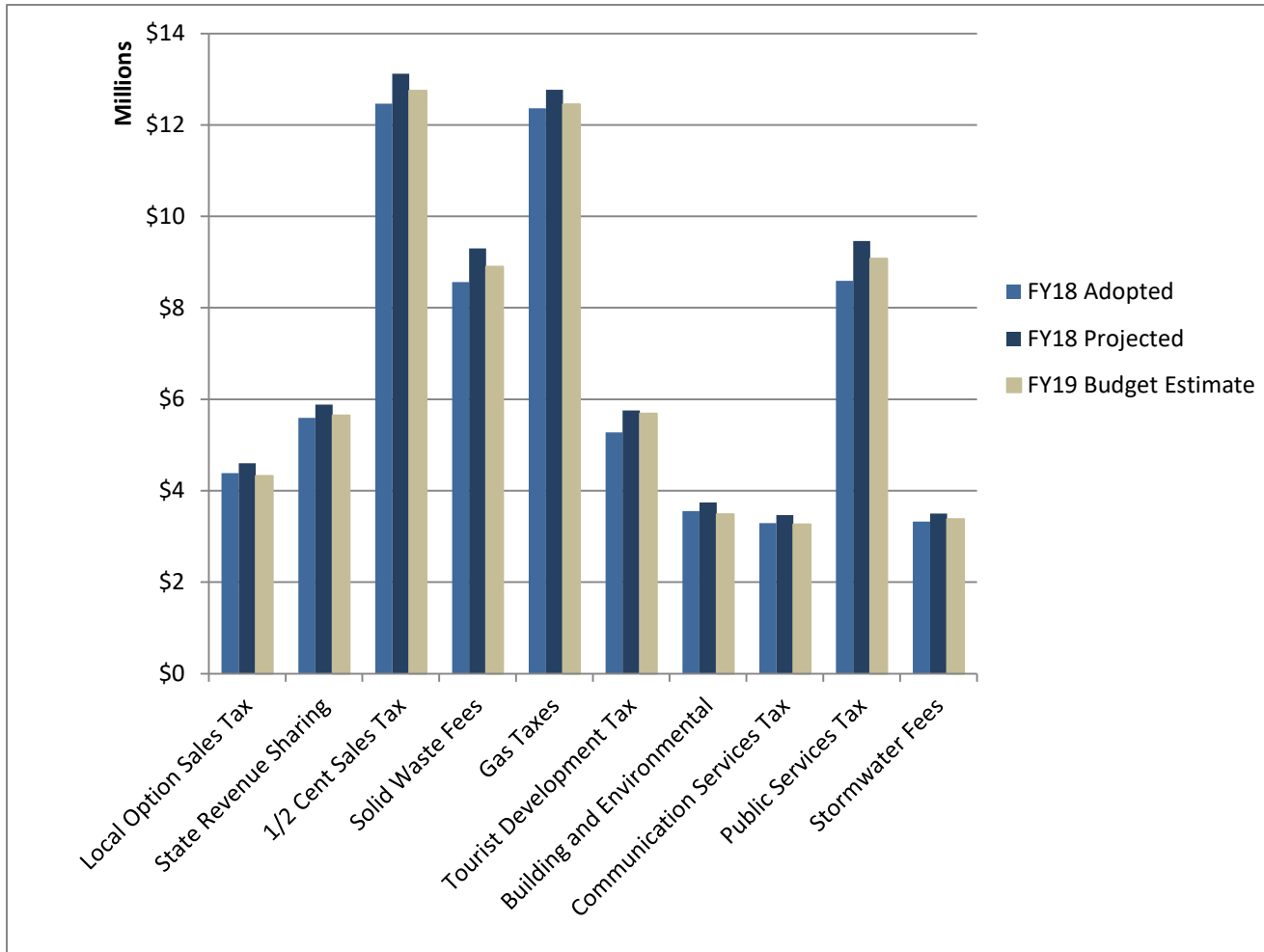
**PRELIMINARY FY 2018 REVENUE ESTIMATES**

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

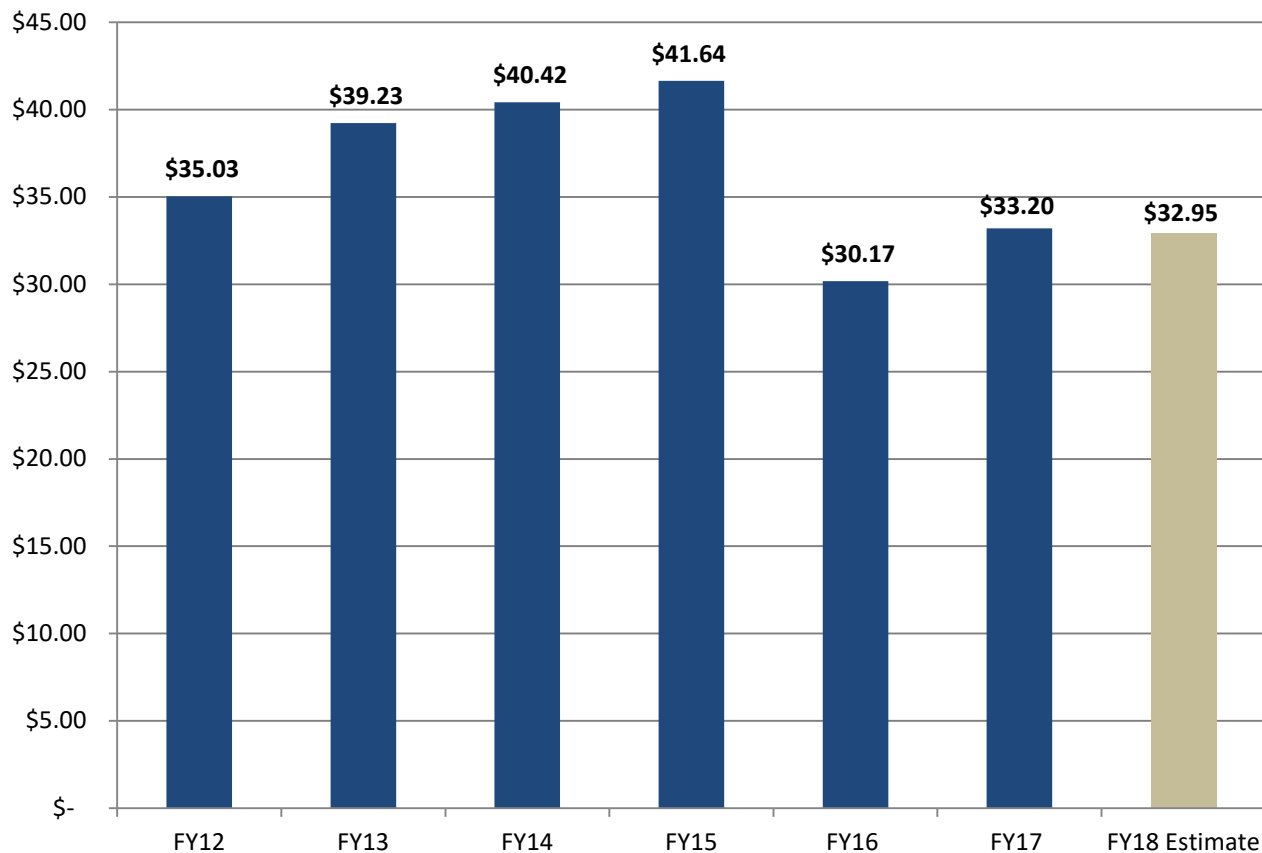
Revenue Source	FY17 Budget	FY18 Budget	FY19 Prelim. Budget	FY19 to FY18 % Change (2)
<b>General Revenues or Restricted Revenues: Supplemented by General Revenues</b>				
Ad Valorem Taxes (2)	117,437,048	123,186,487	130,140,052	5.6%
State Revenue Sharing Tax (3)	5,461,550	5,591,249	5,649,650	1.0%
Communication Services Tax	3,264,200	3,292,265	3,268,000	-0.7%
Public Services Tax (3) (9)	8,315,350	8,588,597	9,077,474	5.7%
Local Government 1/2 Cent Sales Tax	12,274,000	12,463,050	12,749,086	2.3%
Environmental Permit Fees (4)	1,776,215	1,462,576	1,540,695	5.3%
Probation Fees (5)	865,545	826,405	789,260	-4.5%
Court Facilities Fees (6)	1,003,682	789,347	773,300	-2.0%
Interest Income - General Fund/Fine & Forfeiture (7)	547,818	1,162,990	1,255,000	7.9%
Interest Income - Other (7)	541,586	904,330	1,173,461	29.8%
<b>Subtotal:</b>	<b>\$ 151,486,994</b>	<b>\$ 158,267,296</b>	<b>\$ 166,415,978</b>	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>6,780,302</i>	<i>8,148,682</i>	
<b>Gas Taxes (2)</b>				
State Shared Gas Tax	4,052,985	4,197,765	4,230,255	0.8%
Local Option Gas Taxes	7,933,165	8,164,300	8,216,930	0.6%
<b>Subtotal:</b>	<b>\$ 11,986,150</b>	<b>\$ 12,362,065</b>	<b>\$ 12,447,185</b>	<b>0.7%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>375,915</i>	<i>85,120</i>	
<b>Restricted Revenues: No General Revenue Support</b>				
Stormwater Fees	3,362,221	3,323,319	3,374,728	1.5%
Ambulance Fees (12)	9,408,357	10,051,903	10,108,000	0.6%
Building Permit Fees (3) (4)	2,004,310	2,093,091	1,944,935	-7.1%
Local Option Sales Tax Extension	4,376,650	4,382,350	4,325,350	-1.3%
Local Option Tourist Tax (10)	4,907,600	5,277,251	5,690,500	7.8%
Fire Services Fee (11)	7,094,946	8,002,791	8,154,090	1.9%
Solid Waste Fees (8)	7,893,814	8,566,477	8,901,715	3.9%
<b>Subtotal*:</b>	<b>\$ 39,047,898</b>	<b>\$ 41,697,182</b>	<b>\$ 42,499,318</b>	<b>1.9%</b>
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>2,649,284</i>	<i>802,136</i>	
<b>TOTAL:</b>	<b>\$ 202,521,042</b>	<b>\$ 212,326,543</b>	<b>\$ 221,362,481</b>	<b>4.1%</b>

**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 FY19 estimates are based on preliminary valuations released by the Property Appraiser on June 1, 2018.
- (3) Revenue collections, associated with consumer based economic activity, remain consistent, and continued steady stabilized economic growth. Budget to budget growth in the forecast is more moderate due to a leveling off of the growth in actual revenue collections.
- (4) Projected building permit fee collections reflect a decline due to a forecast of more normal permitting levels subsequent to the initial spike in building construction post recession. Environmental permit fee revenue is forecasted to increase due to new developments requiring site plan review and environmental permitting occurring in FY 2019.
- (5) Probation Fees are forecasted to decrease in FY19 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 and withheld adjudications.
- (6) Court Facilities Fees are forecasted to decrease in FY19 which would indicate a continued decrease in issuance of traffic citations over FY18.
- (7) Based on actions by the Federal Reserve, interest earnings are forecasted for greater return in FY 2019.
- (8) The solid waste fee includes the Non Ad Valorem assessment paid on the property tax bill, the transfer station tipping fees, and other solid waste fees; such as the rural waste centers or hazardous materials. FY19 estimates indicate the revenue will increase over the current fiscal year due to a higher amount of waste collected during the fiscal year and an increase in the transfer station tipping fee from \$37.80 to \$38.80. The largest part of the tipping fee increase, \$0.72, is due to the CPI costs associated with the hauling and fuel surcharges in the waste hauling contract, the remaining \$0.29 increase is associated with allowable CPI increases associated with running the transfer station.
- (9) The FY19 estimate indicates an increase in the cost and usage of electric, natural gas, and water usage, thereby increasing collection estimates.
- (10) Increase in collections based increased tourism due to a significant number of local events, including sporting events, that lead to an increase in the number of visitors staying overnight in hotels.
- (11) The increase is related to the number property owners in the unincorporated area who were not paying their quarterly bills, and had their assessments moved to the property tax bill.
- (12) Ambulance fees are budgeted to remain level for FY19 due to the Board approving a 24% reduction in ambulance fees at the April 24, 2018 Budget workshop, which will provide cost savings to consumers.

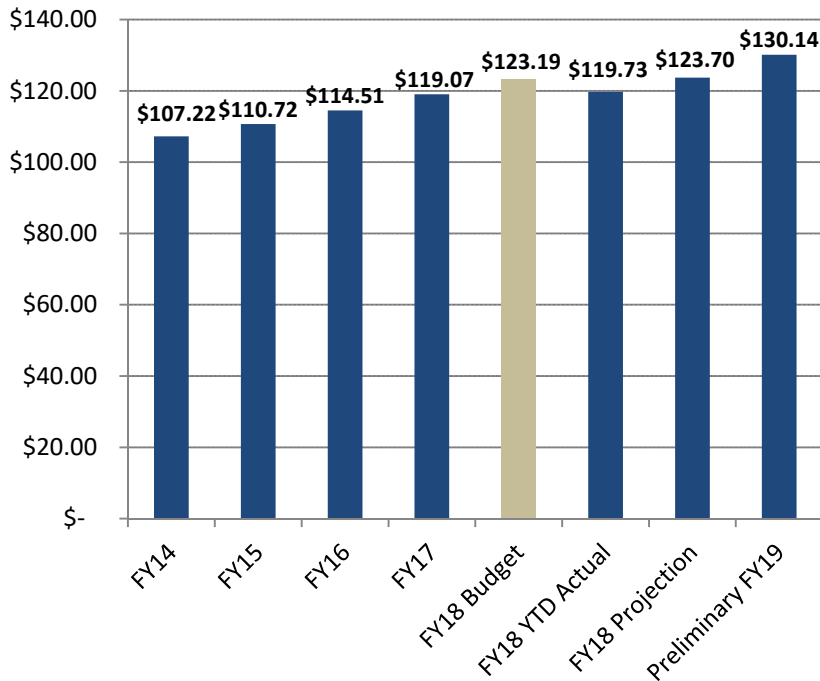
**FY 2018 AND FY 2019 REVENUE PROJECTIONS****Adopted Budget FY 2018, Projected Actual Collections FY 2018, and Estimated Budget FY 2019:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2018, and the FY 2019 budget estimates. The chart depicts FY 2019 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

**GENERAL FUND/FINE AND FORFEITURE – FUND BALANCE****General/Fine and Forfeiture Fund Balance (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 audited year ending fund balance for FY17 is \$33.20 million. The FY18 fund balance estimate includes a forecasted \$1,227,884 in FEMA reimbursements from a grant application filed for storm damage related to Hurricane Irma anticipated to be received and obligated by year-end. This fund balance reflects 24% of FY18 operating expenditures.

In order to be in compliance with the Leon County Reserves Policy minimum and maximum levels, the FY18 General/Fine and Forfeiture Fund Balance would have to remain between \$21.5 million and \$42.9 million. As depicted, the fund balance is within this range.

**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 FY18 projected actual Ad Valorem Taxes will increase from FY17.

Fiscal Year 2019 Ad Valorem taxes reflect a 5.64% increase in Ad Valorem revenue collections. Preliminary property valuations were provided by the Property Appraiser's Office on June 1, 2018. These valuations are used in developing materials for the June budget workshop.

FY17 Budget: \$117,437,048

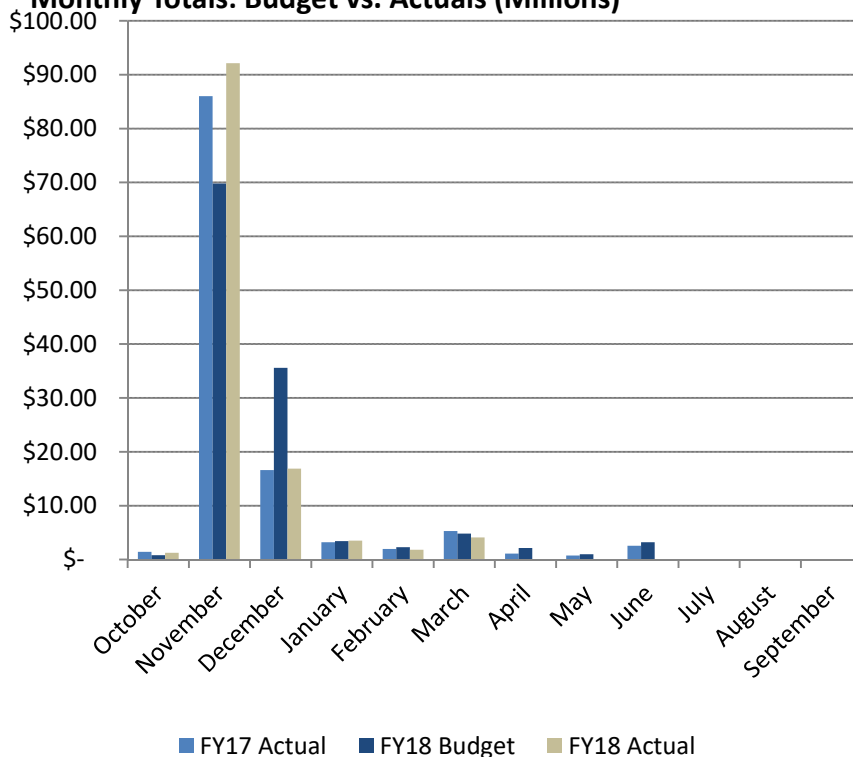
FY17 Actual: \$114,549,851

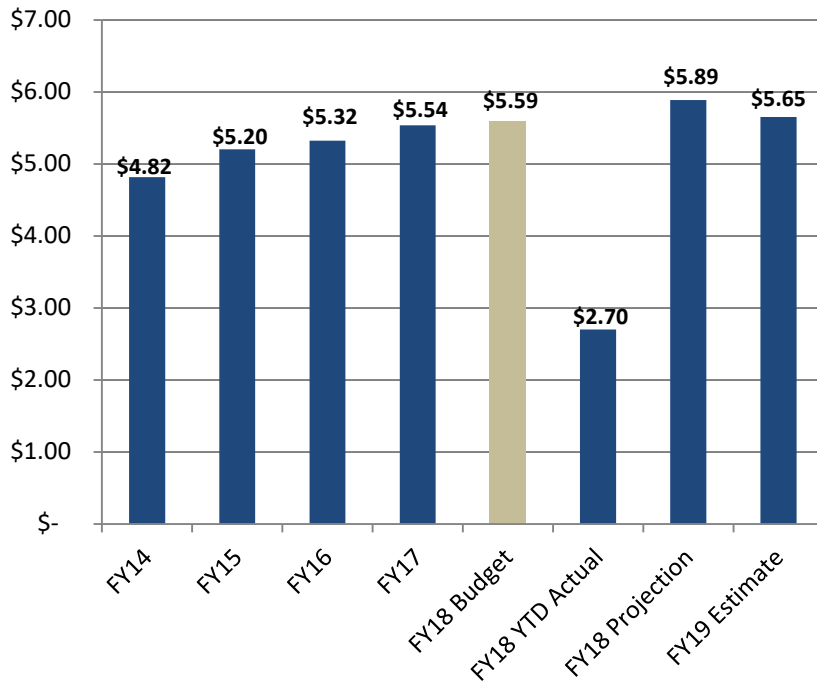
FY18 Budget: \$123,186,487

FY18 YTD Actual: \$119,729,242

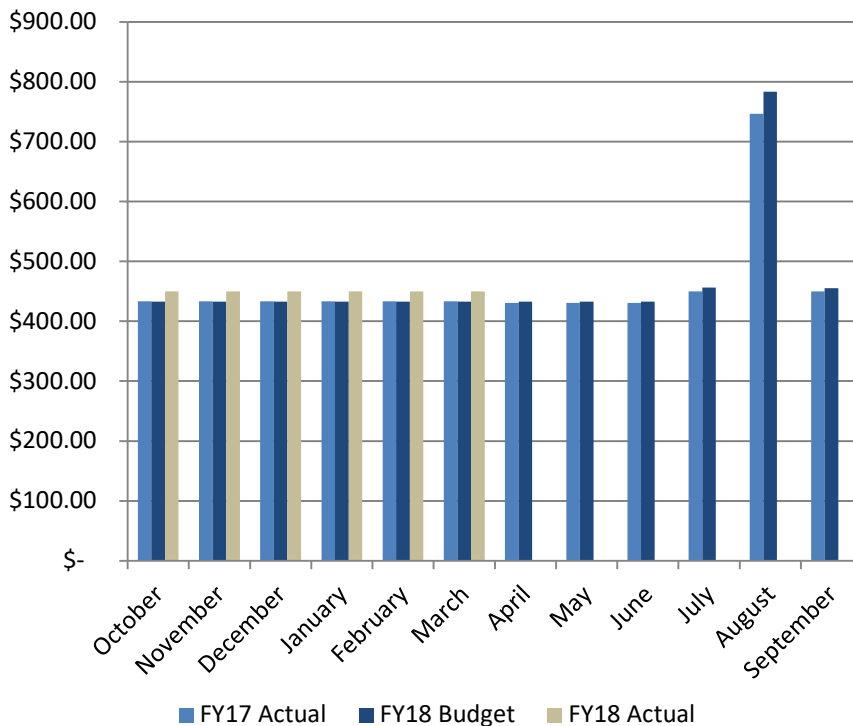
FY18 Projection: \$123,698,888

FY19 Preliminary Budget: \$130,140,052

**Monthly Totals: Budget vs. Actuals (Millions)**

**STATE REVENUE SHARINGS TAX****Fiscal Year Actuals & Projections (Millions)****Background:**

The Florida Revenue Sharing Act of 1972 was an attempt by the Legislature to ensure a minimum level of parity across units of local government when distributing statewide revenue. Currently, the Revenue Sharing Trust Fund for Counties receives 2.9% of the net cigarette tax collections and 2.25% of sales and use tax collections. On July 1, 2004, the distribution formula reduced the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion. These funds are collected and distributed on a monthly basis by the Florida Department of Revenue.

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

Leon County continues to collect increasing state revenue sharing taxes since the recession ended. This indicates a growing confidence in consumer spending, which has continued through FY18. While current year revenues are meeting the projected forecast, the FY19 forecast is more moderate due to a leveling off due to more normal growth in the economy.

FY17 Budget: \$5,461,550

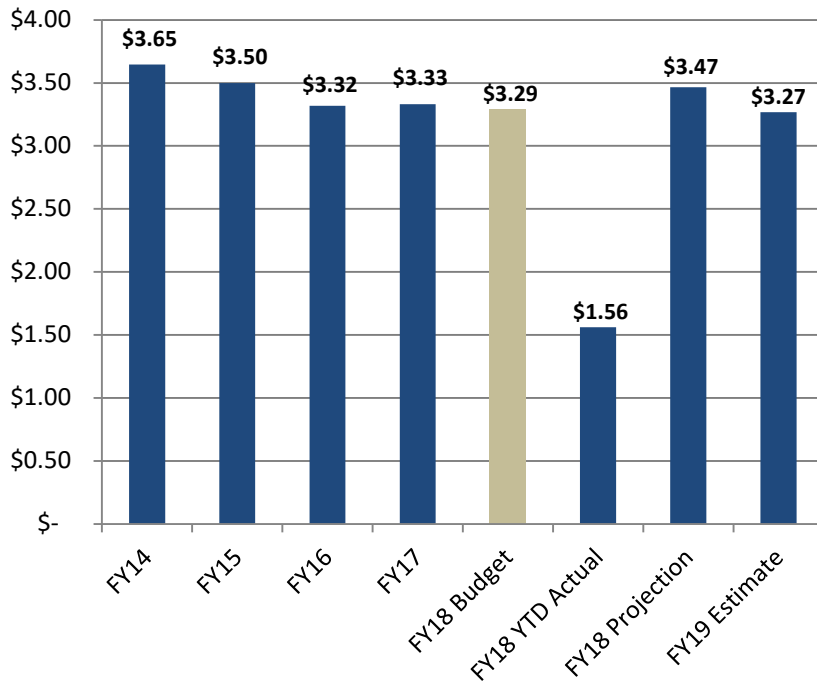
FY17 Actual: \$5,538,479

FY18 Budget: \$5,591,249

FY18 YTD Actual: \$2,699,203

FY18 Projection: \$5,885,525

FY19 Estimated Budget: \$5,649,650

**COMMUNICATION SERVICES TAX****Fiscal Year Actuals & Projections (Millions)****Background:**

The Communication Services Tax combined seven different State and local taxes or fees by replacing them with a two tiered tax, each with its own rate. These two taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right of way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This rate became effective in February of 2004.

**Trend:**

Due to individuals opting to replace tradition cable and satellite television with internet streaming services “cutting the cord” and a decline in non-residential landline telephones. 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 FY18 anticipate revenues are slightly higher than the FY18 budget. The FY19 estimates are anticipated to be slightly lower than the FY18 budget as the declining trend continues.

