



LEON COUNTY MID-YEAR FINANCIAL REPORT

FISCAL YEAR 2018/2019



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MAJOR REVENUE SUMMARY

Total FY19 budgeted revenues shown below represents approximately 84% of all FY19 budgeted County revenues. (1)

Revenue Source	FY 19 Budget	FY18 YTD Actual	FY19 YTD Budget	FY19 YTD Actual	FY18 Actuals vs. FY19 Actuals	FY19 Budget vs. FY19 Actuals
Ad Valorem Taxes (2)	131,272,920	119,729,242	126,077,610	127,306,071	6.3%	1.0%
Stormwater Fees (3)	3,374,728	3,126,403	3,144,439	3,198,798	2.3%	1.7%
State Revenue Sharing (4)	5,649,650	2,699,203	2,636,212	2,801,688	3.8%	6.3%
Local 1/2 Cent Sales Tax (4)	12,749,086	6,431,985	6,356,622	6,674,606	3.8%	5.0%
Local Option Sales Tax (4)	4,325,350	2,217,194	2,169,051	2,320,250	4.6%	7.0%
Communication Ser. Tax (5)	3,268,000	1,562,065	1,652,218	1,445,417	-7.5%	-12.5%
Public Service Tax (6)	9,077,474	4,170,300	4,403,869	4,034,327	-3.3%	-8.4%
State Shared Gas Tax (7)	4,230,255	2,096,111	2,057,650	2,123,474	1.3%	3.2%
Local Option Gas Tax (7)	8,216,930	4,065,416	3,900,850	4,226,764	4.0%	8.4%
Local Option Tourist Tax (8)	5,690,500	2,933,670	2,786,900	3,588,465	22.3%	28.8%
Solid Waste Fees (9)	8,901,715	5,425,614	4,955,417	5,754,330	6.1%	16.1%
Building Permits Fees (10)	1,944,935	900,959	988,956	910,173	1.0%	-8.0%
Environmental Permit Fees (11)	1,540,425	681,985	784,595	750,673	10.1%	-4.3%
Ambulance Fees (12)	10,108,000	5,542,180	5,077,195	5,500,903	-0.7%	8.3%
Probation and Pre-Trial Fees (13)	789,260	380,171	409,135	310,600	-18.3%	-24.1%
Court Facilities Fees (14)	773,300	367,042	395,119	293,394	-20.1%	-25.7%
Fire Services Fee (15)	8,154,090	4,265,451	4,567,847	4,731,589	10.9%	3.6%
Interest Income - GF/FF (16)	1,255,000	468,734	627,500	554,680	18.3%	-11.6%
Interest Income - Other (16)	1,173,461	520,820	606,367	804,373	54.4%	32.7%
TOTAL:	\$ 222,495,079	\$ 167,584,546	\$ 173,597,552	\$ 177,330,574	5.8%	2.2%

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 change reflects the increase in property values while leaving the millage rate flat at 8.3144.

(3) In order to ensure Leon County is in compliance with state, federal, and local stormwater permits, this fund is used in support of the administration of the unincorporated areas Stormwater Maintenance, Engineering, Facility Improvements, and Water Quality Monitoring programs.

(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 increased in FY 2019, indicating healthy consumer spending in the economy.

(5) The Communication Service Tax has been in decline, statewide for the past five years due to a gradual decline in cable and landline subscribers, with more emphasis on streaming entertainment and social media platforms. The current fiscal year shows the declining affect on Leon County revenues. In addition, starting in March 2018, Leon County started paying back a monthly adjustment of \$9,159 over a three year period due to an overpayment of local taxes by the state. This will reduce annual payments by \$109,913. The "payback" will continue until March 2021.

(6) Moderate pricing and reduced consumption in electric, natural gas, and water utilities reflect a small decrease from FY 2018 reflective of a mild winter impacting electric and natural gas consumption.

(7) This is a consumption based tax, and more fuel efficient cars and changes in driving habits have slowed growth in this revenue source statewide, but slightly exceed budget expectations at the local level.

(8) Increase in the Local Option Tourist Tax is due to an increase in the availability of rooms resulting from more hotels built in the area. In addition, the Hurricane Michael storm event caused a steep increase in the room occupancy rate during the months of the hurricane recovery effort.

(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. FY2019 revenue reflects an 6.4% increase from the FY18 actuals due to a increase in tonnage from the impacts of Hurricane Michael.

(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 an expected moderate increase of 1% in revenue collected for FY 2019.

(11) As economic conditions continue to improve for new developments, development approval and environmental permit revenue is increasing.

(12) On April 24, 2018, the Board approved a 24% fee reduction in ambulance transportation fees, effective June 1, 2018. The FY 2019 actuals reflect only moderate a reduction in anticipated collections due the pre-reduction billings still being received.

(13) The decrease in revenue for the Probation/Pre-Trial program 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 continued to decline with the reduced issuance of traffic citations.

(15) The fire services fee was implemented in FY 2010. Revenues shown reflect collections by the City of Tallahassee and non-ad valorem assessments placed on the County tax bill.

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

Fiscal Year 2019 Mid-Year Financial Report

PRELIMINARY FY 2020 REVENUE ESTIMATES

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

Revenue Source	FY18 Budget	FY19 Budget	FY20 Prelim. Budget	FY20 to FY19 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (2)	123,186,487	131,272,920	138,807,548	5.7%
State Revenue Sharing Tax (3)	5,591,249	5,649,650	5,938,450	5.1%
Communication Services Tax	3,292,265	3,268,000	2,806,300	-14.1%
Public Services Tax (9)	8,588,597	9,077,474	9,157,439	0.9%
Local Government 1/2 Cent Sales Tax (3)	12,463,050	12,749,086	13,235,400	3.8%
Development Svs. & Environmental Permit Fees (4)	1,462,576	1,540,425	1,708,955	10.9%
Pre-Trial & Probation Fees (5)	826,405	789,260	648,470	-17.8%
Court Facilities Fees (6)	789,347	773,300	595,650	-23.0%
Interest Income - General Fund/Fine & Forfeiture (7)	1,162,990	1,255,000	1,275,280	1.6%
Interest Income - Other (7)	904,330	1,173,461	1,430,890	21.9%
Subtotal:	\$ 158,267,296	\$ 167,548,576	\$ 175,604,382	
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>9,281,280</i>	<i>8,055,806</i>	
Gas Taxes (2)				
State Shared Gas Tax	4,197,715	4,230,255	4,381,975	3.6%
Local Option Gas Taxes	8,164,300	8,216,930	8,392,680	2.1%
Subtotal:	\$ 12,362,015	\$ 12,447,185	\$ 12,774,655	2.6%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>85,170</i>	<i>327,470</i>	
Restricted Revenues: No General Revenue Support				
Stormwater Fees	3,323,319	3,374,728	3,449,104	2.2%
Ambulance Fees (12)	10,051,903	10,108,000	10,493,130	3.8%
Building Permit Fees (4)	2,093,091	1,944,935	1,980,180	1.8%
Local Option Sales Tax Extension	4,382,350	4,325,350	4,537,200	4.9%
Local Option Tourist Tax (10)	5,277,251	5,690,500	5,842,310	2.7%
Fire Services Fee (11)	8,002,791	8,154,090	8,458,652	3.7%
Solid Waste Fees (8)	8,566,477	8,901,715	9,142,538	2.7%
Subtotal*:	\$ 41,697,182	\$ 42,499,318	\$ 43,903,114	3.2%
<i>Comparison to Previous Year Budget</i>	<i>N/A</i>	<i>802,136</i>	<i>1,403,796</i>	
TOTAL:	\$ 212,326,493	\$ 222,495,079	\$ 232,282,151	4.2%

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 FY 2020 estimates are based on preliminary valuations released by the Property Appraiser on June 1, 2019.

(3) Revenue collections, associated with consumer based economic activity, remain consistent, and continued steady stabilized economic growth.

(4) Projected building permit fee collections reflect a moderate increase in the forecast due to a return to 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 2020.

(5) Probation Fees are forecasted to decrease in FY 2020 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 FY 2020 which indicates a continued decrease in issuance of traffic citations over FY 2019.

(7) Based on actions by the Federal Reserve, interest earnings are forecasted for greater return in FY 2020.

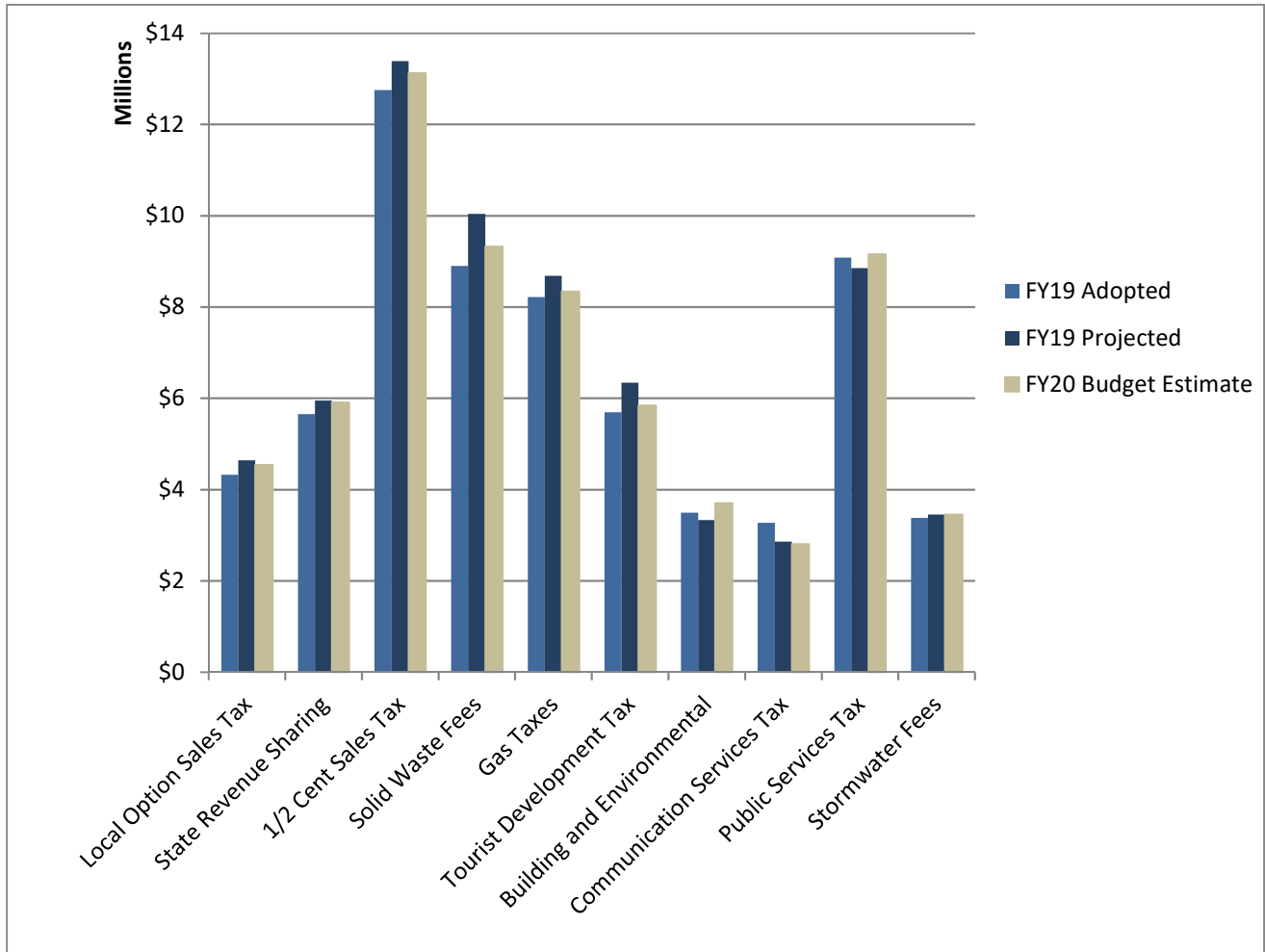
(8) The solid waste fee includes the Non Ad Valorem assessment paid on the property tax bill, the transfer station tipping fees, and other solid waste fees; such as the rural waste centers and hazardous materials. FY 2020 estimates indicate the revenue will increase over the current fiscal year due to a higher amount of waste collected during the fiscal year and an increase in the transfer station tipping fee from \$38.80 to \$42.20. The largest part of the tipping fee increase, \$2.50, is due to a renegotiated contract for hauling and disposal.

(9) The FY 2020 estimate indicates a mild winter reducing the usage of electric and natural gas consumption thereby slowing the collection estimates.

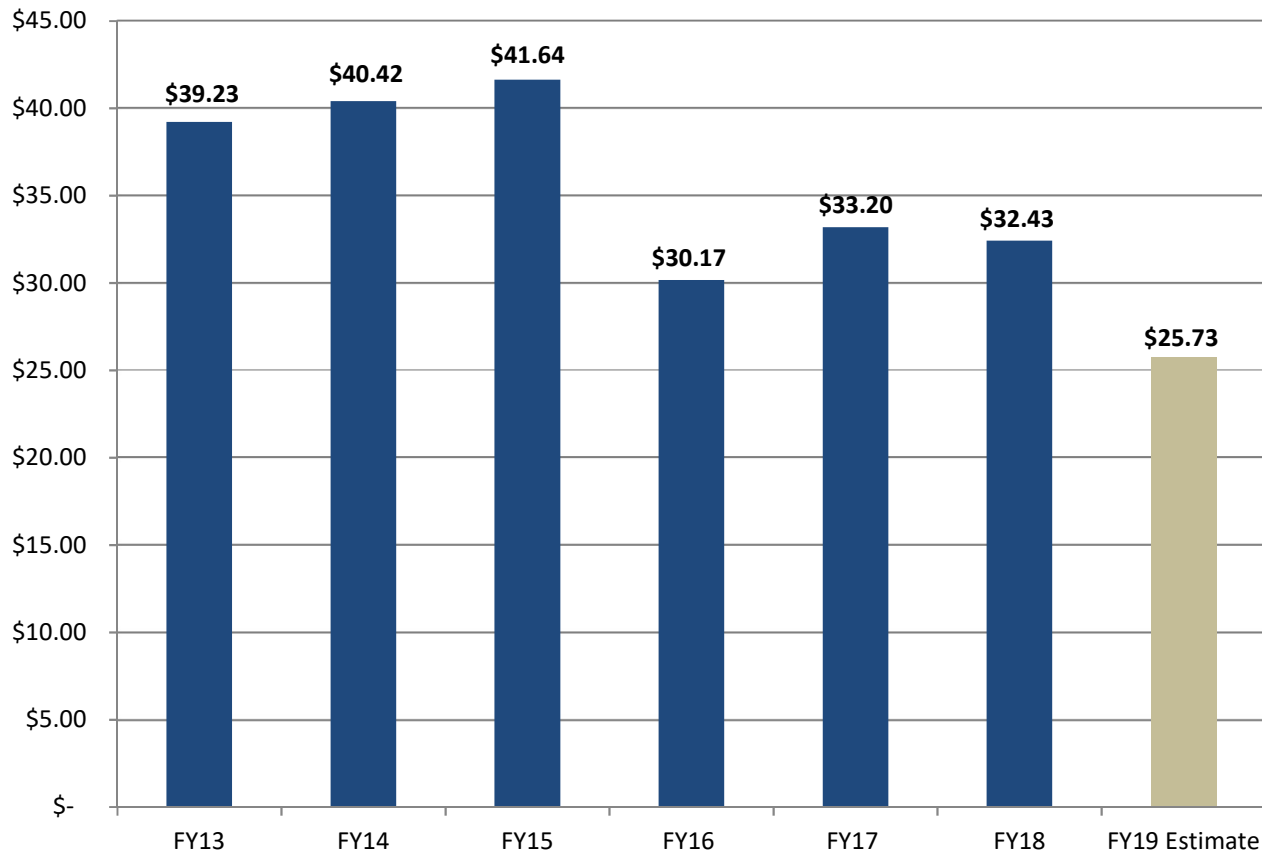
(10) Increase in collections based on increased room rates and increased tourism due to a significant number of local events, including sporting events, and the Hurricane Michael recovery effort which contributed significant increase in the room occupancy rate in the immediate aftermath of the storm.

(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, plus the addition of residential dwelling units.

(12) Ambulance fees are expected to increase in FY 2020 due to an increase in patient transports and related billings.

FY 2019 AND FY 2020 REVENUE PROJECTIONS**Adopted Budget FY 2019, Projected Actual Collections FY 2019, and Estimated Budget FY 2020:**

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2019, and the FY 2020 budget estimates. The chart depicts FY 2020 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

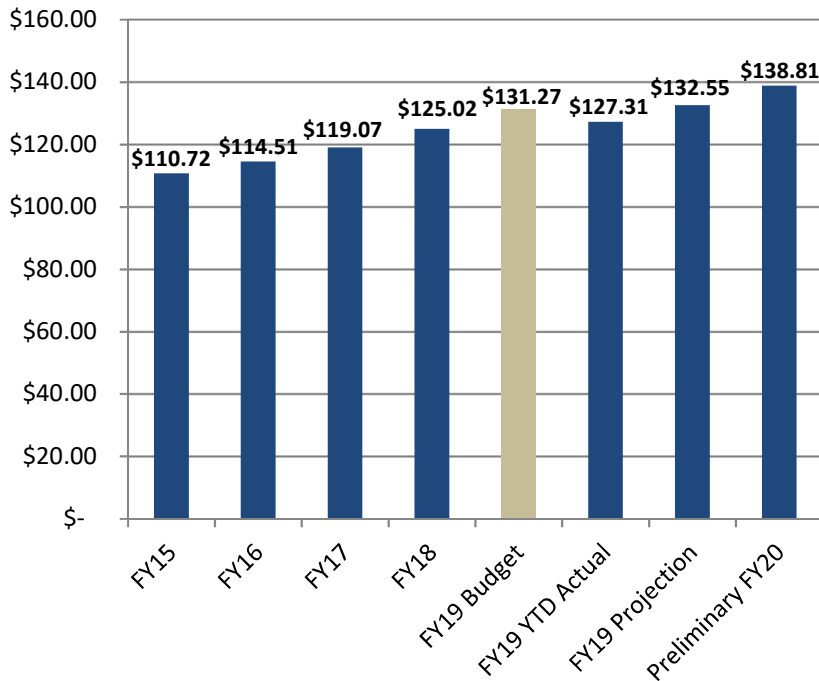
GENERAL FUND/FINE AND FORFEITURE – FUND BALANCE**General/Fine and Forfeiture Fund Balance (Millions)****General/Fine and Forfeiture Fund Balance:**

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 FY 2015 – FY 2016 is due to the mid-year appropriation of \$9.6 million to fund one-time capital projects. The audited year ending fund balance for FY 2017 was \$33.20 million and the unaudited FY 2018 is \$32.43 million. The FY 2019 estimated fund balance includes a forecasted \$17 million in FEMA reimbursements from a grant application filed for storm damage related to Hurricane Michael anticipated to be obligated and received by year-end. An additional \$4 million in Hurricane Michael reimbursement is expected to be obligated by early FY 2020. This fund balance reflects 17% of FY 2019 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2019 General/Fine and Forfeiture Fund Balance would have to remain between \$22.5 million and \$45.0 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 FY19 projected actual Ad Valorem Taxes will increase from FY18.

Fiscal Year 2020 Ad Valorem taxes projection reflects a 5.7% increase in Ad Valorem revenue collections. Preliminary property valuations were provided by the Property Appraiser's Office on June 1, 2019. These valuations were used in developing materials for the June budget workshop.

FY18 Budget: \$123,186,487

FY18 Actual: \$125,015,542

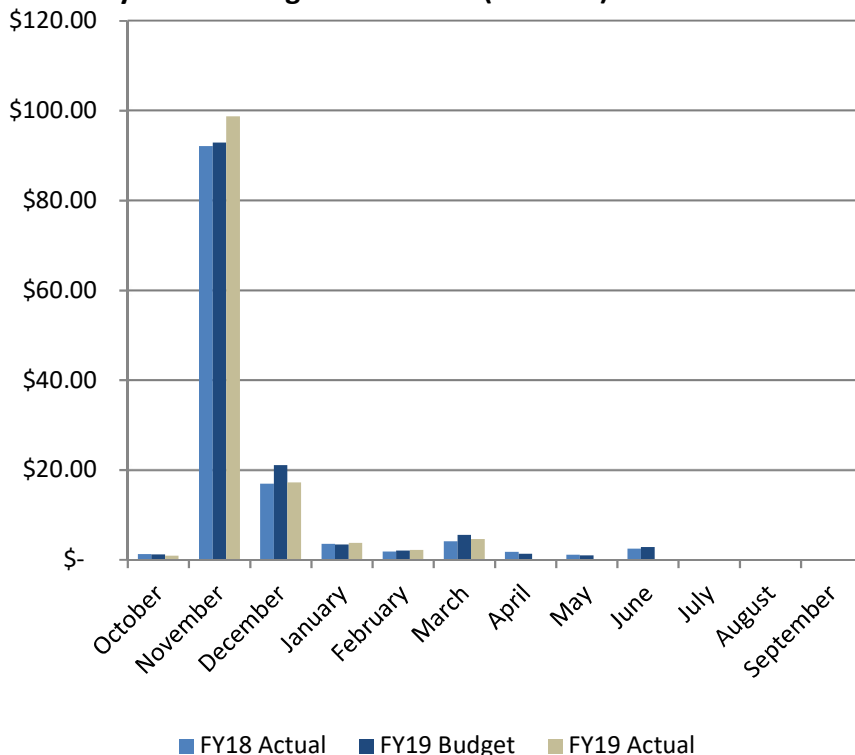
FY19 Budget: \$131,272,920

FY19 YTD Actual: \$127,306,071

FY19 Projection: \$132,546,392

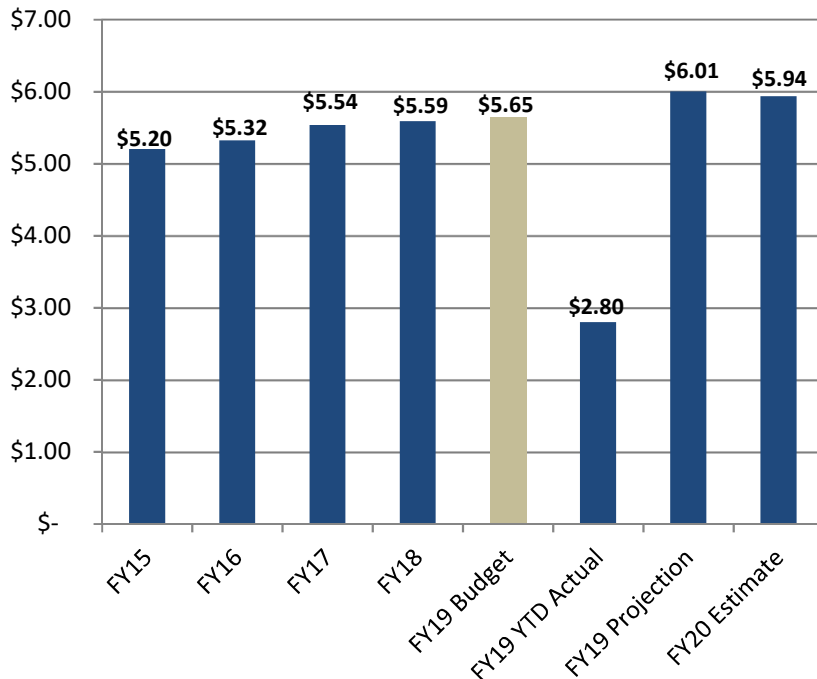
FY 20 Preliminary Budget: \$138,807,548

Monthly Totals: Budget vs. Actuals (Millions)



STATE REVENUE SHARINGS TAX

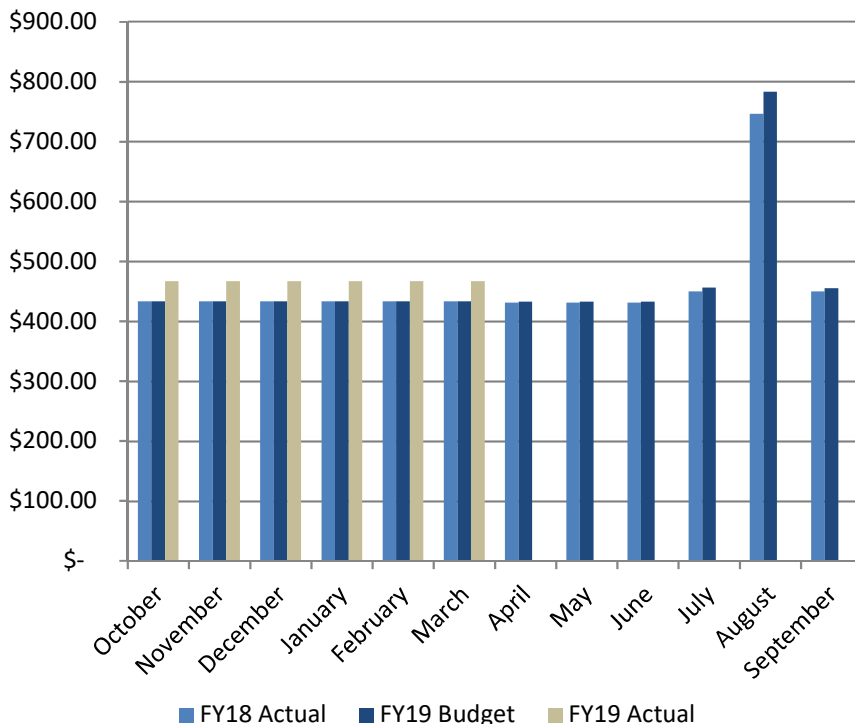
Fiscal Year Actuals & Projections (Millions)



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 FY19. The FY20 forecast is anticipated to continue to increase due to consistent consumer spending. Current year revenues are meeting the projected forecast.

