



MID-YEAR FINANCIAL REPORT

FISCAL YEAR 2013/2014



**LEON COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS**

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

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Leon County Board of County Commissioners

Cover Sheet for Agenda #3

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Acceptance of the FY 2013/2014 Mid - Year Financial Report

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director of Office of Financial Stewardship
Lead Staff/ Project Team:	Timothy Barden, Principal Management & Budget Analyst Felisa Barnes, Principal Management & Budget Analyst Don Lanham, Grants Program Coordinator Timothy Carlson, Senior Management & Budget Analyst Chris Holley II, Management & Budget Analyst Damion Warren, Management & Budget Technician

Fiscal Impact:

This item summarizes the FY 2013/2014 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 2013/2014 budget, provides preliminary FY 2013/2014 revenue estimates and provides the FY 2013/2014 estimated fund balance (Attachment #1).

Staff Recommendation:

Option #1: Accept the FY 2013/2014 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 of the fiscal year to identify financial trends that are developing. This report also includes preliminary FY 2014/2015 revenue estimates. The second report is presented at the fiscal year-end to recap the financial performance of the County.

Analysis:

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

Revenues

This section summarizes and describes the FY 2013/2014 year-to-date (YTD) receipts for the County's major revenues. It provides a comparison of these receipts to the FY 2012/2013 actual receipts and the FY 2013/2014 budget. It also provides preliminary FY 2014/2015 revenue estimates.

Expenditures

This section displays the FY 2013/2014 budgets for each program. It also shows the FY 2013/2014 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2013/2014 budget as well as the percentage of the FY 2013/2014 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 2013/2014 estimated fund balance, the FY 2013/2014 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2013/2014.

Capital Improvement Program

This section provides FY 2013/2014 YTD budget and expenditure information for each capital improvement project.

Grants Program

This section provides FY 2013/2014 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.

Title: Acceptance of the FY 2013/2014 Mid-Year Financial Report
May 13, 2014
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Comparative Data

This section provides a net budget, population, ad valorem tax collection, 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 2013/2014 Mid -Year Financial Report.
2. Do not accept the FY 2013/2014 Mid -Year Financial Report.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. FY 2013/2014 Mid - Year Financial Report

VL/AR/SR/CH/ch



Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

MAJOR REVENUE SUMMARY

Total FY14 budgeted revenues shown below represents approximately 78% of all FY14 budgeted County revenues. (1)

Revenue Source	FY14 Budget	FY13 YTD Actual	FY14 YTD Budget	FY14 YTD Actual	FY13 YTD Actuals vs. FY14 YTD Actuals	FY14 YTD Budget vs. FY14 YTD Actuals
Ad Valorem Taxes	104,699,238	100,931,987	97,642,883	101,672,389	0.7%	4.1%
State Revenue Sharing (2)	4,420,731	2,108,269	2,078,400	2,205,569	4.6%	6.1%
Communication Serv. Tax	3,365,850	1,489,890	1,429,584	1,507,136	1.2%	5.4%
Public Services Tax (3)	5,212,745	3,479,052	2,317,511	2,753,566	-20.9%	18.8%
State Shared Gas Tax	3,621,400	1,581,888	1,486,267	1,604,805	1.4%	8.0%
Local Option Gas Tax (4)	6,586,600	1,974,444	2,314,083	2,273,842	15.2%	-1.7%
Local 1/2 Cent Sales Tax (2)	10,583,000	4,544,436	4,462,851	4,707,082	3.6%	5.5%
Local Option Sales Tax (2)	3,593,850	1,537,348	1,513,996	1,541,332	0.3%	1.8%
Local Option Tourist Tax	4,225,743	1,688,931	1,756,449	1,777,641	5.3%	1.2%
Solid Waste Fees	8,719,913	3,542,438	3,518,633	3,480,048	-1.8%	-1.1%
Building Permits Fees (5)	1,201,370	597,682	551,328	742,504	24.2%	34.7%
Environmental Permit Fees (6)	669,275	322,865	324,758	393,435	21.9%	21.1%
Ambulance Fees (7)	8,303,000	5,324,956	4,395,903	4,832,466	-9.2%	9.9%
Probation and Pre-Trial Fees (8)	999,780	445,315	425,113	401,997	-9.7%	-5.4%
Court Facilities Fees (9)	1,384,150	709,677	678,625	564,514	-20.5%	-16.8%
Fire Services Fee (10)	7,139,672	4,021,026	4,252,845	4,301,076	7.0%	1.1%
Interest Income - GF/FF (11)	1,005,765	268,567	502,883	131,327	87.2%	-73.9%
Interest Income - Other (11)	1,963,315	703,740	981,658	355,722	39.5%	-63.8%
TOTAL:	\$ 177,695,397	\$ 135,272,511	\$ 130,633,769	\$ 135,246,450	0.0%	3.5%

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, local sales tax transactions have been higher, indicating a continued economic recovery.

(3) While the Public Service Tax shows an increase from the FY14 Budget, the City of Tallahassee provided records in FY13 that showed a \$2.1 million overpayment from the previous three years. The variance between FY13 and FY14 actuals account for the payback which will occur over the next 30 months.

(4) Due to the 5 cent Local Option gas tax taking affect Jan. 1, 2014, the first collection was received in March. This explains the higher collections when compared to FY13 actuals and a lower collection rate compared to FY14 as the new revenue is one month behind budgeted collections.

(5) As the housing market continues to rebound in the current economy an increase in new construction and multi family housing permits has been seen, resulting in an increase in revenue for FY14.

(6) As economic conditions continue to improve in the development/construction industry, development approval and environmental permit revenue has seen the beginnings of a rebound.

(7) This revenues decline was anticipated in FY13 due to information indicating collections-to-actual billings were dropping from 41% to 36% of total billings. The decrease in FY14 has not been as severe as originally budgeted.

(8) The slight revenue decrease in the probation/pre-trial program is attributed to the continued issuance of fee waivers and the privatization of the GPS program.

(9) Court Facilities fees appear to have decreased due to a decline in the issuance of traffic tickets this year.

(10) The fire services fee was implemented for FY10. Revenues shown reflect collections by the City of Tallahassee and non ad valorem assessments placed on the County tax bill. Year-to-date collections are lower due to the majority of revenue being received at the end of the fiscal year from the City of Tallahassee. Reported amounts represent delinquent accounts that have been transferred from quarterly billing to tax bills.

(11) In an effort to affect economic recovery, the Federal Reserve has continued to keep interest rates low, directly influencing interest earnings on County funds. This explains the interest earnings to date coming in below forecasted returns. Interest classified as other has declined due to budgeted capital reserves being expended.

Leon County Government**Fiscal Year 2014 Mid-Year Financial Report****PRELIMINARY FY 2015 REVENUE ESTIMATES**

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

Revenue Source	FY13 Budget	FY14 Budget	FY15 Prelim. Budget	FY14 to FY15 % Change (2)
General Revenues or Restricted Revenues: Supplemented by General Revenues				
Ad Valorem Taxes (3)	104,367,480	104,699,238	TBD	N/A
State Revenue Sharing Tax (2)	4,150,550	4,420,731	4,638,850	4.7%
Communication Services Tax	3,151,150	3,365,850	3,441,850	2.2%
Public Services Tax (2)	6,568,300	5,212,745	5,637,300	7.5%
Local Government 1/2 Cent Sales Tax	10,110,850	10,583,000	11,415,200	7.3%
Environmental Permit Fees (4)	608,095	669,275	932,900	28.3%
Probation Fees (5)	1,027,520	999,780	912,380	-9.6%
Court Facilities Fees (6)	1,358,500	1,384,150	1,284,400	-7.8%
Interest Income - General Fund/Fine & Forfeiture	582,350	1,005,765	876,280	-14.8%
Subtotal*:	\$ 27,557,315	\$ 27,641,296	\$ 29,139,160	5.1%
<i>Comparison to Previous Year Budget</i>	-	83,981	1,497,864	
Gas Taxes (2)				
State Shared Gas Tax	3,718,300	3,621,400	3,829,450	5.4%
Local Option Gas Taxes	4,807,950	6,586,600	7,391,000	10.9%
Subtotal:	\$ 8,526,250	\$ 10,208,000	\$ 11,220,450	9.0%
<i>Comparison to Previous Year Budget</i>	-	1,681,750	1,012,450	
Restricted Revenues: No General Revenue Support				
Ambulance Fees	8,854,000	8,303,000	8,930,000	7.0%
Building Permit Fees (4)	960,925	1,201,370	1,483,900	19.0%
Local Option Sales Tax Extension	3,390,740	3,593,850	3,813,300	5.8%
Local Option Tourist Tax	4,100,675	4,225,743	4,492,313	5.9%
Fire Services Fee (7)	6,781,592	7,139,672	TBD	0.0%
Solid Waste Fees (8)	8,897,309	8,719,913	8,211,195	-6.2%
Subtotal*:	\$ 26,203,649	\$ 26,043,876	\$ 26,930,708	3.3%
<i>Comparison to Previous Year Budget</i>	-	(159,773)	886,832	
TOTAL:	\$ 62,287,214	\$ 63,893,172	\$ 67,290,318	5.0%

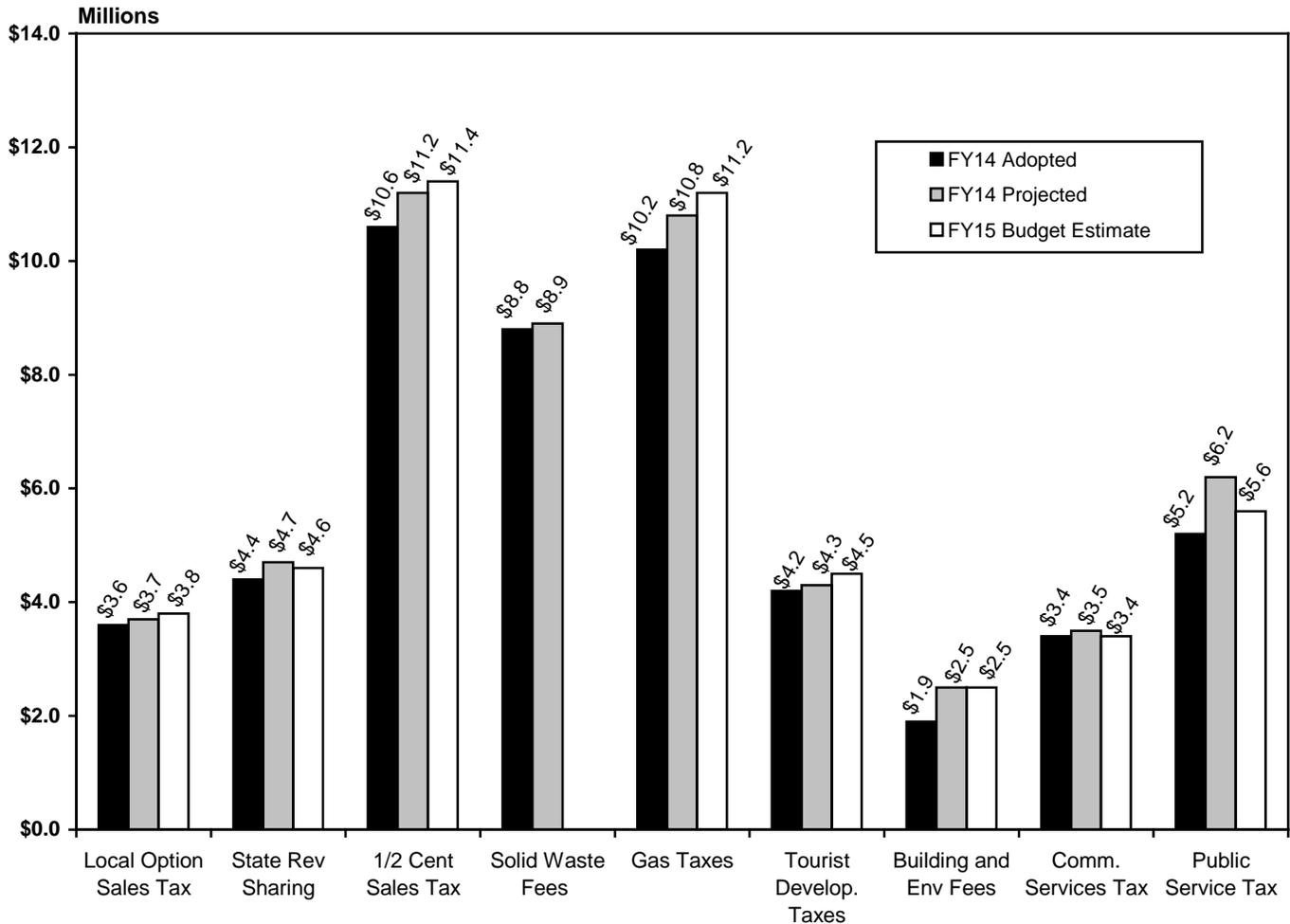
*FY13 and FY14 budget subtotals exclude Ad Valorem Taxes and Fire Service Fees due to the unavailability of FY14 preliminary budget figures at the time of publishing.

Notes:

- (1) According to Florida Statutes, all revenues must be budgeted at 95%. Budget estimates are preliminary and may be adjusted if necessary as additional information becomes available prior to the June and July budget workshops.
- (2) Certain revenue projections associated with the usage of electric utilities have decreased from the FY13 budget. This is due to the overpayment by the City of Tallahassee in electric public service taxes over the past three years by \$2.1 million. The FY14 and FY15 forecasts have been adjusted to reflect the payback of these overpayments through withholding over the next 30 months. Other revenue projections, such as building permits and sales taxes are expected to increase, indicating the continued economic recovery.
- (3) The FY15 estimates are based on preliminary valuations released by the Property Appraiser on June 1, 2014.
- (4) Environmental Permit Fees recent revenue trends suggest a significant increase in FY15. The increase in Building permits are related to the growth in both new construction and the permitting of new developments.
- (5) Probation Fees forecast a decrease in FY15 due to a decrease in the number of clients, a consistent balance of unpaid fees, and the continued issuance of fee waivers.
- (6) Court Facilities Fees are forecasted to decrease in FY15 as collections in FY14 have fallen short of budgeted amounts due to a decline in the issuance of traffic tickets.
- (7) The increase in FY14 fire service fees is due to delinquent collections that were moved to the tax bill as non ad valorem assessments that are not paid through the City's quarterly billing system, which are subsequently collected the following year. The FY15 estimates are not available from the City of Tallahassee as the total number of delinquent collections to be added to the non ad valorem assessment collection roll is still being finalized.
- (8) Solid Waste Fees in FY15 are expected to decrease due lower than anticipated collection totals from the new rural waste center permit fees.

FY 2014 AND FY 2015 REVENUE PROJECTIONS

Adopted Budget FY 2014, Projected Actuals FY 2014, and Estimated Budget FY 2015

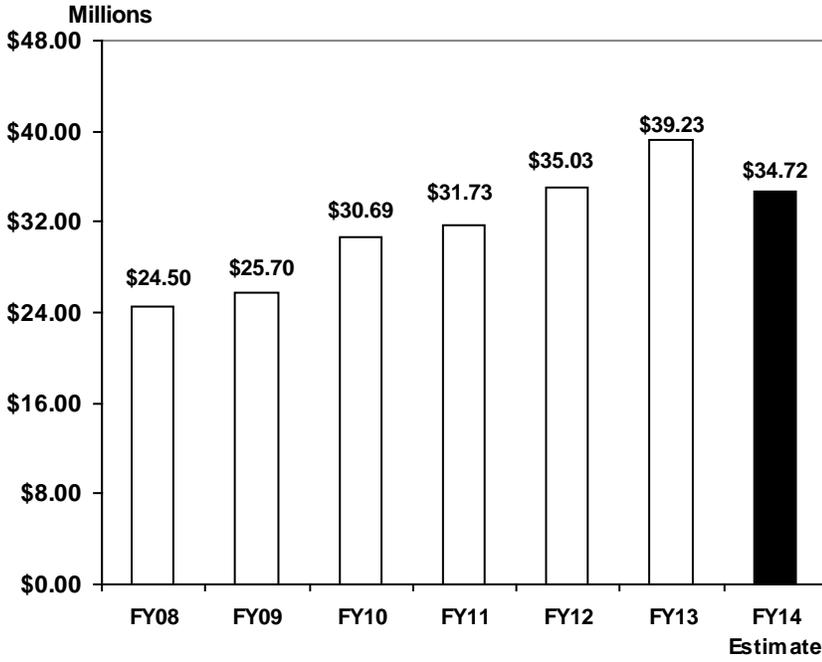


Adopted Budget FY 2014, Projected Actual Collections FY 2014, and Estimated Budget FY 2015:

This chart illustrates a comparison between the current budget, the projected actual collections for FY 2014, and the FY 2015 budget estimates. The chart depicts FY15 revenues forecasted at 95% as required by Florida Statute. Detailed charts of these revenues are shown on the subsequent pages, including ad valorem taxes.

GENERAL FUND /FINE AND FORFEITURE- FUND BALANCE

General/Fine and Forfeiture Fund Balance

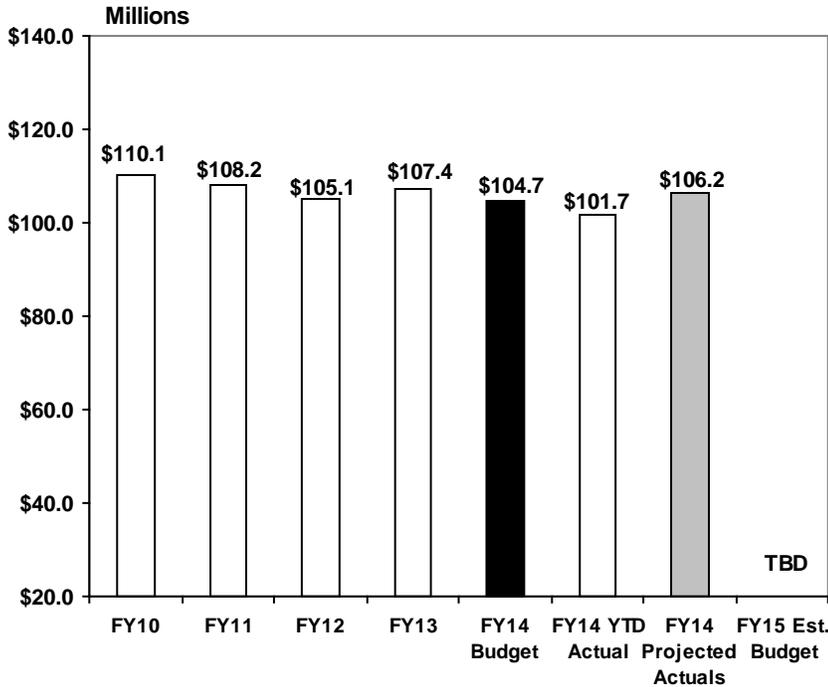


General/Fine and Forfeiture Fund Balance:

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The unaudited fund balance for FY14 is \$34.72 million. This reflects 28% of operating expenditures and is consistent with the County's Reserve Policy. The projected decline in Fund Balance is due to the budgeting of \$5 million in Fund Balance in FY14. Of this amount, \$4 million was used to balance the budget and approximately \$1 million was dedicated towards operating budget carry forwards for uncompleted projects.

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.

Trend:

In January 2008 a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. In addition to property values declining during the Great Recession, these constituted restrictions will restrict future growth in ad valorem taxes. The forecasted trend shows a slight increase of the preceding years decline in property values, caused by the housing market collapse.

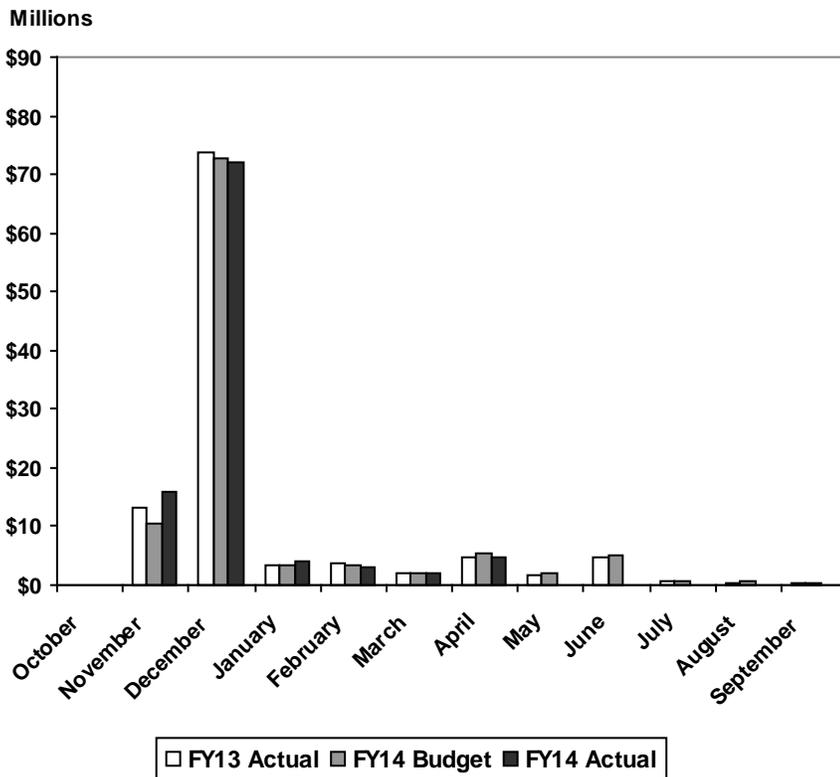
Fiscal Year 2015 Ad Valorem tax estimates are yet to be determined. Preliminary property valuations will be provided by the Property Appraiser's Office on June 1, 2014. These valuations will be used in developing materials for the June budget workshops.

FY13 Budget: \$104,367,480
FY13 Actual: \$107,426,859

FY14 Budget: \$104,699,238
FY14 YTD Actual: \$101,672,389
FY14 Projected Actual: \$106,163,365

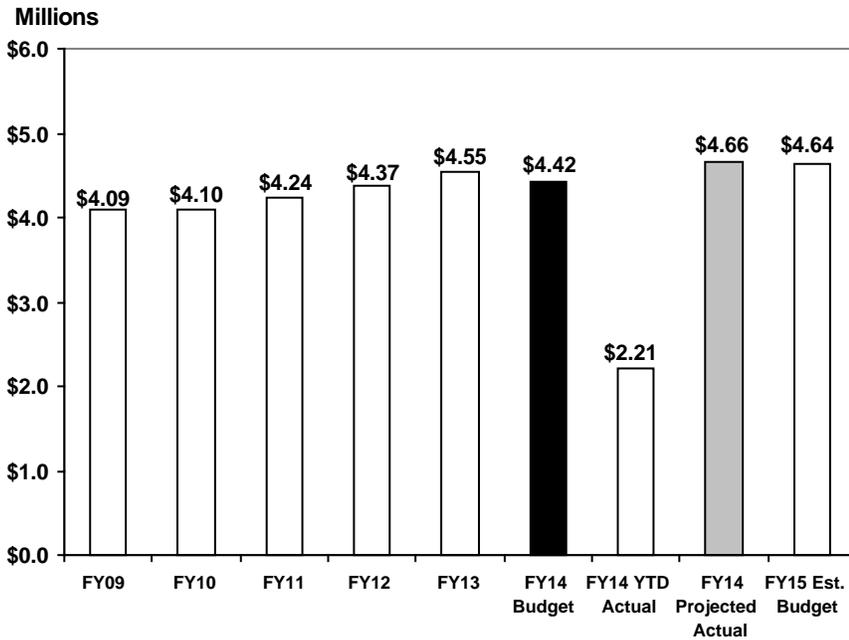
FY15 Estimated Budget: TBD

Monthly Totals: Budget vs Actuals



STATE REVENUE SHARING TAX

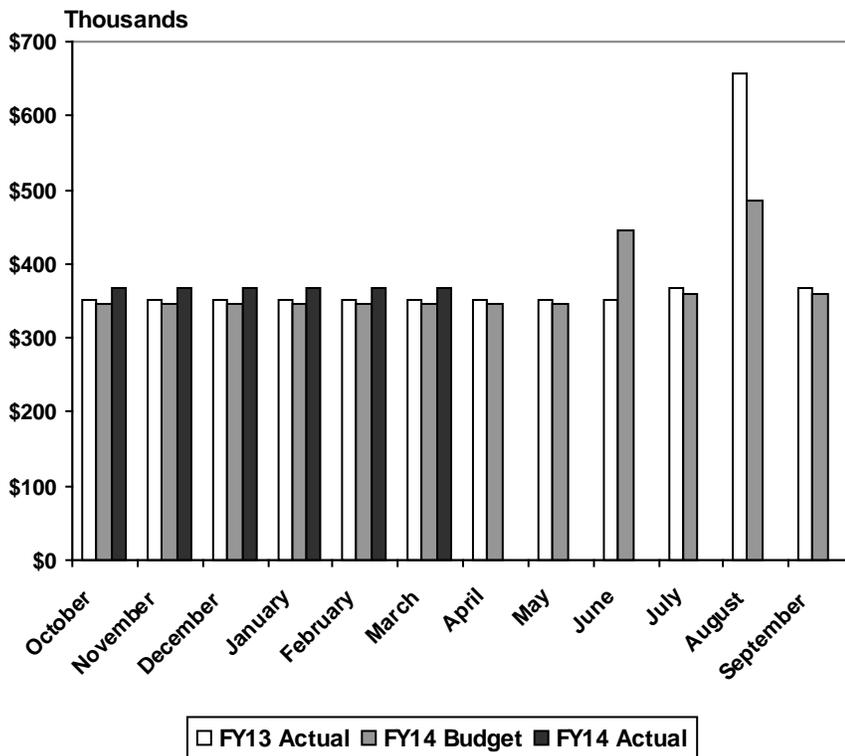
Fiscal Year Actuals & Projections



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. On July 1, 2004, the distribution formula reduced the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion. These funds are collected and distributed on a monthly basis by the Florida Department of Revenue.