FY17 Budget: \$3,264,200

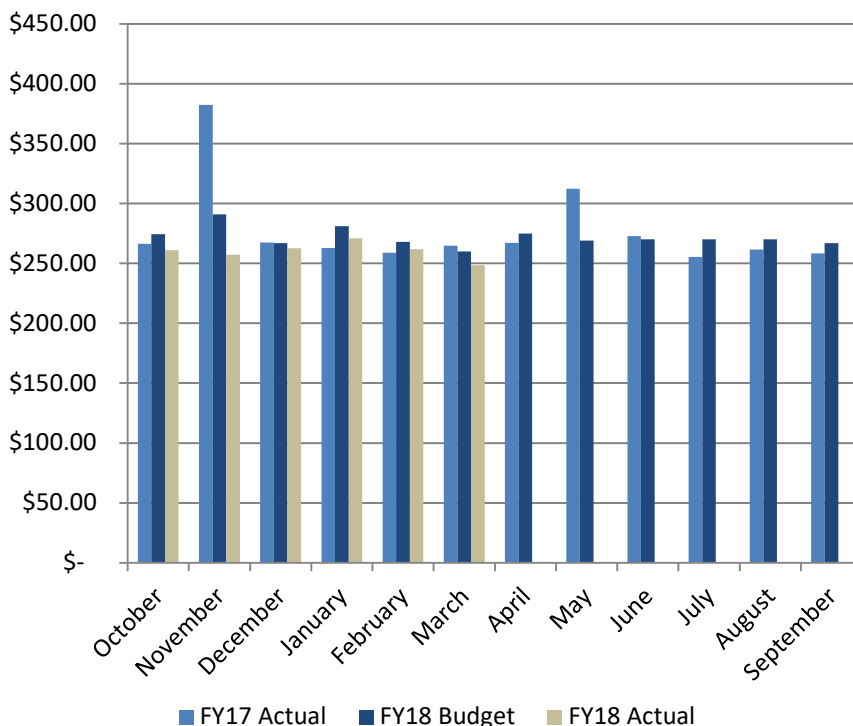
FY17 Actual: \$1,703,046

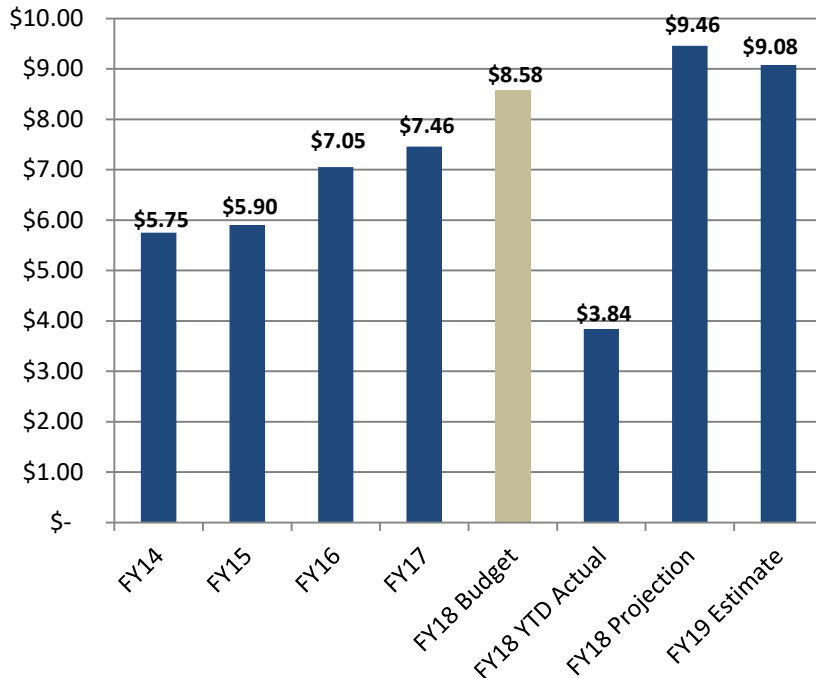
FY18 Budget: \$3,292,265

FY18 YTD Actual: \$1,562,065

FY18 Projection: \$3,465,542

FY19 Estimated Budget: \$3,268,000

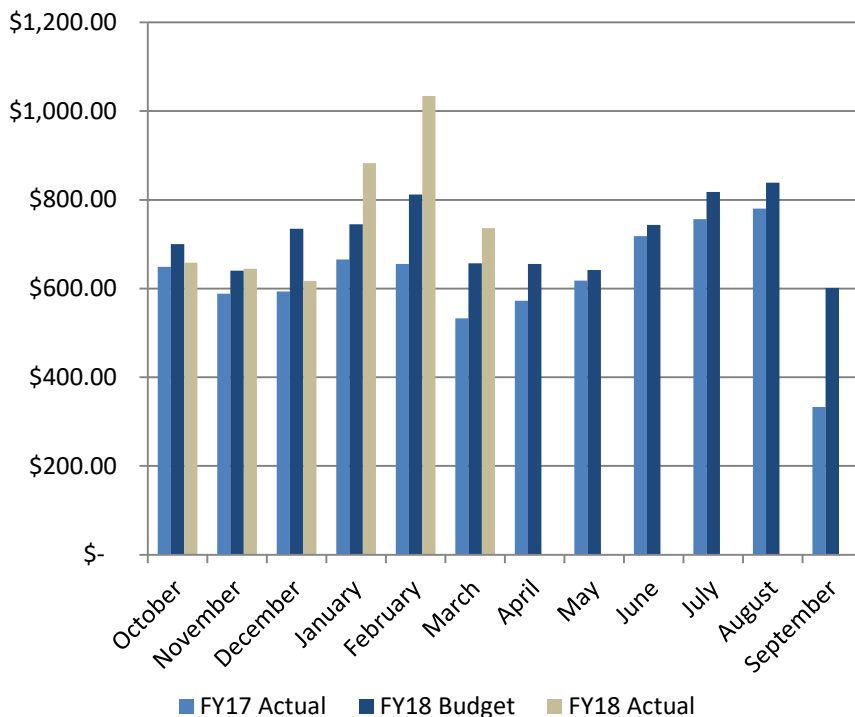
**Monthly Totals: Budget vs. Actuals (Thousands)**

**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 FY18 forecast is estimated to increase by approximately 10% over FY18 budget. FY19 estimate indicates an increase in revenue of 5.6% over FY18 budget.

FY17 Budget: \$8,315,350

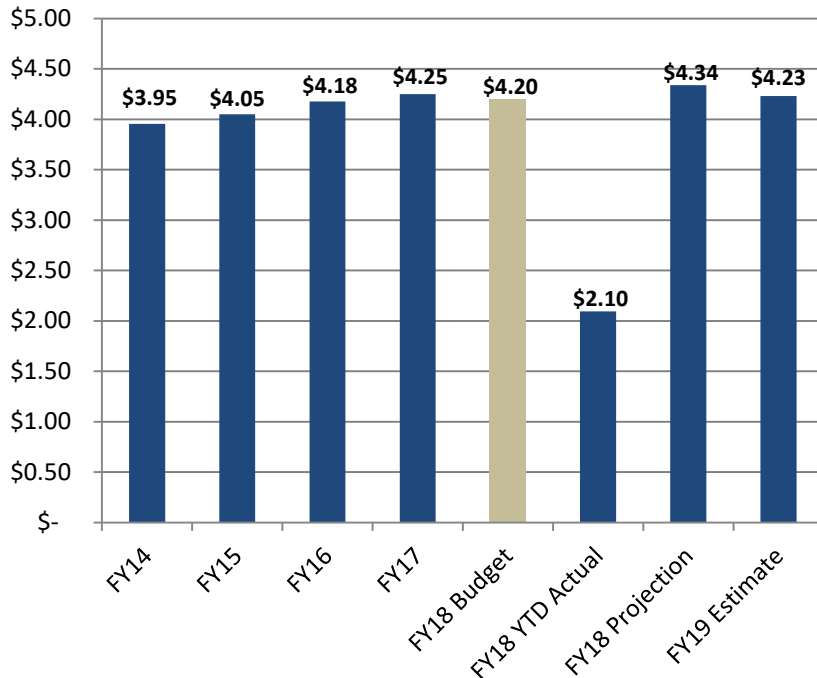
FY17 Actual: \$7,461,721

FY18 Budget: \$8,588,597

FY18 YTD Actual: \$3,837,492

FY18 Projection: \$9,040,628

FY19 Estimated Budget: \$9,077,474

**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. Consumption of fuel has been dampened by more fuel efficient cars and changes in driving habits remaining the period when fuel prices were high.

In FY18, Leon County is anticipating collecting more gas tax revenue than budgeted based on current revenue collections and highway fuel sales estimates. The FY19 budget projects a slight increase in this revenue over the FY18 budget.

FY17 Budget: \$ 4,052,985

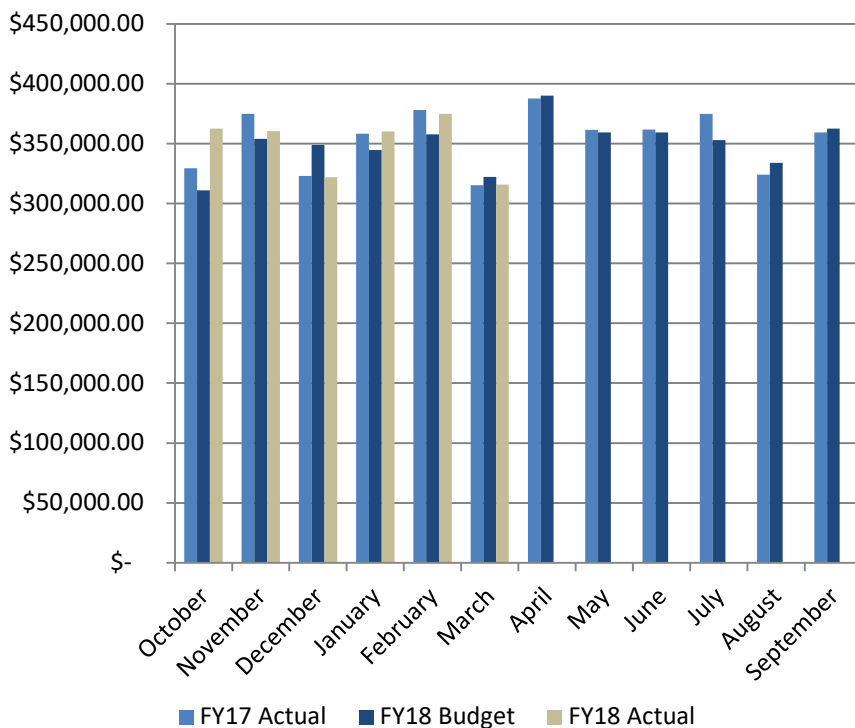
FY17 Actual: \$ 4,052,985

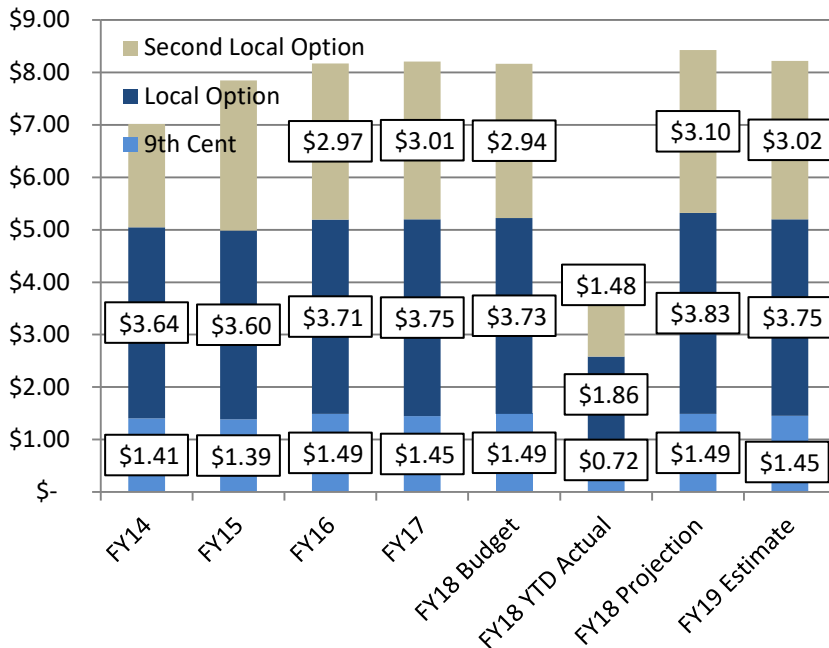
FY18 Budget: \$ 4,197,765

FY18 YTD Actual: \$ 2,096,111

FY18 Projection: \$ 4,343,054

FY19 Estimated Budget: \$ 4,230,255

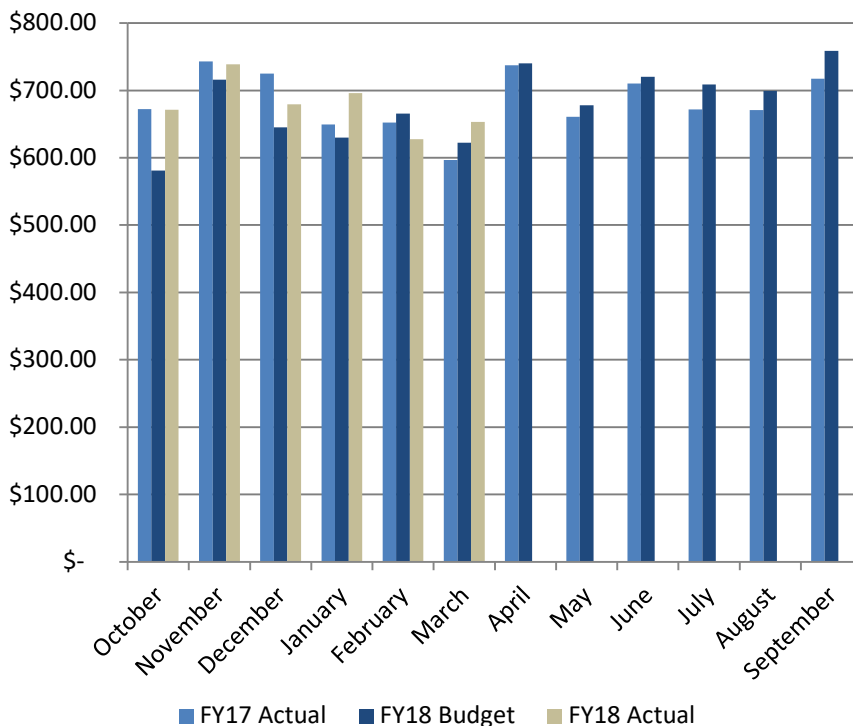
**Monthly Totals: Budget vs. Actuals (Thousands)**

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

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

**Local Option Gas Tax:** This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Inter-local Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being effect from October 1, 2015. This tax will not sunset until FY 2045.

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

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

The amounts shown are the County's share only.

**Trend:**

This is a consumption based tax on gallons purchased. In FY14, Leon County implemented a new 2<sup>nd</sup> local option 5-cent gas tax. Since FY16 collections have been increasing due to economic conditions and lower gas prices, which caused an increase in consumption. FY18 estimated budget is consistent with FY16 and FY17 levels. The FY19 estimate is slightly higher than the FY18 budget.

FY17 Budget: \$7,933,165

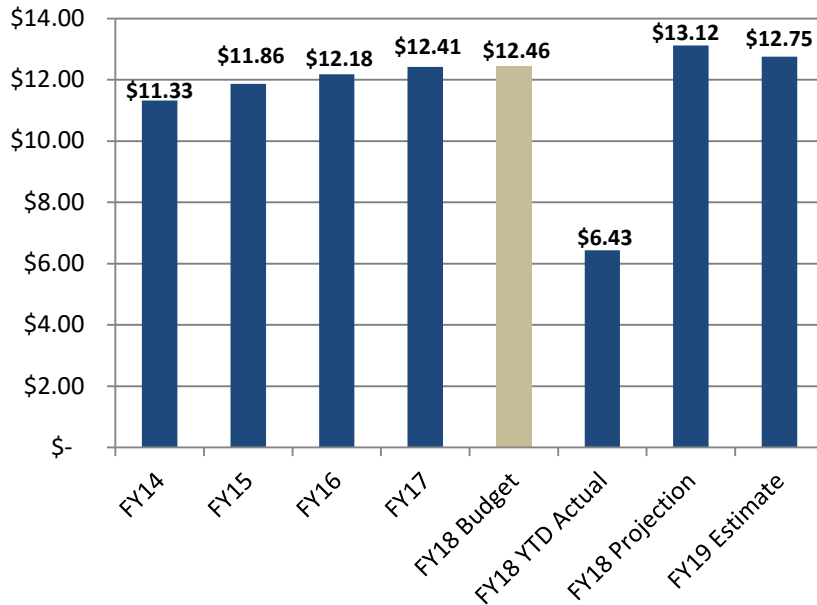
FY17 Actual: \$6,759,889

FY18 Budget: \$8,164,300

FY18 YTD Actual: \$3,412,448

FY18 Projection: \$8,422,844

FY19 Estimated Budget: \$8,216,930

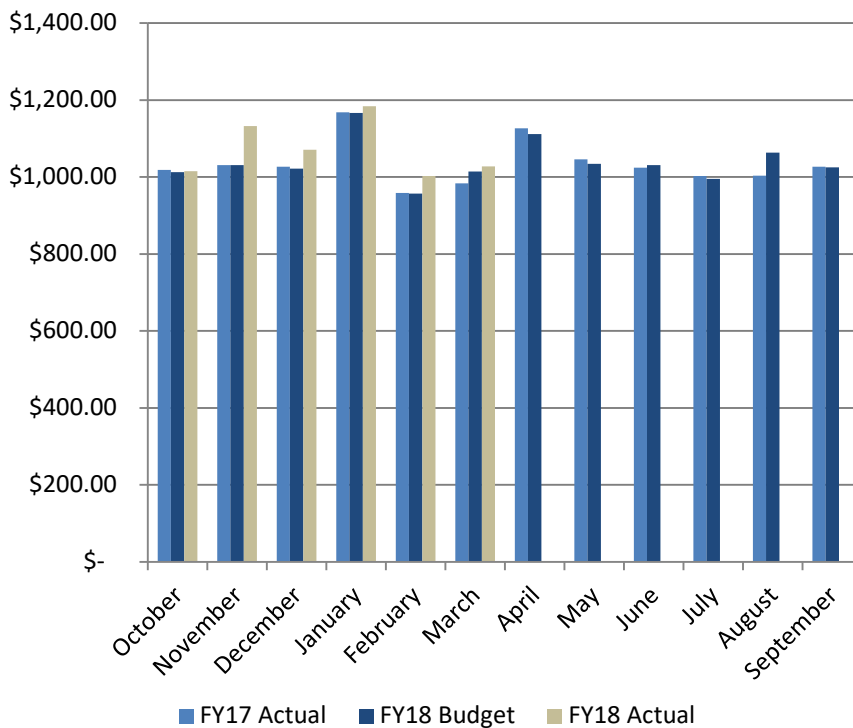
**LOCAL GOVERNMENT HALF CENT SALES TAX****Fiscal Year Actuals & Projections (Millions)****Background:**

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:**

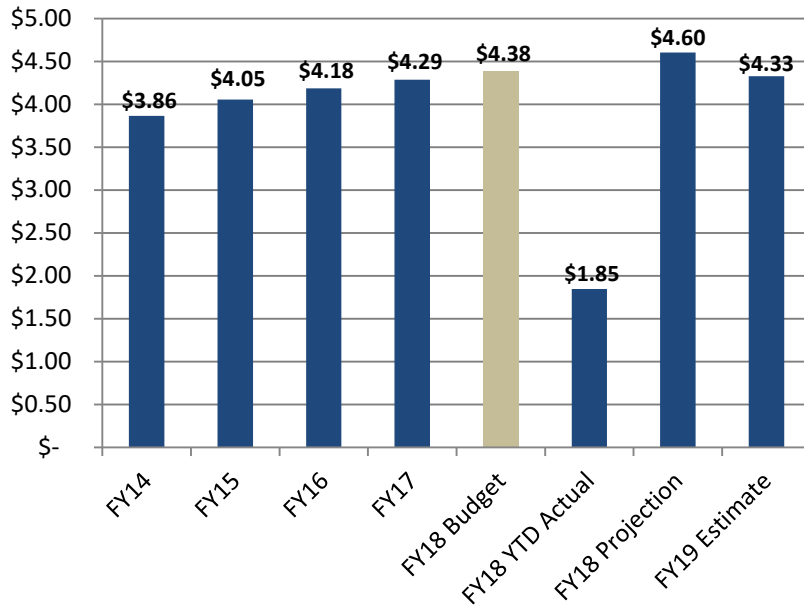
Since FY14, in the middle of the economic recovery, this revenue has trended upward. Projected actuals for FY18 and FY19 preliminary budget forecasts indicate continued growth in the economy with an upward trend of approximately 2.3%.

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

FY17 Budget: \$12,274,000  
FY17 Actual: \$12,414,836

FY18 Budget: \$12,463,050  
FY18 YTD Actual: \$6,431,985  
FY18 Projection: \$13,119,000

FY19 Estimated Budget: \$12,749,086

**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 continues to see an increase in sales tax collections indicating an expanding consumer economy. Year-to-date collections are up almost 3%. The FY19 forecast shows the County collecting a slightly lower amount of local sales tax than budgeted last year. This is primarily due to over forecasting the growth for FY18 by 1%. FY19 budget reflects a 3% growth rather than the 4% forecasted in FY 2018 indicating a return to more normal growth patterns post-recession.

FY17 Budget: \$4,376,650

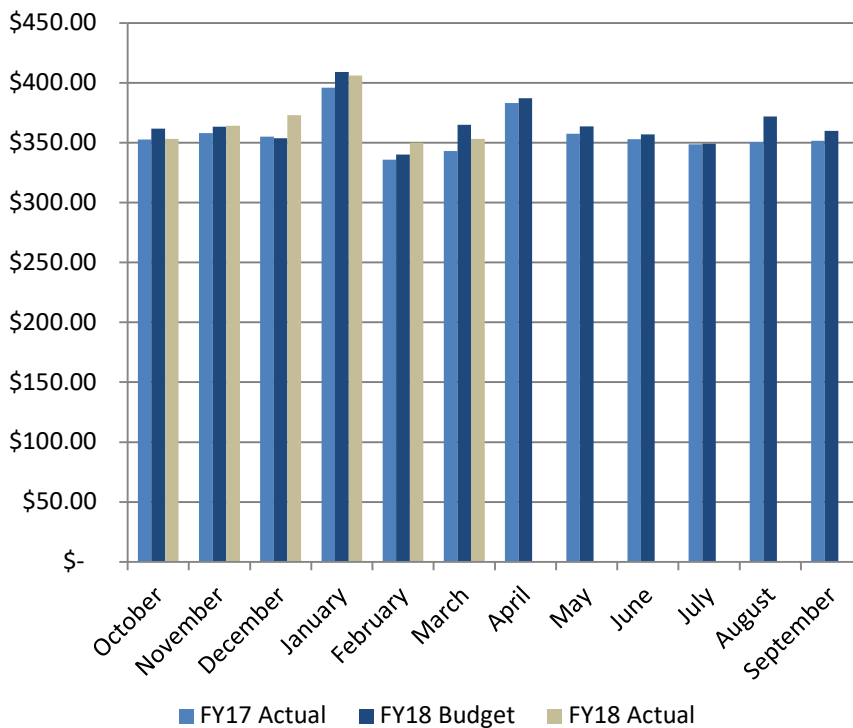
FY17 Actual: \$4,286,099

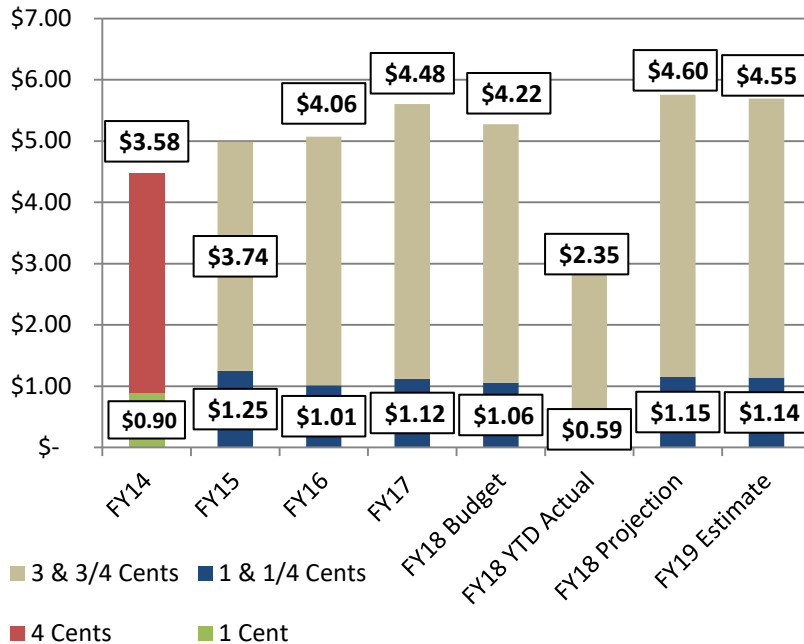
FY18 Budget: \$4,382,350

FY18 YTD Actual: \$2,200,077

FY18 Projection: \$4,601,468

FY19 Estimated Budget: \$4,325,350

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

**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.

The Board amended TDC ordinances and restated the Grant Funding Agreement with Council on Culture & Arts (COCA), reallocating the TDT dedicated to the COCA from approximately ½-cent TDT to a total 1¼-cent TDT. And the ¼-cent portion TDT is used to support a capital grants program. The rest of 3¾-cent TDT is be distributed to support TDC marketing and promotions.

