

Leon County, Florida
Board of County Commissioners

Fiscal Year 2009
Mid-Year Financial Report



"OMB Ensures Resources Needed to Operate Effectively and Efficiently"

Tuesday, May 12, 2009

Produced by
The Office of Management & Budget

This publication can be viewed online, at the Leon County website:
www.leoncountyfl.gov/omb/

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

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Board of County Commissioners Leon County, Florida

www.leoncountyfl.gov

Agenda Item Executive Summary

May 12, 2009

Title:

Acceptance of the FY 2008/2009 Mid - Year Financial Report

Staff:

Parwez Alam, County Administrator

Alan Rosenzweig, Assistant County Administrator

Scott Ross, Budget Manager

Issue Briefing:

This item requests Board acceptance of the Mid-Year Financial Report for FY 2008/2009 (Attachment #1). The report identifies financial trends that are developing and seeks guidance from the Board as required.

Fiscal Impact:

This item summarizes the FY 2008/2009 year-to-date receipts for the County's major revenues, provides the dollar amount that each program has spent to date over or under the FY 2008/2009 budget, and provides the FY 2008/2009 estimated fund balance.

Staff Recommendation:

Option #1: Accept the FY 2008/2009 Mid -Year Financial Report.

Report and Discussion

Background:

OMB prepares two financial reports annually for Board consideration. The first is presented at the mid-point in the fiscal year to identify financial trends that are developing and to seek guidance as required. This report also includes preliminary FY 2009/2010 revenue estimates. The second report is presented at fiscal year-end to recap the financial performance of the County.

Analysis:

Included in the Mid-Year Financial Report are the following sections:

Revenues

This section summarizes and describes the FY 2008/2009 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2007/2008 actual receipts and the FY 2008/2009 adjusted budget. It also provides preliminary FY 2009/2010 revenue estimates.

Expenditures

This section displays the FY 2008/2009 budgets for each program. It also shows the FY 2008/2009 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2008/2009 budget as well as the percentage of the FY 2008/2009 budget that each program has spent to date.

Fund Balance

This section compares the fund balances of each fund for the two prior fiscal years. It also shows the FY 2008/2009 estimated fund balance, the FY 2008/2009 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2008/2009.

Capital Improvement Program

This section provides FY 2008/2009 YTD budget and expenditure information for each capital improvement project.

Grants Program

This section provides FY 2008/2009 YTD budget and expenditure information for all County grants as well as a description of each grant.

Community Economic Profile

This section tracks information about the community including information regarding population, higher education enrollment, visitors, unemployment, taxable retail sales, labor force, industry type employment, taxable value, principal taxpayers, permits, crime and homestead parcels.

Financial Indicators

This section provides financial information used to identify emerging trends in the County's fiscal performance.

Comparative Data

This section provides a net budget, population, ad valorem tax collection, millage rate, exempt property percentage, and staffing comparison between Leon County and other like-sized counties. It also identifies how Leon County ranks in comparison to all Florida counties in employees per 1,000 residents, net budget per resident and percentage of exempt property

Options:

1. Accept the FY 2008/2009 Mid -Year Financial Report.
2. Do not accept the FY 2008/2009 Mid -Year Financial Report.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. FY 2008/2009 Mid - Year Financial Report
(Submitted under separate cover)

PA/AR/SR/RB/rb



**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

MAJOR REVENUE SUMMARY

Total FY09 budgeted revenues shown below represents approximately 80% of all FY09 budgeted County revenues. (1)

Revenue Source	FY09 Budget	FY08 YTD Actual	FY09 YTD Budget	FY09 YTD Actual	FY08 YTD Actuals vs. FY09 YTD Actuals	FY09 YTD Budget vs. FY09 YTD Actuals
Ad Valorem Taxes	117,753,936	98,594,775	104,677,986	101,354,222	2.8%	-3.2%
State Revenue Sharing (2)	4,520,100	2,343,648	2,176,474	2,117,546	-9.6%	-2.7%
Communication Serv. Tax	3,906,400	1,649,251	1,607,796	1,683,696	2.1%	4.7%
Public Services Tax	5,410,250	2,121,885	2,134,878	2,233,027	5.2%	4.6%
State Shared Gas Tax	3,640,408	1,601,558	1,506,518	1,542,470	-3.7%	2.4%
Local Option Gas Tax	4,389,103	1,959,937	1,851,137	1,991,297	1.6%	7.6%
Local 1/2 Cent Sales Tax (2)	11,701,150	5,080,264	4,950,541	4,470,857	-12.0%	-9.7%
Local Option Sales Tax	3,549,620	1,605,727	1,386,028	1,419,630	-11.6%	2.4%
Local Option Tourist Tax	3,429,671	1,337,857	1,366,133	1,229,666	-8.1%	-10.0%
Solid Waste Fees	8,364,197	3,530,582	3,365,866	3,392,197	-3.9%	0.8%
Building Permits Fees (3)	1,730,214	958,114	808,315	585,976	-38.8%	-27.5%
Environmental Permit Fees (4)	1,526,793	480,507	532,938	482,036	0.3%	-9.6%
Ambulance Fees	7,759,600	3,351,543	2,960,285	3,414,067	1.9%	15.3%
Probation and Pre-Trial Fees (5)	1,851,685	490,236	895,264	543,942	11.0%	-39.2%
Interest Income - GF/FF (6)	1,014,695	1,722,116	202,939	553,734	-67.8%	172.9%
Interest Income - Other (6)	2,410,005	5,406,596	482,001	1,791,093	-66.9%	271.6%
TOTAL:	\$ 182,957,827	\$ 132,234,596	\$ 130,905,099	\$ 128,805,456	-2.6%	-1.6%

Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Overall, sales tax transactions have been lower than anticipated due to the significant economic downturn, and is expected to continue in FY10.
- (3) Building Permit revenue has increased due to the implementation of a staged fee increase. Fees were increased 34% in March 2007 and 22% October 1, 2007. A final 7% adjustment will occur on October 1, 2008. Prior to this building permit fees had not been increased since 1994. The recession economy has caused a dramatic reduction in new construction permits, accounting for the declining revenue.
- (4) Due to the slowing economy, development approval and environmental permits have seen a significant decrease, inspite of the implementation of new permit fees in March 2008 and an additional scheduled 20% fee increase effective October 1, 2008. The Board also authorized the utilization of the Departments fund balance and a hiring freeze until the economy improves.
- (5) The Board increased probation fees in March 2008, after an analysis of comparable jurisdictions indicated that Leon County was not charging for similar services, and providing charged services at a lower rate. To date, fees related to probation and pre-trial release have been lower than anticipated. A portion of this decrease can be attributed to a decline in court ordered Pre-Trial GPS monitoring.
- (6) With the slowing economy, the Federal Reserve has continued to lower interest rates which is affecting interest earnings on County funds. While interest earnings to date are above forecasted returns, the rate of return is lower than in FY08. In addition, the fund balance was reduced to fund long term capital and other infrastructure projects such as Joint Dispatch.

**Leon County Government
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PRELIMINARY FY 2010 REVENUE ESTIMATES

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

Revenue Source	FY08 Budget	FY09 Budget	FY10 Prelim. Budg.	FY09 to FY10 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (3)	112,019,667	117,753,936	109,625,000	-7.4%
State Revenue Sharing Tax	5,003,650	4,520,100	3,876,950	-16.6%
Communication Services Tax	3,824,315	3,906,400	4,014,225	2.7%
Public Services Tax	4,983,415	5,410,250	5,391,725	-0.3%
Local Government 1/2 Cent Sales Tax	11,855,050	11,701,150	9,713,750	-20.5%
Environmental Permit Fees	2,204,851	1,526,793	1,120,050	-36.3%
Probation Fees	1,108,816	1,851,685	1,207,937	-53.3%
Interest Income - General Fund/Fine & Forfeiture	1,572,030	1,014,695	948,799	-6.9%
Subtotal:	\$ 142,571,794	\$ 147,685,009	\$ 135,898,436	-8.7%
<i>Comparison to Previous Year Budget</i>	-	5,113,215	(11,786,573)	
Gas Taxes				
State Shared Gas Tax	3,979,168	3,640,408	3,500,370	-4.0%
Local Option Gas Taxes	3,696,573	4,389,103	4,447,900	1.3%
Subtotal:	\$ 7,675,741	\$ 8,029,511	\$ 7,948,270	-1.0%
<i>Comparison to Previous Year Budget</i>	-	353,770	(81,241)	
Restricted Revenues: No General Revenue Support (4)				
Ambulance Fees	5,858,280	7,759,600	7,676,000	-1.1%
Building Permit Fees	1,567,753	1,730,214	1,316,415	-31.4%
Local Option Sales Tax Extension	3,814,857	3,549,620	3,160,650	-12.3%
Local Option Tourist Tax	3,391,500	3,429,671	3,001,050	-14.3%
Solid Waste Fees (5)	9,158,340	9,158,340	8,669,706	-5.6%
Subtotal:	\$ 23,790,730	\$ 25,627,445	\$ 23,823,821	-7.6%
<i>Comparison to Previous Year Budget</i>	-	1,836,715	(1,803,624)	
TOTAL:	\$ 174,038,265	\$ 181,341,965	\$ 167,670,527	-8.2%

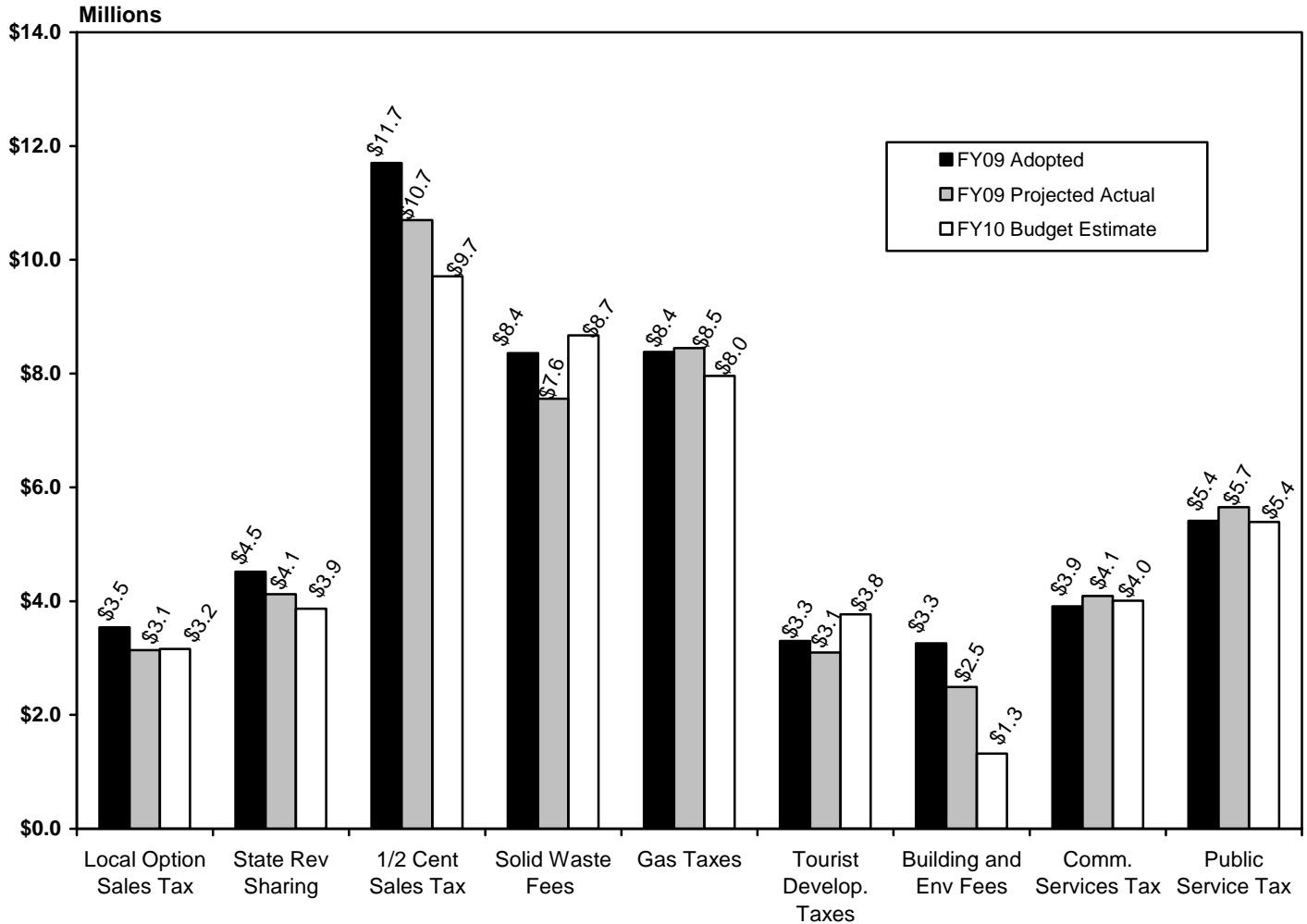
Notes:

- (1) According to Florida Statutes, all revenues must be budgeted at 95%.
- (2) Due to a recession economy revenue projections associated with sales taxes, gas taxes, and development have decreased from the FY09 budget. Due to a decrease in property values by \$1 billion in 2008, property taxes are anticipated to decline by an estimated 7.4%. While Leon County property values have decreased, other parts of the state have been affected more drastically.
- (3) Based on preliminary estimate provided by the Property Appraiser's Office, who will provide formal estimate on June 1st.
- (4) During the March 19, 2009 meeting, the Board approved the Fire Service Agreement. The estimated revenue for the Fire Service Fee is \$8.1 million.
- (5) FY10 preliminary estimate includes increasing in the current \$40 non-ad valorem assessment to \$49.87 as discussed by the Board at the March 19, 2009, budget workshop. The Board directed staff to proceed with the developing the FY10 budget contemplating a five year phase in of the solid waste fee to eliminate the general revenue subsidy. Under this scenario, the five year solid waste assessment would increase by \$40 or \$9.87 per year through FY14.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

FY 2009 AND FY 2010 REVENUE PROJECTIONS

Adopted Budget FY 2009, Projected Actuals FY 2009, and Estimated Budget FY 2010



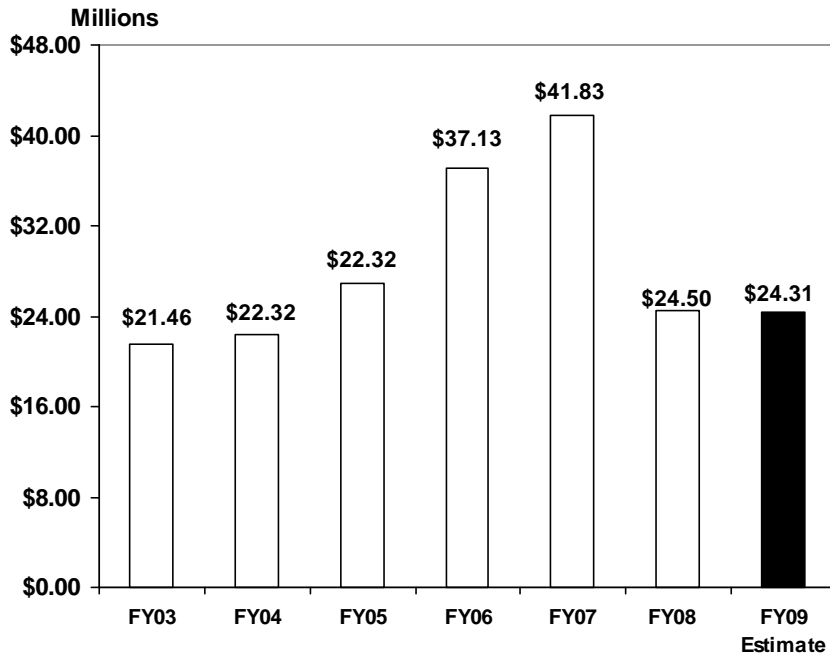
Adopted Budget FY 2009, Projected Actual Collections FY 2009, and Estimated Budget FY 2010:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2009, and the FY 2010 budget estimates. The chart depicts FY10 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

**Leon County Government
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**GENERAL FUND /FINE AND FORFEITURE- FUND BALANCE &
COUNTYWIDE MILLAGE RATE**

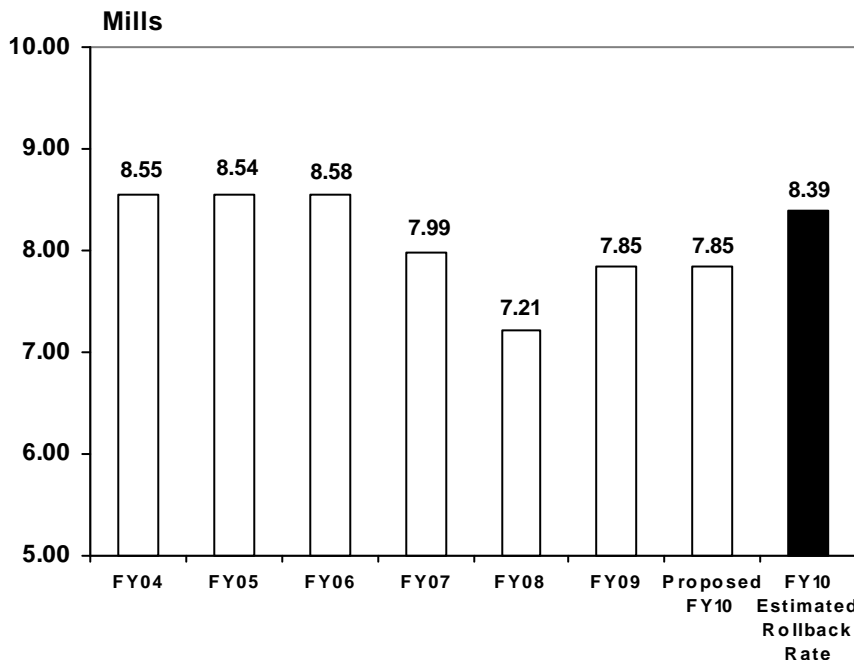
General/Fine and Forfeiture Fund Balance



General/Fine and Forfeiture Fund Balance:

Fund Balance is maintained as emergency reserve as well as 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 estimated fund balance for FY09 is \$24 million. This decrease in fund balance from FY 2007 is primarily due to the Board budgeting mandatory and capital needs, including large infrastructure projects, such as joint dispatch.

Countywide Millage Rate



Countywide Millage Rate:

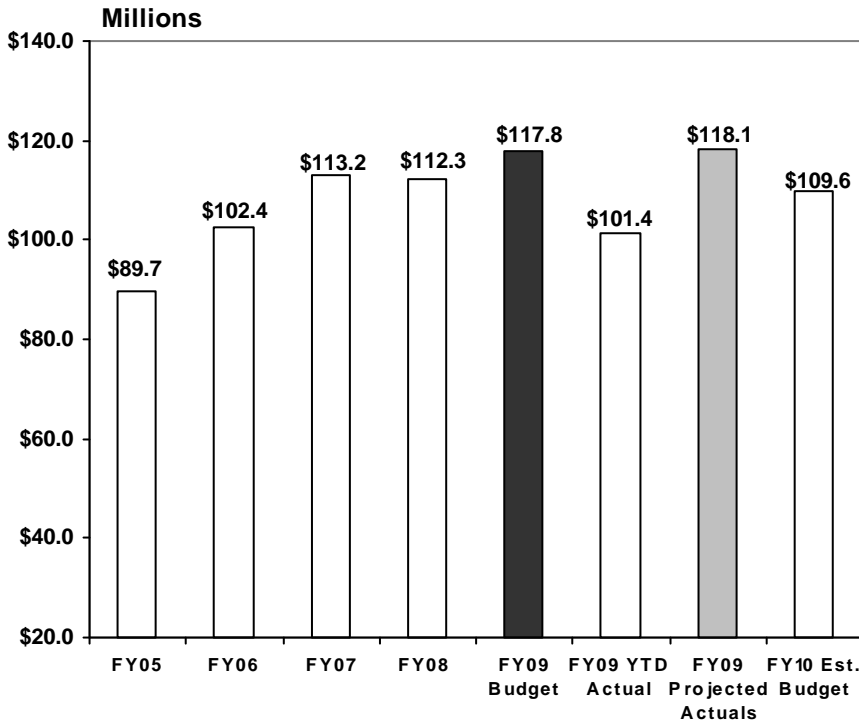
During FY09, the millage rate was increased to 7.85 mills. This increase accounts for decreased valuations of homesteaded property associated with the passage of Amendment 1 in January 2008, which provided for an additional \$25,000 homestead exemption and the portability of the Save Our Homes tax exemption. In order to generate the same amount of property tax revenue in FY10, the millage rate would have to be raised to 8.39 mills.

During the March 12, 2009 budget workshops, the Board indicated the 7.85 millage rate would remain the same for FY10.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

AD VALOREM TAXES

Fiscal Year Actuals & Projections



Background:

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

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The millage rate generating these collections was increased from 7.213 in FY08 to 7.850 in FY09.

Trend:

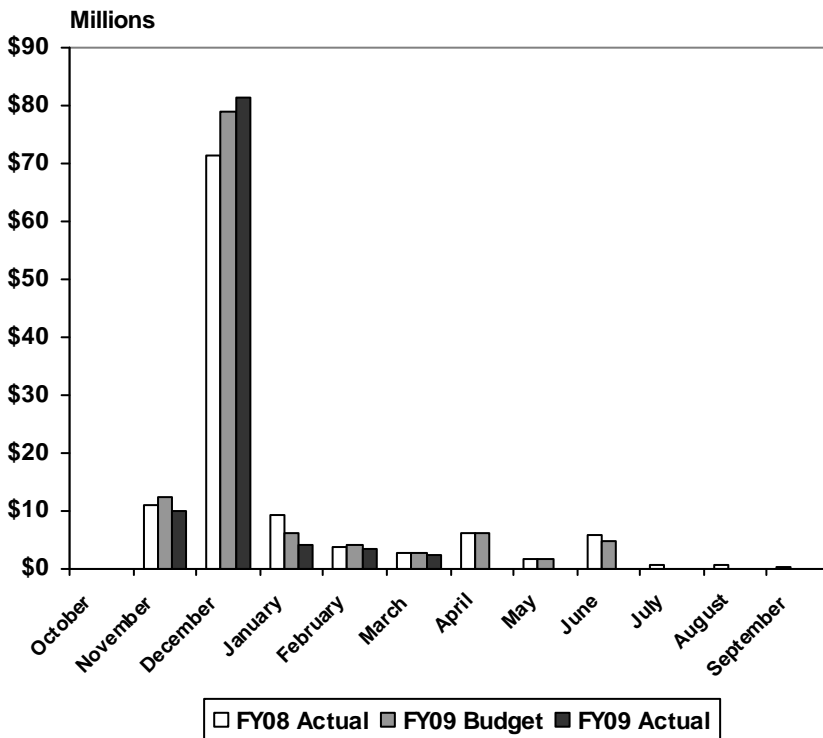
Until FY 2007, revenues saw steady growth as a result of increased property valuations and new housing. However, due to property tax reform legislation passed in 2007, ad valorem collections are now statutorily capped by personal income growth and valuation of new construction. In addition, with the passage of Amendment 1 in January 2008, additional restrictions on property valuations, namely an additional \$25,000 in homestead exemption and the portability of the Save Our Homes tax exemption will restrict future growth in ad valorem taxes. The forecasted downward trend is due to an estimated 7% decline in property values associated with the recession economy, specifically the repressed housing market.

FY08 Budget: \$112,019,667
FY08 Actual: \$112,348,896

FY09 Budget: \$117,753,936
FY09 YTD Actual: \$101,354,222
FY09 Projected Actual: \$118,080,317

FY10 Estimated Budget: \$109,625,000

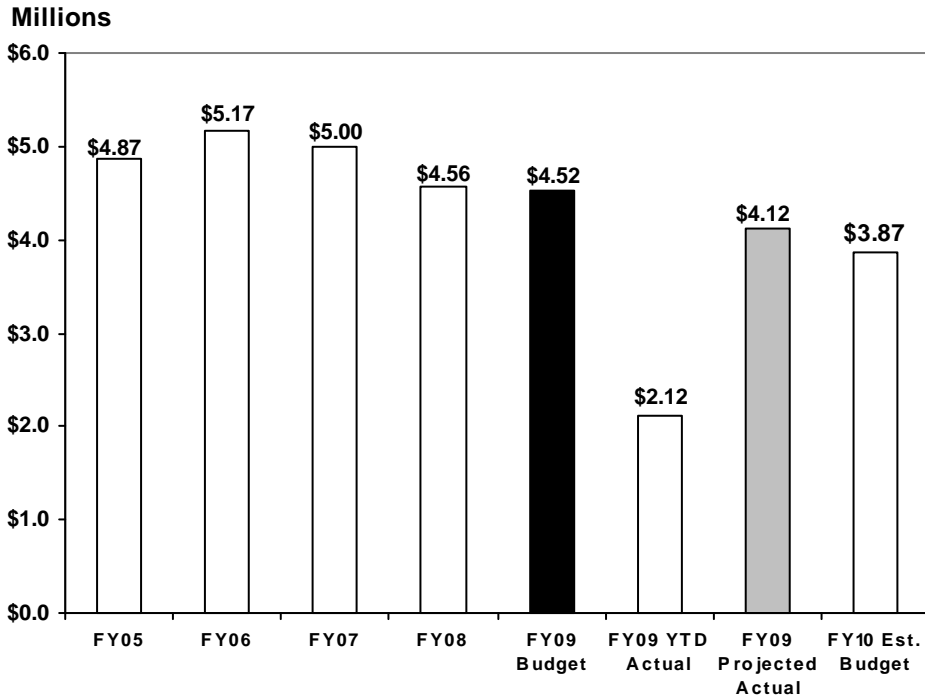
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

STATE REVENUE SHARING TAX

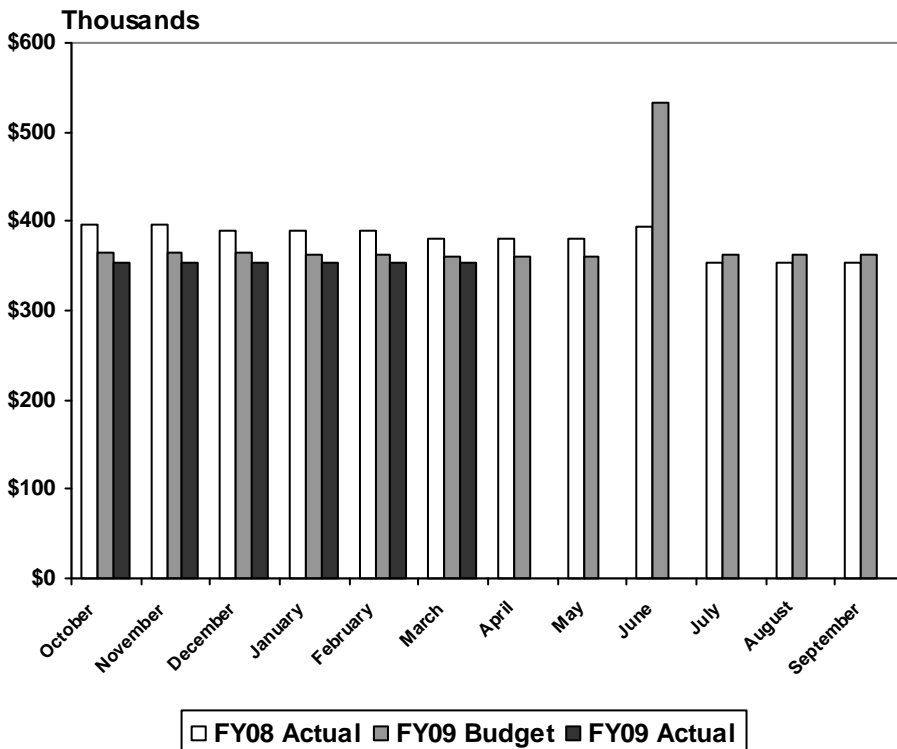
Fiscal Year Actuals & Projections



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. Effective 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



Trend:

A decline in statewide sales collections due to the current recession caused the state to lower forecasted collections. This consequently lowered the anticipated collections for cities and counties. During the March 15, 2009 General Revenue Estimating Conference the State anticipated this downward trend to continue through FY09 and FY10.