Monthly Totals: Budget vs Actuals



Trend:

Since FY09, Leon County experienced a slow increase in state revenue sharing taxes due to a post-recession rebounding economy. The most recent trend has seen a moderate increase from the decline in statewide sales tax collections during the recession which is projected to continue for FY14. During the 2014 General Revenue Estimating Conference, the State expects to see modest positive growth in FY15 and the out-years.

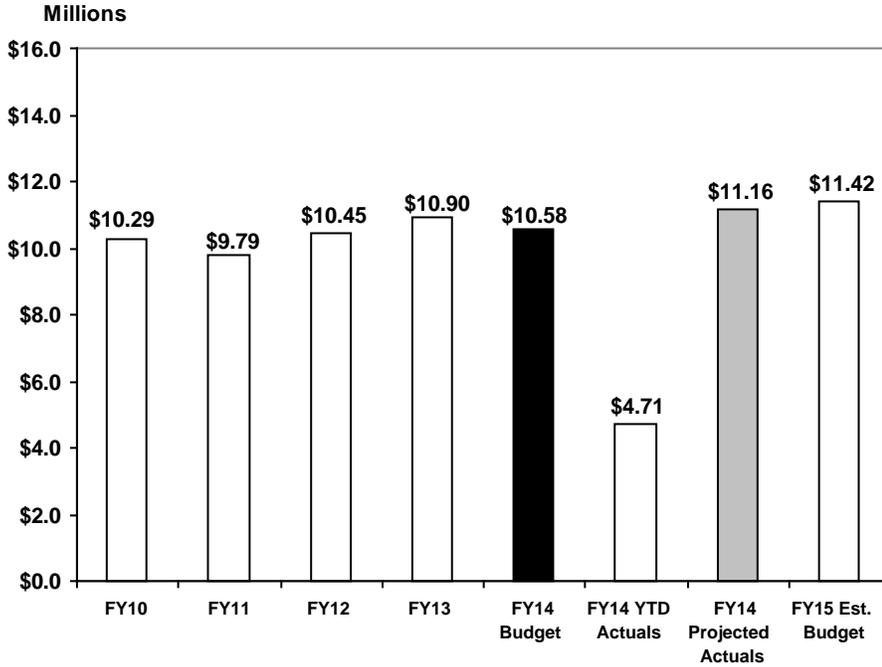
FY13 Budget: \$4,150,550
FY13 Actual: \$4,554,832

FY14 Budget: \$4,420,731
FY14 YTD Actual: \$2,205,569
FY14 Projected Actual: \$4,662,829

FY15 Estimated Budget: \$4,638,850

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. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218).

The amounts shown are the County's share only.

Trend:

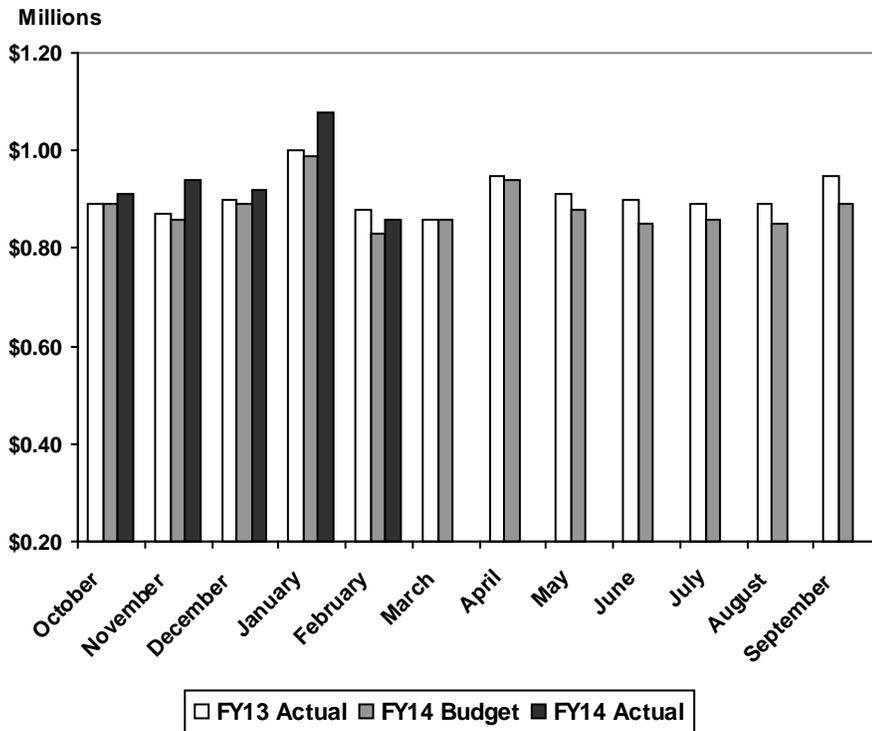
Sales tax revenue steadily declined from FY09 – FY11, a trend that ended in FY12 and has continued on an upward direction. Projected actuals for FY14 and FY15 preliminary budget forecasts show an increase over the FY14 budget signaling a continued economic recovery.

FY13 Budget: \$10,110,850
FY13 Actual: \$10,899,174

FY14 Budget: \$10,583,000
FY14 YTD Actual: \$4,707,082
FY14 Projected Actual: \$11,161,021

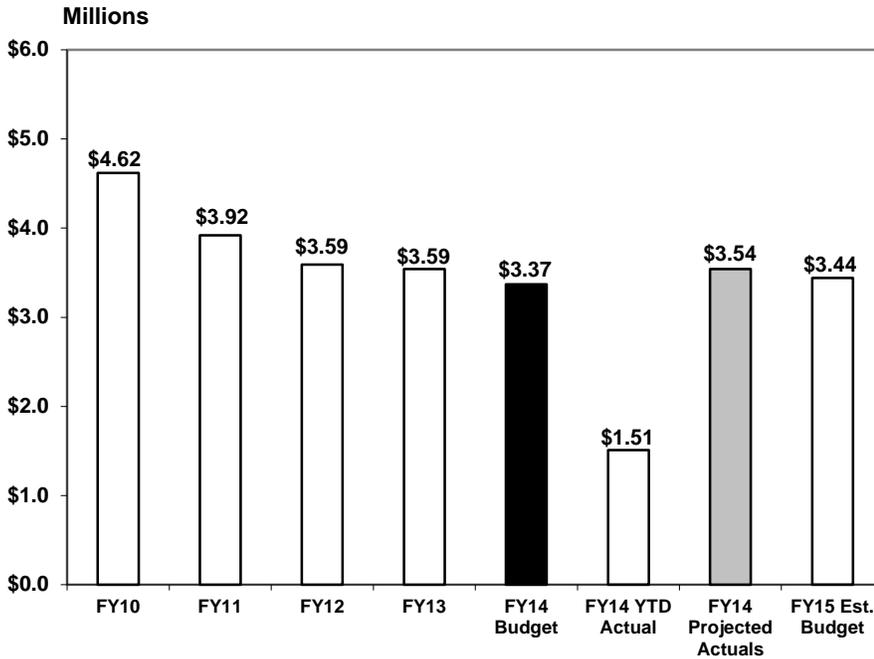
FY15 Estimated Budget: \$11,415,200

Monthly Totals: Budget vs Actuals



COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



Background:

The Communication Services Tax combined 7 different State and local taxes or fees by replacing them with a 2 tiered tax, each with its own rate. These 2 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 December 2008, the County received a \$2.5 million audit adjustment from the State, distributed in the form of a \$1.3 million lump sum payment in December of FY09 with the remainder prorated in equal monthly payments of \$33,429 from February 2009 until December 2012. These monthly adjustment payments have been contemplated in the budget graphs, accounting for the higher than expected revenue figures in past years.

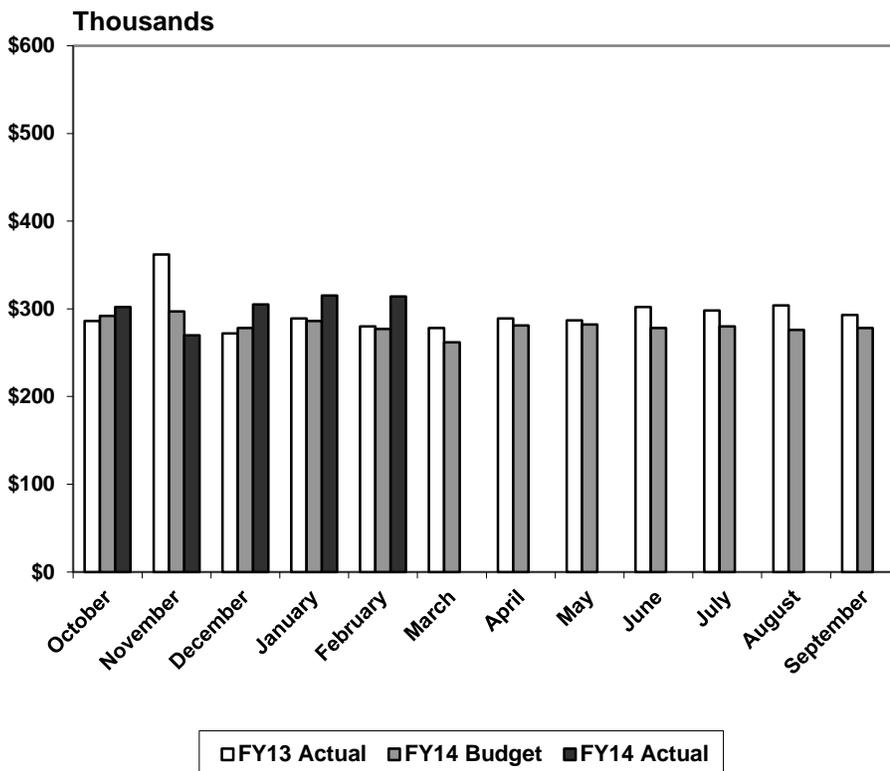
Beginning in FY10, actual revenues began to decrease statewide. This trend is expected to hold for FY14 with little anticipated decline over future fiscal years.

FY13 Budget: \$3,151,150
FY13 Actual: \$3,541,700

FY14 Budget: \$3,365,850
FY14 YTD Actual: \$1,507,136
FY14 Projected Actual: \$3,539,169

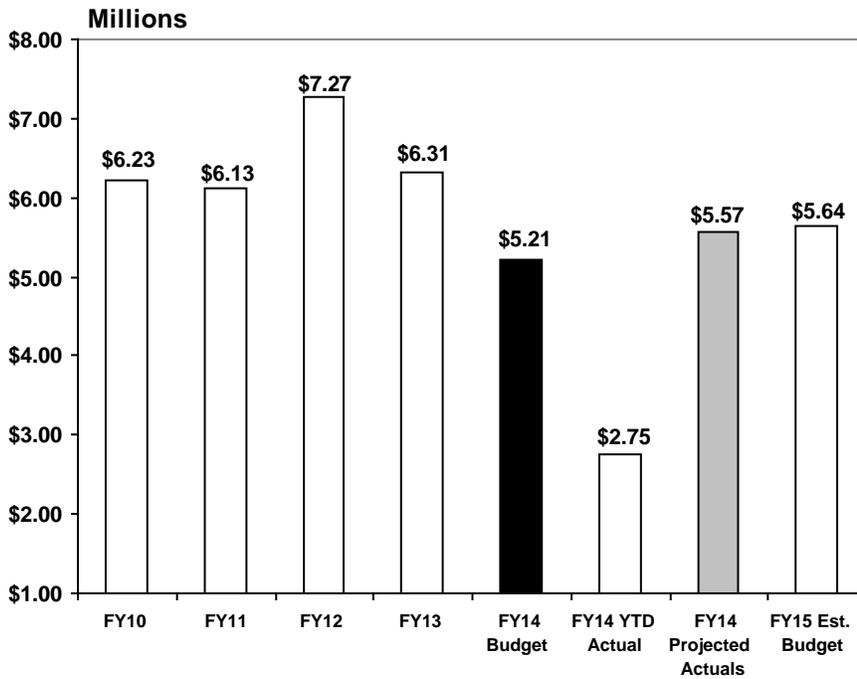
FY15 Estimated Budget: \$3,441,850

Monthly Totals: Budget vs Actuals



PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections



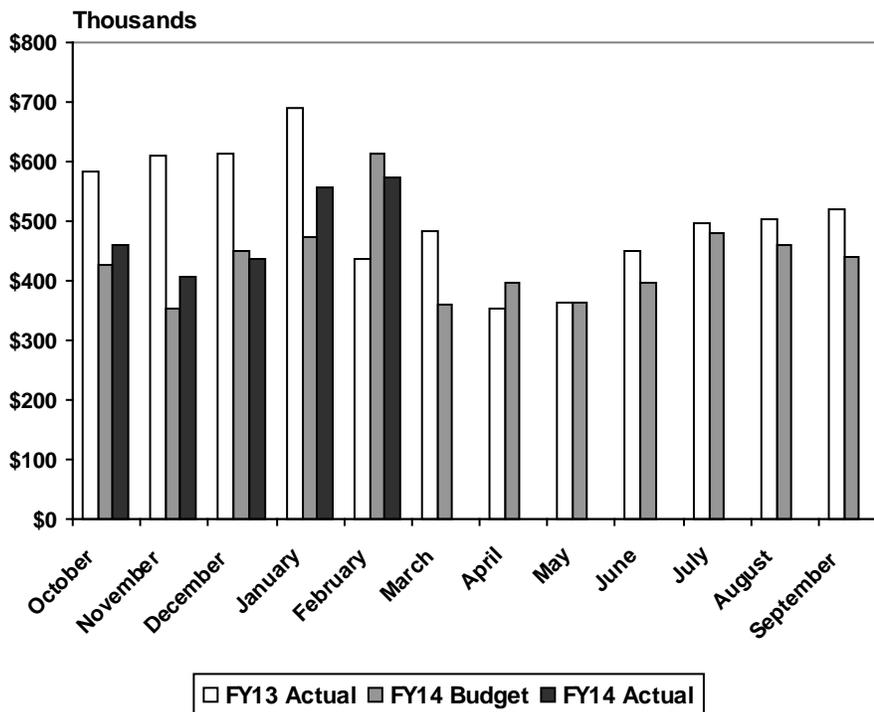
Background:

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.

Trend:

Due to its consumption basis, this tax is subject to many variables including rates and usage. Revenues have steadily trended upward since FY09, however recently the City of Tallahassee determined it had incorrectly overpaid \$2.1 million on the electric portion of the tax for the past three years. As such, future year's revenue projections reflect the payback of these revenues through withholding over the next 30 months. As shown in the monthly totals the payback began in March 2013.

Monthly Totals: Budget vs Actuals



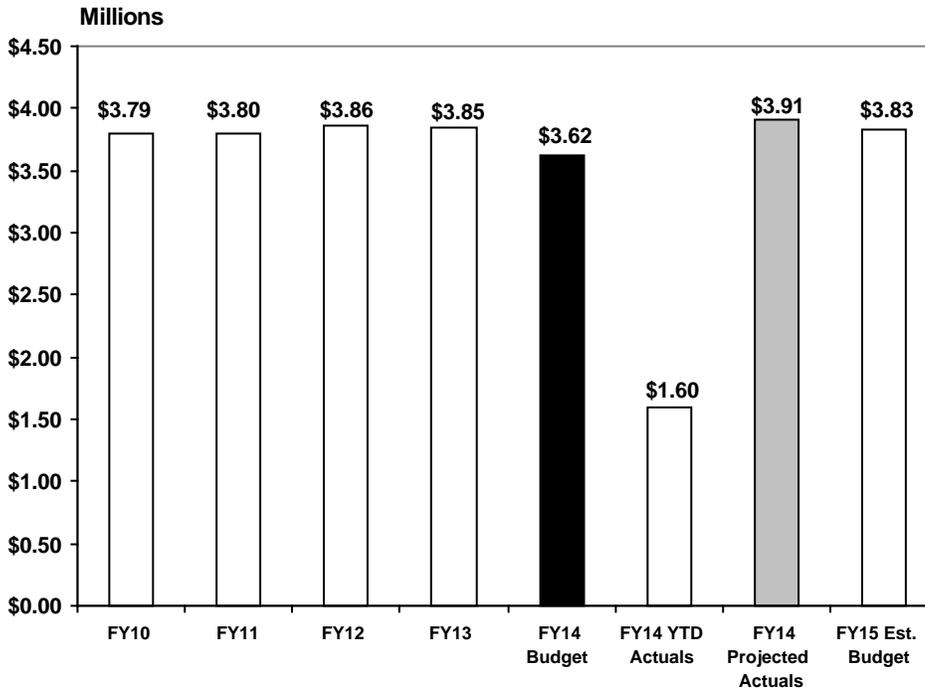
FY13 Budget: \$6,568,300
FY13 Actual: \$6,310,233

FY14 Budget: \$5,212,745
FY14 YTD Actual: \$2,753,566
FY14 Projected Actual: 6,155,176

FY15 Estimated Budget: \$5,637,300

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections



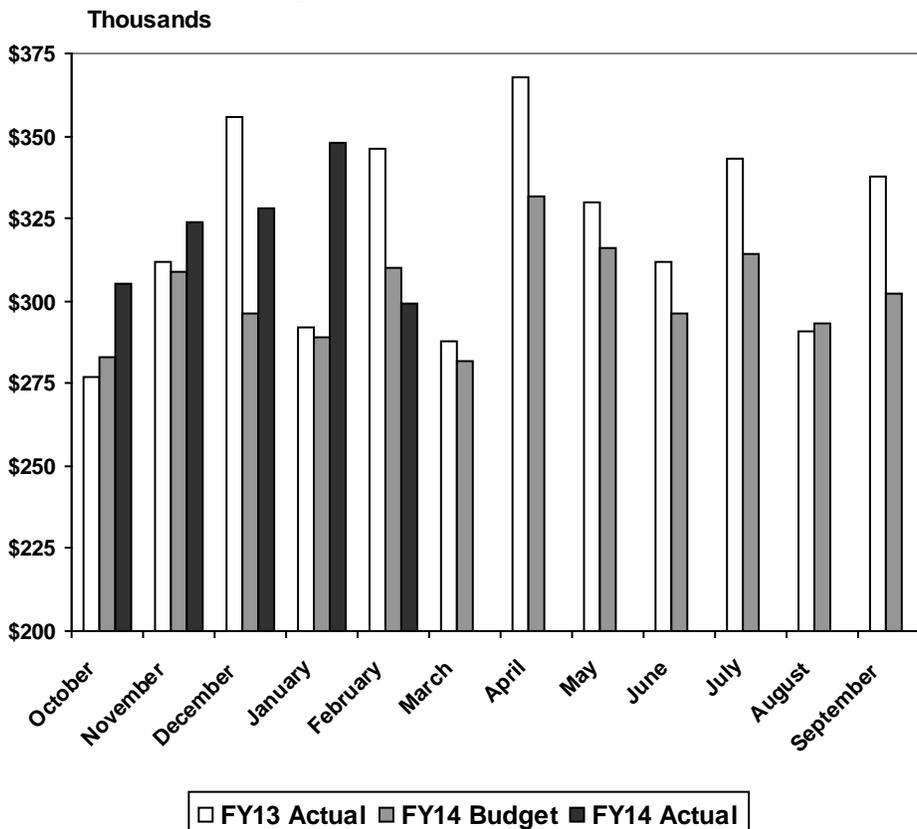
Background:

The State Shared Gas Tax consists of 2 discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206 and others). These revenue streams are disbursed from the State based on a distribution formula consisting of county area, population, and collection.

Trend:

This is a consumption based tax on gallons purchased. Prior to FY10 there was modest growth in this revenue stream. Decreased fuel consumption due to the recession, more fuel efficient vehicles coupled with high fuel costs has caused a leveling trend in gas tax revenue over time.

Monthly Totals: Budget vs Actuals



In FY14, Leon County is anticipating collecting a slightly higher amount of gas tax revenues than originally budgeted based on current revenue received and revised highway fuel sales estimates from the Transportation Revenue Estimating Conference. FY15 projects a minimal incline in this revenue.

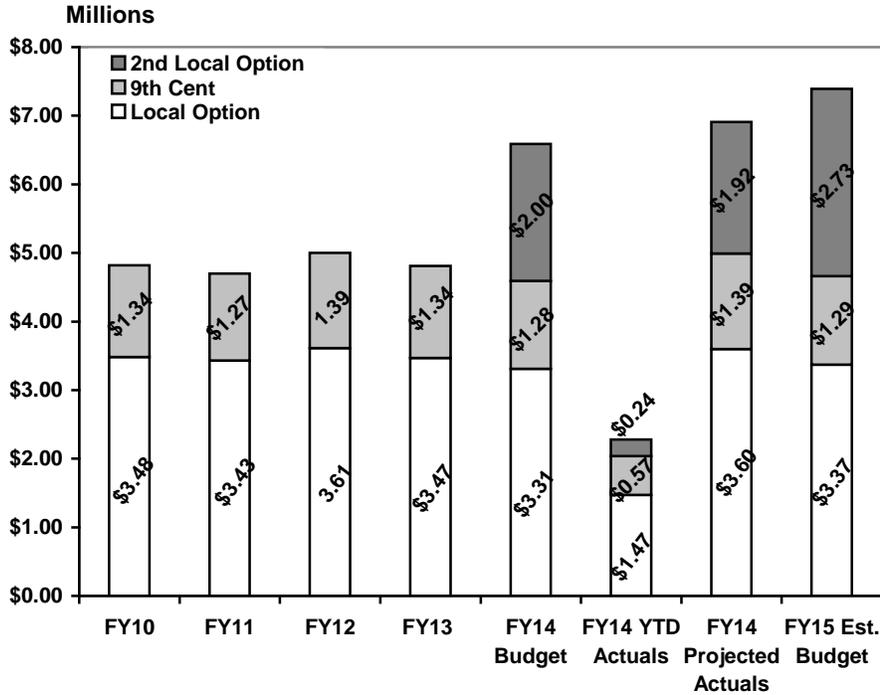
FY13 Budget: \$3,718,300
FY13 Actual: \$3,852,210

FY14 Budget: \$3,621,400
FY14 YTD Actual: \$1,604,805
FY14 Projected Actual: \$3,910,331

FY15 Estimated Budget: \$3,829,450

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



Background:

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

Local Option Gas Tax: This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Per an inter-local agreement, 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 was relieved for a duration of 30 years beginning September 1, 2015.

2nd Local Option: This tax was a locally imposed 5 cents per gallon tax on motor fuel only. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County. Per an inter-local agreement, this revenue is shared evenly with the City of Tallahassee.

The amounts shown are the County's share only.

Trend:

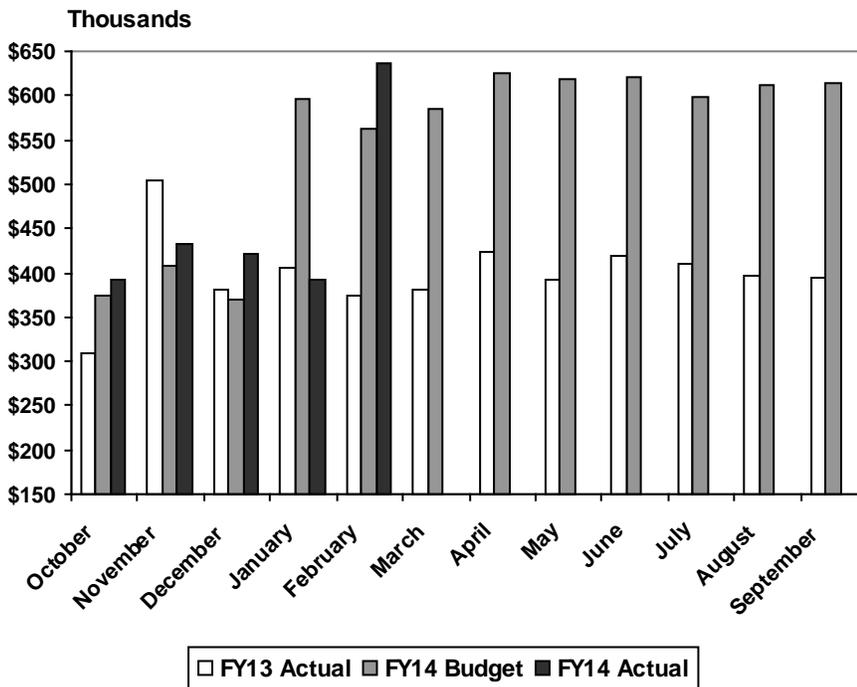
This is a consumption based tax on gallons purchased. Since FY10, revenues have remained moderately flat as pump prices and consumption levels fluctuate through the years. In FY13, Leon County collected a slightly lower amount of gas tax revenue. The FY14 February Actual includes the first month of the 2nd Local Option collections while budgeted amounts began in January.