FY18 Budget: \$5,591,249

FY18 Actual: \$5,787,966

FY19 Budget: \$5,649,650

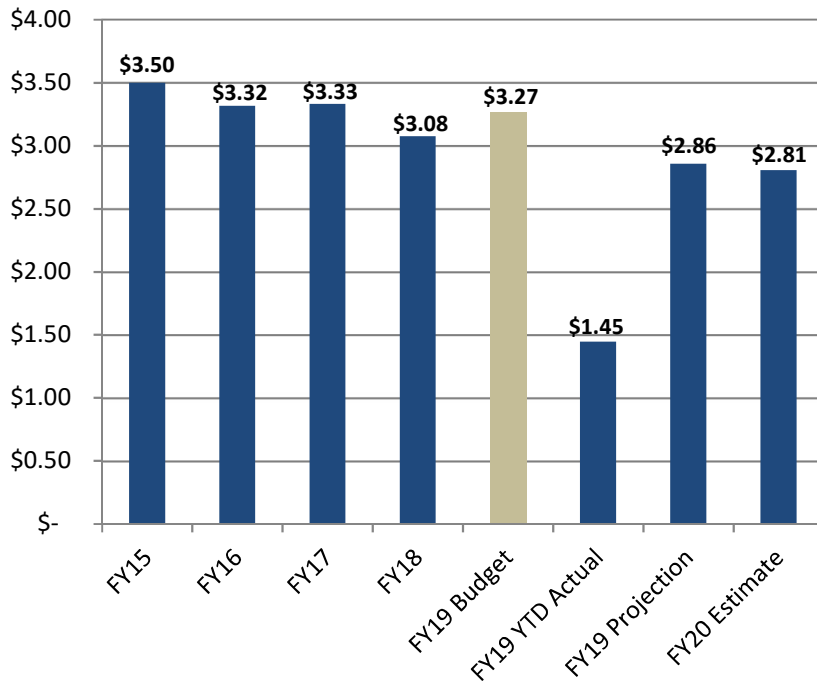
FY19 YTD Actual: \$2,801,688

FY19 Projection: \$6,006,015

FY20 Estimated Budget: \$5,938,450

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

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

Trend:

Statewide the CST has been in decline the past five years. Initially, Leon County was not following the trend: however, in FY15, proceeds began declining. FY18 revenues came in lower than budgeted and FY19 projection shows the declining trend continuing.

Part of this decline is due to the Florida Department of Revenue notifying the county's Office of Financial Stewardship of an adjustment in the amount of \$329,729 due to erroneous overpayment of local taxes. This adjustment will be deducted from future monthly distributions effective March 2018. This adjustment will be spread over 36 months and will average a monthly deduction of \$9,159.

FY18 Budget: \$3,292,265

FY18 Actual: \$3,076,592

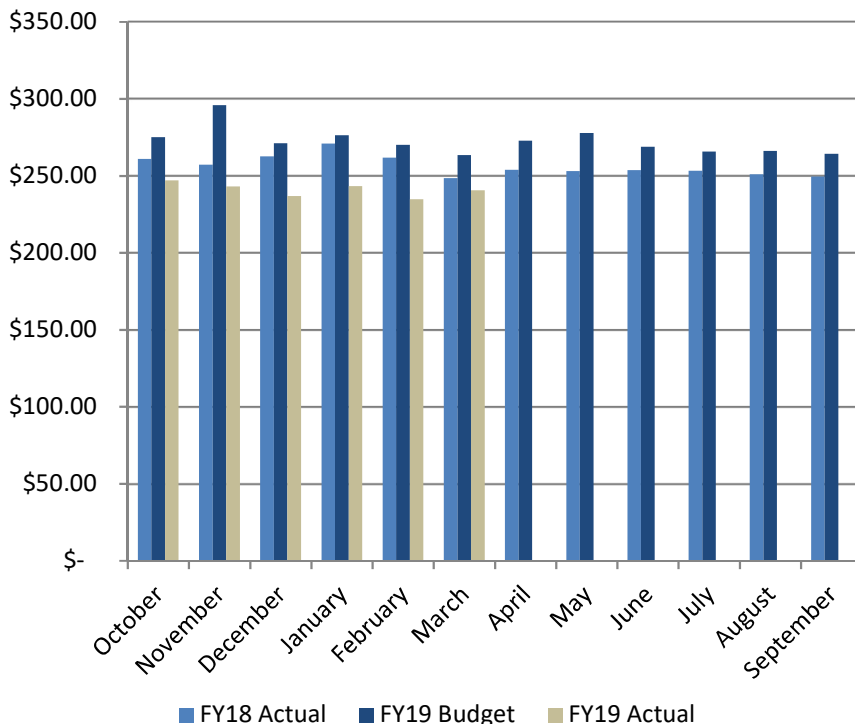
FY19 Budget: \$3,268,000

FY19 YTD Actual: \$1,445,417

FY19 Projection: \$2,857,226

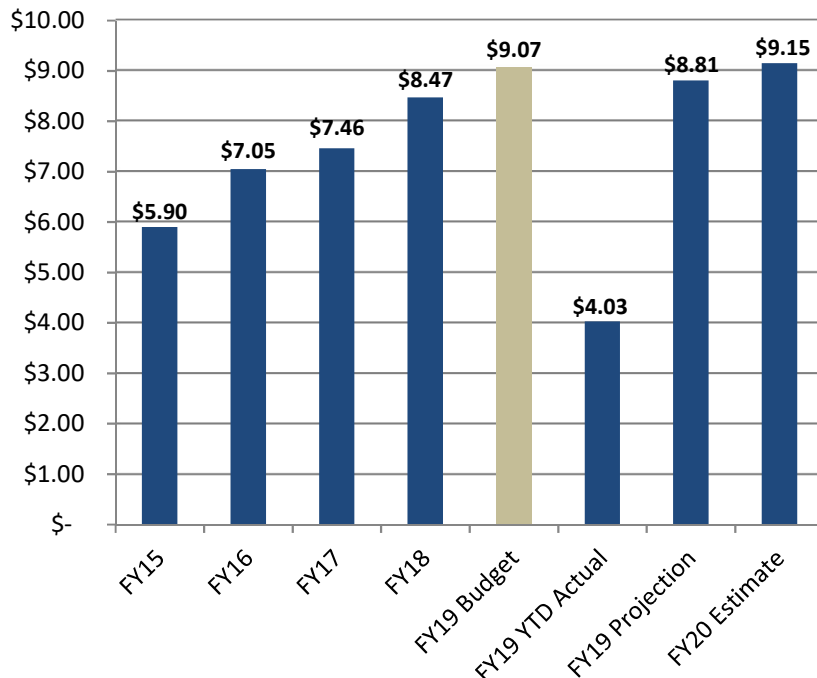
FY20 Estimated Budget: \$2,806,300

Monthly Totals: Budget vs. Actuals (Thousands)



PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections (Millions)



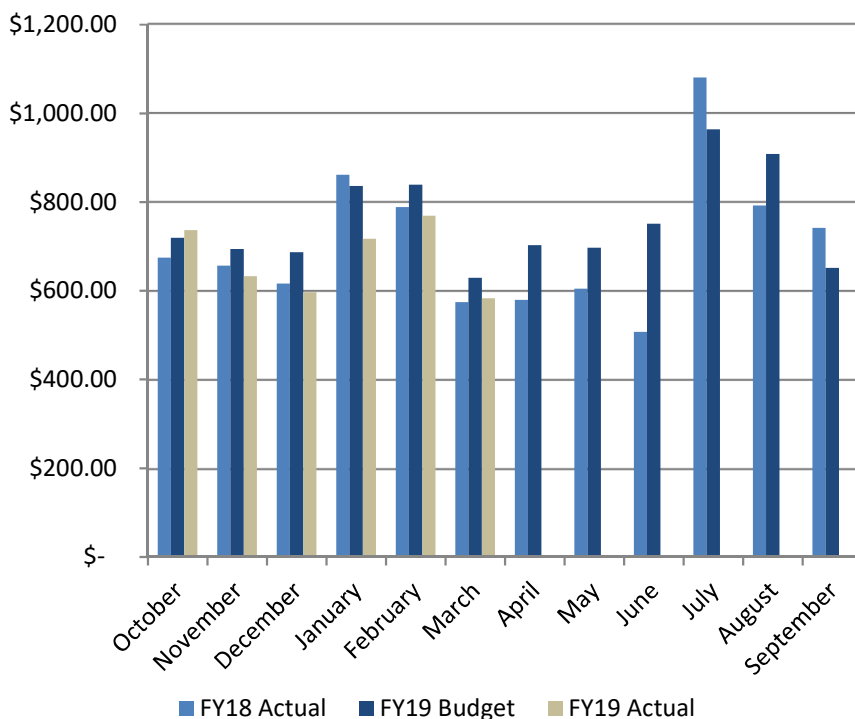
Background:

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)



FY19 revenues are projecting to increase by approximately 4.4% over FY18 revenues for this "consumption" based tax indicating a steady upward trend. The FY20 estimate indicates a modest increase of 1% over the FY19 budget.

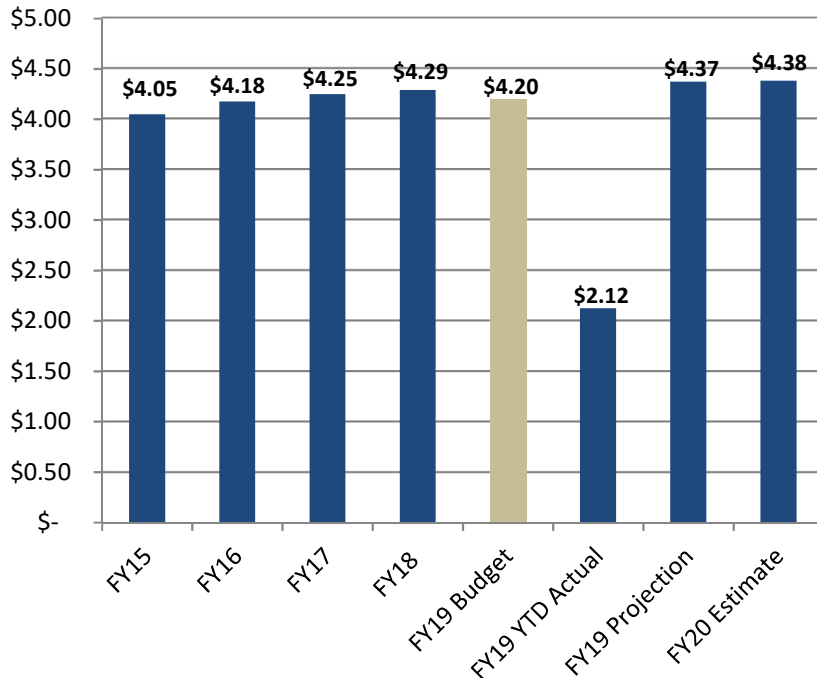
FY18 Budget: \$8,588,597
FY18 Actual: \$8,475,152

FY19 Budget: \$9,077,474
FY19 YTD Actual: \$4,034,327
FY19 Projection: \$8,814,297

FY20 Estimated Budget: \$9,157,439

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 from the period when fuel prices were high.

The FY19 projection is slightly higher than the FY18. Leon County is anticipating collecting more gas tax revenue than budgeted based on year to date revenue collections and highway fuel sales estimates. The FY19 actuals projects a modest increase of 1.3% in this revenue over FY18 and 3.6% growth in FY20.

FY18 Budget: \$4,197,715

FY18 Actual: \$4,288,961

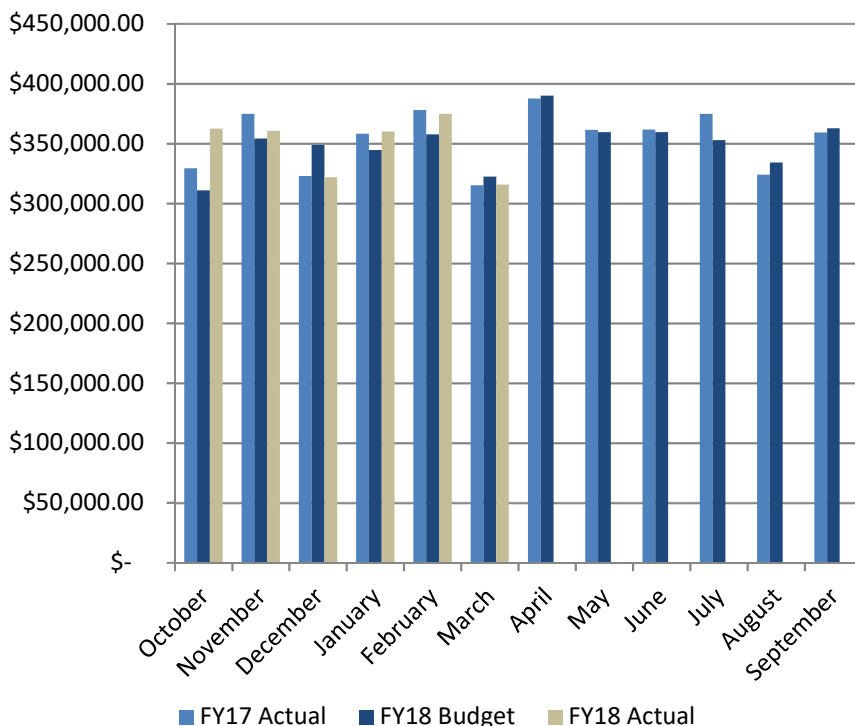
FY19 Budget: \$4,230,255

FY19 YTD Actual: \$2,123,474

FY19 Projection: \$4,370,645

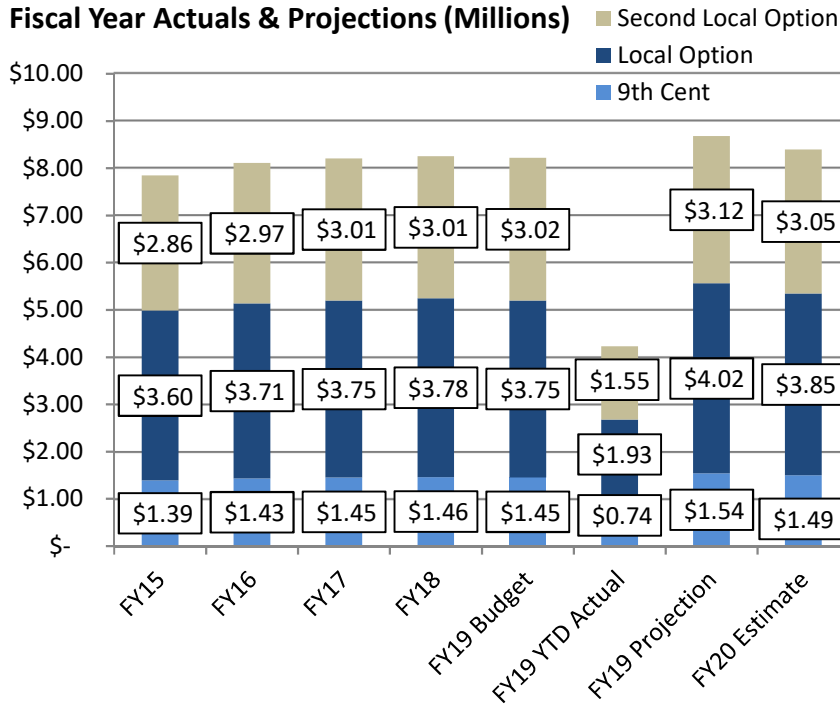
FY20 Estimated Budget: \$4,381,975

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections (Millions)



Background:

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

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

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

NOTE: 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 2nd local option 5-cent gas tax. Collections have been increasing since FY16 due to improved economic conditions and lower gas prices, which caused an increase in consumption from FY16 to FY17. With the increase in more fuel-efficient vehicle options, the revenue has remained level as indicated by a slight increase of 2.1% in the FY20 estimate over the FY19 budget.

FY18 Budget: \$8,164,300

FY18 Actual: \$8,250,062

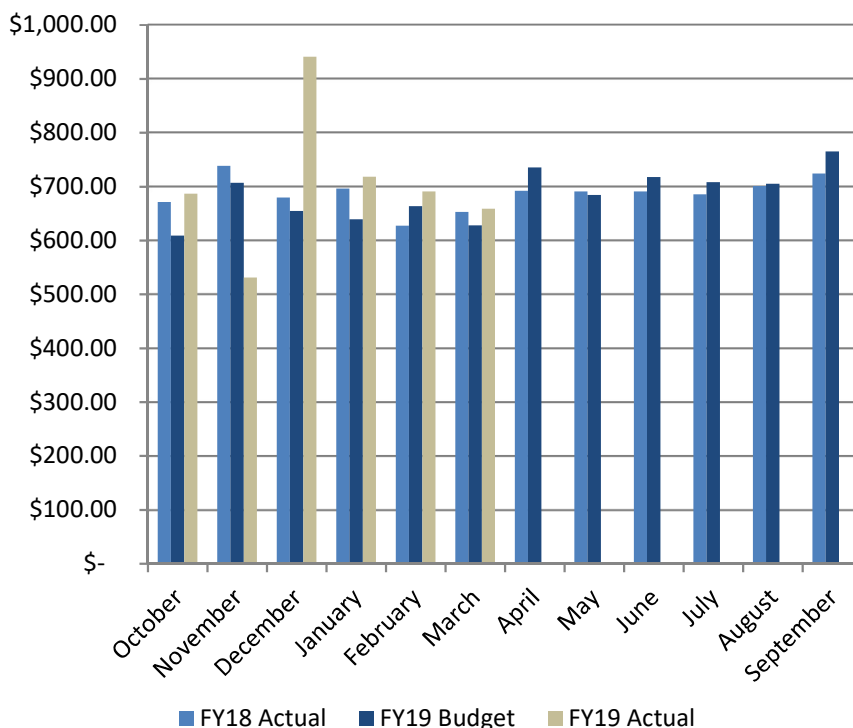
FY19 Budget: \$8,216,930

FY19 YTD Actual: \$4,226,765

FY19 Projection: \$8,680,353

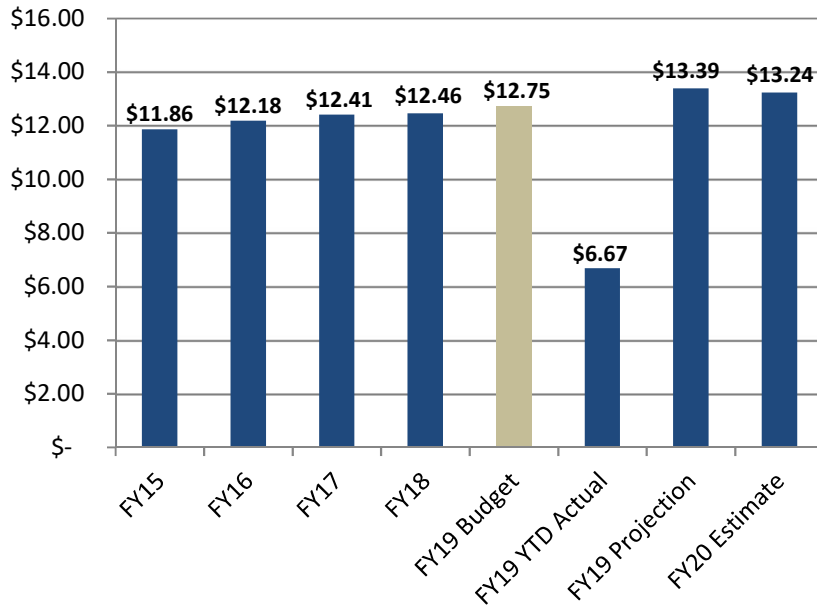
FY20 Estimated Budget: \$8,392,680

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL GOVERNMENT HALF CENT SALES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. 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:

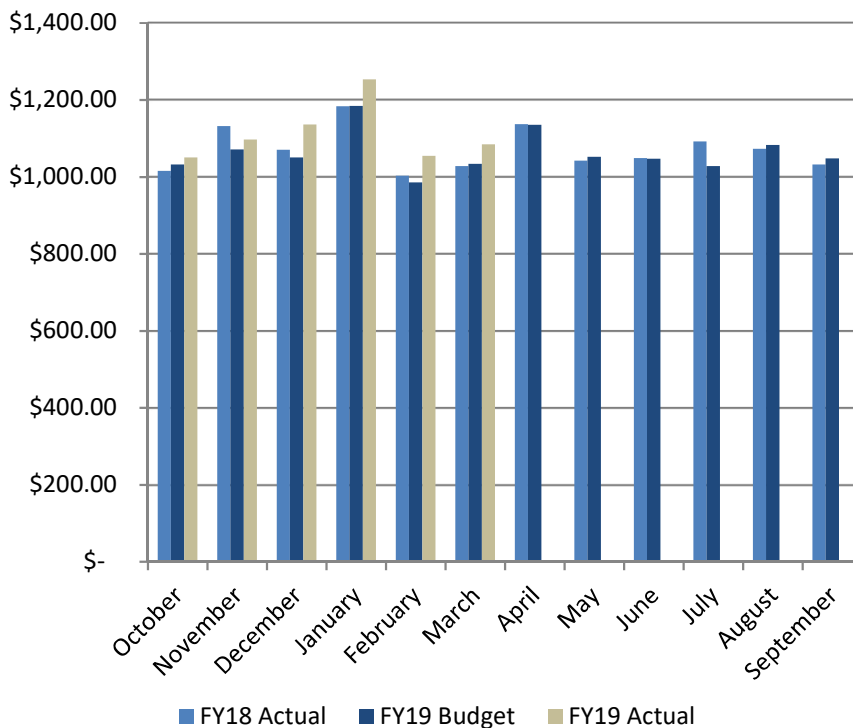
Since the middle of the economic recovery, this revenue has continued to trend slightly upward. The FY20 preliminary budget shows a 3.8% increase over the FY19 budget indicating a continued upward trend in growth in the economy and consumer spending.

FY18 Budget: \$12,463,050
FY18 Actual: \$12,855,444

FY19 Budget: \$12,749,086
FY19 YTD Actual: \$6,674,606
FY19 Projection: \$13,388,254

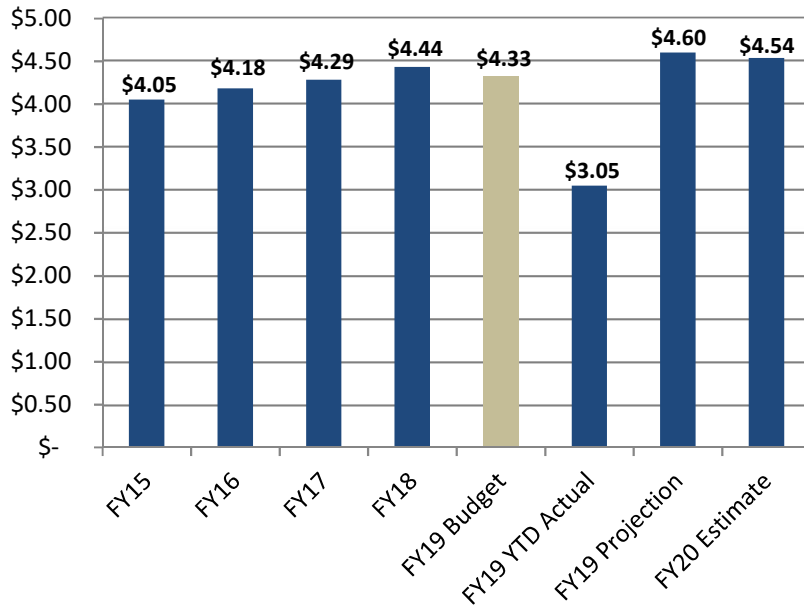
FY20 Estimated Budget: \$13,235,400

Monthly Totals: Budget vs. Actuals (Thousands)



LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections (Millions)



Background:

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

The amounts shown are the County's share only.

Trend:

Leon County continues to see an increase in sales tax collections indicating an expanding consumer economy. Year-to-date collections are up almost 4.6%. The FY19 projected forecast shows the County sales tax collections increasing by 4.5% over the FY18 Actuals. FY20 budget reflects a 4.9% growth indicating a continued upward trend in sales tax collections.