FY08 Budget: \$5,003,650
FY08 Actual: \$4,558,489

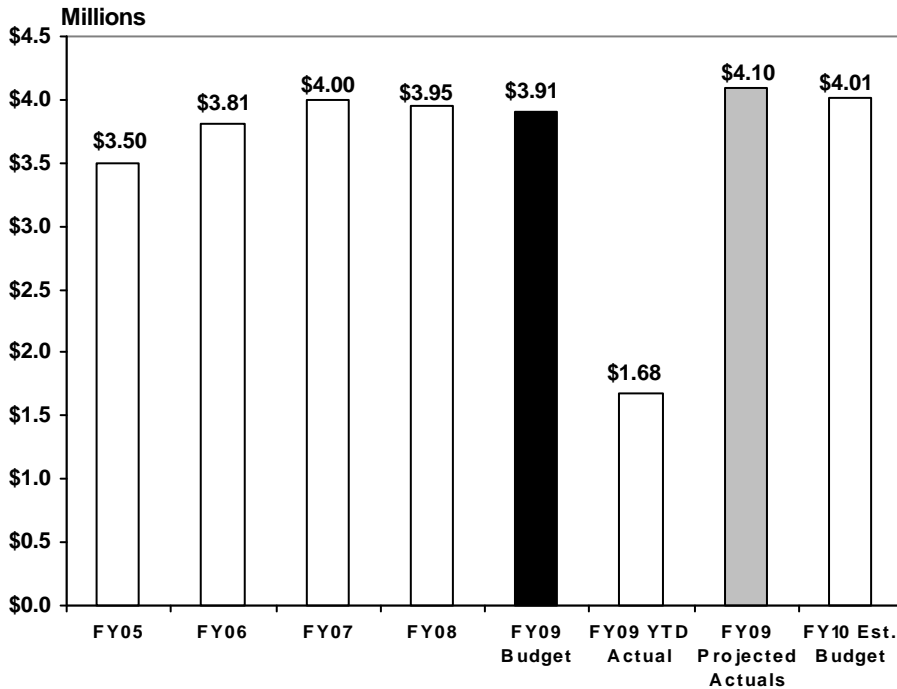
FY09 Budget: \$4,520,100
FY09 YTD Actual: \$2,117,546
FY09 Projected Actual: \$4,118,711

FY10 Estimated Budget: \$3,876,950

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



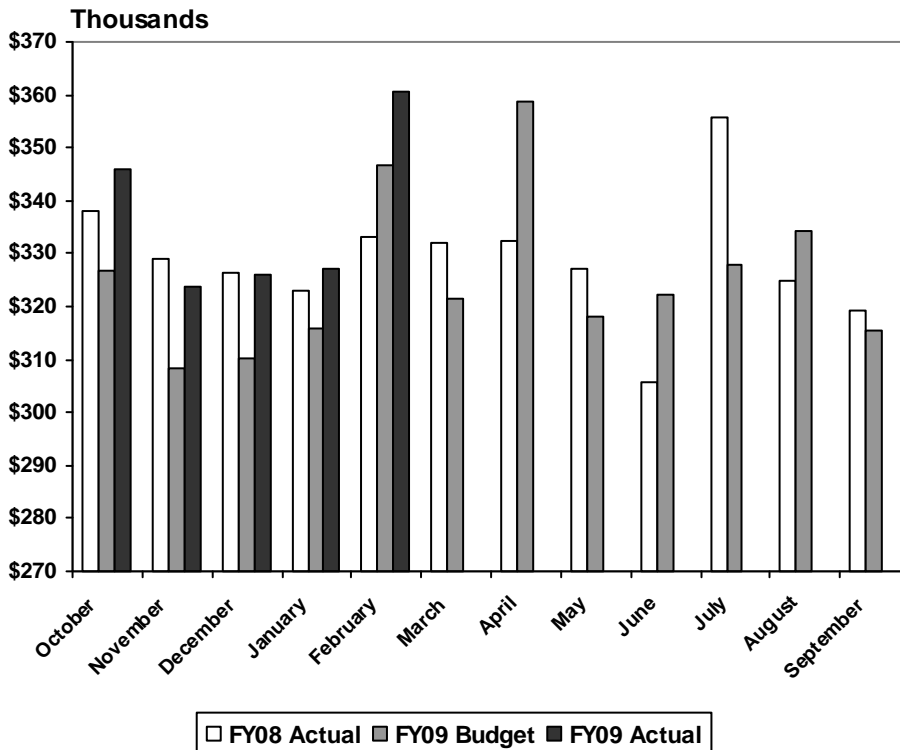
Background:

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

Trend:

In FY03 the Communications Service Tax rates were increased to the current rate. FY05 was the first full year of increased collections. For the past four fiscal years, the revenues have moderately increased. Due to the recession, this growth trend is expected to remain flat for the next fiscal year.

Monthly Totals: Budget vs Actuals



FY08 Budget: \$3,824,315
FY08 Actual: \$3,946,607

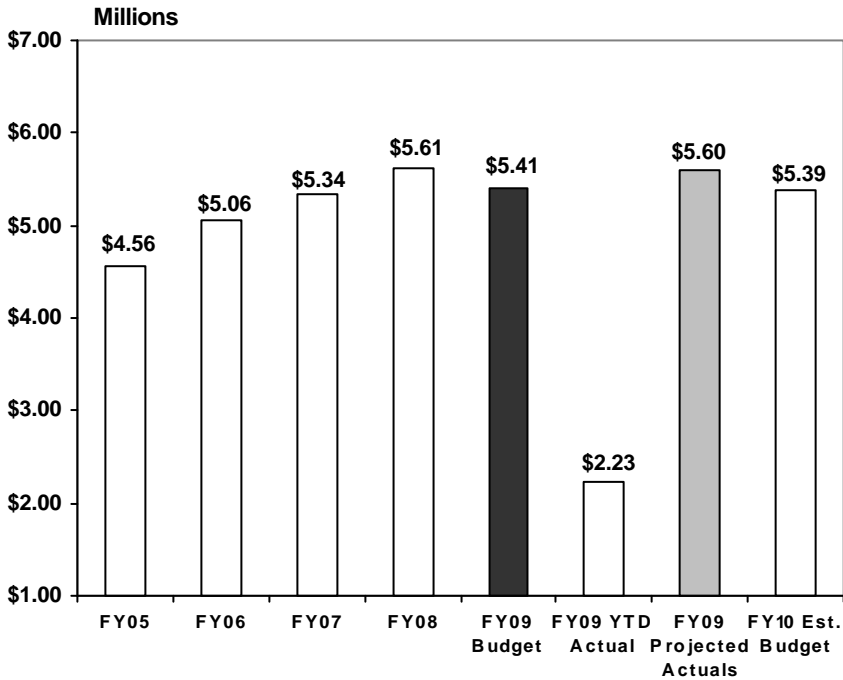
FY09 Budget: \$3,906,400
FY09 YTD Actual: \$1,683,696
FY09 Projected Actual: \$4,093,501

FY10 Estimated Budget: \$4,014,225

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections



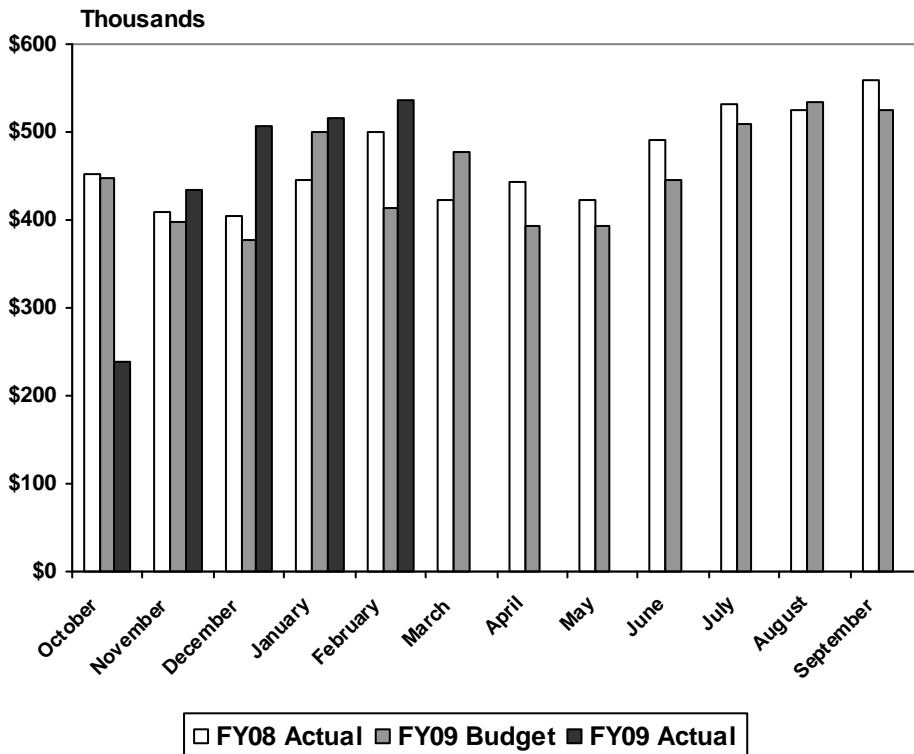
Background:

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 \$.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003 to replace the Fire Municipal Services Taxing Unit (MSTU) and water and sewer franchise fees.

Trend:

Due to its consumption basis, this tax is somewhat variable. Revenue projections indicate that this revenue will remain flat in FY09 and FY10 due to utility customers' conservation efforts to reduce costs.

Monthly Totals: Budget vs Actuals



FY08 Budget: \$4,983,415

FY08 Actual: \$5,610,060

FY09 Budget: \$5,410,250

FY09 YTD Actual: \$2,233,027

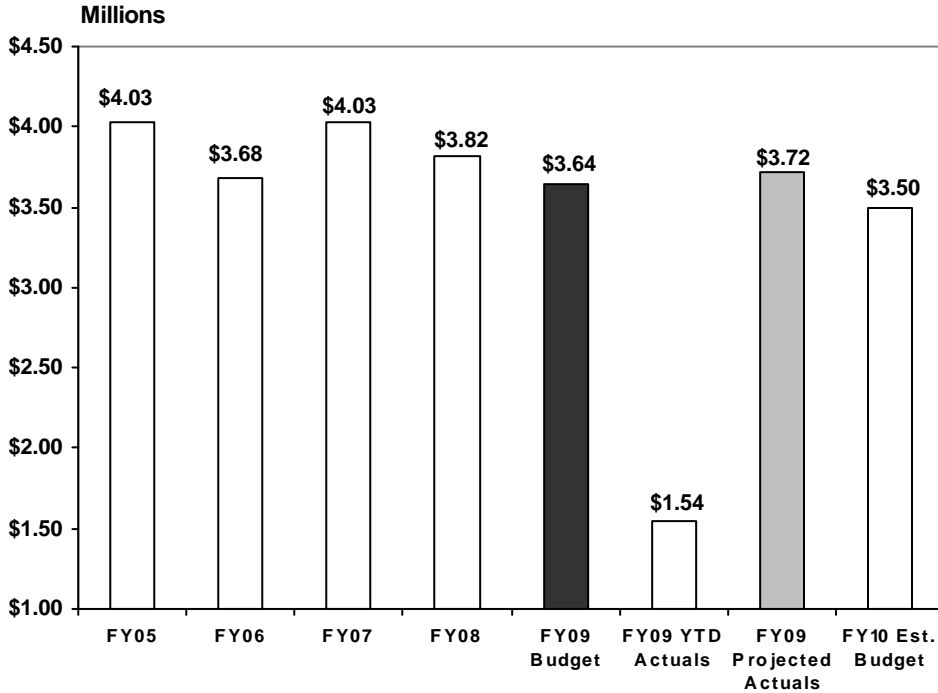
FY09 Projected Actual: \$5,645,784

FY10 Estimated Budget: \$5,391,725

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections



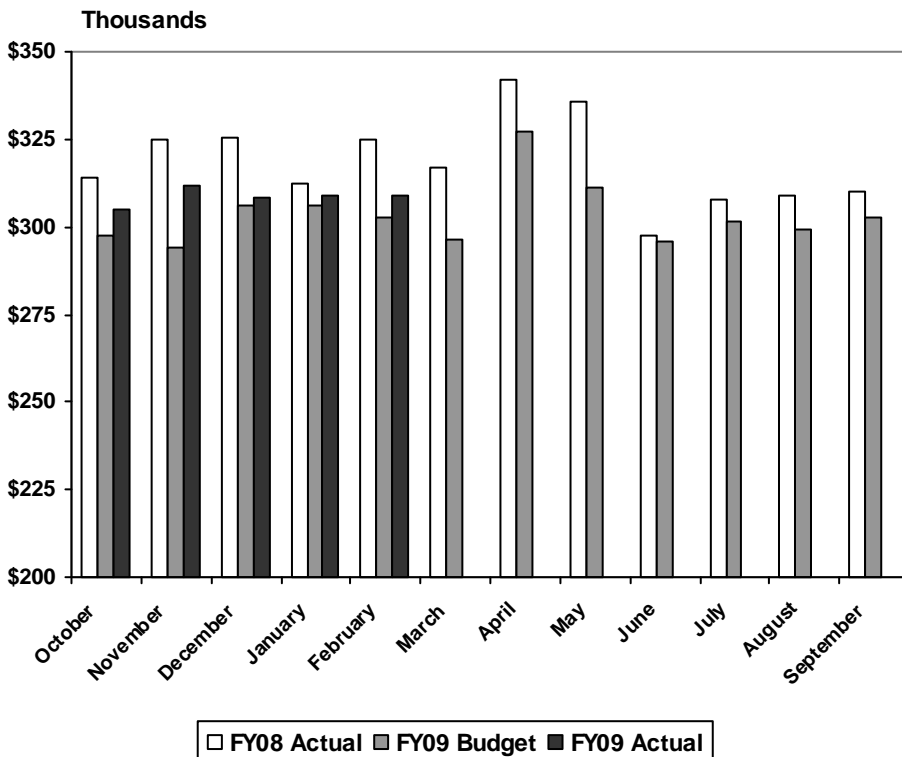
Background:

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

Trend:

This is a consumption tax based on the gallons purchased. Prior to FY08 there was modest growth in this revenue stream. The decreased fuel consumption has continued to cause a steady decline in gas tax revenue from previous fiscal years.

Monthly Totals: Budget vs Actuals



In FY09, Leon County is anticipating to collect a slightly higher amount of gas tax revenues than originally budgeted. This variance is primarily attributed to the decrease in the cost of gas at the pump.

FY08 Budget: \$3,979,168

FY08 Actual: \$3,821,181

FY09 Budget: \$3,604,408

FY09 YTD Actual: \$1,542,470

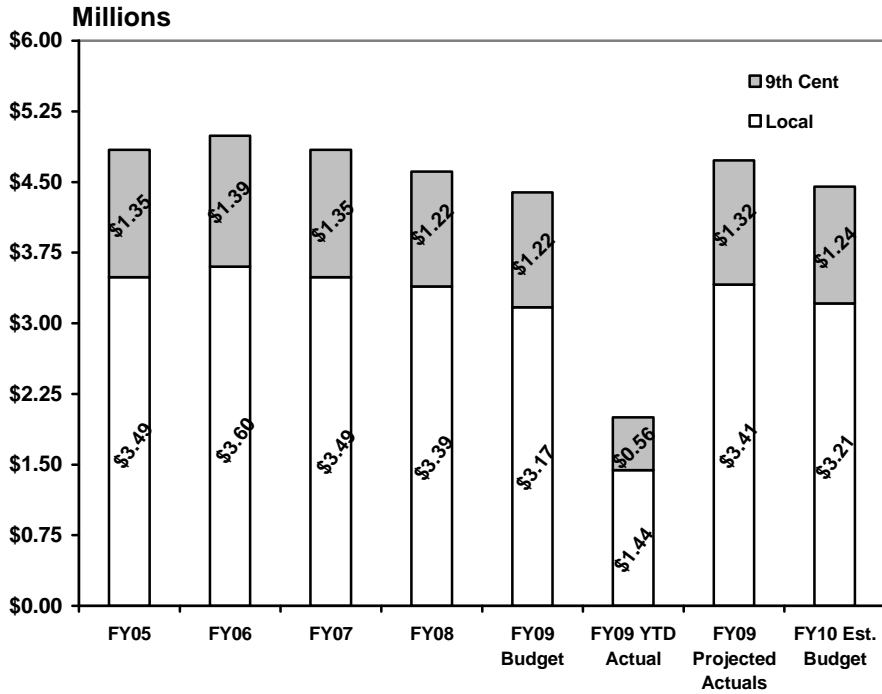
FY09 Projected Actual: \$3,716,363

FY10 Estimated Budget: \$3,500,370

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



Background:

The Local Option Gas Tax is a locally imposed 6 cents on every net gallon of motor and diesel fuel. Per the interlocal agreements, this revenue is shared 50% - 50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This equates to the County 46% and the City 54%. Funds are restricted to transportation related expenditures. This gas tax will sunset in August 2015.

The amounts shown are the County's share only.

Trend:

This is a consumption tax based on the gallons purchased. Prior to FY08 there was modest growth in this revenue stream. The decreased fuel consumption has continued to cause a steady decline in gas tax revenue from previous fiscal years.

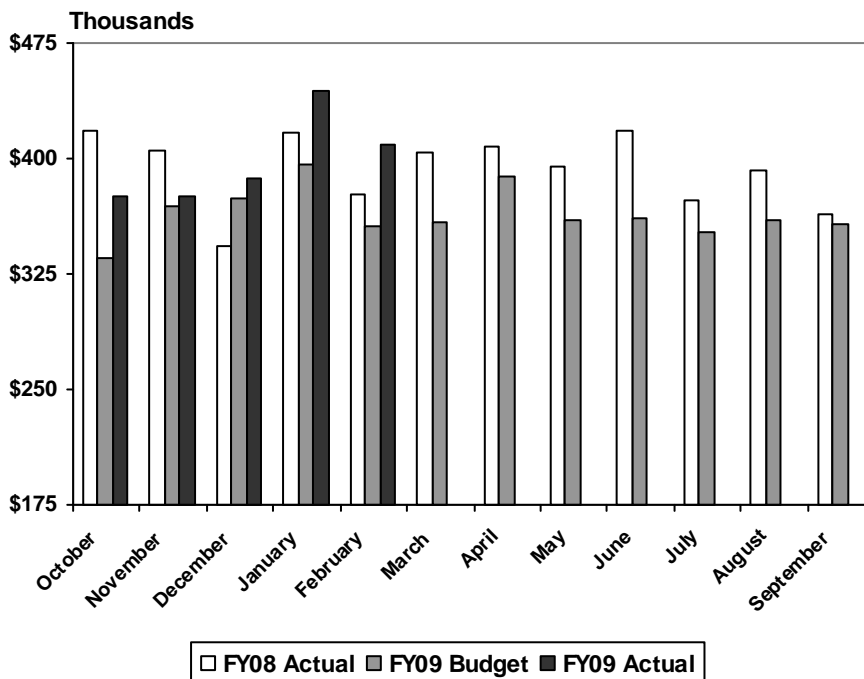
In FY09, Leon County is anticipating to collect a slightly higher amount of gas tax revenues than originally budgeted. This variance is primarily attributed to the decrease in the cost of gas at the pump.

FY08 Budget: \$4,915,573
FY08 Actual: \$4,711,242

FY09 Budget: \$4,389,103
FY09 YTD Actual: \$1,991,296
FY09 Projected Actual: \$4,730,042

FY10 Estimated Budget: \$4,447,900

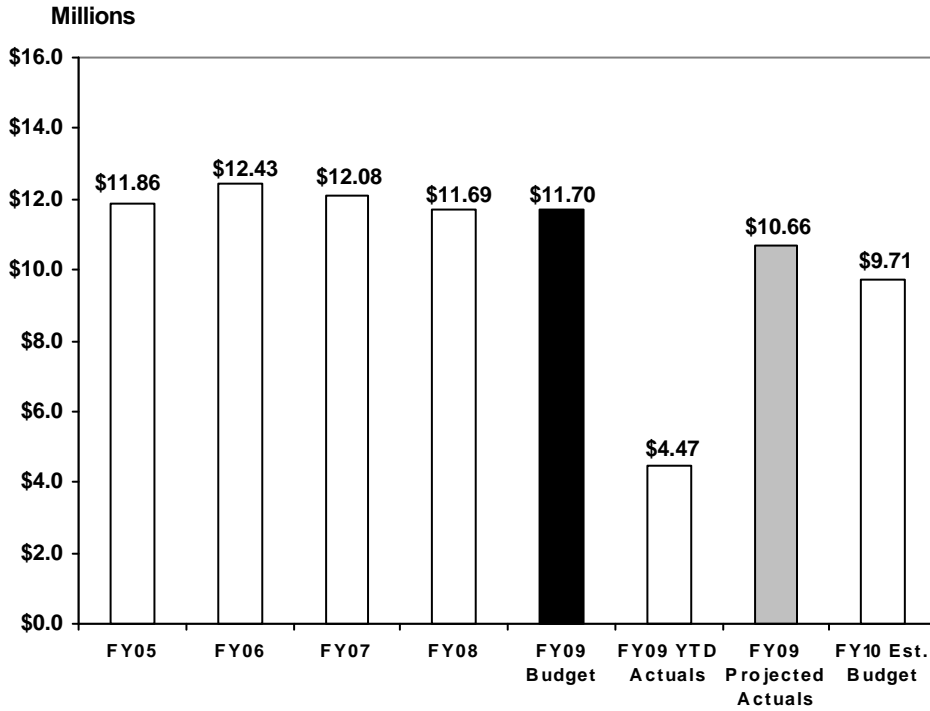
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

LOCAL GOVERNMENT 1/2 CENT SALES TAX

Fiscal Year Actuals & Projections



Background:

The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within Leon County. Effective July 1, 2004, the distribution formula reduces 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).

The amounts shown are the County's share only.

Trend:

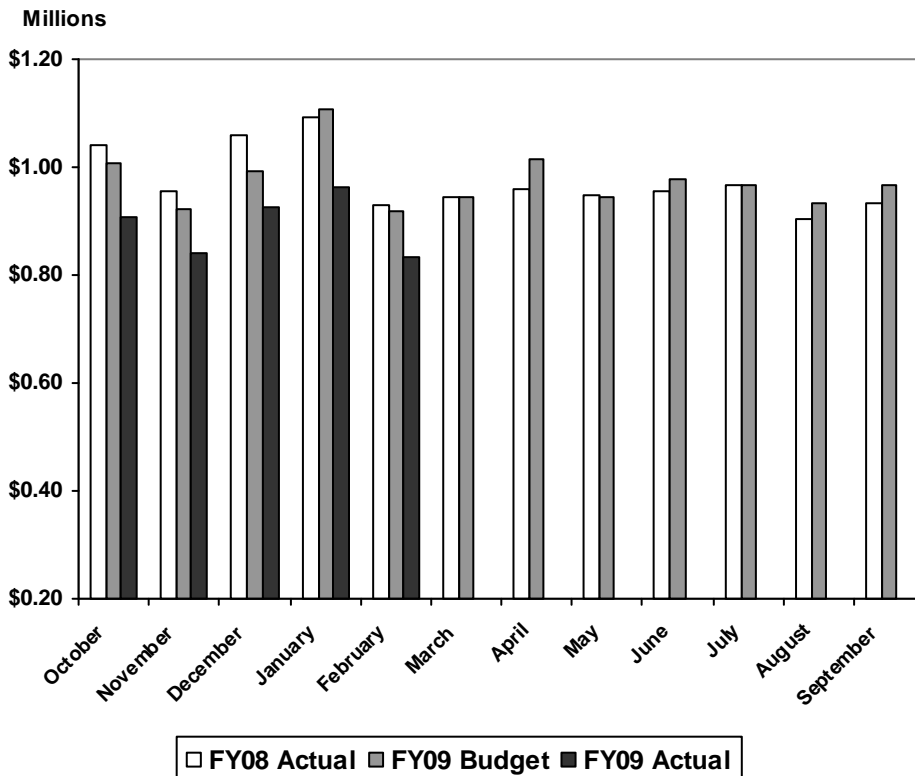
For the past three fiscal years, the sales tax revenue has continued to decline. During the March 15, 2009 Revenue Estimating Conference the State anticipated this downward trend to continue in FY10.