**Trend:**

Improved economic conditions allowed for an increase in tourist tax. The additional one cent levied, along with an increase in available rooms, increased room rates, and an increased number of events and consumer based economic activity contributed to growth in the number of hotel stays. The FY19 estimate is projected with continued growth over the FY17 actual and FY18 projection due to an anticipated strong tourist season shaped by favorable college football schedules.

FY17 Budget: \$4,907,500

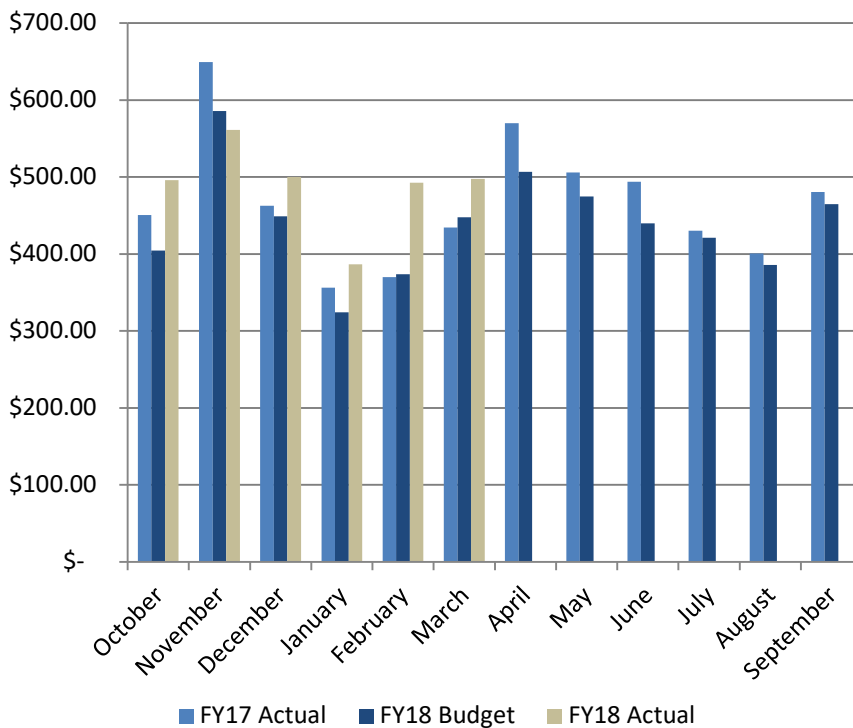
FY17 Actual: \$5,603,779

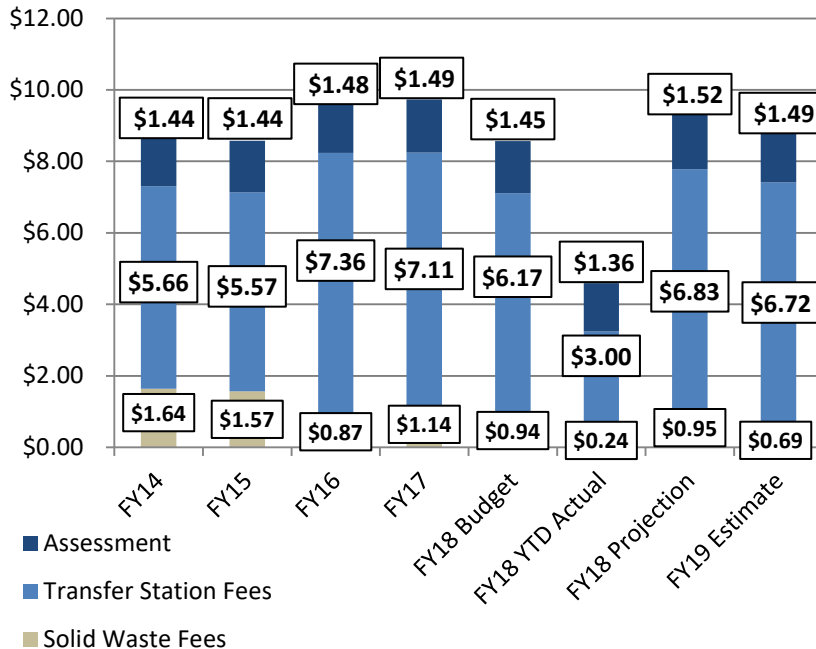
FY18 Budget: \$5,277,251

FY18 YTD Actual: \$2,933,670

FY18 Projection: \$5,755,607

FY19 Estimated Budget: \$5,690,500

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

**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 County 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. The tipping fee is adjusted annually based on the hauling contract (fuel surcharge and 0.75 of the CPI) and CPI adjustments for running the transfer station and hazardous waste collection center.

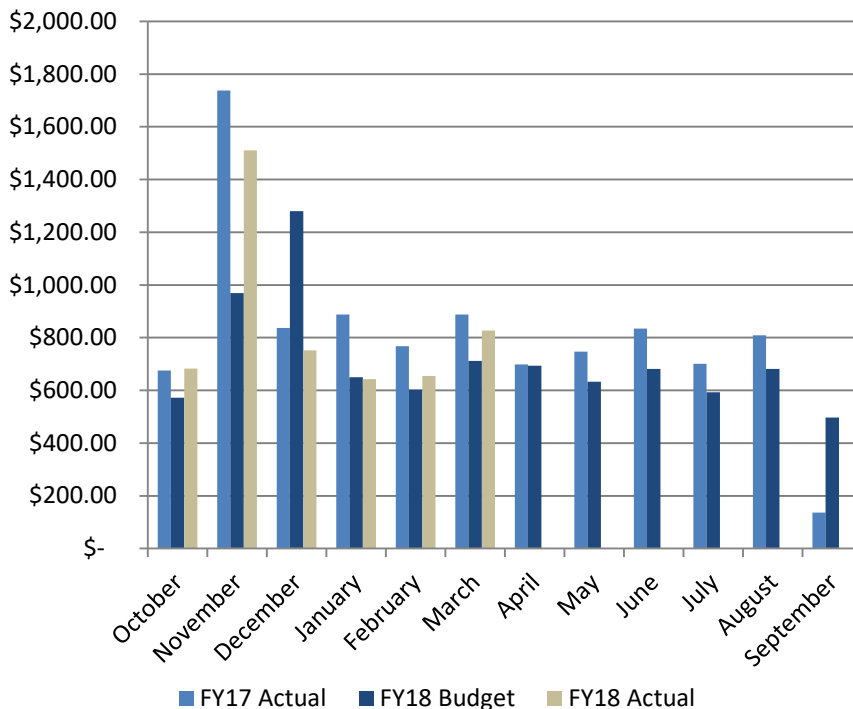
FY17 and FY18 actuals were higher than budget due to two hurricanes, Hermine and Irma, respectively, that hit the County each of those years causing an increase in refuse to the transfer station.

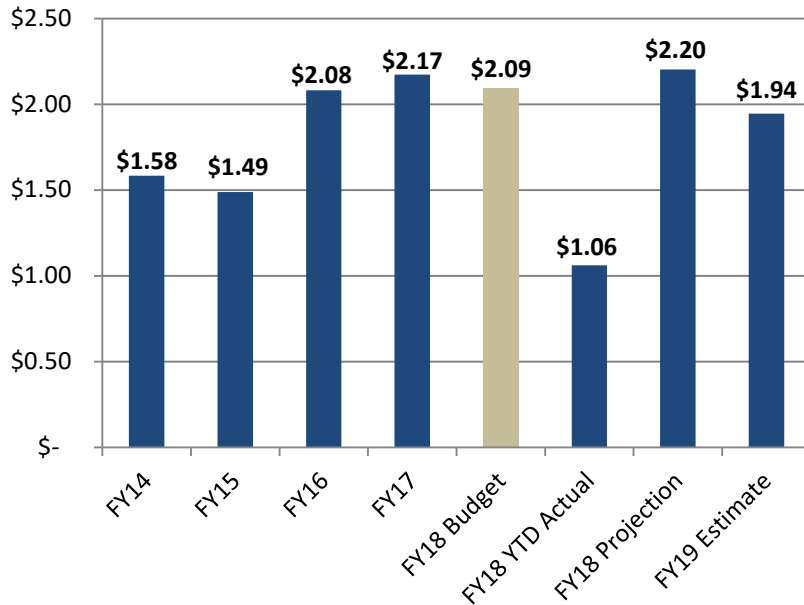
FY19 budget indicate an increase of 3.9% in revenue collections based on tonnage and an increase in the tipping fee from \$37.80 to \$38.80 per ton. \$0.72 of the increase is due to the CPI increase associated with the hauling contract and fuel surcharge adjustment, and the remaining \$0.28 is for allowable CPI adjustments related to operating the transfer station.

FY17 Budget: \$7,893,814  
FY17 Actual: \$9,732,922

FY18 Budget: \$8,566,477  
FY18 YTD Actual: \$4,597,577  
FY18 Projection: \$9,299,608

FY19 Estimated Budget: \$8,901,714

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

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

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. As a result of a fee study, the Board adopted the first revised fee study in more than ten years. The fee increase was implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

**Trend:**

FY16 - FY17 showed increased commercial and housing construction activity indicated a steady economy. The revenue collections indicated a return to pre-recession levels. The FY18 projection and FY19 estimate show a leveling trend of permitting activity subsequent to post recession spike. Permitting revenues are still at pre-recession levels.

FY17 Budget: \$2,004,310

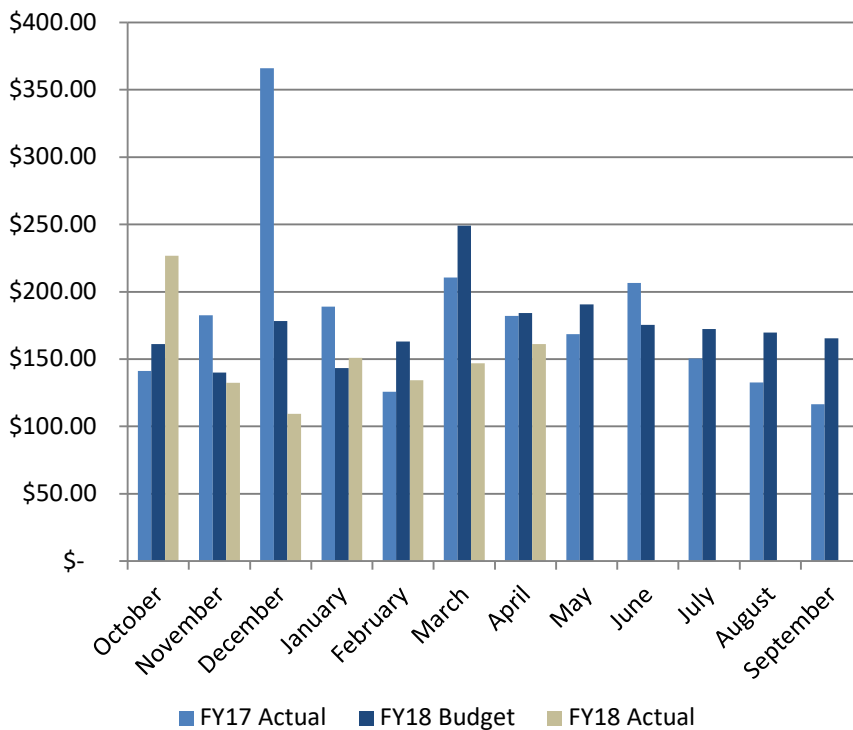
FY17 Actual: \$2,172,013

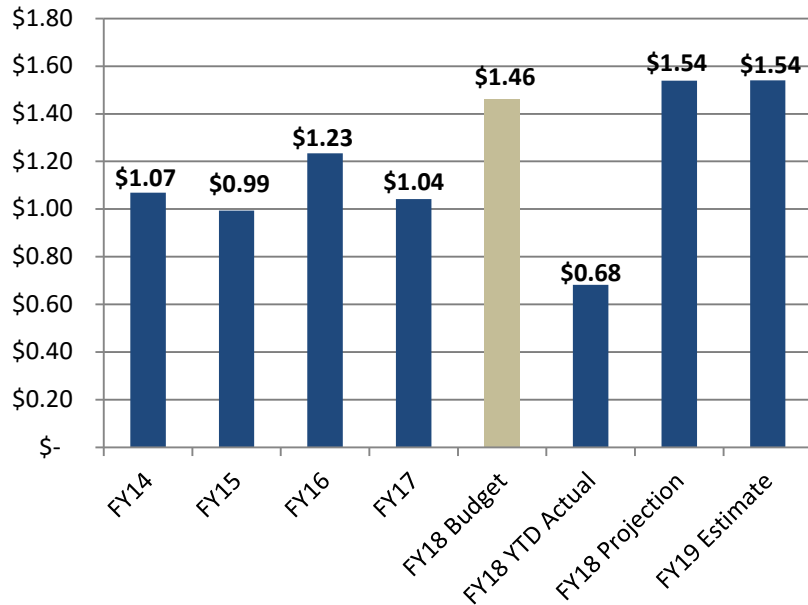
FY18 Budget: \$2,093,091

FY18 YTD Actual: \$1,062,181

FY18 Projection: \$2,203,254

FY19 Estimated Budget: \$1,944,935

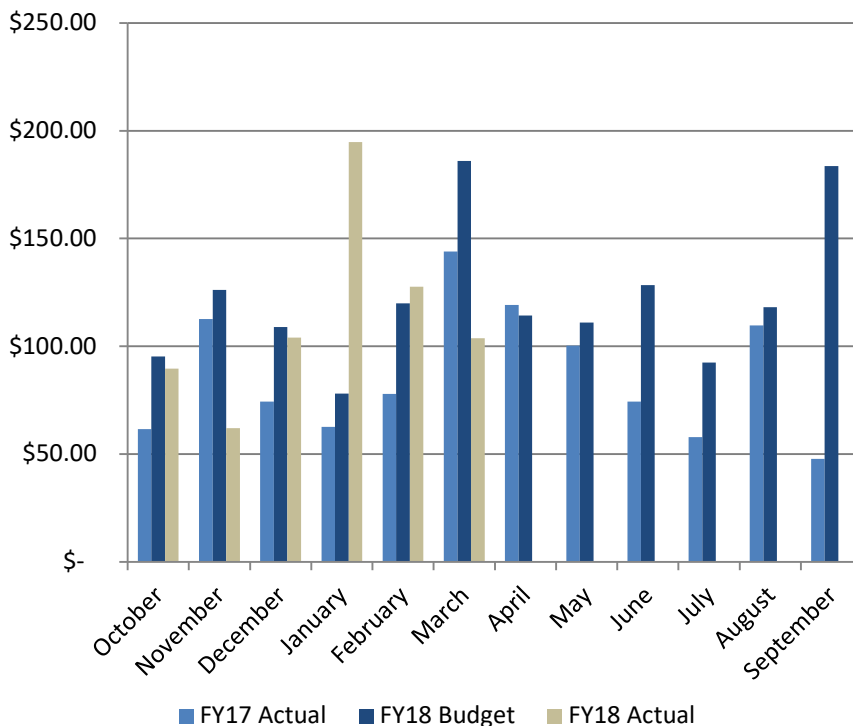
**Monthly Totals: Budget vs. Actuals (Thousands)**

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

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fee study, the Board adopted a revised fee resolution effective October 1, 2006. On March 11, 2008 the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase was effective as of October 1, 2008.

**Trend:**

Post-recession, permitting revenues have been increasing steadily with minor decreases in FY15 and FY17. The trend of increased revenue collections is projected to continue as new land developments are designed and permitted FY18 and in FY19.

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

FY17 Budget: \$1,776,215

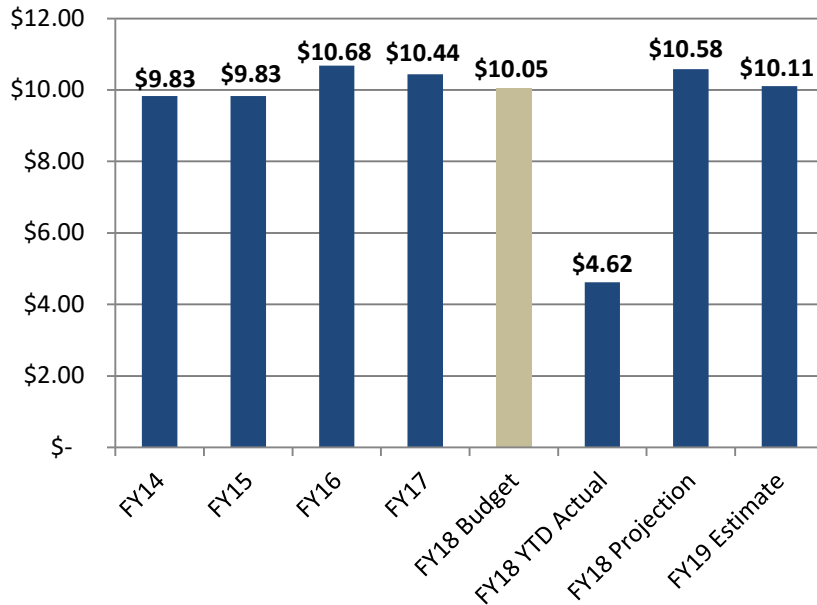
FY17 Actual: \$1,042,661

FY18 Budget: \$1,462,576

FY18 YTD Actual: \$681,985

FY18 Projection: \$1,539,554

FY19 Estimated Budget: \$1,540,695

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

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

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

**Trend:**

In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. 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 FY18. On April 24, 2018 the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018, which will impact FY18 collections. This change will also reduce FY19 revenues by \$800,000 accounting for the level budget.

FY17 Budget: \$9,408,357

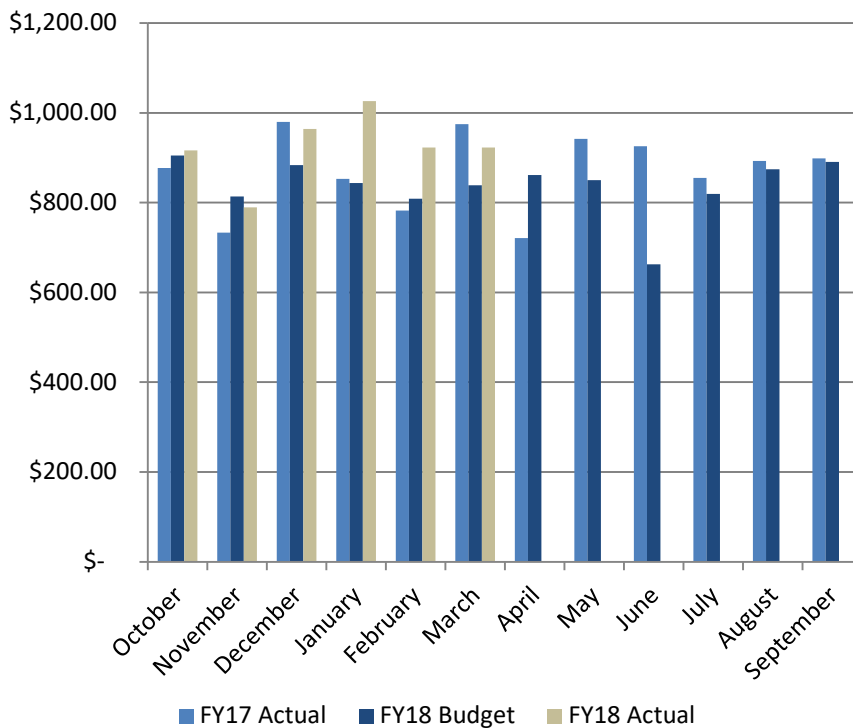
FY17 Actual: \$10,436,145

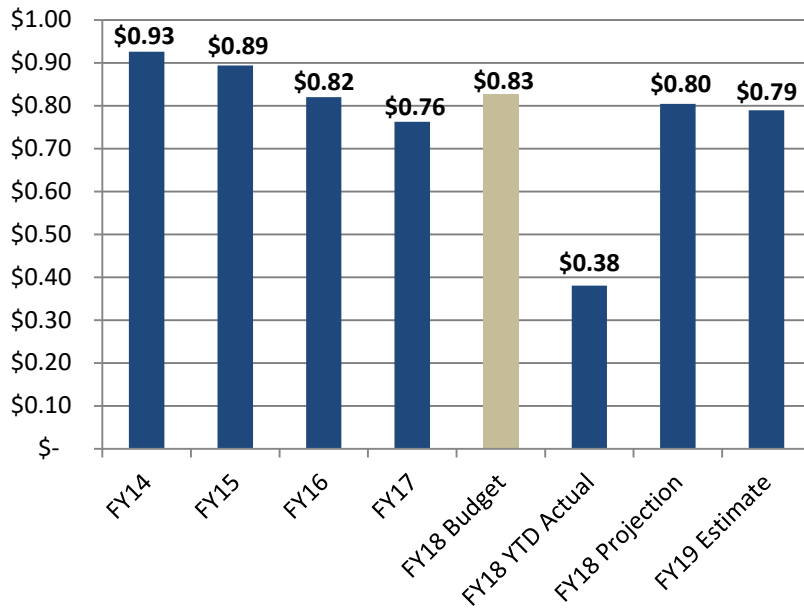
FY18 Budget: \$10,051,903

FY18 YTD Actual: \$5,542,180

FY18 Projection: \$10,580,951

FY19 Estimated Budget: \$10,108,000

**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 FY14. 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 (Global Positioning Satellite) electronic monitoring/tracking and withheld adjudications for offenders unable to afford fees. This can also be attributed to the continued issuance of court ordered fee waivers.

FY18 projected revenue is expected to be lower than the budget as the amount of fees that go uncollected remains consistent. In summary, the FY19 estimated budget shows a continued decline in revenue collection.

