

LEON COUNTY GOVERNMENT

“Continuously striving to provide efficient and effective service delivery”



FY2006/2007 MID-YEAR FINANCIAL REPORT

Presented by

The Office of Management and Budget
May 8, 2007

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AGENDA REQUEST

Board of County Commissioners

Agenda Request

Date of Meeting: May 8, 2007

Date Submitted: May 2, 2007

To: Honorable Chairman and Members of the Board

From: Parwez Alam, County Administrator
Alan Rosenzweig, Assistant County Administrator
Scott Ross, Budget Manager

Subject: Acceptance of the FY2006/2007 Mid-Year Financial Report

Statement of Issue:

This item requests Board acceptance of the Mid-Year Financial Report for FY2006/2007 (Attachment #1). The report will be distributed to the Board under separate cover and additional copies are available for review in the Office of Management and Budget (OMB).

Background:

OMB prepares two financial reports annually for Board consideration. The first is presented at the mid-point in the fiscal year to identify financial trends that are developing and to seek guidance as required. This report also includes preliminary FY2007/2008 revenue estimates. The second report is presented at fiscal year-end to recap the financial performance of the County.

Analysis:

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

Revenues

This section summarizes and describes the FY06/07 year-to-date receipts for the County's major revenues. It provides a comparison of these receipts to the FY05/06 actual receipts and the FY06/07 adjusted budget. It also provides preliminary FY07/08 revenue estimates.

Expenditures

This table displays the FY06/07 budgets for each program. It also shows the FY05/06 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY06/07 budget as well as the percentage of the FY06/07 budget that each program has spent to date.

Fund Balance

This table compares the fund balances of each fund for the two prior fiscal years. It also shows the FY06/07 estimated fund balance, the FY06/07 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY06/07.

Capital Improvement Program

This section describes each capital improvement project in the County and provides FY06/07 year-to-date budget and expenditure information.

Grants Program

This section provides FY06/07 year-to-date budget and expenditure information for all County grants as well as a description of each grant.

Community Economic Profile

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

Financial Indicators

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

Comparative Data

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

Options:

1. Accept the FY06/07 Mid-Year Financial Report
2. Do not accept the FY06/07 Mid-Year Financial Report
3. Board Direction

Recommendation:

Option #1

Attachments:

1. FY06/07 Mid-Year Financial Report
(Submitted under separate cover)

PA/AR/syw

REVENUES

Leon County Government FY2006/2007 Mid-Year Financial Report

MAJOR REVENUE SUMMARY

Total FY07 budgeted revenues shown below represents approximately 73.6% of all FY07 budgeted County revenues. (1)

Revenue Source	FY06	FY07	FY06 YTD	FY07 YTD	FY07 YTD	FY07 YTD Act. Analysis	
	Actual	Budget	Actual	Actual	Budget	% +/- FY07	% +/- FY06
9th Cent Gas Tax	1,395,264	1,272,572	596,378	553,298	544,873	1.5%	-7.2%
Ad Valorem Taxes	102,405,105	110,996,675	91,716,911	100,816,264	100,880,675	-0.1%	9.9%
Ambulance Fees (2)	6,104,972	5,257,460	2,485,383	2,095,677	2,140,354	-2.1%	-15.7%
Building Permits Fees (3)	1,080,085	1,317,324	394,672	351,940	520,624	-32.4%	-10.8%
Communication Ser. Tax	3,812,706	3,401,836	1,598,768	1,635,521	1,393,877	17.3%	2.3%
Environmental Permit Fees	2,303,085	2,186,243	834,246	880,279	741,115	18.8%	5.5%
Interest Income - GF/FF (4)	2,291,397	1,510,500	774,646	1,340,947	629,375	113.1%	73.1%
Interest Income - Other (4)	3,613,592	2,197,540	1,562,006	2,868,087	915,642	213.2%	83.6%
Local 1/2 Cent Sales Tax (6)	12,433,395	12,324,391	5,264,442	5,078,249	5,186,507	-2.1%	-3.5%
Local Option Gas Tax	3,602,752	3,420,062	1,222,959	1,180,942	1,168,547	1.1%	-3.4%
Local Option Sales Tax Ext.	3,904,382	3,831,197	1,668,007	1,503,313	1,640,508	-8.4%	-9.9%
Local Option Tourist Tax	3,274,515	3,056,385	1,282,134	1,378,226	1,174,421	17.4%	7.5%
Probation Fees (5)	1,007,462	889,960	323,526	413,832	279,920	47.8%	27.9%
Public Services Tax	5,066,316	4,499,224	2,080,718	1,938,580	1,862,615	4.1%	-6.8%
Solid Waste Fees	7,538,829	8,035,720	2,908,943	3,254,783	3,188,848	2.1%	11.9%
State Revenue Sharing Tax (6)	5,175,656	4,726,299	1,993,212	2,123,388	1,774,476	19.7%	6.5%
State Shared Gas Tax	3,687,325	3,795,871	1,657,305	1,681,754	1,693,967	-0.7%	1.5%
TOTAL:	\$ 168,696,838	\$ 172,719,259	\$ 118,364,255	\$ 129,095,080	\$ 125,736,344	2.7%	9.1%

Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance as of February 28, 2007.
- (2) The County continues to monitor the ambulance fee collections and periodically makes adjustments to the anticipated collection rate. The actual collection rates to date are higher than originally anticipated. See the ambulance fee detail page for further explanation.
- (3) The number of building permits issued have decreased. This revenue is projected to increase with the revised fee schedule. The Building Department will continue to closely monitor these revenues.
- (4) The County continues to enjoy higher than anticipated interest and investment earnings. During the development of the FY07 budget, the State Board of Administration (SBA) was paying an annual interest rate of 4.5%. Currently, the SBA is paying 5.39%, which is reflected in the higher rates of return.
- (5) The increase in Probation Fees is accounted in moving the revenue accounts for Geographical Positioning Satellite monitoring from a grant fund account to the Probation Fund 111.
- (6) State Revenue Sharing and 1/2 Cent Sales Tax are both State shared revenues supported by state sales tax collections. Overall, sales tax transactions have been lower than anticipated.

Leon County Government

FY2006/2007 Mid-Year Financial Report

PRELIMINARY FY2007/2008 REVENUE ESTIMATES

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

	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY07 to FY08</u>
	<u>Budget</u>	<u>Budget</u>	<u>Prelim. Bud.</u>	<u>% Change</u>
<u>General Revenues or Restricted Revenues</u>				
<u>Supplemented by General Revenues</u>				
Ad Valorem Taxes (2)	N/A	N/A	N/A	
Communication Services Tax	2,280,000	3,401,836	3,824,315	
Environmental Permit Fees	1,735,511	2,186,243	2,204,851	
Interest Income - General Fund/Fine & Forfeiture	424,506	1,510,500	2,068,552	
Local Government 1/2 Cent Sales Tax	11,047,550	12,324,391	11,855,050	
Probation Fees	894,900	889,960	1,061,270	
Public Services Tax	4,523,900	4,499,224	4,983,415	
State Revenue Sharing Tax	4,113,500	4,726,299	5,003,650	
Subtotal:	\$ 25,019,867	\$ 29,538,453	\$ 31,001,103	5.0%
FY07 to FY08 \$ Inc./(Dec.)		4,518,586	1,462,650	
Additional \$'s for Each 1/2% Growth in Tax Base				
<u>Gas Taxes</u>				
9th Cent Gas Tax	1,313,283	1,272,572	1,354,498	
Local Option Gas Tax	3,086,550	3,420,062	3,561,075	
State Shared Gas Tax	4,044,388	3,795,871	3,979,168	
Subtotal:	\$ 8,444,221	\$ 8,488,505	\$ 8,894,741	4.8%
FY07 to FY08 \$ Inc./(Dec.)		44,284	406,236	
<u>Restricted Revenues</u>				
<u>No General Revenue Support</u>				
Ambulance Fees	4,656,368	5,257,460	5,858,280	
Building Permit Fees	1,303,359	1,317,324	1,567,753	
Local Option Sales Tax Extension	2,691,801	3,362,000	3,621,033	
Local Option Tourist Tax	3,362,000	3,831,197	3,811,814	
Solid Waste Fees	6,438,140	8,035,720	9,146,857	
Subtotal:	\$ 18,451,668	\$ 21,803,701	\$ 24,005,737	10.1%
FY07 to FY08 \$ Inc./(Dec.)		3,352,033	2,202,036	
TOTAL:	\$ 51,915,756	\$ 59,830,659	\$ 63,901,581	6.8%

Notes:

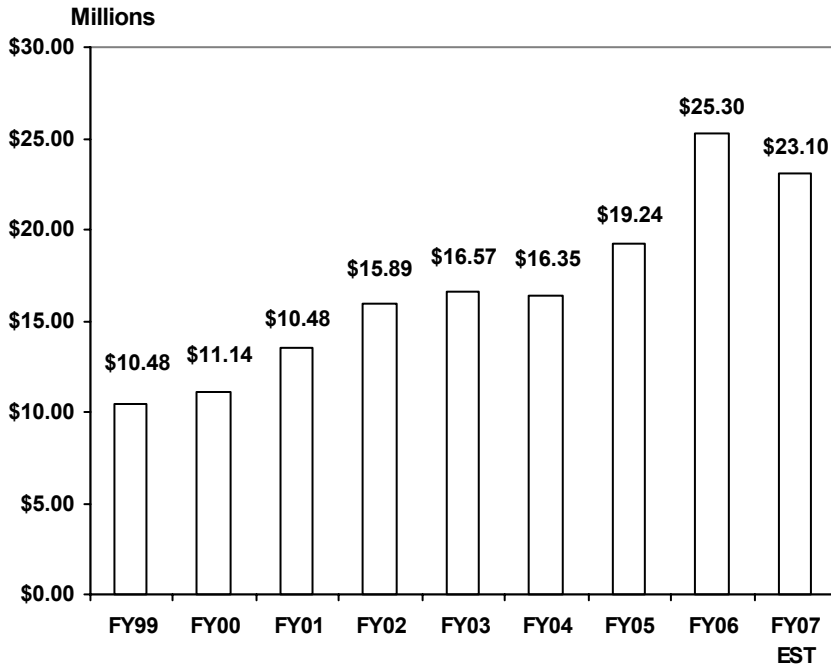
(1) Statutorily, all revenues must be budgeted at 95%.

(2) Ad Valorem taxes were not projected for FY08 due to property tax reform legislation.

Leon County Government FY2006/2007 Mid-Year Financial Report

GENERAL FUND - FUND BALANCE & COUNTYWIDE MILLAGE RATE

General Fund - Fund Balance

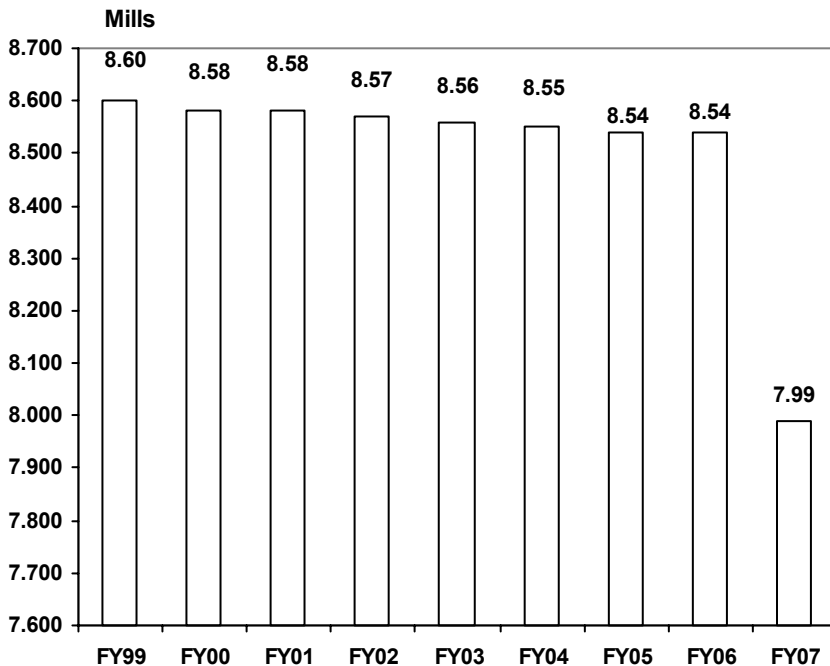


General Fund - Fund Balance:

The General Fund balance has grown over the past fiscal years.

The Government Finance Officers Association (GFOA) recommends having at least 1 to 2 months of operating expenditures as "designated unreserved fund balance". Leon County has consistently maintained this level for prior years. Fund Balance is maintained as emergency reserve as well as a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments.