FY08 Budget: \$11,855,050
FY08 Actual: \$11,693,726

FY09 Budget: \$11,701,150
FY09 YTD Actual: \$4,470,857
FY09 Projected Actual: \$10,659,248

FY10 Estimated Budget: \$9,713,750

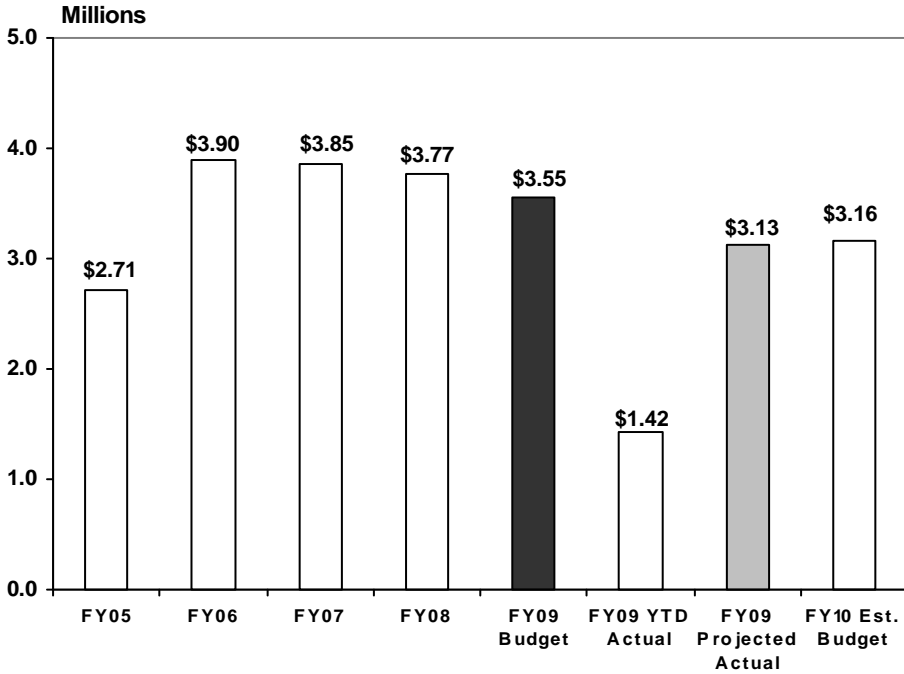
Monthly Totals: Budget vs Actuals



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LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000. The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. Per an interlocal agreement with the City, the revenue is split 52.84% County and 47.16% City. Revenues for the first three months of FY05 were collected on the original sales tax and the remaining months in FY05 were collected on the extension.

The amounts shown are the County's share only.

Trend:

The decline in sales tax revenue has continued through FY08. It is anticipated that the downward trend in sales tax collections will continue in FY 2009. During the March 15, 2009 Revenue Estimating Conference, the State anticipated a continued decline in sales tax revenue through FY10. However, collections in Leon County will not be impacted as severely as in other parts of the state, which tend to be more dependent on tourism.

FY08 Budget: \$3,814,857

FY08 Actual: \$3,771,732

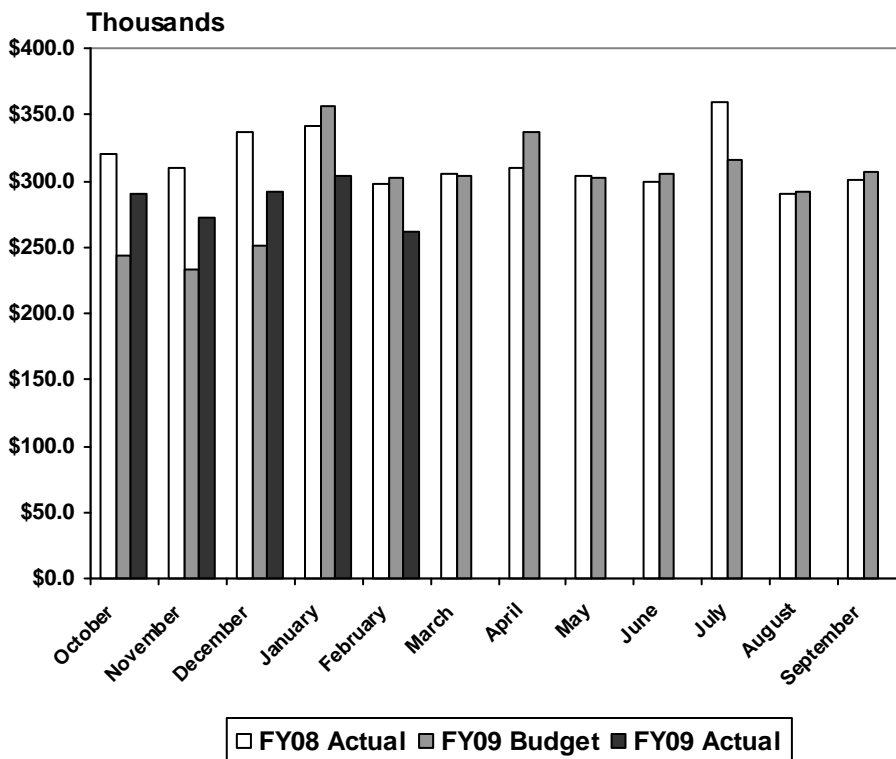
FY09 Budget: \$3,549,620

FY09 YTD Actual: \$1,419,630

FY09 Projected Actual: \$3,136,392

FY10 Estimated Budget: \$3,160,650

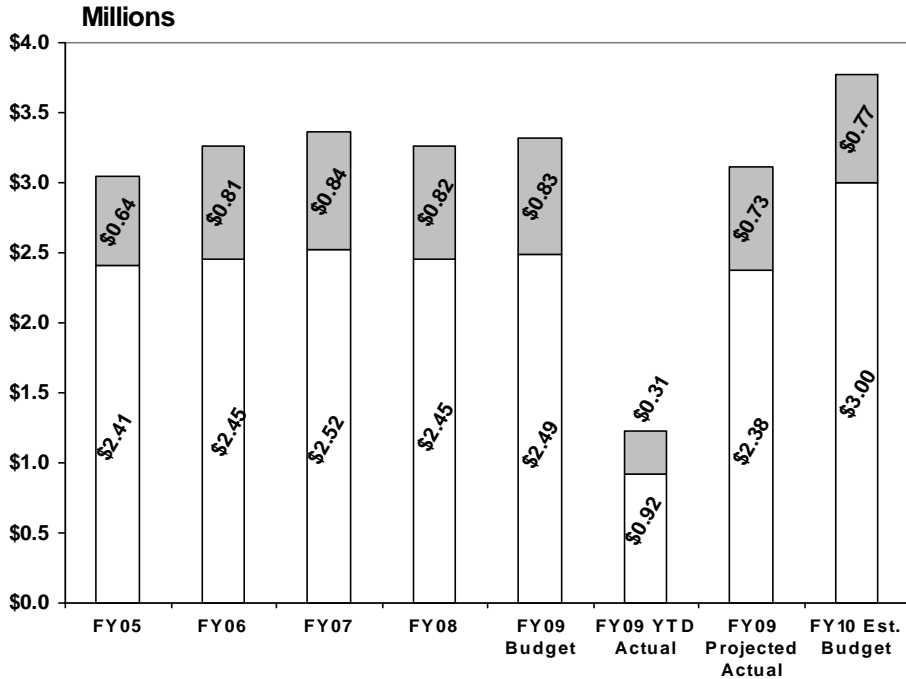
Monthly Totals: Budget vs Actuals



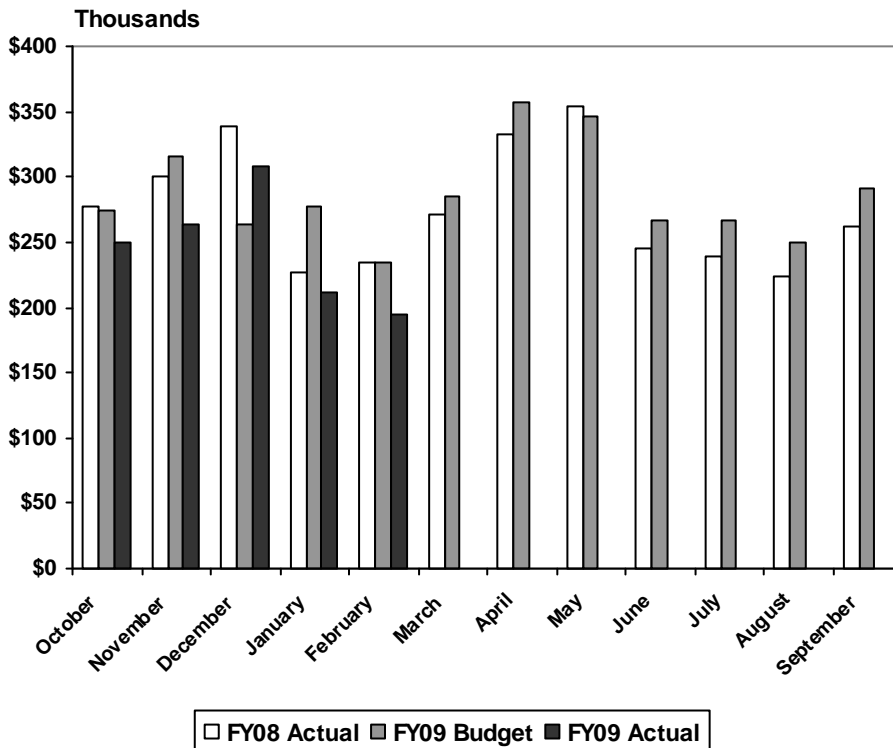
Leon County Government Fiscal Year 2009 Mid-Year Financial Report

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections



Monthly Totals: Budget vs Actuals



Background:

The Local Option Tourist Tax is a locally imposed 4% 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).

During the 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.

As of October 1, 2011, the Tourist Development Tax will be allocated as follows:

- 3%: Tourist Development Center for promoting and advertising tourism.
- 1.5%: to the future Performing Arts Center
- .5%: Council on Culture & Arts Gaines Street Art Project funding directly related to promoting and advertising tourism.

Until October 2011, the additional 1% will be used as specified in the TDC Strategic Plan.

Trend:

Current economic conditions indicate that collections will fall short of the budgeted amount and remain flat in FY09. The significant increase from FY04 to FY06 is due to the implementation of the additional 1% tax. A part of the increase in 2006 is attributed to the rise in local hotel rates.

The additional 5th cent bed-tax levy will increase revenues for FY 10, though the revenue from each cent will decline.

FY08 Budget: \$3,391,500
FY08 Actual: \$3,267,047

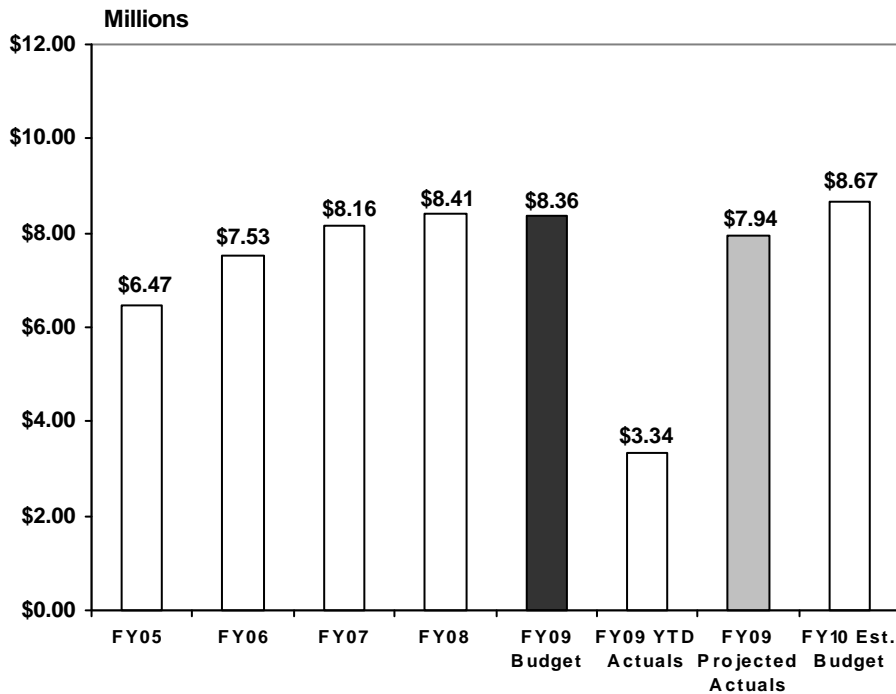
FY09 Budget: \$3,429,671
FY09 YTD Actual: \$1,229,666
FY09 Projected Actual: \$3,107,753

FY10 Estimated Budget: \$3,768,650
Revenues

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

SOLID WASTE FEES

Fiscal Year Actuals & Projections



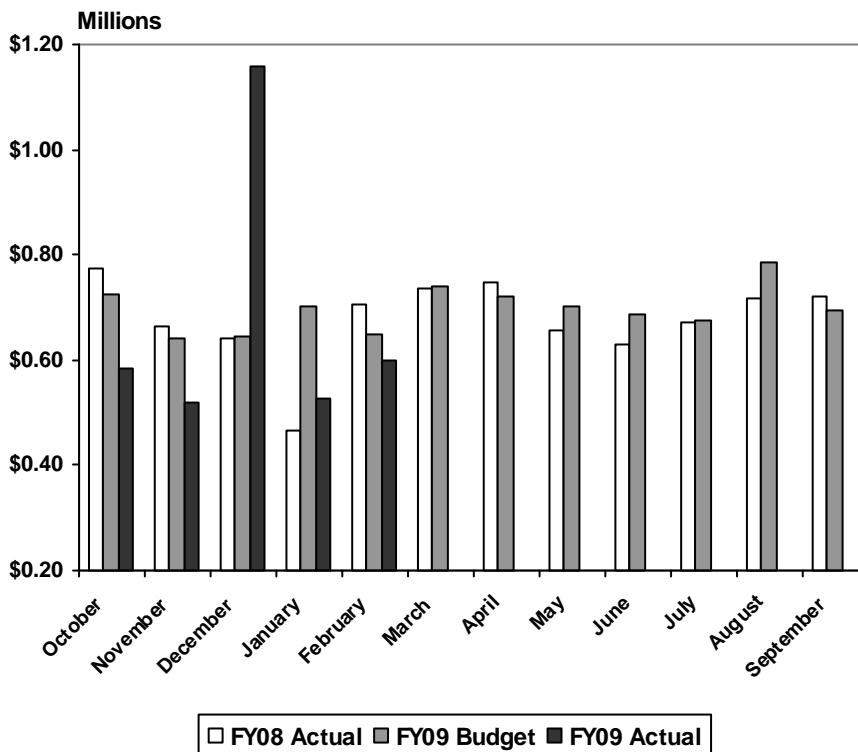
Background:

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

In October 2008, the Board entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility is no longer accepting Class III waste as of January 1, 2009. This contract will cause a decline in revenues for Solid Waste. However, expenditures have been adjusted to reflect the change in operations at the facility.

During the March 12, 2009 budget workshop, the Board approved an increase in the non-ad valorem assessment for solid waste by \$9.87 a year for the next five years.

Monthly Totals: Budget vs Actuals



Trend:

The projected increase contemplates increasing the current non ad valorem assessment of \$40 by \$9.87, which accounts for the projected increase in revenue for FY10.

FY08 Budget: \$9,146,857
FY08 Actual: \$8,412,592

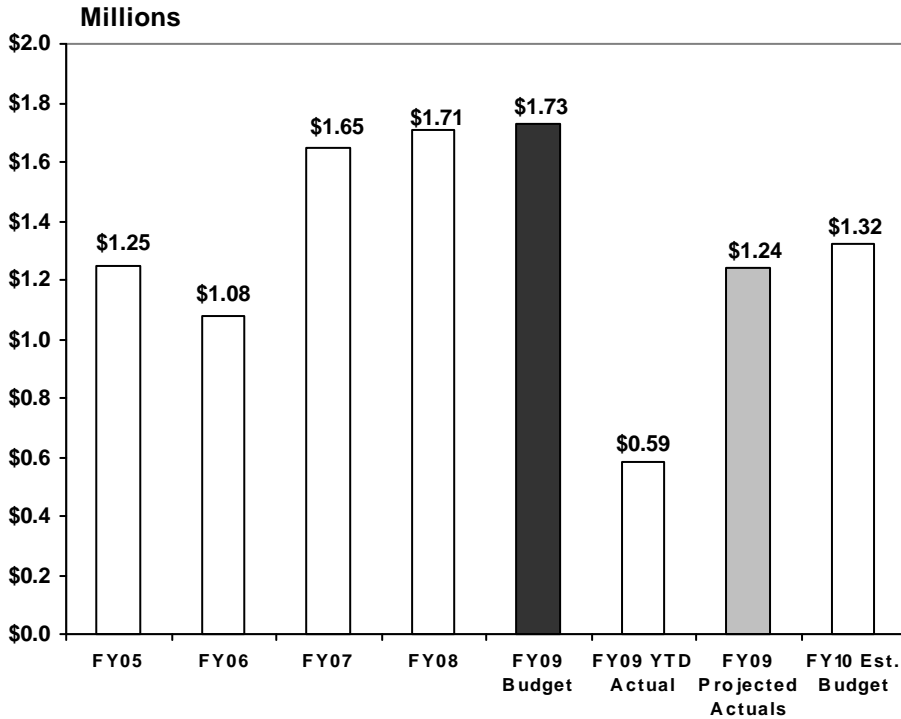
FY09 Budget: \$8,364,197
FY09 YTD Actual: \$3,392,332
FY09 Projected Actual: \$7,945,644

FY10 Estimated Budget: \$8,669,706

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



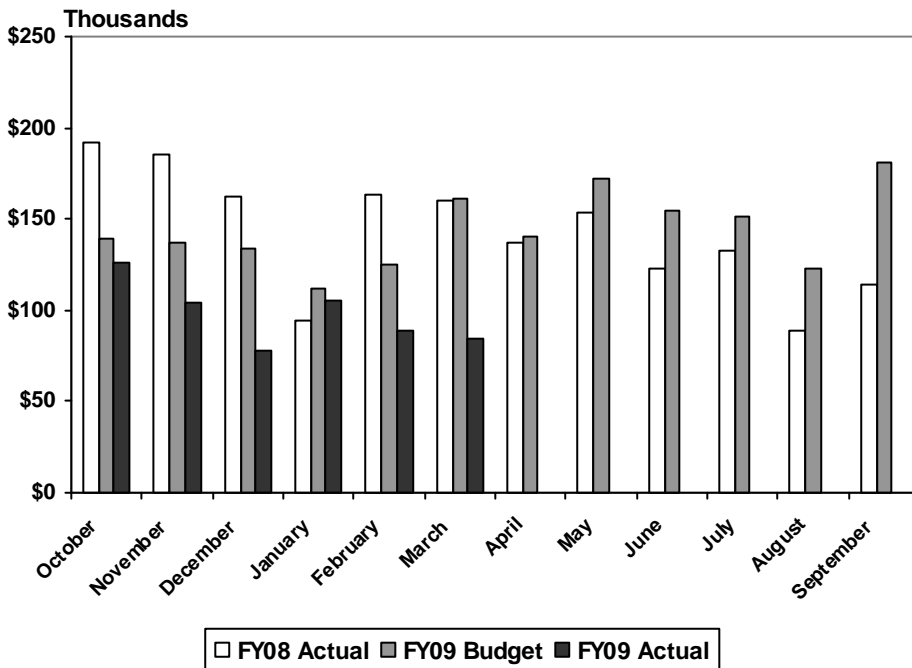
Background:

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of plan reviews and 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 schedule in more than ten years. The fee increases were implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

Trend:

Due to the current recession the actual revenues has been lower than anticipated over the past two fiscal years, even with the implementation of the new fee schedule. As a result of the continued decline in construction projects, the anticipated revenue projection for FY09 will be significantly lower than the budgeted amount.

Monthly Totals: Budget vs Actuals



The division has frozen positions and implemented other expenditure reductions to counter the decline in revenues

FY08 Budget: \$1,567,753
FY08 Actual: \$1,707,351

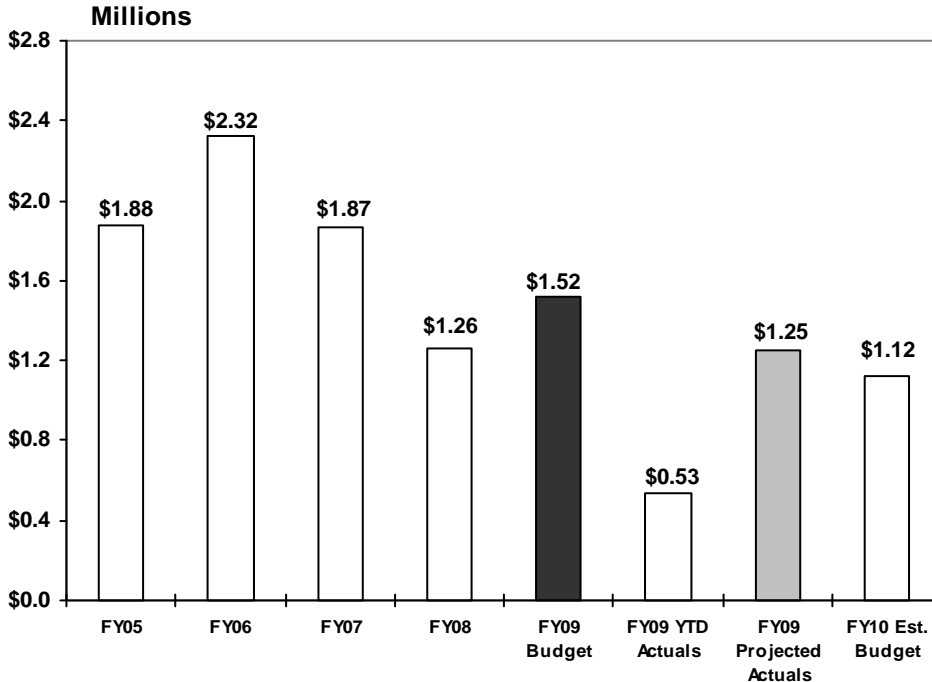
FY09 Budget: \$1,730,214
FY09 YTD Actual: \$585,976
FY09 Projected Actual: \$1,241,310

FY10 Estimated Budget: \$1,316,415

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections



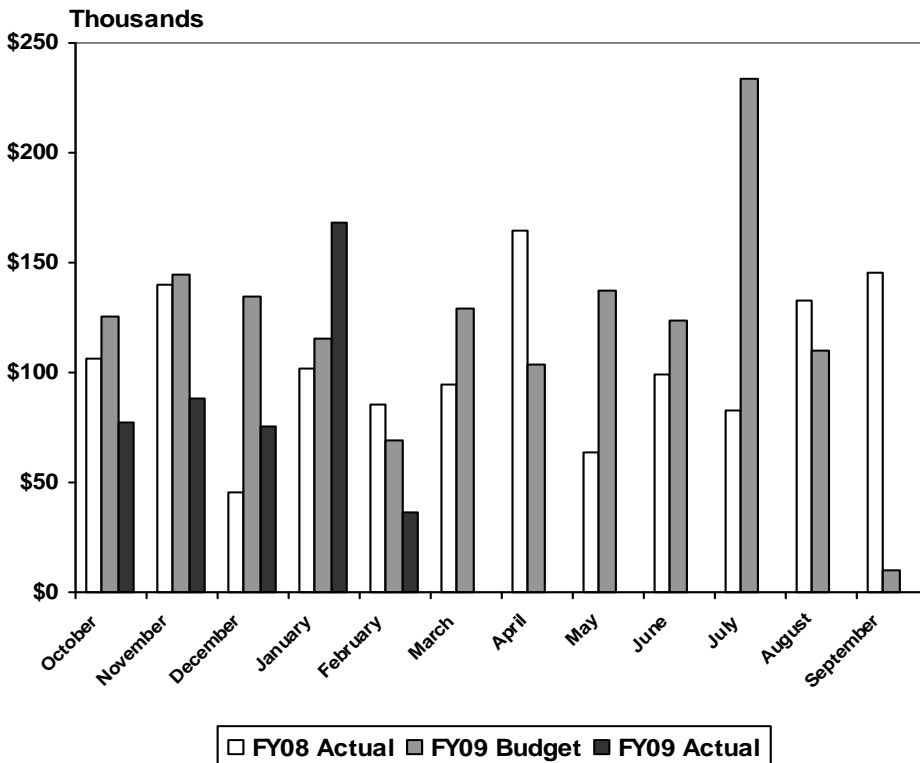
Background:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a recent fees study, the Board adopted a revised fee schedule effective October 1, 2006.

Trend:

Prior to FY07, this revenue experienced modest growth. However, due to an economic downturn, beginning in late FY07 and FY08, actuals were lower than anticipated. On March 11, 2008 the Board approved an overall fee increase of 20% in addition adopting new fees for Growth Management. The new fees were implemented immediately and the overall fee increase was effective as of October 1, 2008.

Monthly Totals: Budget vs Actuals



The current recession has caused the downturn in construction to continue. To offset this decline in revenue, eight positions were frozen in the FY09 budget. It is anticipated that the FY09 actuals will be lower than the FY09 budgeted amount and that this will continue into FY10.