FY17 Budget: \$865,545

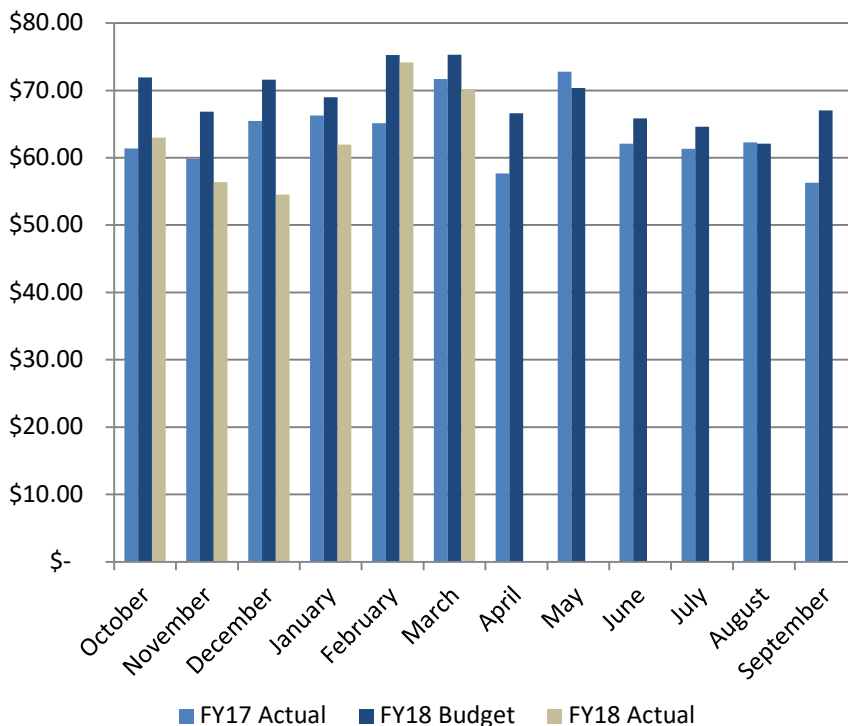
FY17 Actual: \$762,165

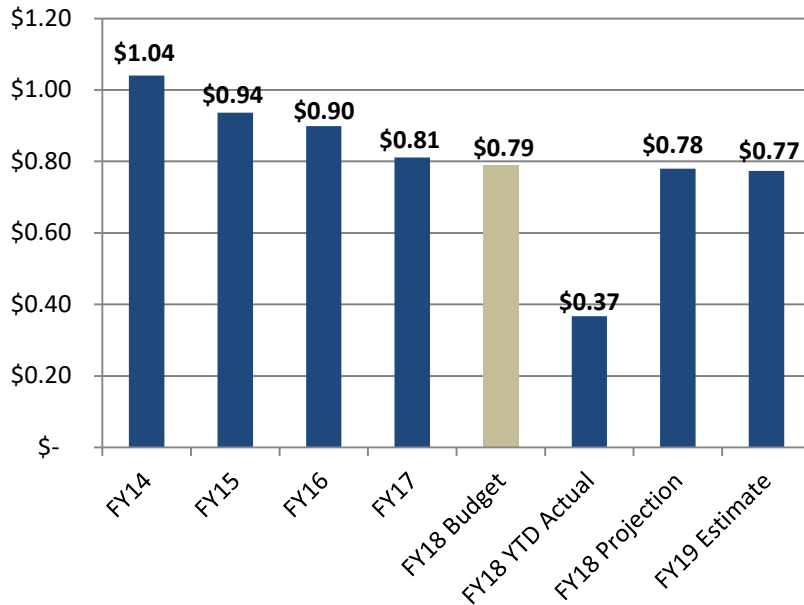
FY18 Budget: \$826,405

FY18 YTD Actual: \$380,171

FY18 Projection: \$803,914

FY19 Estimated Budget: \$789,260

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

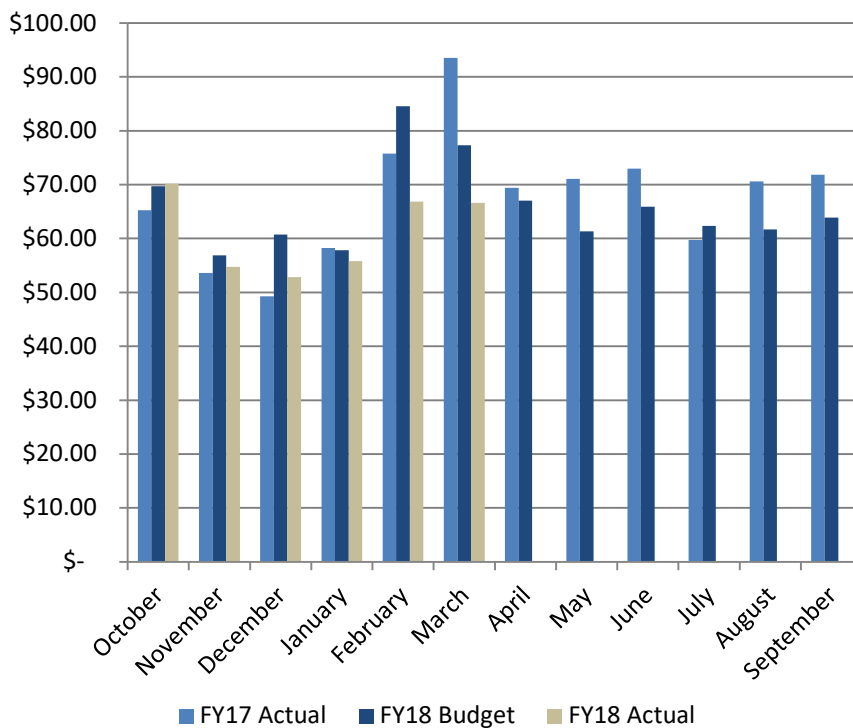
**COURT FACILITIES FEES****Fiscal Year Actuals & Projections (Millions)****Background:**

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 FY17 the County collected \$1.2 million in these fees but expended more than \$9.4 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. Due to a decline in the issuance of moving traffic violations, beginning in FY14, this revenue has continued to decline. The FY18 projection and FY19 budget estimate indicate a continued decrease in this fee.

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

FY17 Budget: \$1,003,682

FY17 Actual: \$811,301

FY18 Budget: \$789,347

FY18 YTD Actual: \$367,042

FY18 Projection: \$780,100

FY19 Estimated Budget: \$773,300

# Leon County Government

## Fiscal Year 2018 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 05/01/2018

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY18</u> <u>Adj. Budget</u>	<u>FY18</u> <u>Expenditures</u>	<u>FY18 Budget</u> <u>\$ Balance</u>	<u>FY18 Budget</u> <u>% Balance Remaining</u>
<b><u>Board of County Commissioners</u></b>						
001	100	County Commission	1,590,740	992,328	598,412	37.62%
001	101	District 1 <sup>1</sup>	8,758	3,668	5,090	58.12%
001	102	District 2	12,500	1,857	10,643	85.15%
001	103	District 3	12,500	2,161	10,339	82.71%
001	104	District 4	12,500	1,944	10,556	84.45%
001	105	District 5	12,500	5,051	7,449	59.59%
001	106	At Large (Group 1)	12,500	2,834	9,666	77.33%
001	107	At Large (Group 2)	12,500	4,216	8,284	66.27%
001	108	Commissioners Account	25,268	11,167	14,101	55.81%
<b>Subtotal:</b>			<b>1,699,766</b>	<b>1,025,226</b>	<b>674,540</b>	<b>39.68%</b>
<b><u>County Administration</u></b>						
<b><u>Country Administration</u></b>						
001	110	Country Administration	1,062,107	644,247	417,860	39.34%
<b><u>Strategic Initiatives</u></b>						
001	115	Strategic Initiatives	788,568	392,914	395,654	50.17%
001	116	Community and Media Relations	609,241	391,052	218,189	35.81%
<b><u>Emergency Management</u></b>						
125	864	Emergency Management <sup>2</sup>	121,155	17,382	103,773	85.65%
125	952001	EMPG BASE GRANT	85,801	49,678	36,123	42.10%
125	952002	EMPA BASE GRANT	121,506	69,114	52,392	43.12%
130	180	Enhanced 911	1,181,550	673,930	507,620	42.96%
<b><u>Human Resources</u></b>						
001	160	Human Resources	1,418,564	671,704	746,860	52.65%
<b>Subtotal:</b>			<b>5,388,492</b>	<b>2,910,021</b>	<b>2,478,471</b>	<b>46.00%</b>
<b><u>Office of Information Technology</u></b>						
<b><u>Management Information Systems</u></b>						
001	171	Management Information Systems	6,417,462	3,961,490	2,455,972	38.27%
001	421	Geographic Information Services	1,983,854	1,208,984	774,870	39.06%
<b><u>Public Safety Complex</u></b>						
001	411	Public Safety Complex Technology <sup>3</sup>	265,115	118,328	146,788	55.37%
<b>Subtotal:</b>			<b>8,666,431</b>	<b>5,288,802</b>	<b>3,377,629</b>	<b>38.97%</b>
<b><u>County Attorney</u></b>						
001	120	County Attorney	2,241,338	1,190,320	1,051,018	46.89%
<b>Subtotal:</b>			<b>2,241,338</b>	<b>1,190,320</b>	<b>1,051,018</b>	<b>46.89%</b>
<b><u>Department of Public Works</u></b>						
<b><u>Support Services</u></b>						
106	400	Support Services	613,772	403,894	209,878	34.19%
106	978	Public Works Chargebacks	(350,000)	0	-350,000	100.00%
<b><u>Operations</u></b>						
106	431	Transportation Maintenance	4,499,660	2,424,042	2,075,618	46.13%
106	432	Right-of-Way	2,863,387	1,260,048	1,603,339	55.99%
123	433	Stormwater Maintenance	3,265,372	1,502,377	1,762,995	53.99%
001	216	Mosquito Control	846,566	289,255	557,311	65.83%
125	214	Mosquito Control Grant <sup>2</sup>	53,034	4,578	48,456	91.37%
<b><u>Engineering Services</u></b>						
106	414	Engineering Services	3,740,274	1,984,474	1,755,800	46.94%
<b><u>Fleet Maintenance</u></b>						
505	425	Fleet Maintenance	2,932,906	1,391,189	1,541,717	52.57%
<b>Subtotal:</b>			<b>18,464,971</b>	<b>9,259,857</b>	<b>9,205,114</b>	<b>49.85%</b>

# Leon County Government

## Fiscal Year 2018 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 05/01/2018

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY18</u> <u>Adj. Budget</u>	<u>FY18</u> <u>Expenditures</u>	<u>FY18 Budget</u> <u>\$ Balance</u>	<u>FY18 Budget</u> <u>% Balance Remaining</u>
<b><u>Department of Development Support &amp; Environmental Management</u></b>						
		<b><u>Building Inspection</u></b>				
120	220	Building Inspection	1,902,799	1,071,412	831,387	43.69%
		<b><u>Environmental Compliance</u></b>				
121	420	Environmental Compliance	1,559,229	875,608	683,621	43.84%
		<b><u>Development Services</u></b>				
121	422	Development Services	800,523	420,552	379,971	47.47%
		<b><u>Permit Compliance</u></b>				
121	423	Permit Compliance	415,727	262,577	153,150	36.84%
		<b><u>Support Services</u></b>				
121	424	Support Services	281,357	133,773	147,584	52.45%
		<b><u>Support Services</u></b>				
121	426	Customer Support Services	257,520	68,211	189,309	73.51%
		<b><u>DEP Storage Tank</u></b>				
125	866	DEP Storage Tank <sup>2</sup>	166,722	92,156	74,566	44.72%
		<b>Subtotal:</b>	<b>5,383,877</b>	<b>2,924,289</b>	<b>2,459,588</b>	<b>45.68%</b>
<b><u>Department of Planning, Land Management, &amp; Community Enhancement</u></b>						
		<b><u>Planning Department</u></b>				
001	817	Planning Department	1,186,992	230,785	956,207	80.56%
		<b>Subtotal:</b>	<b>1,186,992</b>	<b>230,785</b>	<b>956,207</b>	<b>80.56%</b>
<b><u>Office of Financial Stewardship</u></b>						
		<b><u>Office of Management and Budget</u></b>				
001	130	Office of Management and Budget	768,095	472,027	296,068	38.55%
		<b><u>Real Estate Management</u></b>				
001	156	Real Estate Management	302,064	146,276	155,788	51.57%
		<b><u>Purchasing</u></b>				
001	140	Procurement	520,148	330,293	189,855	36.50%
001	141	Warehouse	111,802	67,157	44,645	39.93%
		<b><u>Risk Management</u></b>				
501	132	Risk Management	210,511	126,278	84,233	40.01%
501	821	Workers Compensation Management / Insurance	3,094,658	2,585,912	508,746	16.44%
		<b>Subtotal:</b>	<b>5,007,278</b>	<b>3,727,943</b>	<b>1,279,335</b>	<b>25.55%</b>
<b><u>Office of Tourism Development</u></b>						
		<b><u>Tourist Development</u></b>				
160	301	Administration	498,596	272,123	226,473	45.42%
160	302	Advertising	1,441,473	559,442	882,031	61.19%
160	303	Marketing	1,738,084	856,771	881,313	50.71%
160	304	Special Projects	619,467	167,863	451,604	72.90%
160	305	1 Cent Expenditures	5,109,853	0	5,109,853	100.00%
		<b>Subtotal:</b>	<b>9,407,473</b>	<b>1,856,199</b>	<b>7,551,274</b>	<b>80.27%</b>
<b><u>Office of Library Services</u></b>						
		<b><u>Library Services</u></b>				
001	240	Policy, Planning & OPS	864,350	428,087	436,264	50.47%
001	241	Public Library Services	4,590,525	2,515,036	2,075,489	45.21%
001	242	Collection Services	1,552,913	827,741	725,172	46.70%
		<b>Subtotal:</b>	<b>7,007,788</b>	<b>3,770,863</b>	<b>3,236,925</b>	<b>46.19%</b>
<b><u>Office of Public Safety</u></b>						
		<b><u>Emergency Medical Services</u></b>				
135	185	Emergency Medical Services	17,465,446	9,170,913	8,294,533	47.49%
		<b><u>Animal Services</u></b>				
140	201	Animal Services	1,547,552	346,412	1,201,140	77.62%
		<b>Subtotal:</b>	<b>19,012,998</b>	<b>9,517,326</b>	<b>9,495,672</b>	<b>49.94%</b>

# Leon County Government

## Fiscal Year 2018 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 05/01/2018

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY18</u> <u>Adj. Budget</u>	<u>FY18</u> <u>Expenditures</u>	<u>FY18 Budget</u> <u>\$ Balance</u>	<u>FY18 Budget</u> <u>% Balance Remaining</u>
<b><u>Office of Intervention &amp; Detention Alternative</u></b>						
<b><u>County Probation</u></b>						
111	542	County Probation Division	1,163,145	637,168	525,977	45.22%
<b><u>Supervised Pretrial Release</u></b>						
111	544	Pretrial Release	1,186,589	650,844	535,745	45.15%
<b><u>Drug &amp; Alcohol Testing</u></b>						
111	599	Drug and Alcohol Testing	154,222	78,940	75,282	48.81%
<b><u>FDLE JAG Grant Pretrial</u></b>						
125	982061	FDLE JAG Grant Pretrial FY16 <sup>2</sup>	40,000	0	40,000	100.00%
<b>Subtotal:</b>			<b>2,543,956</b>	<b>1,366,952</b>	<b>1,177,004</b>	<b>46.27%</b>
<b><u>Office of Human Services &amp; Community Partnerships</u></b>						
<b><u>Volunteer Services</u></b>						
001	113	Volunteer Center	198,865	110,918	87,948	44.22%
<b><u>Veteran Services</u></b>						
001	390	Veteran Services	351,227	244,265	106,962	30.45%
<b><u>Housing Services</u></b>						
001	371	Housing Services	578,087	321,520	256,567	44.38%
<b><u>Health &amp; Human Services</u></b>						
001	370	Social Service Programs	5,594,059	2,639,316	2,954,743	52.82%
<b><u>Health Department</u></b>						
001	190	Health Department	237,345	118,673	118,673	50.00%
<b><u>Primary Health Care</u></b>						
001	971	Primary Health Care	1,821,508	605,862	1,215,646	66.74%
<b><u>State Housing Initiatives Partnership</u></b>						
124	932047	SHIP 2014-2017 <sup>2</sup>	42,883	11,162	31,721	73.97%
124	932048	SHIP 2015-2018 <sup>2</sup>	509,108	231,315	277,793	54.56%
124	932049	SHIP 2016-2019 <sup>2</sup>	620,721	111,214	509,507	82.08%
124	932050	SHIP Disaster Fund <sup>2</sup>	287,821	29,685	258,136	89.69%
124	932051	SHIP Housing Counseling Fund <sup>2</sup>	13,899	0	13,899	100.00%
124	932051	2017/18 SHIP Funding <sup>2</sup>	398,841	91,384	307,457	77.09%
<b>Subtotal:</b>			<b>10,654,364</b>	<b>4,515,314</b>	<b>6,139,050</b>	<b>57.62%</b>
<b><u>Office of Resource Stewardship</u></b>						
<b><u>Cooperative Extension</u></b>						
001	361	Extension Education	455,990	190,972	265,018	58.12%
<b><u>Office of Sustainability</u></b>						
001	127	Office of Sustainability	357,686	139,008	218,678	61.14%
<b><u>Parks &amp; Recreation</u></b>						
140	436	Parks & Recreation	3,076,060	1,669,951	1,406,109	45.71%
<b><u>Facilities Management</u></b>						
001	150	Facilities Management	7,486,280	3,641,289	3,844,991	51.36%
165	154	Bank of America	448,935	180,172	268,763	59.87%
166	155	Huntington Oaks Plaza Operating	86,545	38,090	48,455	55.99%
001	410	Public Safety Complex <sup>3</sup>	1,551,551	813,977	737,574	47.54%
<b><u>Solid Waste</u></b>						
401	416	Yard Waste	608,894	233,633	375,261	61.63%
401	435	Landfill Closure	128,749	0	128,749	100.00%
401	437	Rural Waste Collection Centers	676,213	353,966	322,247	47.65%
401	441	Transfer Station Operations	7,179,555	3,639,378	3,540,177	49.31%
401	442	Landfill (Solid Waste Management Facility)	648,231	191,285	456,946	70.49%
401	443	Hazardous Waste	682,230	378,374	303,856	44.54%
<b>Subtotal:</b>			<b>23,386,919</b>	<b>11,470,096</b>	<b>11,916,823</b>	<b>50.96%</b>

# Leon County Government

## Fiscal Year 2018 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 05/01/2018

Fund	Org	Description	FY18 Adj. Budget	FY18 Expenditures	FY18 Budget \$ Balance	FY18 Budget % Balance Remaining
<b><u>Constitutional Officers<sup>4</sup></u></b>						
<b><u>Clerk of the Circuit Court</u></b>						
110	537	Circuit Court Fees	425,198	248,032	177,166	41.67%
001	132	Clerk Finance (Risk Management)	1,670,645	974,543	696,102	41.67%
<b><u>Property Appraiser</u></b>						
001	512	Property Appraiser	5,094,412	3,818,527	1,275,885	25.04%
<b><u>Sheriff</u></b>						
110	510	Law Enforcement	38,397,084	28,559,556	9,837,528	25.62%
110	511	Detention Facility	35,538,002	20,730,501	14,807,501	41.67%
<b><u>Supervisor of Elections</u></b>						
060	520	Voter Registration	2,625,524	1,469,627	1,155,897	44.03%
060	521	Elections	1,634,231	310,269	1,323,962	81.01%
060	525	SOE Grants	47,983	0	47,983	100.00%
<b><u>Tax Collector</u></b>						
001	513	General Fund Property Tax Commissions	4,906,468	4,613,189	293,279	5.98%
123	513	Stormwater Utility Non Ad-Valorem	65,920	62,794	3,126	4.74%
135	513	Emergency Medical Services MSTU	150,144	150,144	0	0.00%
145	513	Fire Service Fee	45,908	40,409	5,499	11.98%
162	513	Special Assessment Paving	5,500	2,629	2,871	52.19%
164	513	Sewer Services Killearn Lakes I and II	5,000	4,386	614	12.28%
401	513	Landfill Non-Ad Valorem	32,620	27,304	5,316	16.30%
<b>Subtotal:</b>			<b>90,644,639</b>	<b>61,011,911</b>	<b>29,632,728</b>	<b>32.69%</b>
<b><u>Judicial Officers</u></b>						
<b><u>Court Administration</u></b>						
001	540	Court Administration	235,233	123,178	112,055	47.64%
001	547	Guardian Ad Litem	22,455	12,299	10,156	45.23%
110	532	State Attorney	111,734	29,578	82,156	73.53%
110	533	Public Defender	136,008	20,093	115,915	85.23%
110	555	Legal Aid	259,914	257,500	2,414	0.93%
117	555	Legal Aid	57,855	44,000	13,855	23.95%
114	586	Teen Court	75,554	59,175	16,379	21.68%
117	509	Alternative Juvenile Program	58,578	43,887	14,691	25.08%
117	546	Law Library	57,855	0	57,855	100.00%
117	548	Judicial/Article V Local Requirements	100,168	39,063	61,105	61.00%
<b>Subtotal:</b>			<b>1,115,354</b>	<b>628,773</b>	<b>486,581</b>	<b>43.63%</b>
<b><u>Non-Operating</u></b>						
<b><u>Line Item Funding</u></b>						
001	888	Line Item Funding	585,542	497,759	87,783	14.99%
160	888	Council on Culture and Arts Re-Granting	1,572,945	311,356	1,261,589	80.21%
<b><u>City of Tallahassee</u></b>						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,327,749	331,937	995,812	75.00%
145	838	City Payment, Tallahassee (Fire Fees)	7,423,538	1,867,119	5,556,419	74.85%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
<b><u>Other Non-Operating</u></b>						
001	114	Economic Vitality	656,362	198,181	458,181	69.81%
001	278	Summer Youth Employment	40,000	150	39,850	99.63%
001	402	Capital Regional Transportation Planning Agency <sup>b</sup>	122,669	23,093	99,576	81.17%
001	403	Blueprint 2000 <sup>b</sup>	627,817	351,074	276,743	44.08%
001	820	Insurance Audit, and Other Expenses	1,012,146	551,911	460,235	45.47%
001	831	Tax Deed Applications	45,000	23,796	21,204	47.12%
001	972	CRA-TIF Payment	2,886,867	2,886,867	0	0.00%
110	508	Diversions Program	100,000	50,000	50,000	50.00%
110	620	Juvenile Detention Payment - State	977,710	633,567	344,143	35.20%
116	800	Drug Abuse	96,038	38,098	57,940	60.33%
131	529	800 MHZ System Maintenance	1,685,926	1,312,392	373,534	22.16%
140	971	Primary Health Care	200,000	200,000	0	0.00%
145	843	Volunteer Fire Department	482,479	192,512	289,967	60.10%
502	900	Communications Control	1,013,727	325,050	688,677	67.94%
<b><u>Interdepartmental Billing</u></b>						
		Countywide Automation	450,907	0	450,907	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,131,707	1,108,416	23,291	2.06%
<b>Subtotal:</b>			<b>22,671,629</b>	<b>10,903,278</b>	<b>11,768,351</b>	<b>51.91%</b>

# Leon County Government

## Fiscal Year 2018 Mid-Year Financial Report

### PROGRAM EXPENDITURE SUMMARY\*

\*Reflects expenditures posted to financial system as of 05/01/2018

Fund	Org	Description	FY18	FY18	FY18 Budget	FY18 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Total Operating			209,351,145	119,987,010	89,364,135	42.69%
Total Non-Operating			22,671,629	10,903,278	11,768,351	51.91%
Total CIP			85,663,543	11,617,550	74,045,993	86.44%
Operating Grants			2,461,491	707,668	1,753,823	71.25%
Non Operating Grants <sup>6</sup>			32,898,213	12,271,552	20,626,661	62.70%
Total Debt Service			8,057,345	854,826	7,202,519	89.39%
Total Reserves			4,903,431	0	4,903,431	100.00%
<b>TOTAL NET EXPENDITURES:</b>			<b>366,006,797</b>	<b>156,341,884</b>	<b>209,664,913</b>	<b>57.28%</b>

#### Notes:

1. The Commission District 1 budget was increased in FY 2017 to cover additional travel expenses, which was offset by an equal reduction in budget for FY 2018.
2. Operating Grants include Mosquito Control, DEP Storage Tank, SHIP, and Emergency Management.
3. 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.
4. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by Florida Statutes.
5. Expenditures are for employee costs associated with employees who have opted for County benefits. These costs are reimbursed by the Capital Regional Transportation Planning Agency and Blueprint 2000, respectively.
6. For accounting purposes, this amount includes funding isolated in specific budgets received from other governmental entities, such as the Florida Department of Environmental Protection (sewer grants), Blueprint 2000 (Magnolia Sidewalk Funding), and the Department of Transportation (Smith Creek bike lanes). In addition, this amount includes grant reimbursements from the Federal Emergency Management Agency (FEMA) and the State of Florida for Hurricane Hermine storm preparedness and debris removal costs in FY17 and FEMA reimbursement requests associated with Hurricane Irma in FY18. See the Grants Program section of the report for more detail.