FY13 Budget: \$4,807,950
FY13 Actual: \$4,793,118

FY14 Budget: \$6,586,600
FY14 YTD Actual: \$2,273,842
FY14 Projected Actual: \$6,907,713

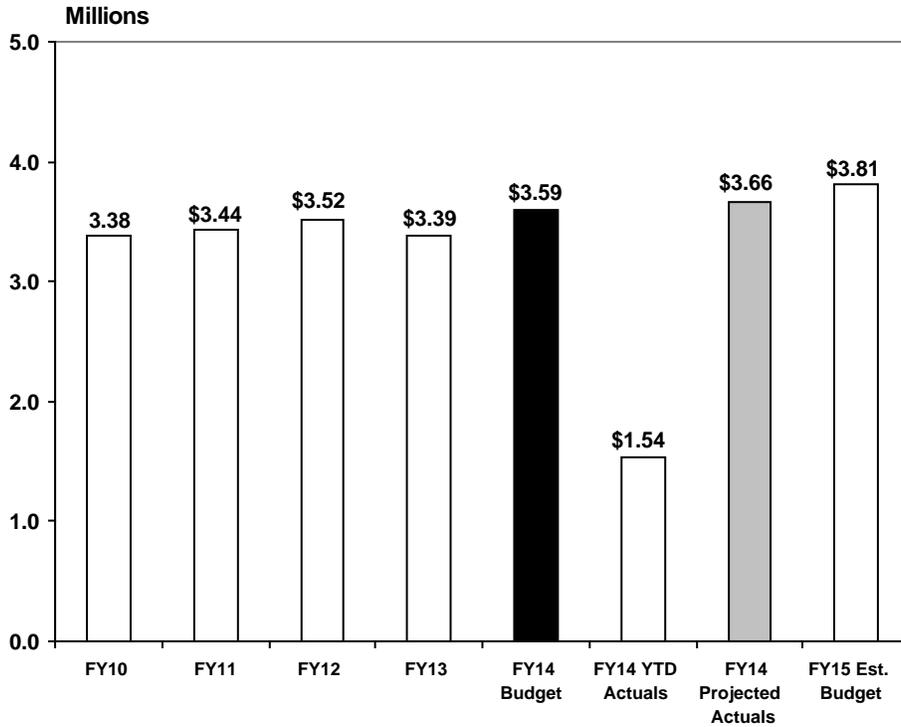
FY15 Estimated Budget: \$7,391,000

Monthly Totals: Budget vs Actuals



LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

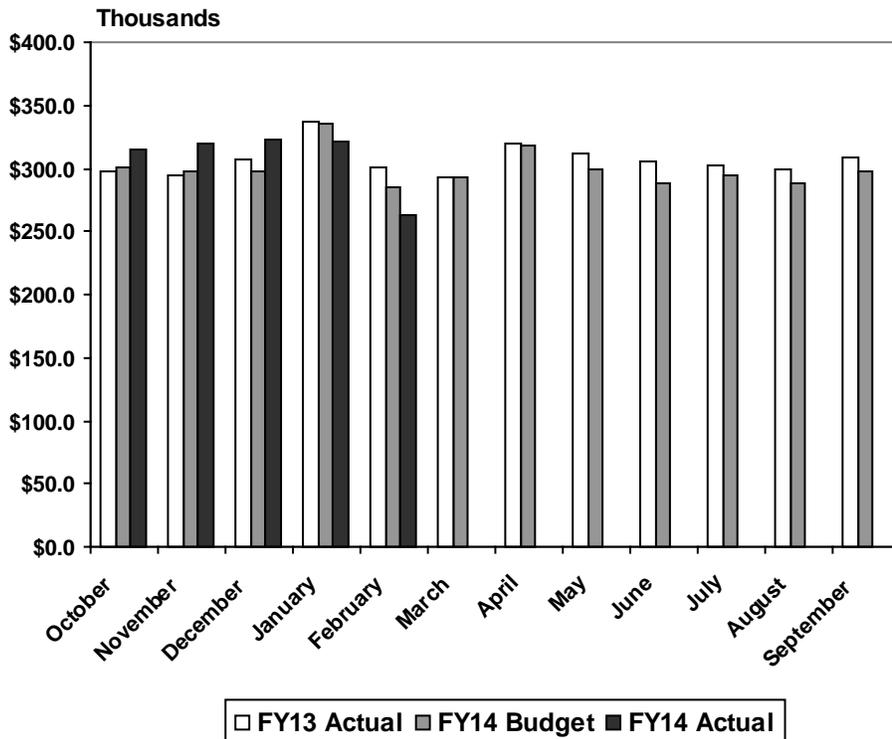
The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The amounts shown are the County's share only.

Trend:

Leon County anticipates collecting a slightly higher amount of local sales tax as budgeted in FY14. This indicates a recovering economy and an increase in consumer spending. The FY15 estimated budget continues the modest upward trend in expected consumer spending.

Monthly Totals: Budget vs Actuals



FY13 Budget: \$3,390,740

FY13 Actual: \$3,593,058

FY14 Budget: \$3,593,850

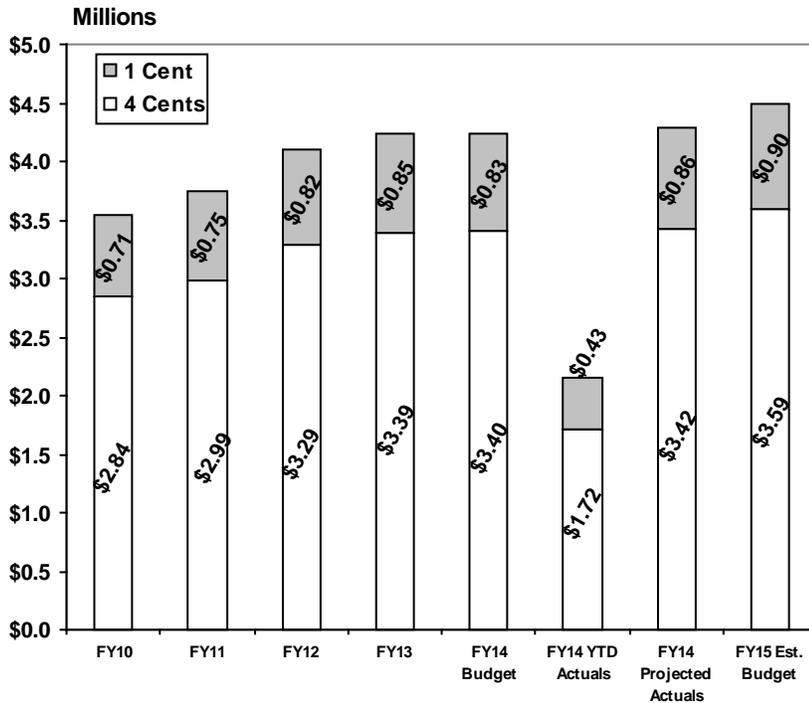
FY14 YTD Actual: \$1,541,332

FY14 Projected Actual: \$3,658,089

FY15 Estimated Budget: \$3,813,300

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections



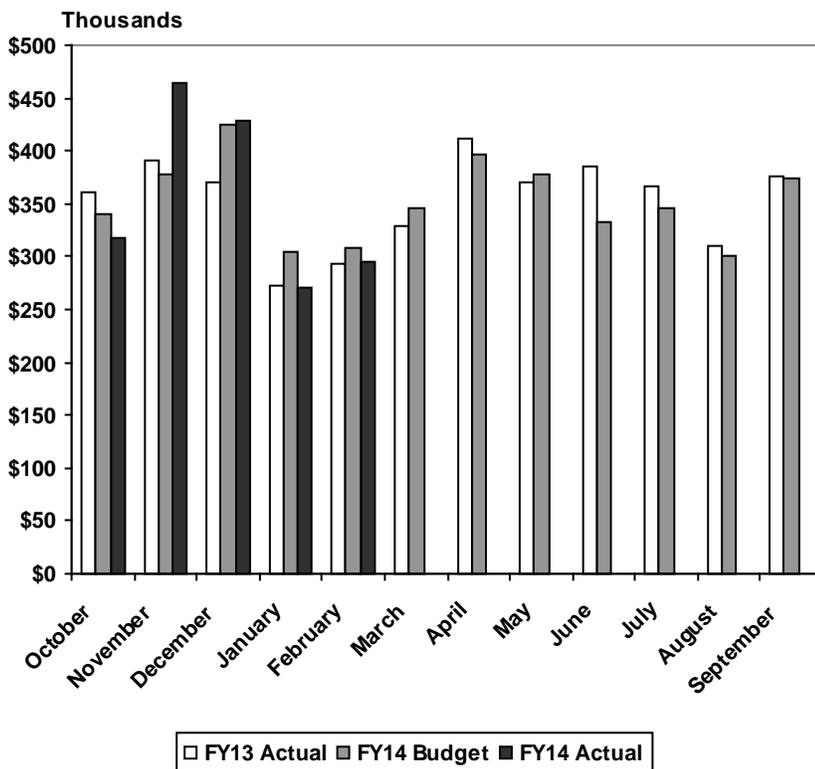
Background:

The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than 6-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014).

On March 19, 2009, the Board approved to increase total taxes levied on rentals and leases of less than 6-month duration by 1%. The total taxes levied are now 5%. The additional 1% became effective on May 1, 2009.

Currently the Board, in conjunction with the CRA, will determine how funds collected from the portion of the tax dedicated to the performing arts center will be spent at a later date.

Monthly Totals: Budget vs Actuals



Trend:

Subsiding recessionary economic conditions allowed for an increase in tourist tax revenue from FY10 to FY13. The additional one cent levied in May 2009, along with an increase in available rooms, increased rates, and an increase in the business travelers sector of the market contributed to the increase over the previous three years, which is forecasted to continue in FY14 and FY15.

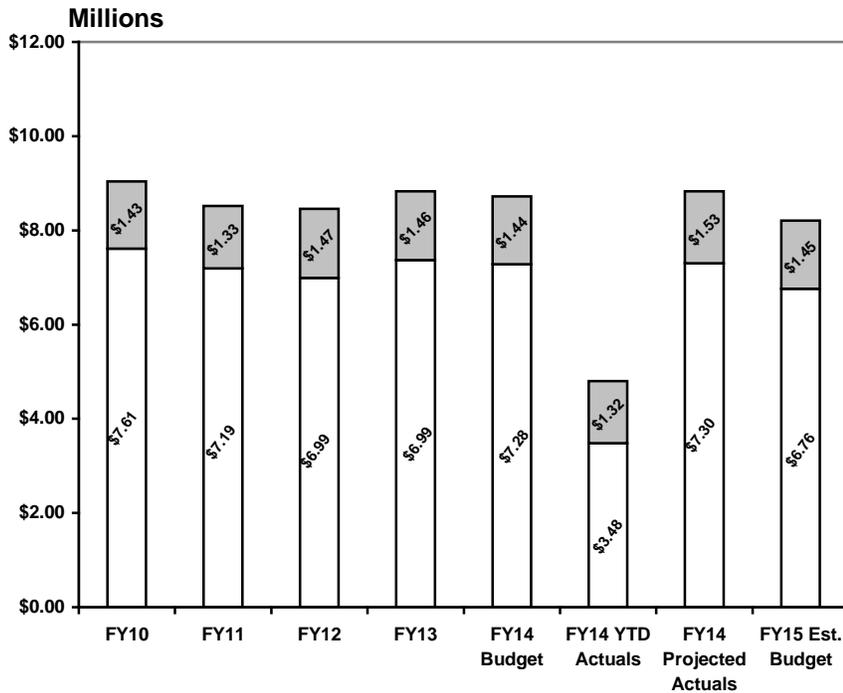
FY13 Budget: \$4,100,675
FY13 Actual: \$4,238,720

FY14 Budget: \$4,225,743
FY14 YTD Actual: \$1,777,641
FY14 Projected Actual: \$4,276,232

FY15 Estimated Budget: \$4,492,313

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 I waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures have been adjusted to reflect the change in operations at the facility.

Trend:

The slight increase in FY13 revenue results from an increase in the tipping fee, effective October 1, 2011. This balanced an expected decline in FY13 estimated revenues due to Wakulla County terminating its waste disposal agreement with the County in FY12. Leon County established a new tipping fee in FY13 due to reduced hauling rates. The FY15 estimated budget forecasts lower collection amounts due to the new fee structure. Solid Waste fees for the collection of Class III waste residuals from Marpan may stop in FY15 as the Board considers closure of the landfill during the FY15 budget process.

FY13 Budget: \$8,897,309

FY13 Actual: \$8,871,133

FY14 Budget: \$8,719,913

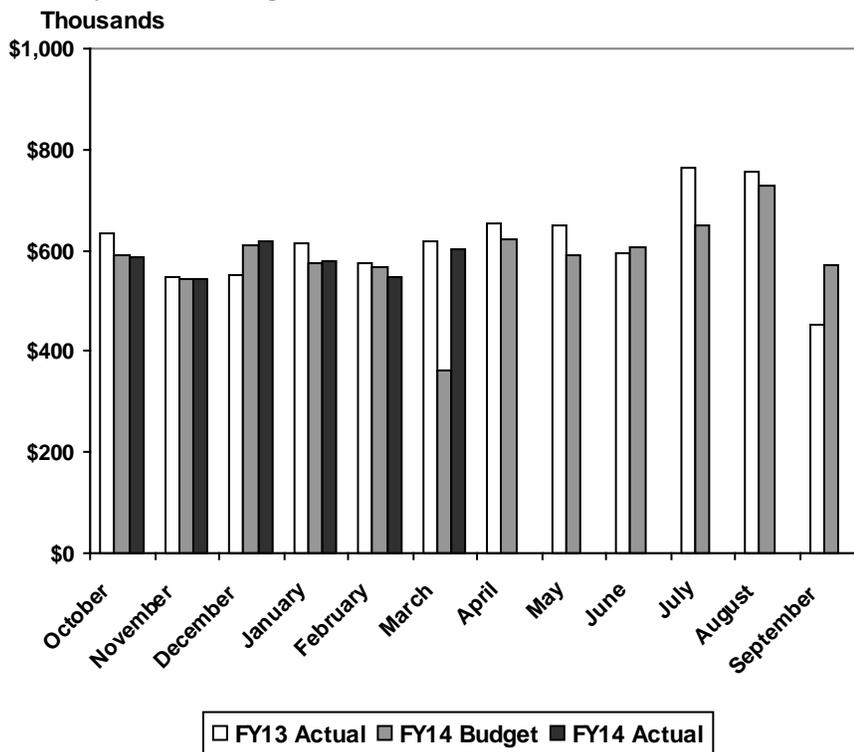
FY14 YTD Actual: \$4,803,765

FY14 Projected Actual: \$8,840,580

FY15 Estimated Budget: \$8,211,195

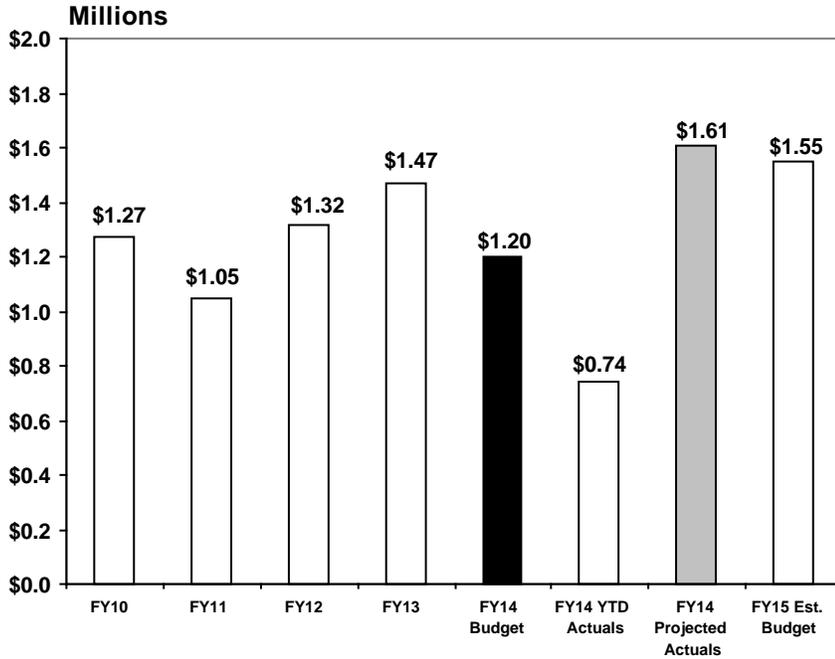
Note: The Monthly Totals table does not include the Disposal Fee revenue as it is mainly collected in November and December which would skew the data.

Monthly Totals: Budget vs Actuals



BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



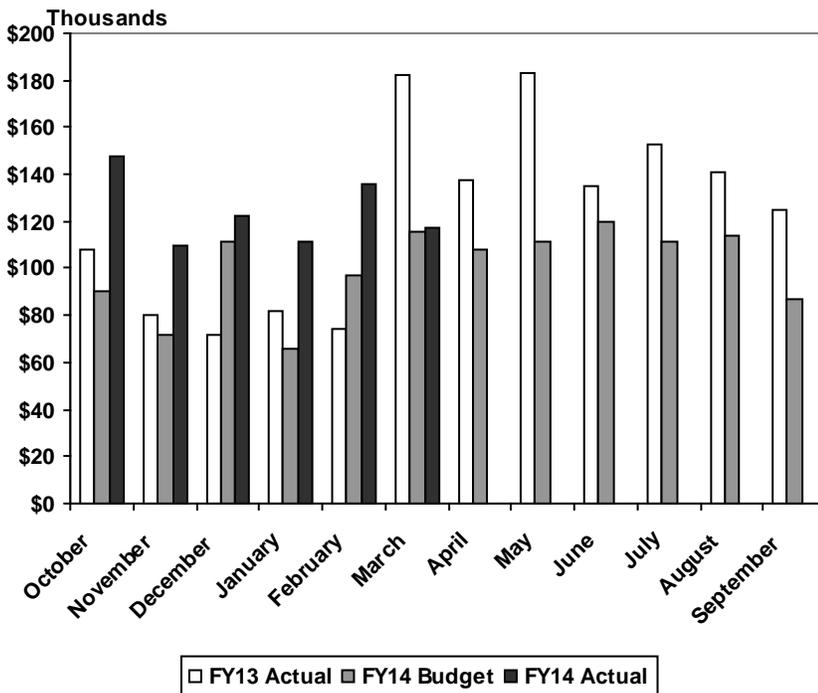
Background:

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

Trend:

Due to the housing market and construction beginning to show signs of recovery, this revenue stream shows projections returning to pre-recession levels. Revenues have consistently increased since FY11 and are forecasted to continue this trend in FY14. FY15 projected budget contemplate a leveling of the upward trend.

Monthly Totals: Budget vs Actuals



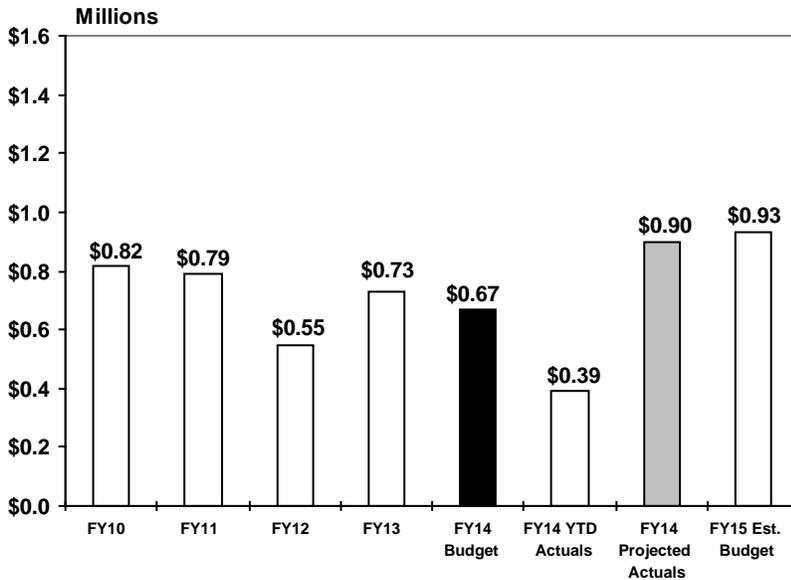
FY13 Budget: \$960,925
FY13 Actual: \$1,472,710

FY14 Budget: \$1,201,370
FY14 YTD Actual: \$742,504
FY14 Projected Actual: \$1,610,088

FY15 Estimated Budget: \$1,550,335

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 fee study, the Board adopted a revised fee resolution effective October 1, 2006. Effective October 1, 2008, these fees were adjusted upward by 20%.

Trend:

Environmental Permit Fees have experienced a decrease correlating with the start of the recession in FY08 and has continued through FY12. To offset this decline in revenue, eight positions were eliminated in FY10.

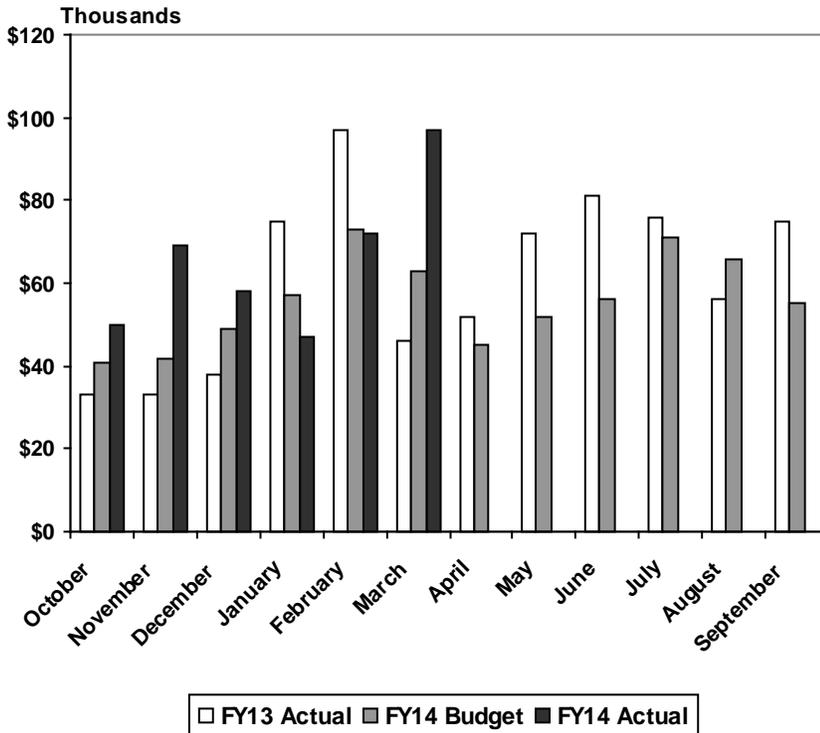
Recent development activity suggests a rebound in projected revenue collections for both FY14 and FY15.

FY13 Budget: \$608,095
FY13 Actual: \$734,576

FY14 Budget: \$669,275
FY14 YTD Actual: \$393,435
FY14 Projected Actual: \$895,135

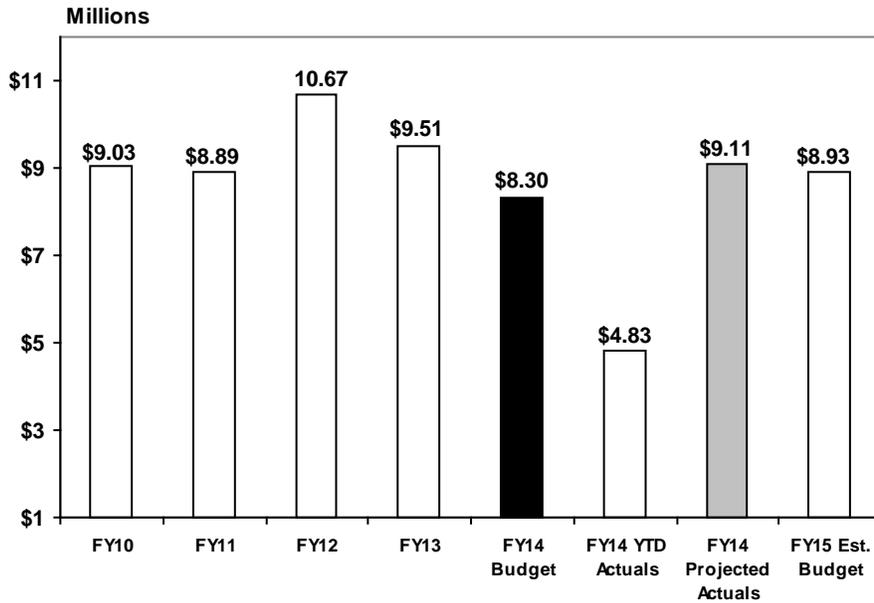
FY15 Estimated Budget: \$932,900

Monthly Totals: Budget vs Actuals



AMBULANCE FEES

Fiscal Year Actuals & Projections

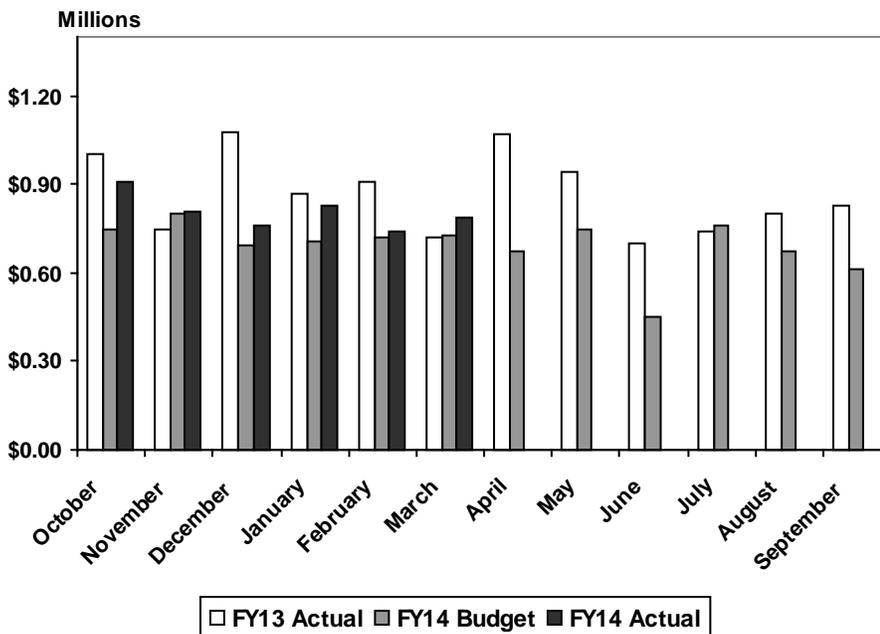


Background:

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.