FY08 Budget: \$2,204,851
FY08 Actual: \$1,262,792

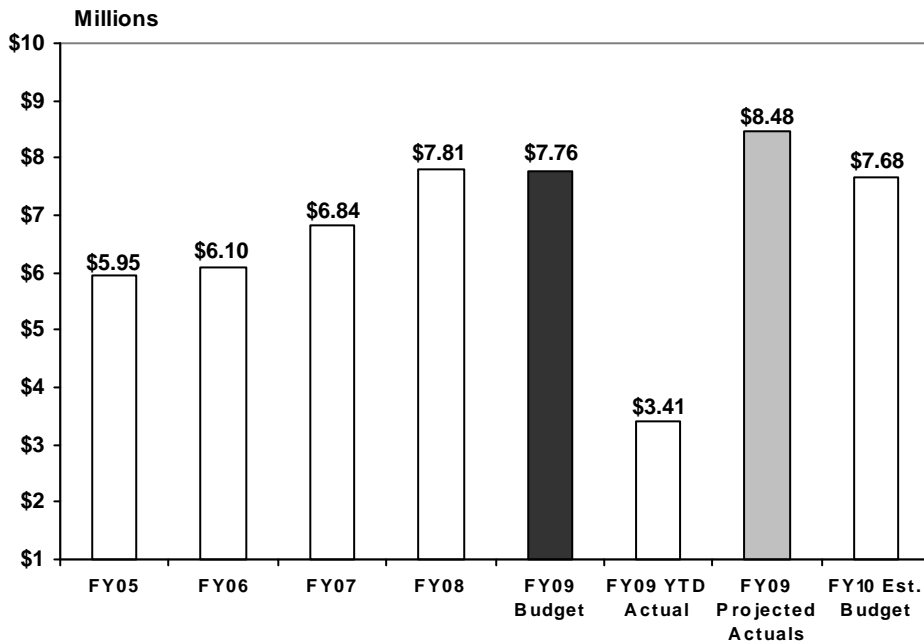
FY09 Budget: \$1,526,793
FY09 YTD Actual: \$532,938
FY09 Projected Actual: \$1,250,524

FY10 Estimated Budget: \$1,120,050

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

AMBULANCE FEES

Fiscal Year Actuals & Projections



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.

Trend:

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).

During FY08, to address the increasing collectables, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible.

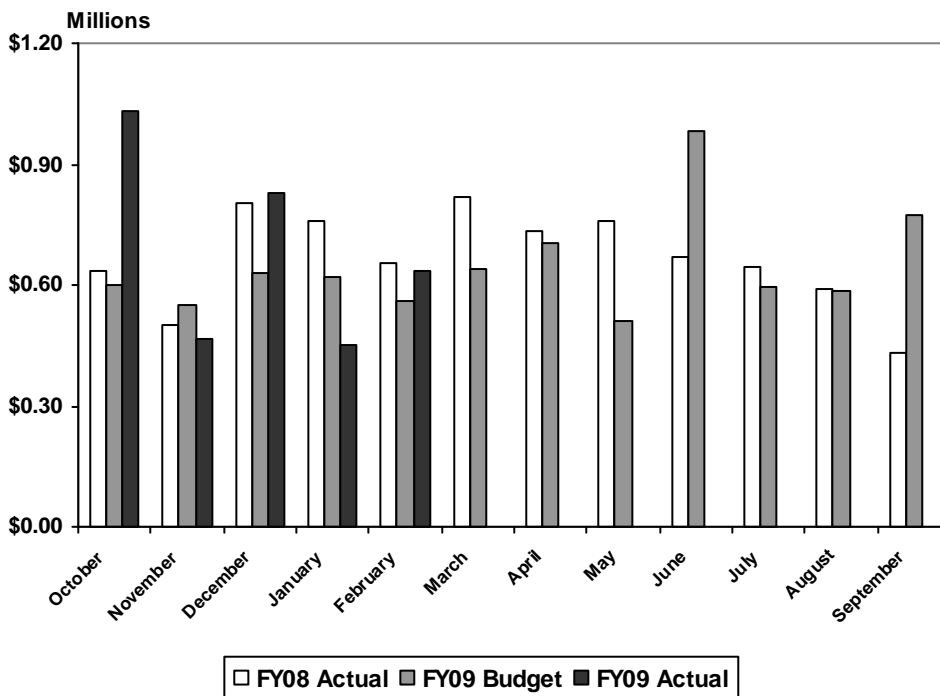
Due to a higher percentage of Medicare patients and a lower percentage of insured patients, it is anticipated that there will be a slight decline in ambulance fees in FY10.

FY08 Budget: \$5,858,280
FY08 Actual: \$7,808,220

FY09 Budget: \$7,759,600
FY09 YTD Actual: \$3,414,067
FY09 Projected Actual: \$8,484,460

FY10 Estimated Budget: \$7,676,000

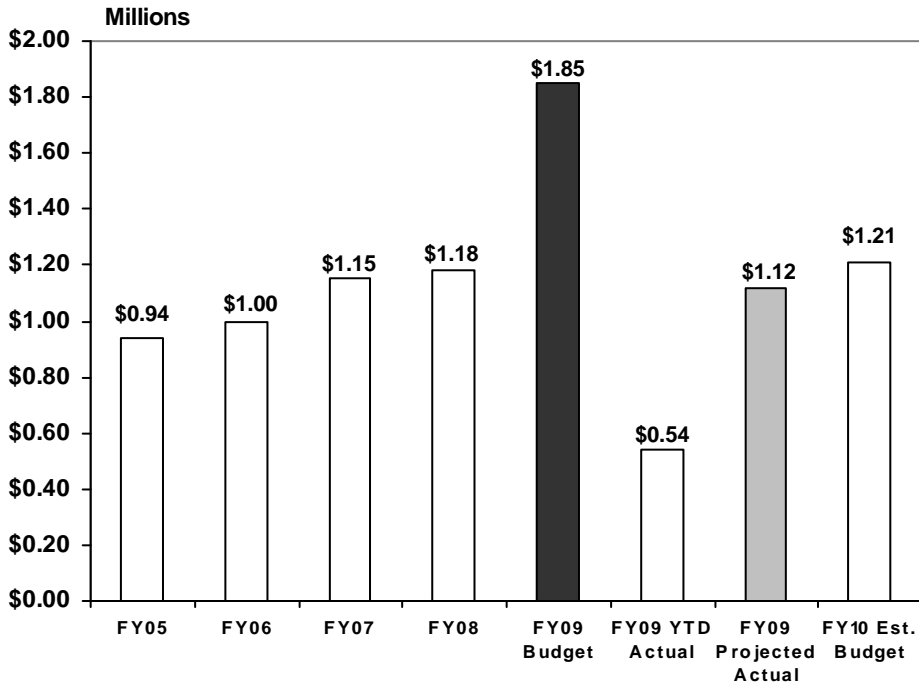
Monthly Totals: Budget vs Actuals



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROBATION AND PRE-TRIAL FEES

Fiscal Year Actuals & Projections



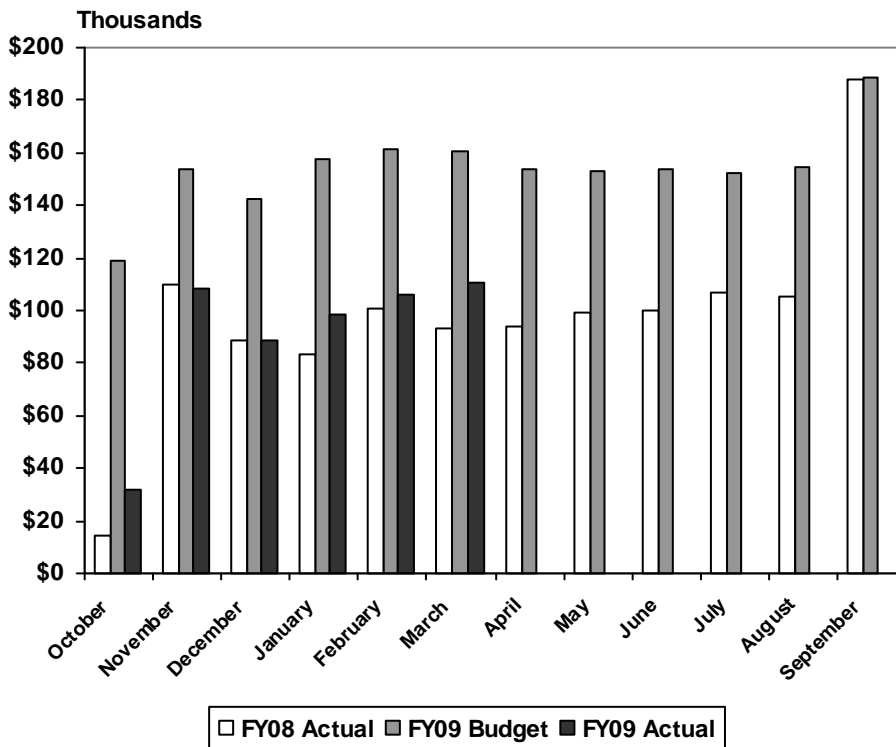
Background:

The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and pre-trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

Trend:

The projected FY09 figure accounts for fees increased by the Board on March 25, 2008. However, the revenue projections for FY09 are lower than previously anticipated due to a decline in Probation and Pre-Trial caseloads, largely due to a decrease in court ordered GPS pre-trial tracking.

Monthly Totals: Budget vs Actuals



FY08 Budget: \$1,108,816
FY08 Actual: \$1,184,472

FY09 Budget: \$1,851,685
FY09 YTD Actual: \$543,942
FY09 Projected Actual: \$1,119,703

FY10 Estimated Budget: \$1,207,937



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures as of February 2009

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY09 Adj. Budget</u>	<u>FY09 YTD Expend.</u>	<u>\$ Over/Under FY09 Budget</u>	<u>% Over/Under FY09 Budget</u>
<u>Legislative/Administrative</u>						
<u>County Commission</u>						
001	100	County Commission	1,264,786	604,283	(660,503)	-52.22%
001	101	District 1	9,500	4,320	(5,180)	-54.53%
001	102	District 2	9,500	(16)	(9,516)	-100.16%
001	103	District 3	9,500	(4)	(9,504)	-100.04%
001	104	District 4	9,500	3,939	(5,561)	-58.53%
001	105	District 5	9,500	5,357	(4,143)	-43.61%
001	106	At Large District 6	9,500	4,413	(5,087)	-53.54%
001	107	At Large District 7	9,500	4,519	(4,981)	-52.43%
001	108	Commissioners Account	26,625	11,946	(14,679)	-55.13%
<u>County Administration</u>						
001	110	County Administration	539,229	221,191	(318,038)	-58.98%
<u>County Attorney</u>						
001	120	County Attorney	1,846,437	604,115	(1,242,322)	-67.28%
<u>Management & Budget</u>						
001	130	Office of Management & Budget	693,290	284,695	(408,595)	-58.94%
501	132	Risk Management	237,587	152,869	(84,718)	-35.66%
501	821	Workers Compensation	4,708,700	1,923,670	(2,785,030)	-59.15%
<u>Human Resources</u>						
001	160	Human Resources	1,081,512	405,104	(676,408)	-62.54%
<u>Tourist Development</u>						
160	301	Administration	448,450	230,606	(217,844)	-48.58%
160	302	Advertising	556,500	2,993	(553,507)	-99.46%
160	303	Marketing	1,353,869	541,767	(812,102)	-59.98%
160	304	Special Projects	188,445	13,250	(175,195)	-92.97%
160	305	1 Cent Expenditures	3,545,689	392,191	(3,153,498)	-88.94%
		Subtotal:	16,557,619	5,411,208	(11,146,411)	-67.32%
<u>Public Services</u>						
<u>Volunteer Center</u>						
001	113	Volunteer Center	180,514	77,395	(103,119)	-57.13%
<u>Intergovernmental Affairs</u>						
001	114	Intergovernmental Affairs	1,003,860	389,286	(614,574)	-61.22%
<u>Library Services</u>						
001	240	Policy, Planning & Operations	953,871	303,457	(650,414)	-68.19%
001	241	Public Services	2,651,831	1,104,342	(1,547,489)	-58.36%
001	242	Collection Services	854,378	319,267	(535,111)	-62.63%
001	243	Extension Services	2,002,079	827,208	(1,174,871)	-58.68%
<u>Cooperative Extension</u>						
001	361	Extension Education	505,614	212,448	(293,166)	-57.98%
<u>Veteran Services</u>						
001	390	Veteran Services	330,968	106,042	(224,926)	-67.96%

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures as of February 2009

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY09 Adj. Budget</u>	<u>FY09 YTD Expend.</u>	<u>\$ Over/Under FY09 Budget</u>	<u>% Over/Under FY09 Budget</u>
<u>Capital Regional Transportation Agency</u>						
001	402	Capital Regional Transportation Agency	15,000	0	(15,000)	-100.00%
<u>Planning Department</u>						
001	817	Planning Department	1,196,189	507,988	(688,201)	-57.53%
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	12,695,831	5,471,275	(7,224,556)	-56.90%
<u>Health & Human Services</u>						
001	190	Health Department	237,345	123,757	(113,589)	-47.86%
001	370	Human Services	4,222,307	2,008,654	(2,213,653)	-52.43%
001	371	Housing Services	445,837	120,978	(324,859)	-72.87%
001	971	Primary Health Care	1,750,728	646,170	(1,104,558)	-63.09%
124	932029	SHIP 2006-2009	312,675	118,595	(194,080)	-62.07%
124	932040	SHIP 2007-2010	985,769	297,938	(687,831)	-69.78%
124	932041	SHIP 2008-2011	78,488	3,413	(75,075)	-95.65%
161	808	Housing Finance Authority	194,375	50,014	(144,361)	-74.27%
163	971	Primary Healthcare	60,000	0	(60,000)	-100.00%
		Subtotal:	30,677,659	12,688,226	(17,989,433)	-58.64%
<u>Growth & Environmental Management</u>						
<u>Building Inspection</u>						
120	220	Building Inspection	1,429,722	604,616	(825,106)	-57.71%
<u>Environmental Compliance</u>						
121	420	Environmental Compliance	1,450,189	645,327	(804,862)	-55.50%
<u>Development Services</u>						
121	422	Development Services	853,035	358,441	(494,594)	-57.98%
<u>Support Services</u>						
121	423	Support Services	824,606	360,576	(464,030)	-56.27%
<u>DEP Storage Tank</u>						
125	866	DEP Storage Tank	138,292	60,599	(77,693)	-56.18%
		Subtotal:	4,695,844	2,029,559	(2,666,285)	-56.78%
<u>Management Services</u>						
<u>Minority/Women Small Business Enterprise</u>						
001	112	M/WBE Program	332,765	139,976	(192,789)	-57.94%
<u>Support Services</u>						
001	126	Support Services	337,981	138,296	(199,685)	-59.08%
<u>Office of Sustainability</u>						
001	127	Office of Sustainability	182,966	16,359	(166,607)	-91.06%
<u>Purchasing</u>						
001	140	Procurement	267,834	117,290	(150,544)	-56.21%
001	141	Warehouse	206,034	76,438	(129,596)	-62.90%
001	142	Property Control	43,758	19,770	(23,988)	-54.82%
<u>Facilities Management</u>						
001	150	General Operations	6,974,103	3,194,561	(3,779,542)	-54.19%
165	154	Bank of America	936,255	264,660	(671,595)	-71.73%

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures as of February 2009

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY09 Adj. Budget</u>	<u>FY09 YTD Expend.</u>	<u>\$ Over/Under FY09 Budget</u>	<u>% Over/Under FY09 Budget</u>
<u>Management Information Services</u>						
001	171	Management Information Services	5,374,586	2,650,940	(2,723,646)	-50.68%
001	421	Geographic Information Services	1,842,628	862,376	(980,252)	-53.20%
<u>County Probation</u>						
111	542	County Court Probation	954,268	440,873	(513,395)	-53.80%
111	544	Pretrial Release	1,287,835	502,413	(785,422)	-60.99%
Subtotal:			18,741,013	8,423,954	(10,317,059)	-55.05%
<u>Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	545,741	309,459	(236,282)	-43.30%
106	978	Administrative Chargebacks	(850,000)	(221,256)	628,744	-73.97%
<u>Engineering Services</u>						
106	414	Engineering Services	2,788,147	1,193,155	(1,594,992)	-57.21%
123	726	Water Quality Monitoring	479,665	152,738	(326,927)	-68.16%
<u>Operations- Stormwater Maintenance</u>						
106	431	Transportation Maintenance	2,714,936	969,403	(1,745,533)	-64.29%
106	432	Right of Way Management	1,385,496	578,981	(806,515)	-58.21%
106	438	Alternative Stabilization	897,982	339,571	(558,411)	-62.19%
123	433	Stormwater Maintenance	4,063,426	1,448,236	(2,615,190)	-64.36%
<u>Mosquito Control</u>						
122	214	Mosquito Control Grant	39,000	28,391	(10,609)	-27.20%
122	216	Mosquito Control	593,351	154,577	(438,774)	-73.95%
<u>Animal Services</u>						
140	201	Animal Services	1,130,382	453,718	(676,664)	-59.86%
<u>Parks & Recreation Services</u>						
140	436	Parks & Recreation	2,145,171	958,414	(1,186,757)	-55.32%
<u>Solid Waste Management</u>						
401	435	Landfill Closure	453,825	2,019	(451,806)	-99.56%
401	437	Rural Waste Collection Centers	904,747	354,024	(550,723)	-60.87%
401	441	Transfer Station Operations	6,386,341	2,466,734	(3,919,607)	-61.37%
401	442	Landfill	1,777,089	695,978	(1,081,111)	-60.84%
401	443	Hazardous Waste	375,606	161,560	(214,046)	-56.99%
401	471	Residential Drop Off Recycling	446,313	142,560	(303,753)	-68.06%
<u>Fleet Management</u>						
505	425	Fleet Maintenance	3,140,264	966,205	(2,174,059)	-69.23%
Subtotal:			29,417,482	11,154,468	(18,263,014)	-62.08%
<u>Constitutional Officers</u>						
<u>Clerk of Circuit Court</u>						
110	537	Circuit Court Fees	384,164	224,096	(160,068)	-41.67%
001	132	Clerk Finance	1,542,915	900,034	(642,881)	-41.67%
<u>Property Appraiser</u>						
001	512	Property Appraiser	4,559,707	2,226,107	(2,333,600)	-51.18%

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures as of February 2009

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY09 Adj. Budget</u>	<u>FY09 YTD Expend.</u>	<u>\$ Over/Under FY09 Budget</u>	<u>% Over/Under FY09 Budget</u>
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,876,000	4,304,023	(571,977)	-11.73%
123	513	Stormwater Utility Non Ad-Valorem	16,391	14,890	(1,501)	-9.16%
135	513	Emergency Medical Services MSTU	164,900	0	(164,900)	-100.00%
162	513	Special Assessment Paving	5,400	3,054	(2,346)	-130.14%
164	513	Sewer Services Killlearn Lakes I and II	5,000	4,066	(934)	-435.30%
401	513	Landfill Non-Ad Valorem	27,319	23,748	(3,571)	-13.07%
<u>Sheriff</u>						
110	510	Law Enforcement	31,540,314	17,753,201	(13,787,113)	-43.71%
110	511	Corrections	29,554,921	17,152,877	(12,402,044)	-41.96%
125	864	Emergency Management	121,155	0	(121,155)	-100.00%
130	180	Enhanced 911	1,267,004	592,086	(674,918)	-53.27%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	1,766,361	811,517	(954,844)	-54.06%
060	521	Elections	1,144,973	725,247	(419,726)	-36.66%
Subtotal:			76,976,524	44,734,945	(32,241,579)	-41.88%
<u>Judicial</u>						
001	540	Court Administration	186,772	83,398	(103,374)	-55.35%
001	547	Guardian Ad Litem	21,836	6,201	(15,635)	-71.60%
110	532	State Attorney	125,884	62,533	(63,351)	-50.33%
110	533	Public Defender	144,775	40,784	(103,991)	-71.83%
110	555	Legal Aid	95,985	38,750	(57,235)	-59.63%
113	546	Law Library	30,782	20,892	(9,890)	-32.13%
114	586	Teen Court	188,118	79,308	(108,810)	-57.84%
117	546	Law Library	81,006	0	(81,006)	-100.00%
117	548	Judicial/Article V Local Requirements	183,663	84,875	(98,788)	-53.79%
117	555	Legal Aid	81,006	27,500	(53,506)	-66.05%
Subtotal:			1,139,827	444,241	(695,586)	-61.03%
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	1,163,383	854,512	(308,871)	-26.55%
160	888	Line Item Funding	954,500	954,500	0	0.00%
<u>Juvenile Detention Payment</u>						
110	620	Juvenile Detention Payment - State	2,143,239	806,994	(1,336,245)	-62.35%
<u>City of Tallahassee</u>						
001	972	CRA - TIF Payment	2,514,545	2,436,648	(77,897)	-3.10%
140	838	City Interlocal Payments (Fire, Parks & Recreation)	6,053,372	2,684,253	(3,369,120)	-55.66%
164	838	Sewer Services Killlearn Lakes I and II	237,280	0	(237,280)	-100.00%

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures as of February 2009

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY09</u>	<u>FY09</u>	<u>\$ Over/Under</u>	<u>% Over/Under</u>
			<u>Adj. Budget</u>	<u>YTD Expend.</u>	<u>FY09 Budget</u>	<u>FY09 Budget</u>
<u>Other Non-Operating</u>						
001	278	Summer Youth Employment	73,943	0	(73,943)	-100.00%
001	379	Youth Sports Teams	4,750	1,000	(3,750)	-78.95%
001	820	Insurance Audit, and Other Expenses	769,990	497,669	(272,321)	-35.37%
001	831	Tax Deed Applications	22,500	2,325	(20,175)	-89.67%
110	508	Diversionary Program	100,000	55,000	(45,000)	-45.00%
116	800	Drug Abuse	85,961	19,756	(66,205)	-77.02%
140	843	Volunteer Fire Department	125,838	75,366	(50,472)	-40.11%
331	529	800 MHZ System Maintenance	474,551	237,344	(237,207)	-49.99%
420	496	Amtrak Platform	22,899	0	(22,899)	-100.00%
502	900	Communications Control	724,921	198,511	(526,410)	-72.62%
<u>Interdepartmental Billing</u>						
		Countywide Automation	324,210	0	(324,210)	-100.00%
		Indirects	(6,359,018)	0	6,359,018	-100.00%
		Risk Allocations	1,873,615.00	1,870,544.00	(3,071)	-0.16%
		Subtotal:	11,310,479	10,694,422	(616,057)	-5.45%
Total Operating			176,651,744	84,377,665	(92,274,079)	-52.24%
Total Non-Operating			11,310,479	10,694,422	(616,057)	-5.45%
Total CIP			120,735,682	12,426,505	(108,309,177)	-89.71%
Operating Grants			1,554,224	508,936	(1,045,288)	-67.25%
Non Operating Grants			3,013,929	985,577	(2,028,352)	-67.30%
Total Debt Service			9,392,507	230,000	(9,162,507)	-97.55%
Total Reserves			39,116,344	94,524	(39,021,820)	-99.76%
TOTAL NET EXPENDITURES:			361,774,909	109,317,630	-252,457,279	-69.78%



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Est. Bal. (A)</u>	<u>FY09</u> <u>Adopted Bud.</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>General & Fine and Forfeiture Funds *</u>						
001	General Fund (C)	27,390,174	17,397,849	16,237,447	60,637,213	27%
110	Fine and Forfeiture Fund	14,437,074	7,099,496	8,070,936	64,841,161	12%
	Subtotal:	41,827,248	24,497,345	24,308,383	125,478,374	19%

* 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.