FY18 Budget: \$4,382,350

FY18 Actual: \$4,435,574

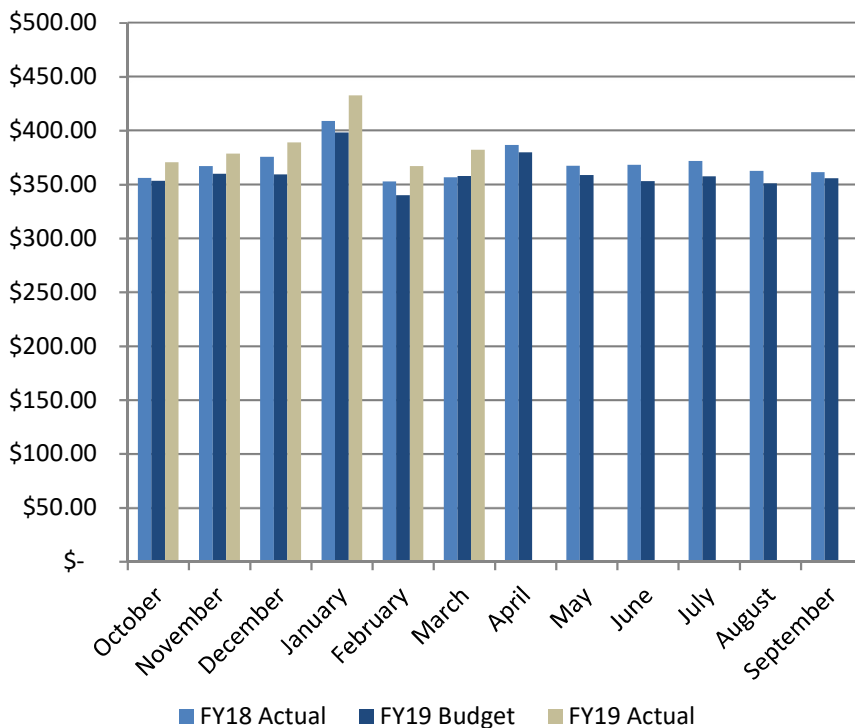
FY19 Budget: \$4,325,350

FY19 YTD Actual: \$3,049,626

FY19 Projection: \$5,183,007

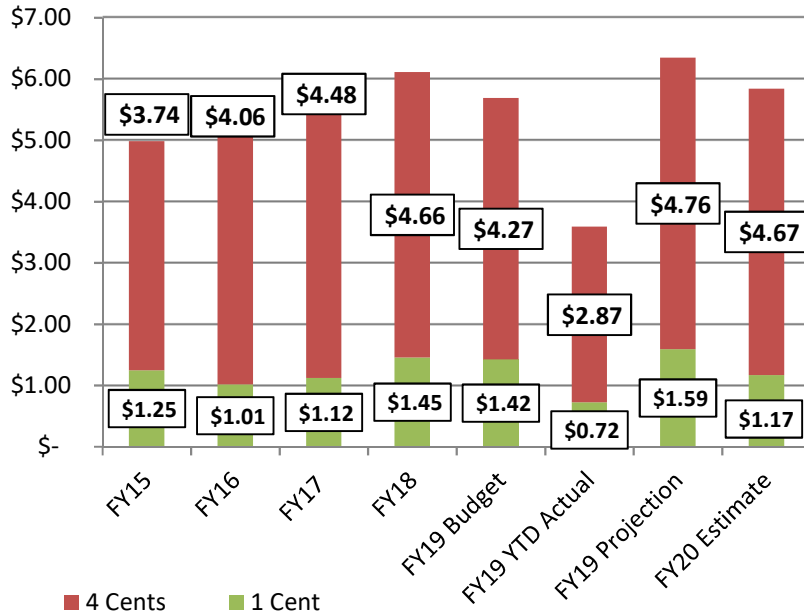
FY20 Estimated Budget: \$4,537,200

Monthly Totals: Budget vs. Actuals (Thousands)



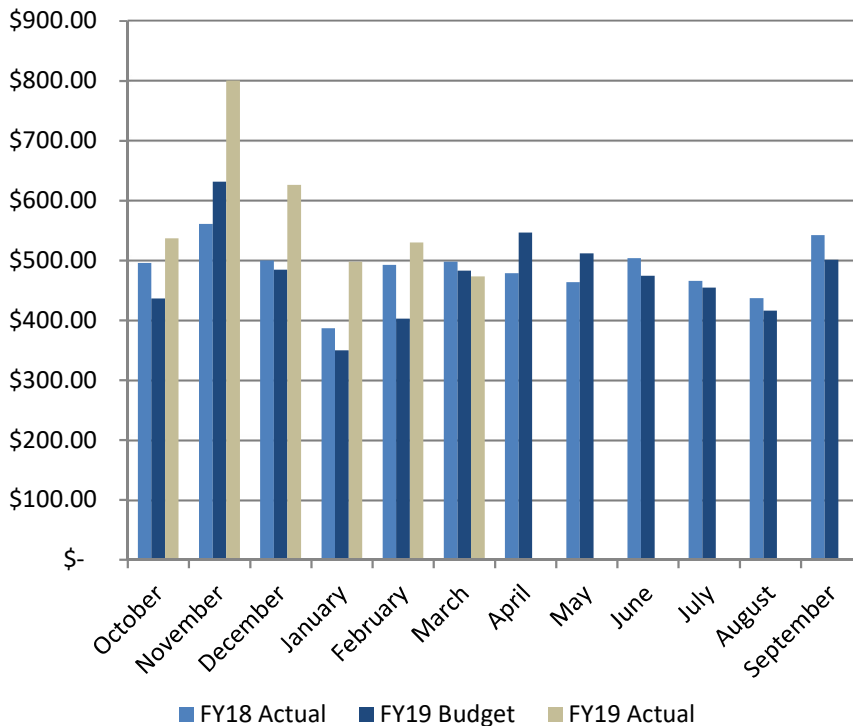
LOCAL OPTION TOURIST DEVELOPMENT TAX

Fiscal Year Actuals & Projections (Millions)



FY 2015 – FY 2019 reflect 1 ¼ penny for COCA. Beginning in FY 2020, 1-cent is received and allocated for COCA

Monthly Totals: Budget vs. Actuals (Thousands)



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. FY19 is the last year of the 5-year agreement for the additional 1/4 penny. The 1/4 penny will be reallocated to support other TDC programs beginning in the FY20 budget.

Trend:

Improved economic conditions allowed for an increase in tourist tax due to more visitors. Along with an increase in available rooms, increased room rates, and the occupancy of hotel rooms in Leon County by displaced homeowners and storm recovery crews, the Hurricane Michael recovery increased the FY19 projection significantly. This is a one-time event as and the FY20 estimated budget reflects a nominal increase over FY19.

FY18 Budget: \$5,277,251

FY18 Actual: \$5,824,021

FY19 Budget: \$5,690,500

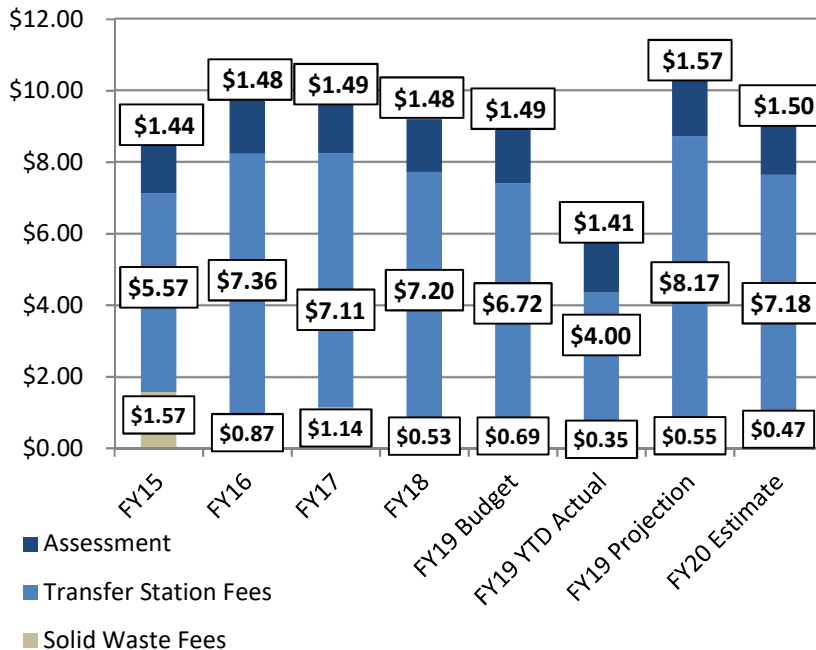
FY19 YTD Actual: \$3,588,465

FY19 Projection: \$6,340,130

FY20 Estimated Budget: \$5,842,310

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 II 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 has experienced three years of back-to-back hurricanes. During FY19, Hurricane Michael caused an increase in refuse to the transfer station. FY17 and FY18 actuals were also higher than budget due to hurricanes Hermine and Irma, respectively, causing an increase in refuse to the transfer station.

FY20 budget indicates an increase of 2.7% in revenue collections based on tonnage and an increase in the tipping fee from \$38.80 to \$42.15 per ton. An increase in the hauling and disposal contract was renegotiated with the contractor in FY19, effective October 1, 2019. Even with the increase the tip fee is the lowest in the region.

FY18 Budget: \$8,566,477

FY18 Actual: \$9,031,230

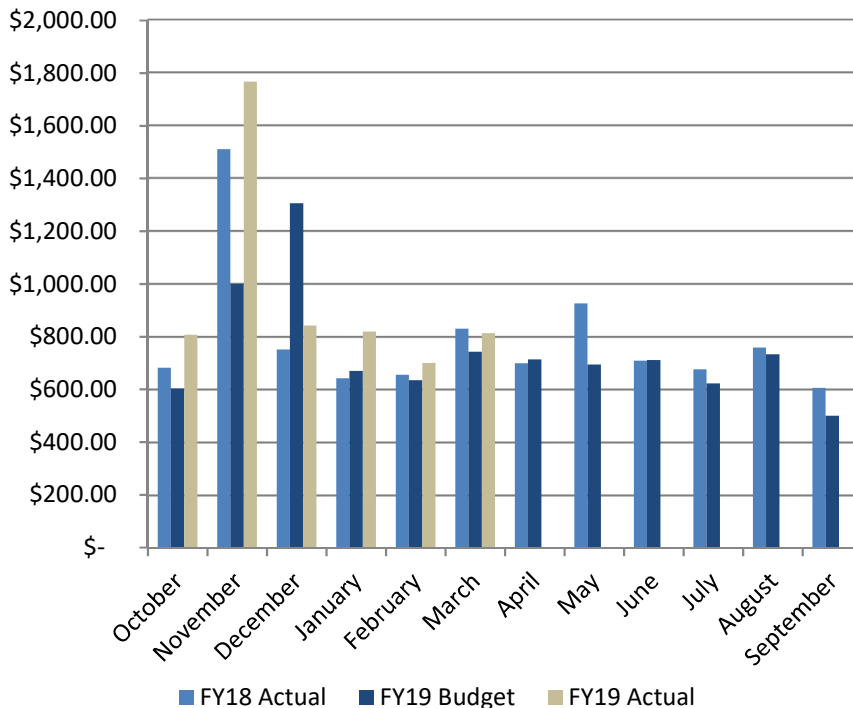
FY19 Budget: \$8,901,715

FY19 YTD Actual: \$5,754,329

FY19 Projection: \$10,256,593

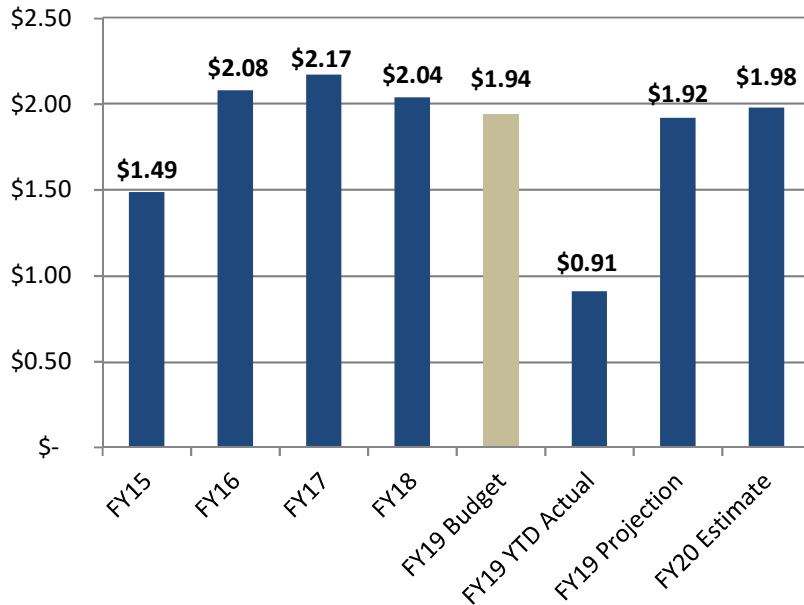
FY20 Estimated Budget: \$9,142,258

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 indicating a steady economy. With construction returning to normal levels, are reflected in the FY19 projection; however, the FY20 estimate indicates an increase based on current permitting activity.

FY18 Budget: \$2,093,091

FY18 Actual: \$1,827,095

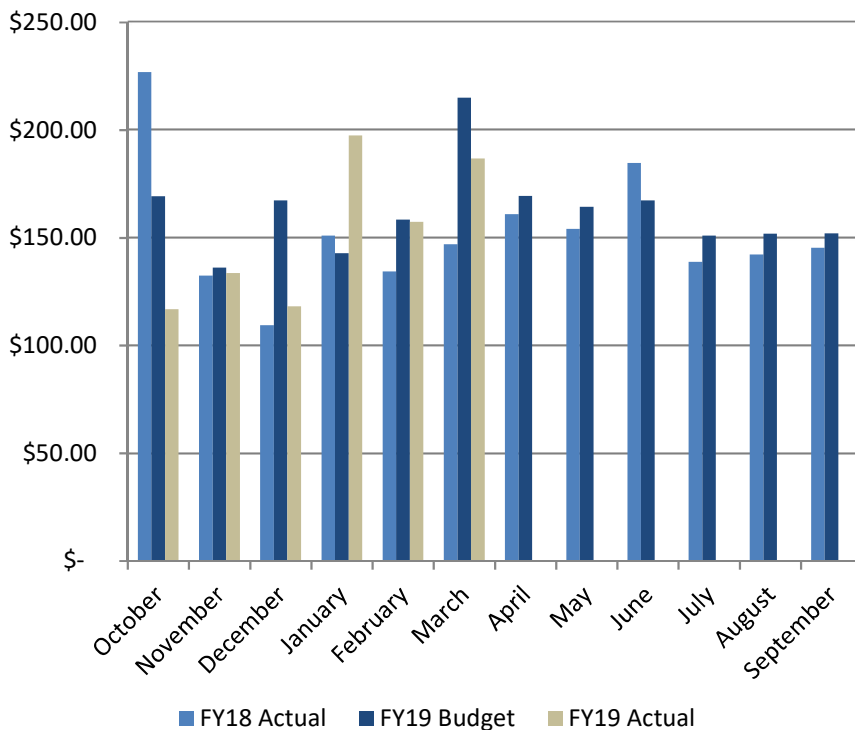
FY19 Budget: \$1,944,935

FY19 YTD Actual: \$909,926

FY19 Projection: \$1,918,320

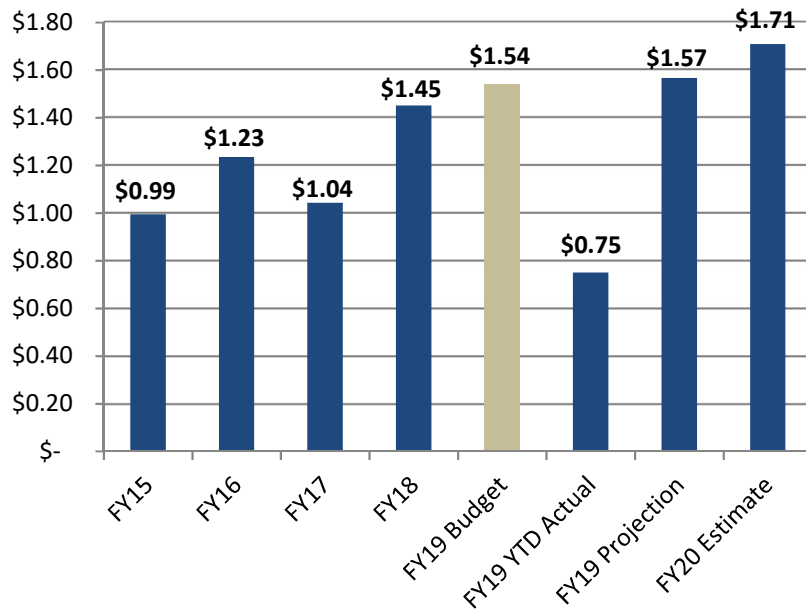
FY20 Estimated Budget: \$1,980,180

Monthly Totals: Budget vs. Actuals (Thousands)



DEVELOPMENT & ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections (Millions)



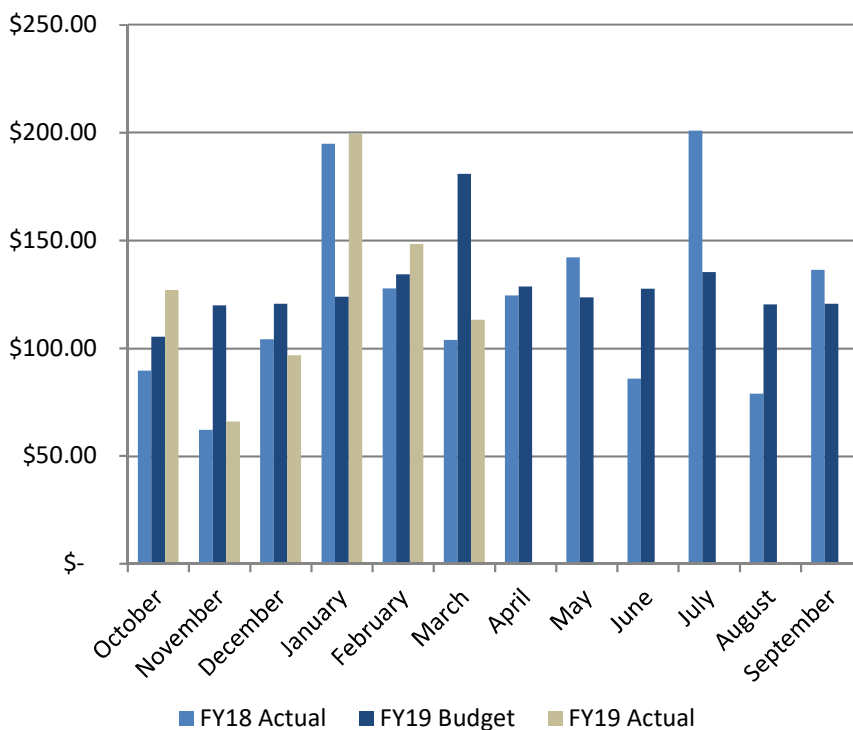
Background:

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 fluctuated from FY16 to FY18. A slight upward trend is expected as new land developments are designed and permitted in FY19 and FY20.

Monthly Totals: Budget vs. Actuals (Thousands)



FY18 Budget: \$1,462,576

FY18 Actual: \$1,450,366

FY19 Budget: \$1,540,425

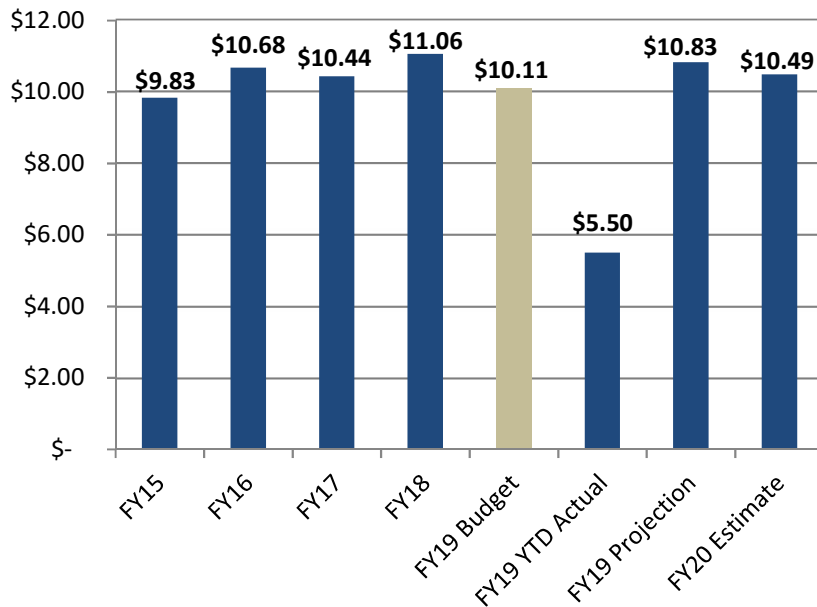
FY19 YTD Actual: \$750,673

FY19 Projection: \$1,566,932

FY20 Estimated Budget: \$1,708,955

AMBULANCE FEES

Fiscal Year Actuals & Projections (Millions)



Background:

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

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

Trend:

In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. In order to more accurately estimate revenues, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018 the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. Due to outstanding receivable billings, the fee reduction did not directly affect FY18 collections. Actual collections are projected to increase by 3.8% in FY19 due to the collection of outstanding billings from the previous rates. Revenue is anticipated to decline then moderate as new billings at lower rates are collected.

FY18 Budget: \$10,051,903

FY18 Actual: \$11,059,691

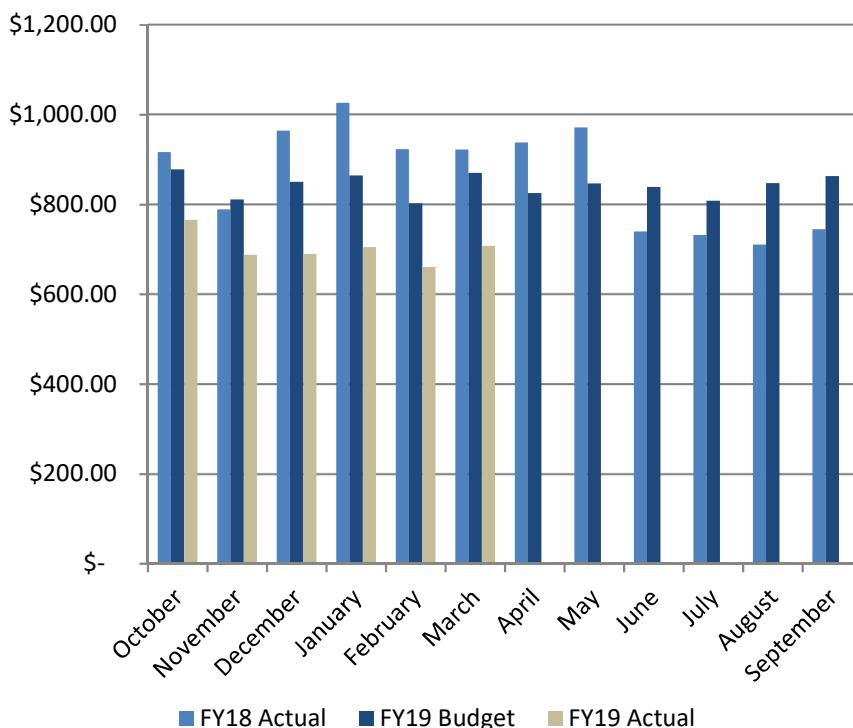
FY19 Budget: \$10,108,000

FY19 YTD Actual: \$5,500,903

FY19 Projection: \$10,828,800

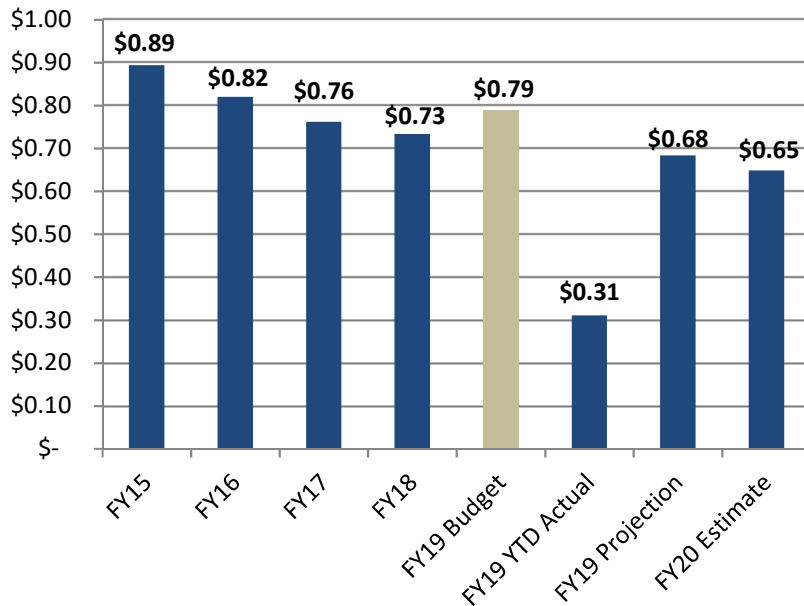
FY20 Estimated Budget: \$10,493,130

Monthly Totals: Budget vs. Actuals (Thousands)



PRE-TRIAL & 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 FY15. 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.

FY19 projected revenue is expected to be lower than the budget as the amount of fees that go uncollected remains consistent. The FY20 estimated budget shows a continued decline in revenue.