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). In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. The decline in revenue from FY12-FY14 corresponds to a decline in the booking of receivables (outstanding billings) from 41% to 36%.

Monthly Totals: Budget vs Actuals



Trend:

An analysis of collections indicates a return to stable levels following a spike in FY12 due to increased call volumes and improved collection efficiency.

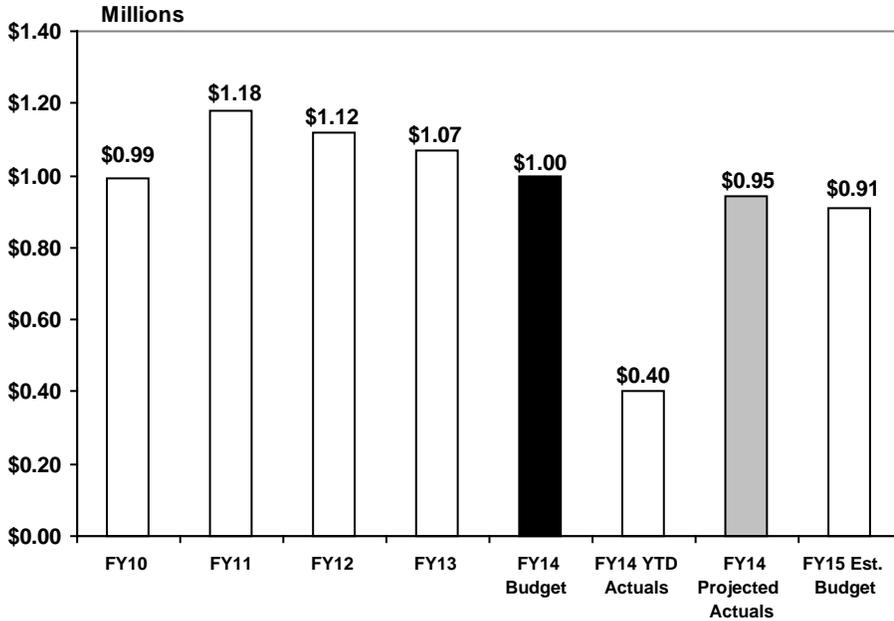
FY13 Budget: \$8,854,000
FY13 Actual: \$9,510,448

FY14 Budget: \$8,303,000
FY14 YTD Actual: \$4,832,466
FY14 Projected Actual: \$9,112,107

FY15 Estimated Budget: \$8,930,000

PROBATION AND PRE-TRIAL FEES

Fiscal Year Actuals & Projections



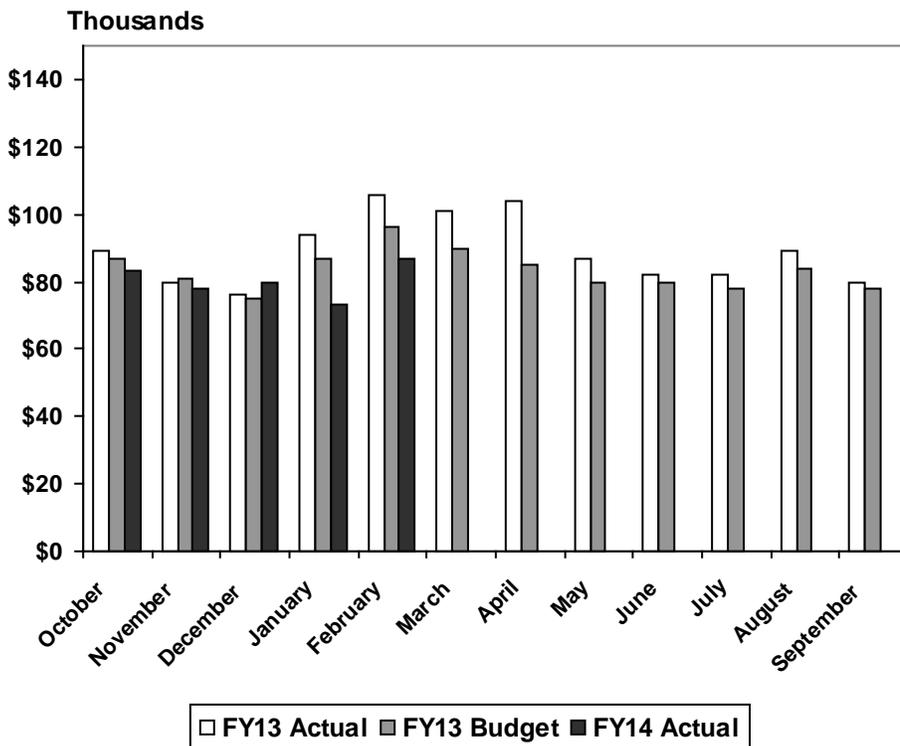
Background:

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:

Revenues collected through Probation and Pre-Trial fees have steadily declined since FY11. This can be attributed to a decline in Probation and Pre-Trial caseloads, associated with early termination of sentences and a decrease in court ordered GPS pre-trial tracking. FY14 and FY15 anticipated revenue is expected to decrease slightly as the amount of fees that go uncollected continues to remain at a high level. With the creation of an on-site urinalysis testing program, an increase in the number of alcohol testing fees is expected. Without the addition of the urinalysis program, revenues from the existing probation and pre-trial programs would see a greater decline.

Monthly Totals: Budget vs Actuals



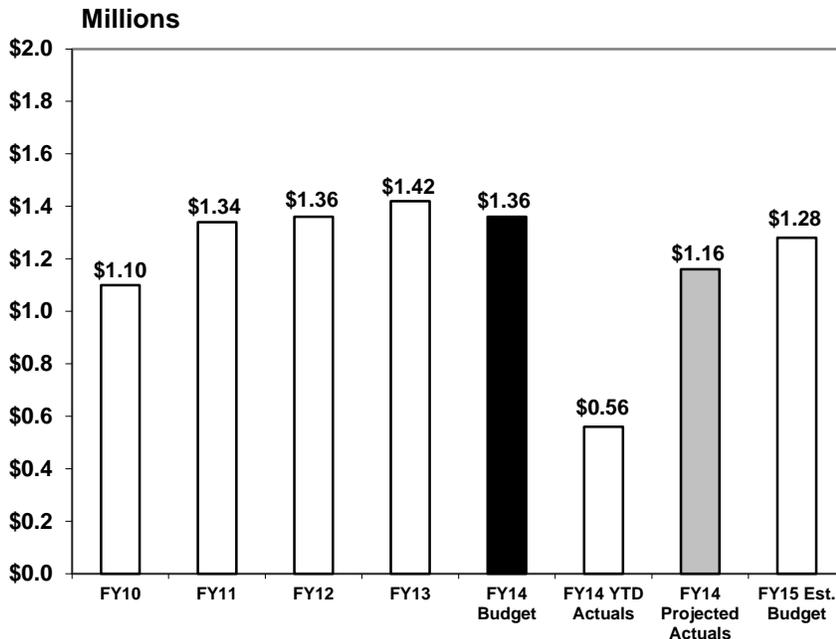
FY13 Budget: \$1,027,520
FY13 Actual: \$1,071,166

FY14 Budget: \$999,780
FY14 YTD Actual: \$401,997
FY14 Projected Actual: \$945,490

FY15 Estimated Budget: \$912,380

COURT FACILITIES FEES

Fiscal Year Actuals & Projections



Background:

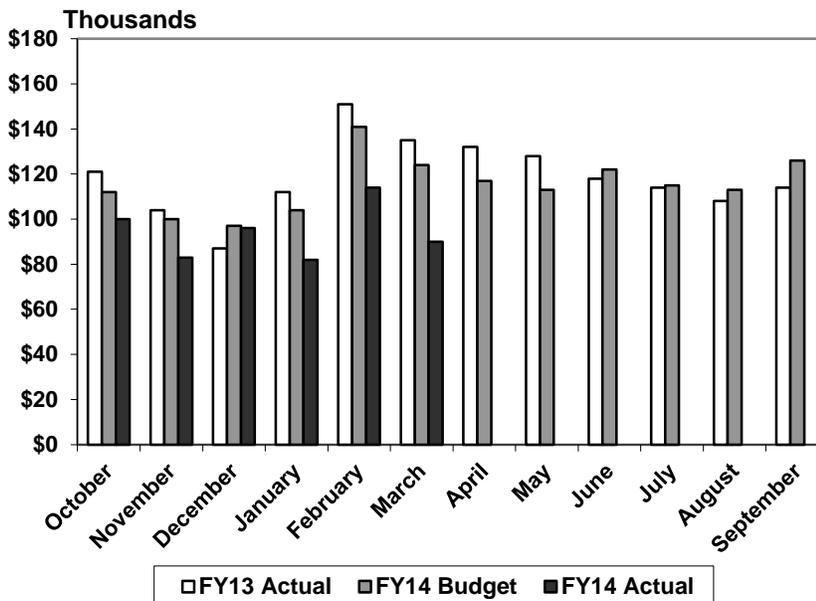
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). In FY09 the County collected \$1.9 million but expended more than \$11 million on behalf of the State Court system. On June 19, 2009 SB2108 was approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30.

The Board approved the increase in surcharges on August 25, 2009.

Trend:

In FY09 Court Facilities Fees were in a continued decline from previous fiscal years. By the first quarter in FY10, revenues began to show improvement from the approved fee increase. As the first two years with the approved fee increase, FY11 and FY12 showed moderate revenue increases. Due to a recent decline in the issuance of moving traffic violations, FY14 actuals are forecasted to come in below budgeted amounts. It is unknown if this trend will continue in FY15.

Monthly Totals: Budget vs Actuals



FY13 Budget: \$1,358,500
FY13 Actual: \$1,422,383

FY14 Budget: \$1,384,150
FY14 YTD Actual: \$564,514
FY14 Projected Actual: \$1,157,255

FY15 Estimated Budget: \$1,284,400



Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

*Reflects expenditures posted to financial system as of 03/28/14

Fund	Org	Description	FY14	FY14	FY14 Budget	FY14 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Board of County Commissioners						
County Commission						
001	100	County Commission	1,266,011	641,212	624,799	49.35%
001	101	District 1	9,500	310	9,190	96.74%
001	102	District 2	9,500	1,071	8,429	88.73%
001	103	District 3	9,500	1,095	8,405	88.47%
001	104	District 4	9,500	6,576	2,924	30.78%
001	105	District 5	9,500	3,636	5,864	61.72%
001	106	At Large District 6	9,500	2,500	7,000	73.69%
001	107	At Large District 7	9,500	3,972	5,528	58.19%
001	108	Commissioners Account	22,898	7,216	15,682	68.49%
		Subtotal:	1,355,409	667,589	687,820	50.75%
County Administration						
Country Administration						
001	110	Country Administration	559,526	278,100	281,426	50.30%
Strategic Initiatives						
001	115	Strategic Initiatives	915,338	400,195	515,143	56.28%
Human Resources						
001	160	Human Resources	1,238,806	509,173	729,633	58.90%
Management Information Systems						
001	171	Management Information Systems	5,542,768	3,036,389	2,506,379	45.22%
001	421	Geographic Information Services	1,876,562	954,644	921,918	49.13%
Public Safety Complex						
001	411	Public Safety Complex Technology	335,880	46,206	289,674	86.24%
		Subtotal:	10,468,880	5,224,708	5,244,172	50.09%
County Attorney						
001	120	County Attorney	1,853,206	903,633	949,574	51.24%
		Subtotal:	1,853,206	903,633	949,574	51.24%
Department of Public Works						
Support Services						
106	400	Support Services	1,083,169	312,156	771,013	71.18%
106	978	Public Works Chargebacks	-600,000	-	-600,000	100.00%
Operations						
106	431	Transportation	3,764,548	1,640,484	2,124,064	56.42%
106	432	Right-of-Way	2,489,913	865,103	1,624,810	65.26%
123	433	Stormwater Maintenance	2,828,250	1,072,547	1,755,703	62.08%
Engineering Services						
106	414	Engineering Services	2,990,714	1,263,434	1,727,280	57.75%
Fleet Maintenance						
505	425	Fleet Maintenance	3,210,532	1,189,853	2,020,679	62.94%
Mosquito Control						
001	216	Mosquito Control	575,876	149,291	426,585	74.08%
125	214	Mosquito Control Grant ^d	29,457	0	29,457	100.00%
Parks & Recreation						
140	436	Parks & Recreation	2,616,250	1,125,134	1,491,116	56.99%
		Subtotal:	18,988,709	7,618,002	11,370,707	59.88%
Department of Development Support & Env. Mgt						
Building Inspection						
120	220	Building Inspection	1,166,895	478,602	688,293	58.99%
Environmental Compliance						
121	420	Environmental Compliance	1,329,385	606,801	722,584	54.35%
Development Services						
121	422	Development Services	659,267	286,126	373,141	56.60%
Permit Compliance						
121	423	Permit Compliance	453,367	196,359	257,008	56.69%
Support Services						
121	424	Support Services	332,839	160,277	172,562	51.85%
DEP Storage Tank						
125	866	DEP Storage Tank ^d	158,101	68,755	89,346	56.51%
		Subtotal:	4,099,854	1,796,920	2,302,934	56.17%

Leon County Government**Fiscal Year 2014 Mid-Year Financial Report****PROGRAM EXPENDITURE SUMMARY***

*Reflects expenditures posted to financial system as of 03/28/14

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY14 Adj. Budget</u>	<u>FY14 Expenditures</u>	<u>FY14 Budget \$ Balance</u>	<u>FY14 Budget % Balance Remaining</u>
<u>Department of Facilities Management</u>						
<u>Facilities Management</u>						
001	150	Facilities Management	7,359,711	2,999,478	4,360,233	59.24%
<u>Real Estate Management</u>						
001	156	Real Estate management	276,725	111,595	165,130	59.67%
<u>Bank of America</u>						
165	154	Bank of America	763,386	209,628	553,758	72.54%
<u>Huntington Oaks Plaza Operating</u>						
166	155	Huntington Oaks Plaza Operating	124,425	28,259	96,166	77.29%
<u>Public Safety Complex</u>						
001	410	Public Safety Complex	1,468,261	429,749	1,038,512	70.73%
		Subtotal:	9,992,508	3,778,710	6,213,798	62.18%
<u>Department of PLACE</u>						
<u>Capital Regional Transportation Planning Agency</u>						
001	402	Capital Regional Transportation Planning Agency	231,028	105,652	125,376	54.27%
<u>Blueprint 2000</u>						
001	403	Blueprint 2000 ¹	60,433	28,288	32,145	53.19%
<u>Planning Department</u>						
001	817	Planning Department	988,533	246,518	742,015	75.06%
		Subtotal:	1,279,994	380,458	899,536	70.28%
<u>Office of Financial Stewardship</u>						
<u>Office of Management and Budget</u>						
001	130	Office of Management and Budget	674,550	332,140	342,410	50.76%
<u>Purchasing</u>						
001	140	Procurement	288,365	129,412	158,953	55.12%
001	141	Warehouse	93,897	45,267	48,630	51.79%
<u>Risk Management</u>						
501	132	Risk Management	233,664	96,941	136,723	58.51%
501	821	Workers Compensation Management / Insurance	2,792,275	2,155,921	636,354	22.79%
		Subtotal:	4,082,751	2,759,681	1,323,070	32.41%
<u>Office of Economic Development & Business Partnerships</u>						
<u>Tourist Development</u>						
160	301	Administration	486,459	240,046	246,413	50.65%
160	302	Advertising	1,003,261	271,652	731,609	72.92%
160	303	Marketing	1,273,596	394,796	878,800	69.00%
160	304	Special Projects	310,000	16,196	293,804	94.78%
160	305	1 Cent Expenditures	5,198,483	513,038	4,685,445	90.13%
<u>Econ. Dev. / Intergovernmental Affairs</u>						
001	114	Econ. Dev. / Intergovernmental Affairs	459,988	213,250	246,738	53.64%
<u>M/W Small Business Enterprise</u>						
001	112	M/W Small Business Enterprise	223,199	85,877	137,322	61.52%
		Subtotal:	8,954,986	1,734,856	7,220,130	80.63%
<u>Office of Public Services</u>						
<u>Library Services</u>						
001	240	Policy, Planning & OPS	836,577	298,589	537,988	64.31%
001	241	Public Library Services	2,463,124	1,005,271	1,457,853	59.19%
001	242	Collection Services	794,835	358,863	435,972	54.85%
001	243	Extension Services	2,417,263	1,061,100	1,356,163	56.10%
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	13,852,187	6,069,714	7,782,473	56.18%
<u>Animal Services</u>						
140	201	Animal Services	1,174,642	249,260	925,382	78.78%
		Subtotal:	21,538,628	9,042,797	12,495,831	58.02%

Leon County Government**Fiscal Year 2014 Mid-Year Report****PROGRAM EXPENDITURE SUMMARY***

*Reflects expenditures posted to financial system as of 03/28/14

Fund	Org	Description	FY14 Adj. Budget	FY14 Expenditures	FY14 Budget \$ Balance	FY14 Budget % Balance Remaining
<u>Office of Intervention & Detention Alternative</u>						
<u>County Probation</u>						
111	542	County Probation Division	1,119,246	509,600	609,646	54.47%
<u>Supervised Pretrial Release</u>						
111	544	Pretrial Release	993,137	402,961	590,176	59.43%
<u>Drug & Alcohol Testing</u>						
111	599	Drug and Alcohol Testing	149,520	80,552	68,968	46.13%
<u>FDLE JAG Grant Pretrial</u>						
125	982059	FDLE JAG Grant Pretrial	124,995	63,104	61,891	49.51%
Subtotal:			2,386,898	1,056,216	1,330,682	55.75%
<u>Office of Human Services & Community Partnerships</u>						
<u>Veteran Services</u>						
001	390	Veteran Services	301,120	126,064	175,056	58.13%
<u>Volunteer Center</u>						
001	113	Volunteer Center	167,160	82,161	84,999	50.85%
<u>Housing Services</u>						
001	371	Housing Services	451,922	205,855	246,067	54.45%
161	808	Housing Finance Authority	271,002	61,992	209,010	77.12%
<u>Health & Human Services</u>						
001	370	Social Service Programs	4,975,869	2,169,786	2,806,083	56.39%
<u>Health Department</u>						
001	190	Health Department	237,345	59,336	178,009	75.00%
<u>Primary Health Care</u>						
001	971	Primary Health Care	1,861,136	742,157	1,118,979	60.12%
<u>SHIP 2012-2015</u>						
124	932044	SHIP 2012-2015 ³	24,173	24,173	0	0.00%
124	932045	SHIP 2013-2016 ³	37,174	0	37,174	100.00%
124	932046	SHIP 2013-2015 ³	168,640	78,236	90,404	53.61%
Subtotal:			8,495,541	3,549,759	4,945,782	58.22%
<u>Office of Resource Stewardship</u>						
<u>Cooperative Extension</u>						
001	361	Extension Education	541,844	225,931	315,913	58.30%
<u>Office of Sustainability</u>						
001	127	Office of Sustainability	267,685	101,898	165,787	61.93%
<u>Solid Waste</u>						
401	435	Landfill Closure	110,123	190	109,933	99.83%
401	437	Rural Waste Collection Centers	897,570	405,738	491,832	54.80%
401	441	Transfer Station Operations	5,170,872	2,408,223	2,762,649	53.43%
401	442	Landfill	1,758,157	694,094	1,064,063	60.52%
401	443	Hazardous Waste	600,490	248,115	352,375	58.68%
401	471	Residential Drop Off Recycling	198,128	39,802	158,326	79.91%
Subtotal:			9,544,869	4,123,991	5,420,878	56.79%
<u>Constitutional Officers²</u>						
<u>Clerk of the Circuit Court</u>						
110	537	Circuit Court Fees	414,527	241,808	172,719	41.67%
001	132	Clerk Finance	1,480,021	863,345	616,676	41.67%
<u>Property Appraiser</u>						
001	512	Property Appraiser	4,484,136	3,369,503	1,114,633	24.86%
<u>Sheriff</u>						
110	510	Law Enforcement	32,410,219	18,905,961	13,504,258	41.67%
110	511	Corrections	31,139,661	18,164,802	12,974,859	41.67%
125	864	Emergency Management ³	121,155	0	121,155	100.00%
130	180	Enhanced 911	1,106,375	645,385	460,990	41.67%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	1,927,575	807,254	1,120,321	58.12%
060	521	Elections	1,806,288	177,771	1,628,517	90.16%

Leon County Government**Fiscal Year 2014 Mid-Year Financial Report****PROGRAM EXPENDITURE SUMMARY***

*Reflects expenditures posted to financial system as of 03/28/14

Fund	Org	Description	FY14	FY14	FY14 Budget	FY14 Budget
			Adj. Budget	Expenditures	\$ Balance	% Balance Remaining
Tax Collector						
001	513	General Fund Property Tax Commissions	4,278,000	3,952,127	325,873	7.62%
145	513	Fire Service Fee	34,770	25,216	9,554	27.48%
123	513	Stormwater Utility Non Ad-Valorem	64,000	56,913	7,087	11.07%
135	513	Emergency Medical Services MSTU	133,797	0	0	100.00%
162	513	Special Assessment Paving	6,600	4,589	2,011	30.47%
164	513	Sewer Services Killlearn Lakes I and II	5,000	4,206	794	15.89%
401	513	Landfill Non-Ad Valorem	31,670	24,530	7,140	22.55%
		Subtotal:	79,443,794	47,243,410	32,200,384	40.53%
Judicial Officers						
Court Administration						
001	540	Court Administration	236,203	99,880	136,323	57.71%
001	547	Guardian Ad Litem	22,347	5,916	16,431	73.53%
110	532	State Attorney	108,655	25,462	83,193	76.57%
110	533	Public Defender	132,875	39,648	93,227	70.16%
110	555	Legal Aid	133,655	51,583	82,072	61.41%
114	586	Teen Court	158,529	68,318	90,211	56.91%
117	509	Alternative Juvenile Program	47,500	34,982	12,518	26.35%
117	546	Law Library	47,500	510	46,990	98.93%
117	548	Judicial/Article V Local Requirements	47,500	34,512	12,989	27.34%
117	555	Legal Aid	47,500	33,000	14,500	30.53%
		Subtotal:	982,264	393,811	588,453	59.91%
Non-Operating						
Line Item Funding						
001	888	Line Item Funding	1,080,559	700,453	380,106	35.18%
160	888	Council on Culture and Arts Regranting	639,000	336,750	302,250	47.30%
City of Tallahassee						
140	838	City Payment, Tallahassee (Parks & Recreation)	1,169,944	269,573	900,372	76.96%
145	838	City Payment, Tallahassee (Fire Fees)	6,622,423	0	6,622,423	100.00%
164	838	City Payment, Tallahassee (Killlearn Lakes Sewer)	232,500	0	232,500	100.00%
Other Non-Operating						
001	278	Summer Youth Employment	74,265	8	74,257	99.99%
001	379	Youth Sports Teams	4,750	1,000	3,750	78.95%
001	820	Insurance Audit, and Other Expenses	929,356	390,535	538,821	57.98%
001	831	Tax Deed Applications	62,500	24,415	38,085	60.94%
110	508	Diversionary Program	150,033	77,303	72,730	48.48%
110	620	Juvenile Detention Payment - State	1,286,000	347,573	938,427	72.97%
116	800	Drug Abuse	48,450	24,764	23,686	48.89%
140	843	Volunteer Fire Department	482,479	197,374	285,105	59.09%
131	529	800 MHZ System Maintenance	1,084,320	844,927	239,393	22.08%
502	900	Communications Control	502,690	248,787	253,903	50.51%
001	972	CRA-TIF PAYMENT	1,328,511	1,328,511	0	0.00%
Interdepartmental Billing						
		Countywide Automation	216,100	0	216,100	100.00%
		Indirects (Internal Cost Allocations)	-5,760,392	-	0	100.00%
		Risk Allocations	1,057,055	1,057,055	0	0.00%
		Subtotal:	11,210,543	5,849,028	5,361,515	47.83%
Total Operating			184,032,660	89,589,565	94,443,095	51.32%
Total Non-Operating			16,970,935	5,889,027	11,081,908	65.30%
Total CIP			67,619,121	10,705,129	56,913,992	84.17%
Operating Grants			663,695	92,928	239,958	86.00%
Non Operating Grants			14,128,780	1,307,261	12,821,519	90.75%
Total Debt Service			39,411,231	8,893,358	30,517,873	77.43%
Total Reserves			4,492,246	0	4,492,246	100.00%
TOTAL NET EXPENDITURES:			327,318,668	116,477,268	210,841,400	64.41%

Notes:

1. The Public Safety Complex budget was established to fund the salary and benefits and for maintenance, repair and information systems costs. Total expenses are shared with the City of Tallahassee
2. Expenses reflect budgeted transfers to the Constitutional Officers and do not reflect excess fees or unexpended funds returned to the Board as revenue, as required by the Florida Statutes.