Special Revenue Funds

106	County Transportation Trust Fund	7,499,523	6,657,052	7,172,408	11,724,923	61%
111	Probation Services Fund (D)	1,097,184	1,380,387	967,110	3,010,060	32%
112	Legal Aid Trust Fund	3,193	3,316	0	0	N/A
113	Law Library Trust Fund	46,192	30,782	610	0	N/A
114	Teen Court Fund (E)	162,172	175,879	107,262	205,302	52%
116	Drug Abuse Trust Fund	215,084	251,851	153,071	99,485	154%
117	Judicial Programs Fund	318,390	433,290	468,051	430,009	109%
120	Building Inspection Fund (F)	537,285	640,614	262,128	1,759,994	15%
121	Growth Management Fund (F)	2,345,591	1,974,954	836,473	4,406,845	19%
122	Mosquito Control Fund	541,631	356,351	365,261	848,783	43%
123	Stormwater Utility Fund	4,382,336	1,889,356	2,372,911	6,195,429	38%
124	Ship Trust Fund	0	942	0	868,520	0%
125	Grants	1,081,954	991,611	632,740	645,839	98%
125	Sidewalk and Capacity Fees (G)	524,094	457,041	0	315,687	0%
126	Non-Countywide General Revenue Fund (H)	4,186,362	1,722,866	1,603,656	21,092,233	8%
130	911 Emergency Communications Fund	897,332	1,074,996	1,084,443	1,298,177	84%
135	Emergency Medical Services Fund (I)	7,405,248	9,509,549	1,967,421	15,479,495	13%
140	Municipal Service Fund	4,378,561	2,872,841	3,179,545	10,340,247	31%
160	Tourist Development Fund (J)	2,241,653	1,079,817	593,986	3,794,551	16%
160	Tourist Development Fund - 4th Cent (J)	2,261,022	2,660,973	2,882,806	884,716	326%
161	Housing Finance Authority Fund	409,371	229,718	66,978	31,635	212%
162	Special Assessment Paving Fund	332,291	493,952	652,705	260,618	250%
163	Primary Care MSTU Fund	422,520	81,161	23,065	60,000	38%
164	Killearn Lakes Units I and II Sewer	0	3,638	0	242,280	0%
165	Bank of America Building Operating Fund	1,820,978	2,214,513	2,247,483	1,698,852	132%
	Subtotal:	43,109,967	37,187,451	27,640,112	85,693,680	32%

Debt Service Funds

206	Debt Service - Series 1999	166,651	166,651	0	2,206,840	
211	Debt Service - Series 2003 A&B	17,404	17,926	19,526	955,280	
214	Debt Service - Series 1997	5,969	5,969	0	0	
216	Debt Service - Series 1998B	56,023	56,285	56,285	2,874,700	
218	Debt Service - Refunding 1993	943	943	0	0	
220	Debt Service - Series 2004	125,523	125,792	125,792	2,895,687	
	Subtotal:	372,513	373,566	201,603	8,932,507	

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Actual</u>	<u>FY09</u> <u>Est. Bal. (A)</u>	<u>FY09</u> <u>Adopted Bud.</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund (K)	18,866,670	45,964,855	14,617,697		
306	Gas Tax Transportation Fund	2,551,292	4,066,495	848,654		
308	Local Option Sales Tax Fund (L)	32,908,933	44,326,327	21,887,650		
309	Local Option Sales Tax Extension Fund	7,904,610	11,285,168	118,658		
311	Construction Series 2003 A&B Fund	2,205,147	2,150,024	536,717		
318	1999 Bond Construction Fund	1,065,257	950,045	551,648		
320	Construction Series 2005	7,033,983	3,419,423	726,183		
321	Energy Savings Contract ESCO Capital Fund	1,366,721	948,091	135,751		
330	911 Capital Projects Fund	450,512	405,952	399,390		
331	800 MHz Capital Projects Fund	1,431,045	1,711,099	1,871,417		
341	Countywide Road District Fund - Impact Fee	2,466,399	3,493,999	134,777		
343	NW Urban Collector Fund - Impact Fee	494,597	508,720	520,943		
344	SE Urban Collector Fund - Impact Fee	821,901	812,418	54,415		
	Subtotal:	79,567,067	120,042,616	42,403,897		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (M)	3,863,841	2,849,208	2,045,827		
420	Amtrak Depot Fund	127,946	132,899	123,544		
	Subtotal:	3,991,787	2,982,107	2,169,371		
<u>Internal Service Funds</u>						
501	Insurance Service Fund	5,299,919	5,455,275	5,053,426		
502	Communications Trust Fund	0	15,205	0		
505	Motor Pool Fund	-25,371	-80,298	0		
	Subtotal:	5,274,548	5,390,182	5,053,426		
TOTAL:		174,143,130	190,473,266	101,776,792		

In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY09 as "sinking funds" for maintaining existing County infrastructure. Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY10 budget unless otherwise noted.

Notes:

- A. Balances are estimated as year ending for FY 2009 and may be changed pending final audit adjustments.
- B. FY 09 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 is intended to show compliance with the County's policy for maintaining sufficient balances.
- C. The primary reason for the reduction in fund balance is associated with a mid-year appropriation and transfer of \$1.04 million to the Capital Improvement Fund in order to fund the design process for the Eastside and Woodville Branch libraries and to fund the construction of restrooms/concession facilities at the Apalachee Regional Park.
- D. The reduction in fund balance represents a decrease in Probation revenues due primarily to a decrease in global positioning satellite (GPS) case loads and an increase in the number of defendants terminating Probation early.
- E. Decline in Teen Court fund balance is related to declining revenues and the addition of personnel deemed as locally required by the Courts.
- F. The reduction in fund balance for the Growth and Building Inspection funds is due to utilization of fund balance to offset revenue reductions due to a downturn in the real estate and construction related markets. If the downward trends continues, the fund balances are anticipated to be depleted in FY 2010 or early FY 2011.
- G. The fund balance reflects the portion of the grant fund that relates to the collection of fees that are not truly grants but need to be placed in a discrete funding account such as the fee in lieu of sidewalks and concurrency capacity payments.
- H. 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.
- I. The Emergency Medical Services (EMS) fund balance contemplates the expenditure of budgeted capital dollars for the joint dispatch and EMS facilities.
- J. The Tourist Development Tax is reflected in two separate fund balances: the first three cents supports the Tourist Development Council activities and the fourth cent is dedicated towards the Performing Arts Center. The Board approved the levying of a 5th cent effective May 1, 2009. The 5th cent estimated collections for four months are reflected in the main tourist development fund balance. The reduction in the 3-cent fund balance reflects the utilization of fund balance to provide \$654,000 in funding for the Council on Cultural Arts (COCA) and \$300,000 in one-time funding towards the construction of the Goodwood Museum Conference Center. Beginning October 1, 2011 the new 5th-cent will have a dedicated account. The penny will be split 50/50 between the performing arts center and the Arts on Gaines Street managed by COCA.
- K. The reduction in fund balance reflects the expenditure of capital reserves budgeted during FY09 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- L. The reduction in fund balance reflects capital reserves budgeted during FY09 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax for the next five to eight years.
- M. Amount reflected is unrestricted retained earnings. It is the County's intent to maintain approximately \$2.5 million for purposes of operating cash flow for the Solid Waste Fund.

**CAPITAL IMPROVEMENT
PROGRAM**



**Leon County Government
FY 2009 Mid-Year Financial Report**

CAPITAL IMPROVEMENT PROGRAM SUMMARY

<u>Project Service Types</u>	<u># of Projects</u>	<u>% of CIP Budget</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Project Balance</u>
Culture and Recreation	17	6.8%	8,235,575	484,940	5.9%	7,750,635
General Government	34	12.7%	15,385,573	2,045,842	13.3%	13,339,731
Health and Safety	13	28.1%	33,982,690	3,128,154	9.2%	30,854,536
Solid Waste	10	1.6%	1,959,286	339,948	17.4%	1,619,338
Stormwater	16	14.7%	17,694,506	1,338,412	7.6%	16,356,094
Transportation	31	36.0%	43,478,052	5,089,209	11.3%	38,388,843
TOTAL	121	100%	\$ 120,735,682	\$ 12,426,505	10.3%	\$ 108,309,177

**Leon County Government
FY 2009 Mid-Year Financial Report**

CULTURE AND RECREATION

<u>Project #</u>	<u>Project Description</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Expended</u>	<u>Balance</u>
085001	Apalachee Parkway Branch Library	450,000	25,577	5.7%	424,423
045001	Apalachee Parkway Regional Park	485,000	9,243	1.9%	475,757
096006	Bookmobile	74,565	-	0.0%	74,565
043006	Canopy Oaks Parks	12,600	12,600	100.0%	-
042003	Capital Cascades Greenway	485,831	103,315	21.3%	382,516
043007	Fred George Basin	5,586,202	36,428	0.7%	5,549,774
046009	Greenways and Trails Management	96,727	89,821	92.9%	6,906
042002	Hopkins Crossing Park	14,544	-	0.0%	14,544
083001	Lake Jackson Branch Library	157,463	242	0.2%	157,221
096023	Library Self Checkout Stations	25,000	-	0.0%	25,000
044005	Miccosukee Community Center	37,593	13,920	37.0%	23,673
044006	Miccosukee Greenway Trailhead	175,223	1,250	0.7%	173,973
046001	Parks Expansion	150,000	115,937	77.3%	34,063
045007	Pedrick Road Pond Walking Trail	125,000	-	0.0%	125,000
043003	Tower Road Park	178,127	178	0.1%	177,949
041001	Woodville Community Center	41,700	-	0.0%	41,700
081004	Woodville Library	140,000	76,429	54.6%	63,571
TOTAL CULTURE AND RECREATION		\$ 8,235,575	\$ 484,940	5.9%	\$ 7,750,635

GENERAL GOVERNMENT

086010	Accessibility Improvements	247,904	88,240	35.6%	159,664
086011	Architectural & Engineering Services	60,000	-	0.0%	60,000
076001	Financial Hardware and Software	65,000	18,506	28.5%	46,494
086025	BOA Building Acquisition/Renovations	3,292,619	(20,606)	-0.6%	3,313,225
086054	Centralized Storage Facility	190,000	28,248	14.9%	161,752
076054	CITRIX Upgrade	45,000	25,023	55.6%	19,977
086017	Common Area Furnishings	48,000	7,834	16.3%	40,166
086026	Community Services Building HVAC	25,739	-	0.0%	25,739
086027	Courthouse Renovations	2,147,707	675,145	31.4%	1,472,562
086024	Courthouse Repairs	76,200	-	0.0%	76,200
086007	Courtroom Minor Renovations	165,565	14,646	8.8%	150,919
076023	Courtroom Technology	122,188	25,229	20.6%	96,959
076003	Data Wiring	25,000	2,879	11.5%	22,121
076004	Digital Phone System	175,000	74,728	42.7%	100,272
096015	Election Equipment	907,473	-	0.0%	907,473
076005	Elections Voter System	25,000	11,339	45.4%	13,661
086058	Elections Warehouse Renovations	75,000	50,246	67.0%	24,754
076048	Electronic Timesheets	50,556	-	0.0%	50,556
086037	Elevator Generator Upgrades	592,880	10	0.0%	592,870
086032	ESCO Project	834,688	154,118	18.5%	680,570
076008	File Server Upgrade	397,055	356,492	89.8%	40,563
076055	Building Inspection Technology Request	66,763	-	0.0%	66,763
026003	General Vehicle & Equipment Replacement	400,558	154,943	38.7%	245,615
076009	Geo. Info./Permit Enforce. & Tracking Systems	359,839	29,093	8.1%	330,746
076060	GIS Incremental Basemap Update	330,325	256,245	77.6%	74,080
076042	Hansen Work Order Management	198,734	35,382	17.8%	163,352
076018	Network Backbone Upgrade	181,909	13,246	7.3%	168,663
086029	Parking Garage Floor Sweeper	55,000	-	0.0%	55,000
086033	Parking Lot Maintenance	72,414	-	0.0%	72,414
076051	Public Defender Technology	40,196	21,967	54.6%	18,229
086046	Standby Generators	246,162	-	0.0%	246,162
076047	State Attorney Technology	65,099	1,271	2.0%	63,828
086003	Traffic Court Building	3,500,000	3,290	0.1%	3,496,710
076024	User Computer Upgrades	300,000	18,328	6.1%	281,672
TOTAL GENERAL GOVERNMENT		\$ 15,385,573	\$ 2,045,842	13.3%	\$ 13,339,731

**Leon County Government
FY 2009 Mid-Year Financial Report**

HEALTH AND SAFETY

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Balance
096013	Additional Ambulance & Equipment	157,000	149,891	95.5%	7,109
096018	Digital Radio System	6,704,637	2,875,841	42.9%	3,828,796
096010	Emergency Medical Services Equipment	132,320	32,373	24.5%	99,947
096008	Emergency Medical Services Facility	8,273,545	-	0.0%	8,273,545
076058	Emergency Medical Services Technology	12,500	-	0.0%	12,500
086041	Emissions Reductions and Energy Construction	302,000	-	0.0%	302,000
026014	EMS Vehicle & Equipment Replacement	482,895	-	0.0%	482,895
096025	Jail Annex	60,000	-	0.0%	60,000
086031	Jail Roof Replacement	3,020,996	-	0.0%	3,020,996
096016	Public Safety Complex	13,976,135	54,662	0.4%	13,921,473
086056	Robert Stevens Health Clinic Roof	186,926	4,673	2.5%	182,253
086042	Sheriff Heliport Building Construction	622,075	10,714	1.7%	611,361
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
TOTAL HEALTH AND SAFETY		\$ 33,982,690	\$ 3,128,154	9.2%	\$ 30,854,536

SOLID WASTE

036019	Household Hazardous Waste Collection Center	531,000	-	0.0%	531,000
036016	Household Hazardous Waste Locker	24,000	-	0.0%	24,000
036003	Landfill Heavy Equipment Replacement	354,043	318,441	89.9%	35,602
036002	Landfill Improvements	115,415	21,507	18.6%	93,908
036029	Recycling Hooklift Containers	80,000	-	0.0%	80,000
036015	Relocation Apalachee Rural Waste Service Center	230,000	-	0.0%	230,000
036021	Resource Recovery Area	219,825	-	0.0%	219,825
036027	RWSC Compact Equipment	86,000	-	0.0%	86,000
036010	Transfer Station Heavy Equipment Replacement	149,500	-	0.0%	149,500
036023	Transfer Station Improvements	169,503	-	0.0%	169,503
TOTAL SOLID WASTE		\$ 1,959,286	\$ 339,948	17.4%	\$ 1,619,338

STORMWATER

067002	BP 2000 Water Quality Enhancements	3,180,761	53,065	1.7%	3,127,696
064005	Bradfordville Pond 4 Outfall Stabilization	267,842	27,931	10.4%	239,911
064004	Bradfordville Pond 6 Rehabilitation	70,623	-	0.0%	70,623
063002	Harbinwood Estates Drainage	400,000	307,871	77.0%	92,129
064001	Killearn Acres Flood Mitigation	2,977,911	260,346	8.7%	2,717,565
064006	Killearn Lakes Stormwater	634,085	25,189	4.0%	608,896
065001	Lafayette Street Stormwater	2,479,285	53,430	2.2%	2,425,855
062001	Lake Munson Restoration	345,939	1,373	0.4%	344,566
062002	Lakeview Bridge	89,843	2,299	2.6%	87,544
063005	Lexington Pond Retrofit	3,598,462	357	0.0%	3,598,105
062004	Longwood Subdivision Retrofit	224,209	-	0.0%	224,209
063004	Okeehoopkee/Woodmont Pond	2,196,480	1,757	0.1%	2,194,723
066026	Stormwater Filter Replacement	263,212	146,418	55.6%	116,794
066022	Stormwater Maintenance Front End Loader/Backhoe	25,418	16,500	64.9%	8,918
066027	Stormwater Maintenance Six Inch Pump & Pipe	2,225	2,085	93.7%	140
026004	Stormwater Vehicle & Equipment Replacement	938,211	439,791	46.9%	498,420
TOTAL STORMWATER		\$ 17,694,506	\$ 1,338,412	7.6%	\$ 16,356,094

Leon County Government
FY 2009 Mid-Year Performance and Financial Report

TRANSPORTATION

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Balance
057914	2/3 2/3 - Linene Woods	900,000	112,500	12.5%	787,500
057913	2/3 2/3 - Pasadena Hills	131,000	56,851	43.4%	74,149
057900	2/3 2/3 - Program Start Up Cost	100,000	5,810	5.8%	94,190
057906	2/3 2/3 - Rainbow Acres	603,471	501,507	83.1%	101,964
026015	Arterial/Collector Road Pavement Markings	2,515	-	0.0%	2,515
056001	Arterial/Collector Resurfacing	3,472,361	1,633,202	47.0%	1,839,159
051003	Balboa Drive	99,961	55,455	55.5%	44,506
054003	Bannerman Road	2,836,525	12,432	0.4%	2,824,093
054010	Beech Ridge Trail Extension	593,830	939	0.2%	592,891
055001	Buck Lake Road	2,450,199	35,774	1.5%	2,414,425
053004	Cloudland Drive	322,500	8,122	2.5%	314,378
056005	Community Safety & Mobility	2,703,743	621,739	23.0%	2,082,004
056007	Florida DOT Permitting Fees	132,876	7,588	5.7%	125,288
051005	Gaines Street	3,453,258	-	0.0%	3,453,258
057001	Intersection and Safety Improvements	6,202,790	630,575	10.2%	5,572,215
054005	Kerry Forest Parkway Extension	618,327	145,648	23.6%	472,679
057005	Local Road Resurfacing	387,866	333,310	85.9%	54,556
055005	Magnolia Dr. & Lafayette St. Intersection	777,531	353	0.0%	777,178
026002	Miccosukee Road Complex	3,410,170	21,262	0.6%	3,388,908
051006	Natural Bridge Road Bridge	662,278	854	0.1%	661,424
053003	North Monroe Turn Lane	2,090,389	2,828	0.1%	2,087,561
026006	Open Graded Cold Mix Stabilization	1,947,790	510,944	26.2%	1,436,846
057007	Orange Avenue	249,088	13	0.0%	249,075
057003	Private Road Maintenance Start Up	100,000	8,029	8.0%	91,971
026005	Public Works Vehicle & Equipment Replacement	863,430	76,802	8.9%	786,628
053002	Pullen Road at Old Bainbridge Road	1,400,039	73,347	5.2%	1,326,692
052002	Smith Creek Road Bridge	249,050	2,233	0.9%	246,817
053005	Talpeco Road & Highway 27 North	400,000	55	0.0%	399,945
057006	Tharpe Street	190,000	160,504	84.5%	29,496
054007	Timberlane Road Intersections	1,042,206	61,692	5.9%	980,514
056010	Transportation and Storm Water Improvements	5,084,859	8,841	0.2%	5,076,018
TOTAL TRANSPORTATION		\$ 43,478,052	\$ 5,089,209	11.7%	\$ 38,388,843



Leon County Government

Fiscal Year 2009 Mid-Year Financial 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 \$3.0 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 authorized by the Board of County Commissioners and placed within one fund (Fund 125 - Grants). While placed in the 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.

Two programs that are considered "grants" are located outside of Fund 125. These are Mosquito Control (Fund 122) and the State Housing Initiative Partnership (SHIP) Fund 124. Five programs are anticipated as part of the regular budget process: Mosquito Control, the Pollutant Storage Tank Program, Law Enforcement Block Grant, the Emergency Management Base Grant, and SHIP. These grant funds are administered within various County department operating budgets, and are reported in the expenditure section of the mid-year report.

The Grants Program is cooperatively monitored by department program managers, the Grants Coordinator, the Office of Management and Budget (OMB), and the Clerk's Finance Division. The Grant Coordinator monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with the Grants Coordinator often pursue grants independently and administer grants throughout the year. OMB and the Clerk's Finance Division monitors overall expenditures and revenues as well as coordinates the year-end close-out and carry forward processes with all grant funded programs.

Budget by Administering Department

	<u>% of Total</u> <u>Grants</u>	<u>FY09</u> <u>Budget</u>	<u>FY09</u> <u>Expended</u>	<u>Balance</u>
Growth and Environmental Management	0.03%	1,000	-	1,000
Management Services	2.09%	62,900	24,495	38,405
Public Services	59.62%	1,796,981	729,921	1,067,060
Public Works	11.14%	335,827	98,773	237,054
Judicial – Courts	9.89%	298,005	132,389	165,616
Constitutional – Sheriff	10.92%	329,215	-	329,215
Miscellaneous	6.30%	190,001	-	190,001
TOTAL:	100%	3,013,929	985,578	2,028,351

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY09 Budget	Spent	% Unspent
<u>Growth & Env. Mgmt.</u>					
934013	Wildlife Preservation	Payment for the planting of trees which can not be practically planted on development sites - used to fund animal rehabilitation agencies	1,000	-	100.00%
Subtotal:			1,000	-	100.00%
<u>Management Services</u>					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	1,000	-	100.00%
982029	Enhanced Pretrial/Probation	Coordinated assessment and case management model, includes "passive" and "active" GPS tracking and electronic monitoring services	61,900	24,495	60.43%
Subtotal:			62,900	24,495	61.06%
<u>Public Services</u>					
<u>Cooperative Extension</u>					
914014	Federal Forestry	Funds educational activities relating to forestry - this is a percentage of the total allocation with the remaining going to Public Works Transportation Trust Fund	10,829	983	90.92%
914039	Specialty Crop Block Grant	Provides funding for educational outreach programs serving small farm producers	25,000	-	100.00%
<u>Emergency Medical Services</u>					
951038	DOH-EMS Match	Funding provided to purchase and install Dispatch Map Routing and Deployment Software	97,000	41,946	56.76%
951039	DOH-EMS Match	Funding supports Critical Care Transport Training and Equipment Program	74,800	41,919	43.96%
951041	DOH-EMS Match	Funding supports Public Education and Injury Prevention Programs	90,500	4,812	94.68%
<u>Volunteer Services</u>					
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	2,980	-	100.00%
<u>Intergovernmental Affairs</u>					
915011	Climate Action Summit	Funding to support the county sustainability initiative	24,642	-	100.00%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	192,201	-	100.00%
933013	Choose Life	Program funds generated from <i>Choose Life</i> license plates for allocation based on criteria established by State law	40,604	-	100.00%
<u>Library Services</u>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	61,454	-	100.00%
912025	Big Read Grant	Initiative designed to restore reading to the center of American culture	12,500	-	100.00%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	68,203	-	100.00%
913032	Friends-Main Library Tribute	Friends of the Library contribution	3,470	1,340	61.38%
913045	Friends-Literacy	Annual donation in support of basic literacy	26,151	1,846	92.94%
913082	Ralph Cook Trust	A specific patron donation earmarked for a particular purpose	23,190	-	100.00%
913115	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	150,910	9,114	93.96%
913200	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate auction	175,726	-	100.00%

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY09 Budget	Spent	% Unspent
<u>Health & Human Services</u>					
931012	Challenge Grant - Health Department	Balance of funding provided for the implementation of the major intervention strategy recommended by the Indigent Health Care Task Force, "CareNet"	17,667	-	100.00%
932156	Small Cities CDBG - Econ Develop.	Funding provided to design and build the transportation improvements needed to serve the new building being constructed by CCCP in the unincorporated area of Leon County	699,154	627,961	10.18%
Subtotal:			1,796,981	729,921	59.38%
<u>Public Works</u>					
921027	Highway Beautification Grant	FDOT grant providing for construction costs associated with Phase 1 landscaping improvements to the medians and 2 miles of R-O-W on Apalachee Parkway	20,022	14,477	27.69%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing and Rhoden Cove is pending	70,971	4,530	93.62%
921053	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	45,659	18,007	60.56%
921116	Micosukee Community Facility	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. Expenditures are approved by the respective community facility boards.	1,522	500	67.15%
921126	Chaires Community Facility		16,838	1,891	88.77%
921136	Woodville Community Facility		2,464	-	100.00%
921146	Fort Braden Community Facility		8,753	-	100.00%
921156	Bradfordville Community Facility		6,214	2,000	67.81%
922027	DEP Recycling Grant Program	State funding received to develop and implement a GIS-based resource for funding statewide disposal options for specified materials	22,635	10,493	53.64%
922028	DEP Innovative Recycling-CRT Glass	State funding received to be used to research the use of waste Cathode -Ray Tube (CRT) glass in the manufacturing of pre-stressed and pre-cast concrete products.	60,625	45,625	24.74%
922056	EPA	Development of a tracking system for chemicals in school labs	5,240	1,250	76.15%
001000	Side Walks District 1		12,922	-	100.00%
001002	Side Walks District 2		10,262	-	100.00%
001003	Side Walks District 3		25,940	-	100.00%
001004	Side Walks District 4		25,760	-	100.00%
Subtotal:			335,827	98,773	70.59%
<u>Judicial</u>					
944108	DCF Mental Health	This funding will be utilized for the expansion of the Crisis Intervention Training (CIT) program, the implementation of a mental health court, the implementation of a competency restoration program, and for the evaluation of the effectiveness of the program	235,005	91,765	60.95%
943079	Adult Drug Court-DOC	Funding received to pay for testing and treatment costs related with Adult Drug Court	55,000	35,860	34.80%
946039	Adult Drug Court-DOC		8,000	4,764	40.45%
Subtotal:			298,005	132,389	55.57%

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

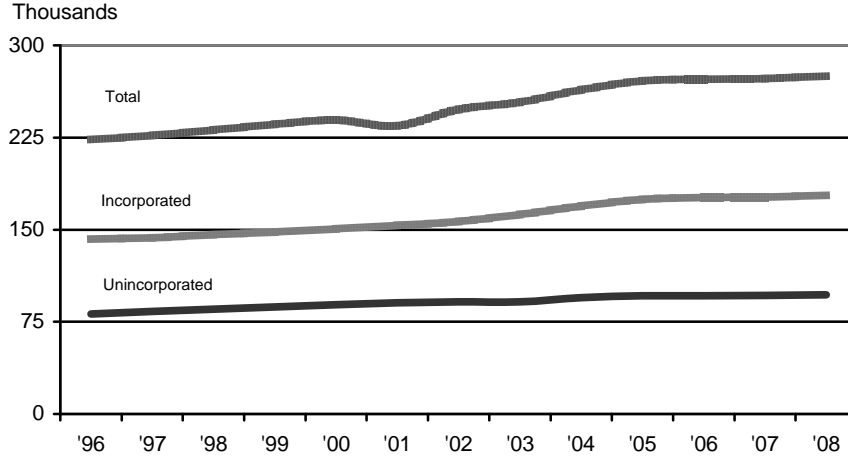
GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY09 Budget	Spent	% Unspent
<u>Constitutional Officers</u>					
951045	Hazardous Material Site Study	Funds for hazardous material site study	17,312	-	100.00%
951060	Emergency Management E-911	Provides funding for improved E-911 communication between jurisdictions	311,903	-	100.00%
<u>Miscellaneous</u>					
918001	Southwood Payment - Woodville Highway	Proportionate share payment from Southwood Development to go to the Florida Department of Transportation for improvements to Woodville Highway.	175,001	-	100.00%
991	Grant Match Funding	Funding set aside to meet grant requirements	15,000	-	100.00%
Subtotal:			519,216	-	100.00%
TOTAL:			3,013,929	985,578	67.30%



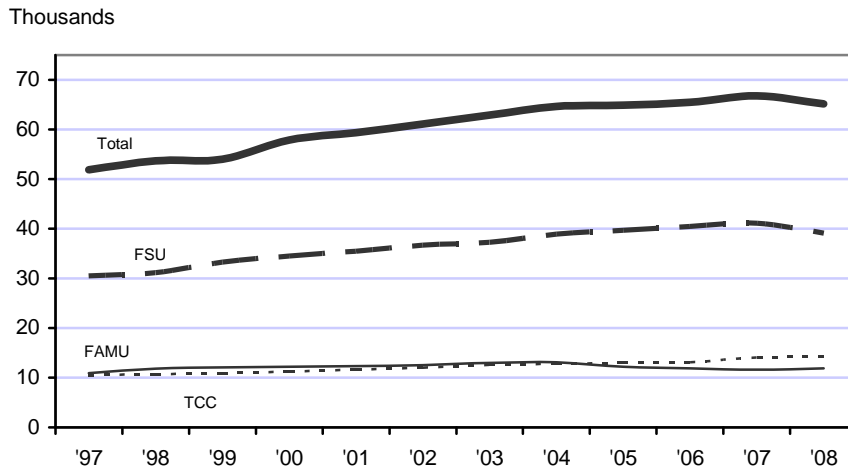
Community Economic Profile

Population



Source: August 2008 Population Estimates and Projections from Tallahassee/Leon County Planning Department; Division of Research & graphics, and University of Florida BEBR, Florida Statistical Abstract 2008.