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

<u>Org</u>	<u>Fund Title</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Est. Bal. (A)</u>	<u>FY18 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<b><u>General &amp; Fine and Forfeiture Funds *</u></b>						
001	General Fund (C)	28,921,968	31,205,482	<b>30,634,309</b>	66,932,872	N/A
110	Fine and Forfeiture Fund	1,247,521	1,997,109	<b>2,318,880</b>	76,168,217	N/A
	<b>Subtotal:</b>	<b>30,169,489</b>	<b>33,202,591</b>	<b>32,953,189</b>	<b>143,101,089</b>	<b>23%</b>

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

<b><u>Special Revenue Funds</u></b>						
106	County Transportation Trust Fund	4,030,990	4,585,307	<b>4,688,232</b>	16,639,561	28%
111	Probation Services Fund (D)	1,069,379	1,195,952	<b>1,051,722</b>	3,181,181	33%
114	Teen Court Fund	10,566	0	<b>6,002</b>	86,144	7%
116	Drug Abuse Trust Fund	936	3,159	<b>8,098</b>	104,136	8%
117	Judicial Programs Fund	319,222	379,252	<b>433,609</b>	278,638	156%
120	Building Inspection Fund (D)	2,245,648	2,631,622	<b>2,540,626</b>	2,402,023	106%
121	Development Support Fund (E)	525,507	192,632	<b>345,765</b>	3,946,886	9%
123	Stormwater Utility Fund	1,105,831	1,445,058	<b>1,979,920</b>	5,165,855	38%
124	Ship Trust Fund	181	4,102	<b>125,809</b>	426,361	30%
125	Grants	1,863,764	814,256	<b>432,764</b>	883,261	49%
126	Non-Countywide General Revenue Fund (F)	3,168,872	3,466,872	<b>3,907,283</b>	21,878,925	18%
127	Grants (G)	199,179	182,302	<b>198,075</b>	60,000	330%
130	911 Emergency Communications Fund	555,476	293,183	<b>423,105</b>	1,186,550	36%
131	Radio Communications Systems Fund (H)	14,578	70,882	<b>143,672</b>	1,689,926	9%
135	Emergency Medical Services Fund	9,020,680	7,666,722	<b>6,486,979</b>	20,515,271	32%
140	Municipal Service Fund (I)	1,176,319	33,267	<b>1,283,145</b>	8,670,752	15%
145	Fire Services Fund	1,230,522	1,494,605	<b>1,404,893</b>	8,002,791	18%
160	Tourist Development Fund (1st-5th Cents) (J)	2,368,661	1,742,593	<b>1,929,471</b>	5,703,085	34%
160	Tourist Develop. Cultural, Visual Arts, Heritage (J)	5,042,522	5,109,854	<b>5,163,084</b>	5,109,853	101%
161	Housing Finance Authority Fund	650,011	0	<b>0</b>	0	N/A
162	Special Assessment Paving Fund	418,434	564,494	<b>672</b>	150,531	0%
164	Killearn Lakes Units I and II Sewer Fund	5,331	7,598	<b>9,066</b>	237,500	4%
165	Bank of America Building Op. Fund	915,607	1,024,366	<b>601,581</b>	2,035,415	30%
166	Huntington Oaks Plaza Fund	274,526	305,483	<b>138,323</b>	104,167	133%
	<b>Subtotal:</b>	<b>36,212,743</b>	<b>33,213,562</b>	<b>33,301,894</b>	<b>108,458,812</b>	<b>31%</b>

<b><u>Debt Service Funds</u></b>						
211	Debt Service - Series 2003 A&B	2,516	3,369	<b>3,369</b>	7,076,046	N/A
220	Debt Service - Series 2004	98,414	0	<b>0</b>	0	N/A
221	ESCO Lease	0	0	<b>0</b>	484,514	N/A
222	Debt Service - Series 2014	2,203	44,422	<b>44,422</b>	496,785	N/A
	<b>Subtotal:</b>	<b>103,133</b>	<b>47,791</b>	<b>47,791</b>	<b>8,057,345</b>	<b>N/A</b>

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

<u>Org</u>	<u>Fund Title</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Est. Bal. (A)</u>	<u>FY18 Adopted Bud</u>	<u>Fund Bal. as % of Budget (B)</u>
<b><u>Capital Projects Funds</u></b>						
305	Capital Improvements Fund	29,391,988	24,279,050	0	8,540,878	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY19 budget unless otherwise noted.
306	Gas Tax Transportation Fund	6,770,546	7,463,236	1,065,870	2,674,485	
308	Local Option Sales Tax Fund (K)	5,104,357	4,710,795	240,908	0	
309	Local Option Sales Tax Extension Fund	4,770,800	5,232,867	0	5,425,000	
311	Construction Series 2003 A&B Fund (L)	6,998	7,081	0	0	
318	1999 Bond Construction Fund (L)	50,024	50,612	0	0	
321	Energy Savings Contract ESCO Capital Fund (L)	20,746	20,989	0	0	
330	911 Capital Projects Fund	3,243,836	3,849,619	3,815,297	62,130	
341	Countywide Road District Fund - Impact Fee	189,940	191,918	193,030	0	
343	NW Urban Collector Fund - Impact Fee	70,651	71,387	71,903	0	
344	SE Urban Collector Fund - Impact Fee	99,272	100,306	101,030	0	
	<b>Subtotal:</b>	<b>49,719,156</b>	<b>45,977,861</b>	<b>5,488,039</b>	<b>16,702,493</b>	
<b><u>Enterprise Funds</u></b>						
401	Solid Waste Fund (M)	2,508,759	2,730,708	0	10,932,714	
	<b>Subtotal:</b>	<b>2,508,759</b>	<b>2,730,708</b>	<b>0</b>	<b>10,932,714</b>	
<b><u>Internal Service Funds</u></b>						
501	Insurance Service Fund	2,000,631	2,193,270	1,889,657	3,351,263	
502	Communications Trust Fund	47,058	246,474	246,678	1,013,726	
505	Motor Pool Fund	42,321	63,996	170,209	2,968,794	
	<b>Subtotal:</b>	<b>2,090,010</b>	<b>2,503,740</b>	<b>2,306,543</b>	<b>7,333,783</b>	
	<b>TOTAL:</b>	<b>120,803,290</b>	<b>117,676,252</b>	<b>74,097,456</b>	<b>294,586,236</b>	

## Notes:

A. Balances are estimated as year ending for FY 2018.

B. FY 2018 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 FY18 Fund Balance contemplates \$1.2 million in reimbursement from FEMA associated with debris clean up costs from Hurricane Irma.

D. The decrease in the Probation and Building fund is related to the appropriation of \$366,000 and \$257,632 of uncommitted fund balance to balance the respective funds. Due to constraints on expenditures the actual fund balance in the Probation Fund is anticipated to decline by \$102,924. Continued growth in the building sector generating an increase in building permit activity, which is resulting in higher revenue collections, reflects only \$90,996 of the budgeted fund balance being used.

E. The increase in the Development Support fund balance is associated with the additional general revenue support provided to the fund for FY 2018, and revenues exceeding budget due to a healthy development economy.

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 fund balance was drawn down to support the 15% discounted fire service fee in the unincorporated area for FY16 and FY17. Subsequent, the fund balance has been replenished to the 15% minimum due to healthy collections of the Public Service Tax.

J 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 interlocal agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting.

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

L. Bond construction funds are anticipated to be fully expended in FY 2018.

M. Amount reflected in unrestricted retained earnings. The FY18 decrease reflects the remaining unrestricted fund balance appropriated during FY18 to assist in funding the landfill closure as approved by the Board at the October 24, 2017 Apalachee Regional Park Master Plan and Associated Landfill Closure workshop. The bid for the landfill closure was awarded in FY2018.

**CAPITAL IMPROVEMENT PROGRAM SUMMARY**

<b>Project Service Types</b>	<b># of Projects</b>	<b>% of CIP Budget</b>	<b>Adjusted Budget</b>	<b>YTD Activity</b>	<b>% of Budget Committed</b>	<b>Project Balance</b>
Culture and Recreation	15	8.5%	7,242,407	298,802	4.1%	6,943,605
General Government	30	10.5%	9,000,068	2,042,556	22.7%	6,957,512
Health and Safety	7	9.6%	8,181,345	2,112,509	25.8%	6,068,836
Physical Environment	35	43.2%	37,007,110	2,282,239	6.2%	34,724,871
Transportation	16	28.3%	24,232,613	4,881,444	20.1%	19,351,169
<b>TOTAL</b>	<b>103</b>	<b>100%</b>	<b>\$85,663,543</b>	<b>\$11,617,550</b>	<b>13.6%</b>	<b>\$74,045,993</b>

Note: This Capital Improvement Program Summary reflects the adjusted budget and year-to-date (YTD) activity from October 1, 2017 - May 01, 2018. 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	1,540,813	2,561	0.2%	1,538,252
047002	Boat Landing Improvements and Renovations	194,345	-	0.0%	194,345
043007	Fred George Park (Trash Racks)	519,554	26,583	5.1%	492,971
046009	Greenways Capital Maintenance	783,394	35,158	4.5%	748,236
043001	J.Lee Vause Park Improvements	364,350	10,663	2.9%	353,688
045004	J.R. Alford Greenway	140,000	25,500	18.2%	114,500
076011	Library Services Technology	73,000	5,619	7.7%	67,381
086053	Main Library Improvements	38,810	15,907	41.0%	22,903
046007	New Parks/Greenways Vehicle and Equipment	326,747	18,448	5.6%	308,299
044001	Northeast Community Park	232,946	2,170	0.9%	230,776
043008	Okeeheepkee Prairie Park	150,000	12,127	8.1%	137,873
046001	Parks Capital Maintenance	2,441,513	101,311	4.1%	2,340,202
046001	Playground Equipment Replacement	148,257	35,107	23.7%	113,150
047001	St. Marks Headwaters Greenway*	88,228	7,650	8.7%	80,578
041002	Woodville Community Park	200,450	-	0.0%	200,450
<b>TOTAL CULTURE AND RECREATION</b>		<b>7,242,407</b>	<b>298,802</b>	<b>4.1%</b>	<b>\$6,943,605</b>

**GENERAL GOVERNMENT**

086011	Architectural & Engineering Services	99,472	-	0.0%	99,472
086076	Building Roofing Repairs & Maintenance	75,740	-	0.0%	75,740
086077	Building Mechanic Repairs & Maintenance	1,849,474	153,221	8.3%	1,696,253
086078	Building Infrastructure Improvements	1,398,726	258,429	18.5%	1,140,297
086079	Building General Maintenance & Renovations	577,783	24,124	4.2%	553,659
096019	Capital Grant Match Program	81,205	-	0.0%	81,205
086017	Common Area Furnishings	35,897	6,015	16.8%	29,882
086027	Courthouse Renovations	456,842	98,252	21.5%	358,590
086016	Courthouse Security	20,000	3,299	16.5%	16,701
086007	Courtroom Minor Renovations	86,076	1,090	1.3%	84,986
076023	Courtroom Technology	375,205	23,510	6.3%	351,695
076003	Data Wiring	22,839	20,118	88.1%	2,721
076063	E-Filing System for Court Documents	247,333	-	0.0%	247,333
076008	File Server Maintenance	722,197	363,727	50.4%	358,470
076001	Financial Hardware and Software	268,514	45,903	17.1%	222,611
026010	Fleet Management Shop Equipment	50,000	39,973	79.9%	10,027
086071	Fleet Management Shop Improvements	37,254	-	0.0%	37,254
026003	General Vehicle and Equipment Replacement	280,912	176,421	62.8%	104,491
086068	Lake Jackson Town Center Sense of Place Initiative	34,258	10,415	30.4%	23,843
083002	Lake Jackson Town Center - Huntington Oaks	279,775	36,727	13.1%	243,048
086025	Leon County Government Annex Renovations-BOA Building	1,089,799	284,067	26.1%	805,732
026018	New General Vehicles and Equipment	42,458	-	0.0%	42,458
076051	Public Defender Technology	50,000	9,600	19.2%	40,400
076061	Records Management	173,827	44,131	25.4%	129,696
076047	State Attorney Technology (MIS)	70,000	61,105	87.3%	8,895
076005	Supervisor of Elections Technology	67,350	47,786	71.0%	19,564
076024	User Computer Upgrades	300,000	277,243	92.4%	22,757
096028	Voting Equipment Replacement	94,000	27,512	29.3%	66,488
086065	Welcome Center Improvements	74,484	29,888	40.1%	44,596
076042	Work Order Management	38,648	-	0.0%	38,648
<b>TOTAL GENERAL GOVERNMENT</b>		<b>9,000,068</b>	<b>2,042,556</b>	<b>22.7%</b>	<b>6,957,512</b>

## HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
076058	Emergency Medical Services Technology	25,000	-	0.0%	25,000
026014	EMS Vehicle and Equipment Replacement	1,212,324	717,083	59.1%	495,241
086031	Jail Complex Maintenance	3,442,489	1,374,013	39.9%	2,068,476
086067	Medical Examiner Facility	2,529,392	-	0.0%	2,529,392
026021	New EMS Vehicles & Equipment	300,000	-	0.0%	300,000
096016	Public Safety Complex	510,479	16,886	3.3%	493,593
096002	Volunteer Fire Department	161,661	4,526	2.8%	157,135
<b>TOTAL HEALTH AND SAFETY</b>		<b>\$8,181,345</b>	<b>\$2,112,509</b>	<b>25.8%</b>	<b>\$6,068,836</b>

## PHYSICAL ENVIRONMENT

054011	Baum Road Drainage Improvements	73,760	-	0.0%	73,760
062007	Belair-Annawood Septic to Sewer	1,750,000	-	0.0%	1,750,000
067002	Blueprint 2000 Water Quality Enhancements	271,569	-	0.0%	271,569
036043	Capital Landfill Closure	15,160,306	1,274,034	8.4%	13,886,272
055011	Crump Road Drainage Improvements	415,674	-	0.0%	415,674
063010	Faulk Drive Pond Sediment Removal	250,000	12,518	5.0%	237,482
063005	Fords Arm - Lexington Pond Retrofit	2,872,882	92,339	3.2%	2,780,543
076009	Geographic Information System	499,014	312,549	62.6%	186,465
076060	GIS Incremental Basemap Update	298,500	-	0.0%	298,500
036042	Hazardous Waste Vehicle and Equipment Replacement	218,500	35,781	16.4%	182,719
036019	Household Hazardous Waste Improvements	85,650	-	0.0%	85,650
064001	Killearn Acres Flood Mitigation	497,677	-	0.0%	497,677
064006	Killearn Lakes Plantation Stormwater	1,391,936	-	0.0%	1,391,936
061001	Lake Henrietta Renovations	822,554	-	0.0%	822,554
062001	Lake Munson Restoration	225,504	-	0.0%	225,504
036002	Landfill Improvements	147,213	6,222	4.2%	140,991
062004	Longwood Outfall Retrofit	223,345	-	0.0%	223,345
062008	NE Lake Munson Septic to Sewer	2,750,000	-	0.0%	2,750,000
045007	Pedrick Pond Stormwater Improvement	40,720	-	0.0%	40,720
076015	Permit and Enforcement Tracking System	150,000	29,716	19.8%	120,284
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	395,565	-	0.0%	395,565
036003	Solid Waste Heavy Equipment/Vehicle Replacement	298,686	126,504	42.4%	172,182
036028	Solid Waste Master Plan	71,971	68,835	95.6%	3,136
036041	Solid Waste Pre-Fabricated Buildings	49,063	-	0.0%	49,063
067006	Stormwater Infrastructure Preventive Maintenance	1,050,000	7,937	0.8%	1,042,064
066026	Stormwater Pond Repairs	149,185	18,393	12.3%	130,792
066003	Stormwater Structure Inventory and Maintenance	611,720	115,236	18.8%	496,484
026004	Stormwater Vehicle and Equipment Replacement	382,676	97,170	25.4%	285,506
066004	Total Maximum Daily Load - TMDL Compliance	350,000	-	0.0%	350,000
036010	Transfer Station Heavy Equipment Replacement	87,209	48,461	55.6%	38,748
036023	Transfer Station Improvements	416,553	28,317	6.8%	388,236
062005	Westside Stormwater - Gum Road Area	400,000	-	0.0%	400,000
061002	Woodside Heights NFWFMD*	8,229	8,229	0.0%	-
061003	Woodside Heights DEP*	3,091,449	-	100.0%	3,091,449
062003	Woodville Sewer Project	1,500,000	-	100.0%	1,500,000
<b>TOTAL PHYSICAL ENVIRONMENT</b>		<b>37,007,110</b>	<b>2,282,239</b>	<b>6.2%</b>	<b>34,724,871</b>

## TRANSPORTATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
026015	Arterial/Collector Roads Pavement Markings	138,821	-	0.0%	138,821
056001	Arterial/Collector Resurfacing	5,806,579	2,960,713	51.0%	2,845,866
056005	Community Safety and Mobility*	1,725,341	9,234	0.5%	1,716,107
057001	Intersection and Safety Improvements*	5,064,563	39,371	0.8%	5,025,192
055010	Magnolia Drive Multi-Use Trail*	199,330	-	0.0%	199,330
026022	New Public Works Vehicle and Equipment	545,800	446,410	81.8%	99,390
053003	North Monroe Turn Lane (Landscaping)	47,449	37,972	80.0%	9,477
053007	Old Bainbridge Road Safety Improvements	322,000	-	0.0%	322,000
026006	Open Graded Cold Mix-OGCM Stabilization	1,176,311	266,669	22.7%	909,642
056011	Public Works Design and Engineering Services	138,434	17,411	12.6%	121,023
026005	Public Works Vehicle and Equipment Replacement	958,108	362,681	37.9%	595,427
056013	Sidewalk Program	3,664,546	640,636	17.5%	3,023,910
051008	Springhill Road Bridge Rehabilitation	350,500	-	0.0%	350,500
057013	Street Lights/Unincorporated Area	250,000	21,181	8.5%	228,819
057917	Tower Oaks 2/3 Program	594,821	-	0.0%	594,821
056010	Transportation and Stormwater Improvements	3,250,010	79,166	2.4%	3,170,844
<b>TOTAL TRANSPORTATION</b>		<b>\$24,232,613</b>	<b>\$4,881,444</b>	<b>20.1%</b>	<b>\$19,351,169</b>

\* 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 \$35.4 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 County and placed within one of three funds, SHIP Grants (Fund 124 ), Reimbursement Grants (Fund 125) and Interest Bearing Grants (Fund 127 ). 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 Grants. 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.

In addition there has been recent grant activity related to two hurricanes, Hermine and Irma. Total project costs related to Hurricane Hermine that have been paid by the County are \$11.4 million. All costs have been determined eligible for reimbursement and are obligated by FEMA. \$9.4 million will be paid by the Federal Government and \$1.01 million by each the State and County. To date, Leon County has received \$9,690,858 in reimbursement from efforts related to Hurricane Hermine. Expenses related to Hermine occurred in FY 17.

Total debris removal and emergency preparedness costs in the amount of \$1,334,330 have been filed with FEMA during FY 2018, of which the County should be eligible for \$1,227,684 in reimbursement from federal and state grants if all costs are determined eligible for reimbursement.

<b>Budget by Administering Department</b>				
<b>Department</b>	<b>% of Total Grants</b>	<b>FY18 Received</b>	<b>FY18 Expended</b>	<b>Balance</b>
Administration (Including Hermine Reimbursements and Irma Expenditures)	34.24%	12,106,803	11,150,796	956,007
Dev. Sup. & Environmental Management	0.47%	166,722	92,156	74,566
Emergency Medical Services	0.34%	119,979	29,990	89,989
Library Services	1.26%	447,300	12,649	434,651
Human Services and Community Partnerships	6.81%	2,407,432	955,419	1,452,013
Resource Stewardship	7.24%	2,561,037	436,171	2,124,866
Public Works	48.30%	17,077,081	112,771	16,964,310
Intervention & Detention Alternatives	0.59%	207,443	84,835	122,608
Judicial	0.50%	175,907	104,432	71,475
Miscellaneous	0.25%	90,000	0	90,000
<b>SUBTOTAL:</b>	<b>100%</b>	<b>35,359,704</b>	<b>12,979,220</b>	<b>22,380,484</b>
Minus Operating/Transfers Grants (e.g. Mosquito Control)		<b>2,461,491</b>	<b>707,668</b>	<b>1,753,823</b>
<b>TOTAL</b>		<b>32,898,213</b>	<b>12,271,552</b>	<b>20,626,661</b>

**Grants Program Summary**

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
<b>Administration</b>					
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	46,099	46,099	0.0%
952001	EMPG Base Grant		85,801	49,678	42.1%
952002	EMPA Base Grant	Funding for Emergency Management Preparedness & Assistance and Emergency Management Performance Grant Program	121,506	69,114	43.1%
952003	EM-SHSGP Federal Grant		30,000	19,179	36.1%
952004	EM-SHSGP Federal Grant		107,912	30,803	71.5%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,155	17,382	85.7%
133000	Hurricane Hermine	Federal Emergency Management and State Emergency Management Reimbursement for storm related clean up (remaining FY 18 receivable)	10,260,000	9,690,858	5.5%
N/A	Hurricane Irma	Federal Emergency Management and State Emergency Management Reimbursement for storm related clean up application (spent reflects amount eligible for reimbursement)	1,334,330	1,227,684	8.0%
<b>Subtotal:</b>			<b>12,106,803</b>	<b>11,150,796</b>	<b>7.9%</b>
<b>Development Support &amp; Environment Management</b>					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	166,722	92,156	44.7%
<b>Subtotal:</b>			<b>166,722</b>	<b>92,156</b>	<b>44.7%</b>
<b>Public Services</b>					
<b>Emergency Medical Services</b>					
961045	EMS Equipment	EMS equipment	61,824	-	100.0%
961051	DOH-EMS Match M4081	Automated external Defibrillators	-	-	-
961056	DOH-EMS Match M5055	Funding from the Florida Department of Health for CPR training to the public	43,155	29,990	100.0%
961058	BBHCC Equipment Grant	Funding from the Big Bend Healthcare Coalition for equipment and supplies.	15,000	-	100.0%
<b>Subtotal:</b>			<b>119,979</b>	<b>29,990</b>	<b>75.0%</b>

**Grants Program Summary**

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
<b>Library Services</b>					
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	120,589	309	99.7%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	2,560	210	91.8%
913045	Friends-Literacy	Annual donation in support of basic literacy	50,553	3,311	93.4%
913115*	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	157,692	8,819	94.4%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	82,222	-	100.0%
<b>Subtotal:</b>			<b>447,300</b>	<b>12,649</b>	<b>97.2%</b>
<b>Human Services and Community Partnerships</b>					
<b>Housing</b>					
(124) 932047	SHIP 2014-2017	Affordable housing (operating)	42,883	11,162	74.0%
(124) 932048	SHIP 2015-2018	Affordable housing (operating)	509,108	231,315	54.6%
(124) 932049	SHIP 2016-2019	Affordable housing (operating)	620,721	111,214	82.1%
(124) 932050	SHIP Disaster Fund	Allocation for declared disasters	287,821	29,685	89.7%
(124) 932051	SHIP Housing Counseling Fund	Assistance/Counseling for first time home buyers or prospective home buyers	13,899	-	100.0%
(124) 932052	2017/2018 SHIP Funding (SHIP 2017-2020)	Affordable housing (operating)	398,841	91,384	77.1%
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	8,146	-	100.0%
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs	12,439	12,439	0.0%
932077	CDBG 2013 Community Development	CDBG Small Cities grant for housing rehabilitation and replacement	513,574	468,220	8.8%
<b>Subtotal:</b>			<b>2,407,432</b>	<b>955,419</b>	<b>60.3%</b>

## Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
<b>Resource Stewardship</b>					
<b>Parks and Recreation</b>					
042006	Innovation Park Trail	Funding from the Leon County Research & Development Authority for a proposed trail to be constructed around the Innovation Park Central Pond.	184,904	-	100.0%
044003	Miccosukee Canopy Road Greenway	Construction/trail improvements on the Miccosukee Canopy Road Greenway	165,187	-	100.0%
047001	St. Marks Headwaters Greenway	Construction/Improvements on the St. Marks Headwaters Greenway	1,344,682	404,109	69.9%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	98,997	1,400	98.6%
921064	Amtrak Community Room		1,231	-	100.0%
921116*	Miccosukee Community Center		9,007	-	100.0%
921126*	Chaires Community Center		22,667	-	100.0%
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	39,276	-	100.0%
921146*	Fort Braden Community Center		22,301	5,922	73.4%
921156*	Bradfordville Community Center		21,602	12,557	41.9%
921166*	Lake Jackson Community Center		24,065	12,032	50.0%
<b>Facilities Management</b>					
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as future building improvements for the amphitheater	626,693	-	100.0%
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	425	150	64.6%

## Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
Subtotal:			2,561,037	436,171	83.0%
<b>Public Works</b>					
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	889,792	-	100.0%
214	Mosquito Control	Mosquito control activities (operating)	53,034	4,578	91.4%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	44,922	8,433	81.2%
001000*	Side Walks District 1	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	13,503	-	100.0%
002000*	Side Walks District 2	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	23,888	-	100.0%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	67,880	-	100.0%
004000*	Side Walks District 4	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	53,146	-	100.0%
005000*	Side Walks District 5	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,390	-	100.0%
052004	Smith Creek Bike Lanes	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	110,000	-	100.0%
053007	Old Bainbridge RD Safety Improvements	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane and North Monroe to Gadsden County line	103,071	-	100.0%

## Grants Program Summary

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
054010	Beechridge Trail Improvements	Significant Benefit Funds	3,928	-	100.0%
055010	Magnolia Drive Multi-use Trail	Funding for design and construction of Magnolia Drive Multi-use trail	5,436,374	38,767	99.3%
057001	Intersection and Safety Improvements	Capacity Fee	13,121	-	100.0%
061002	NWFWMD Grant-Woodside Heights	Funding for the Woodside Heights subdivision septic to sewer conversion project	60,994	60,994	0.0%
061003	NWFWMD Grant-Woodside Heights	Funding for the Woodside Heights subdivision septic to sewer conversion project	2,327,579	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	1,500,000	-	100.0%
062006	BP Comp Wastewater Treatment Project	Funding is for the Comprehensive Wastewater Treatment Facilities Plan project reimbursed through Blueprint 2000	500,000	-	100.0%
062007	Belair-Annawood Septic to Sewer Grant	Funding from the Florida Department of Environmental Protection for Belair-Annawood septic to sewer project	1,750,000	-	100.0%
062008	NE Lake Munson Septic to Sewer	Funding from the Florida Department of Environmental Protection for Lake Munson septic to sewer project	2,750,000	-	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	16,247	-	100.0%
927118	Advanced Septic Pilot Project	Funds from the Northwest Florida Water Management District Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	750,000	-	100.0%