FY18 Budget: \$826,405

FY18 Actual: \$733,502

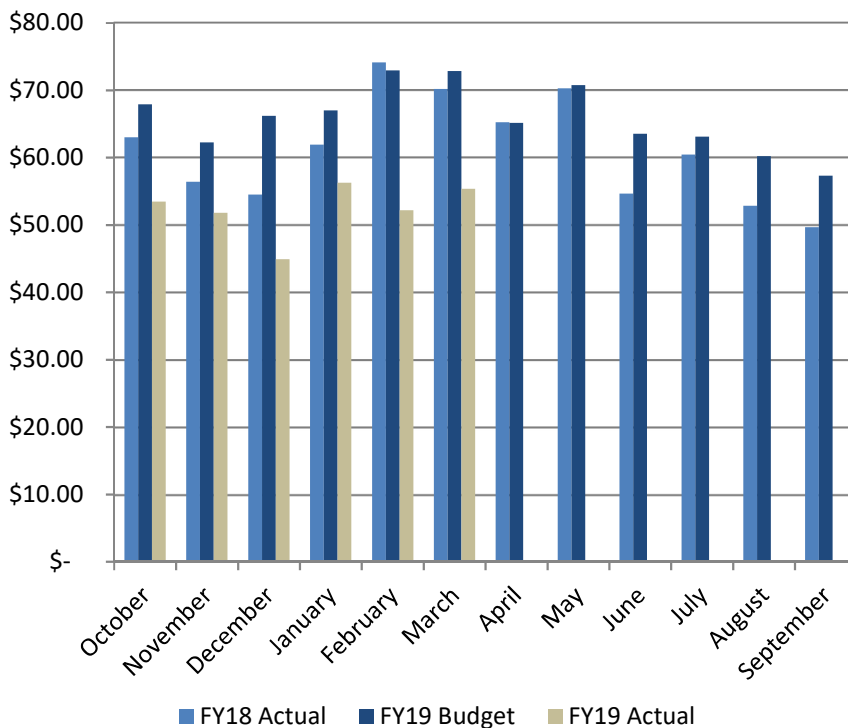
FY19 Budget: \$789,260

FY19 YTD Actual: \$310,600

FY19 Projection: \$684,122

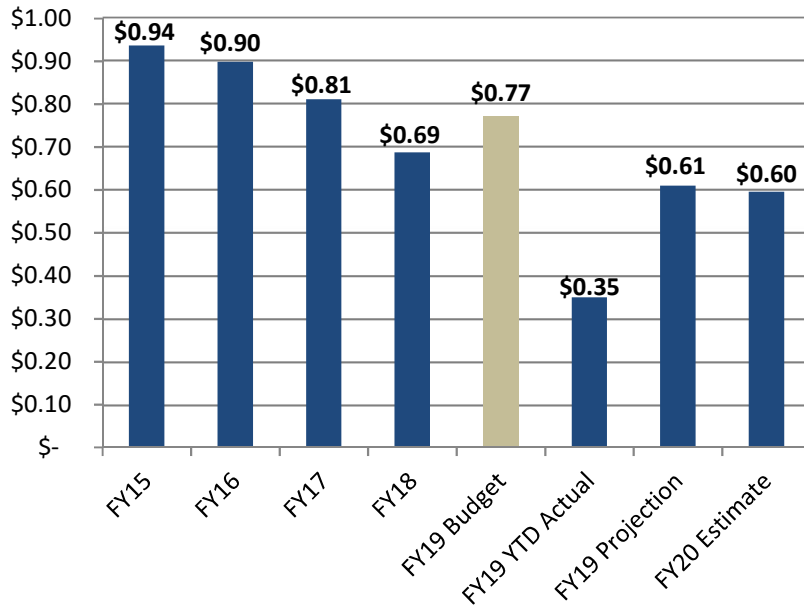
FY20 Estimated Budget: \$648,470

Monthly Totals: Budget vs. Actuals (Thousands)



COURT FACILITIES FEES

Fiscal Year Actuals & Projections (Millions)



Background:

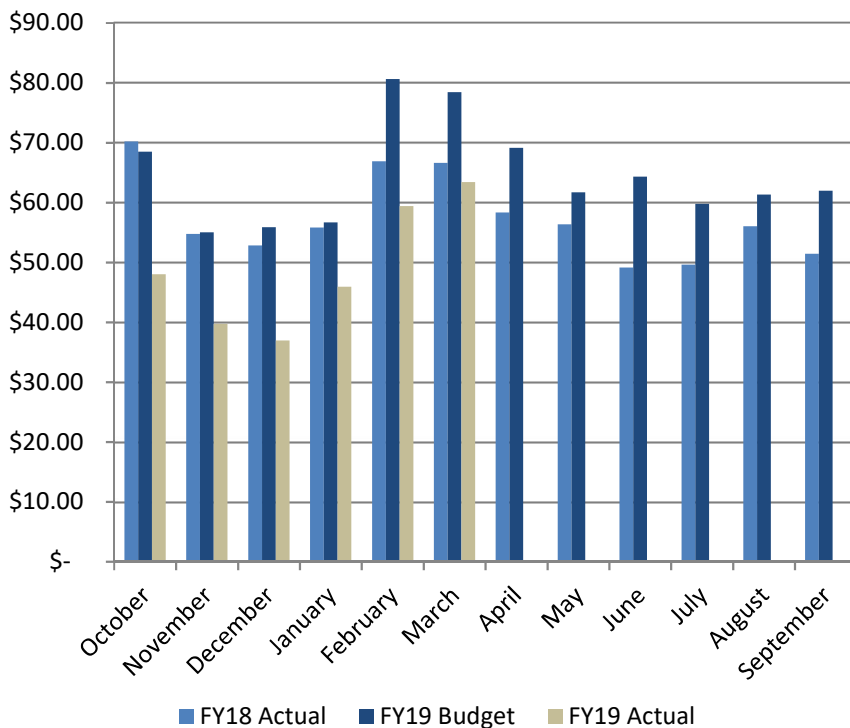
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY17 the County collected \$1.2 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 tickets over the past few years, this revenue has continued to decline. A comparison of the FY15 actual and the FY19 projected actuals shows a 34% decline in revenue. For the FY20 budget, estimates show a decrease of 23% indicating a continued sharp decline in citations issued.

Monthly Totals: Budget vs. Actuals (Thousands)



FY18 Budget: \$789,347

FY18 Actual: \$687,922

FY19 Budget: \$773,300

FY19 YTD Actual: \$293,394

FY19 Projection: \$617,593

FY20 Estimated Budget: \$595,650

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Board of County Commissioners</u>						
<u>County Commission</u>						
001	100	County Commission	1,726,166	882,249	843,917	48.89%
001	101	District 1	12,500	6,489	6,011	48.09%
001	102	District 2	12,500	1,639	10,861	86.89%
001	103	District 3	12,500	6,166	6,334	50.68%
001	104	District 4	12,500	8,894	3,606	28.84%
001	105	District 5	12,500	6,701	5,799	46.39%
001	106	At Large District 6	12,500	2,332	10,168	81.35%
001	107	At Large District 7	12,500	1,592	10,908	87.26%
001	108	Commissioners Account	25,075	6,907	18,168	72.45%
Subtotal:			1,838,741	922,969	915,772	49.80%
<u>County Administration</u>						
<u>Country Administration</u>						
001	110	Country Administration	1,133,103	598,860	534,243	47.15%
<u>Strategic Initiatives</u>						
001	115	Strategic Initiatives	775,007	430,965	344,042	44.39%
001	116	Community and Media Relations	679,832	349,058	330,774	48.66%
<u>Emergency Management</u>						
125	864	Emergency Management ¹	121,155	17,985	103,170	85.16%
125	952005	Emergency Management Base Grant - Federal ¹	77,960	57,580	20,380	26.14%
125	952006	Emergency Management Base Grant - State ¹	91,710	63,972	27,738	30.25%
130	180	Enhanced 911	1,403,830	611,250	792,580	56.46%
<u>Human Resources</u>						
001	160	Human Resources	1,440,087	665,404	774,683	53.79%
Subtotal:			5,722,684	2,795,073	2,927,611	51.16%
<u>Office of Information Technology</u>						
001	171	Management Information Systems	6,713,267	4,103,922	2,609,345	38.87%
001	411	Public Safety Complex Technology	249,527	90,661	158,866	63.67%
001	421	Geographic Information Services	2,041,572	1,214,460	827,112	40.51%
Subtotal:			9,004,366	5,409,043	3,595,323	39.93%
<u>County Attorney</u>						
001	120	County Attorney	2,134,005	957,765	1,176,240	55.12%
Subtotal:			2,134,005	957,765	1,176,240	55.12%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Department of Public Works</u>						
		<u>Support Services</u>				
106	400	Support Services	635,167	393,181	241,986	38.10%
		<u>Operations</u>				
106	431	Transportation	4,581,710	2,076,661	2,505,049	54.67%
106	432	Right-of-Way	3,107,484	1,292,209	1,815,275	58.42%
123	433	Stormwater Maintenance	3,374,244	1,647,357	1,726,887	51.18%
001	216	Mosquito Control	847,506	305,904	541,602	63.91%
125	214	Mosquito Control Grant ¹	83,864	58,519	25,345	30.22%
		<u>Engineering Services</u>				
106	414	Engineering Services	3,970,872	1,760,723	2,210,149	55.66%
		<u>Fleet Maintenance</u>				
505	425	Fleet Maintenance	2,718,129	1,314,137	1,403,992	51.65%
		Subtotal:	19,318,976	8,848,691	10,470,285	54.20%
<u>Department of Development Support & Env. Mgt</u>						
		<u>Building Inspection</u>				
120	220	Building Inspection	1,889,750	889,354	1,000,396	52.94%
		<u>Environmental Compliance</u>				
121	420	Environmental Compliance	1,569,082	765,001	804,082	51.25%
		<u>Development Services</u>				
121	422	Development Services	840,265	368,725	471,540	56.12%
		<u>Permit Compliance</u>				
121	423	Permit Compliance	501,602	240,101	261,501	52.13%
		<u>Support Services</u>				
121	424	Support Services	354,454	140,393	214,061	60.39%
		<u>Customer Engagement Services</u>				
121	426		204,700	94,235	110,465	53.96%
		<u>DEP Storage Tank¹</u>				
125	866	DEP Storage Tank	170,487	82,081	88,406	51.86%
		Subtotal:	5,530,340	2,579,889	2,950,451	53.35%
<u>Department of PLACE</u>						
		<u>Planning Department</u>				
001	817	Planning Department	1,073,467	403,263	670,204	62.43%
		Subtotal:	1,073,467	403,263	670,204	62.43%
<u>Office of Financial Stewardship</u>						
		<u>Office of Management and Budget</u>				
001	130	Office of Management and Budget	800,406	368,166	432,240	54.00%
		<u>Purchasing</u>				
001	140	Procurement	503,059	222,439	280,620	55.78%
001	141	Warehouse	114,842	59,778	55,064	47.95%
		<u>Real Estate Management</u>				
001	156	Real Estate Management	299,410	153,988	145,422	48.57%
		<u>Risk Management</u>				
501	132	Risk Management	196,608	119,850	76,758	39.04%
501	821	Workers Compensation Management / Insurance	3,126,368	2,633,478	492,890	15.77%
		Subtotal:	5,040,693	3,557,697	1,482,996	29.42%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Office of Tourism Development</u>						
160	301	Administration	524,785	251,230	273,555	52.13%
160	302	Advertising	1,566,473	402,801	1,163,672	74.29%
160	303	Marketing	1,825,425	651,138	1,174,287	64.33%
160	304	Special Projects	700,840	35,500	665,340	94.93%
160	305	Cultural, Visual Arts, & Heritage (CRA)	5,159,196	0	5,159,196	100.00%
Subtotal:			9,776,719	1,340,668	8,436,051	86.29%
<u>Office of Public Safety</u>						
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	17,604,362	9,413,557	8,190,805	46.53%
<u>Animal Services</u>						
140	201	Animal Services	1,528,951	612,645	916,306	59.93%
Subtotal:			19,133,313	10,026,202	9,107,111	47.60%
<u>Office of Library Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	891,914	447,311	444,603	49.85%
001	241	Public Library Services	4,707,401	2,177,424	2,529,977	53.74%
001	242	Collection Services	1,600,771	749,188	851,583	53.20%
Subtotal:			7,200,086	3,373,923	3,826,163	53.14%
<u>Office of Intervention & Detention Alternatives</u>						
<u>County Probation</u>						
111	542	County Probation Division	1,237,417	537,914	699,503	56.53%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	1,229,551	580,489	649,062	52.79%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	154,163	79,232	74,931	48.60%
<u>FDLE JAG Grant Pretrial¹</u>						
125	982062	FDLE JAG Grant Pretrial FY17	40,000	0	40,000	100.00%
Subtotal:			2,661,131	1,197,635	1,463,496	55.00%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Office of Human Services & Community Partnerships</u>						
		<u>Veteran Services</u>				
001	390	Veteran Services	358,013	156,974	201,039	56.15%
		<u>Health & Human Services</u>				
001	370	Social Service Programs	5,805,900	2,852,223	2,953,677	50.87%
		<u>Health Department</u>				
001	190	Health Department	237,345	118,673	118,673	50.00%
		<u>Primary Health Care</u>				
001	971	Primary Health Care	1,831,620	854,413	977,207	53.35%
		<u>Housing Services</u>				
001	371	Housing Services	580,603	288,151	292,452	50.37%
125	932019	Housing Finance Authority Emergency Repairs Program ¹	30,000	15,196	14,804	49.35%
		<u>Volunteer Services</u>				
001	113	Volunteer Center	208,759	98,421	110,338	52.85%
		<u>SHIP 2014-2018¹</u>				
124	932049	SHIP 2016-2019	515,452	87,252	428,200	83.07%
124	932051	SHIP Housing Counseling Fund	6,899	6,899	0	0.00%
124	932052	SHIP 2017-2018	398,284	122,636	275,648	69.21%
124	932053	SHIP 2018-2021 Funding	204,040	4,528	199,512	97.78%
		Subtotal:	10,176,915	4,605,365	5,372,038	54.75%
<u>Office of Resource Stewardship</u>						
		<u>Office of Sustainability</u>				
001	127	Office of Sustainability	312,706	125,183	187,523	59.97%
		<u>Facilities Management</u>				
001	150	Facilities Management	7,649,728	3,311,742	4,337,986	56.71%
		<u>Public Safety Complex</u>				
001	410	Public Safety Complex	1,594,177	718,690	875,487	54.92%
		<u>County Government Annex</u>				
165	154	Bank of America	462,201	156,250	305,951	66.19%
		<u>Huntington Oaks Plaza Operating</u>				
166	155	Huntington Oaks Plaza Operating	104,832	23,580	81,252	77.51%
		<u>Cooperative Extension</u>				
001	361	Extension Education	433,603	188,309	245,294	56.57%
		<u>Parks & Recreation</u>				
140	436	Parks & Recreation	3,016,978	1,298,021	1,718,957	56.98%
		<u>Solid Waste</u>				
401	416	Yard Waste	417,092	129,092	288,000	69.05%
401	437	Rural Waste Collection Centers	659,917	316,035	343,882	52.11%
401	441	Transfer Station Operations	7,182,123	4,809,625	2,372,498	33.03%
401	442	Landfill (Solid Waste Management Facility)	555,284	251,633	303,651	54.68%
401	443	Hazardous Waste	701,707	277,223	424,484	60.49%
		Subtotal:	23,090,348	11,605,383	11,484,965	49.74%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Constitutional Officers²</u>						
<u>Clerk of the Circuit Court</u>						
001	132	Clerk Finance	1,764,742	882,371	882,371	50.00%
110	537	Circuit Court Fees	420,627	210,314	210,314	50.00%
<u>Property Appraiser</u>						
001	512	Property Appraiser	5,088,414	3,810,162	1,278,252	25.12%
<u>Sheriff</u>						
110	510	Law Enforcement	42,000,727	27,935,677	14,065,050	33.49%
110	511	Corrections	36,833,566	24,578,417	12,255,149	33.27%
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,932,000	4,650,639	281,361	5.70%
123	513	Stormwater Utility Non Ad-Valorem	65,920	59,977	5,943	9.02%
135	513	Emergency Medical Services MSTU	156,149	156,149	0	0.00%
145	513	Fire Service Fee	47,849	38,568	9,281	19.40%
162	513	Special Assessment Paving	5,500	1,576	3,924	71.35%
164	513	Sewer Services Killlearn Lakes I and II	5,000	4,263	737	14.73%
401	513	Landfill Non-Ad Valorem	32,620	25,882	6,738	20.65%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	2,696,737	1,354,846	1,341,891	49.76%
060	521	Elections	1,421,462	865,821	555,641	39.09%
060	522	Special Elections	80,240	16,644	63,596	79.26%
Subtotal:			95,551,553	64,591,306	30,960,247	32.40%
<u>Judicial Officers</u>						
<u>Court Administration</u>						
001	540	Court Administration	215,130	101,205	113,925	52.96%
001	547	Guardian Ad Litem	22,712	9,193	13,519	59.52%
110	532	State Attorney	133,300	20,586	112,714	84.56%
110	533	Public Defender	136,390	30,776	105,614	77.44%
110	555	Legal Aid	259,914	128,750	131,164	50.46%
114	586	Teen Court	70,815	58,676	12,139	17.14%
117	509	Alternative Juvenile Program	60,305	39,891	20,414	33.85%
117	546	Law Library	53,105	0	53,105	100.00%
117	548	Judicial/Article V Local Requirements	152,728	34,420	118,308	77.46%
117	555	Legal Aid	53,105	21,748	31,357	59.05%
Subtotal:			1,157,504	445,245	712,259	61.53%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 5/9/2019

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY19</u> <u>Adj. Budget</u>	<u>FY19</u> <u>Expenditures</u>	<u>FY19 Budget</u> <u>\$ Balance</u>	<u>FY19 Budget</u> <u>% Bal. Remaining</u>
<u>Non-Operating</u>						
	<u>Line Item Funding</u>					
001	888	Line Item Funding	583,060	531,004	52,056	8.93%
160	888	Council on Culture and Arts Regranting	1,940,405	1,050,514	889,891	45.86%
	<u>City of Tallahassee</u>					
140	838	City Payment, Tallahassee (Parks & Recreation)	1,384,178	346,045	1,038,134	75.00%
145	838	City Payment, Tallahassee (Fire Fees)	7,554,132	2,112,232	5,441,900	72.04%
164	838	City Payment, Tallahassee (Killearn Lakes Sewer)	232,500	0	232,500	100.00%
	<u>Other Non-Operating</u>					
001	114	Office of Economic Vitality	605,892	339,096	266,796	44.03%
001	278	Summer Youth Employment	40,606	150	40,456	99.63%
001	403	Blueprint 2000 ³	636,693	327,938	308,755	48.49%
001	820	Insurance Audit, and Other Expenses	962,159	466,930	495,229	51.47%
001	831	Tax Deed Applications	45,000	18,172	26,828	59.62%
001	972	CRA-TIF Payment	2,277,443	2,265,760	11,683	0.51%
110	508	Diversionary Program	100,000	50,000	50,000	50.00%
110	620	Juvenile Detention Payment - State	1,065,000	530,140	534,860	50.22%
116	800	Drug Abuse	87,068	27,993	59,075	67.85%
131	529	800 MHZ System Maintenance	1,509,893	983,881	526,012	34.84%
145	843	Volunteer Fire Department	537,479	197,701	339,778	63.22%
502	900	Communications Control	1,253,622	449,097	804,525	64.18%
	<u>Interdepartmental Billing</u>					
		Countywide Automation	458,195	0	458,195	100.00%
		Indirects (Internal Cost Allocations)	0	0	0	100.00%
		Risk Allocations	1,095,690	1,002,008	93,682	8.55%
		<u>Subtotal:</u>	22,369,015	10,698,661	11,670,354	52.17%
<hr/>						
Total Operating			216,670,990	122,143,471	94,527,519	43.63%
Total Non-Operating			22,369,015	10,698,661	11,670,354	52.17%
Total CIP			83,953,343	15,683,385	68,269,958	81.32%
Operating Grants			1,739,851	516,647	1,223,204	70.31%
Non Operating Grants⁴			20,331,557	1,802,806	18,528,751	91.13%
Total Debt Service			7,575,318	293,725	7,281,593	96.12%
Total Reserves⁵			24,446,192	21,301,988	3,144,204	12.86%
TOTAL NET EXPENDITURES:			377,086,266	172,440,683	204,645,583	54.27%

Notes:

1. Operating Grants include Mosquito Control, DEP Storage Tank, FDLE JAG Pretrial, SHIP, Emergency Management and Elections.
2. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statute.
3. The Blueprint budget was established to fund the salary and benefits for an employee who opted to be on the County's payroll. Total expenses for the position are reimbursed.
4. 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 (Natural Bridge Road bridge replacement). See the grant section of the report for more detail. This does not include hurricane reimbursements as reflected in the Grants Summary Report Section due to expenses related to Hurricanes Hermine and Irma occurring in a prior fiscal year.
5. This amount includes funding associated with Hurricane Michael response and recovery activity in Catastrophe Reserves.

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Est. Bal. (A)</u>	<u>FY19 Adopted Bud.</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund (C)	28,921,968	31,521,817	25,211,640	69,568,925	N/A
110	Fine and Forfeiture Fund	1,997,109	911,120	567,578	80,512,014	N/A
	Subtotal:	30,919,077	32,432,937	25,779,218	150,080,939	17%

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

<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	4,585,307	3,436,069	4,315,025	18,279,190	24%
111	Probation Services Fund (D)	1,195,952	874,277	541,064	3,279,196	16%
114	Teen Court Fund	0	18	0	80,465	0%
116	Drug Abuse Trust Fund	3,159	7,702	25,344	95,195	27%
117	Judicial Programs Fund	379,251	407,010	473,247	321,485	147%
120	Building Inspection Fund (E)	2,631,622	2,160,638	1,859,417	2,283,372	81%
121	Development Support Fund (F)	192,632	423,280	545,202	4,104,779	13%
123	Stormwater Utility Fund	1,445,057	744,307	1,034,625	5,428,870	19%
124	Ship Trust Fund	4,102	55,894	79,975	167,323	48%
125	Grants	814,256	342,607	273,186	680,732	40%
126	Non-Countywide General Revenue Fund (F)	3,466,872	716,771	1,269,275	22,064,587	6%
127	Grants (G)	182,302	168,682	152,238	60,000	254%
130	911 Emergency Communications Fund	293,182	321,061	185,533	1,280,790	14%
131	Radio Communications Systems Fund (H)	70,882	61,679	0	1,513,893	0%
135	Emergency Medical Services Fund	7,666,722	5,736,672	5,562,057	20,503,794	27%
140	Municipal Service Fund (I)	33,267	188,891	261,777	9,207,993	3%
145	Fire Services Fund	1,494,605	1,752,346	1,415,423	8,154,090	17%
160	Tourist Development Fund (1st-5th Cents) (J)	5,042,522	1,689,363	1,471,024	6,582,991	22%
160	Tourist Develop. Cultural, Visual Arts, Heritage (J)	2,368,661	5,163,084	4,995,770	5,163,084	97%
162	Special Assessment Paving Fund	564,494	19,680	36,976	126,540	29%
164	Killearn Lakes Units I and II Sewer Fund	7,598	10,891	1,718	237,500	1%
165	Bank of America Building Op. Fund	1,024,366	1,072,732	419,346	1,808,542	23%
166	Huntington Oaks Plaza Fund	305,482	239,641	210,462	113,357	186%
	Subtotal:	33,772,294	25,593,295	25,128,685	111,537,768	23%

<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	3,369	4,968	0	7,079,017	N/A
220	Debt Service - Series 2004	346	346	0	0	N/A
221	ESCO Lease	3	3	0		N/A
222	Debt Service - Series 2014	44,422	47,751	44,520	496,301	N/A
	Subtotal:	48,139	53,068	44,520	7,575,318	N/A

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Est. Bal. (A)</u>	<u>FY19 Adopted Bud.</u>	<u>Fund Bal. as % of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund	24,279,050	27,784,961	1,011,085	11,458,901	Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY20 budget unless otherwise noted.
306	Gas Tax Transportation Fund	7,463,236	9,525,315	2,180,900	3,344,845	
308	Local Option Sales Tax Fund (K)	4,710,795	4,649,190	300,957	0	
309	Local Option Sales Tax Extension Fund	5,232,867	3,870,183	1,414,209	4,695,350	
311	Construction Series 2003 A&B Fund	7,081	43	0	0	
318	1999 Bond Construction Fund	50,612	304	0	0	
321	Energy Savings Contract ESCO Capital Fund	20,989	779	0	0	
330	911 Capital Projects Fund	3,849,619	4,057,216	4,046,989	80,655	
341	Countywide Road District Fund - Impact Fee	191,918	156,213	158,885	0	
343	NW Urban Collector Fund - Impact Fee	71,387	72,438	73,678	0	
344	SE Urban Collector Fund - Impact Fee	100,306	101,782	103,524	0	
	Subtotal:	45,977,862	50,218,423	9,290,227	19,579,751	
<u>Enterprise Funds</u>						
401	Solid Waste Fund (M)	14,225,458	13,547,600	579,251	10,716,603	
	Subtotal:	14,225,458	13,547,600	579,251	10,716,603	
<u>Internal Service Funds</u>						
501	Insurance Service Fund	2,193,270	1,317,179	1,090,362	3,373,865	
502	Communications Trust Fund	256,006	489,620	492,420	1,253,622	
505	Motor Pool Fund	18,168	139,534	0	2,729,428	
	Subtotal:	2,467,444	1,946,333	1,582,782	7,356,915	
	TOTAL:	127,410,273	123,791,656	62,404,684	306,847,294	

Notes:

A. Balances are estimated as year ending for FY 2019.

B. FY19 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 FY19 Fund Balance contemplates \$18.8 million in reimbursement from FEMA and the State of Florida associated with debris clean up costs from Hurricane Michael (2018) and Hurricane Irma (2017). The remaining \$4.0 million in reimbursement costs associated with Michael is expected during FY 2019.