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Est. Bal. (A)</u>	<u>FY14</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	32,260,401	38,154,281	32,467,756	57,051,670	57%
110	Fine and Forfeiture Fund	2,771,245	1,072,061	2,248,727	66,095,977	3%
	Subtotal:	35,031,646	39,226,341	34,716,483	123,147,647	28%
* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.						
<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	4,573,264	5,427,126	6,168,131	13,616,589	45%
111	Probation Services Fund	805,929	837,046	897,338	2,800,461	32%
114	Teen Court Fund	160,385	148,155	91,771	168,268	55%
116	Drug Abuse Trust Fund (C)	10,836	12,054	11,366	48,450	23%
117	Judicial Programs Fund	7,804	39,913	14,837	190,000	8%
120	Building Inspection Fund (D)	726,101	1,116,240	1,441,303	1,339,307	108%
121	Development Support Fund (D)	947,700	1,083,043	1,047,158	3,221,614	33%
123	Stormwater Utility Fund	870,700	1,100,965	1,164,147	4,449,346	26%
124	Ship Trust Fund	181	181	0	0	N/A
125	Grants	194,169	184,819	205,237	638,516	32%
125	Capacity Fees (E)	1,399,517	1,399,517	0	0	N/A
126	Non-Countywide General Revenue Fund (F)	4,051,182	5,833,543	7,069,397	18,776,087	38%
127	Grants (G)	172,681	151,336	156,448	60,000	N/A
130	911 Emergency Communications Fund	498,046	751,935	722,848	1,267,300	57%
131	Radio Communications Systems Fund (H)	576,864	152,188	13,829	1,092,861	1%
135	Emergency Medical Services Fund	8,850,568	9,290,924	9,523,252	16,157,605	59%
140	Municipal Service Fund	2,837,041	2,173,493	2,463,276	5,936,335	41%
145	Fire Services Fund	461,994	584,503	536,318	7,139,672	8%
160	Tourist Development Fund (1st - 3rd & 5th Cent)	1,588,471	1,293,347	1,037,403	3,982,156	26%
160	Tourist Development Fund - 4th Cent (I)	4,094,990	4,408,112	4,772,114	824,743	579%
161	Housing Finance Authority Fund (J)	896,829	738,522	506,288	30,210	1676%
162	Special Assessment Paving Fund	1,140,261	1,191,097	1,318,779	339,400	389%
164	Killearn Lakes Units I and II Sewer Fund	3,025	1,213	1,213	237,500	1%
165	Bank of America Building Op. Fund	2,599,522	1,894,185	1,534,770	2,036,813	75%
166	Huntington Oaks Plaza Fund	489,477	32,312	38,285	233,990	16%
	Subtotal:	37,957,536	39,845,769	40,735,510	84,587,223	48%
<u>Debt Service Funds</u>						
211	Debt Service - Series 2003 A&B	20,016	314,793	311,993	580,587	
216	Debt Service - Series 1998B	142,788	N/A	N/A	N/A	
220	Debt Service - Series 2004	126,836	127,098	127,098	7,970,206	
	Subtotal:	289,641	441,891	439,091	8,550,793	

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY12</u> <u>Actual</u>	<u>FY13</u> <u>Actual</u>	<u>FY14</u> <u>Est. Bal. (A)</u>	<u>FY14</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
Capital Projects Funds						
305	Capital Improvements Fund (K)	44,952,099	30,149,467	10,751,387		In addition to funding for budgeted capital projects, the balances for funds 305 and 308 reflect capital reserves budgeted during FY14 as "sinking funds" for maintaining existing County infrastructure. Balances committed for specific capital projects not completed during the fiscal year will be carried forward into the FY15 budget unless otherwise noted.
306	Gas Tax Transportation Fund	2,759,818	2,913,468	50,545		
308	Local Option Sales Tax Fund (L)	24,487,497	17,554,242	672,349		
309	Local Option Sales Tax Extension Fund	8,123,268	10,801,248	1,760,956		
311	Construction Series 2003 A&B Fund (M)	159,818	159,475	0		
318	1999 Bond Construction Fund	514,702	471,776	471,720		
320	Construction Series 2005	836,491	662,332	10,269		
321	Energy Savings Contract ESCO Capital Fund	19,961	20,155	20,305		
330	911 Capital Projects Fund	2,298,982	1,808,058	1,799,108		
341	Countywide Road District Fund - Impact Fee	2,029,339	2,022,112	299,780		
343	NW Urban Collector Fund - Impact Fee	437,226	432,810	65,652		
344	SE Urban Collector Fund - Impact Fee	493,100	158,803	97,451		
	Subtotal:	87,112,300	67,153,946	15,999,522		
Enterprise Funds						
401	Solid Waste Fund (N)	6,116,122	4,738,609	4,599,516		
	Subtotal:	6,116,122	4,738,609	4,599,516		
Internal Service Funds						
501	Insurance Service Fund	2,234,940	1,734,075	1,378,905		
502	Communications Trust Fund	53,359	87,028	0		
505	Motor Pool Fund	15,242	12,341	0		
	Subtotal:	2,303,541	1,833,444	1,378,905		
TOTAL:		168,810,786	153,240,000	97,869,027		

Notes:

- A. Balances are estimated as year ending for FY 2014.
- B. FY 2014 percentage estimates are only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances.
- C. The reduction in fund balance is due to the decline in revenue from this program associated with fee waivers. The Court Administration is reviewing the program to see how it can be funded within the existing revenue stream.
- D. The increase in the Building fund balance and the leveling of the Development Support fund balance is reflective of an increase in building and development permitting.
- E. 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 concurrency capacity payments. These funds are budgeted within the budget cycle.
- F. Non countywide general revenue includes state shared and 1/2 cent sales tax. This fund is used to account for non countywide general revenue sources. Funds are not expended directly from the fund, but are transferred to funds that provide non countywide services.
- G. This fund is used to separate grants that are interest bearing grants.
- H. The Radio Communications Systems Fund is used to account for the digital radio system. These funds were previously reflected in Fund 331.
- I. The Tourist Development Tax is reflected in two separate fund balances: the first three cents and the fifth cent support the Tourist Development Council activities. The fourth cent was dedicated towards the Performing Arts Center. The Board, in conjunction with the Community Redevelopment Agency, is in the process of deciding whether to redirect the fourth cent fund balance for other performing arts projects that are in accordance with state statute.
- J. The fund balance reflects a gain from investments through previous bond issues.
- K. The fund balance reflects the remaining capital reserves budgeted during FY 2014 as a "sinking fund" for maintaining existing County infrastructure for the next five years.
- L. The fund balance reflects the remaining capital reserves budgeted during FY 2014 as a "sinking fund" for maintaining existing infrastructure associated with the initial local option tax. These reserves are projected to be depleted by FY15.
- M. Fund 311 will be closed at the end of fiscal year 2014.
- N. Amount reflected in unrestricted retained earnings. The decline was anticipated due to the budgeting of nearly \$1.0 million in fund balance to cover operating expenditures in FY 2014.

Leon County Government
Fiscal Year 2014 Mid-Year Report

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Project Service Types	# of Projects	% of CIP Budget	Adjusted Budget	YTD Activity	% of Budget Committed	Project Balance
Culture and Recreation	17	6.5%	4,418,767	1,194,716	27.0%	3,224,051
General Government	36	14.9%	10,099,681	2,200,785	21.8%	7,898,896
Health and Safety	8	10.9%	7,341,974	816,430	11.1%	6,525,544
Physical Environment	29	26.6%	17,962,830	2,893,458	16.1%	15,069,372
Transportation	20	41.1%	27,795,869	3,599,739	13.0%	24,196,130
TOTAL	110	100%	\$67,619,121	\$10,705,129	15.8%	\$56,913,992

Notes: This Capital Improvement Program Summary reflects the adjusted budget and year-to-date activity from October 1, 2013 to March 27, 2014.

Leon County Government**Fiscal Year 2014 Mid-Year Report****CULTURE AND RECREATION**

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
045001	Apalachee Parkway Regional Park	480,539	269,399	56.1%	211,140
046008	Athletic Field Lighting	172,866	-	0.0%	172,866
042005	Fort Braden Community Park	49,051	48,128	98.1%	923
043007	Fred George Park	71,132	11,106	15.6%	60,026
046009	Greenways Capital Maintenance	191,678	38,882	20.3%	152,796
076011	Library Services Technology	40,426	31,281	77.4%	9,145
086053	Main Library Improvements	155,325	-	0.0%	155,325
044002	Miccosukee Community Park	663,779	3,502	0.5%	660,277
044003	Miccosukee Greenways	28,675	-	0.0%	28,675
044001	Northeast Community Park	448,000	344,594	76.9%	103,406
046007	New Vehicles and Equipment for Parks/Greenways	33,633	-	0.0%	33,633
043008	Okeehoopkee Prairie Park	756,638	10,212	1.3%	746,426
046001	Parks Capital Maintenance	744,263	375,195	50.4%	369,068
046006	Playground Equipment Replacement	137,902	1,400	1.0%	136,502
047001	St. Marks Headwaters	198,944	-	0.0%	198,944
043010	Stoneler Road Park	145,916	61,017	41.8%	84,899
041002	Woodville Community Park	100,000	-	0.0%	100,000
TOTAL CULTURE AND RECREATION		\$4,418,767	\$1,194,716	27.0%	\$3,224,051

GENERAL GOVERNMENT

086011	Architectural & Engineering Services	69,273	9,792	14.1%	59,481
086025	BOA Building Acquisition/Renovations	1,904,986	407,544	21.4%	1,497,442
086068	Business Incubator	250,000	12,183	4.9%	237,817
096019	Capital Grant Match Program	81,205	-	0.0%	81,205
086054	Centralized Storage Facility	96,773	-	0.0%	96,773
086017	Common Area Furnishings	20,000	5,051	25.3%	14,949
086062	Community Services Building Renovation	200,000	-	0.0%	200,000
086027	Courthouse Renovations	30,000	-	0.0%	30,000
086024	Courthouse Repairs	1,226,325	467,208	38.1%	759,117
086016	Courthouse Security	18,202	13,068	71.8%	5,134
086007	Courtroom Minor Renovations	115,894	26,626	23.0%	89,268
076023	Courtroom Technology	145,675	4,019	2.8%	141,656
076003	Data Wiring	25,000	7,204	28.8%	17,796
076004	Digital Phone System	431,807	431,807	100.0%	-
076063	E-filing System for Court Documents	158,200	11,981	7.6%	146,219
096015	Election Equipment	2,496,161	-	0.0%	2,496,161
086037	Elevator Generator Upgrades	456,488	172,894	37.9%	283,594
086070	Fairgrounds Sense of Place Initiative	50,000	-	0.0%	50,000
076008	File Server Maintenance	434,757	31,603	7.3%	403,154
076001	Financial Hardware and Software	54,588	-	0.0%	54,588
076055	GEM Technology	12,208	-	0.0%	12,208
026003	General Vehicle & Equipment Replacement	455,193	106,257	23.3%	348,936
083002	Huntington Oaks Plaza Building Improvements	100,000	10,527	10.5%	89,473
086068	Lake Jackson Town Center Sense of Place Initiative	100,000	-	0.0%	100,000
076064	MIS Data Center/ Elevator Halon System	70,000	-	0.0%	70,000
076018	Network Backbone Upgrade	80,000	68,043	85.1%	11,957
086033	Parking Lot Maintenance	286,218	265,255	92.7%	20,963
076051	Public Defender Technology	25,000	13,240	53.0%	11,760
076061	Records Management	84,119	-	0.0%	84,119
086041	Reduction of Emissions/Energy Improvements	136,973	53,019	38.7%	83,954
076047	State Attorney Technology	45,748	2,220	4.9%	43,528
076005	Supervisor of Elections Technology	30,000	20,181	67.3%	9,819
076024	User Computer Upgrades	253,641	45,025	17.8%	208,616
076022	Technology in the Chambers	85,000	12,357	14.5%	72,643
086065	Welcome Center Roof Replacement	30,000	-	0.0%	30,000
076042	Work Order Management	40,247	3,683	9.2%	36,564
TOTAL GENERAL GOVERNMENT		10,099,681	2,200,785	21.8%	\$7,898,896

Leon County Government**Fiscal Year 2014 Mid-Year Report****HEALTH AND SAFETY**

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
096008	Emergency Medical Services Facility	934,368	207,508	22.2%	726,860
076058	Emergency Medical Services Technology	16,774	13,587	81.0%	3,187
026014	EMS Vehicle & Equipment Replacement	758,457	(242,357)	-31.95%	1,000,814
086031	Jail Complex Maintenance	3,342,061	341,427	10.2%	3,000,634
086067	Medical Examiner Facility	50,000	10,635	21.3%	39,365
096016	Public Safety Complex	2,013,653	472,171	23.4%	1,541,482
086042	Sheriff Heliport Building	175,000	13,459	7.7%	161,541
096002	Volunteer Fire Departments	51,661	-	0.0%	51,661
TOTAL HEALTH AND SAFETY		\$7,341,974	\$816,430	11.1%	\$6,525,544

Physical Environment

067002	BP 2000 Water Quality Enhancements	809,850	3,750	0.5%	806,100
064005	Bradfordville Pond 4 Outfall Stabilization	757,234	131,925	17.4%	625,309
076009	Geographic Information Systems	276,153	96,154	34.8%	179,999
076060	Geographic Information Systems Incremental Basemap Update	298,500	277,705	93.0%	20,795
062005	Gum Road Target Planning Area	2,148,474	500,000	23.3%	1,648,474
064001	Killearn Acres Flood Mitigation	452,361	25,359	5.6%	427,002
064006	Killearn Lakes Stormwater	1,344,408	349,940	26.0%	994,468
065001	Lafayette Street Stormwater	2,517,635	1,261,383	50.1%	1,256,252
062001	Lake Munson Restoration	268,146	-	0.0%	268,146
062002	Lakeview Bridge	760,389	5,507	0.7%	754,882
036040	Landfill Analyzer	11,000	10,270	93.4%	731
036002	Landfill Improvements	187,859	0	0.0%	187,859
063005	Lexington Pond Retrofit	4,822,953	44,205	0.9%	4,778,748
062004	Longwood Subdivision Retrofit	223,578	-	0.0%	223,578
045007	Pedrick Pond Stormwater Reuse Irrigation System	304,104	33,367	11.0%	270,737
076015	Permit & Enforcement Tracking System	299,133	-	0.0%	299,133
036032	Remedial Action Plan	307,171	-	0.0%	307,171
036033	Rural/Hazardous Waste Vehicle and Equipment Replacement	35,204	4,808	13.7%	30,396
036013	Scales/Scalehouse	85,000	-	0.0%	85,000
036003	Solid Waste Heavy Equipment/Vehicle Replacement	81,000	-	0.0%	81,000
036028	Solid Waste Master Plan	100,000	-	0.0%	100,000
036041	Solid Waste Pre-Fabricated Buildings	18,750	-	0.0%	18,750
036008	Solid Waste Technology Enhancements	72,471	62,861	86.7%	9,610
066026	Stormwater Filter Replacement	75,124	17,052	22.7%	58,072
066003	Stormwater Structure Inventory and Mapping	757,514	-	0.0%	757,514
026004	Stormwater Vehicle & Equipment Replacement	442,782	11,466	2.6%	431,316
066004	TMDL Compliance Activities	100,000	-	0.0%	100,000
036010	Transfer Station Heavy Equipment	132,251	57,500	43.5%	74,751
036023	Transfer Station Improvements	273,786	206	0.1%	273,580
TOTAL PHYSICAL ENVIRONMENT		\$17,962,830	\$2,893,458	16.1%	\$15,069,372

Leon County Government**Fiscal Year 2014 Mid-Year Report****TRANSPORTATION**

Project #	Project Description	Adjusted Budget	YTD Activity	% of Budget Expended	Project Balance
026015	Arterial/Collector Roads Pavement Markings	135,200	-	0.0%	135,200
056001	Arterial/Collector Resurfacing	5,671,494	1,431,130	25.2%	4,240,364
054003	Bannerman Road	538,028	68,990	12.8%	469,038
054010	Beech Ridge Trail Extension	581,538	16,557	2.8%	564,981
056005	Community Safety & Mobility	1,876,158	32,114	1.7%	1,844,044
026010	Fleet Management Shop Equipment	55,000	2,188	4.0%	52,812
056007	Florida DOT Permitting Fees	50,000	15,200	30.4%	34,800
057001	Intersection and Safety Improvements	7,174,492	753,834	10.5%	6,420,658
055005	Lafayette Street Construction	62,498	17,190	27.5%	45,308
057005	Local Road Resurfacing	948,277	31,355	3.3%	916,922
051006	Natural Bridge Road	44,255	-	0.0%	44,255
053003	North Monroe Turn Lane	1,736,912	-	0.0%	1,736,912
026006	Open Graded Cold Mix Stabilization	784,147	-	0.0%	784,147
056011	Public Works Design & Engineering Services	60,000	19,321	32.2%	40,680
026005	Public Works Vehicle & Equipment Replacement	834,524	431,319	51.7%	403,205
053002	Pullen Road at Old Bainbridge Road	916,767	-	0.0%	916,767
056013	Sidewalk Program	1,000,000	-	0.0%	1,000,000
051007	Springhill Road Bridge	190,224	-	0.0%	190,224
053005	Talpeco Road & Highway 27 North	226,928	179,677	79.2%	47,251
056010	Transportation and Stormwater Improvements	4,909,427	600,866	12.2%	4,308,561
TOTAL TRANSPORTATION		\$27,795,869	\$3,599,739	13.0%	\$24,196,130

Leon County Government

Fiscal Year 2014 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 \$14.7 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

Most grants are accepted by the Board of County Commissioners and placed within one of three funds, Fund 124 (SHIP Grants), Fund 125 (Reimbursement Grants) and Fund 127 (Interest Bearing Grants). While placed in a Grants Fund, a program budget can be a federal or state authorization, a contractual arrangement between two governing bodies, a contract between the County and a non-governmental entity, a method to keep a specific revenue source separate from operating budgets, or a pure grant award.

Some programs are anticipated as part of the regular budget process: Mosquito Control, the Underground Storage Tank Program, the FDLE Justice Assistance Grant (JAG), the Department of Health Emergency Medical Grant, and the Emergency Management Base Grant. These grant funds are administered within various County department operating budgets, and are reported in the expenditure section of the annual report.

The Grants Program is cooperatively monitored by department program managers, the Grants Coordinator (now located in the Office of Management and Budget), 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. The Grants Coordinator and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

Budget by Administering Department

Department	% of Total Grants	FY14 Budget	FY14 Expended	Balance
Dev. Sup. & Environmental Management	1.09%	160,516	68,755	91,761
Facilities Management	1.43%	211,882	85,935	125,947
Financial Stewardship	13.63%	2,016,361	171,476	1,844,885
Public Services	0.73%	108,602	41,371	67,231
Library Services	2.77%	409,186	14,225	394,961
Human Services and Community Partnerships	3.18%	470,614	36,573	434,041
Resource Stewardship	0.10%	14,400	-	14,400
Public Works	72.93%	10,788,211	825,041	9,963,170
Intervention & Detention Alternatives	2.47%	364,726	201,378	163,348
Judicial	0.25%	36,822	17,736	19,086
Constitutional	0.82%	121,155	-	121,155
Miscellaneous	0.61%	90,000	-	90,000
SUBTOTAL:	100%	14,792,475	1,462,490	13,329,985
Minus Operating/Transfers Grants		663,695	155,259	508,436
TOTAL		14,128,780	1,307,231	12,821,549

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Development Support & Environment Management					
934013*	Wildlife Preservation	Used to fund animal rehabilitation agencies.	2,415	-	100.0%
866	DEP Storage Tank Program	Annual inspections of petroleum storage tank facilities, tank removals and abandonments (operating)	158,101	68,755	56.5%
Subtotal:			160,516	68,755	57.2%
Facilities Management					
915058	Community Foundation of North Florida	Donation providing for the annual placement of a wreath at the WWII Memorial	750	-	100.0%
(305) 083001	Lake Jackson Branch Library	Library construction grant from the Florida Department of State	211,132	85,935	59.3%
Subtotal:			211,882	85,935	59.4%
Financial Stewardship					
916016	Big Bend Scenic Byway	Phase 1 of the development of a series of improvements along the Big Bend Scenic Byway	53,950	-	100.0%
932060	CDBG Disaster Recovery - Admin	Program funding to support administration of CDBG Disaster Recovery Grant	14,993	-	100.0%
932072	CDBG Disaster Recovery - HOPE Community	Program funding for hazard mitigation activities at the HOPE Community	317,304	58,760	81.5%
932069	DREF-Oakridge Flooded Property Acquisition	Program funding to purchase flood prone homes from low to moderate income homeowners	1,458,376	112,716	92.3%
932066	CDBG Disaster Recovery - Franklin Blvd.	Program funding to improve the current stormwater and drainage along the Franklin Boulevard service area	171,738	-	100.0%
Subtotal:			2,016,361	171,476	91.5%

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Public Services					
Emergency Medical Services					
961043	DOH-EMS Match M1072	Funds to provide CPR training and educational resources	2,558	2,491	2.6%
961044	DOH-EMS Match M2006	Funds to provide CPR training and educational resources to minority populations	21,333	12,651	40.7%
961045	EMS Equipment	EMS equipment	60,038	26,229	56.3%
961046	Safe Routes to School	FDOT grant of equipment to encourage walking and bicycling as a healthy and environmentally responsible transportation choice. Not a cash grant	24,673	-	100.0%
Library Services					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	11,998	3,217	73.2%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	54,847	5,156	90.6%
913024	Capelouto Donation	Donation to the Library to purchase Holocaust materials	10,000	2,608	73.9%
913045	Friends-Literacy	Annual donation in support of basic literacy	29,823	3,185	89.3%
913115*	Friends Endowment	Endowment funds from Friends of the Library, a 501 (c)(3) support group	130,671	89	99.9%
913200*	Van Brunt Library Trust	Proceeds from the Caroline Van Brunt estate dedicated to the Library	171,847	-	100.0%
Subtotal			517,788	55,626	89.3%

Human Services and Community Partnerships

Housing					
(124) 932044	SHIP 2012-2015	Affordable housing (operating)	24,173	(15,905)	165.8%
(124) 932045	SHIP 2013-2016	Affordable housing (operating)	37,174	39,305	-5.7%
(124) 932046	SHIP 2013-2015	Affordable housing (operating)	168,640	-	100.0%
932014	Housing Services Home Expo	Funds to provide home maintenance education	315	-	100.0%
932015	Florida Hardest Hit Program	Funding to provide foreclosure prevention assistance to program	12,436	13,173	-5.9%
932016	Florida Hardest Hit Program	eligible residents	25,000	-	100.0%

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Human Services and Community Partnerships					
932074	Disaster Recovery CDBG Roof Replacement	Funding to replace substandard roofs for low to moderate income homeowners	200,000	-	100.0%
Volunteer Services					
915040	Hands On Grant	Develops Family Friendly volunteer projects in the areas of education, environment, and the economy	1,394	-	100.0%
915041	The Mission Continues	Funds to support materials and supplies to complete day of service projects	642	-	100.0%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	840	-	100.0%
Subtotal:			470,614	36,573	92.2%
Office of Resource Stewardship					
Cooperative Extension					
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	1,026	-	100.0%
914015	Title III Federal Forestry	Funds search, rescue, and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	-	100.0%
Subtotal:			14,400	-	100.0%
Public Works					
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	766,690	-	100.0%
Operations					
214	Mosquito Control	Mosquito control activities (operating)	29,457	-	100.0%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	65,367	1,103	98.3%
001000*	Side Walks District 1		13,073	-	100.0%
002000*	Side Walks District 2		23,127	-	100.0%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	65,717	-	100.0%
004000*	Side Walks District 4		51,453	-	100.0%
005000*	Side Walks District 5		5,997	-	100.0%