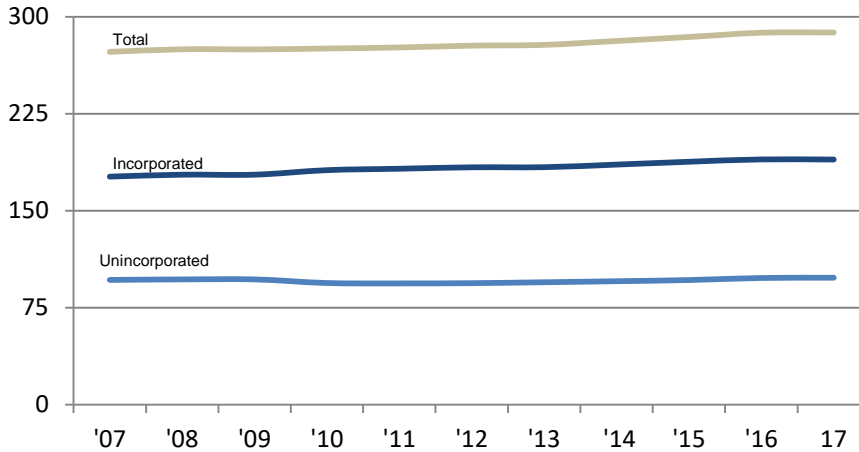
**Grants Program Summary**

\*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY18 Budget	Spent	% Unspent
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	373,193	-	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%
<b>Subtotal:</b>			<b>17,077,081</b>	<b>112,771</b>	<b>99.3%</b>
<b><u>Intervention and Detention Alternatives</u></b>					
<b>Supervised Pre-trial Release</b>					
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	167,443	84,835	49.3%
<b>Subtotal:</b>			<b>207,443</b>	<b>84,835</b>	<b>59.1%</b>
<b><u>Judicial</u></b>					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	50,907	20,625	59.5%
944010	Veterans Drug Court	Funding received to pay for testing and treatment costs related to Veterans Drug Court	125,000	83,807	33.0%
<b>Subtotal:</b>			<b>175,907</b>	<b>104,432</b>	<b>40.6%</b>
<b><u>Miscellaneous</u></b>					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
<b>Subtotal:</b>			<b>90,000</b>	<b>-</b>	<b>100.0%</b>
<b>Grants Subtotal</b>			<b>35,359,704</b>	<b>12,979,220</b>	<b>22,380,484</b>
<b>Less Operating Grants</b>			<b>2,461,491</b>	<b>707,668</b>	<b>1,753,823</b>
<b>TOTAL</b>			<b>32,898,213</b>	<b>12,271,552</b>	<b>62.7%</b>

## Population

Thousands



Sources:

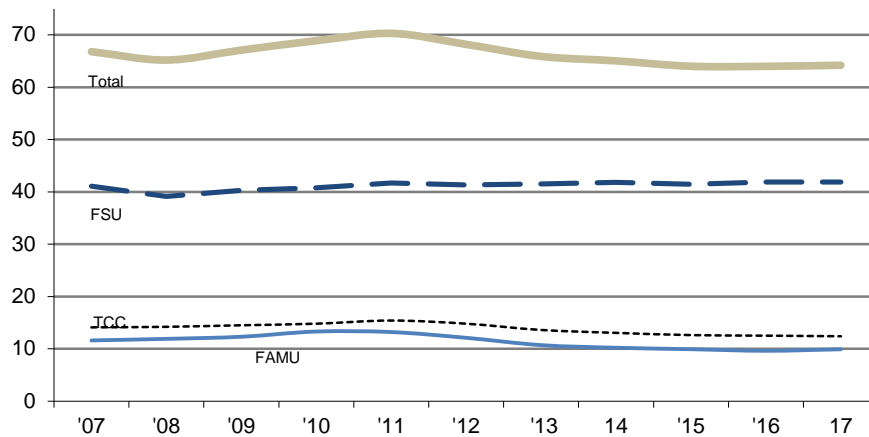
- 2017 Population Estimates and Projections from Tallahassee/Leon County Planning Department.
- 2017 University of Florida BEBR, Florida Estimates of Population 2015.
- 2010 United States Census

According to the 2017 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 287,899 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 0.08% from 2016. In 2009, there was a minimal decline in population estimates. According to 2016 estimates, the total population has seen a 4.51% 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 (4.04%), Leon (4.51%), Wakulla (3.68%), and Jefferson (-1.02%).

## Higher Education Enrollment

Thousands

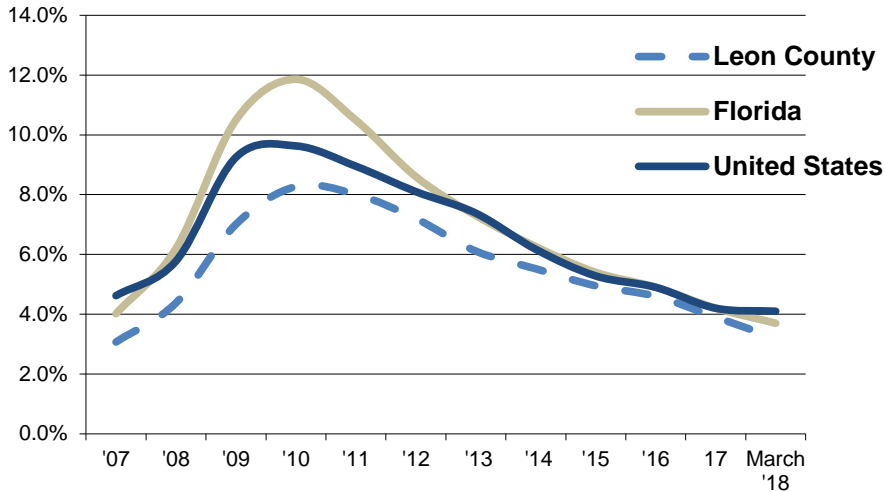


Source: 2017 Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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 2017 was 63,914, a decrease of 77 students from Fall 2016.

In the last decade, FSU has had an average annual increase in enrollment of .22%, while TCC and FAMU have seen average decreases of -1.37% and -1.20%, respectively, over the same period.

## Unemployment Statistics



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

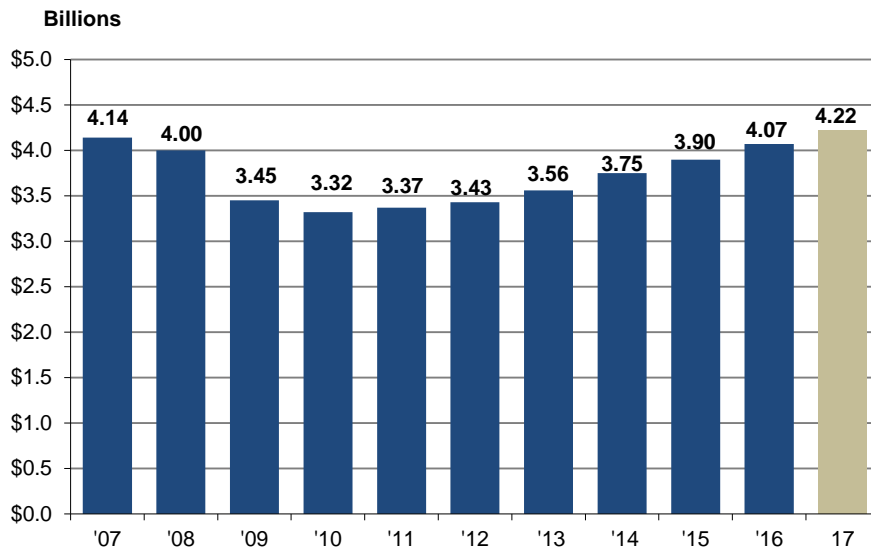
Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. The unemployment rate decreased in 2005 and 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2010, 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 3.2%.

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## Taxable Sales

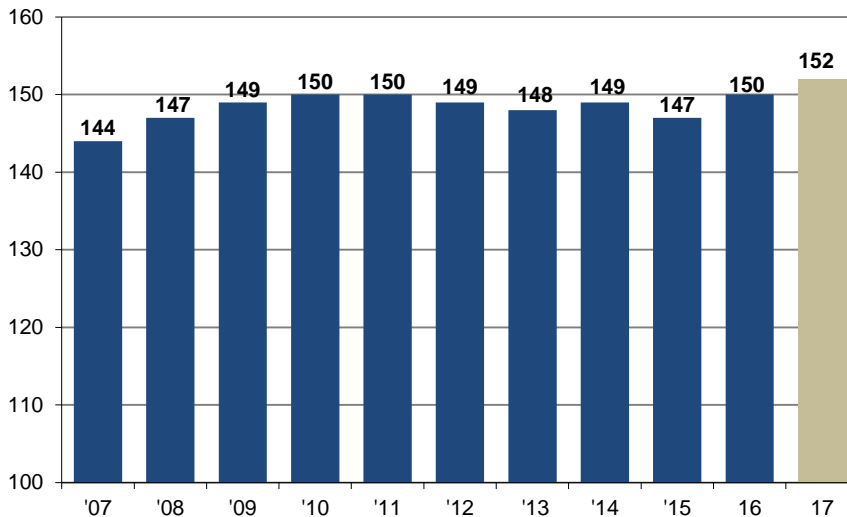


Source: The Florida Legislature - Office of Economic and Demographic Research Leon County (February 2018)

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 3.57% from the 2016 figure of \$4.07 billion to the 2017 figure of \$4.22 billion. The trend shows it took ten years to return to pre-recession taxable sales levels.

## Total County Labor Force

Thousands



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

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 1.41% annually. This growing trend slowed in 2010 and actually saw a decrease in 2012 and 2015. The total county labor force for 2017 was 152,544, which is an increase of 1.5% from 2016. This continues the 2% growth trend started in 2016 from 2015.

## Employment by Industry – 2007 vs. 2017

Industry	Employees 2007	% Labor Force	Employees 2017	% Labor Force	% Change
Government	65,300	36.9%	62,800	35.1%	-4%
Education and Health Services	18,300	10.3%	23,400	13.1%	21.8%
Leisure and Hospitality	17,400	9.8%	20,100	11.2%	13.4%
Professional and Business Services	19,200	10.8%	19,900	11.1%	3.5%
Retail Trade	18,900	10.7%	18,300	10.2%	-3.3%
Other Services	8,300	4.7%	8,900	5.0%	6.7%
Financial Activities	8,200	4.6%	7,700	4.3%	-6.5%
Construction	9,500	5.4%	7,500	4.2%	-26.7%
Wholesale Trade	4,000	2.3%	3,900	2.1%	-5.3%
Manufacturing	4,600	2.6%	3,200	1.8%	-43.8%
Information	3,500	2.0%	3,200	1.8%	-9.4%
<b>Total</b>	<b>177,200</b>	<b>100.00%</b>	<b>178,800</b>	<b>100.0%</b>	<b>0.9%</b>

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

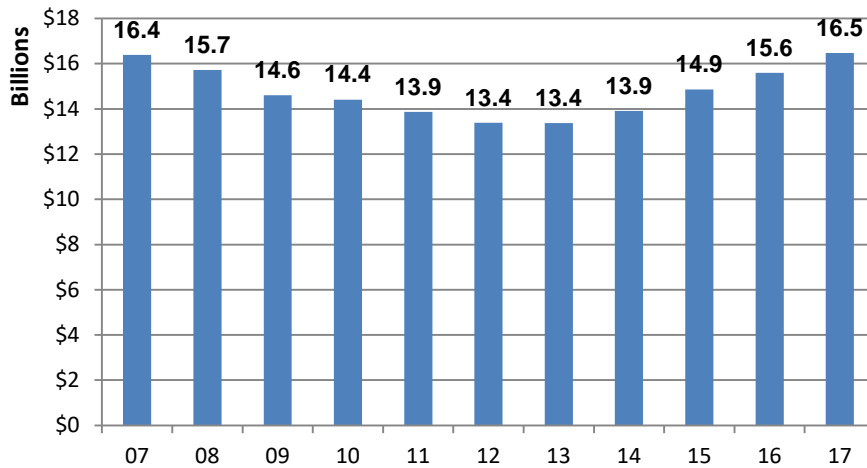
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Retail Trade, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee 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 2007, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have increased, which reflects a somewhat more diverse economy. Retail and Wholesale trade both decreased over the ten year period, as have Financial Activities, Construction, Manufacturing and Information Services.

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 2017 is an increase of almost 1% to the numbers observed in 2007.

### Taxable Value

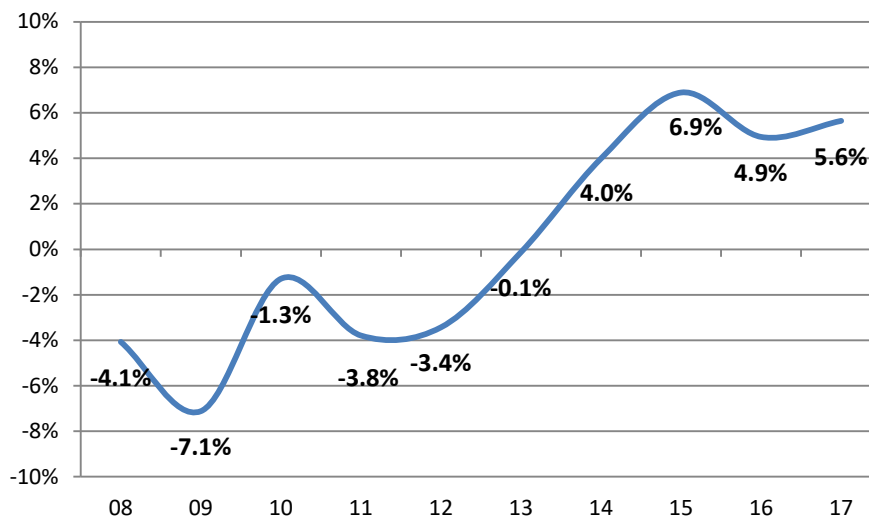


Source: Certification of Final Taxable Value, Forms DR-403v 2017 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2018)

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 \$15.7 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. Preliminary values provided by the Property Appraiser on June 1, 2018 showed property values increased by 5.64% from 2016, and have taken ten years to recover to pre-recession levels.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2017 valuations are used to develop the FY 2018/2019 budget).

### Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v 2017 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2018)

From 2007 Leon County saw six consecutive years of property tax decreases, caused by the recession and a collapse of the housing market.

In 2014, taxable value finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values increased 6.9% in 2015 and 4.9% in 2016. Taxable value decreased slightly for Preliminary June 1 valuations showed values continued to increase in 2017.

## Principal Taxpayers

2016			2017		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$141,283,764	\$2,731,286	Smith Interest General Partnership	\$145,919,509	\$2,800,122
CenturyLink	\$116,392,145	\$2,260,825	Embarq Florida Inc./ Centurylink	\$108,719,078	\$2,082,342
Florida Gas Transmission Company	\$77,270,281	\$1,221,669	Capital Regional Medical Center	\$72,330,423	\$1,411,071
Capital Regional Medical Center	\$69,311,817	\$1,371,948	Florida Gas Transmission Company, LLC	\$80,985,667	\$1,258,288
Talquin Electric Cooperative	\$59,892,717	\$942,365	District Joint Venture, LLC	\$60,523,804	\$1,170,626
District Joint Venture, LLC	\$57,315,734	\$1,134,728	DRA CRT Tallahassee Center, LLC	\$56,198,841	\$1,097,153
DRA CRT Tallahassee Center, LLC	\$55,743,136	\$1,103,770	Campus Investors FSU 444	\$46,965,660	\$916,896
Wal-Mart Stores, Inc.	\$50,903,513	\$968,247	Wal-Mart Stores, Inc.	\$51,907,520	\$902,46
Comcast Cablevision	\$48,931,761	\$962,788	Talquin Electric Cooperative	\$57,551,302	\$889,840
Woodlands of Tallahassee, LLC	\$39,398,190	\$780,124	Comcast Cablevision	\$45,500,680	\$884,123
<b>Total</b>	<b>\$716,443,058</b>	<b>\$13,477,750</b>		<b>\$726,602,484</b>	<b>\$12,510,461</b>

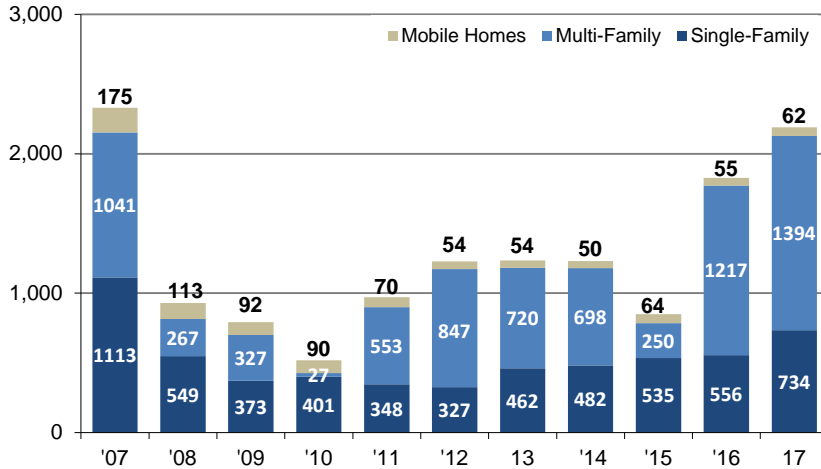
## Notes:

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

# of Permits



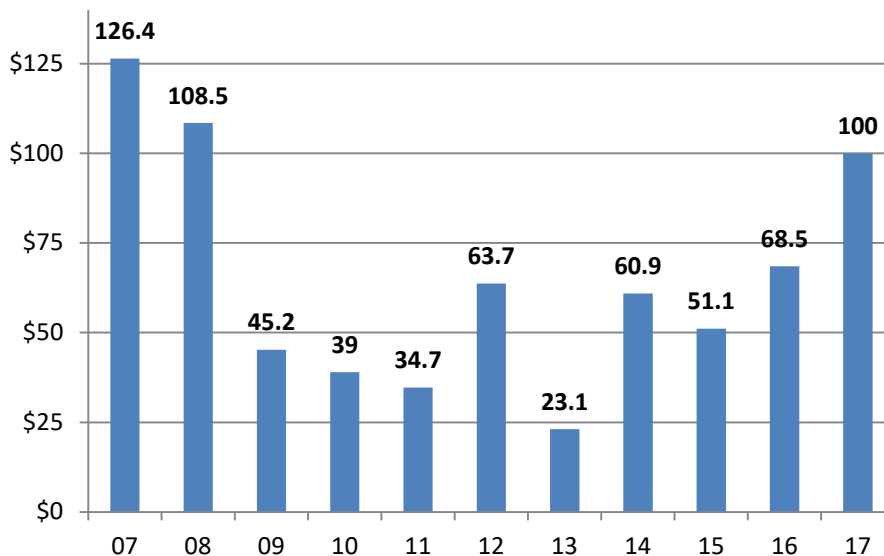
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Office of Economic Vitality, 2017 Statistical Digest.

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 2017 reached the highest annual total since 2007. Single family dwelling permits increased by 178 units or 32% from 2016. Over all residential permitting increased by 20% showing a continued strength in the residential building economy.

## Value of Commercial Permits

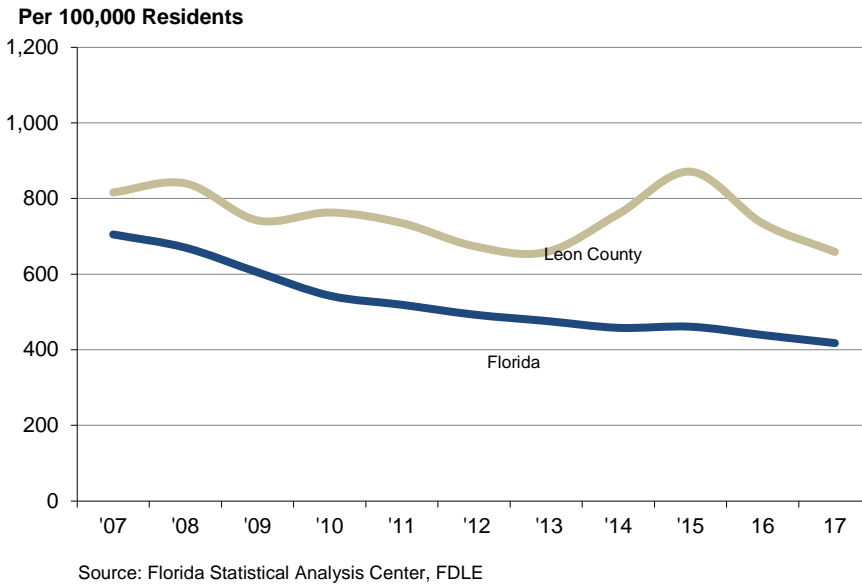
Millions



Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Office of Economic Vitality, 2017 Statistical Digest.

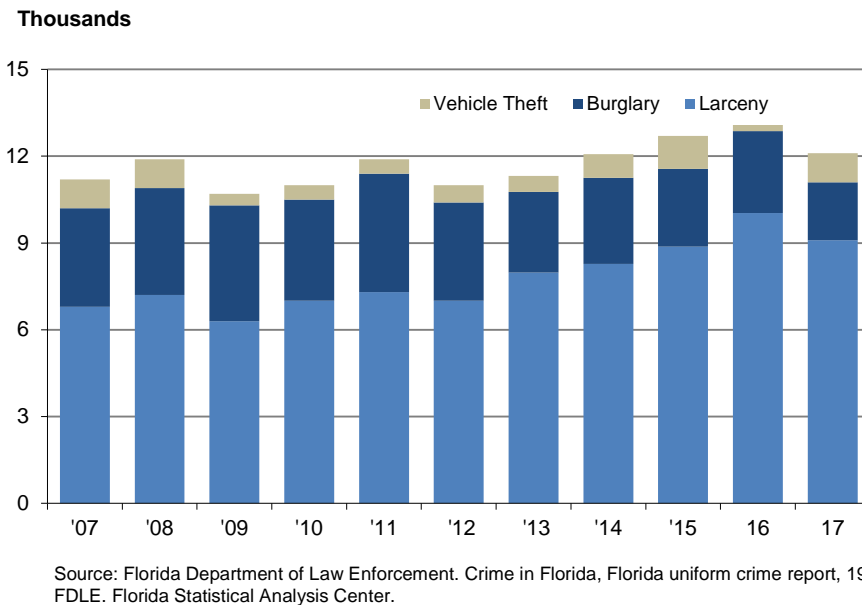
Over the past 10 years, the number of commercial permits and value of these permits have been volatile. Spikes in 2007 and 2012 were both followed by significant reductions the following years. The 2012 spike can be attributed to three large apartment buildings receiving new construction permits at the same time. The value of permits issued in 2017 is 46% higher than in 2016 and 21% less than the peak in 2007. This is the first time the value of commercial permitting has reached \$100 million since the recession ended.

## Violent Crime Rate



Violent Crime consists of murder, sex offenses, robbery and aggravated assault. The 2017 rates saw a 10.2% decrease from the 2016 index. The 2017 figure stands at 658.9 Violent Crimes per 100,000 residents. For comparison purposes, the state index of 417.7 saw a decrease of 4.9%. Leon County's rate has almost returned to the 2013 rate of 658.46 the lowest recorded since 1993.

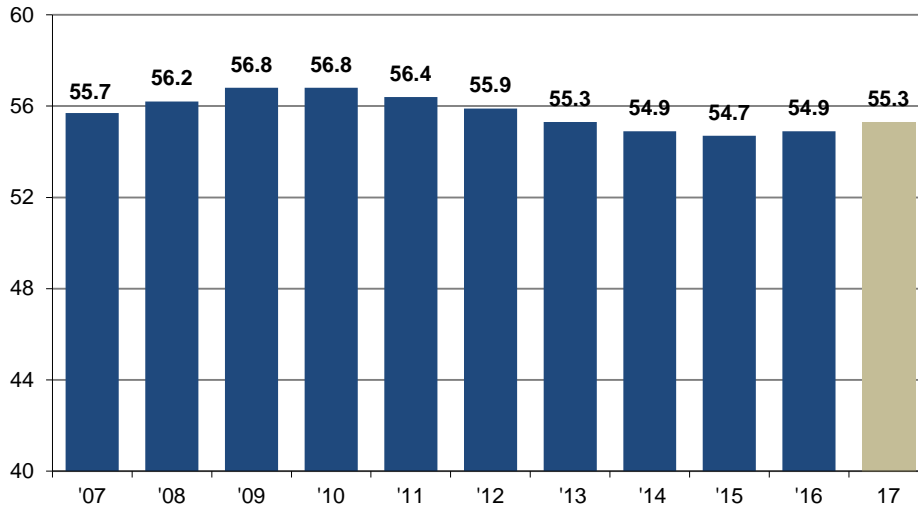
## Crimes Against Property in Leon County



Generally, property crime in Leon County has fluctuated since 2006. Over a ten-year period, property crimes have average 11,800 per year. Leon County saw a 15.80% decrease in Property Crime Index between 2016 and 2017.