D. The decrease in the Pre-Trial & Probation Fund is due to planned use of accumulated fund balance to support program services due to a decline in fee revenue.

E. The decrease in the Building Inspection fund due to enhanced staffing for the volume of permitting activity and the appropriation of fund balance to cover the expenses of these personnel costs. Fund balances peaked as permitting activity accelerated coming out of the recession and are now being used to support enhanced services.

F. The increase in the Development Support fund is related to the increase in general revenue support provided to the fund for FY 2019 and an increase in revenues over the preceding year.

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. The 1/2 cent sales tax is trending upward of 3.5% to 4 % due to growth in the economy and consumer spending.

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. The fund balance beginning to accumulate fund balance again from 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 regranting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated for expenditures on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement with the County, the City and the Community Redevelopment Agency approved at the December 9, 2014 Board Meeting. The reduction in the one-cent fund balance is due to the first issuance of one of the three approved grants for the program. The decline in the five-cent fund balance is due to the transfer of \$350,000 to assist in funding the pavilion, restrooms and other amenities associated with the cross-country venue in anticipation of the 2021 NCAA Cross Country Nationals off-set by an increase in revenue to increased visitors.

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

M. The decrease in fund balance is due the budgeting of the reserves set aside as required by state law for the closure of the landfill.

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	15	9.2%	8,907,865	524,114	881,468	9.9%	7,502,283
General Government	27	12.5%	12,072,149	1,449,956	2,534,606	21.0%	8,087,587
Health and Safety	8	8.4%	8,058,931	2,183,671	2,089,480	25.9%	3,785,780
Physical Environment	31	40.7%	39,213,393	11,269,720	6,735,775	17.2%	21,207,898
Transportation	15	29.1%	28,077,963	1,543,449	3,442,056	12.3%	23,092,458
TOTAL	96	100%	\$96,330,301	\$16,970,910	\$15,683,385	16.3%	\$63,676,006

Note: This Capital Improvement Program Summary reflects the adjusted budget, encumbrances and year-to-date (YTD) activity from October 1, 2018 - April 19, 2019. Totals includes capital projects supported by grant funding. Total countywide grants are reflected in the Grants Program Summary.

CULTURE AND RECREATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
045001	Apalachee Regional Park	2,338,570	148,169	137,820	5.9%	2,052,581
047002	Boat Landing Improvements and Renovations	296,181	82,919	25,290	8.5%	187,972
046013	Dog Parks-Unincorporated Area	30,000	-	-	0.0%	30,000
043007	Fred George Park (Trash Racks)	487,850	-	-	0.0%	487,850
046009	Greenways Capital Maintenance	714,444	94,037	55,110	7.7%	565,297
043001	J.Lee Vause Park Improvements	333,799	9,001	16,846	5.0%	307,952
045004	J.R. Alford Greenway	110,000	-	-	0.0%	110,000
076011	Library Services Technology	107,854	-	-	0.0%	107,854
046007	New Parks/Greenways Vehicle and Equipment	254,302	29,887	81,681	32.1%	142,734
044001	Northeast Community Park	215,269	20,562	94,197	43.8%	100,510
043008	Okeeheepkee Prairie Park	131,340	4,687	9,905	7.5%	116,748
046001	Parks Capital Maintenance	1,570,139	112,697	459,823	29.3%	997,619
046006	Playground Equipment Replacement	41,556	22,155	796	1.9%	18,605
046014	Chaires Park	1,200,000	-	-	0.0%	1,200,000
047001	St. Marks Headwaters Greenway *	1,076,561	-	-	0.0%	1,076,561
TOTAL CULTURE AND RECREATION		\$8,907,865	\$524,114	\$881,468	9.9%	\$7,502,283

GENERAL GOVERNMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
086011	Architectural & Engineering Services	60,000	53,051	4,856	8.1%	2,093
086076	Building Roofing Repairs & Maintenance	352,690	277,782	-	0.0%	74,908
086077	Building Mechanic Repairs & Maintenance	1,940,476	371,161	724,636	37.3%	844,679
086078	Building Infrastructure Improvements	2,263,301	277,868	279,595	12.4%	1,705,838
086079	Building General Maintenance & Renovations	664,429	19,398	154,083	23.2%	490,948
096019	Capital Grant Match Program	81,205	-	-	0.0%	81,205
086017	Common Area Furnishings	30,000	3,285	7,282	24.3%	19,433
086027	Courthouse Renovations	953,638	17,663	47,273	5.0%	888,702
086016	Courthouse Security	35,000	-	32,370	92.5%	2,630
086007	Courtroom Minor Renovations	99,187	19,921	13,224	13.3%	66,042
076023	Courtroom Technology	461,850	34,931	99,410	21.5%	327,509
076063	E-Filing System for Court Documents	247,333	-	-	0.0%	247,333
076008	File Server Maintenance	666,526	96,802	494,183	74.1%	75,541
076001	Financial Hardware and Software	160,828	1,338	80,796	50.2%	78,694
026010	Fleet Management Shop Equipment	25,000	-	315	1.3%	24,685
086071	Fleet Management Shop Improvements	26,012	-	43	0.2%	25,969
026003	General Vehicle and Equipment Replacement	255,236	100,312	67,486	26.4%	87,438
083002	Lake Jackson Town Center - Huntington Oaks	192,799	9,000	-	0.0%	183,799
086025	Leon County Government Annex Renovations (BOA Building)	612,003	58,888	54,204	8.9%	498,911
076051	Public Defender Technology	75,712	-	17,617	23.3%	58,095
076061	Records Management	129,695	10,259	119,352	92.0%	84
076047	State Attorney Technology (MIS)	110,900	60,015	45,969	41.5%	4,916
076005	Supervisor of Elections Technology	77,670	-	27,149	35.0%	50,521
076024	User Computer Upgrades	300,000	33,262	179,789	59.9%	86,949
096028	Voting Equipment Replacement	41,732	-	15,414	36.9%	26,318
086065	Historic Train Station Improvements	2,177,500	4,022	43,890	2.0%	2,129,588
076042	Work Order Management	31,427	998	25,670	81.7%	4,759
TOTAL GENERAL GOVERNMENT		\$12,072,149	\$1,449,956	\$2,534,606	21.0%	\$8,087,587

* Indicates project includes grant funds that are listed in the Grants section of the report.

HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
076058	Emergency Medical Services Technology	48,823	-	46,527	95.3%	2,296
026014	EMS Vehicle and Equipment Replacement	1,360,000	1,159,068	181,830	13.4%	19,103
086031	Jail Complex Maintenance	4,106,807	565,768	708,556	17.3%	2,832,483
086067	Medical Examiner Facility	1,549,020	257,766	1,136,954	73.4%	154,300
026021	New EMS Vehicles & Equipment	285,282	180,192	10,380	3.6%	94,710
096016	Public Safety Complex	523,276	10,589	-	0.0%	512,687
086080	Sheriff Training Facility	49,200	-	-	0.0%	49,200
096002	Volunteer Fire Department	136,523	10,288	5,234	3.8%	121,001
TOTAL HEALTH AND SAFETY		8,058,931	2,183,671	2,089,480	25.9%	\$3,785,780

PHYSICAL ENVIRONMENT

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
054011	Baum Road Drainage Improvements	228,760	-	-	0.0%	228,760
062007	Belair-Annawood Septic to Sewer *	3,432,306	120,804	81,424	2.4%	3,230,078
063010	Faulk Drive Pond Sediment Removal	233,591	23,506	129,769	55.6%	80,316
063005	Fords Arm - Lexington Pond Retrofit	2,913,300	103,948	25,441	0.9%	2,783,911
076009	Geographic Information System	260,556	54,000	96,025	36.9%	110,531
076060	GIS Incremental Basemap Update	298,500	149,250	149,250	50.0%	-
036019	Household Hazardous Waste Improvements	85,650	13,767	-	0.0%	71,883
064001	Killearn Acres Flood Mitigation	497,677	-	-	0.0%	497,677
064006	Killearn Lakes Plantation Stormwater	800,000	-	-	0.0%	800,000
061001	Lake Henrietta Renovations	1,172,554	-	-	0.0%	1,172,554
062001	Lake Munson Restoration	70,000	-	-	0.0%	70,000
036043	Landfill Closure	12,884,701	8,491,229	4,355,878	33.8%	37,594
036002	Landfill Improvements	156,181	-	-	0.0%	156,181
062004	Longwood Outfall Retrofit	223,345	-	-	0.0%	223,345
062008	NE Lake Munson Septic to Sewer *	5,500,000	-	-	0.0%	5,500,000
026020	New Stormwater Vehicle and Replacement	62,383	-	62,135	99.6%	248
045007	Pedrick Pond Stormwater Improvement	30,902	-	-	0.0%	30,902
076015	Permit and Enforcement Tracking System	270,284	45,287	192,456	71.2%	32,541
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	513,565	285,996	-	0.0%	227,569
036003	Solid Waste Heavy Equipment/Vehicle Replacement	31,000	30,000	714	2.3%	286
036041	Solid Waste Pre-Fabricated Buildings	61,565	5,025	-	0.0%	56,540
067006	Stormwater Infrastructure Preventive Maintenance	1,341,379	159,235	-	0.0%	1,182,144
066026	Stormwater Pond Repairs	157,693	6,072	100,666	63.8%	50,955
066003	Stormwater Structure Inventory and Maintenance	12,224	-	12,000	98.2%	224
026004	Stormwater Vehicle and Equipment Replacement	282,156	-	185,896	65.9%	96,260
066004	Total Maximum Daily Load - TMDL Compliance	340,000	-	98,817	29.1%	241,183
036010	Transfer Station Heavy Equipment Replacement	126,873	5,440	98,029	77.3%	23,404
036023	Transfer Station Improvements	739,980	5,946	-	0.0%	734,034
062005	Westside Stormwater - Gum Road Area	400,000	28,025	151,004	37.8%	220,971
061003	Woodside Heights DEP	3,086,268	575,898	996,272	32.3%	1,514,098
062003	Woodville Sewer Project *	3,000,000	1,166,292	-	0.0%	1,833,708
TOTAL PHYSICAL ENVIRONMENT		\$39,213,393	\$11,269,720	\$6,735,775	17.2%	\$21,207,898

* Indicates project includes grant funds that are listed in the Grants section of the report.

TRANSPORTATION

Project #	Project Description	Adjusted Budget	Encumbrances	YTD Activity	% of Budget Committed	Project Balance
026015	Arterial/Collector Roads Pavement Markings	171,435	-	-	0.0%	171,435
056001	Arterial/Collector Resurfacing	3,520,350	412,087	983,627	27.9%	2,124,636
056005	Community Safety and Mobility *	1,453,274	200,996	151,615	10.4%	1,100,663
057001	Intersection and Safety Improvements	4,428,907	198,154	1,831	0.0%	4,228,922
055010	Magnolia Drive Multi-Use Trail *	5,537,504	-	-	0.0%	5,537,504
026022	New Public Works Vehicle and Equipment	99,103	-	85,831	86.6%	13,272
053007	Old Bainbridge Road Safety Improvements	525,071	-	-	0.0%	525,071
026006	Open Graded Cold Mix-OGCM Stabilization	1,428,503	-	442,731	31.0%	985,772
056011	Public Works Design and Engineering Services	100,000	34,767	17,178	17.2%	48,056
026005	Public Works Vehicle and Equipment Replacement	1,295,602	44,244	1,004,696	77.5%	246,662
056013	Sidewalk Program	4,244,076	277,197	472,645	11.1%	3,494,234
051008	Springhill Road Bridge Rehabilitation	350,500	-	-	0.0%	350,500
057013	Street Lights/Unincorporated Area	337,934	221,209	31,223	9.2%	85,502
057917	Tower Oaks 2/3 Program	580,148	36,946	34,154	5.9%	509,048
056010	Transportation and Stormwater Improvements	4,005,556	117,849	216,527	5.4%	3,671,180
TOTAL TRANSPORTATION		\$28,077,963	\$1,543,449	\$3,442,056	12.3%	\$23,092,458

* Indicates project includes grant funds that 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 \$56.3 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.

Additionally, there is reflected grant activity associated with substantial reimbursements related to Hurricanes Hermine, Irma and Michael. Total debris removal and emergency preparedness costs are FEMA eligible and will exceed \$32.6 million.

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.

To ensure the County maximizes grant leveraging opportunities, the Office of Management and Budget (OMB) coordinates with department liaisons and actively seeks grant funding opportunities throughout the fiscal year. These efforts include contacting and communicating with previous funders for any new or forthcoming grant opportunities. Through timely submittals of reporting and invoices as well as satisfactory compliance with grant closeouts as well as on-site and desk monitoring by the granting agencies, Leon County has proactively positioned itself as a responsive and accountable funding partner. Because of this accountability, agencies often contact Leon County when grant funds become available. In addition, the County's partnership with Patton Boggs also garners access to recently announced federal funding opportunities and OMB routinely monitors the federal Grants.gov portal for granting opportunities. The County aggressively seeks state and federal grant funding to support County projects and initiatives and has achieved considerable success in leveraging County dollars. The total County grant leverage ratio is \$5.53 to \$1; excluding the significant septic to sewer related grants which require one-to-one dollar match, the leveraging ratio would be \$15.03 to \$1.

Budget by Administering Department				
Department	% of Total Grants	FY19 Budget	FY19 Expended	Balance
Administration	62.62%	35,155,312	32,890,139	2,265,173
Dev. Support & Environmental Management	0.46%	258,957	82,081	176,876
Emergency Medical Services	0.35%	198,587	94,284	104,303
Library Services	0.94%	525,956	25,337	500,619
Human Services and Community Partnerships	2.07%	1,162,821	236,861	925,960
Resource Stewardship	2.27%	1,276,126	56,062	1,220,064
Public Works	30.24%	16,976,005	1,334,209	15,641,796
Intervention & Detention Alternatives	0.34%	189,169	84,835	104,334
Constitutional	0.23%	131,146	129,940	1,206
Judicial	0.31%	175,000	57,462	117,538
Miscellaneous	0.16%	90,000	0	90,000
SUBTOTAL:	100%	56,139,079	34,991,210	21,147,869
Minus Operating (e.g. Mosquito Control)		1,739,851	516,647	1,223,204
TOTAL		54,399,228	34,474,563	19,924,665

Leon County Government
Fiscal Year 2019 Mid-Year Financial Report
Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
<u>Administration</u>					
925017	BP Horizon Oil Spill	Funding to pursue programming for the Capital City Amphitheater as well as future building improvements for the amphitheater	564,919	53,848	90.5%
952004	EM-SHSGP Federal Grant		51,374	-	100.0%
952005	EMPG Base Grant	Funding for Emergency Management Preparedness & Assistance	77,960	57,580	26.1%
952006	EMPA Base Grant	and Emergency Management Performance Grant Program	91,710	63,972	30.2%
952007	EM-SHSGP Federal Grant		22,744	-	100.0%
864	Emergency Management Base Grant	Emergency management activities (operating)	121,155	17,985	85.2%
133000	Hurricane Hermine	Federal Emergency Management and State Emergency Management Reimbursement for storm related clean up	10,286,533	9,780,782	4.9%
N/A	Hurricane Irma	Federal Emergency Management and State Emergency Management Reimbursement for storm related clean up (spent reflects amount eligible for reimbursement)	1,334,330	1,281,007	4.0%
N/A	Hurricane Michael	Federal Emergency Management and State Emergency Management Reimbursement for storm related clean(spent reflects amount eligible for reimbursement)	22,604,587	21,634,966	4.3%
Subtotal:			35,155,312	32,890,139	6.4%
<u>Development Support & Environment Management</u>					
866	DEP Storage Tank Program	Annual Inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	170,487	82,081	51.9%
951065	HMGP Waterfront Drive Elevation	Florida Division of Emergency Management Hazard Mitigation Grant for the elevation of a private residential structure on Waterfront Drive out of the Base Flood Zone to meet floodplain management requirements.	88,470	-	100.0%
Subtotal:			258,957	82,081	68.3%
<u>Public Services</u>					
Emergency Medical Services					
961045	EMS Equipment	EMS equipment	104,897	44,434	57.6%
961059 *	DOH-EMS Match M6038	Funding from Florida Department of Health for the purchase of 20 video laryngoscopes	48,035	47,850	0.4%
961060 *	DOH-EMS Match M6039	Funding from the Florida Department of Health for CPR training to the public	45,655	2,000	95.6%
Subtotal:			198,587	94,284	52.5%

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Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	17,560	-	100.0%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	120,623	-	100.0%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	1,965	761	61.3%
913045	Friends-Literacy	Annual donation in support of basic literacy	58,196	2,140	96.3%
913093	FHC Great American Read Grant	Florida Humanities Council funding for The Great American Read Grant.	5,168	1,482	71.3%
913115 *	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	249,103	20,954	91.6%
913200 *	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	73,341	-	100.0%
Subtotal:			525,956	25,337	95.2%
Human Services and Community Partnerships					
Housing					
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	350	95.7%
932019	HFA Emergency Repairs	Housing funds from the Housing Finance Authority for emergency repairs (operating)	30,000	15,196	49.3%
932049	SHIP 2016-2019	Affordable housing (operating)	515,452	87,252	83.1%
932051	SHIP Housing Counseling Fund	Assistance/Counseling for first time home buyers or prospective home buyers	6,899	6,899	0.0%
932052	2017/2018 SHIP Funding (SHIP 2017-2020)	Affordable housing (operating)	398,284	122,636	69.2%
932053	SHIP 2018-2021 Funding	Affordable housing (operating)	204,040	4,528	97.8%
Subtotal:			1,162,821	236,861	79.6%

Leon County Government

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Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
Resource Stewardship					
Parks and Recreation					
047001	St. Marks Headwaters Greenway	Construction/trail improvements on the St. Marks Headwaters Greenway	995,983	52,824	94.7%
914015	TITLE III Federal Forestry	Funds search, rescue and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	-	100.0%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	144,970	-	100.0%
921064	Amtrak Community Room		1,444	-	100.0%
921116 *	Miccosukee Community Center		9,799	-	100.0%
921126 *	Chaires Community Center		27,036	-	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	41,594	3,238	92.2%
921146 *	Fort Braden Community Center		19,714	-	100.0%
921156 *	Bradfordville Community Center		7,580	-	100.0%
921166*	Lake Jackson Community Center		14,358	-	100.0%
Facilities Management					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	274	-	100.0%
Subtotal:			1,276,126	56,062	95.6%

Leon County Government

Fiscal Year 2019 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
Public Works					
214	Mosquito Control	Mosquito control activities (operating)	83,864	58,519	30.2%
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	766,690	-	100.0%
918001	Southwood Payment - Woodville Highway	Proportional share	50,178	-	100.0%
921053 *	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	55,178	2,610	95.3%
922044	Waste Tire Grant-DEP	Funds from the Florida Department of Environmental Protection for costs related to the transportation and processing/disposal costs for waste tires collected during county Waste Tire Amnesty events.	25,000	-	100.0%
924019	CDC Hurricane Relief Mosquito	Pass through funds from the Florida Department of Health for a Center for Disease Control and Prevention Hurricane Relief Crisis Mosquito Control Grant for the purchase of a backup generator for the Public Works/Mosquito Control Truck Shed Complex.	60,000	-	100.0%
001000*	Side Walks District 1	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	13,687	-	100.0%
002000 *	Side Walks District 2	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	24,213	-	100.0%
003000 *	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	68,803	-	100.0%
004000 *	Side Walks District 4	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	53,870	-	100.0%
005000 *	Side Walks District 5	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,504	-	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%

Leon County Government

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Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
052005	Smith Creek Bike Lanes Phase II	Funding from Florida Department of Transportation to design bicycle lanes on a portion of Smith Creek Road	134,205	-	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	91,078	11.6%
053008	Old Bainbridge Road Improvement at Knots Lane	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at Knots Lane	130,647	-	100.0%
053009	Old Bainbridge Road Improvement N. Monroe to Gadsden Line	Funding from Florida Department of Transportation for design and safety improvements on Old Bainbridge Road at North Monroe to Gadsden County line	521,400	-	100.0%
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	5,338,174	74,222	98.6%
057001	Intersection and Safety Improvements	Capacity Fee for intersection improvements	13,121	-	100.0%
062003	Woodville Sewer Project	Springs restoration grant for Woodville septic to sewer project	1,500,000	212,288	85.8%
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	1,689,730	422,407	75.0%
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	103,084	96.3%
926105	Robinson Rd Flood Relief	Legislative Appropriation	12,905	-	100.0%
926155	Woodville Heights Sewer Project	Legislative Appropriation	16,247	-	100.0%
927018	USEPA Clean Water campaign	Florida Department of Environmental Protection pass through grant for the United State Environmental Protection Agency (USEPA) "Water & You, Clean Water Campaign" project.	100,000	-	100.0%
927128	FDEP Springs Restoration	Funds from the Florida Department of Environmental Protection Springs Restoration Grant for a Passive Onsite Sewage Nitrogen Reduction Pilot Project	1,500,000	-	100.0%

Leon County Government

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Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
927129	Small Community Wastewater Treatment Grant	Funds From the Florida Department of Environmental Protection for a Wastewater Treatment Feasibility Analysis for the Upper Wakulla River Basin Management Action Plan Focus Area	500,000	-	100.0%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	398,688	370,000	7.2%
009009	Significant Benefit District 2	Fee paid by developers to County for road and safety improvements	348,653	-	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	92,834	-	100.0%
Subtotal:			16,976,005	1,334,209	92.1%

Intervention and Detention Alternatives

Supervised Pre-trial Release

982062	FDLE JAG Grant Pretrial FY17	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	149,169	84,835	43.1%
Subtotal:			189,169	84,835	55.2%

Constitutional

953018	2017/2018 Federal Elections Grant	State of Florida Division of Elections funding designed to provide funding to enhance elections security for the 2018 Primary and General Elections.	36,947	37,017	-0.2%
953019	Elections Security Grant	State of Florida Division of Elections funding designed to provide funding to enhance elections security for the 2018 Primary and General Elections.	90,455	89,202	1.4%
953020	ALBERT Monitoring Grant	Division of Elections funding for Albert Network Monitoring Solution grant for the purchase of Albert Sensors network monitoring, software, maintenance, and monitoring services.	3,744	3,720	0.6%
Subtotal:			131,146	129,940	0.9%

Leon County Government

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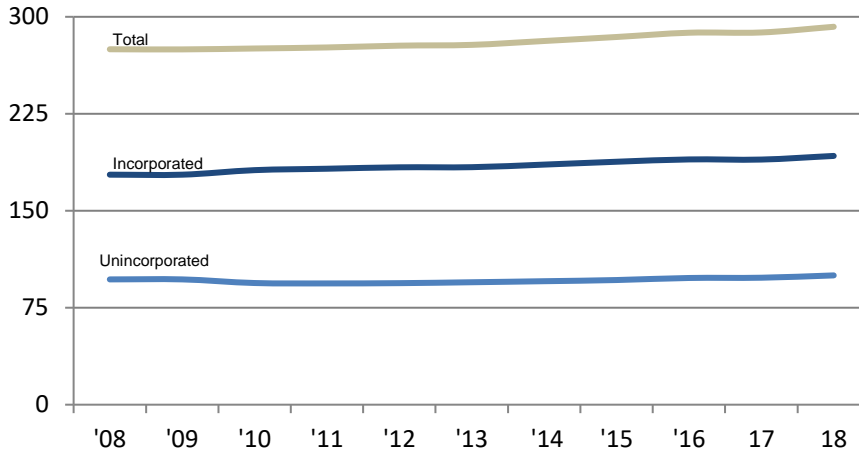
Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY19 Budget	Spent	% Unspent
Judicial					
943085	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	50,000	25,000	50.0%
944010	Veterans Drug Court	Funding received to pay for testing and treatment costs related to Veterans Drug Court	125,000	32,461	74.0%
Subtotal:			175,000	57,462	67.2%
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			56,139,079	34,991,210	21,147,869
Less Operating Grants			1,739,851	516,647	1,223,204
TOTAL			54,399,228	34,474,563	36.6%

Population

Thousands



Sources:

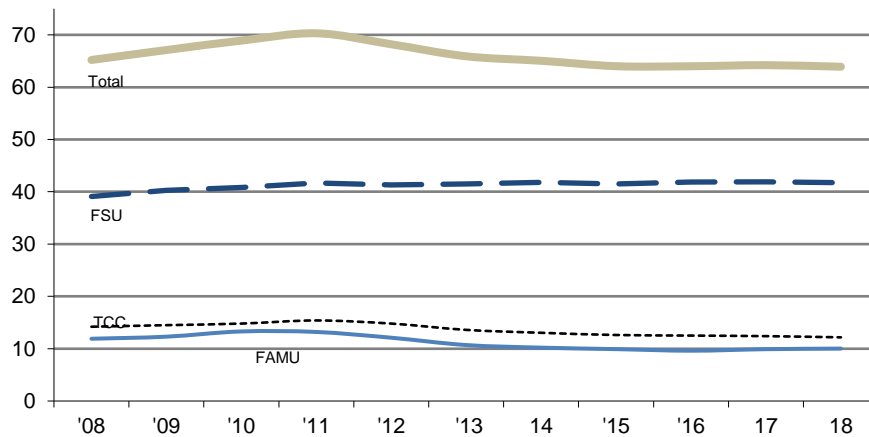
- 2018 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2018 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 292,332 where 66% represents the incorporated area and 34% represents the unincorporated area. Total county population estimates grew by 1.54% from 2017. In 2009, there was a minimal decline in population estimates. According to 2018 estimates, the total population has seen a 6.11% increase since the 2010 Census. This is in spite of a decline in higher education enrollment over the same period.