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Public Works					
053002	Pullen-Old Bainbridge Intersection	Capacity fee	292,903	-	100.0%
053003	North Monroe Turn Lane	Joint Project Agreement with Florida DOT	939,737	29,924	96.8%
054003	Bannerman-Thomasville	City of Tallahassee reimbursement - Bannerman Rd. project	2,049,843	-	100.0%
054010	Beechridge Trail	Capacity fee	246,662	-	100.0%
057001	Intersection & Safety Improvements	Capacity fee	361,300	-	100.0%
057008	SR 20/Geddie Road	LAP Agreement with Florida DOT	225,000	-	100.0%
065001	Lafayette St. Stormwater	LAP Agreement with Florida DOT	864,995	-	100.0%
916027	Lanier St./Horace Road Slope stabilization	NRCS Slope Stabilization grant	154,420	95,174	38.4%
918001	Southwood Payment - Woodville Highway	Proportional share	151,001	100,823	33.2%
306 - 055009	Miccosukee Road Improvements	LAP Agreement with Florida DOT	375,000	82,149	78.1%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing, Lake Talquin Restrooms, New Cypress Landing; Rhoden Cove is pending	88,429	4,504	94.9%
43007	Fred George Greenway	Development of the Fred George Park	1,087,774	151,064	86.1%
47001	St. Marks Greenway	Development of the St. Marks Greenway	1,510,954	-	100.0%
44003	Miccosukee Canopy Road Greenway	Construction/trail improvements on the Miccosukee Canopy Road Greenway	405,454	310,406	23.4%
921116*	Miccosukee Community Center		7,892	-	100.0%
921126*	Chaires Community Center		11,843	-	100.0%
921136*	Woodville Community Center	Fee revenue collected for the rental of community facilities. Separate expenditure accounts have been established to allow for the payment of approved expenditures associated with improvements to the respective facilities	25,256	-	100.0%
921146*	Fort Braden Community Center		22,811	-	100.0%
921156*	Bradfordville Community Center		11,112	-	100.0%
921166*	Lake Jackson Community Center		4,599	-	0.0%

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Public Works					
932070	DREF-Lakeside Flood Control	Program funding to improve the current stormwater and drainage along the Lakeside area (Lake Jackson)	155,000	49,895	67.8%
932073	CDBG Disaster Recovery - Lakeside	Program funding to improve the current stormwater and drainage along the Lakeside area (Lake Jackson)	647,211	-	100.0%
009009	Significant Benefit District 2		65,635	-	100.0%
009010	Significant Benefit District 1	Fee paid by developers to County for road and safety improvements	-	-	0.0%
009012	Significant Benefit District 4		62,499	-	100.0%
Subtotal:			10,788,211	825,041	92.4%
Intervention and Detention Alternatives					
Supervised Pre-trial Release					
982059	FDLE JAG	Funding for positions in the GPS and drug/alcohol testing programs (operating)	124,995	63,104	49.5%
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	239,731	138,274	42.3%
Subtotal			364,726	201,378	44.8%
Judicial					
943084	DCF - Drug Testing	Testing and treatment cost relating to Adult Drug Court	36,822	17,736	51.8%
Subtotal:			36,822	17,736	51.8%
Constitutionals					
Sheriff					
864	Emergency Management Base Grant	Emergency management activities (operating)	121,155	-	100.0%
Subtotal:			121,155	-	100.0%

Leon County Government
Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

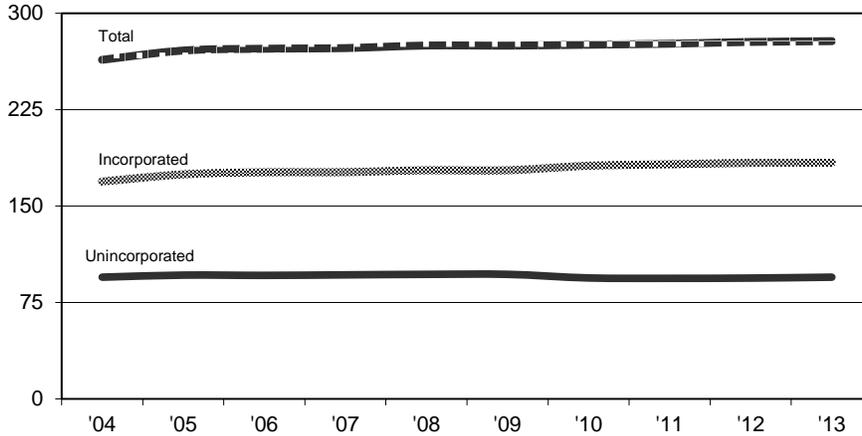
Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			14,792,475	1,462,520	
Less Operating Grants			663,695	155,259	
TOTAL			14,128,780	1,307,261	90.7%



Community Economic Profile

Population

Thousands



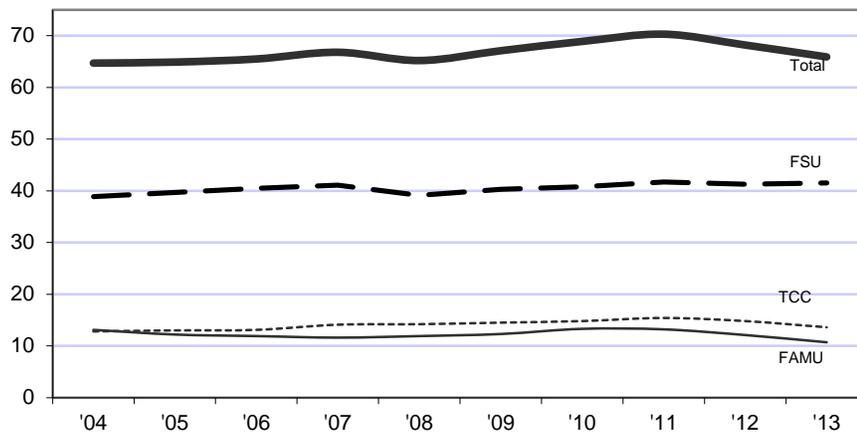
Sources:
 - 2012, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2012.
 - 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2010.
 - 2010 United States Census

According to the 2010 United States Census data and 2013 estimates from the Florida Bureau of Economic and Business Research, [Florida Statistical Abstract](#), the current Leon County population is 278,377; 66% incorporated and 34% unincorporated. Total county population estimates had slowed to less than 1% annual growth since 2006. In 2009, there was a slight decline in population estimates. According to 2013 estimates, the total population has seen a 1% increase since the 2010 Census. Population estimates include higher education enrollment.

Leon County had the second highest growth rate of neighboring counties since the 2010 Census behind only Gadsden County: Gadsden (2.6%), Leon (1.0%), Wakulla (0.3%), and Jefferson (-1.4%).

Higher Education Enrollment

Thousands



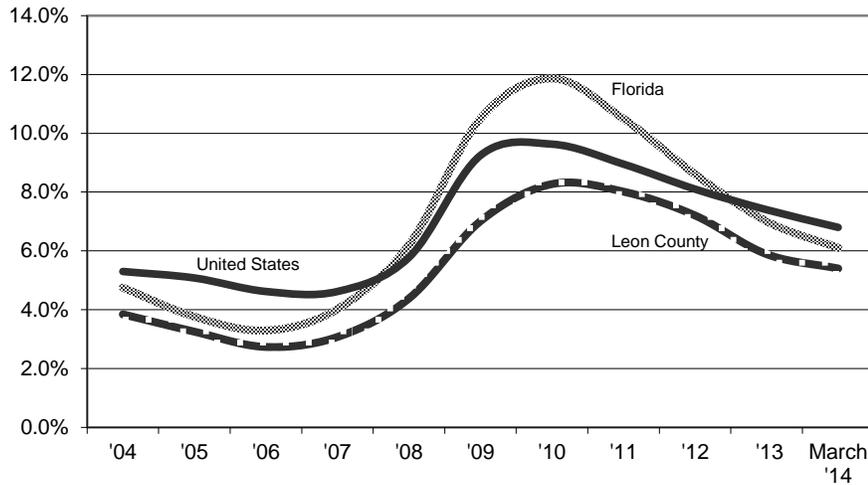
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2013 decreased 3.56% from 2012 to 65,854, down from the 3% decrease in the previous year.

In the last decade, FSU has had the highest overall average enrollment increase (1.02%), followed by TCC (0.72%) and FAMU (-1.53%).

Community Economic Profile

Unemployment Statistics



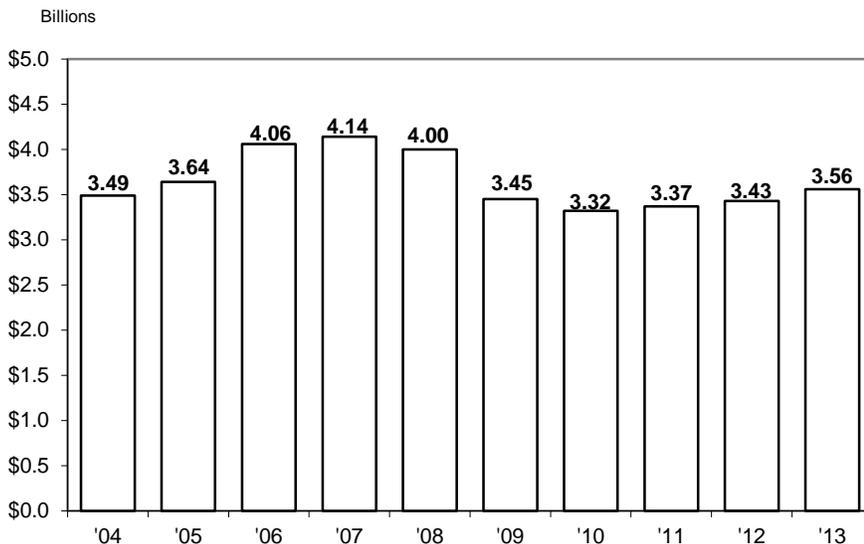
*Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

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. The unemployment rate decreased from 2004 through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 70% increase in unemployment compared to Leon County's 60% increase.

In 2011, Florida's unemployment rate decreased for the first time since 2006 from 11.9% in 2010 to 10.5% in 2011, which is approximately 4% higher than the current national average of 6.8%. Leon County's unemployment rate continues to trend lower than the state or national rates as the March 2014 rate of 5.4% is a decrease from the 6.1% unemployment rate in March of 2013.

*FY14 Unemployment data released 4/18/2014.

Taxable Sales



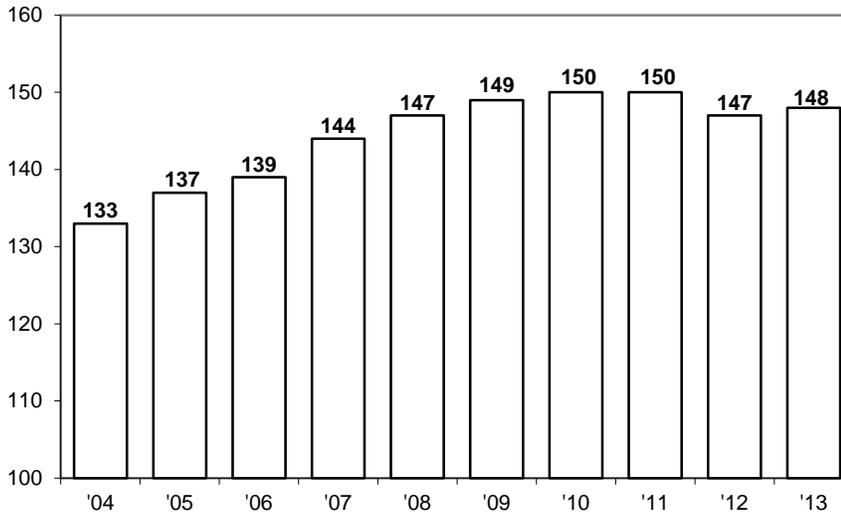
Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

Taxable sales data is popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales experienced a steady increase beginning in 2003 and peaking in 2007 before the beginning of the current economic downturn. In 2009, taxable sales decreased 14%. In 2010, taxable sales decreased 4%. In 2011, however taxable sales increased by \$51 million or approximately 2% and continued with a \$60 million increase in 2012. This upwards trend has continued into 2013, increasing by \$130 million.

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

The local labor force consists of the total number of people employed and individuals seeking employment, including those classified as unemployed.

From 2004 to 2010, Leon County's labor force has increased an average of 1.6% annually. This growing trend slowed in 2010 as the County's labor force from 2010 to 2011 remained flat. In 2013 the labor force had an increase of 1% after its first decline since 2002 decreasing -2.0% in 2012.

Employment by Industry – 2003 vs. 2013

Industry	Employees 2003	% Labor Force	Employees 2013	% Labor Force	% Change
Government	63,800	38.4%	61,100	35.8%	-4.4%
Education and Health Services	16,700	10.0%	19,800	11.6%	18.6%
Professional and Business Services	17,100	10.3%	18,600	10.9%	8.8%
Retail Trade	19,800	11.9%	18,800	11.0%	-5.1%
Leisure and Hospitality	13,900	8.4%	18,100	10.6%	30.2%
Other Services	7,000	4.2%	8,900	5.2%	27.1%
Financial Activities	7,800	4.7%	7,400	4.3%	-5.1%
Construction	7,700	4.6%	6,100	3.6%	-20.8%
Manufacturing	4,100	2.5%	3,000	1.8%	-26.8%
Information	3,500	2.1%	3,400	2.0%	-2.9%
Wholesale	3,100	1.9%	3,400	2.0%	9.7%
Transportation, Warehousing, and Utilities	1,800	1.1%	2,000	1.2%	11.1%
Total	166,300	100.0%	170,600	100.0%	2.6%

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

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

The percentage of the labor force for Government has decreased since 2003, while Professional and Business Services, Education and Health Services, and Leisure and Hospitality have all increased, which reflects a more diverse economy.

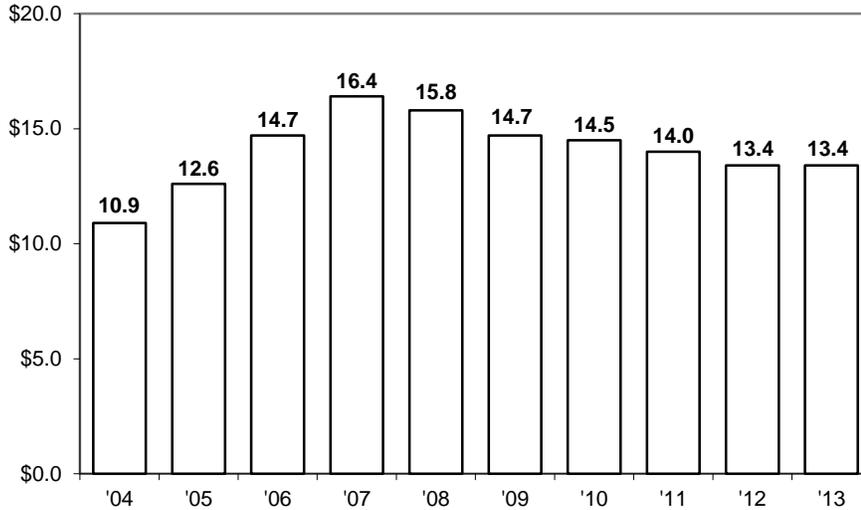
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, Other Services and Transportation Warehousing, and Utilities. Manufacturing has seen the largest decrease, followed by Construction.

As a whole, these industries have seen a 2.6% increase in employment over the past ten years, with 170,600 employees in 2013.

Community Economic Profile

Taxable Value

Billions

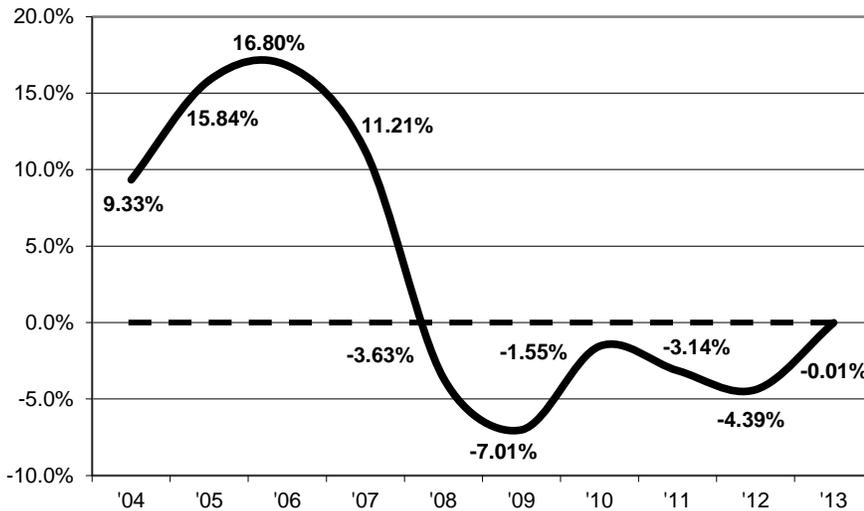


Certification of Final Taxable Value, Forms DR-422

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. In the last 5 years, valuations have decreased by \$2.4 billion or 15% and are largely due to the continuing recession and a repressed housing market.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g. 2013 valuations are used to develop the FY 2014/2015 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 continued decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by seven years of fluctuating decline (3.6%, 7%, 1.6%, 3.1%, 4.4%, and 0.01% respectively).

Community Economic Profile**Principal Taxpayers**

2012			2013		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Smith Interest General Partnership	\$123,896,491	\$2,498,478	CenturyLink	\$123,878,259	\$2,424,600
Century Link	\$119,969,285	\$2,391,564	Smith Interest General Partnership	\$114,254,082	\$2,223,878
Florida Gas Transmission Company	\$83,848,719	\$1,397,345	Tallahassee Medical Center, Inc.(1)	\$68,643,022	\$1,366,521
Tallahassee Medical Center, Inc.(1)	\$65,332,567	\$1,323,729	Florida Gas Transmission Company	\$77,460,022	\$1,262,889
DRA CRT Tallahassee Center, LLC(2)	\$59,943,628	\$1,214,534	DRA CRT Tallahassee Center, LLC(2)	\$59,539,770	\$1,184,865
Talquin Electric Coop, Inc.	\$64,676,443	\$1,074,171	Talquin Electric Coop, Inc.	\$64,928,217	\$1,055,262
Wal-Mart Stores, Inc	\$52,455,074	\$1,019,974	Wal-Mart Stores, Inc	\$50,006,394	\$955,640
St. Joe Company	\$45,737,053	\$922,141	St. Joe Company	\$45,236,100	\$890,057
Capital City Bank	\$37,513,217	\$737,912	Comcast Cablevision	\$37,592,976	\$695,863
Comcast Cablevision	\$39,171,835	\$735,050	Capital City Bank	\$35,456,968	\$690,189
Total	\$692,544,312	\$13,314,898	Total	\$676,995,810	\$12,749,764

Notes:

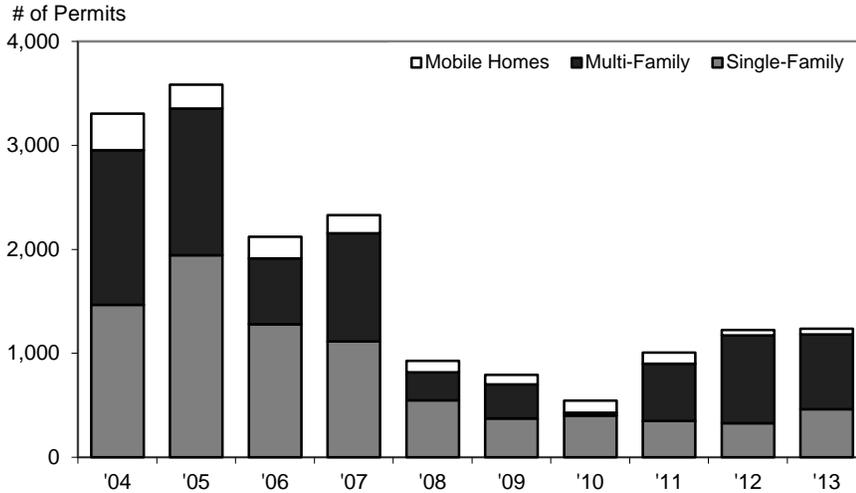
Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

The taxable value of Leon County's Top Ten Taxpayers decreased by \$16 million from 2012 to 2013; this 2% decrease in value led to a corresponding decrease in total taxes paid based on total taxable value.

- (1) Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center
(2) DRA CRT Tallahassee Center, Inc is also known as the Koger Center Properties

Community Economic Profile

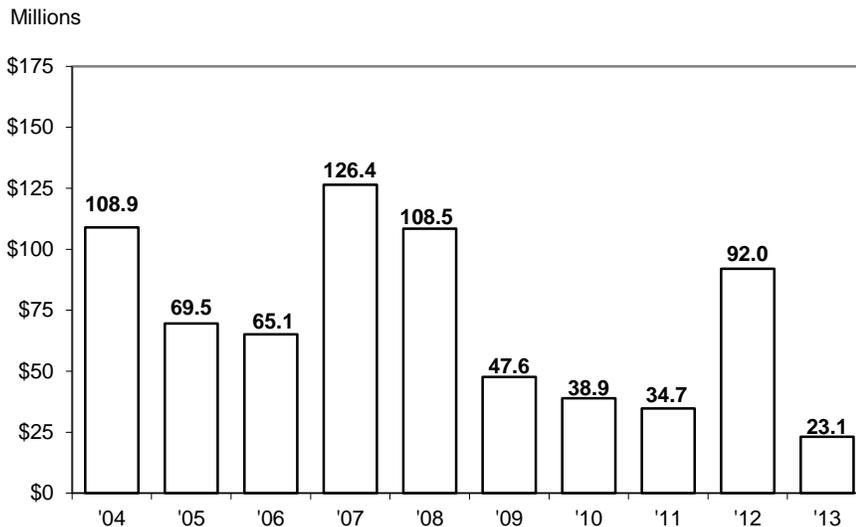
Residential Building Permits



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

Total countywide residential building permits grew relatively steady and peaked in 2005. Signaling the beginning of a housing crisis, 2006 experienced a dramatic decrease in overall permits. By 2010, total Residential Building Permits decreased by 85% from peak 2005 levels. An increase in 2013 permits of Single-Family over 2012 numbers compensated for the decrease in multi-family permits. This 3% increase continues the upward trend in residential building permits since 2010.

Value of Commercial Permits

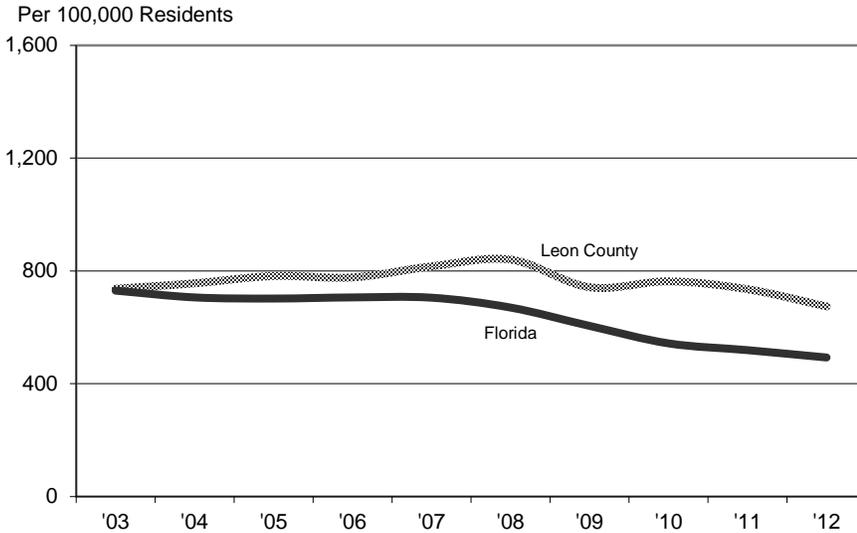


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Over the past 10 years countywide commercial permit valuation has been volatile. Spikes in 2004 and 2007 were both followed by significant reductions the following years. Since 2009 there has been a trending decline. The values of commercial permits fell by 56% in 2009; and have dropped 72% in 2011 from peak values in 2007. This decline was followed by the largest rebound since 2007 as values increased 165% in 2012. The values fell from the 2012 rebound by 75% in 2013 to the lowest level in the last ten years.

Community Economic Profile

Violent Crime Rate

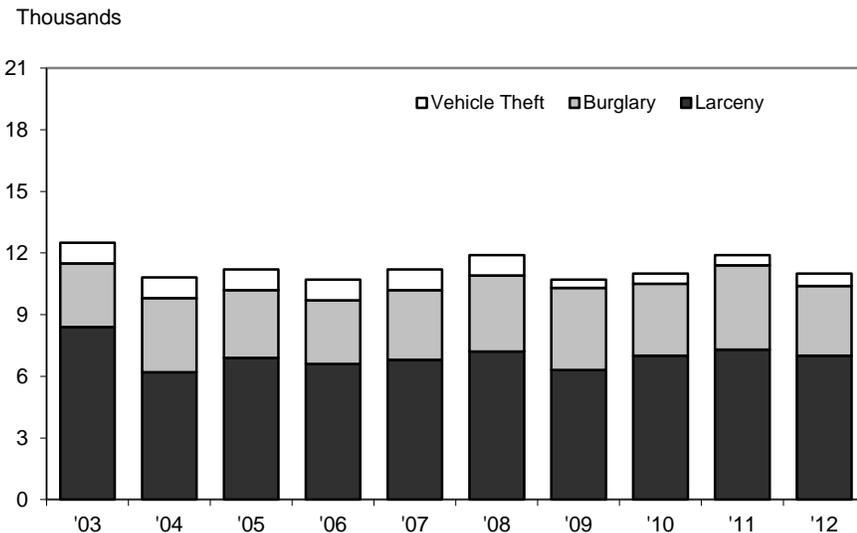


Source: Florida Statistical Analysis Center, FDLE

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

Over the past ten years, Violent Crime in Leon County has decreased an average of 4%. In 2012, Leon County saw a 7.8% decrease in violent crimes committed per 100,000 residents.