Countywide Millage Rate



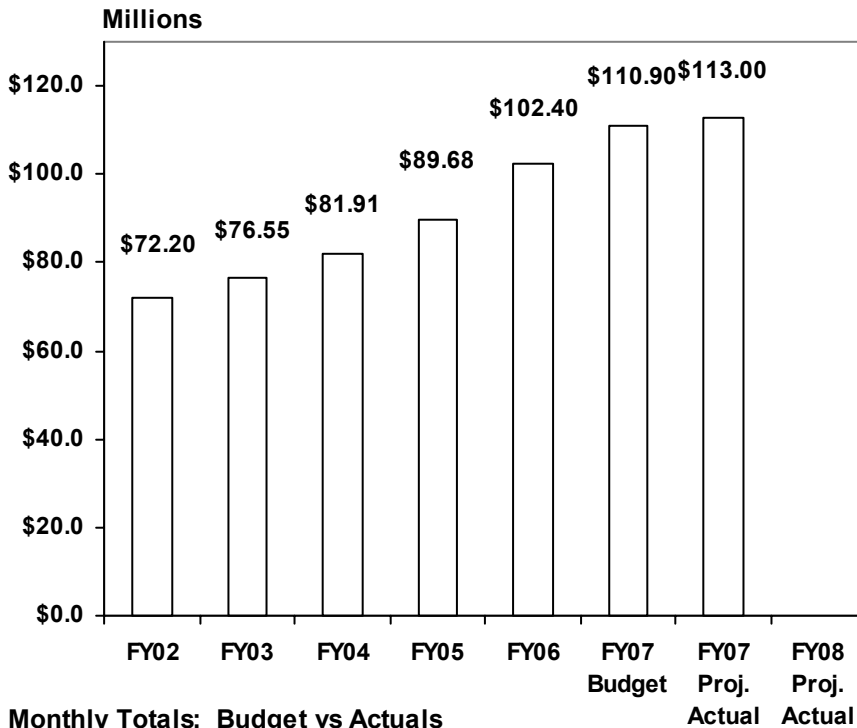
Countywide Millage Rate:

The Countywide millage rate was reduced to 7.99 for FY07. A reduction of 0.55 mills over the preceding fiscal year.

Leon County Government FY2006/2007 Mid-Year Financial Report

AD VALOREM TAXES

Fiscal Year Actuals & Projections



Background:

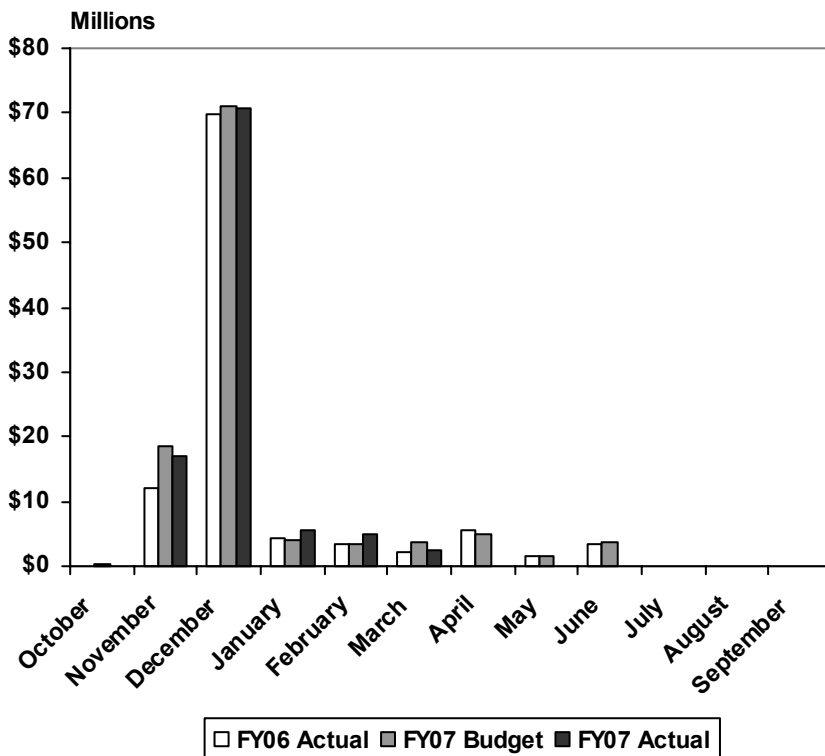
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies. The millage rate generating these collections has decreased from 8.54 in FY06 to 7.99 in FY07. Ad Valorem taxes were not projected for FY08 due to property tax reform legislation.