Higher Education Enrollment



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

The estimated population of Leon County at the end of 2007 was 274,896: 65% incorporated and 35% unincorporated. The average ratio over the last decade has remained steady at 2/3 to 1/3. Total county population projections have slowed to less than 1% for years 2006 and 2007 (0.5% and 0.15%, respectively). This trend is anticipated to continue over the next decade. Population estimates include higher education enrollment.

Beginning in 2006 Leon County's population began to lag the estimated state growth rate of 2.4% in 2006 and 1.8% in 2007. Since the 2000 census, the county population has increased an estimated 14%, while the state has grown an estimated 16.9%.

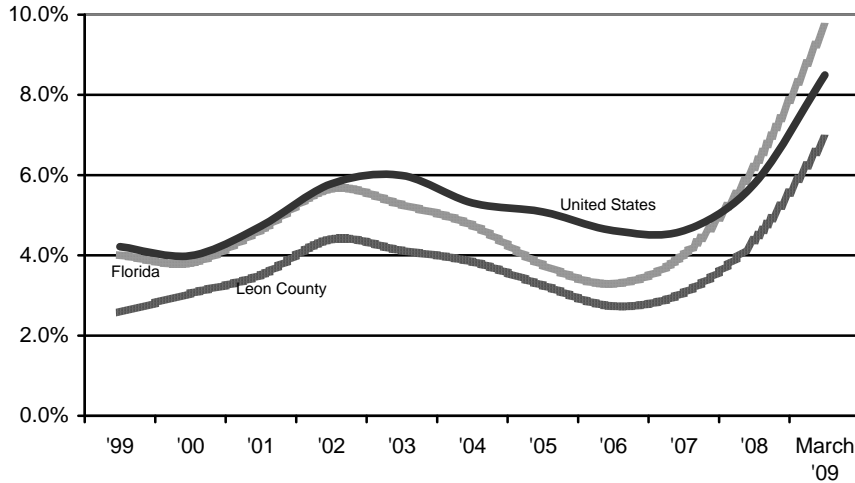
Leon County had the second highest growth rate of the neighboring counties, since the last census: Wakulla (28.7%), Jefferson (12.3%) and Gadsden (9.6%). Between 2006 and 2007 Wakulla and Gadsden counties experienced an estimated 3.6% and 2.5% growth rate, respectively.

Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Due to a cap on freshman enrollment at FSU, total enrollment for fall 2008 was 65,156, down for the first time in more than a decade.

In the last decade, TCC has had the highest overall average enrollment increase (2.96%), followed by FSU (2.09%) and then FAMU (.79%).

Community Economic Profile

Unemployment Statistics



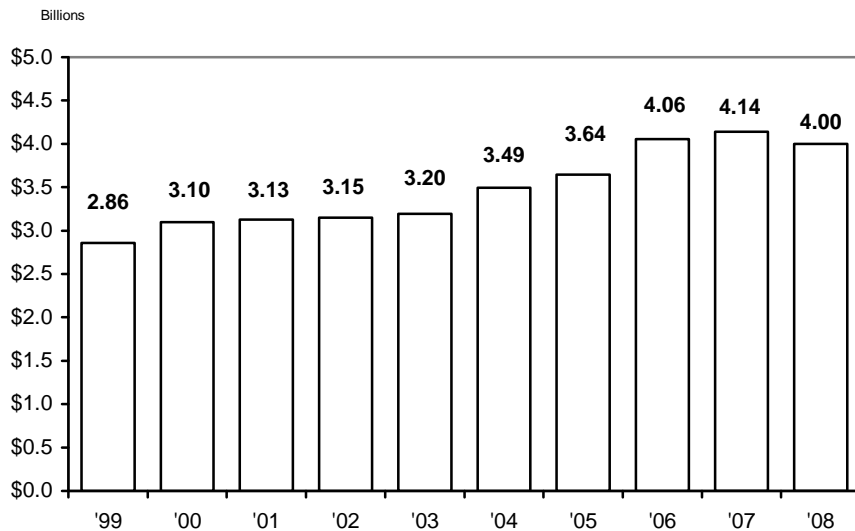
Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. After increasing from 2000 to 2002, the unemployment rate decreased through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. The state of Florida experienced an increase in the unemployment rate of 54% over 2007 while Leon County saw an increase of 42%.

The continuing recession has increased Florida's unemployment rate to 9.7%, which is 1.2% higher than the current national average of 8.5%. While Leon County's unemployment rate typically trends lower than the state or national rates, it has increased 57% since 2008 with a current rate of 6.9%

*FY09 data for March only.

Taxable Sales



Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

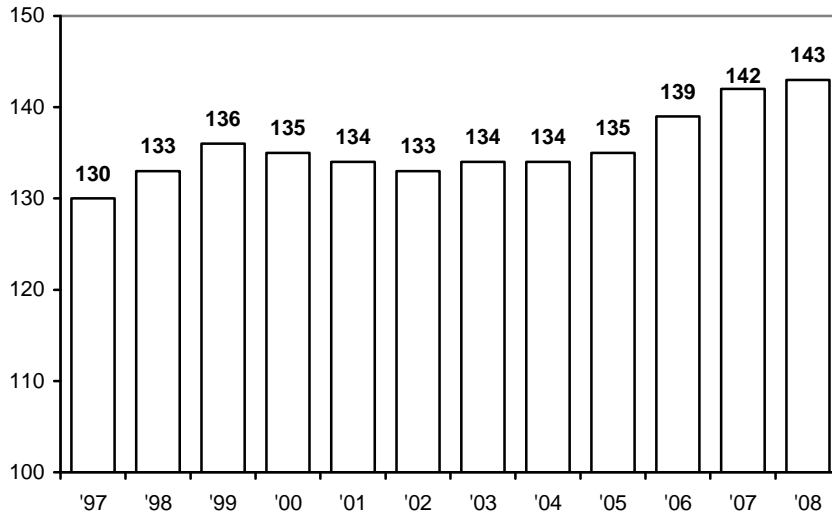
Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales have experienced a steady increase since 2002; however, between 2006 and 2007 taxable sales moderated, indicating the beginning of the current economic downturn. In 2008 taxable sales declined by \$135 million or 3%.

In 2006, taxable sales increased 11%.
In 2007, taxable sales increased 2%.
In 2008, taxable sales decreased 3%.

Community Economic Profile

Total County Labor Force

Thousands



Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

As of 2008, the local labor Force consists of the total number of people employed or seeking employment.

Since 1997, Leon County's labor force has increased an average of 1% annually. In 2008 civilian positions decreased by 2100 or 1.2%.

The percentage of the labor force for Government has decreased since 1997, while Professional and Business Services, Financial Activities, Education and Health Services, Leisure and Hospitality, Construction, and Trade have all increased, which reflects a more diverse economy.

Employment by Industry – 1997 vs. 2008

Industry	Employees 1997	% Labor Force	Employees 2008	% Labor Force	% Change
Government	60,000	38.9%	63,400	35.5%	5.7%
Professional and Business Services	14,400	9.3%	19,600	11.2%	36.1%
Retail Trade	17,500	11.3%	18,400	10.6%	5.1%
Financial Activities	6,300	4.1%	8,000	4.6%	27.0%
Information	3,800	2.5%	3,800	2.2%	0.0%
Education and Health Services	15,000	9.7%	18,900	10.0%	26.0%
Leisure and Hospitality	12,300	8.0%	16,500	9.5%	34.1%
Construction	7,000	4.5%	8,600	5.3%	22.9%
Wholesale	3,400	2.2%	3,600	2.2%	5.9%
Manufacturing	5,100	3.3%	4,400	2.6%	-13.7%
Trade, Transportation and Utilities	1,900	1.2%	2,100	1.3%	10.5%
Other Services	7,600	4.9%	9,400	4.9%	23.7%
Total	154,300	100.0%	176,700	100.0%	14.5%

Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

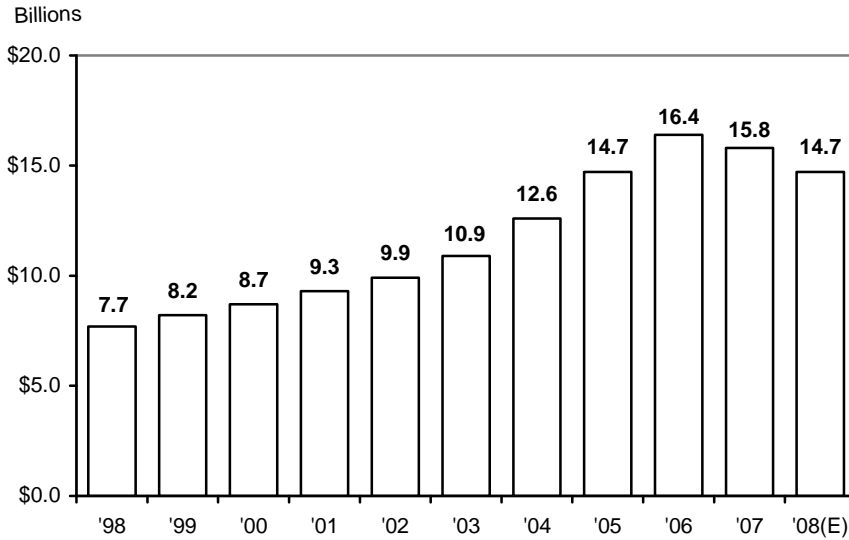
Over the past twelve years, Leon County's major industries have included Government, Retail Trade, Trade/Transportation and Utilities, and Education/Health Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan Statistical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

The most dramatic increase over the past decade has been both Professional and Business Services and Leisure and Hospitality. Manufacturing is the only industry that has seen a decrease.

As a whole, these industries have seen a 14.5% increase in employment over the past twelve years, with 176,700 employees in 2008. Government showed the lowest growth of the major industries.

Community Economic Profile

Taxable Value



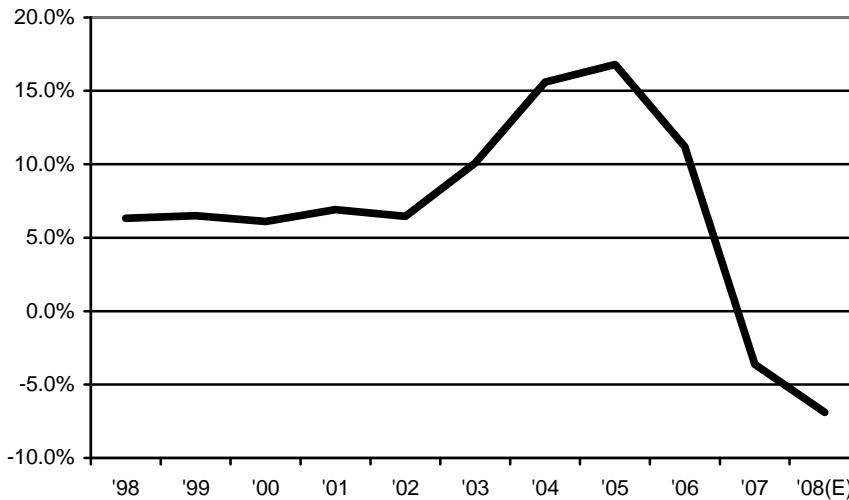
Sources: Certification of Final Taxable Value, Forms DR-422

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. The approximate \$1 billion decrease in valuation for 2008 is largely due to the current recession and a repressed housing market.

*Preliminary Estimate of 2008 property valuation provided by the Property Appraisers Office. Formal estimates will be provided on Form DR-420 on June 1, 2009.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g. 2008 valuations are used to develop the FY 2009/2010 budget).

Annual Percentage Change in Taxable Value



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

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. The continuing decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by two years of decline (3.6% and 6.9%, respectively).

*Preliminary Estimate of 2008 property valuation provided by the Property Appraisers Office. Formal estimates will be provided on Form DR-420 on June 1, 2009.

Community Economic Profile

Principal Taxpayers

2007			2008		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc./EMBARQ	\$266,557,817	\$4,945,823	Sprint- Florida Inc./EMBARQ	\$205,886,367	\$3,938,864
Smith Interest General Partnership	\$150,273,764	\$2,832,450	Smith Interest General Partnership	\$153,162,963	\$2,975,455
Talquin Electric Coop, Inc.	\$127,972,912	\$2,008,891	Talquin Electric Coop, Inc.	\$104,793,531	\$1,700,764
Tallahassee Medical Center, Inc.	\$78,922,868	\$1,487,586	Tallahassee Medical Center, Inc.	\$78,133,139	\$1,517,853
Koger Equity, Inc	\$71,024,325	\$1,338,709	DRA CRT Tallahassee Center, LLC	\$74,779,674	\$1,452,707
Stiles, J.A. III Etal, Trust.	\$63,667,295	\$1,200,039	Stiles, J.A. III Etal, Trust	\$59,358,184	\$1,153,122
Wal-Mart Stores, Inc	\$51,874,102	\$960,993	Wal-Mart Stores, Inc	\$50,932,798	\$979,050
Florida Gas Transmission Company.	\$59,084,105	\$926,439	St. Joe Company	\$42,438,831	\$823,648
Goodwood Medical Center	\$41,504,451	\$782,301	Northwood Associates, LLC	\$39,374,370	\$764,906
Comcast Cablevision, Inc.	\$41,913,162	\$735,756	Goodwood Medical Center	\$38,679,644	\$751,410
Total	\$952,794,801	\$17,218,987	Total	\$847,539,501	\$16,057,779

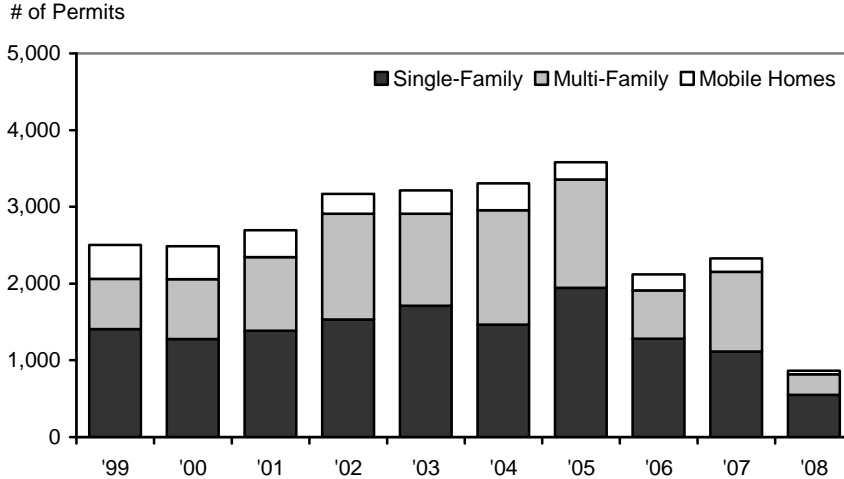
The taxable value of Leon County's Top Ten Taxpayers decreased by \$105.3 million from 2007 to 2008; this 11.05% decrease in value led to a 6.7% decrease in total taxes paid based on total taxable value.

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

Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

Community Economic Profile

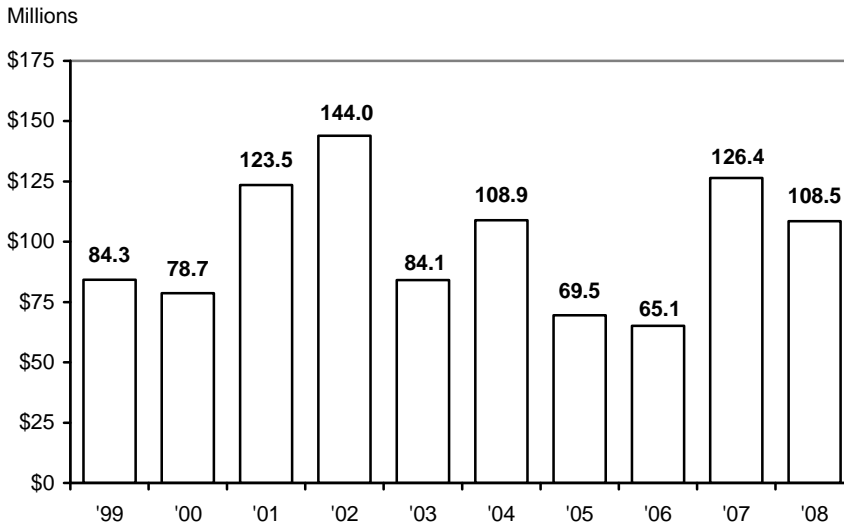
Residential Building Permits



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

Total Residential Building Permits grew relatively steady from 1999 to 2005. However, signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2008 single-family permits decreased by 72% while total Residential Building Permits fell by 76% from peak 2005 levels.

Value of Commercial Permits



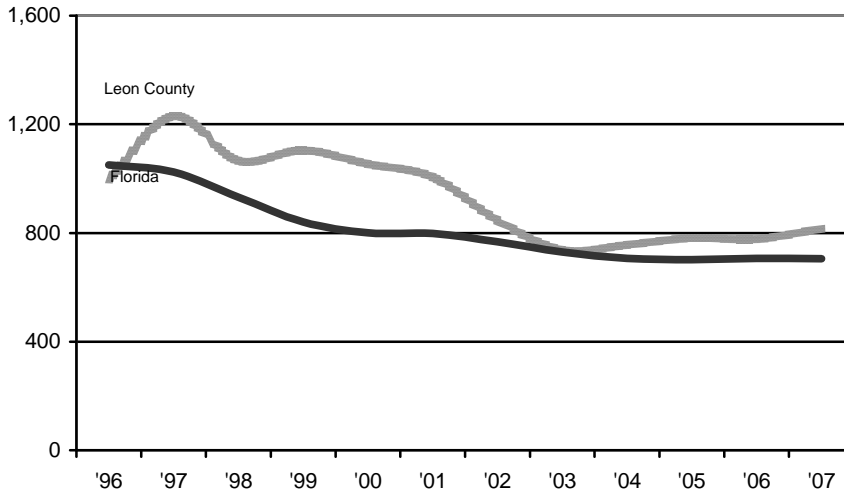
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years commercial permit valuation has been erratic. Spikes in 2002, 2004, and 2007 were all followed by significant reductions the following years.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

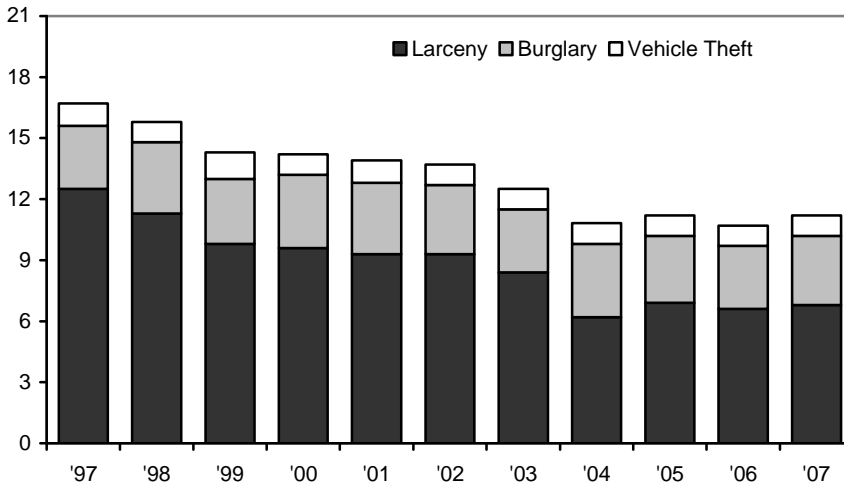
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2007, Leon County saw a 5% increase in violent crimes committed per 100,000 people, primarily due to a 24% increase in robberies. Statewide violent crime remained steady for the same time period.

Over the past ten years Violent Crime in Leon County has decreased an average of 3.7%.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

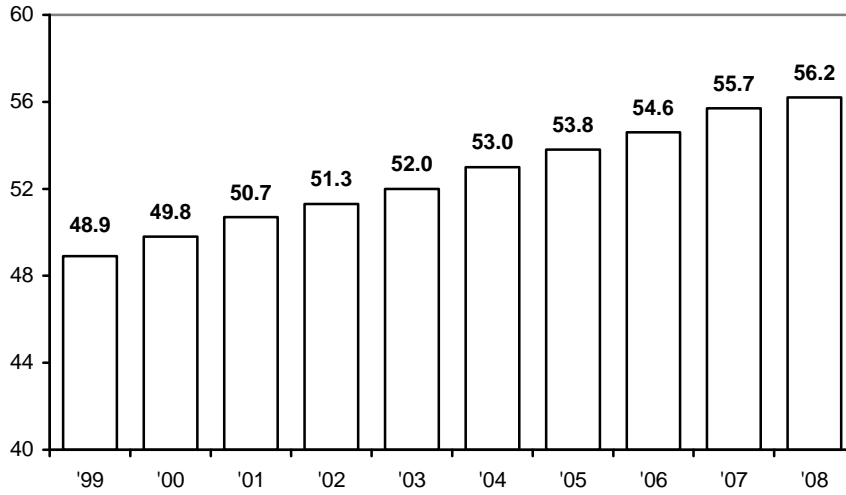
Generally, property crime in Leon County has decreased since 1997. Over a ten-year period there has been an average of 5.7% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.58%.

Leon County experienced an increase of 4.8% in property crimes in 2007. An increase in total burglaries was the main factor for the rise in property crimes.

Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

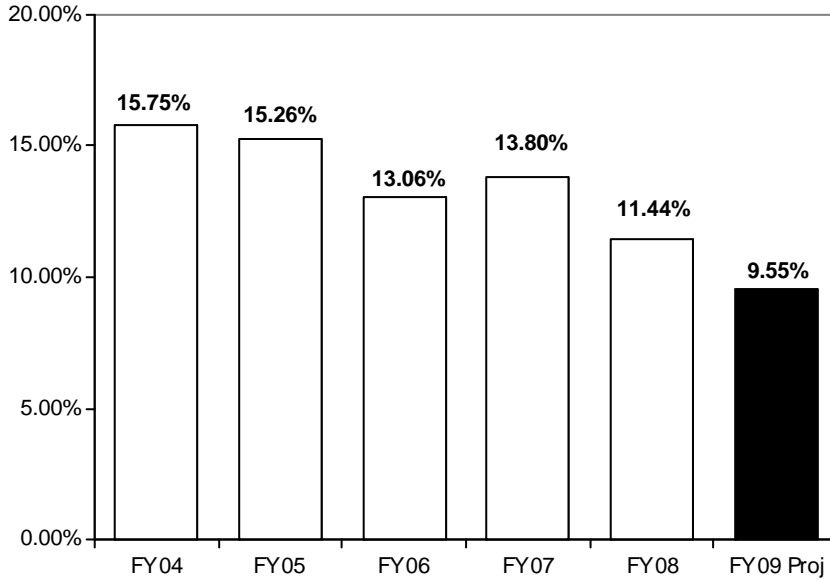
Growth in homestead parcels remains steady at an average of 1.69% growth per year. From 2007 to 2008 there was a slight decrease from the long term average with a less than 1% increase, an additional 506 homesteaded parcels.



Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



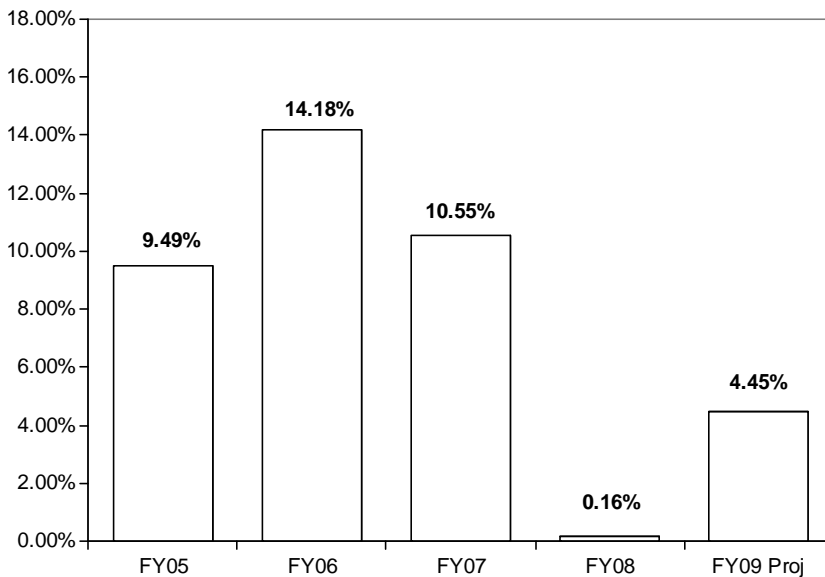
Analysis: The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important since an over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a reduced dependency on intergovernmental revenues in comparison to total operating revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2009 TRIM AD

Property Tax Revenues

Rate of Change



Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. The Board of County Commissioners raised the County millage rate from 7.213 for FY08 to 7.85 for FY09. The projected rate of change for FY09 is 4.45%.

This increase in the millage rate to offsets some of the lost property tax revenue due to the passage of Amendment 1. This increase allowed the County to maintain public services such as mosquito control and the operating hours of the main library. These figures only include the countywide millage rate and do not include countywide MSTUs.