Crimes Against Property in Leon County



Source: Florida Statistical Analysis Center, FDLE

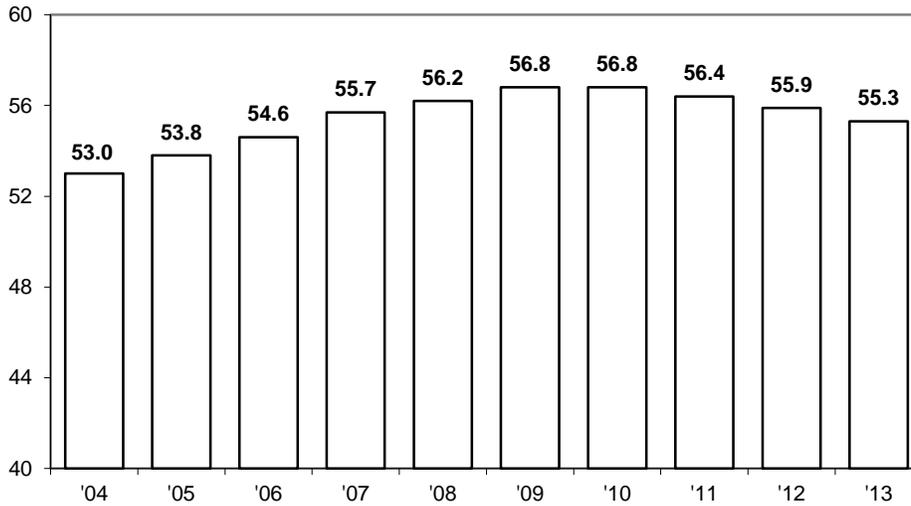
Generally, property crime in Leon County has fluctuated since 2003. Over a ten-year period, there has been an average of 2.5% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.6%.

In Leon County there was an overall 7.3% decrease in property crimes committed in 2012 compared to the rest of the State of Florida, which saw a 6.7% decline in property crimes.

Community Economic Profile

Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels has remained steady at an average of .90% growth per year since 2002. However, from 2010 to 2012 there has been a decrease of 1,533 fewer homesteaded parcels, or a 3% decline.

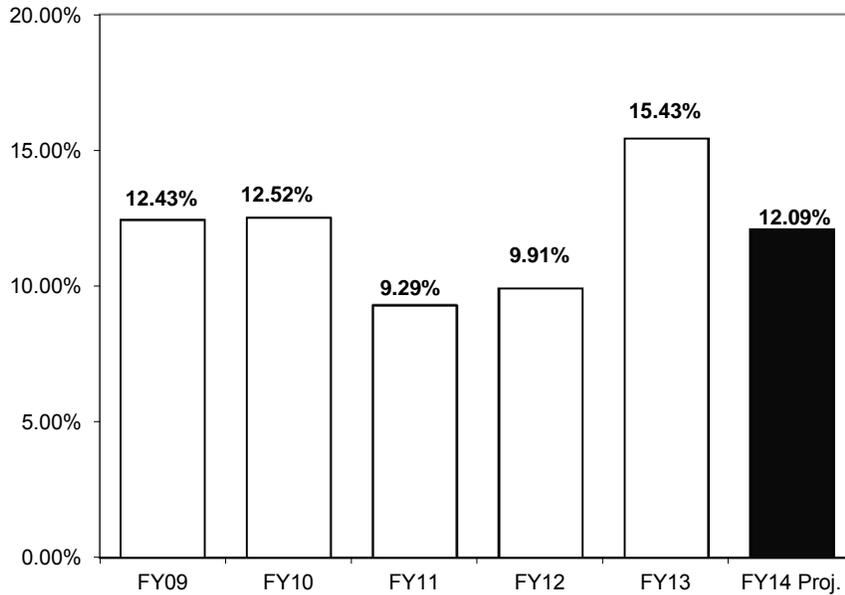
Leon County Government

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Financial Indicators

Intergovernmental Revenue

Percent of Operating Revenues

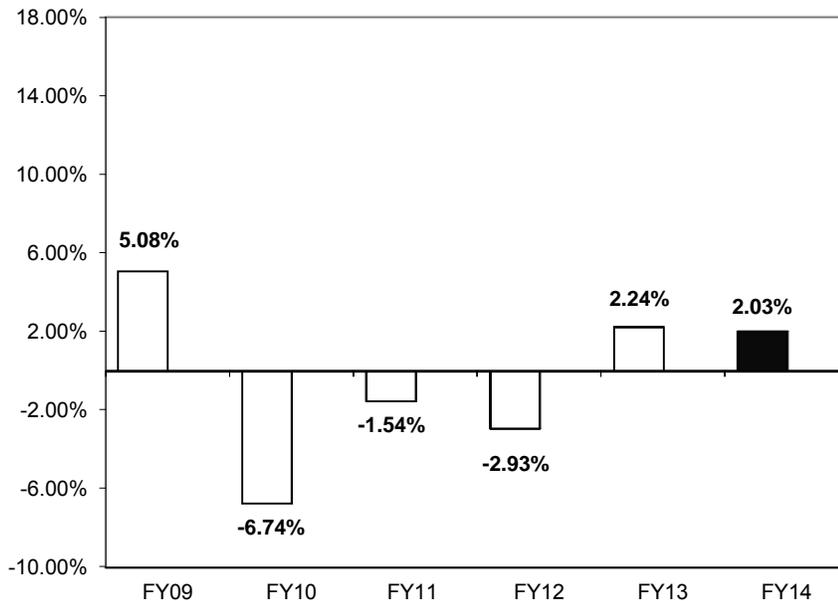


Analysis: The monitoring of intergovernmental revenue is important due to the variability of this funding source. Dependence on intergovernmental revenue can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a reduced dependency on intergovernmental revenues in comparison to total operating revenues.

Grants are not included in intergovernmental revenue projections; however, grants account for a significant portion of actual intergovernmental revenue. Intergovernmental revenue is trending up due to increased grant funding in FY13. The FY14 projection does not include grant funding due to funding that may not be received during the fiscal year.

Property Tax Revenues

Rate of Change



Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2013 TRIM AD

Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue.

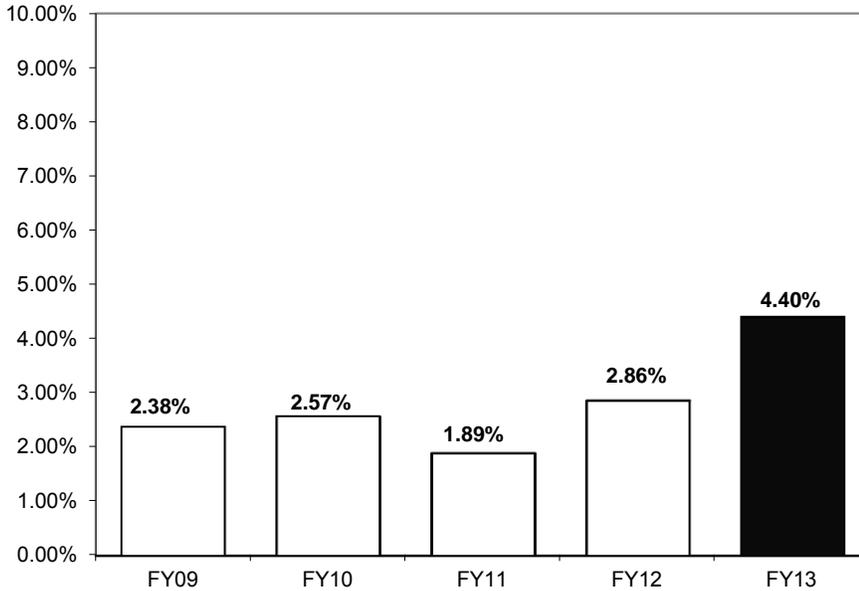
The Board maintained the 8.3144 millage rate through FY14. Property tax revenue is projected increase 2.03% over the FY13 actual property tax collections due to an increase in property values.

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

Source: 2013 Certification of Final Taxable Value and Statistical Digest.

Financial Indicators

Revenue Projections
Budgeted v. Actual Revenues

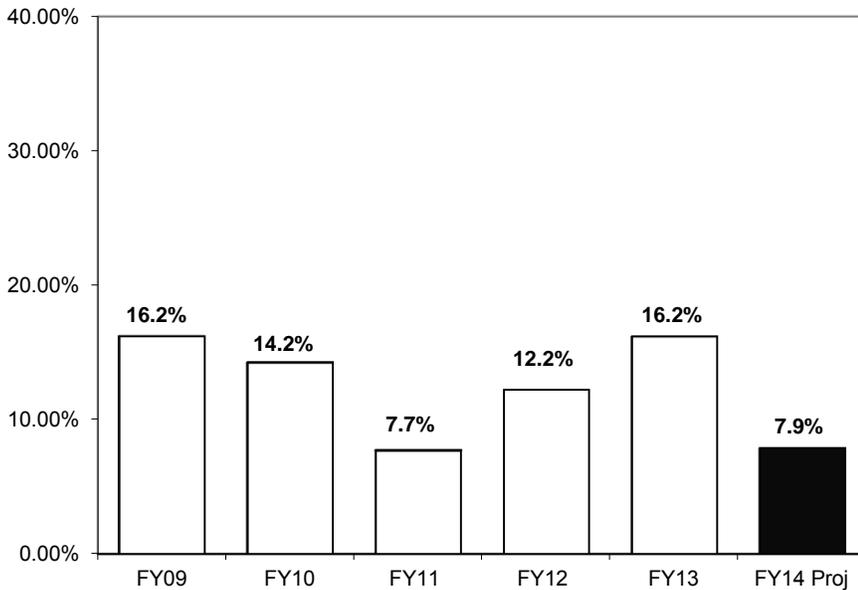


Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent.

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 2013 Revenue Summary Report.

Capital Outlay
Percentage of Total Expenditures



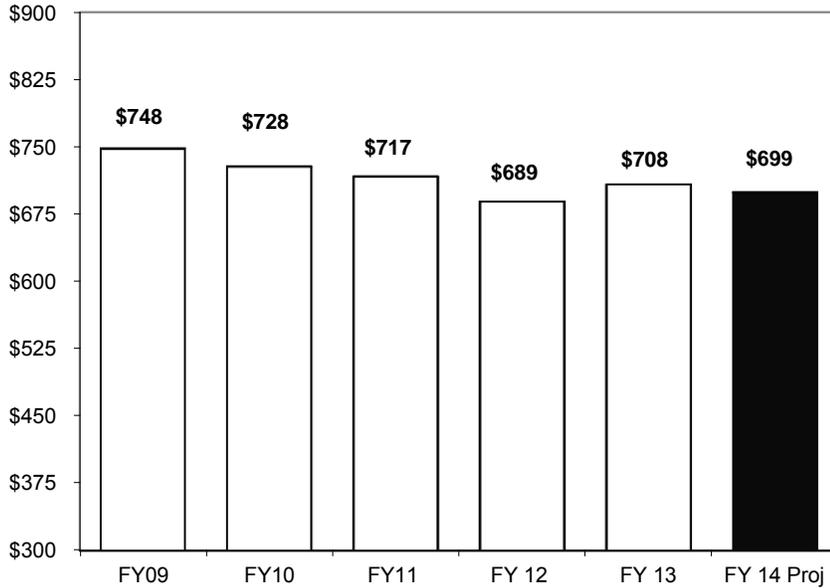
Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. The FY14 projection is based upon what has been budgeted for the current fiscal year and does not include carry forward projects from the previous fiscal year.

Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2013 Expenditure Summary Report and Budget Summary.

Financial Indicators

Revenue Per Capita



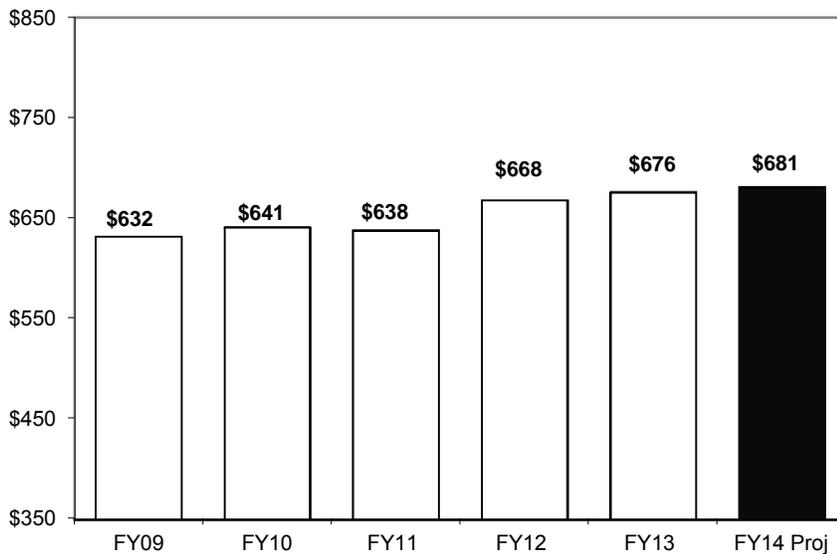
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing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

The FY13 increase in revenue per capita resulted from an uptick in intergovernmental grant in aid. This funding source dipped in FY12. Projections for FY14 are conservative due to the year-to-year variability of intergovernmental revenue.

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

Source: FY 2012 Revenue Summary Report and the FY 2013 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased the past two years after a major decline in FY09-FY11.

The expenditure decreases from FY09-FY11 reflected reductions in personnel costs due to a hiring freeze and vacant position elimination. The FY14 projection reflects increased payments to Medicaid; healthcare and retirement costs.

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.

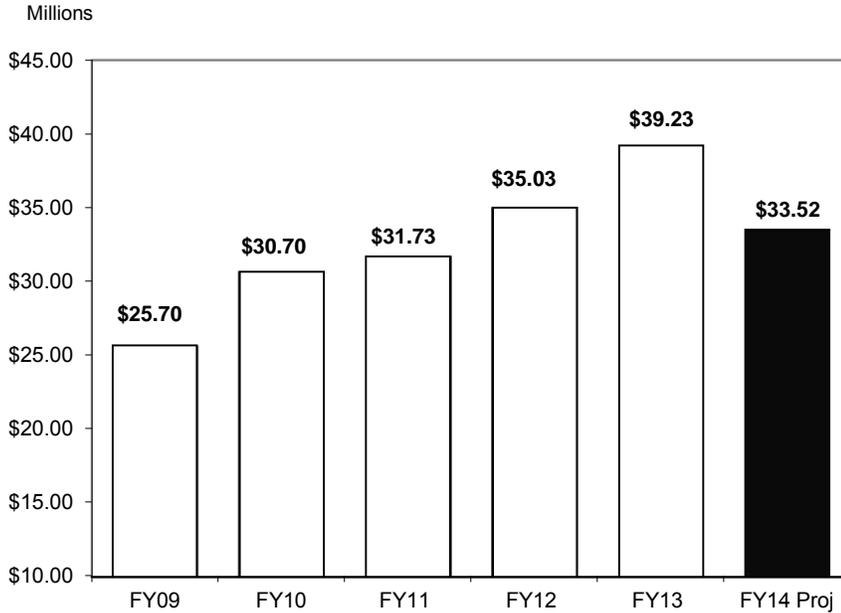
Source: FY 2013 Expenditure Summary Report, the 2012 Statistical Digest, and the FY 2012 Budget Summary.

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Financial Indicators

General/Fine and Forfeiture Fund Balance



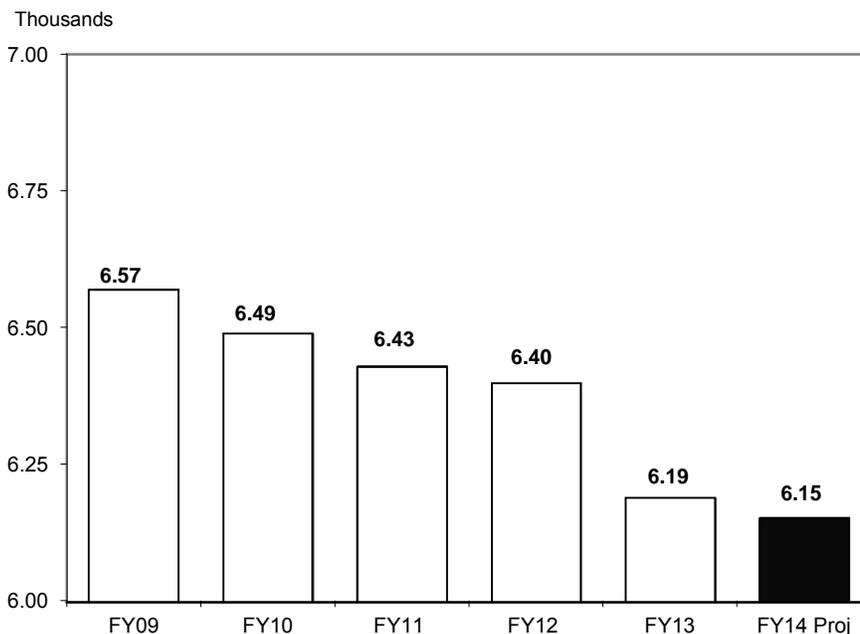
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The proposed decline in FY14 Fund Balance is due to the \$4 million appropriation used to balance the budget. In addition, \$1 million in operating carry forwards were also appropriated for uncompleted projects.

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

Source: FY13 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



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

In FY13, The Sheriff’s Office eliminated 39 positions. EMS had 4 positions realigned to the Public Safety Complex. The County eliminated an additional 7 positions in FY14.

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

Source: FY 13-14 Annual Budget Document and Tallahassee/Leon County Planning Department.

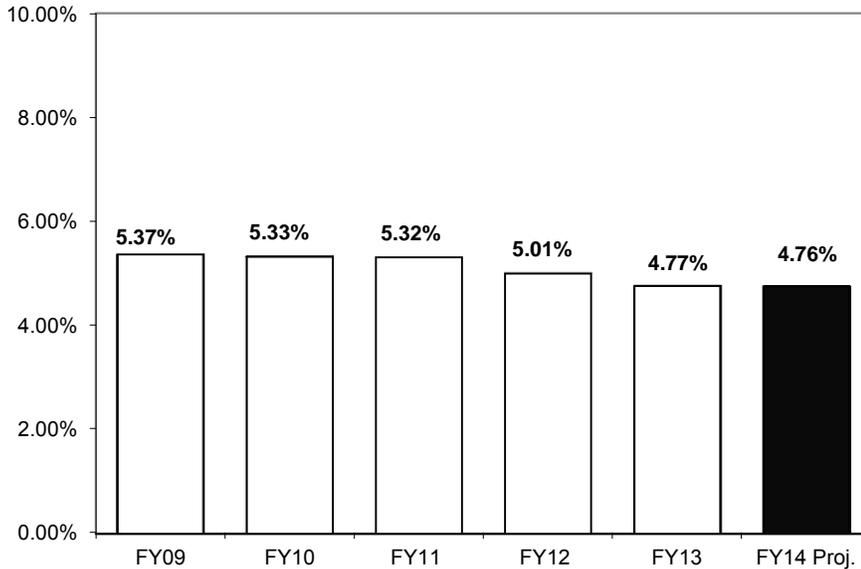
Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



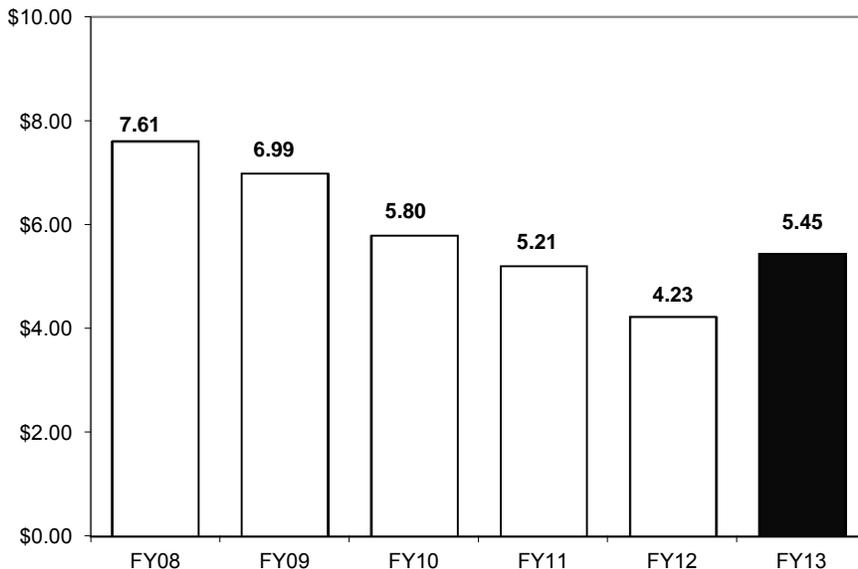
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon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

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2013 Expenditure Summary and the FY 2013 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



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

The International City / County Management Association (ICMA) states ratio that fall below 1:1 for more than consecutive three years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County maintains a liquidity ratio above this level even during the current economic climate, a sign of short-term financial strength.

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

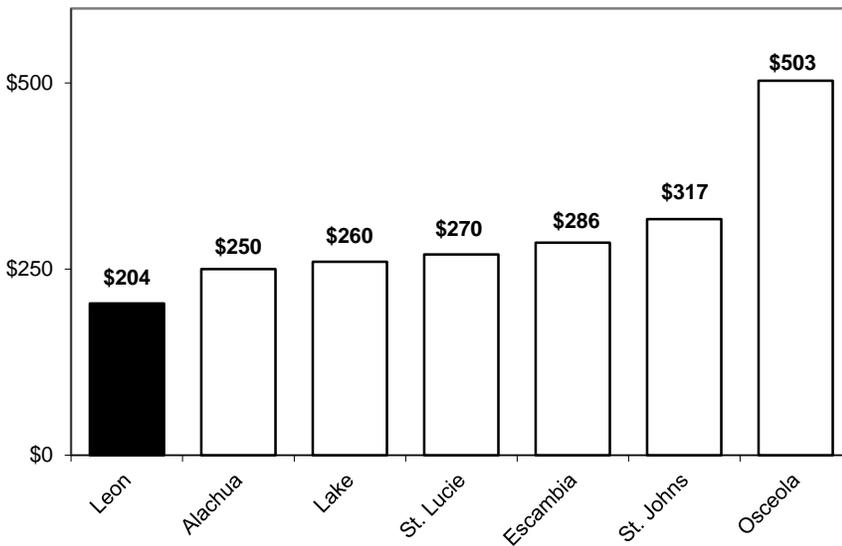
Source: FY 2013 Comprehensive Annual Financial Report



Comparative Data for Like-Sized Counties*

Total Net Budget (FY14)

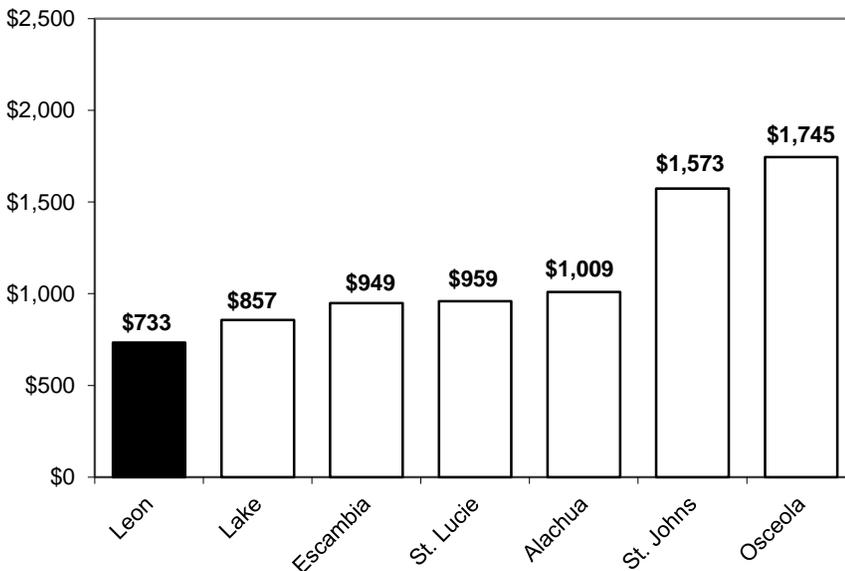
Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$204 million. Alachua County's net budget is 22.5% higher than Leon County's.

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

Net Budget Per Countywide Resident (FY14)



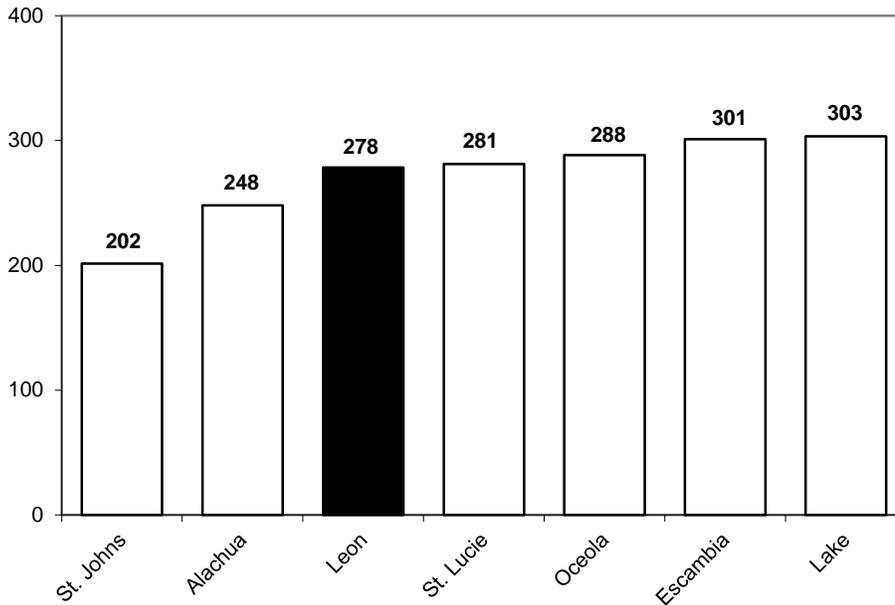
Leon County is the lowest for dollars spent per county resident. Osceola County spends more than two and a half times the amount per resident than Leon County. The next closest County's net budget per capita is 17% higher than Leon County's (Lake County).