Trend:

Revenues have seen steady growth as a result of increased property valuations and new housing.

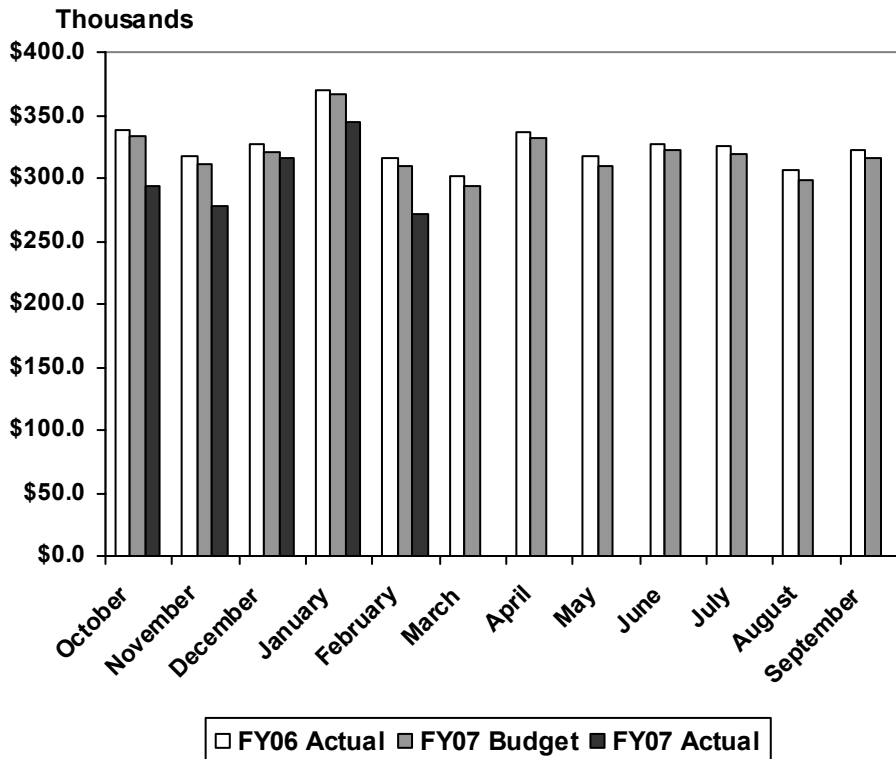
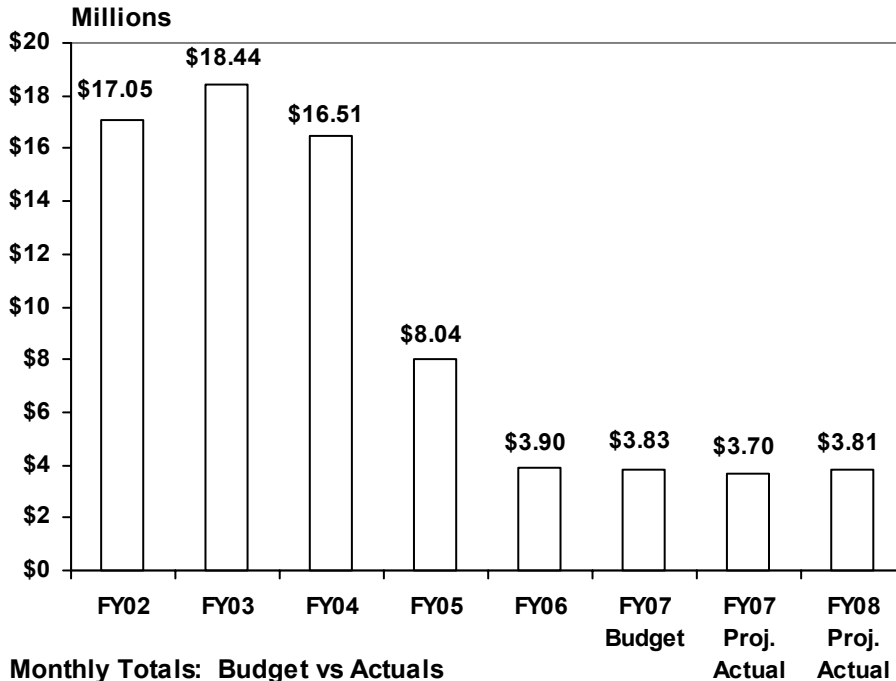
FY06 Actual: \$102,405,105,
FY07 Budget: \$110,996,675
FY06 YTD: \$91,716,911
FY07 YTD: \$100,816,264
FY07 YTD Budget: \$100,880,675



Leon County Government **FY2006/2007 Mid-Year Financial Report**

LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

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

The amounts shown are the County's share only.