Leon County had the highest growth rate of neighboring counties at (6.11%) since the 2010 Census. Wakulla (3.79%), Gadsden (3.10%) and Jefferson (-0.19%).

Higher Education Enrollment

Thousands

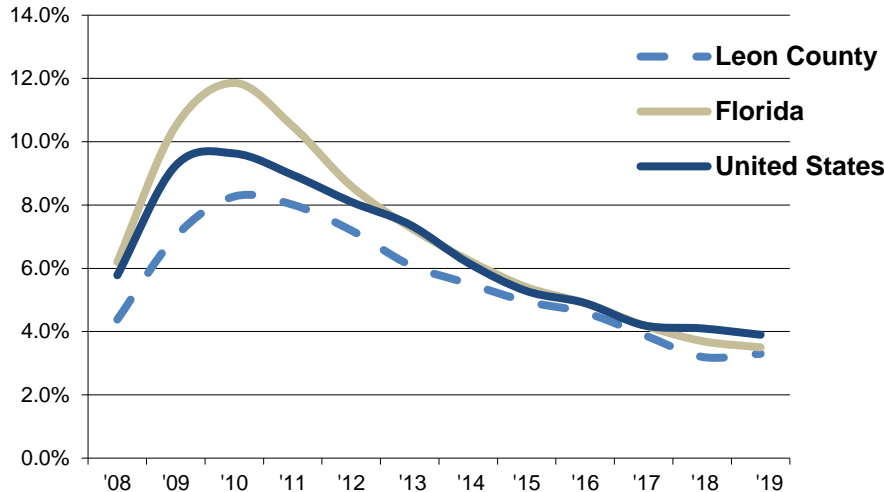


Source: - 2018 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

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 2018 was 63,912, a decrease of 297 students from Fall 2017.

In the last decade, FSU has had an increase in enrollment. However, Fall 2018 enrollment shows a decline of -0.44%, while FAMU has seen an increase of 1.13% for Fall 2018 enrollment. TCC shows a decline in enrollment for Fall 2018 of -0.46%.

Unemployment Statistics



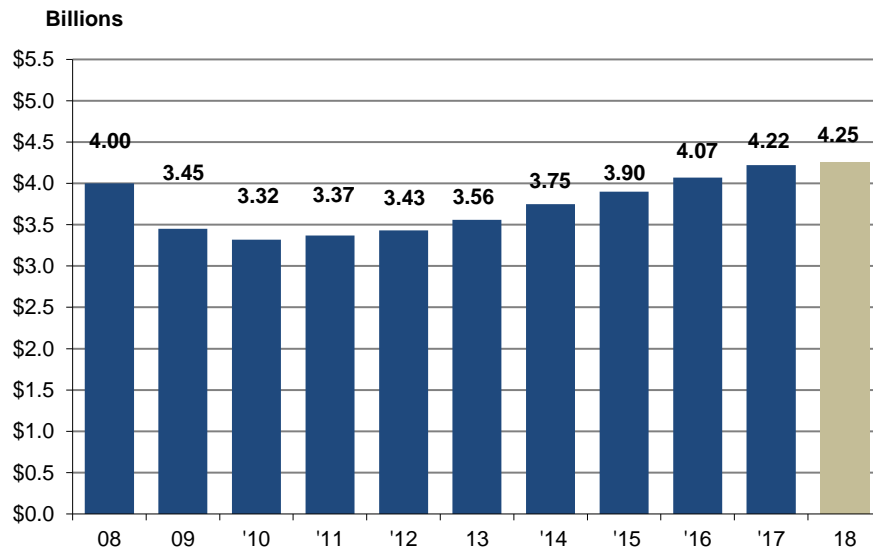
*Source: 2018 Office of Economic Vitality, Workforce and Income Unemployment Rate Annual Average

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 3.3%.

Taxable Sales

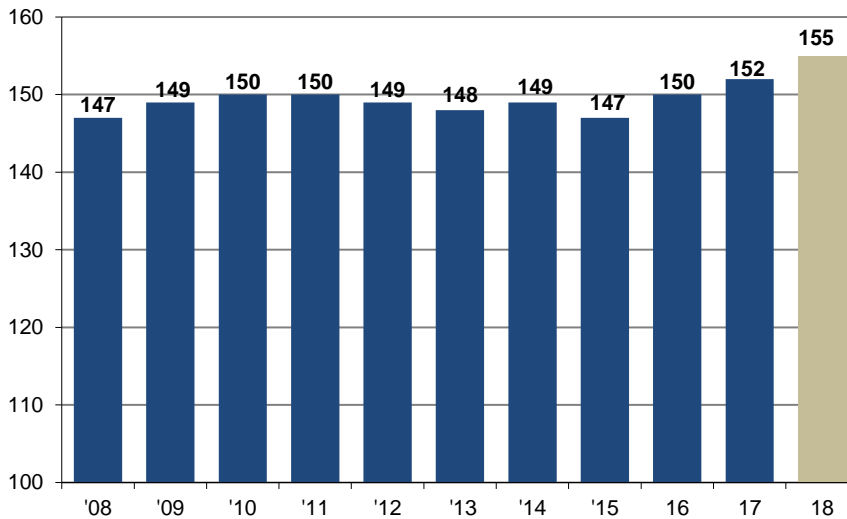


Source: The Florida Legislature - Office of Economic and Demographic Research Leon County (2/27/2019)

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. 2008 marked the beginning of an 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. In 2018, taxable sales continued to increase by .84% or \$35,582,177 million.

Total County Labor Force

Thousands



Source: 2018 Office of Economic Vitality, Workforce and Income, Labor Force

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 2018 was 154,655, which is an increase of 1.38% from 2017. This continues the approximate 2% growth trend started in 2016 from 2015.

Employment by Industry – 2008 vs. 2018

Industry	Employees 2008	% Employment	Employees 2018	% Employment	% Change
Government	63,100	36%	61,500	33%	-2.5%
Education and Health Services	19,200	11%	24,000	13%	25.0%
Leisure and Hospitality	16,700	10%	20,400	11%	22.2%
Professional and Business Services	19,100	11%	21,400	12%	12.0%
Trade, Transportation, and Utilities	24,000	14%	24,800	13%	3.3%
Other Services	9,400	5%	9,600	5%	2.1%
Financial Activities	7,900	4%	7,900	4%	0.0%
Construction	8,600	5%	8,400	5%	-2.3%
Manufacturing	4,300	2%	3,200	2%	-25.6%
Information	3,600	2%	3,100	2%	-13.9%
Total	175,900	100%	184,300	100%	4.8%

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.

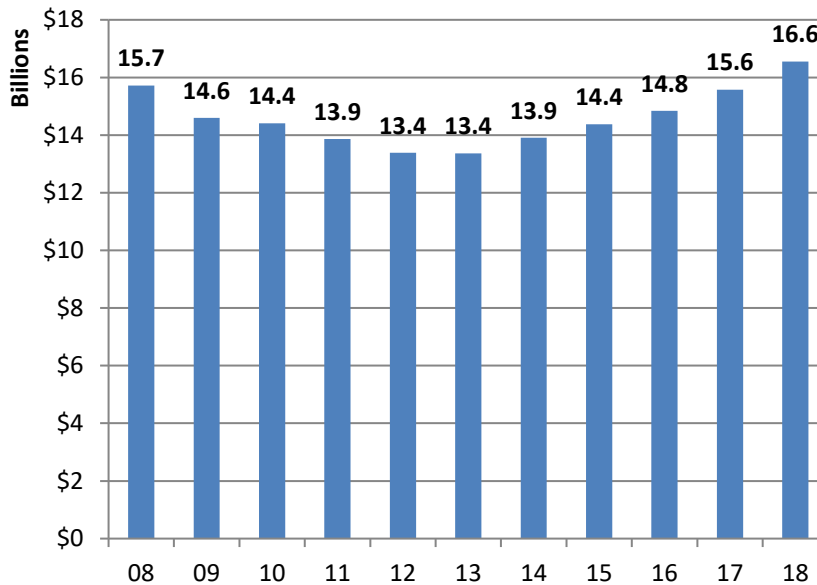
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Retail Trade, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee 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 employment in Government has decreased since 2008, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have increased, which reflects a somewhat more diverse economy. Trade, Transportation, and Utilities have increased slightly over the ten year period, while Construction, Manufacturing, and Information Services have decreased.

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 employment in these major industries for 2018 is an increase of nearly 5% compared to 2008.

Taxable Value

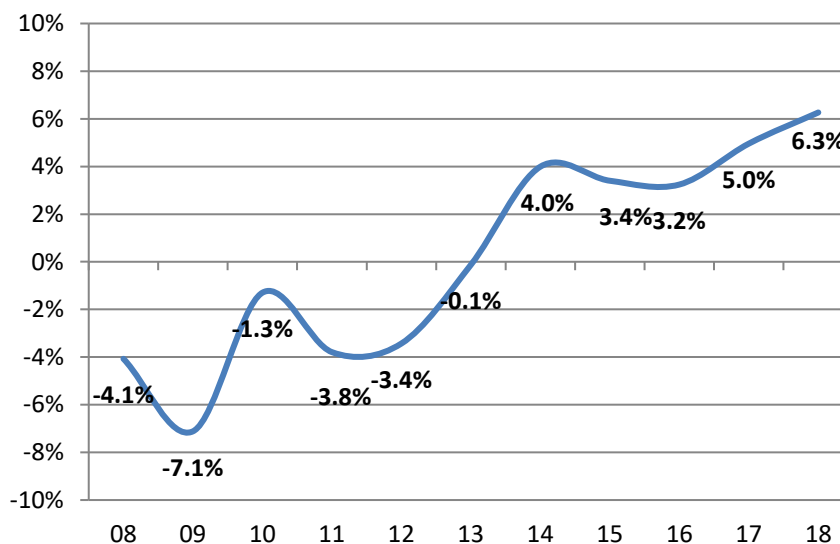


Taxable values increased rapidly from 1998 to 2007 (average annual increase of 9.3%); however, due to property tax reform in 2007, the value of taxable properties fell to \$15.7 billion in 2008. From 2009 to 2012, valuations decreased by \$1.2 billion, or 8.3%. This was largely due to the continuing 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, 2019 showed property values increased by 6.27 % from 2017 and have continued to recover to pre-recession levels.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2018 valuations are used to develop the FY 2019/2020 budget).

Source: Certification of Final Taxable Value, Forms DR-403v 2018 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2019)

Annual Percentage Change in Taxable Value



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 decreased 3.4% in 2015 and 3.2% in 2016. Taxable value increased 5.0 in 2017 and for Preliminary June 1 valuations showed values continued to increase in 2018.

Source: Certification of Final Taxable Value, Forms DR-403v 2018 figures based on estimated Taxable Values provided by Leon County Property Appraiser (June 1, 2019)

Principal Taxpayers

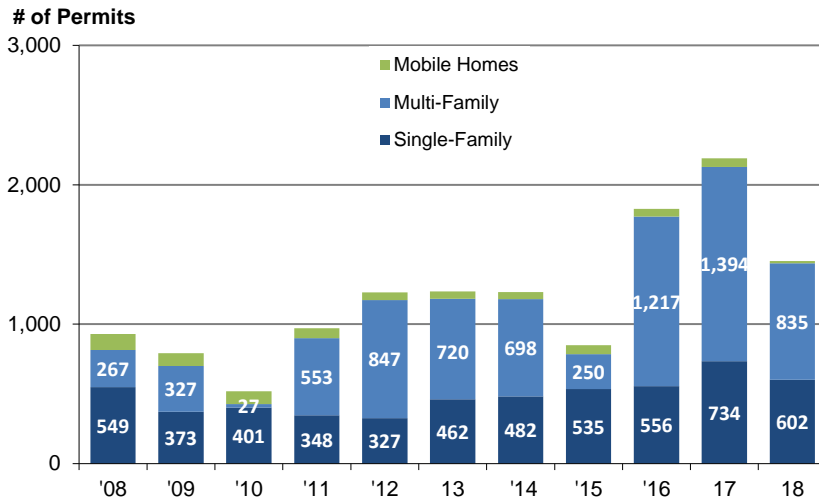
2017			2018		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$145,919,509	\$2,800,122	Smith Interest General Partnership	\$149,365,462	\$2,818,015
Embarq Florida Inc./ Centurylink	\$108,719,078	\$2,082,342	Embarq Florida Inc./ Centurylink	\$90,341,344	\$1,710,238
Capital Regional Medical Center	\$72,330,423	\$1,411,071	Capital Regional Medical Center	\$74,440,284	\$1,420,290
Florida Gas Transmission Company, LLC	\$80,985,667	\$1,258,288	Florida Gas Transmission Company, LLC	\$81,170,427	\$1,242,368
District Joint Venture, LLC	\$60,523,804	\$1,170,626	District Joint Venture, LLC	\$61,822,934	\$1,192,639
DRA CRT Tallahassee Center, LLC	\$56,198,841	\$1,097,153	DRA CRT Tallahassee Center, LLC	\$55,859,622	\$1,077,599
Campus Investors FSU 444	\$46,965,660	\$916,896	Wal-Mart Stores, Inc.	\$51,734,062	\$960,147
Wal-Mart Stores, Inc.	\$51,907,520	\$902,746	Comcast Cablevision	\$51,244,016	\$945,623
Talquin Electric Cooperative	\$57,551,302	\$889,840	Talquin Electric Cooperative	\$59,173,835	\$901,788
Comcast Cablevision	\$45,500,680	\$884,123	Woodlands of Tallahassee, LLC	\$45,517,836	\$878,094
Total	\$726,602,484	\$13,413,207		\$720,699,822	\$13,146,801

Notes:

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

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

Residential Building Permits

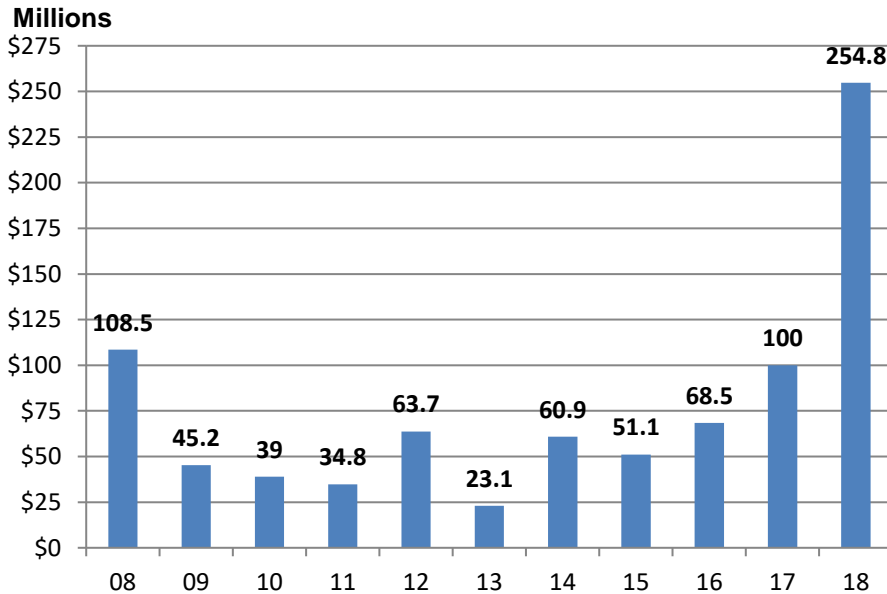


Source: Tallahassee-Leon County Office of Economic Vitality, 2018 Statistical Digest.

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 remained steady while Multi-Family permits have seen declining numbers from 2017 to 2018.

Residential building permits in 2017 reached the highest annual total since 2007 due to new construction permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater. Residential permitting in 2018 reflects permitting levels returning to a normal level after the large increases during the post-recession activity in 2016 and 2017.

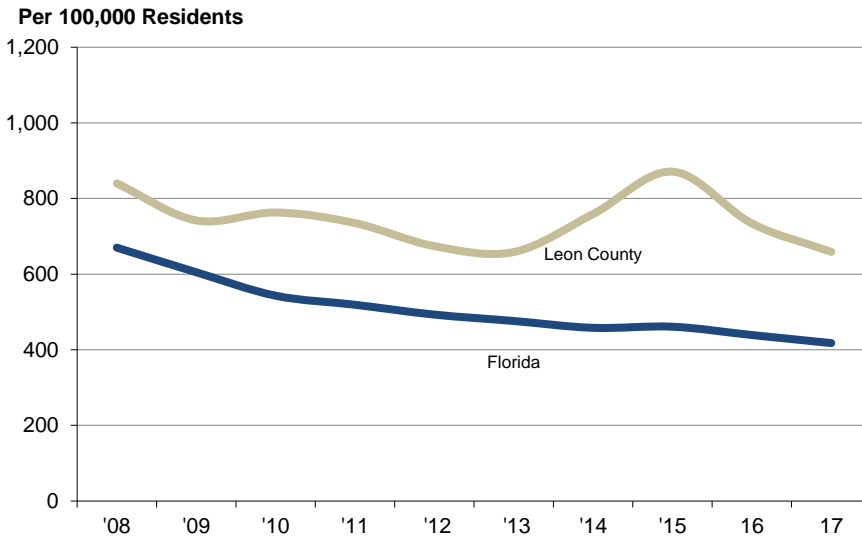
Value of Commercial Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2018 Statistical Digest.

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The Spike in 2012 was followed by a significant reduction the following year. 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 2018 is 155% higher than in 2017 and 135% higher than in 2008. This is the first time the value of commercial permitting has reached \$254 million. The increase in value is largely attributable to the Washington Square Project, which accounts for 37% of total annual commercial permit value.

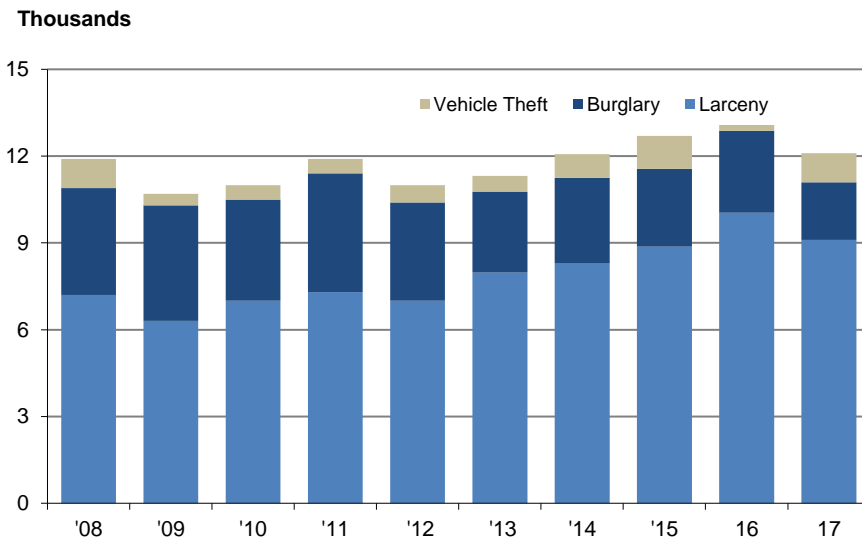
Violent Crime Rate



Source: Florida Statistical Analysis Center, FDLE

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

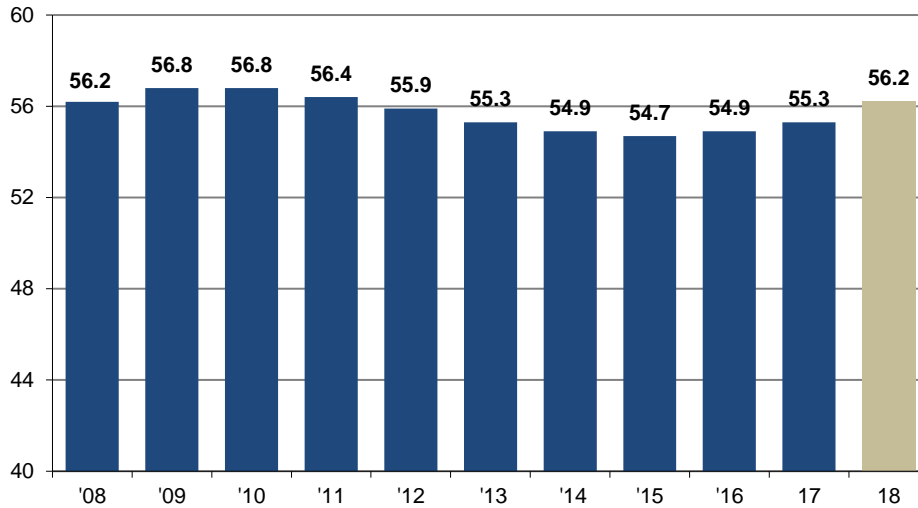


Source: Florida Department of Law Enforcement. Crime in Florida, Florida uniform crime report, 1995-2016. FDLE. Florida Statistical Analysis Center.

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

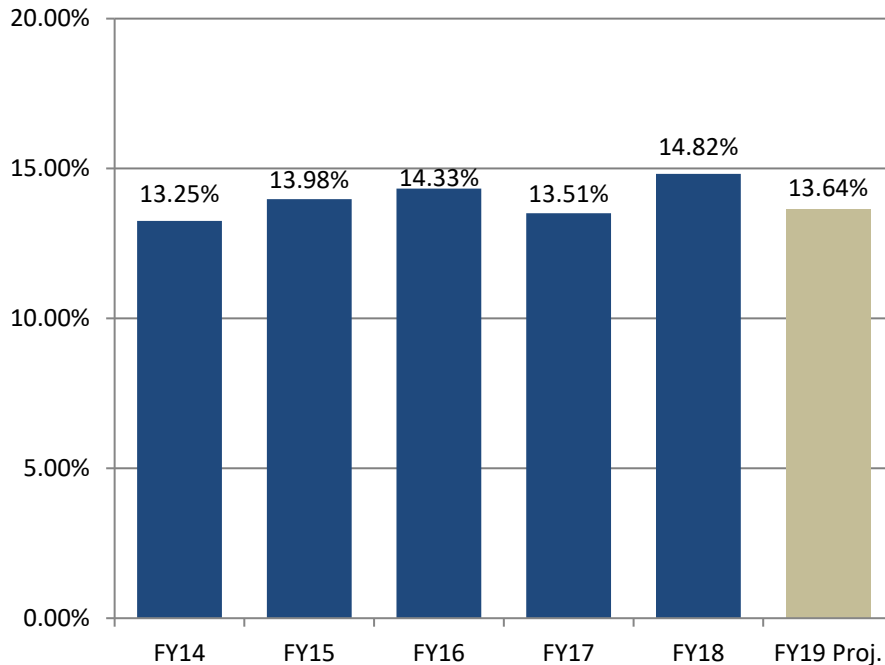


Source: Property Appraiser, Official Tax Roll Certification, DR-403V Certified 2/14/19

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 643, or 1.14%.

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.

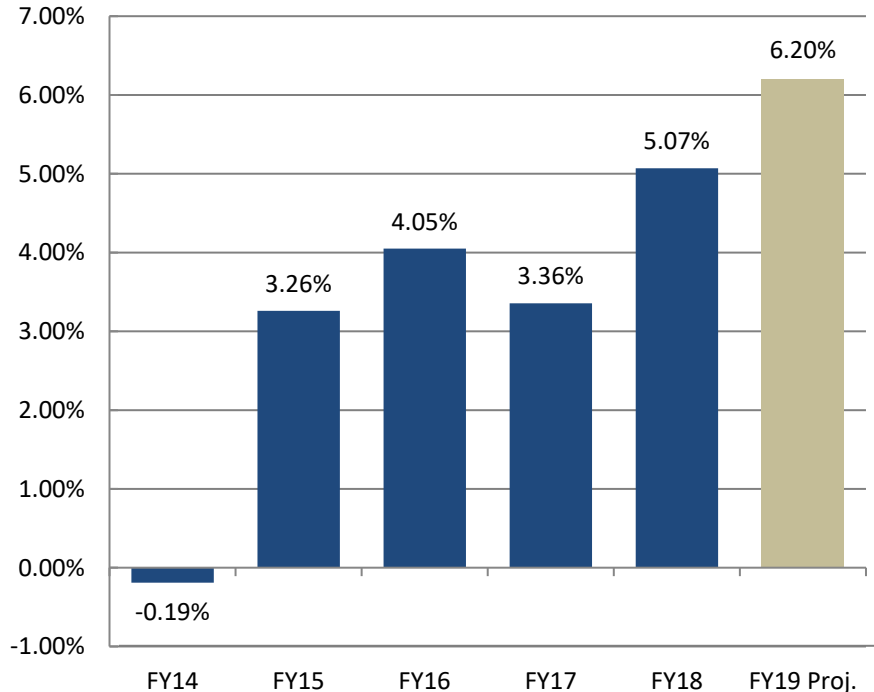
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Intergovernmental revenue is expected to account for 13.64% of operating revenues, a relatively consistent amount for the fifth 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.