## Homestead Parcels

Hundreds

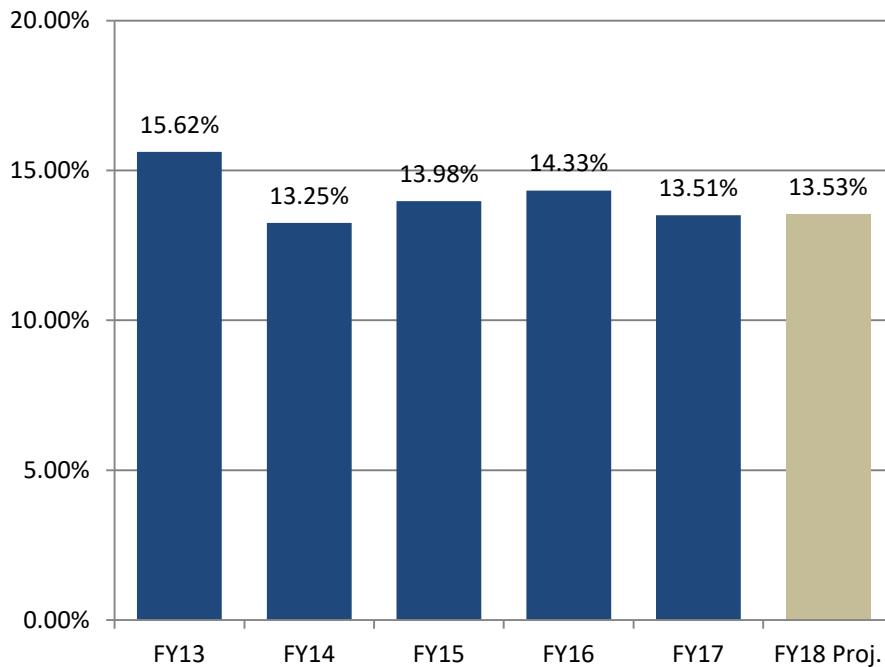


Source: Property Appraiser, Official Tax Roll Certification, DR-403EB R, 2017

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 1,562, or 2.75%.

## 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.

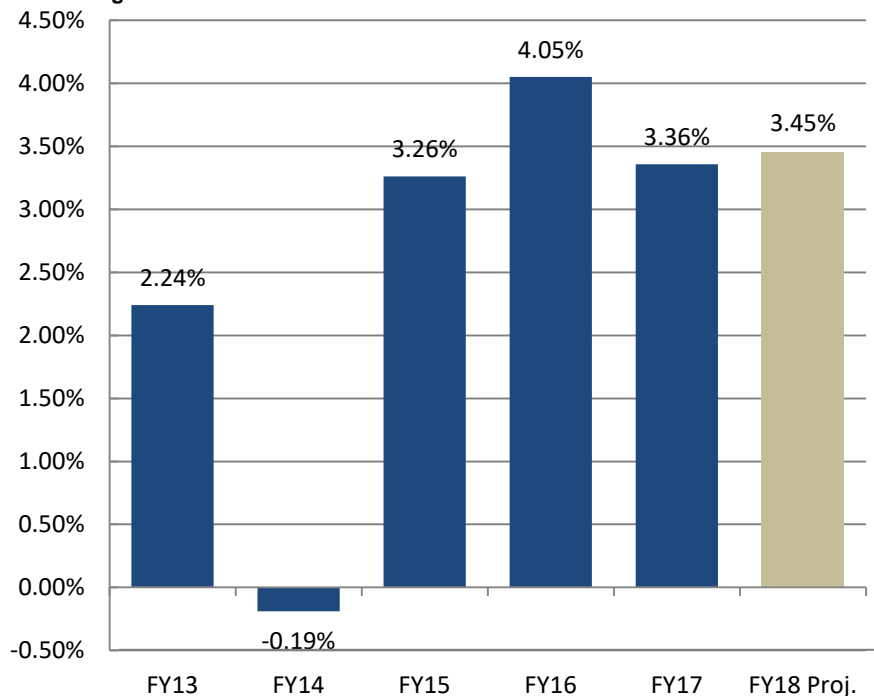
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Intergovernmental revenue is expected to account for 13.53% of operating revenues, a relatively consistent amount for the fourth consecutive fiscal year.

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

Source: FY 2018 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.

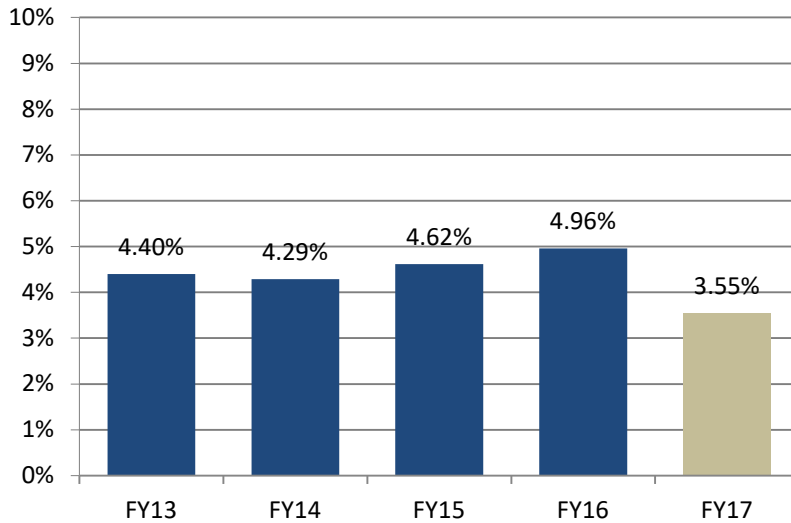
The Board maintained the 8.3144 millage rate through FY18. Property tax revenue is projected to increase by roughly \$5 million over the FY18 actual property tax collections due to a projected increase in property values.

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

Source: 2017 Certification of Final Taxable Value and Statistical Digest.

## Revenue Projections

Budgeted v. Actual Revenues



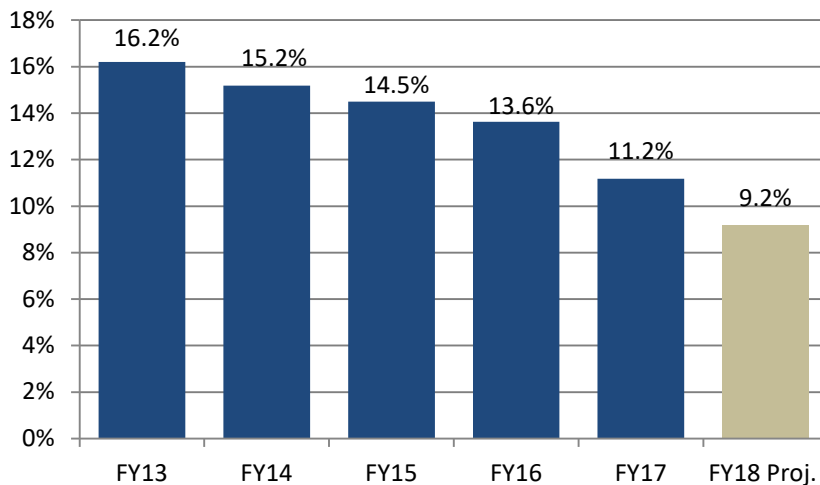
**Analysis:** This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

**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 2018 Revenue Summary Report and FY 2018 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.

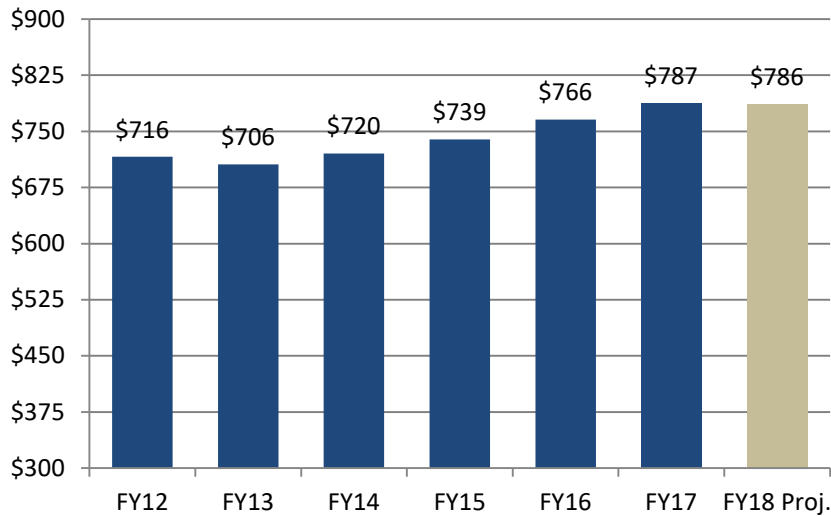
In FY13, the higher than usual capital outlay is associated with the construction of the Public Safety Complex.

The FY18 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 2018 Expenditure Summary Report and FY 2018 Budget Summary.

### Revenue Per Capita



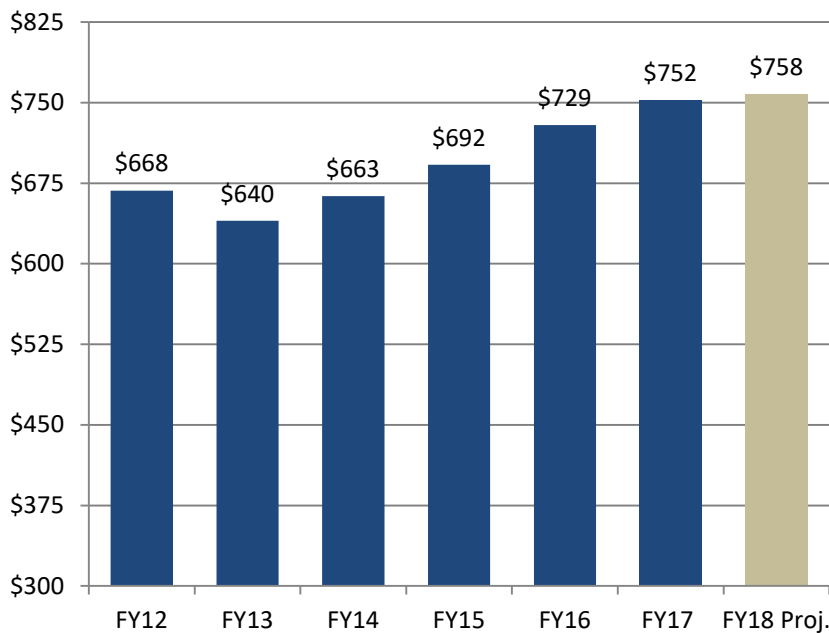
**Analysis:** Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing 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 FY18.

**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



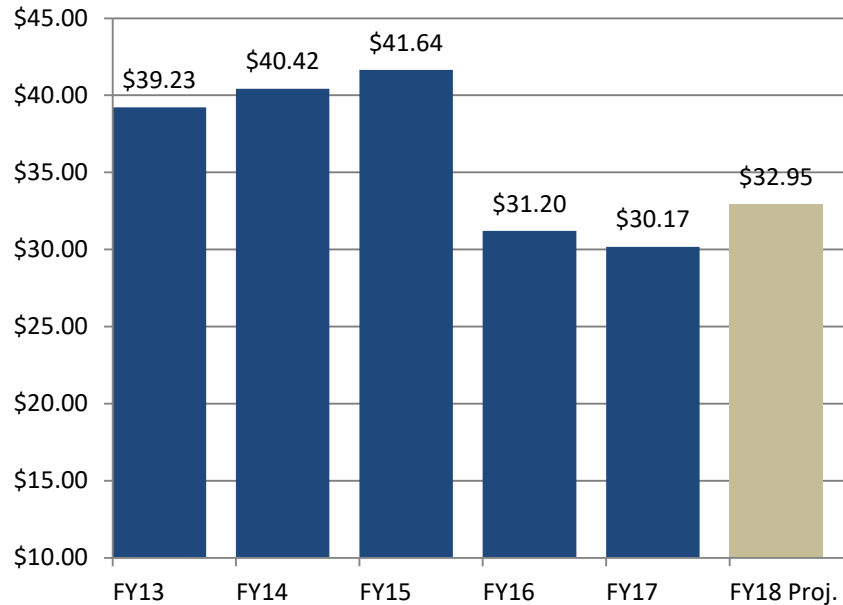
**Analysis:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2018 Expenditure Summary Report, the 2018 Statistical Digest, and the FY 2018 Budget Summary.

## General/Fine & Forfeiture Fund Balance

Millions



**Analysis:** Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The FY13 increase is attributable to higher than anticipated excess fee returns and sales tax collections. FY15 increase is attributable to higher than anticipated property values and return on excess fees. The FY18 projection is attributed to an increase in Ad Valorem collections.

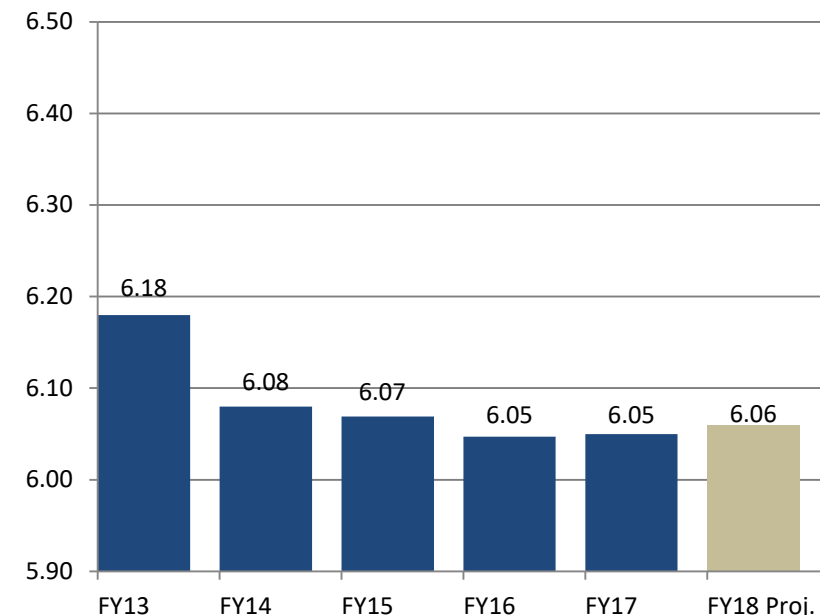
**Formula:** Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY16 Annual Performance & Financial Report.

## Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



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

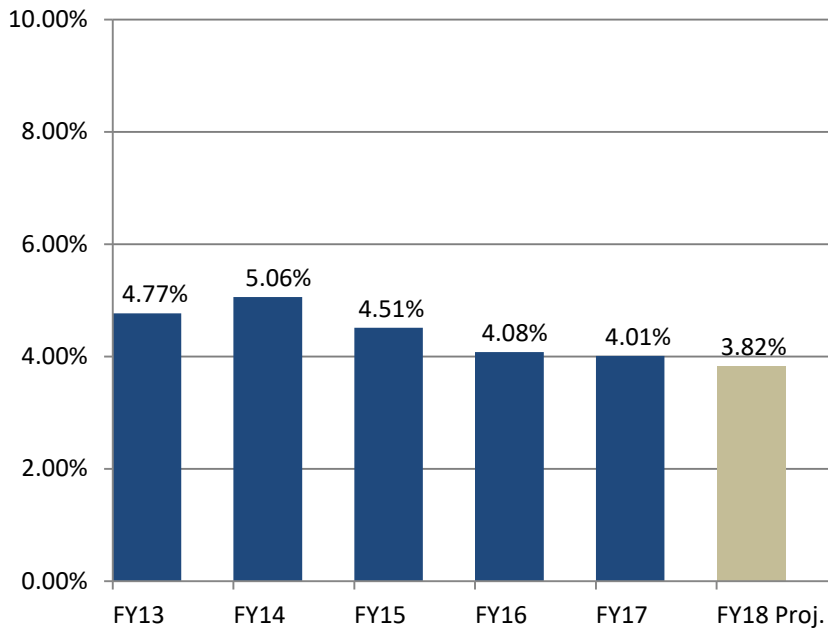
FY13 saw a large decrease in employees per capita as The Sheriff’s Office realigned 39 positions, and EMS had 4 positions realigned to the Public Safety Complex. Leon County’s population has continued to grow at a rate faster than that of County employees, hence the further decrease in employees per capita through 2017. FY18 projection has a slight increase due to additional positions added.

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

Source: FY17-18 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

## Debt Service

### Percentage of Total Operating Expenditures



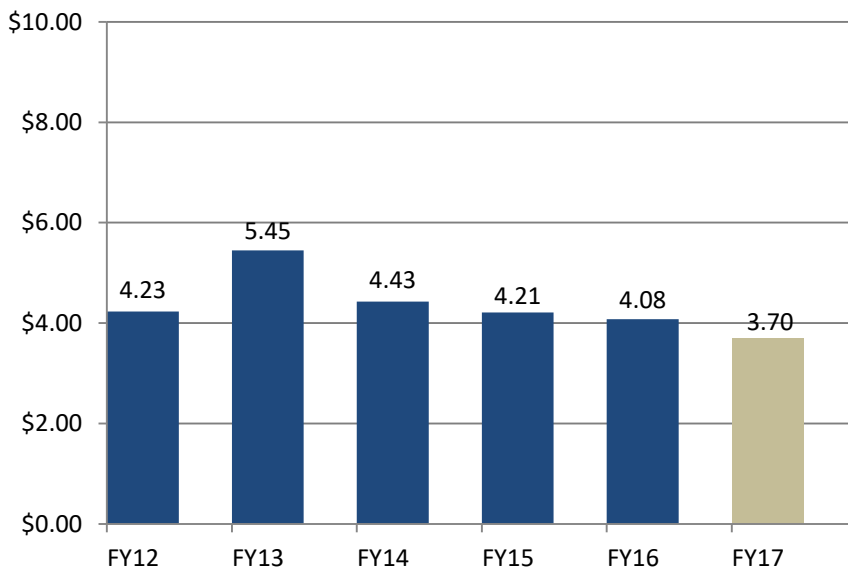
**Analysis:** Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. 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 2017 Expenditure Summary and the FY 2017 Budget Summary.

## Liquidity

### Ratio of Current Assets to Current Liabilities

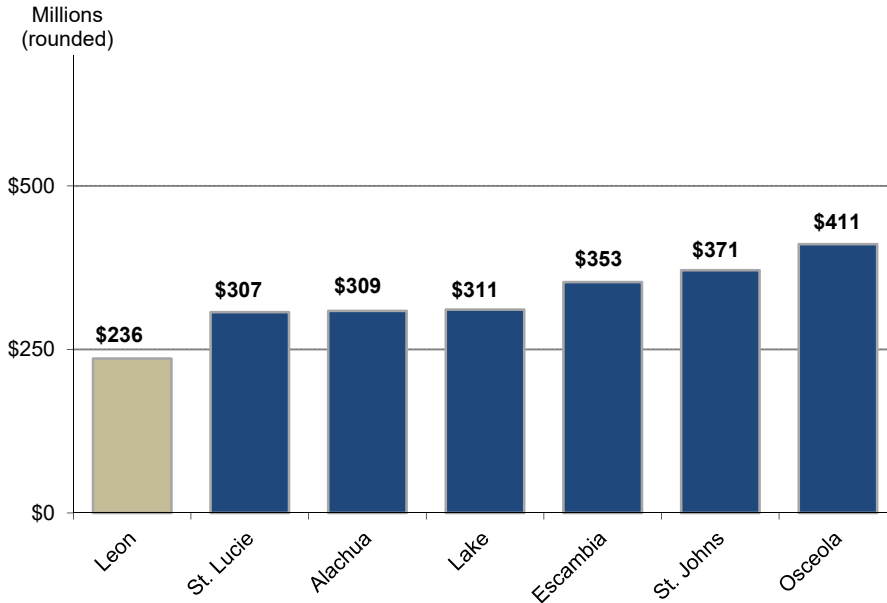


**Analysis:** The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations.

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

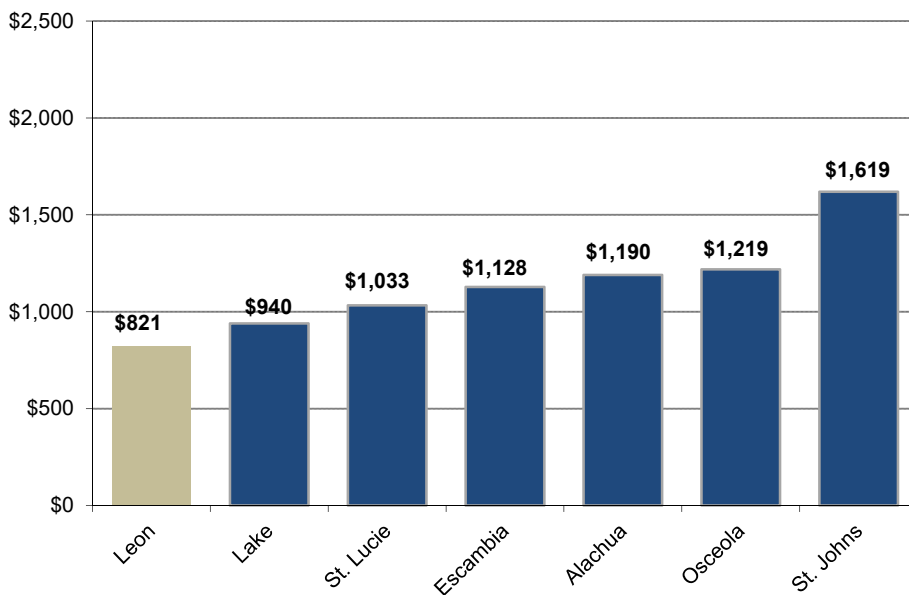
Source: FY 2017 Comprehensive Annual Financial Report

**Comparative Data for Like-Sized Counties****Total Net Budget (FY18)**

Leon County lowest in operating budget among like-sized counties, with a net budget of \$236 million. St. Lucie County's net budget is 30% higher than Leon County's.