Trend:

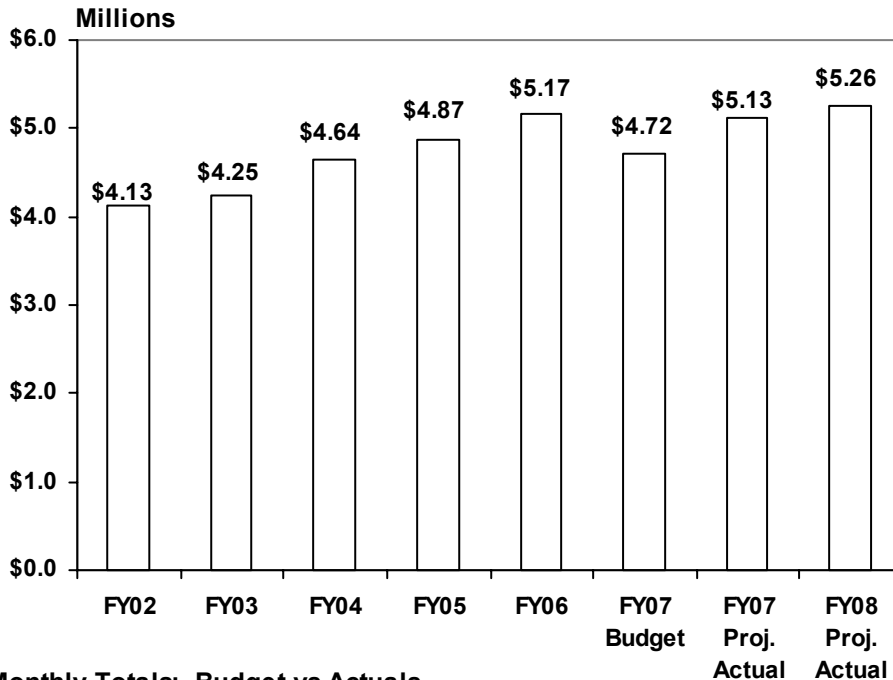
The significant decrease from FY04 to FY05 is due to the sunset of the sales tax and the implementation of the extension. Revenues for the first 3 months of FY05 were collected on the original sales tax and the remaining months in FY05 were collected on the extension.

FY06 Actual: \$3,904,382
 FY07 Budget: \$3,831,197
 FY06 YTD: \$1,668,007
 FY07 YTD: \$1,503,313
 FY07 YTD Budget: \$1,640,508