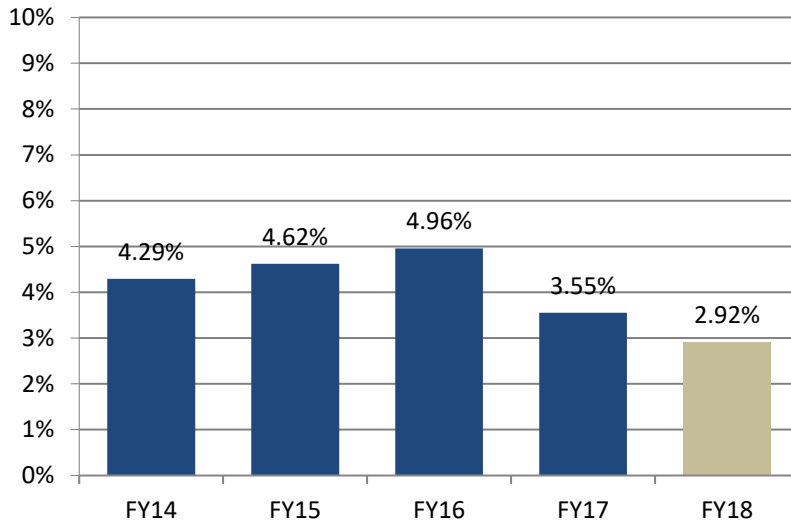
The Board maintained the 8.3144 millage rate through FY19. However, property tax revenue increased by 6.2% or \$6.3 million in FY19 due to an increase in property values.

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

Source: 2018 Certification of Final Taxable Value and Statistical Digest.

Revenue Projections

Budgeted v. Actual Revenues



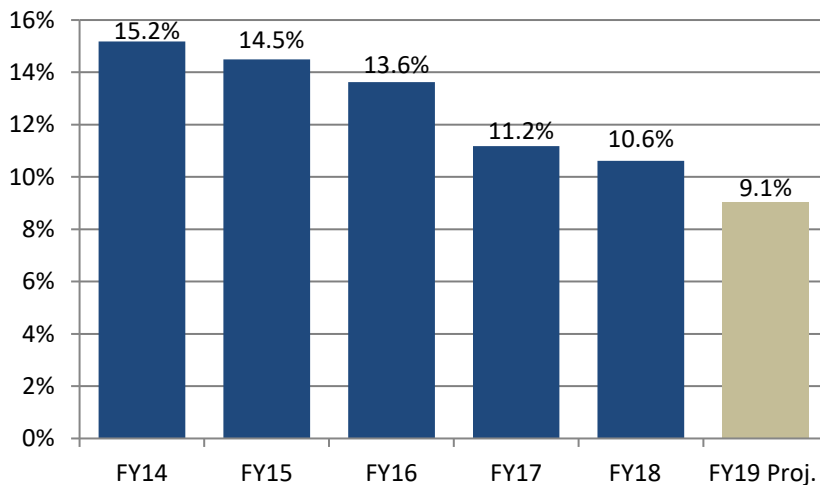
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

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 budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

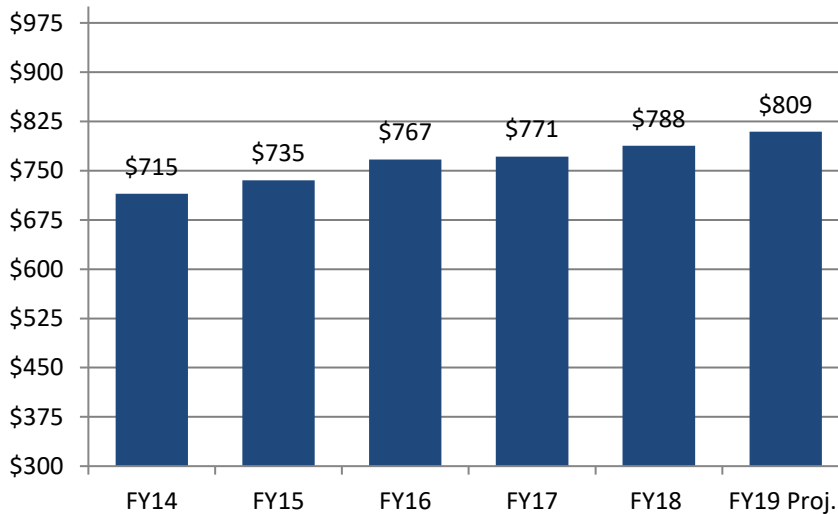
The decline from FY 2014 until today is associated with the capital budget focusing on the maintenance of infrastructure rather than new capital infrastructure coming out of the recession.

The FY19 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



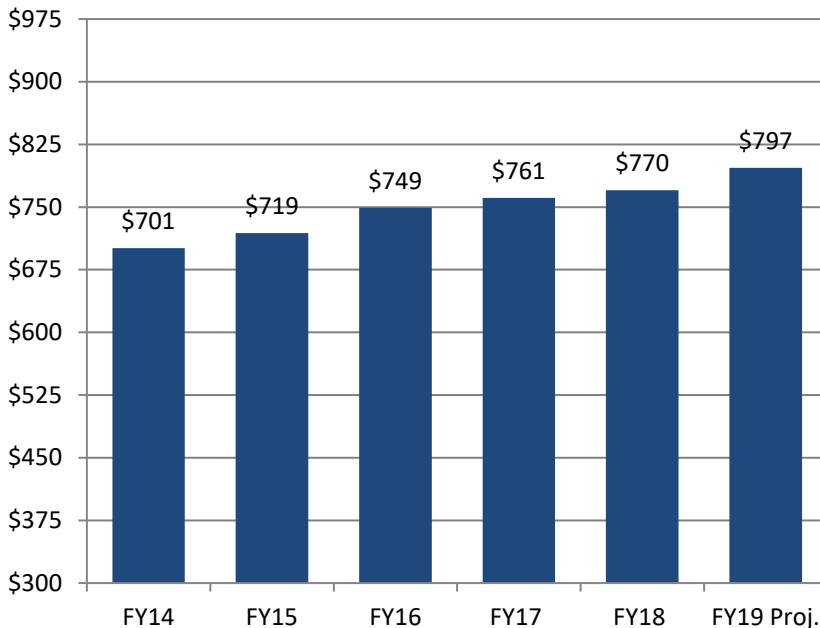
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing 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 FY14 to projections for FY19.

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

Source: FY 2019 Revenue Summary Report and the FY 2019 Budget Summary.

Expenditures Per Capita



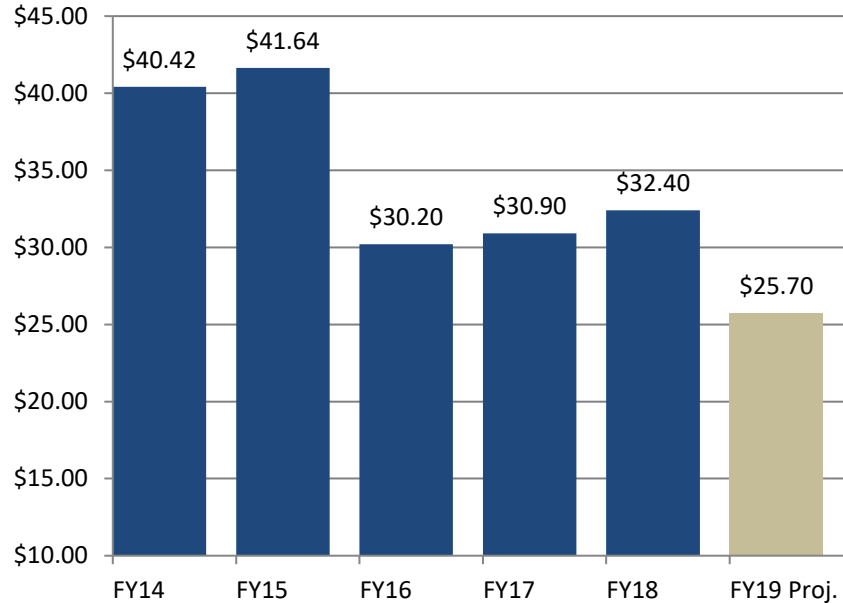
Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

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

Source: FY 2019 Expenditure Summary Report, the 2019 Statistical Digest, FY 2019 TRIM Ad and the FY 2019 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. FY15 increase is attributable to higher than anticipated property values and return on excess fees. FY16 decrease reflects a \$9.6 million fund balance sweep to fund capital projects. The FY19 decrease is due to using available fund balance to pay for the \$22 million in recovery costs associated with Hurricane Michael expense which will be reimbursed by FEMA. The projection includes an estimated \$17 million in reimbursement or obligation by the end of the fiscal year with the remaining \$5 million anticipate in FY20.

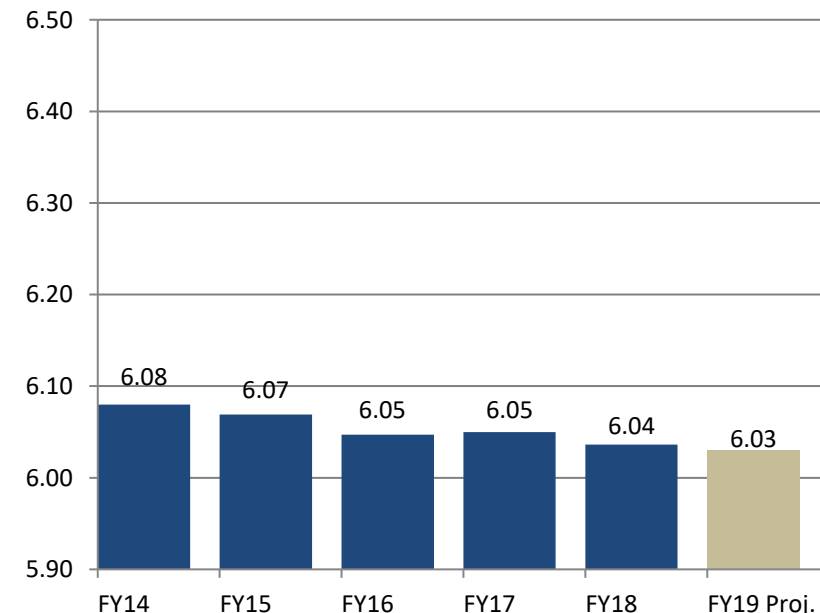
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY18 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.

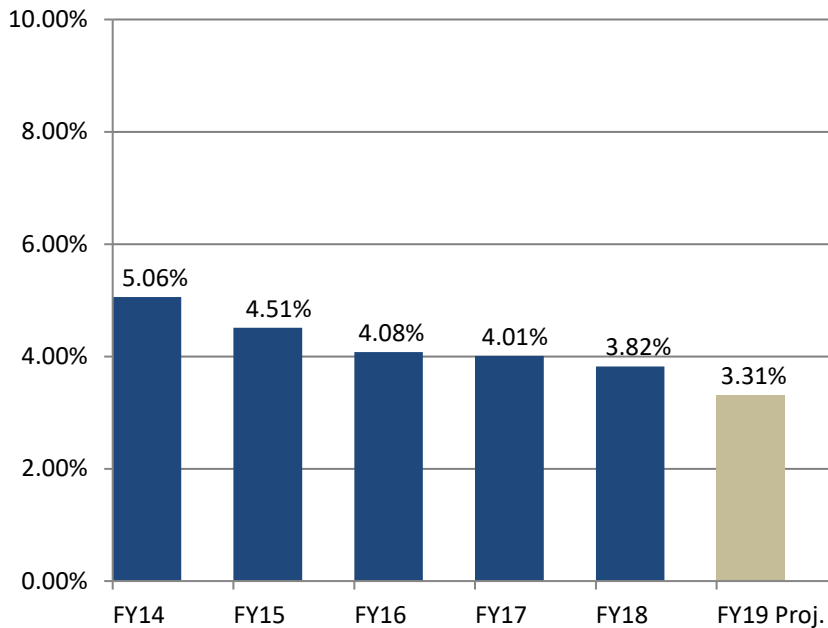
Leon County’s population has continued to grow at a rate faster than that of County employees, hence the further decrease in employees per capita through 2017. FY18 has a slight due to additional 20 positions added. FY19 projects a continued decrease based on estimated population increase of 1%.

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

Source: FY18-19 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data

Debt Service

Percentage of Total Operating Expenditures



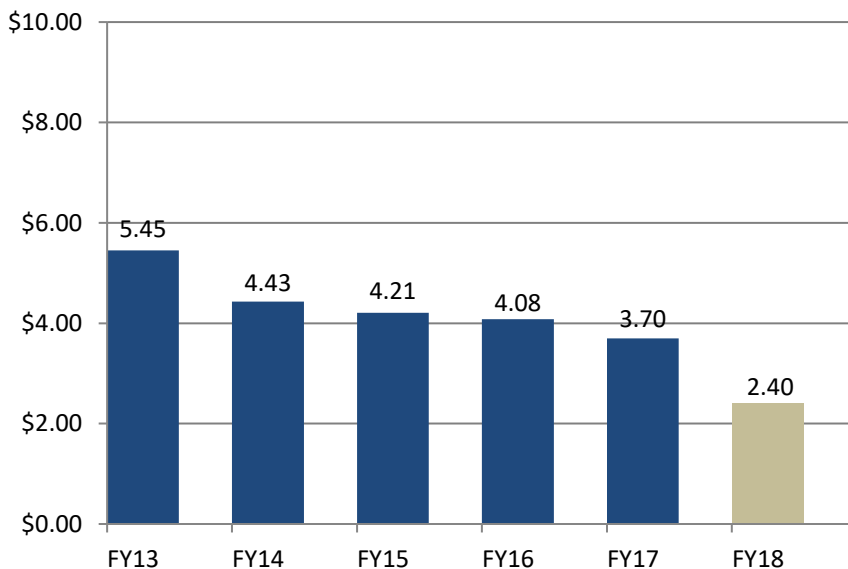
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon 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 2018 Expenditure Summary and the FY 2018 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.

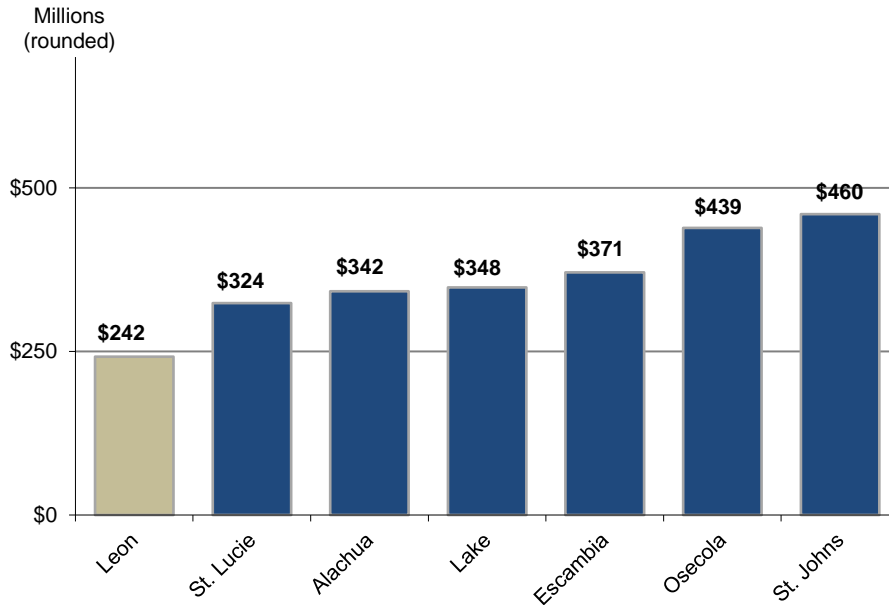
The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. The decline in the level in FY18 is due to cash outlay for two successive Hurricanes, Hermine and Irma, and the lag in reimbursement of cash for storm recovery costs from FEMA

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

Source: FY 2019 Comprehensive Annual Financial Report

Comparative Data for Like-Sized Counties

Total Net Budget (FY19)

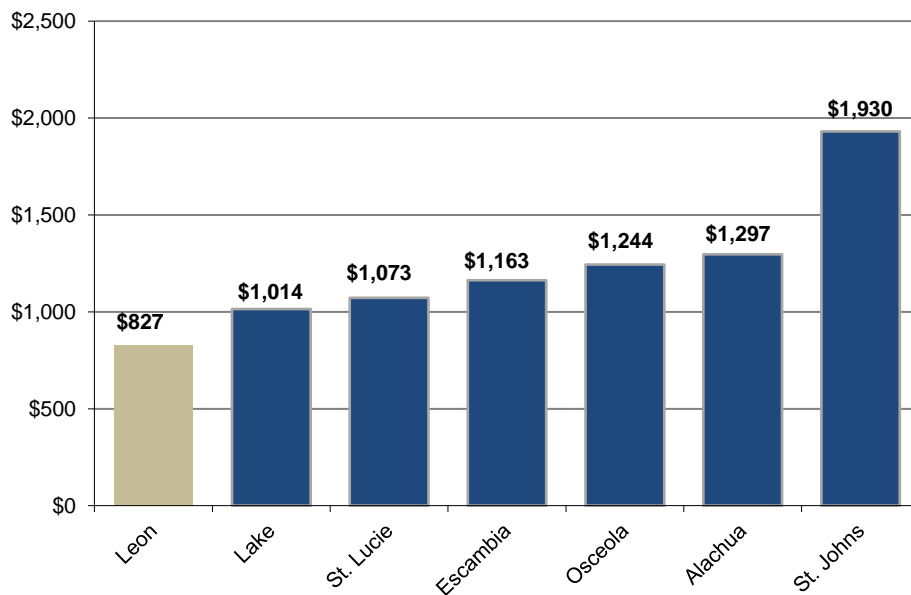


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$242 million. St. Lucie County's net budget is 34% higher than Leon County's.

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

Source: FY19 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY19)

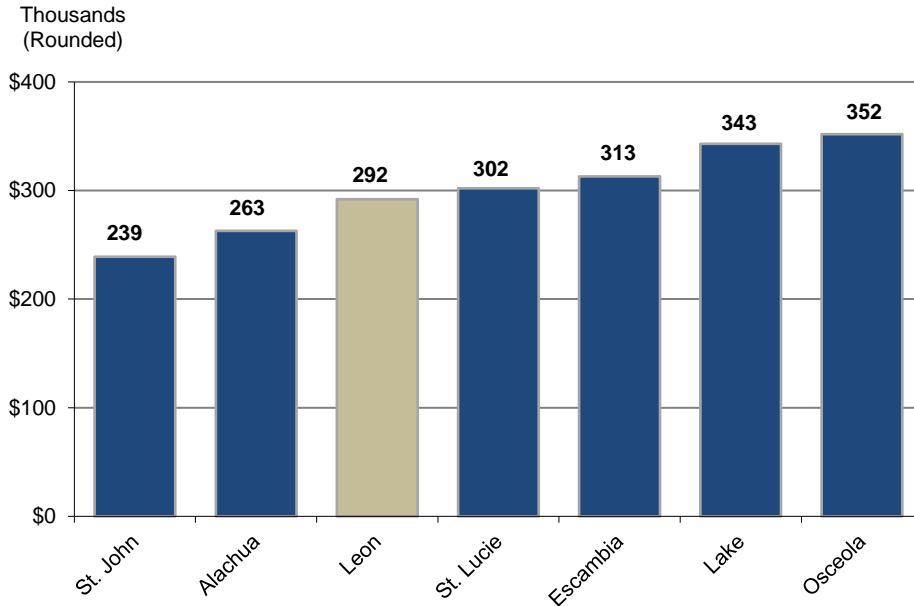


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 22% higher than Leon County's (Lake County). St. Johns County spends more than two times the amount per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/22/2019 & FY19 Leon County Office of Management and Budget Survey

Comparative Data for Like-Sized Counties

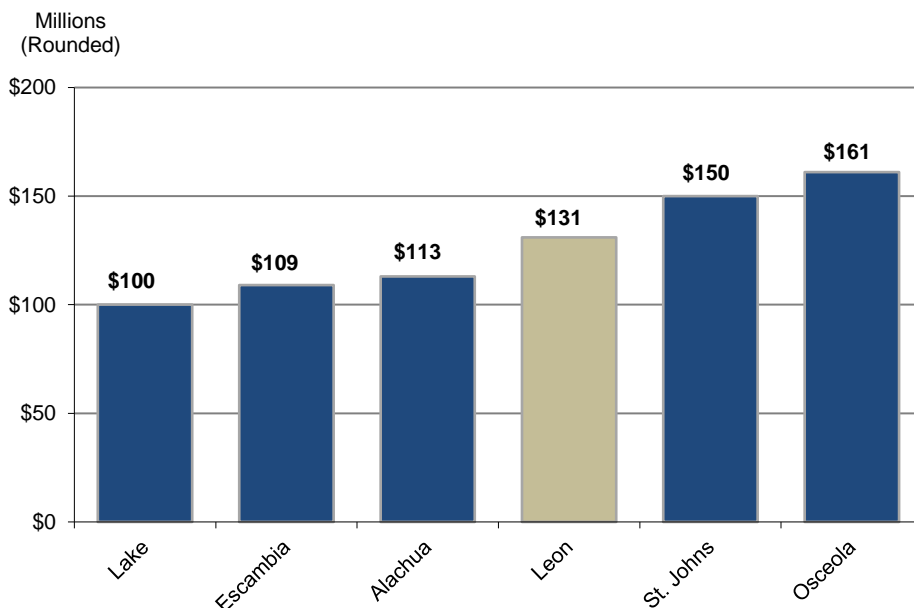
Countywide Population (2019)



Leon County Office of Economic Vitality estimated Leon County 2018 population at 292,332 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 4/22/2019

Anticipated Ad Valorem Tax Collections (FY19)

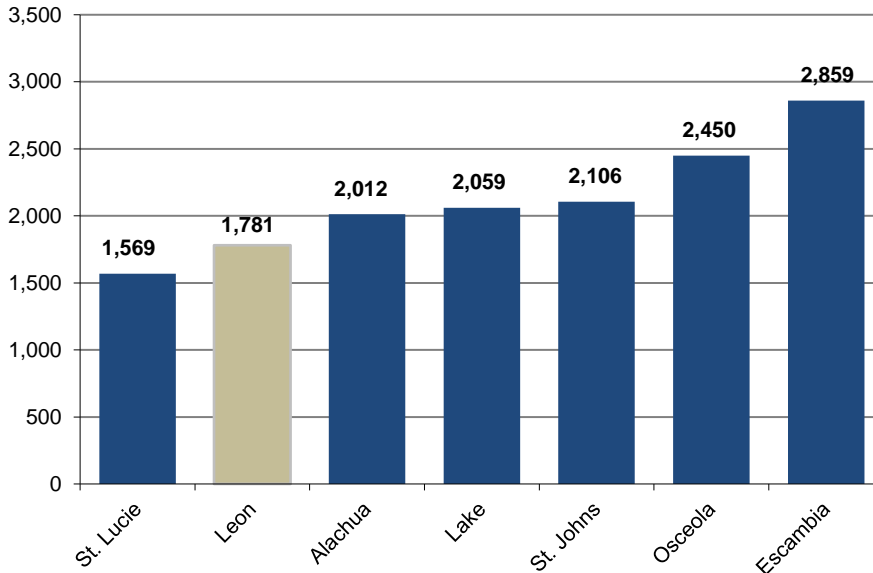


Among the like-sized counties, Leon County collects \$131 million in ad valorem taxes. Leon County collects \$4 million more than the mean collection (\$127 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly 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 2018 Taxable Value by County

Comparative Data for Like-Sized Counties

Total Number of County Employees (FY19)

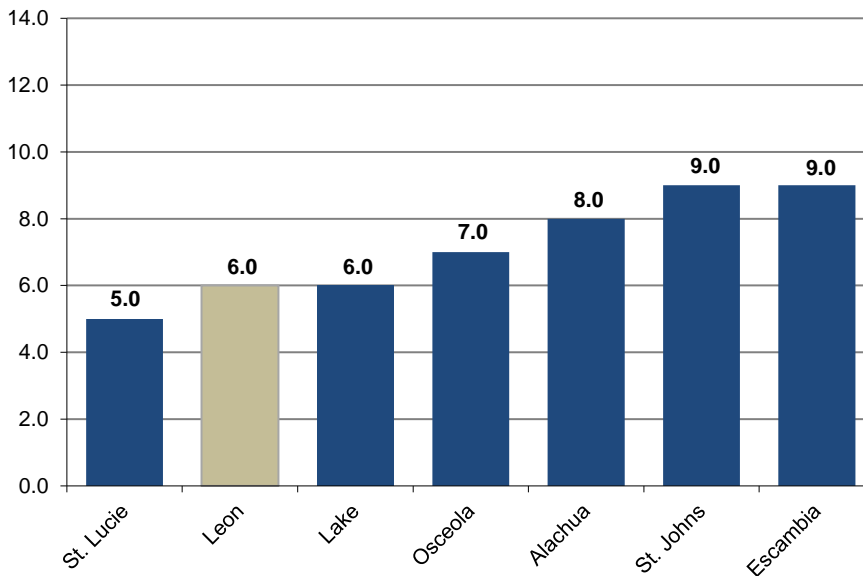


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All the comparable counties surveyed reported a higher number of employees than reported in FY18.