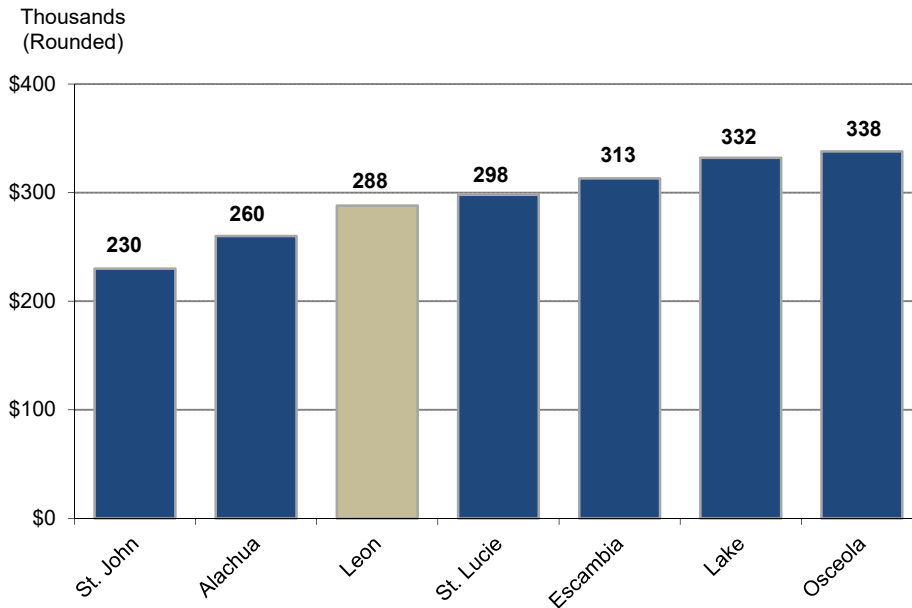
*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

Source: FY18 Leon County Office of Management and Budget Survey

**Net Budget per Countywide Resident (FY18)**

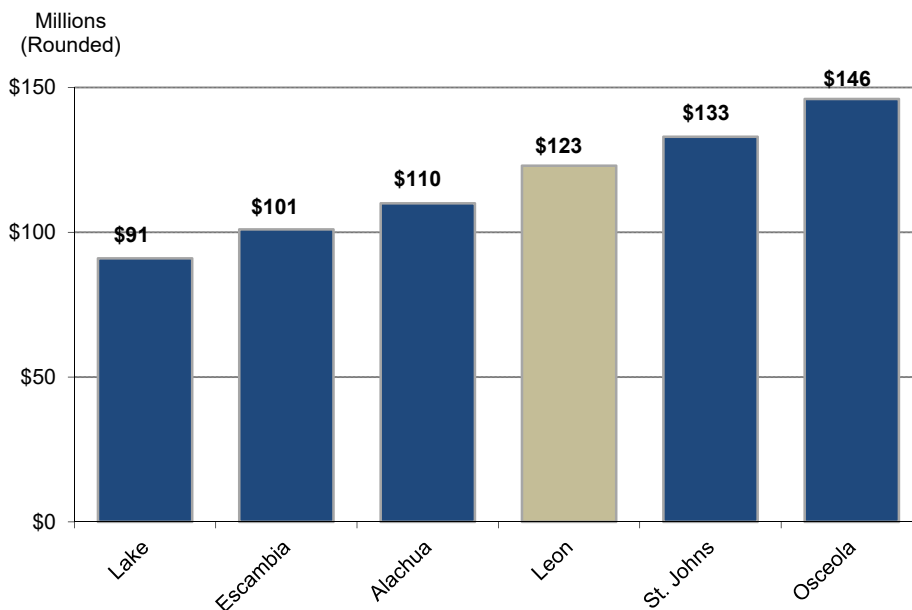
Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 14% higher than Leon County's (Lake County). St. Johns County spends almost two times the amount per resident that Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2017 & FY18 Leon County Office of Management and Budget Survey

**Comparative Data for Like-Sized Counties****Countywide Population (2017)**

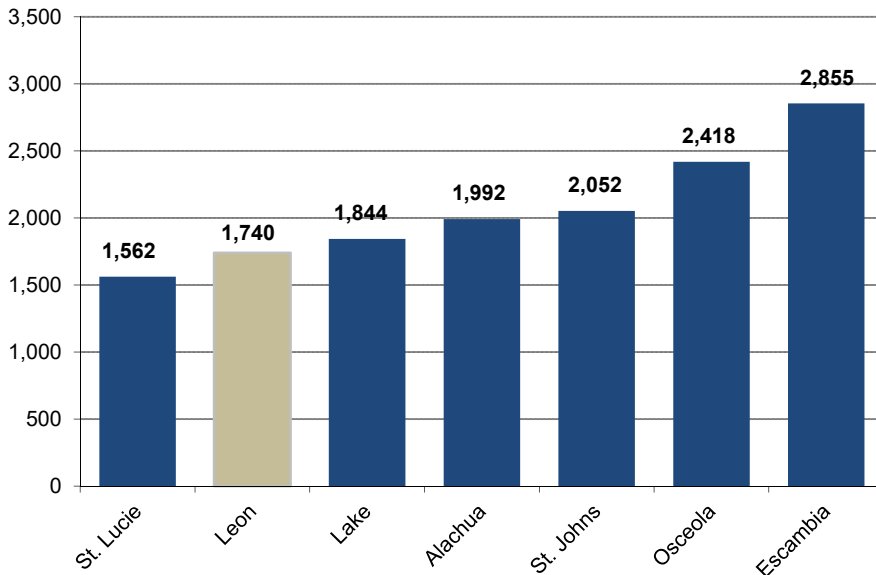
The University of Florida Bureau of Economic and Business Research estimated the Leon County 2017 population at 287,899 residents. The selection of comparative counties is largely based on population served.

Source: University of Florida, Bureau of Economic and Business Research, 10/17/2017

**Anticipated Ad Valorem Tax Collections (FY18)**

Among the like-sized counties, Leon County collects \$123 million in ad valorem taxes. Leon County collects \$6 million more than the mean collection (\$117 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further affect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

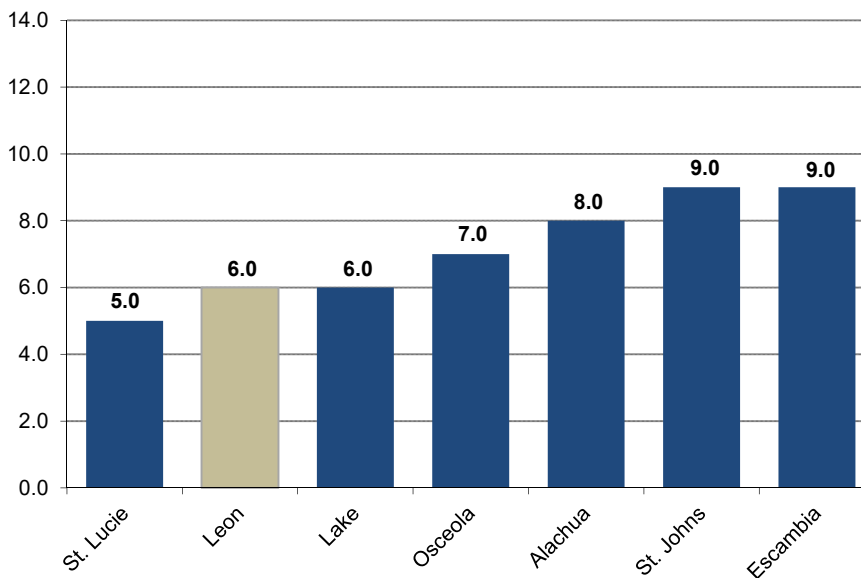
Source: Florida Department of Revenue 2017 Taxable Value by County

**Comparative Data for Like-Sized Counties****Total Number of County Employees (FY18)**

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

All of the comparable counties surveyed reported a higher number of employees than reported in FY17.

Source: FY18 Leon County Office of Management and Budget Survey

**County Employees per 1,000 Residents (FY17)**

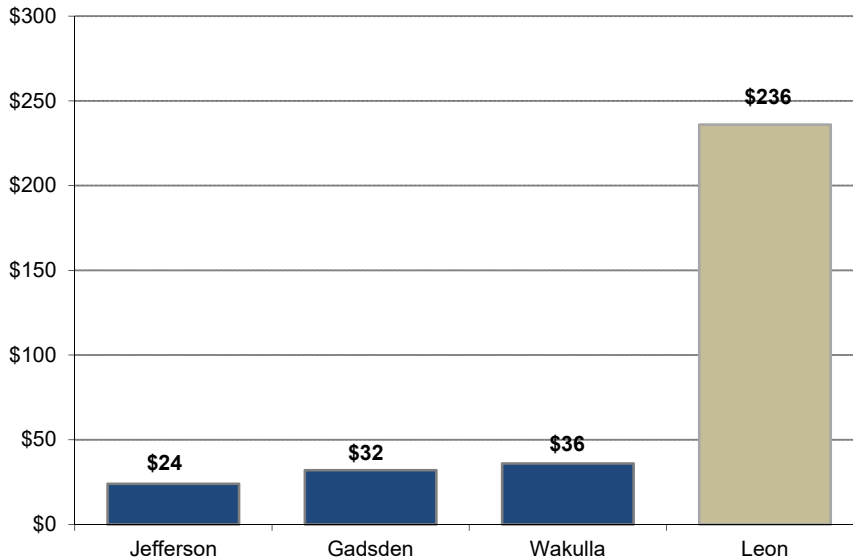
Leon County ranks second (tied with Lake County), with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research, 10/17/2017 & FY18 Leon County Office of Management and Budget Survey

\* Comparative Counties updated based on 2017 population estimates.  
Source: University of Florida, Bureau of Economic and Business Research, 10/17/2017.

**Comparative Data for Surrounding Counties****Total Net Budget (FY18)**

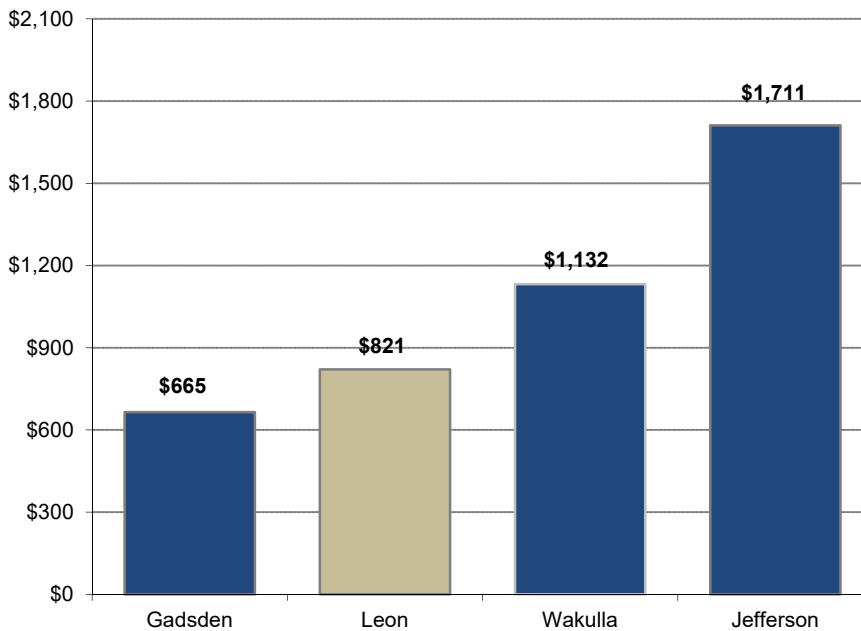
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$236.4 million. Jefferson County ranks lowest with a net budget of \$24.9 million.

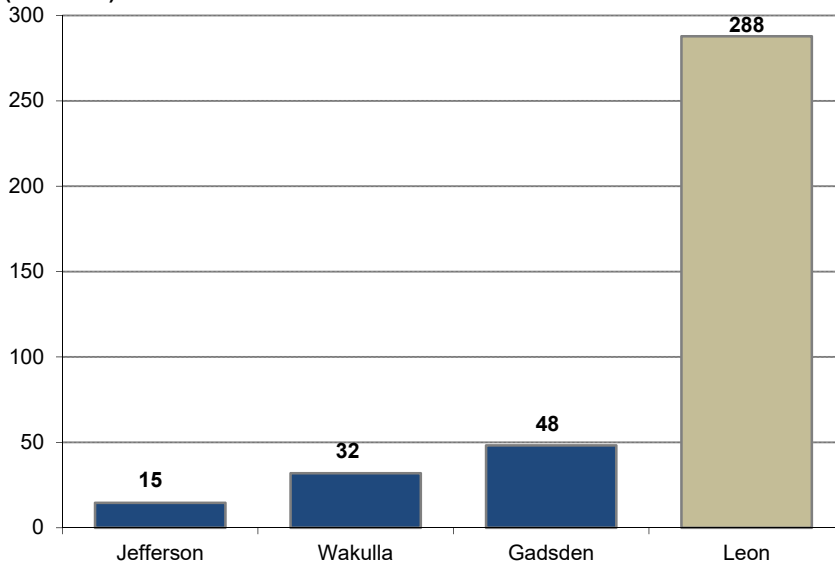
*As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.*

Source: FY18 Leon County Office of Management and Budget Survey

**Net Budget Per Countywide Resident (FY18)**

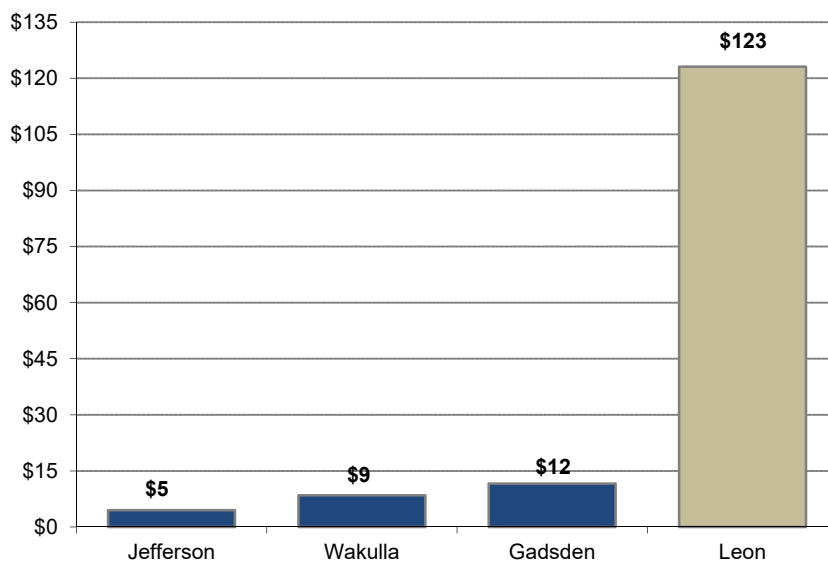
Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 19% less per county resident.

Source: University of Florida: Bureau of Economic and Business Research, 10/17/2017 & FY18 Leon County Office of Management and Budget Survey

**Comparative Data for Surrounding Counties****Countywide Population (2017)****Thousands  
(Rounded)**

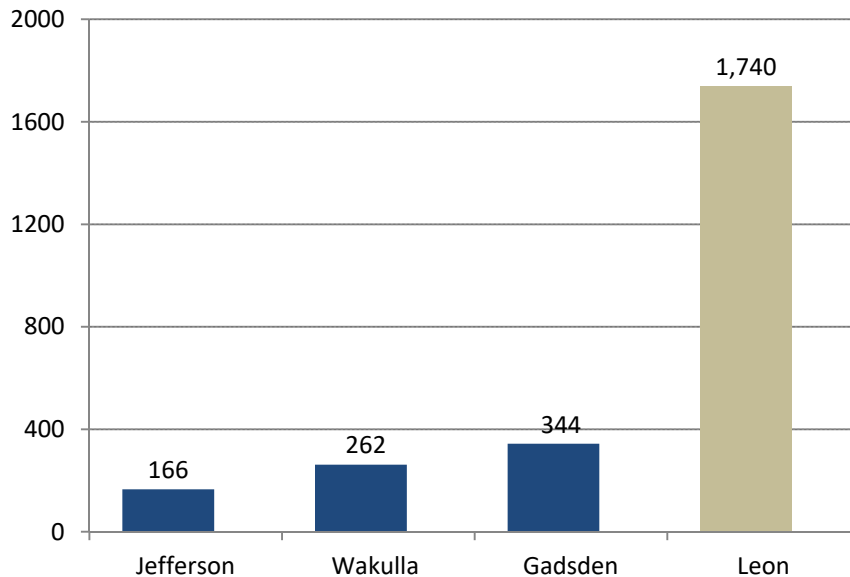
The University of Florida Bureau of Economic and Business Research estimated the 2017 Leon County population at 287,899. Leon County has approximately 240,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Leon has the highest projected population growth rate since the 2010 census at 4.51% compared to Gadsden (4.04%), Wakulla (3.68%), and Jefferson (-1.02%).

Source: University of Florida, Bureau of Economic and Business Research, 10/17/2017

**Anticipated Ad Valorem Tax Collections (FY18)****Millions**

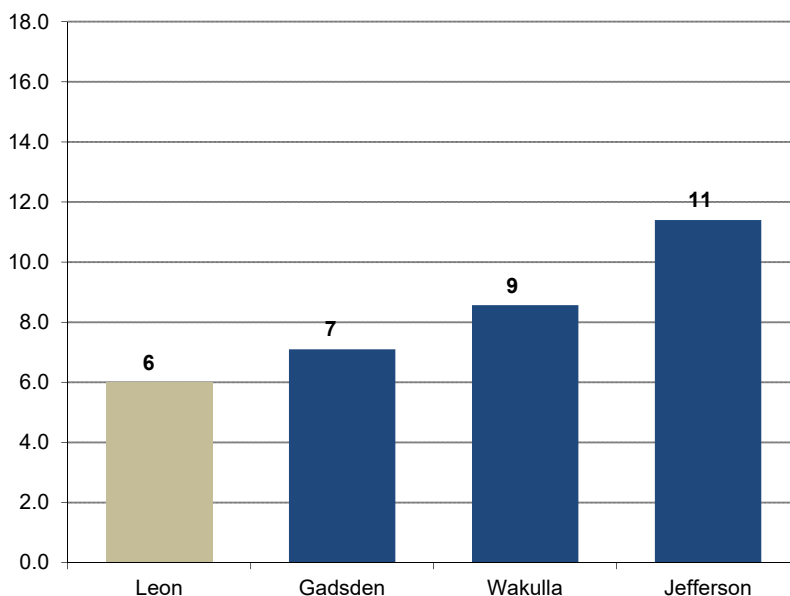
Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2017 Taxable Value by County

**Comparative Data for Surrounding Counties****Total Number of County Employees (FY18)**

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

Source: FY18 Leon County Office of Management and Budget Survey

**Total County Employees per 1,000 Residents (FY18)**

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, 10/17/2017 & FY18 Leon County Office of Management and Budget Survey

### Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Columbia County	\$592	9.4
Gadsden County	\$655	7.1
Suwannee County	\$695	7.8
Leon County	\$821	6.0
Holmes County	\$834	8.4
Santa Rosa County	\$853	5.4
Washington County	\$897	8.8
Okeechobee County	\$917	9.5
Sumter County	\$933	5.5
Lake County	\$940	5.6
Seminole County	\$943	6.5
Brevard County	\$959	6.5
Citrus County	\$980	7.6
Highlands County	\$981	8.8
Marion County	\$985	7.3
Flagler County	\$997	7.3
Lee County	\$1,009	7.6
Saint Lucie County	\$1,033	5.2
Okaloosa County	\$1,080	7.8
Pinellas County	\$1,120	5.5
Escambia County	\$1,128	9.1
Wakulla County	\$1,132	9.5
Polk County	\$1,145	6.5
Baker County	\$1,155	6.6
Alachua County	\$1,190	7.7
Gilchrist County	\$1,191	10.7
Pasco County	\$1,201	7.9
Bay County	\$1,203	3.8
Hernando County	\$1,217	8.1
Osceola County	\$1,219	7.2
Clay County	\$1,256	6.8

County	Net Budget Per Capita	Staff Per 1,000
Bradford County	\$1,264	8.5
Hardee County	\$1,268	7.4
Nassau County	\$1,291	9.1
Volusia County	\$1,332	6.4
Madison County	\$1,340	9.5
Calhoun County	\$1,352	9.1
Orange County	\$1,370	7.9
Jackson County	\$1,398	4.6
Hillsborough County	\$1,515	7.1
Hendry County	\$1,517	9.3
Saint Johns County	\$1,619	8.9
Palm Beach County	\$1,629	8.0
Levy County	\$1,663	9.8
Indian River County	\$1,683	9.7
DeSoto County	\$1,686	9.2
Manatee County	\$1,703	9.0
Jefferson County	\$1,711	11.4
Duval County	\$1,745	7.9
Lafayette County	\$1,784	9.4
Sarasota County	\$1,803	8.8
Miami-Dade County	\$1,803	9.9
Hamilton County	\$1,866	13.4
Broward County	\$1,972	6.4
Charlotte County	\$1,997	11.1
Martin County	\$2,019	11.0
Glades County	\$2,023	8.4
Walton County	\$2,311	15.6
Collier County	\$2,630	10.2
Gulf County	\$3,325	11.0
Monroe County	\$4,020	17.2
Franklin County	\$4,297	14.0

#### Notes:

1. Population data source: University of Florida, Bureau of Economic and Business Research, 10/17/2017.
2. The following counties were non-responsive to survey requests: Dixie, Duval, Liberty, Putnam, Seminole, Taylor & Union. Information on Duval and Seminole Counties were retrieved from their respective FY 2018 budget documents.

## Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Collier County	11%	\$2,630	10.2
Walton County	12%	\$2,311	15.6
Palm Beach County	16%	\$1,629	8.0
Lee County	17%	\$1,009	7.6
Manatee County	17%	\$1,703	9.0
Martin County	17%	\$2,019	11.0
Sarasota County	18%	\$1,803	8.8
Miami-Dade County	18%	\$1,803	9.9
Indian River County	19%	\$1,683	9.7
Seminole County	19%	\$943	6.5
Saint Johns County	20%	\$1,619	8.9
Broward County	20%	\$1,972	6.4
Sumter County	21%	\$933	5.5
Monroe County	21%	\$4,020	17.2
Nassau County	22%	\$1,291	9.1
Orange County	22%	\$1,370	7.9
Hardee County	22%	\$1,268	7.4
Pinellas County	23%	\$1,120	5.5
Okaloosa County	23%	\$1,080	7.8
Charlotte County	23%	\$1,997	11.1
Hamilton County	23%	\$1,866	13.4
Bay County	24%	\$1,203	7.3
Osceola County	25%	\$1,219	7.2
Hillsborough County	25%	\$1,515	7.1
Saint Lucie County	26%	\$1,033	5.2
Polk County	27%	\$1,145	6.5
Flagler County	27%	\$997	7.3
Suwannee County	27%	\$695	7.8
Lake County	28%	\$940	5.6
Volusia County	28%	\$1,332	6.4
Franklin County	28%	\$4,297	14.0

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Citrus County	28%	\$980	7.6
Pasco County	29%	\$1,201	8.3
DeSoto County	28%	\$1,686	9.2
Okeechobee County	29%	\$917	9.5
Marion County	30%	\$985	7.3
Washington County	30%	\$897	8.8
Madison County	30%	\$1,340	9.5
Duval County	31%	\$1,745	7.9
Clay County	31%	\$1,256	6.8
Highlands County	31%	\$981	8.8
Gulf County	32%	\$3,325	11.0
Calhoun County	32%	\$1,352	9.1
Santa Rosa County	32%	\$853	5.4
Bradford County	32%	\$1,264	8.5
Gilchrist County	33%	\$1,191	10.7
Levy County	34%	\$1,663	9.8
Columbia County	35%	\$592	9.4
Hernando County	35%	\$1,217	8.1
Jefferson County	36%	\$1,711	11.4
Escambia County	37%	\$1,128	9.1
Brevard County	38%	\$959	6.5
Jackson County	38%	\$1,398	4.6
<b>Leon County</b>	<b>38%</b>	<b>\$821</b>	<b>6.0</b>
Wakulla County	40%	\$1,132	9.5
Gadsden County	40%	\$665	7.1
Lafayette County	41%	\$1,784	9.4
Holmes County	42%	\$834	8.4
Baker County	42%	\$1,155	6.6
Hendry County	44%	\$1,517	9.3
Alachua County	46%	\$1,190	7.7
Glades County	62%	\$2,023	8.4

Note: The following counties were non-responsive to survey requests: Dixie, Duval, Liberty, Putnam, Seminole, Taylor & Union. Information on Duval and Seminole Counties were retrieved from their respective FY 2018 budget documents.

## Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Jackson County	4.6	230	50,418
Saint Lucie County	5.2	1,561.55	297,634
Santa Rosa County	5.4	921	170,835
Pinellas County	5.5	5,275	962,003
Sumter County	5.5	662	120,700
Lake County	5.6	1,844	331,724
<b>Leon County</b>	<b>6.0</b>	<b>1,740</b>	<b>287,899</b>
Broward County	6.4	12,058	1,873,970
Volusia County	6.4	3,355	523,405
Polk County	6.5	4,310.07	661,645
Brevard County	6.5	3,763	575,211
Seminole County	6.5	2,941	454,757
Baker County	6.6	180	27,191
Clay County	6.8	1,415	208,549
Flagler County	7.3	767	105,157
Holmes County	8.4	170	20,210
Hillsborough County	7.1	9,861	1,379,302
Gadsden County	7.1	344	48,263
Osceola County	7.2	2,418	337,614
Marion County	7.3	2,559	349,267
Bay County	7.4	1,302	178,820
Hardee County	7.4	204	27,426
Citrus County	7.6	1,094	143,801
Lee County	7.6	5,306	698,468
Alachua County	7.7	1,992	260,003
Okaloosa County	7.8	1,532	195,488
Suwannee County	7.8	350	44,690
Duval County	7.9	7,374	936,811
Orange County	7.9	10,405	1,313,880
Palm Beach County	8.0	11,325	1,414,144
Bradford County	8.5	235	27,642

County	Staff Per 1,000	# of Employees	Population
Washington County	8.8	220	24,985
Hernando County	8.1	1,470.25	181,882
Pasco County	8.3	4,186	505,709
Glades County	8.4	110	13,087
Highlands County	8.8	902	102,138
Sarasota County	8.8	3,588	407,260
Saint Johns County	8.9	2052.01	229,715
Manatee County	9.0	3,307	368,782
Lafayette County	9.4	80	8,479
Escambia County	9.1	2,854.54	313,381
Nassau County	9.1	735.86	80,456
Calhoun County	9.1	136	15,001
DeSoto County	9.2	328	35,621
Hendry County	9.3	363	39,057
Columbia County	9.4	650	68,943
Okeechobee County	9.5	392	41,140
Madison County	9.5	184	19,377
Wakulla County	9.5	304	31,909
Indian River County	9.7	1444.97	148,962
Levy County	9.8	400	41,015
Miami-Dade County	9.9	27200	2,743,095
Collier County	10.2	3651.91	357,470
Gilchrist County	10.7	185	17,224
Martin County	11	1,679.50	153,022
Gulf County	11	180	16,297
Charlotte County	11	1,909.50	172,720
Jefferson County	11.4	166	14,611
Hamilton County	13	197.00	14,663
Franklin County	14	170.5	12,161
Walton County	16	1,016.25	65,301
Monroe County	17	1,321.7	76,889

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