Leon County Government FY2006/2007 Mid-Year Financial Report

STATE REVENUE SHARING TAX

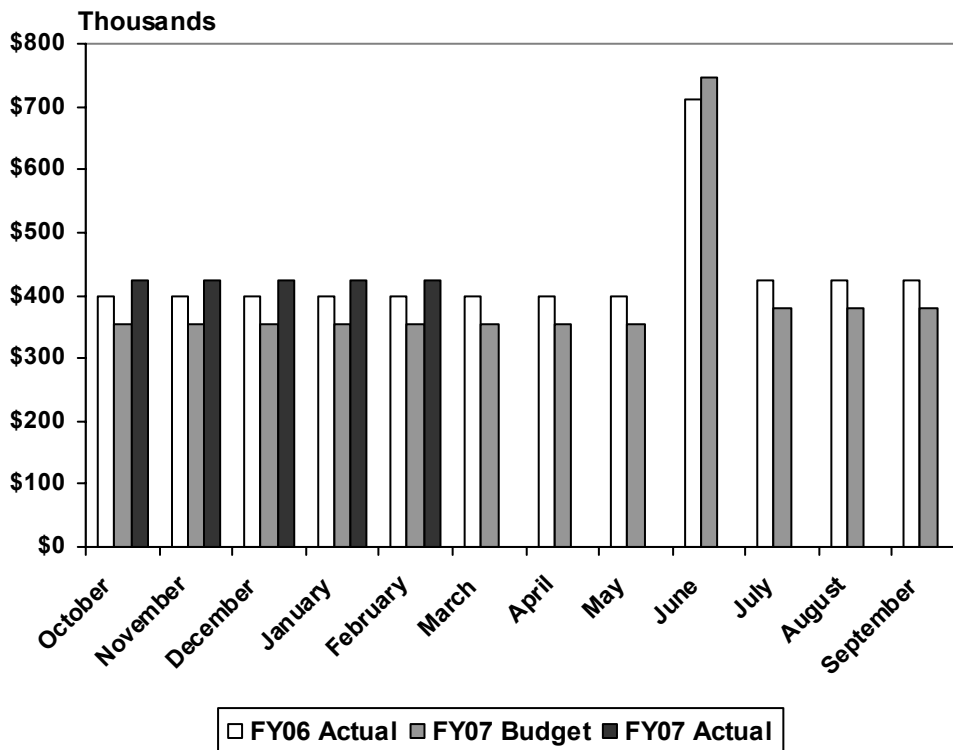
Fiscal Year Actuals & Projections



Background:

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

Monthly Totals: Budget vs Actuals



Trend:

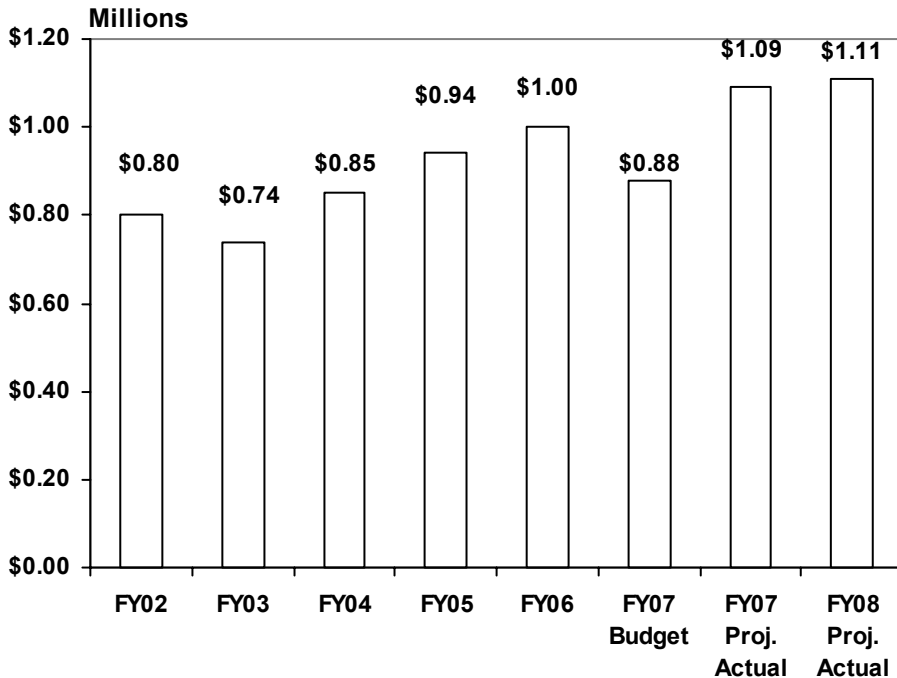
Revenues have seen and should continue to see modest growth. The large spike shown in June is the result of an annual "true-up" process of actual collections versus estimates. Due to a decrease in sales tax collections during the first part of FY07, the Florida Department of Revenue is anticipating the "true up" to stay level with previous months collections.

FY06 Actual: \$5,175,656
 FY07 Budget: \$4,726,299
 FY06 YTD: \$1,993,212
 FY07 YTD: \$2,123,388