* Comparative Counties updated based on 2013 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 11/1/2013.

Comparative Data for Like-Sized Counties*

Countywide Population (2013)

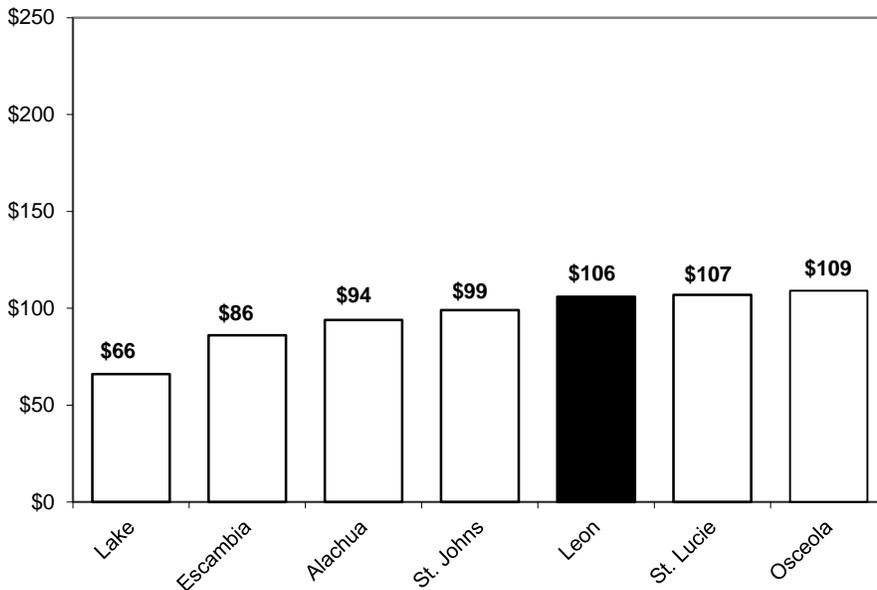
Thousands



The Florida Bureau of Economic and Business Research estimated the Leon County 2013 population at 278,377 residents. The selection of comparative counties is largely based on population served.

Anticipated Ad Valorem Tax Collections (FY14)

Millions

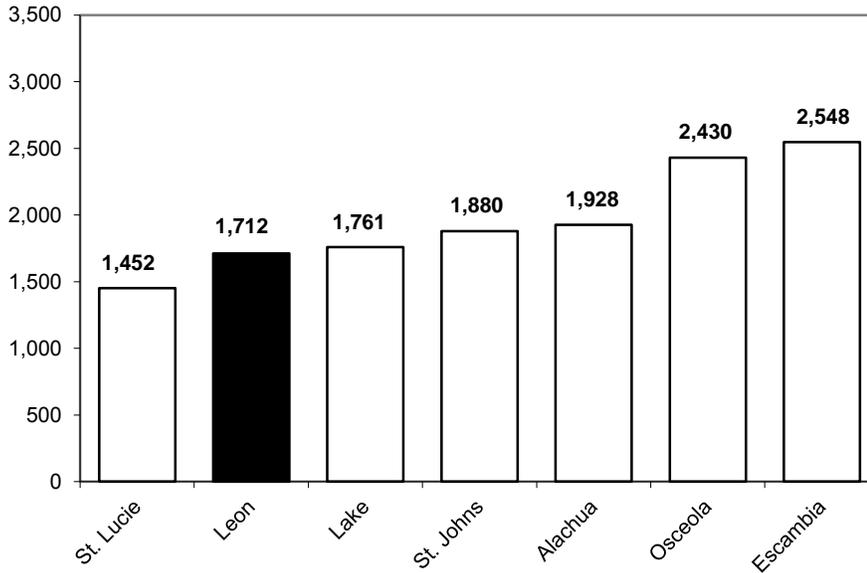


Among the like-sized counties, Leon County collects \$106 million in ad valorem taxes. Leon County collects \$11 million more than the mean collection (\$95 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly impacted in all counties. In addition, decreased property valuations associated with the recession and a repressed housing market will further effect collections in the near term. Ad valorem taxes account for 50% of the County's operating revenue.

* Comparative Counties updated based on 2013 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 11/1/2013

Comparative Data for Like-Sized Counties*

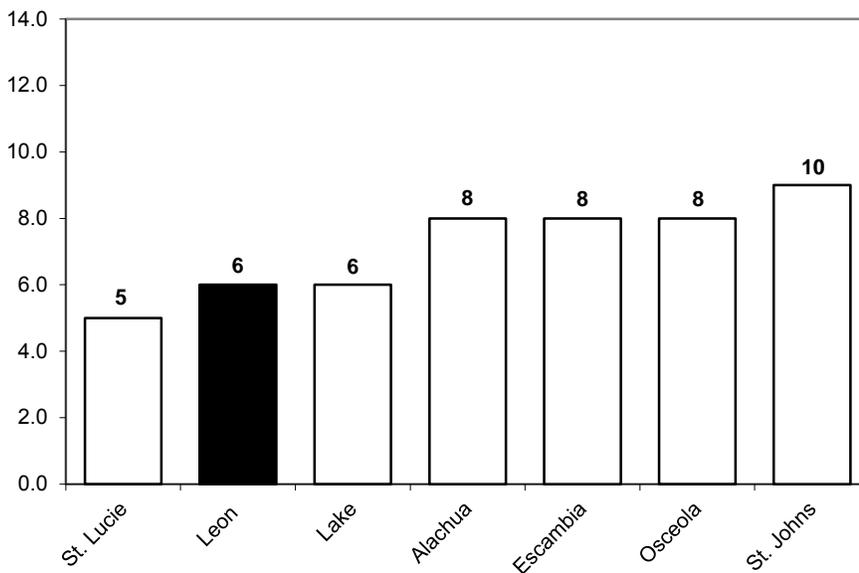
Total Number of County Employees (FY14)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the second lowest number employees among like-sized counties.

All comparable counties surveyed reported either the same or fewer employees than in FY13 except for Alachua, Osceola, and Escambia Counties. This is an ongoing symptom of the Great Recession which impacted county revenues and services.

County Employees per 1,000 Residents (FY14)



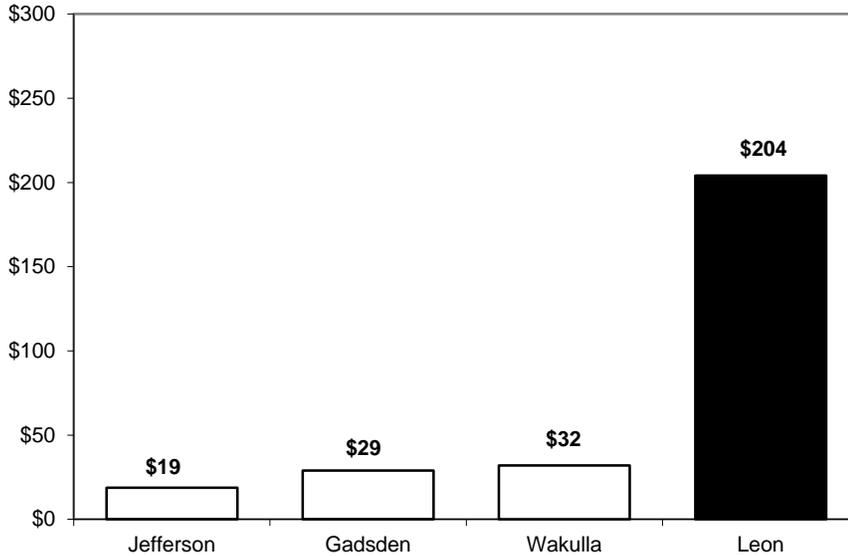
Leon County has a ratio of 6 employees for every thousand County residents, tied with Lake County for 2nd in lowest per capita employees.

* Comparative Counties updated based on 2013 population estimates.
Source: University of Florida, Bureau of Economic and Business Research, 11/1/2013

Comparative Data for Surrounding Counties

Total Net Budget (FY14)

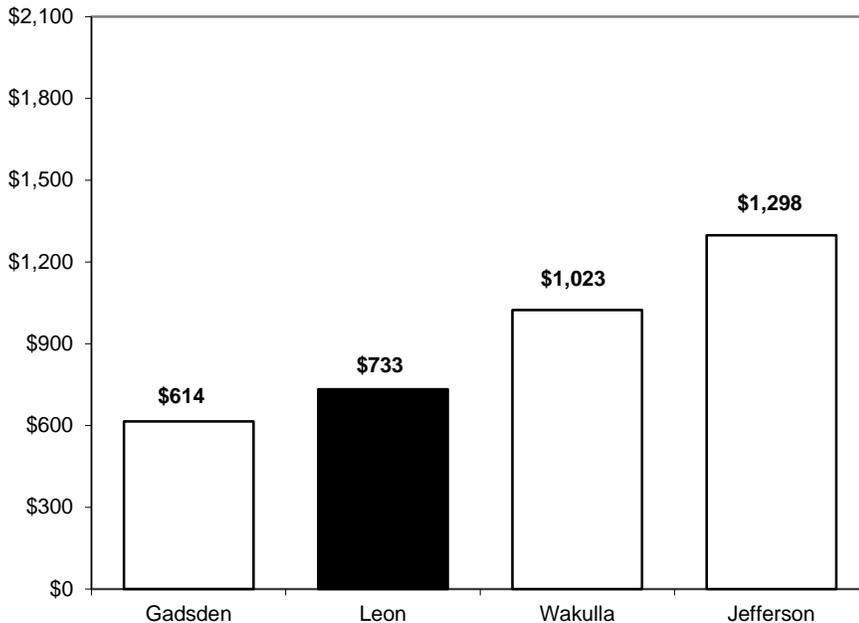
Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$204 million. Jefferson County ranks lowest with a net budget of \$19 million.

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

Net Budget Per Countywide Resident (FY14)

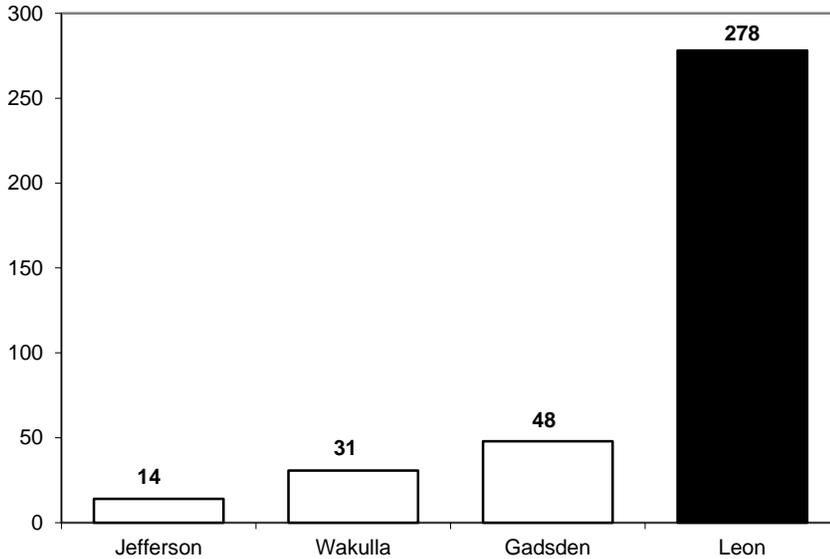


Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 16% less, while Jefferson County spends 77% more per county resident.

Comparative Data for Surrounding Counties

Countywide Population (2013)

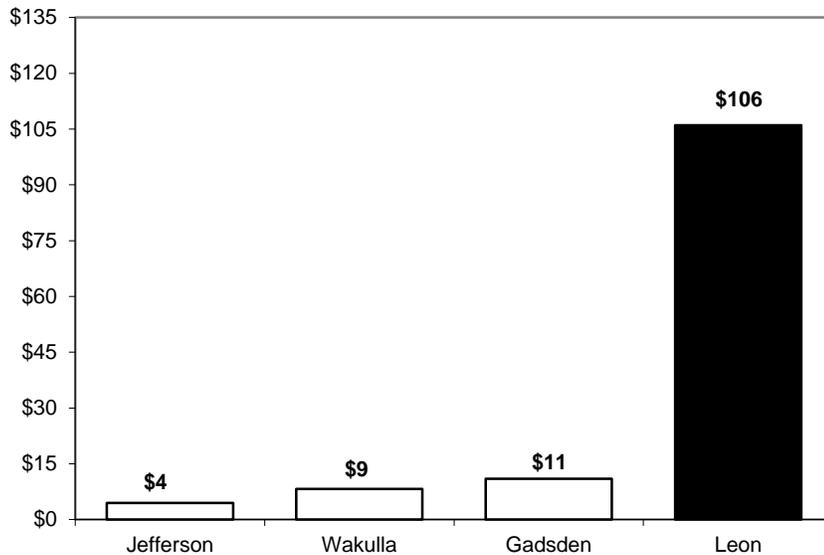
Thousands



The Florida Bureau of Economic and Business Research estimated the 2012 Leon County population at 278,377. Leon County has approximately 230,000 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Gadsden has the highest projected population growth rate since the 2010 census at 2.5% compared to Leon (2%), Wakulla (0%), and Jefferson (-1%).

Anticipated Ad Valorem Tax Collections (FY14)

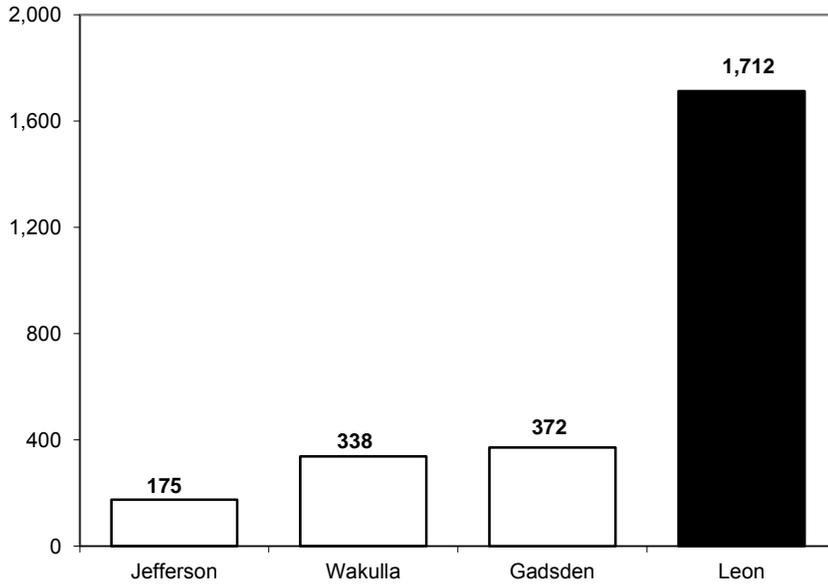
Millions



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

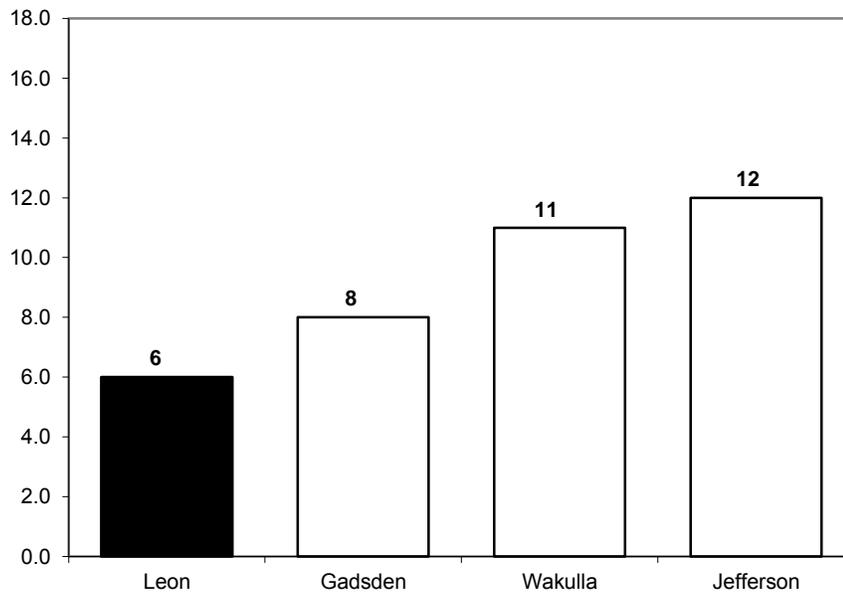
Comparative Data for Surrounding Counties

Total Number of County Employees (FY14)



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 (FY14)



Leon County has a ratio of 6 employees for every thousand county residents. When compared to surrounding counties, Leon County ranks the lowest.

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>
Union	\$344	7	73%
Santa Rosa	\$422	5	36%
Lafayette	\$528	10	66%
DeSoto	\$579	9	55%
Gadsden	\$614	8	52%
Calhoun	\$617	9	52%
Flagler	\$686	7	32%
Baker	\$708	9	52%
Holmes	\$726	7	64%
Leon	\$733	6	43%
Jackson	\$734	8	52%
Volusia	\$812	7	33%
Columbia	\$820	9	46%
Washington	\$842	6	45%
Lake	\$857	6	30%
Highlands	\$871	9	34%
Taylor	\$877	10	42%
Seminole	\$880	7	25%
Clay	\$880	7	36%
Suwannee	\$908	10	46%
Citrus	\$920	8	29%
Okaloosa	\$925	8	28%
Marion	\$926	7	40%
Hernando	\$936	8	40%
Escambia	\$949	8	44%
Madison	\$951	11	54%
St. Lucie	\$959	5	34%
Okeechobee	\$1,001	10	41%
Alachua	\$1,009	8	52%
Bay	\$1,015	7	31%
Wakulla	\$1,024	11	55%
Polk	\$1,029	7	32%
Brevard	\$1,040	7	43%
Bradford	\$1,047	10	49%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Putnam	\$1,059	9	48%
Nassau	\$1,077	8	33%
Pinellas	\$1,120	5	29%
Glades	\$1,121	16	83%
Sumter	\$1,138	5.7	30%
Hendry	\$1,145	9.8	66%
Levy	\$1,150	12	50%
Lee	\$1,165	7	25%
Pasco	\$1,172	8	35%
Liberty	\$1,184	14	77%
Hamilton	\$1,246	12	41%
Dixie	\$1,267	12	70%
Jefferson	\$1,298	12	64%
Hillsborough	\$1,324	8	31%
Gulf County	\$1,353	11	41%
Manatee	\$1,401	9	23%
Indian River	\$1,441	9	27%
Orange	\$1,462	8	27%
Gilchrist	\$1,497	11	54%
Martin	\$1,508	11	27%
Palm Beach	\$1,518	8	24%
Miami-Dade	\$1,532	10	28%
St. Johns	\$1,573	9	27%
Walton	\$1,684	14	16%
Hardee	\$1,718	11.8	52%
Duval	\$1,742	8	39%
Osceola	\$1,745	8	37%
Broward	\$1,801	6	24%
Sarasota	\$1,803	9	25%
Collier	\$1,901	10	18%
Franklin	\$2,661	14	42%
Charlotte	\$2,703	11	30%
Monroe	\$3,975	17	30%

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	16%	\$ 1,684	14
Collier	18%	\$ 1,901	10
Manatee	23%	\$ 1,401	9
Palm Beach	24%	\$ 1,518	8
Lee	25%	\$ 1,165	7
Sarasota	25%	\$ 1,803	9
Seminole	25%	\$ 880	7
Indian River	27%	\$ 1,441	9
Orange	27%	\$ 1,462	8
Martin	27%	\$ 1,509	11
St. Johns	27%	\$ 1,573	9
Okaloosa	28%	\$ 925	8
Miami-Dade	28%	\$ 1,532	10
Citrus	29%	\$ 920	8
Broward	29%	\$ 1,801	6
Pinellas	29%	\$ 1,120	5
Lake	30%	\$ 857	6
Charlotte	30%	\$ 2,704	11
Monroe	30%	\$ 3,975	17
Sumter	30%	\$ 1,138	6
Bay	31%	\$ 1,016	7
Hillsborough	31%	\$ 1,324	8
Flagler	32%	\$ 686	7
Polk	32%	\$ 1,029	7
Nassau	33%	\$ 1,077	8
Volusia	33%	\$ 812	7
Highlands	34%	\$ 871	9
St. Lucie	34%	\$ 959	5
Pasco	35%	\$ 1,172	8
Clay	36%	\$ 881	7
Santa Rosa	36%	\$ 422	5
Osceola	37%	\$ 1,745	8
Duval	39%	\$ 1,742	8
Marion	40%	\$ 926	7

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Hernando	40%	\$ 936	8
Gulf County	41%	\$ 1,353	11
Hamilton	41%	\$ 1,246	12
Okeechobee	41%	\$ 1,001	10
Taylor	42%	\$ 877	10
Franklin	42%	\$ 2,661	14
Leon	43%	\$ 733	6
Brevard	43%	\$ 1,040	7
Escambia	44%	\$ 949	8
Washington	45%	\$ 842	6
Suwannee	46%	\$ 908	10
Columbia	46%	\$ 820	9
Putnam	48%	\$ 1,059	9
Bradford	49%	\$ 1,047	10
Levy	50%	\$ 1,151	12
Alachua	52%	\$ 1,009	8
Gadsden	52%	\$ 614	8
Hardee	52%	\$ 1,718	12
JACKSON	52%	\$ 734	8
Baker	52%	\$ 708	9
Gilchrist	54%	\$ 1,497	11
Madison	54%	\$ 951	11
Wakulla	55%	\$ 1,024	11
DeSoto	55%	\$ 580	9
Calhoun	57%	\$ 617	9
Holmes	64%	\$ 726	7
Jefferson	64%	\$ 1,298	12
Lafayette	66%	\$ 528	10
Hendry	66%	\$ 1,145	10
Dixie	70%	\$ 1,267	12
Union	73%	\$ 344	7
Liberty	77%	\$ 1,184	14
Glades	83%	\$ 1,122	16

Comparative Data for All Florida Counties**Total County Employees per 1,000 Residents**

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
St. Lucie	5	\$ 959	34%
Santa Rosa	5	\$ 422	36%
Pinellas	5	\$ 1,120	29%
Sumter	6	\$ 1,138	30%
Lake	6	\$ 857	30%
Leon	6	\$ 733	43%
Broward	6	\$ 1,801	29%
Washington	6	\$ 842	45%
Seminole	7	\$ 880	25%
Volusia	7	\$ 812	33%
Brevard	7	\$ 1,040	43%
Polk	7	\$ 1,029	32%
Clay	7	\$ 881	36%
Flagler	7	\$ 686	32%
Lee	7	\$ 1,165	25%
Bay	7	\$ 1,016	31%
Marion	7	\$ 926	40%
Holmes	7	\$ 726	64%
Union	7	\$ 344	73%
Citrus	8	\$ 920	29%
Okaloosa	8	\$ 925	28%
Hillsborough	8	\$ 1,324	31%
Alachua	8	\$ 1,009	52%
Gadsden	8	\$ 614	52%
Jackson	8	\$ 734	52%
Hernando	8	\$ 936	40%
Duval	8	\$ 1,742	39%
Palm Beach	8	\$ 1,518	24%
Orange	8	\$ 1,462	27%
Nassau	8	\$ 1,077	33%
Pasco	8	\$ 1,172	35%
Osceola	8	\$ 1,745	37%
Escambia	8	\$ 949	44%
Columbia	9	\$ 820	46%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Highlands	9	\$ 871	34%
Calhoun	9	\$ 617	57%
Sarasota	9	\$ 1,803	25%
DeSoto	9	\$ 580	55%
Indian River	9	\$ 1,441	27%
Manatee	9	\$ 1,401	23%
St. Johns	9	\$ 1,573	27%
Putnam	9	\$ 1,059	48%
Baker	9	\$ 708	52%
Suwannee	10	\$ 908	46%
Hendry	10	\$ 1,145	66%
Lafayette	10	\$ 528	66%
Miami-Dade	10	\$ 1,532	28%
Taylor	10	\$ 877	42%
Okeechobee	10	\$ 1,001	41%
Collier	10	\$ 1,901	18%
Bradford	10	\$ 1,047	49%
Martin	11	\$ 1,509	27%
Wakulla	11	\$ 1,024	55%
Gilchrist	11	\$ 1,497	54%
Madison	11	\$ 951	54%
Gulf	11	\$ 1,353	41%
Charlotte	11	\$ 2,704	30%
Hardee	12	\$ 1,718	52%
Jefferson	12	\$ 1,298	64%
Levy	12	\$ 1,151	50%
Hamilton	12	\$ 1,246	41%
Dixie	12	\$ 1,267	70%
Liberty	14	\$ 1,184	77%
Walton	14	\$ 1,684	16%
Franklin	14	\$ 2,661	42%
Glades	16	\$ 1,122	83%
Monroe	17	\$ 3,975	30%