Formula: Current Year minus Prior Year divided by Prior Year

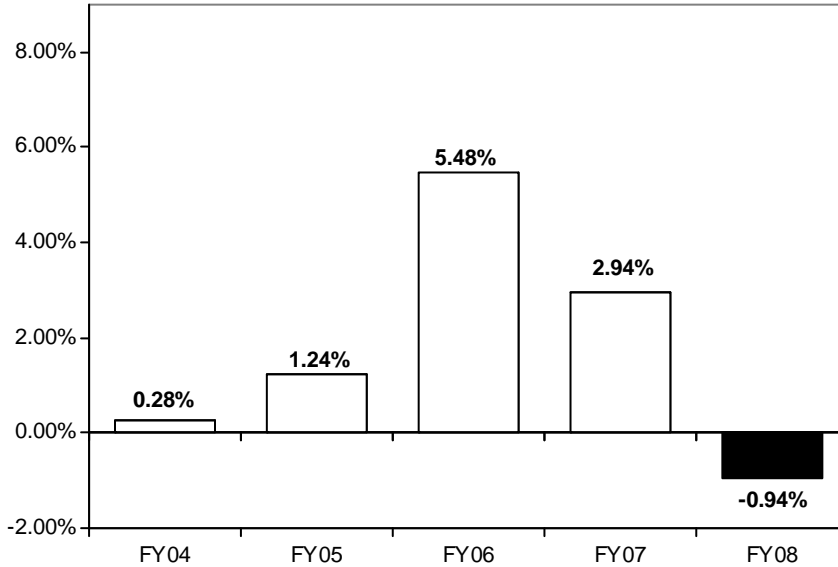
Source: 2008 Certification of Final Taxable Value and Statistical Digest.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In FY05 and FY06, Leon County experienced an increase in actual revenues over budget revenues. This was primarily due to the increase in property values.

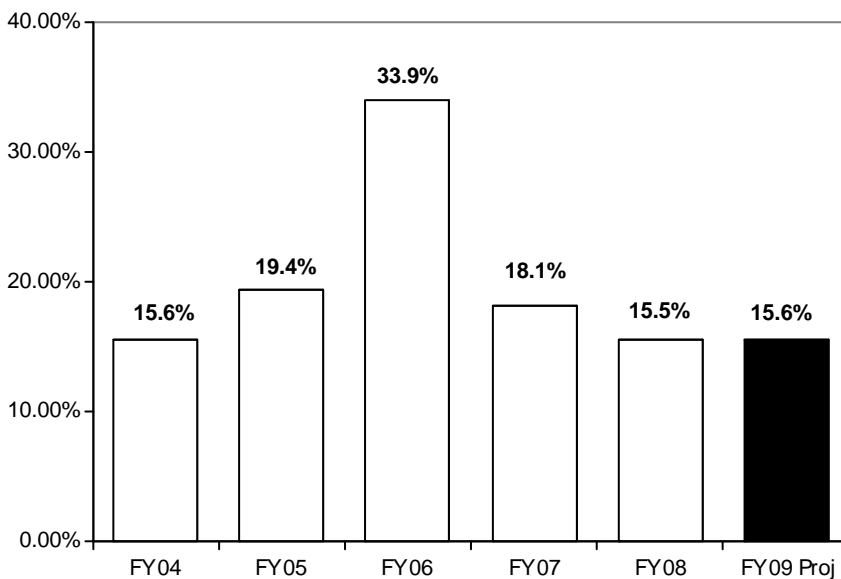
In FY07 revenue collections were less than 3% above budget. Due to property tax reform and the beginning of the recession, actual revenues for FY08 were less than 1% below budget.

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 2008 Revenue Summary Report.

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for capital outlay peaked in FY06, primarily due to storm water and transportation related activities funded by sales tax and bond proceeds. In FY07 there was a freeze placed upon all nonessential capital improvement projects and the actual percentage for capital outlay dropped significantly. This trend continued in FY08. FY09 projection is consistent with FY08 and is based upon what has been budgeted for the current fiscal year.

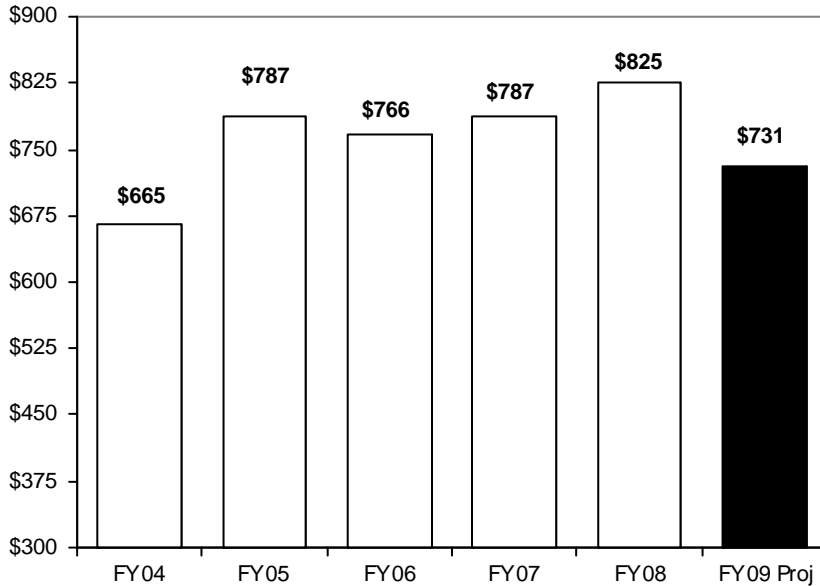
Formula: Capital Outlay Divided by Total Operating Expenditures

Source: FY 2008 Expenditure Summary Report and Budget Summary.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Financial Indicators

Revenues Per Capita

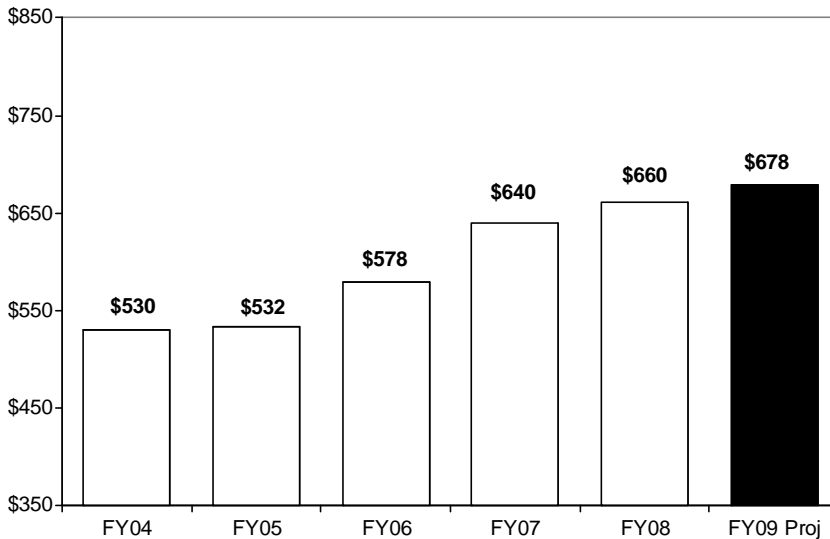


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to continue to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found. The FY08 increase resulted from returned revenue from the Tax Collector and LCSO in addition to higher ambulance fee revenue. Projections for FY09 take into account declining revenues due to current economic conditions.

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

Source: FY 2007 Revenue Summary Report and the FY 2008 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased slightly for the past six years.

The growth in operating expenditures per capita reflects an increase in payments to Medicaid; the Department of Juvenile Justice; fuel increases associated with the spike in oil prices; contractual increases such as custodial, security and the transfer station; and Tax Increment Finance (TIF) payments to the City of Tallahassee offset by slower population growth.

The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

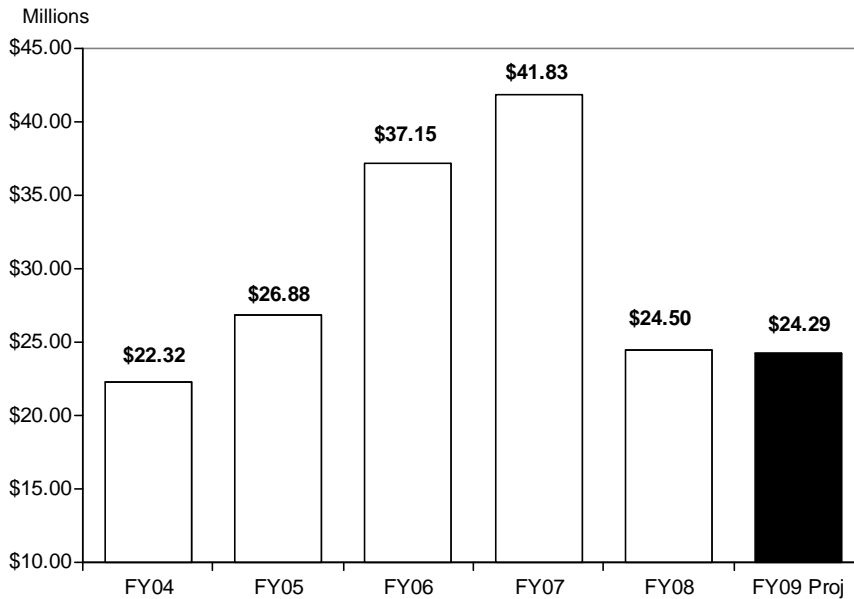
Formula: Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2008 Expenditure Summary Report, the 2007 Statistical Digest, and the FY 2008 Budget Summary.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Financial Indicators

General/Fine and Forfeiture Fund Balance



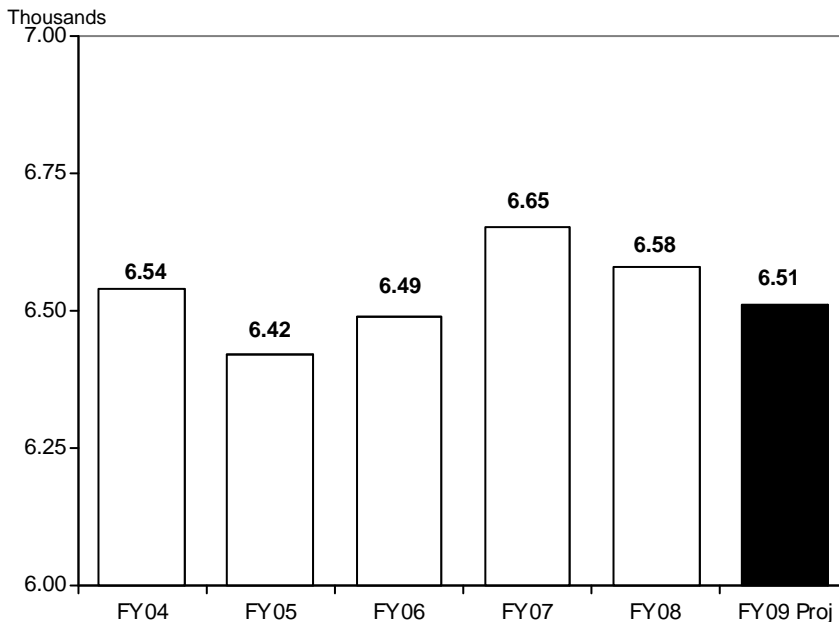
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. A decline in FY08 fund balance results from \$20 million in appropriations to CIP projects, including \$10 million to the Joint Dispatch Center.

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

Source: FY08 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



Analysis: Because personnel costs are a major portion of an operating budget, plotting changes in the number of employees per capita is a good way to measure 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 ranks lowest in the number of employees per capita.

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

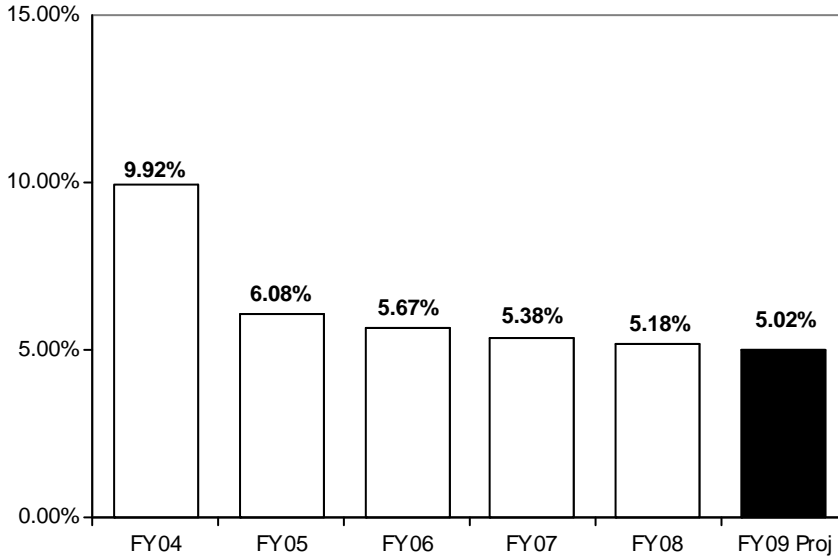
Source: FY 08-09 Annual Budget Document and Tallahassee/Leon County Planning Department

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



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

Formula: Debt Service divided by Total Operating Expenditures

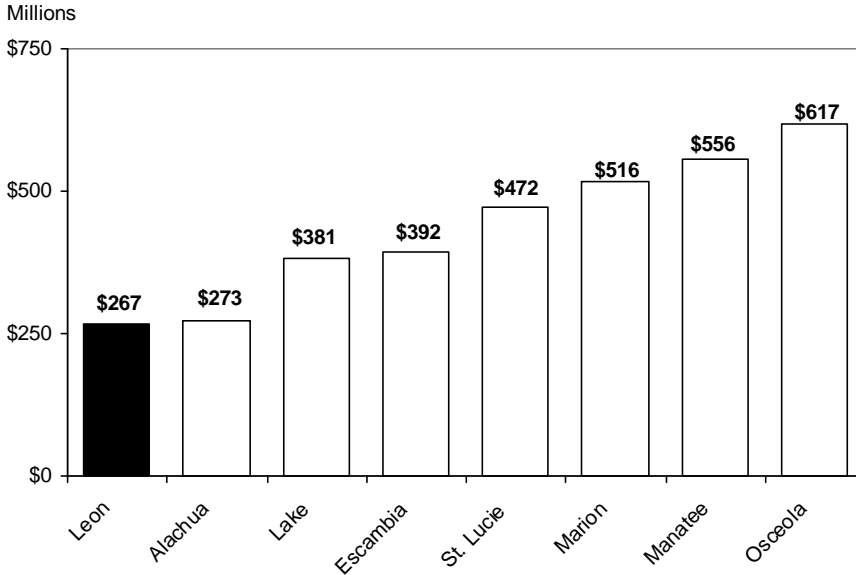
Source: FY 2007 Expenditure Summary and the FY 2008 Budget Summary.



Leon County Government Fiscal Year 2009 Mid-Year Financial Report

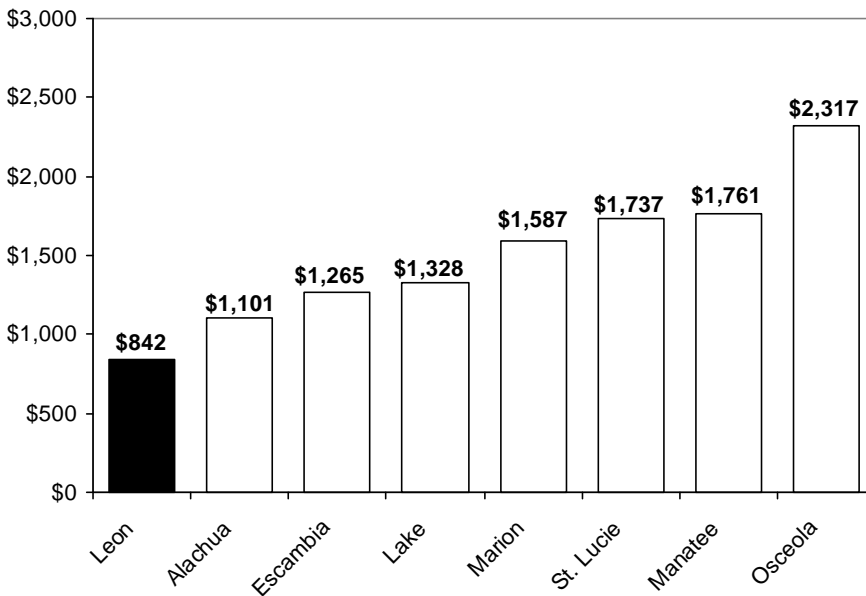
Comparative Data for Like-Sized Counties

Total Net Budget (FY09)



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$267 million. Alachua County's net budget is 2% higher than Leon County's. Osceola County has the largest total net budget, which is nearly three times or 131% higher than the Leon County budget.

Net Budget Per Countywide Resident (FY09)



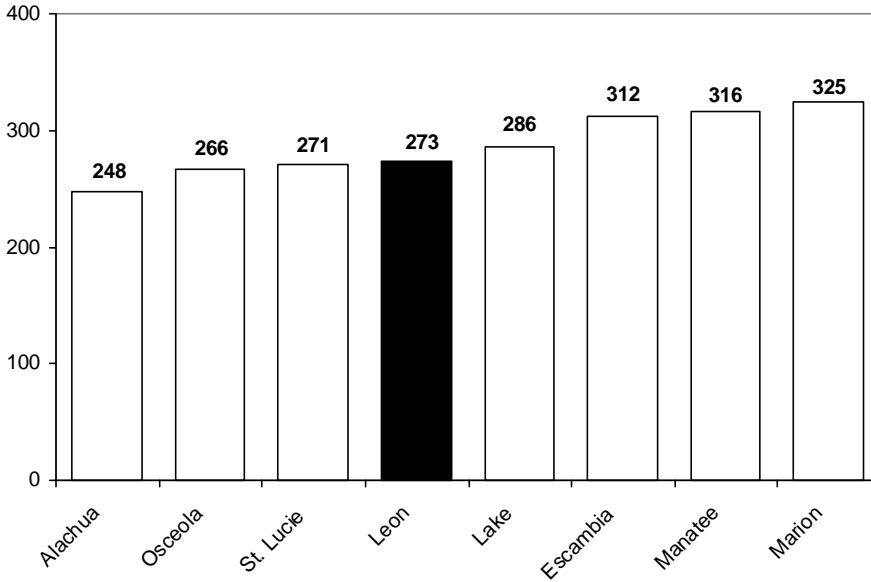
Leon County is the lowest for dollars spent per county resident. Osceola County spends nearly three times the amount per resident than Leon County. Alachua County's net budget per capita is 31% higher than Leon County's.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Comparative Data for Like-Sized Counties

Countywide Population (2007)

Thousands

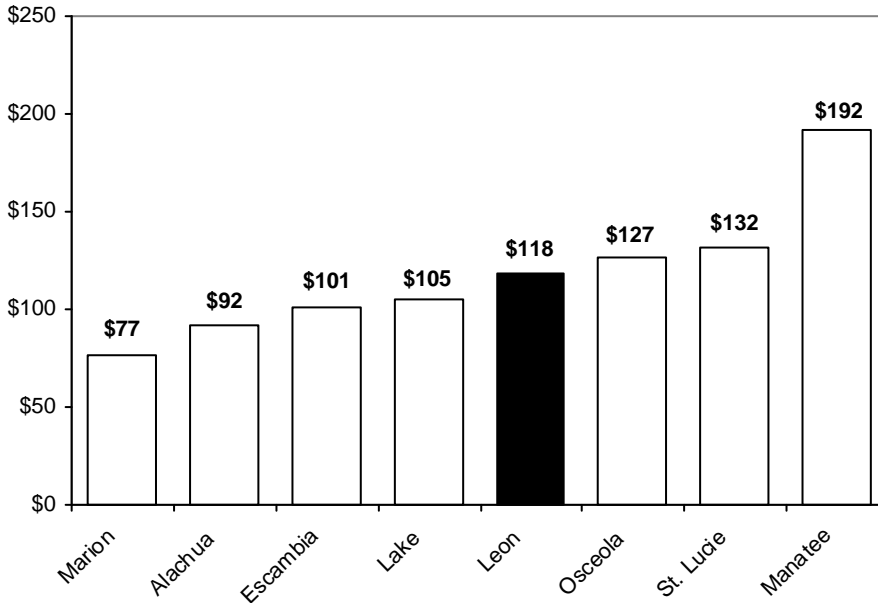


The 2008, Florida Bureau of Economic and Business Research, Florida Statistical Abstract, estimated the Leon County population at 272,896 residents. The selection of comparative counties is largely based on population.

For more information on population see page 34 in the Community Economic Profile Section.

Anticipated Ad Valorem Tax Collections (FY09)

Millions

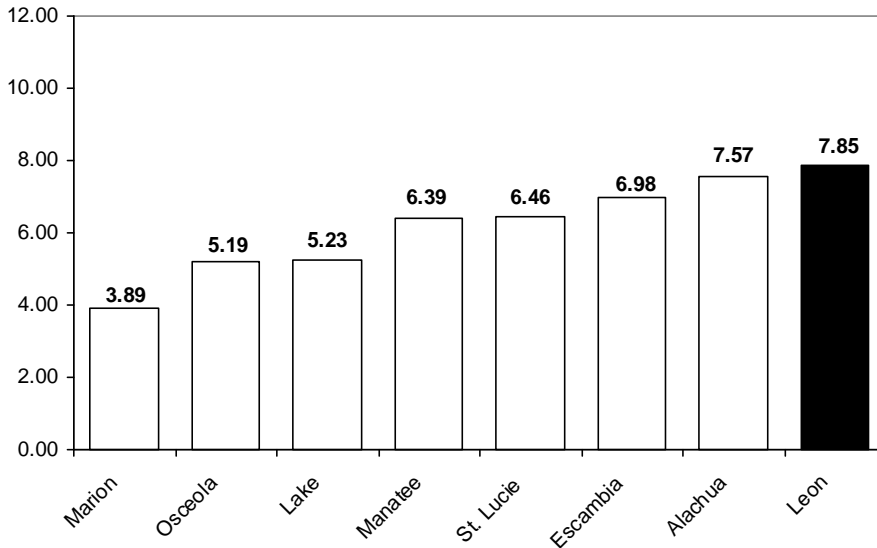


Among the like-sized counties, Leon County collects a moderate amount of ad valorem taxes. Due to the 2008 passage of Amendment 1 by referendum and other legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further effect collections in the near term.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Comparative Data for Like-Sized Counties

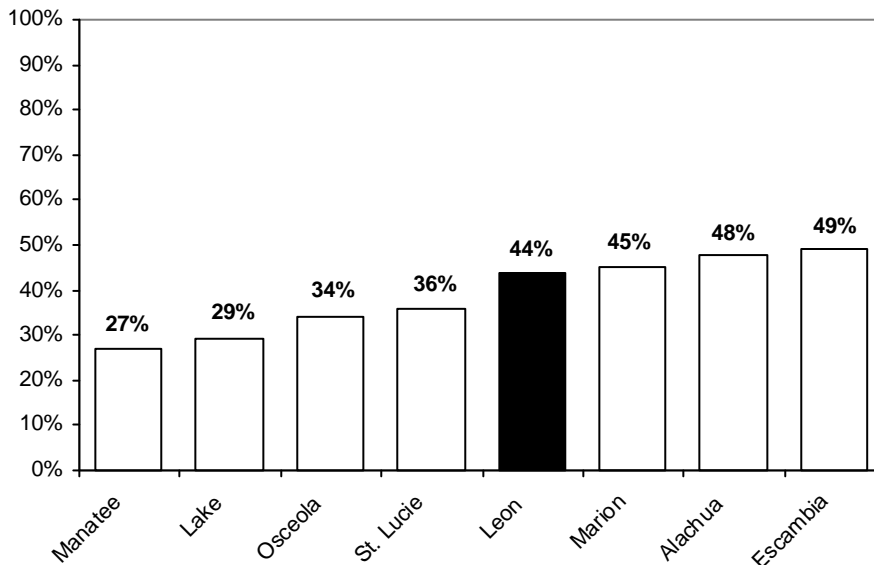
Total Countywide Millage Rates (FY09)



Florida Statutes 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. In addition, property tax reform legislation passed in 2007 required counties to roll back the millage 3% - 9%. Leon County rolled back its millage 3% below FY 2007 budgeted ad valorem.