Source: FY19 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY18)



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

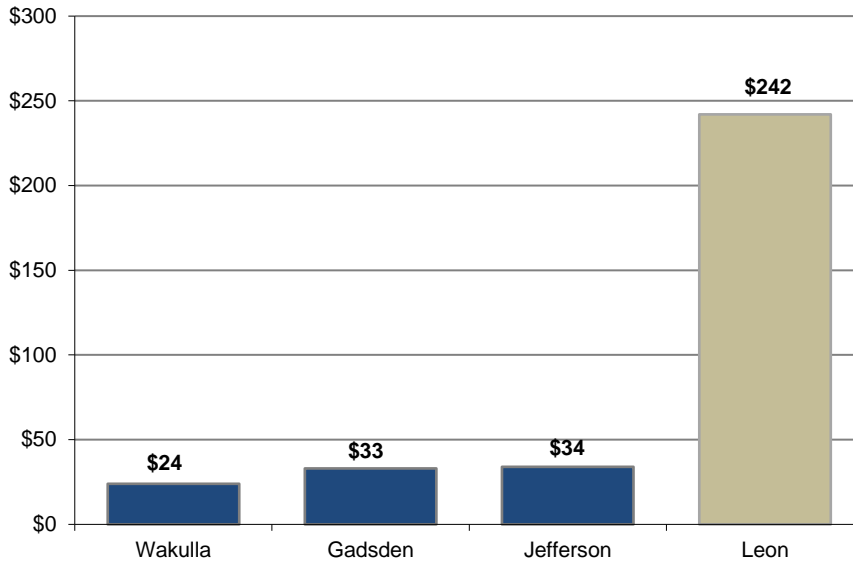
Source: University of Florida, Bureau of Economic and Business Research, 1/4/2019 & FY19 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2018 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 1/4/2019.

Comparative Data for Surrounding Counties

Total Net Budget (FY19)

Millions

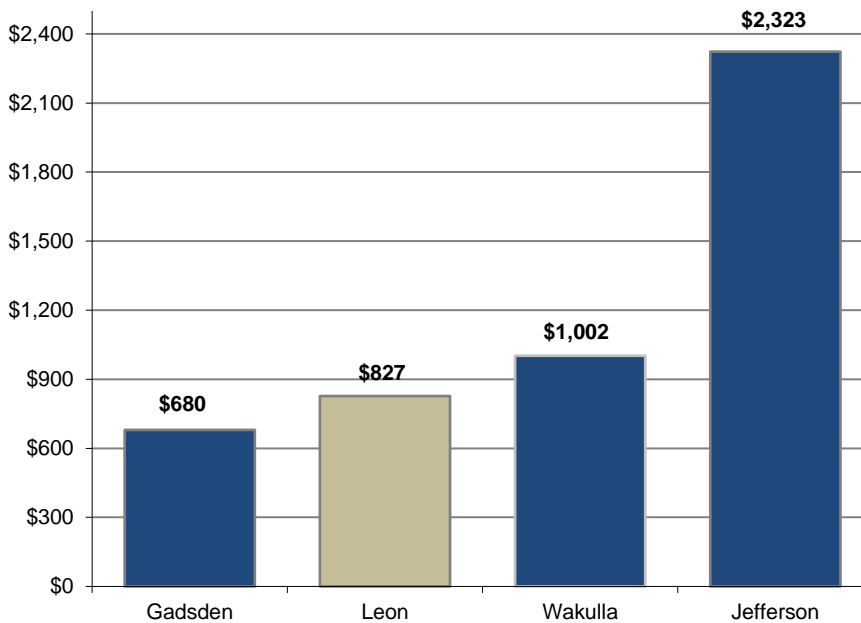


Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$242 million. Jefferson County ranks lowest with a net budget of \$34 million.

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

Source: FY19 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY19)



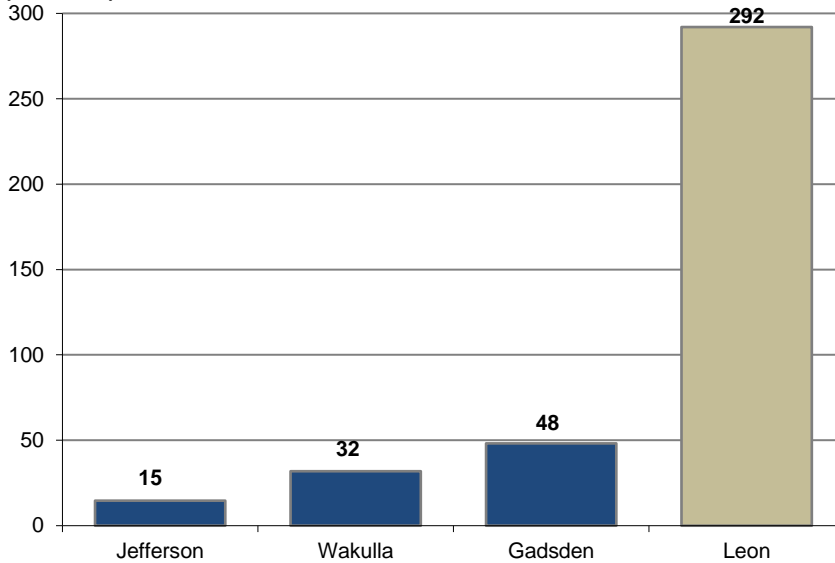
Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 18% less per county resident.

Source: University of Florida: Bureau of Economic and Business Research, 1/4/2019 & FY19 Leon County Office of Management and Budget Survey

Comparative Data for Surrounding Counties

Countywide Population (2018)

Thousands
(Rounded)

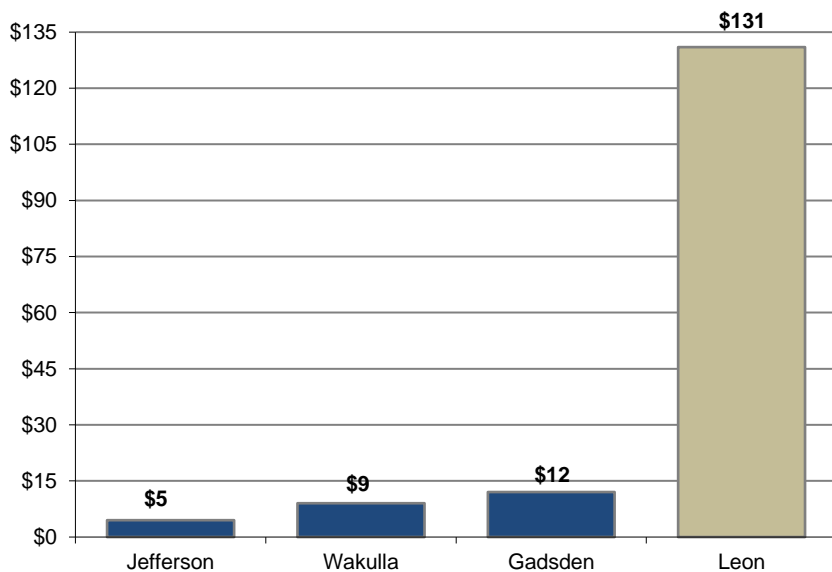


The University of Florida Bureau of Economic and Business Research estimated the 2018 Leon County population at 292,322. Leon County has approximately 244,500 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Leon has the highest projected population growth rate since the 2010 census at 6.11% compared to Gadsden (3.10%), Wakulla (3.79%), and Jefferson (-.19%).

Source: University of Florida, Bureau of Economic and Business Research, 1/4/2019

Anticipated Ad Valorem Tax Collections (FY18)

Millions

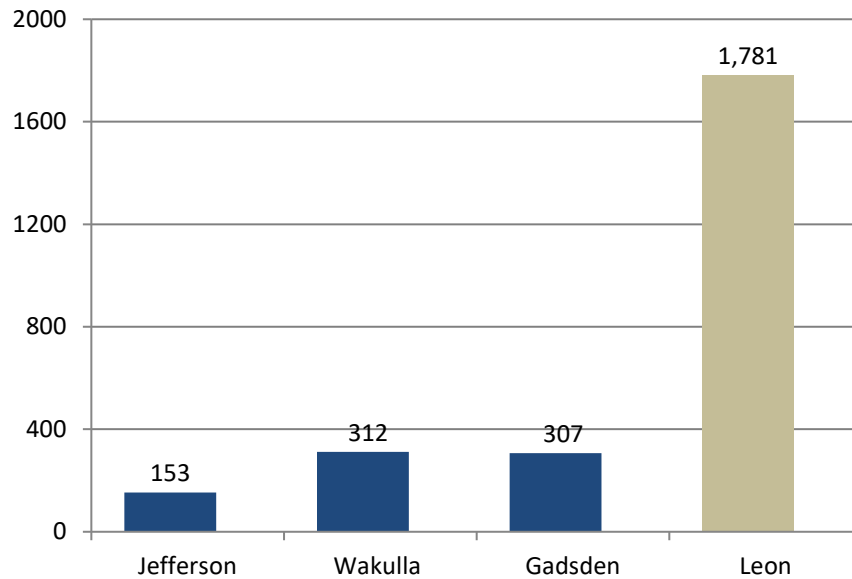


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2018 Taxable Value by County

Comparative Data for Surrounding Counties

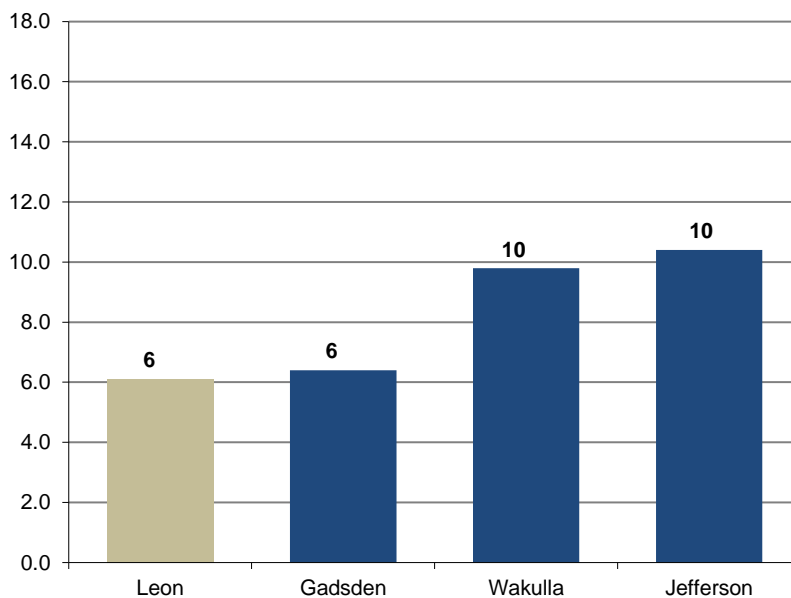
Total Number of County Employees (FY19)



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

Source: FY19 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY19)



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, 1/4/2019 & FY19 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Dixie County	\$139	1.2
Union County	\$142	0.9
Columbia County	\$494	8.3
Gadsden County	\$680	6.4
Seminole County	\$700	3.4
Liberty County	\$762	5.2
Marion County	\$776	7.4
Pasco County	\$793	5.1
Leon County	\$827	6.1
Holmes County	\$838	8.7
Clay County	\$924	6.9
Calhoun County	\$938	8.3
Wakulla County	\$979	9.8
Citrus County	\$996	7.7
Volusia County	\$1,012	6.4
Lake County	\$1,014	6.0
Brevard County	\$1,021	6.5
Lee County	\$1,061	7.1
Saint Lucie County	\$1,073	5.2
Polk County	\$1,076	6.5
Washington County	\$1,096	8.0
Putnam County	\$1,110	4.0
Sumter County	\$1,118	5.5
Escambia County	\$1,163	9.0
Highlands County	\$1,175	8.9
Pinellas County	\$1,175	5.5
Jackson County	\$1,229	7.6
Osceola County	\$1,244	6.9
Baker County	\$1,259	2.5
Madison County	\$1,276	9.3
Hernando County	\$1,278	8.1
Alachua County	\$1,297	7.6
Orange County	\$1,330	7.9
Okaloosa County	\$1,368	4.3

County	Net Budget Per Capita	Staff Per 1,000
Hardee County	\$1,370	7.4
Nassau County	\$1,373	9.4
Hendry County	\$1,398	9.8
Sarasota County	\$1,404	5.0
Suwannee County	\$1,461	10.0
Taylor County	\$1,501	9.0
Levy County	\$1,547	4.8
Flagler County	\$1,593	10.9
Hillsborough County	\$1,600	7.1
Bradford County	\$1,617	3.7
Glades County	\$1,631	17.7
Lafayette County	\$1,637	9.3
Okeechobee County	\$1,640	10.2
Bay County	\$1,659	8.0
Palm Beach County	\$1,679	8.0
Duval County	\$1,846	8.0
Indian River County	\$1,856	9.6
Charlotte County	\$1,870	12.0
Miami-Dade County	\$1,891	9.9
St. Johns County	\$1,930	8.9
Manatee County	\$1,953	8.9
Broward County	\$1,995	6.5
Martin County	\$2,039	11.1
DeSoto County	\$2,117	9.0
Gilchrist County	\$2,132	11.1
Walton County	\$2,296	15.3
Jefferson County	\$2,323	10.4
Gulf County	\$2,325	34.3
Santa Rosa County	\$2,585	16.9
Franklin County	\$2,689	14.4
Collier County	\$2,692	10.2
Hamilton County	\$2,898	10.7
Monroe County	\$4,112	18.0

Notes:

1. Population data source: University of Florida, Bureau of Economic and Business Research, 1/4/2019

Percent of Exempt Property

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Walton County	10%	\$2,296	15.3
Collier County	10%	\$2,692	10.2
Palm Beach County	15%	\$1,679	8.0
Manatee County	15%	\$1,953	8.9
Martin County	15%	\$2,039	11.1
Lee County	16%	\$1,061	7.1
Miami-Dade County	17%	\$1,891	9.9
Sarasota County	17%	\$1,404	5.0
Indian River County	18%	\$1,856	9.6
St. Johns County	18%	\$1,930	8.9
Seminole County	18%	\$700	3.4
Monroe County	18%	\$4,112	18.0
Broward County	19%	\$1,995	6.5
Sumter County	20%	\$1,118	5.5
Nassau County	20%	\$1,373	9.4
Orange County	21%	\$1,330	7.9
Charlotte County	21%	\$1,870	12.0
Pinellas County	21%	\$1,175	5.5
Okaloosa County	21%	\$1,368	4.3
Hardee County	22%	\$1,370	7.4
Osceola County	22%	\$1,244	6.9
Hamilton County	22%	\$2,898	10.7
Hillsborough County	23%	\$1,600	7.1
Bay County	23%	\$1,659	8.0
Polk County	24%	\$1,076	6.5
Flagler County	24%	\$1,593	10.9
Suwannee County	25%	\$1,461	10.0
Taylor County	25%	\$1,501	9.0
DeSoto County	25%	\$2,117	9.0
Saint Lucie County	25%	\$2,508	5.2
Lake County	25%	\$1,014	6.0
Volusia County	26%	\$1,012	6.4
Okeechobee County	26%	\$1,640	10.2
Pasco County	26%	\$793	5.1

County	%Exempt	Net Budget Per Capita	Staff Per 1,000
Citrus County	27%	\$996	7.7
Franklin County	27%	\$2,689	14.4
Marion County	28%	\$776	7.4
Gilchrist County	29%	\$2,132	11.1
Putnam County	29%	\$1,110	4.0
Clay County	29%	\$924	6.9
Santa Rosa County	29%	\$2,585	16.9
Madison County	30%	\$1,276	9.3
Duval County	30%	\$1,846	8.0
Gulf County	30%	\$2,325	34.3
Escambia County	30%	\$1,163	9.0
Highlands County	30%	\$1,175	8.9
Washington County	31%	\$1,096	8.0
Bradford County	31%	\$1,617	3.7
Levy County	31%	\$1,547	4.8
Calhoun County	32%	\$938	8.3
Hernando County	33%	\$1,278	8.1
Columbia County	34%	\$494	8.3
Brevard County	35%	\$1,021	6.5
Jefferson County	35%	\$2,323	10.4
Leon County	36%	\$827	6.1
Dixie County	38%	\$139	1.2
Wakulla County	38%	\$979	9.8
Jackson County	38%	\$1,229	7.6
Gadsden County	40%	\$680	6.4
Lafayette County	40%	\$1,637	9.3
Baker County	41%	\$1,259	2.5
Hendry County	41%	\$1,398	9.8
Holmes County	42%	\$838	8.7
Alachua County	44%	\$1,297	7.6
Union County	50%	\$142	0.9
Glades County	59%	\$1,631	17.7
Liberty County	62%	\$762	5.2

Note:

The following counties were non-responsive to survey requests: Baker, Bradford, Dixie, Duval, Gulf, Levy, Liberty, & Union. Budget Information was retrieved from their respective FY 2019 budget documents.

Total County Employees per 1,000 Residents

County	Staff Per 1,000	# of Employees	Population
Union County	0.9	14	15,867
Dixie County	1.2	19	16,489
Baker County	2.5	69	27,652
Seminole County	3.4	1,569	463,560
Bradford County	3.7	104	28,057
Putnam County	4.0	292	72,981
Okaloosa County	4.3	860	198,152
Levy County	4.8	196	41,054
Sarasota County	5.0	2,106	417,442
Pasco County	5.1	2,628	515,077
Liberty County	5.2	46	8,915
Saint Lucie County	5.2	1,569	302,432
Pinellas County	5.5	5,356	970,532
Sumter County	5.5	693	124,935
Lake County	6.0	2,059	342,917
Leon County	6.1	1,781	292,332
Volusia County	6.4	3,386	531,062
Gadsden County	6.4	307	47,828
Broward County	6.5	12,264	1,897,976
Polk County	6.5	4,392	673,028
Brevard County	6.5	3,809	583,563
Clay County	6.9	1,460	212,034
Osceola County	6.9	2,450	352,496
Hillsborough County	7.1	9,940	1,408,864
Lee County	7.1	5,102	713,903
Hardee County	7.4	202	27,296
Marion County	7.4	2,619	353,898
Jackson County	7.6	384	50,435
Alachua County	7.6	2,012	263,291
Citrus County	7.7	1,121	145,721
Orange County	7.9	10,652	1,349,597
Duval County	8.0	7,592	952,861
Washington County	8.0	201	25,129
Palm Beach County	8.0	11,484	1,433,417

County	Staff Per 1,000	# of Employees	Population
Bay County	8.0	1,452	181,199
Hernando County	8.1	1,507	185,604
Calhoun County	8.3	125	15,093
Columbia County	8.3	582	69,721
Holmes County	8.7	175	20,133
Highlands County	8.9	909	102,525
St. Johns County	8.9	2,122	238,742
Manatee County	8.9	3,377	377,826
Escambia County	9.0	2,859	318,560
Taylor County	9.0	200	22,283
DeSoto County	9.0	320	35,520
Lafayette County	9.3	79	8,501
Madison County	9.3	182	19,473
Nassau County	9.4	775	82,748
Indian River County	9.6	1,463	151,825
Wakulla County	9.8	312	31,943
Hendry County	9.8	388	39,586
Miami-Dade County	9.9	27,593	2,779,322
Suwannee County	10.0	450	44,879
Collier County	10.2	3,738	367,347
Okeechobee County	10.2	420	41,120
Jefferson County	10.4	153	14,733
Hamilton County	10.7	157	14,621
Flagler County	10.9	1,177	107,511
Gilchrist County	11.1	193	17,424
Martin County	11.1	1,728	155,556
Charlotte County	12.0	2,128	177,987
Franklin County	14.4	174	12,009
Walton County	15.3	1,033	67,656
Santa Rosa County	16.9	2,955	174,887
Glades County	17.7	230	13,002
Monroe County	18.0	1,328	73,940
Gulf County	34.3	566	16,499

Note: The following counties were non-responsive to survey requests: Baker, Bradford, Dixie, Duval, Gulf, Levy, Liberty, & Union. Budget Information was retrieved from their respective FY 2019 budget documents

Background

During the June 19, 2018 meeting, the Board directed staff to provide an annual status update on gender-based pay equity in Leon County government. As such, staff conducted an extensive review of the salaries and wages of all 791 Leon County employees to determine whether gender-based pay inequities exist within the organization. The study revealed no indication of pay inequity between male and female employees.

Analysis

To ensure the review evaluated pay equity specifically within the County organization, only employees subject to the County's pay plan and Human Resources policy were included in the gender pay study. It did not include staff of the constitutional offices, Court Administration, or the Department of PLACE (Planning, Blueprint, and the Office of Economic Vitality).

Consistent with standard practice in the Human Resources field, this review utilized a three-tiered approach to evaluate empirical pay data within the County:

1. Compare median salaries of male and female employees organization-wide
2. Compare individual salaries among employees in "like positions" (i.e., employees with the same job title and in the same pay grade)
3. Compare individual salaries among employees in "similarly-situated groupings" (i.e., different job title but same pay grade, type of work, and level of responsibility)

Overall Median Comparison for Leon County Government

To evaluate overall pay equity across the entire organization, the analysis compared the median annualized salary of all male and female Leon County employees. This initial portion of the analysis indicated the following (bold font added for emphasis):

- Organization-wide, **female employees earn more than the median salary of men.**
- Male employees earn a median salary of \$38,321 and female employees earn a median salary of \$40,376, **a difference of 5.4% up from .0008% last year.**
- By comparison, at the state level, women earned 12.5% less than men in 2018, and at the national level women earned 18.9% less than men using the same statistic. These statistics are summarized in the table below:

	Median Salary			Ratio (women to men)
	Women	Men	Difference (\$)	
Leon County	\$40,376	\$38,321	\$2,055	1.054
State of Florida	\$35,000	\$40,000	(\$5,000)	0.875
United States	\$41,028	\$50,596	(\$9,568)	0.811

Like Positions Salary Review Results

This analysis compared the salaries of male and female employees in “like positions,” which are those with the same job title and in the same pay grade. This portion of the analysis examined 635 employees across 97 different position groups. The analysis indicated the following:

- 47 groups consisting of 190 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 5 employees were the only employee in their group (same pay grade with the same job title) and were also not evaluated further.
- 11 groups consisting of 61 employees were eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- 2 groups consisting of 10 employees were comprised of the highest-paid employee being male and female earning equal salaries and therefore were not reviewed further.
- The remaining 38 groups consisting of 369 employees in “like positions” were balanced equally, with a male employee earning the highest salary/wage in half of the groups and a female employee earning the highest salary/wage in the other half.

Similarly Situated Positions Salary Review Results

This analysis evaluated County employees who each have unique job titles. These employees were evaluated in “similarly-situated” groupings, which are groups of employees with different job titles but are in the same pay grade, perform the same type of work, and share substantially the same level of responsibility. This portion of the analysis evaluated the remaining 156 employees within 49 similarly-situated groups. The analysis indicated the following:

- 11 groups consisting of 24 employees were comprised of only male or only female employees and therefore were not evaluated further.
- 23 groups consisting of 91 employees were determined to be unique within their pay grade in terms of their duties and responsibilities as well as the knowledge, skills, and abilities required to perform their job functions and were also not evaluated further.
- 1 group consisting of 5 employees was eliminated from further review because the highest-paid employee, regardless of gender, earns within 5% of the next-highest paid employee of the opposite gender.
- Of the remaining 14 groups consisting of 36 “similarly-situated” employees, a female employee earned the highest salary in 10 of the 14 groups.

Gender-Based Pay Equity Summary

Leon County maintains a pay structure that is balanced organization-wide and at all levels of the organization with respect to gender. Staff conducted this review of gender-based pay equity within the County organization utilizing a commonly-accepted practice in the Human Resources field. This review found that salaries for male and female Leon County employees organization-wide are nearly equal, with women earning a slightly higher median salary than men (5.4% difference). Pay equity in Leon County far exceeds state and federal statistics, where women's median salary is 13.2% and 18.9% less than men, respectively.

Among County employees in similarly-situated positions, a female employee earns the highest salary or wage in 71% of the groups reviewed. In the vast majority of all groups, the highest paid employee was also the longest tenured in her/his position.

It should be noted that at the highest level of the organization, Leon County makes a concerted and ongoing effort to maintain gender balance among department directors and executive level staff. Of the County's 14 administrative departments, 7 department directors are male and 7 are female. Of the County's two Assistant County Administrators, one is male and one is female. Although it is difficult to directly compare the functions, responsibilities, and complexity of these positions, salaries are balanced among directors within the same pay grade, with some female directors earning more than their male counterparts and vice-versa.

The County's efforts to maintain this balance reflects the organization's continued commitment to gender equity as evidenced by the findings of this study.