Since 1993 until 2008, Leon County consistently maintained or lowered the millage rate. In order to maintain County services such as mosquito control and operating hours at the main library, Leon County offset some of the impacts of Amendment 1 by raising the millage rate to 7.85

Percentage of Exempt Property (FY08)



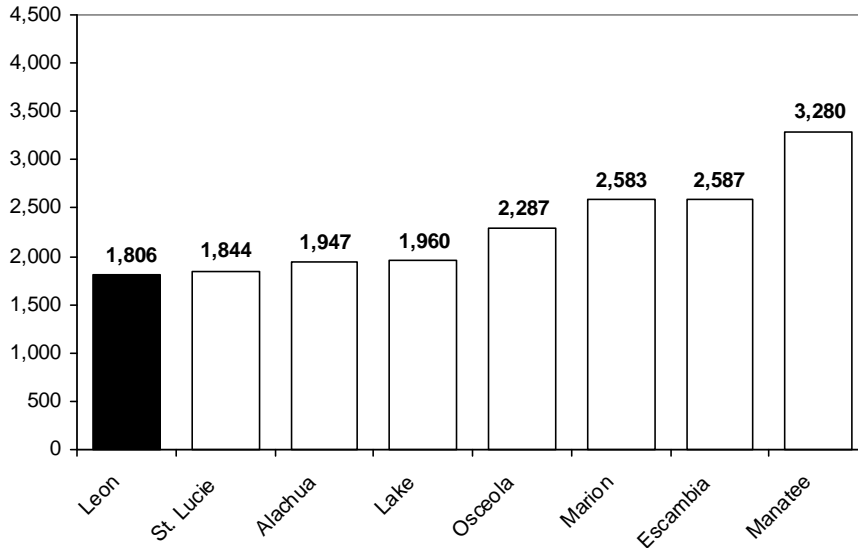
Florida Statutes 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

Leon County has a relatively high level of exempt property. Leon County hosts Florida's state government, two universities, one community college, and a large area of the Apalachicola National Forest, all of which are exempt from property taxation. Among like-sized counties, Leon County has the fifth highest percentage of property that is exempt from ad valorem taxation.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

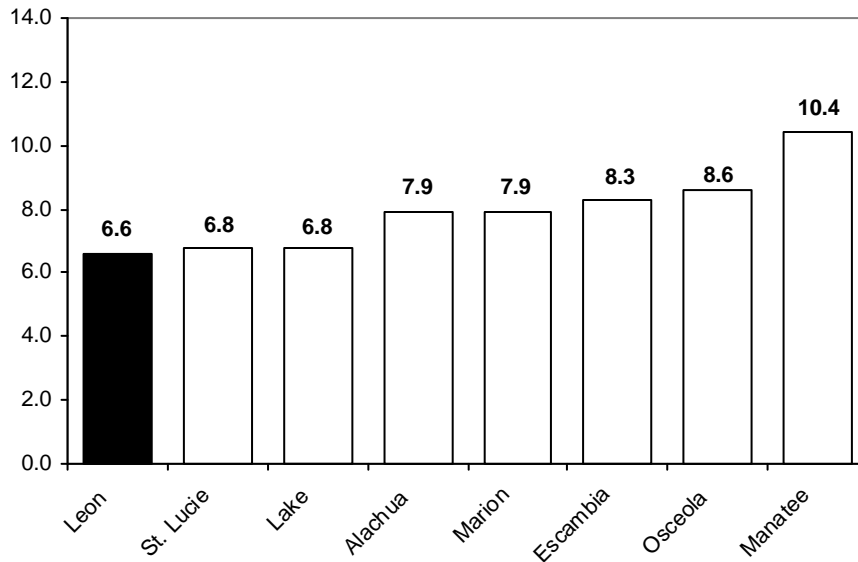
Comparative Data for Like-Sized Counties

Total Number of County Employees (FY09)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the lowest number of county employees among comparables. The closest comparable county to Leon is St. Lucie, which has 2% more employees than Leon. All comparable counties surveyed reported fewer employees than in FY08. This is largely attributed to property tax reform followed by the current recession which has impacted county revenues and services.

County Employees per 1,000 Residents (FY09)



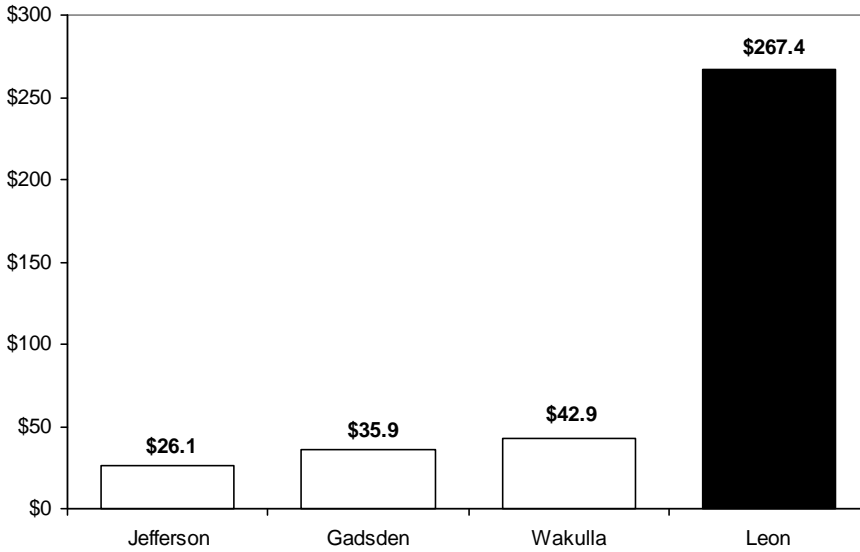
Leon County has a ratio of 6.6 employees for every thousand County residents. When compared to like-sized counties, Leon County ranks the lowest, closely followed by St. Lucie and Lake with 6.8 per thousand.

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Comparative Data for Surrounding Counties

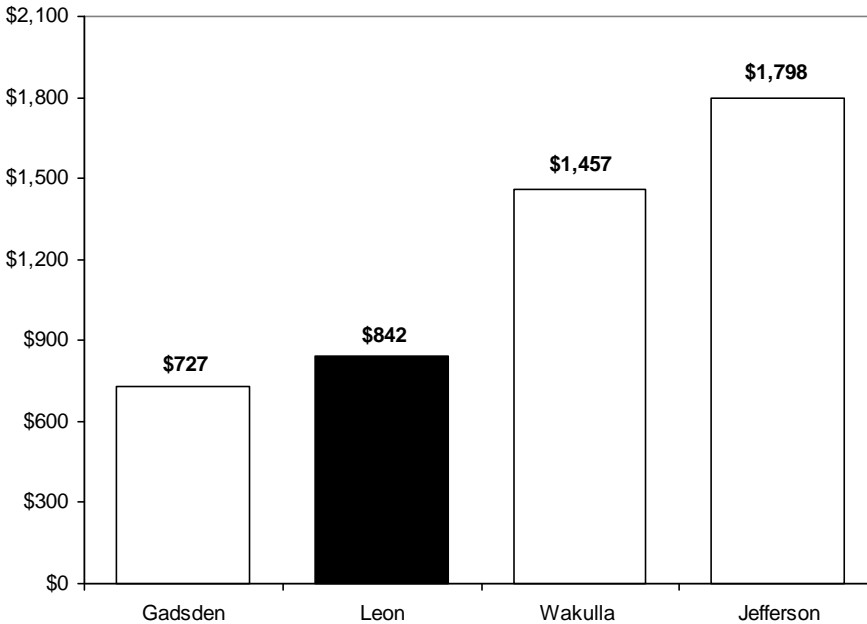
Total Net Budget (FY09)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$267 million. Wakulla County ranks second highest with a net budget of \$42.9 million.

Net Budget Per Countywide Resident (FY09)



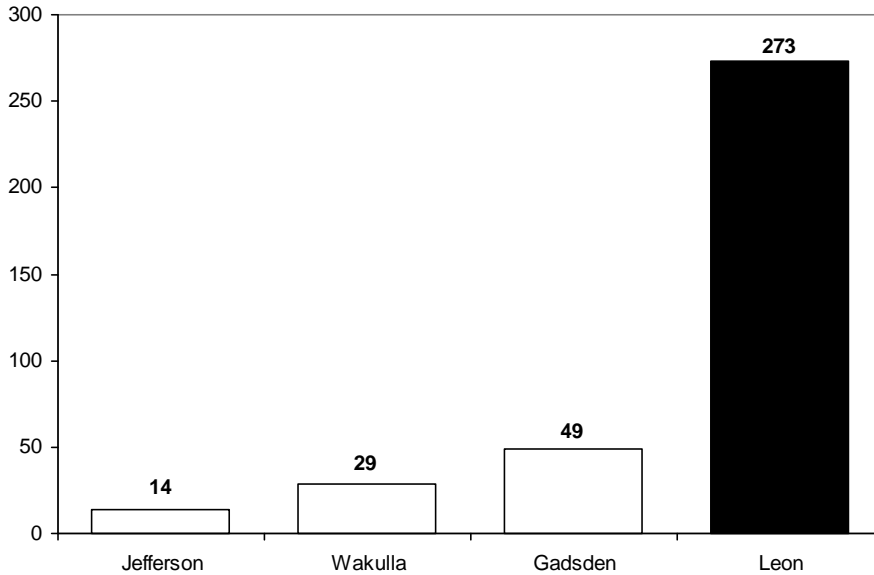
Leon County is the second lowest for dollars spent per county resident. Wakulla and Jefferson counties spend 73% and 113% more, respectively per county resident.

**Leon County Government
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Comparative Data for Surrounding Counties

Countywide Population (2007)

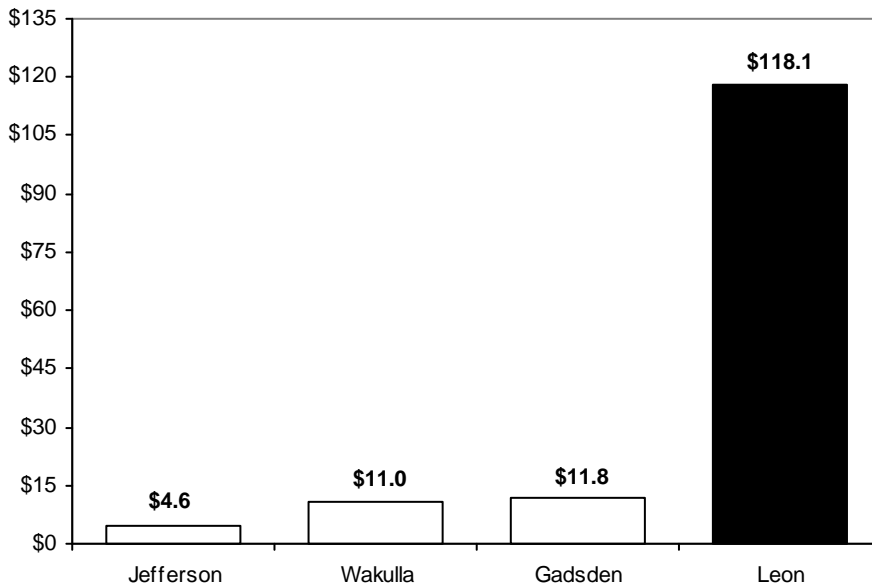
Thousands



The 2008, Florida Bureau of Economic and Business Research, Florida Statistical Abstract estimated the Leon County population at 272,896 residents. Leon County has 223,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest population growth rate since the 2000 census (28.7%) compared to Leon (14%), Jefferson (12.3%) and Gadsden (9.6%).

Anticipated Ad Valorem Tax Collections (FY09)

Millions

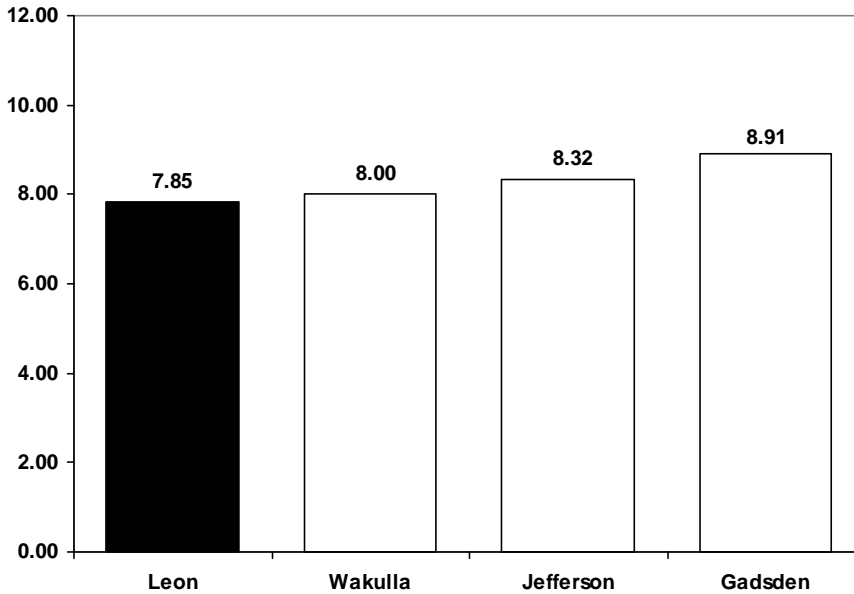


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

Comparative Data for Surrounding Counties

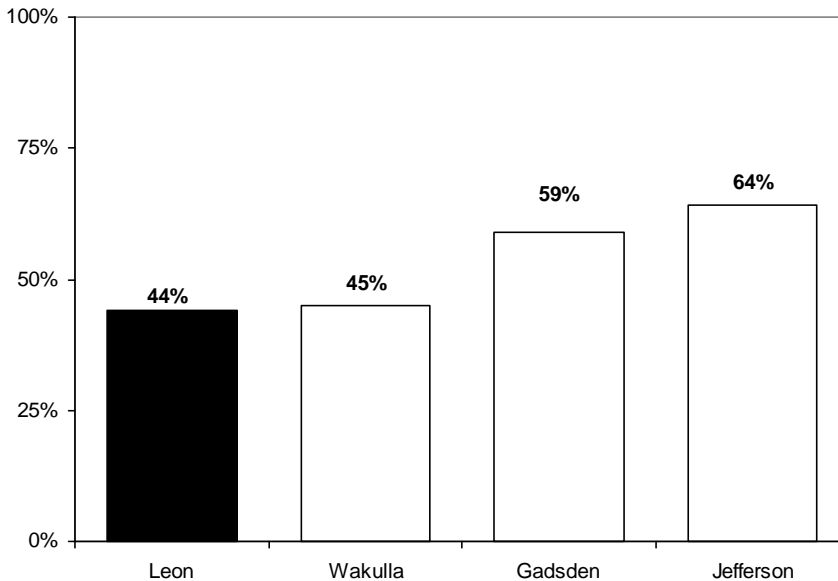
Total Countywide Millage Rates (FY09)



Florida Statutes 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Of the surrounding counties, Leon has the lowest millage rate.

Since 1993 until 2008, Leon County consistently maintained or lowered the millage rate. In order to maintain County services such as mosquito control and operating hours at the main library, Leon County off-set some of the impacts of Amendment 1 by raising the millage rate to 7.85

Percentage of Exempt Property (FY09)



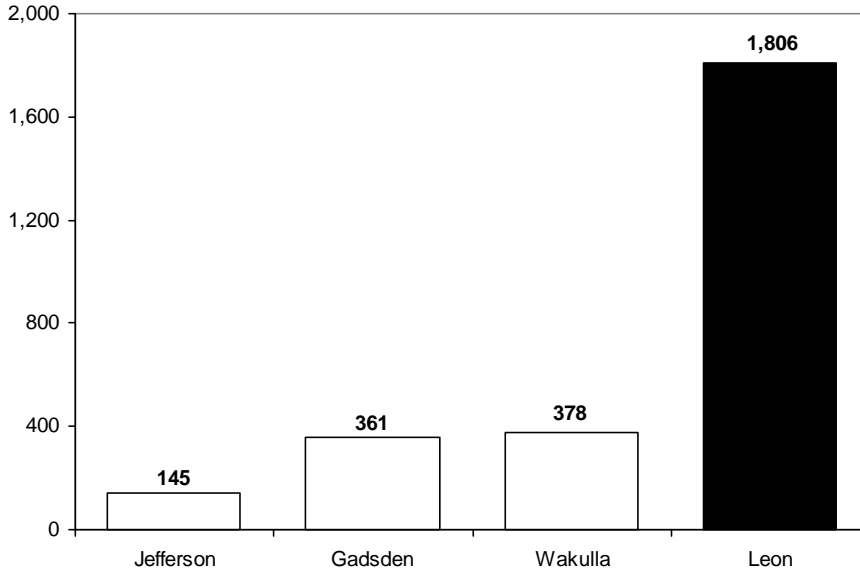
Florida Statutes 196.199 states that all Federal and State property used for governmental purposes is exempt from ad valorem taxation. Leon County, as well as its surrounding counties, has a high level of exempt property.

Leon County hosts Florida's state government, two universities, one community college and a large area of the Apalachicola National Forest, all of which are exempt from property taxation.

Among surrounding counties, Leon County ranks the lowest in the percentage of property exempt from ad valorem taxation.

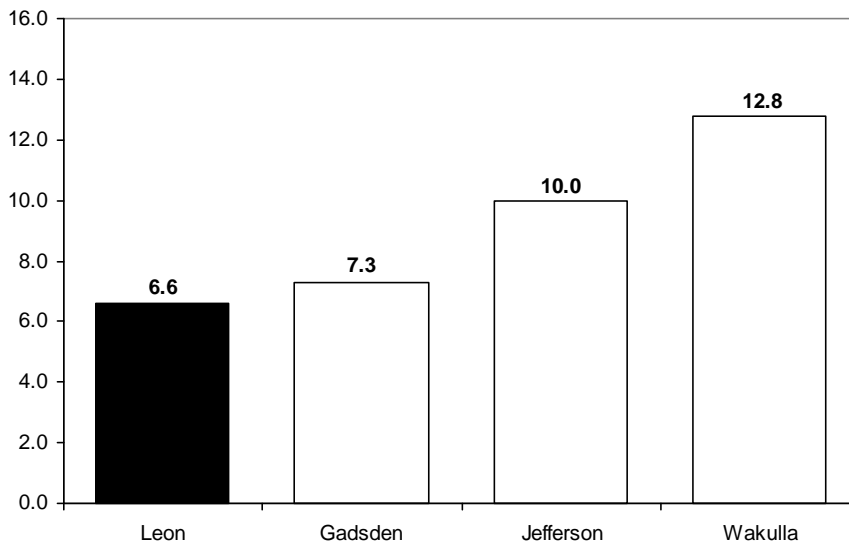
Comparative Data for Surrounding Counties

Total Number of County Employees (FY09)



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

Total County Employees per 1,000 Residents (FY09)



Leon County has a ratio of 6.6 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

Comparative Data for All Florida Counties

Net Budget per Countywide Resident

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Liberty	\$590	9.8	75%
Santa Rosa	\$702	6.4	40%
Gadsden	\$727	7.3	59%
Jackson	\$766	7.4	55%
Leon	\$842	6.6	44%
Holmes	\$904	8.4	68%
Bradford	\$955	7.1	61%
Volusia	\$989	6.3	31%
Lafayette	\$1,091	5.4	75%
Alachua	\$1,101	7.9	48%
Columbia	\$1,119	9.9	49%
Flagler	\$1,191	7.3	29%
Suwannee	\$1,202	9.9	55%
Clay	\$1,238	8.1	39%
Okaloosa	\$1,244	6.7	31%
Escambia	\$1,256	8.3	49%
Citrus	\$1,294	8.4	35%
Calhoun	\$1,309	7.4	65%
Brevard	\$1,309	7.0	44%
Lake	\$1,328	6.8	29%
Bay	\$1,349	7.3	32%
Madison	\$1,351	10.6	54%
Washington	\$1,417	4.4	44%
Wakulla	\$1,457	12.8	45%
Levy	\$1,484	11.3	57%
Putnam	\$1,560	9.2	49%
Highlands	\$1,577	9.0	37%
Marion	\$1,587	7.9	45%
Gilchrist	\$1,594	10.8	63%
Hamilton	\$1,648	12.4	57%
Hardee	\$1,714	12.2	64%
Okeechobee	\$1,722	12.4	54%
Saint Lucie	\$1,737	6.8	36%
Manatee	\$1,761	10.4	27%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Seminole	\$1,767	6.9	27%
Glades	\$1,786	22.6	86%
Jefferson	\$1,798	10.0	64%
Nassau	\$1,798	10.8	27%
Taylor	\$1,835	11.1	41%
Hillsborough	\$1,844	9.3	34%
Martin	\$1,912	10.8	35%
Hernando	\$1,939	8.9	40%
Pasco	\$1,947	9.9	38%
Walton	\$1,951	16.6	19%
Duval	\$2,027	8.9	39%
Broward	\$2,038	6.8	33%
Orange	\$2,065	9.4	28%
Pinellas	\$2,079	6.5	34%
Dixie	\$2,127	11.7	67%
Palm Beach	\$2,129	8.7	28%
Indian River	\$2,158	10.5	30%
Lee	\$2,177	9.3	23%
Polk	\$2,227	7.3	34%
Sarasota	\$2,309	8.8	27%
Osceola	\$2,317	8.6	34%
Gulf	\$2,454	10.8	36%
Desoto	\$2,674	7.4	57%
Saint Johns	\$2,829	11.6	32%
Dade-Miami	\$2,832	11.9	34%
Monroe	\$3,522	15.9	29%
Charlotte	\$4,458	12.9	26%
Collier	\$4,791	11.2	22%
Baker	NR	NR	50%
Franklin	NR	NR	28%
Hendry	NR	NR	66%
Sumter	NR	NR	38%
Union	NR	NR	77%

NR: Indicates Non-Responsive Counties

Leon County Government Fiscal Year 2009 Mid-Year Financial Report

Comparative Data for All Florida Counties

Percent of Exempt Property

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Walton	19%	\$1,951	16.6
Collier	22%	\$4,791	11.2
Lee	23%	\$2,177	9.3
Charlotte	26%	\$4,458	12.9
Seminole	27%	\$1,767	6.9
Manatee	27%	\$1,761	10.4
Sarasota	27%	\$2,309	8.8
Nassau	27%	\$1,798	10.8
Orange	28%	\$2,065	9.4
Franklin	28%	NR	NR
Palm Beach	28%	\$2,129	8.7
Monroe	29%	\$3,522	15.9
Flagler	29%	\$1,191	7.3
Lake	29%	\$1,328	6.8
Indian River	30%	\$2,158	10.5
Volusia	31%	\$989	6.3
Okaloosa	31%	\$1,244	6.7
Saint Johns	32%	\$2,829	11.6
Bay	32%	\$1,349	7.3
Broward	33%	\$2,038	6.8
Hillsborough	34%	\$1,844	9.3
Polk	34%	\$2,227	7.3
Osceola	34%	\$2,317	8.6
Dade-Miami	34%	\$2,832	11.9
Pinellas	34%	\$2,079	6.5
Citrus	35%	\$1,294	8.4
Martin	35%	\$1,912	10.8
Saint Lucie	36%	\$1,737	6.8
Gulf	36%	\$2,454	10.8
Highlands	37%	\$1,577	9.0
Sumter	38%	NR	NR
Pasco	38%	\$1,947	9.9
Clay	39%	\$1,238	8.1
Duval	39%	\$2,027	8.9

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Santa Rosa	40%	\$702	6.4
Hernando	40%	\$1,939	8.9
Taylor	41%	\$1,835	11.1
Leon	44%	\$842	6.6
Brevard	44%	\$1,309	7.0
Washington	44%	\$1,417	4.4
Marion	45%	\$1,587	7.9
Wakulla	45%	\$1,457	12.8
Alachua	48%	\$1,101	7.9
Putnam	49%	\$1,560	9.2
Columbia	49%	\$1,119	9.9
Escambia	49%	\$1,256	8.3
Baker	50%	NR	NR
Madison	54%	\$1,351	10.6
Okeechobee	54%	\$1,722	12.4
Suwannee	55%	\$1,202	9.9
Jackson	55%	\$766	7.4
Hamilton	57%	\$1,648	12.4
Levy	57%	\$1,484	11.3
Desoto	57%	\$2,674	7.4
Gadsden	59%	\$727	7.3
Bradford	61%	\$955	7.1
Gilchrist	63%	\$1,594	10.8
Jefferson	64%	\$1,798	10.0
Hardee	64%	\$1,714	12.2
Calhoun	65%	\$1,309	7.4
Hendry	66%	NR	NR
Dixie	67%	\$2,127	11.7
Holmes	68%	\$904	8.4
Lafayette	75%	\$1,091	5.4
Liberty	75%	\$590	9.8
Union	77%	NR	NR
Glades	86%	\$1,786	22.6

NR: Indicates Non-Responsive Counties

**Leon County Government
Fiscal Year 2009 Mid-Year Financial Report**

Comparative Data for All Florida Counties

Total County Employees per 1,000 Residents

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Washington	4.4	\$1,417	44%
Lafayette	5.4	\$1,091	75%
Volusia	6.3	\$989	31%
Santa Rosa	6.4	\$701	40%
Pinellas	6.5	\$2,079	34%
Leon	6.6	\$841	44%
Okaloosa	6.7	\$1,244	31%
Broward	6.8	\$2,038	33%
Saint Lucie	6.8	\$1,737	36%
Lake	6.8	\$1,328	29%
Seminole	6.9	\$1,767	27%
Brevard	7.0	\$1,309	44%
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Flagler	7.3	\$1,191	29%
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Desoto	7.4	\$2,674	57%
Calhoun	7.4	\$1,309	65%
Jackson	7.4	\$766	55%
Alachua	7.9	\$1,101	48%
Marion	7.9	\$1,587	45%
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Sarasota	8.8	\$2,309	27%
Hernando	8.9	\$1,939	40%
Duval	8.9	\$2,027	39%
Highlands	9.0	\$1,577	37%
Putnam	9.2	\$1,560	49%
Lee	9.3	\$2,177	23%

<i>County</i>	<i>Staff Per 1,000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Hillsborough	9.3	\$1,844	34%
Orange	9.4	\$2,065	28%
Liberty	9.8	\$590	75%
Suwannee	9.9	\$1,202	55%
Pasco	9.9	\$1,947	38%
Columbia	9.9	\$1,119	49%
Jefferson	10.0	\$1,798	64%
Manatee	10.4	\$1,761	27%
Indian River	10.5	\$2,158	30%
Madison	10.6	\$1,351	54%
Gilchrist	10.8	\$1,594	63%
Nassau	10.8	\$1,798	27%
Martin	10.8	\$1,912	35%
Gulf	10.8	\$2,454	36%
Taylor	11.1	\$1,835	41%
Collier	11.2	\$4,791	22%
Levy	11.3	\$1,484	57%
Saint Johns	11.6	\$2,829	32%
Dixie	11.7	\$2,127	67%
Dade-Miami	11.9	\$2,832	34%
Hardee	12.2	\$1,714	64%
Okeechobee	12.4	\$1,723	54%
Hamilton	12.4	\$1,648	57%
Wakulla	12.8	\$1,457	45%
Charlotte	12.9	\$4,458	26%
Monroe	15.9	\$3,522	29%
Walton	16.6	\$1,951	19%
Glades	22.6	\$1,786	86%
Baker	NR	NR	50%
Franklin	NR	NR	28%
Hendry	NR	NR	66%
Sumter	NR	NR	38%
Union	NR	NR	77%

NR: Indicates Non-Responsive Counties