Leon County Government FY2006/2007 Mid-Year Financial Report

PROBATION FEES

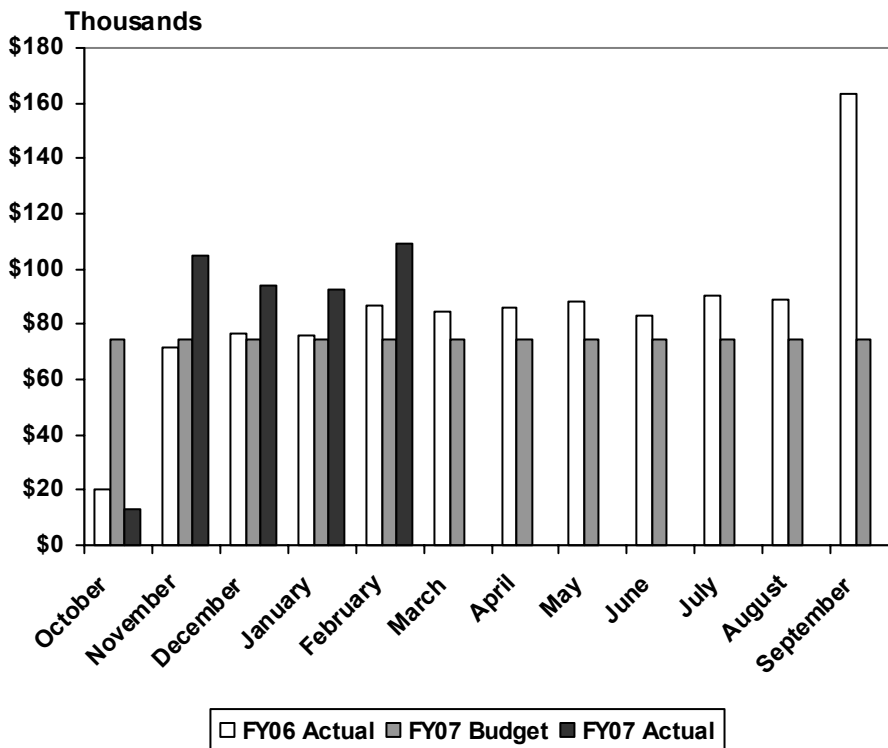
Fiscal Year Actuals & Projections



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). Secure Continuous Remote Alcohol Monitoring fees were included in budget in FY07. Global Positioning Satellite monitoring fees are included in FY 07 and 08 projections. The accounts for the increase in revenue over the amount budgeted for FY07. 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.

Monthly Totals: Budget vs Actuals



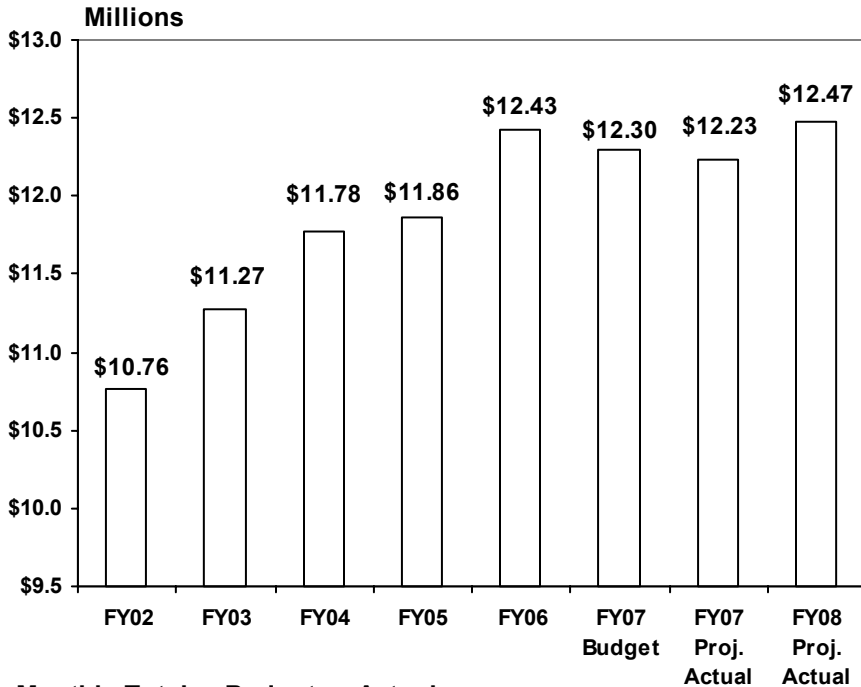
Trend:

FY06 Actual: \$1,007,462
 FY07 Budget: \$889,960
 FY06 YTD: \$323,526
 FY07 YTD: \$413,832
 FY07 YTD Budget: \$279,920

Leon County Government FY2006/2007 Mid-Year Financial Report

LOCAL GOVERNMENT ½ CENT SALES TAX

Fiscal Year Actuals & Projections



Background:

The Local Government 1/2 Cent Sales Tax is based on 9.653% of net sales tax proceeds remitted by all sales tax dealers located within Leon County. Effective July 1, 2004, the distribution formula reduces the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218).

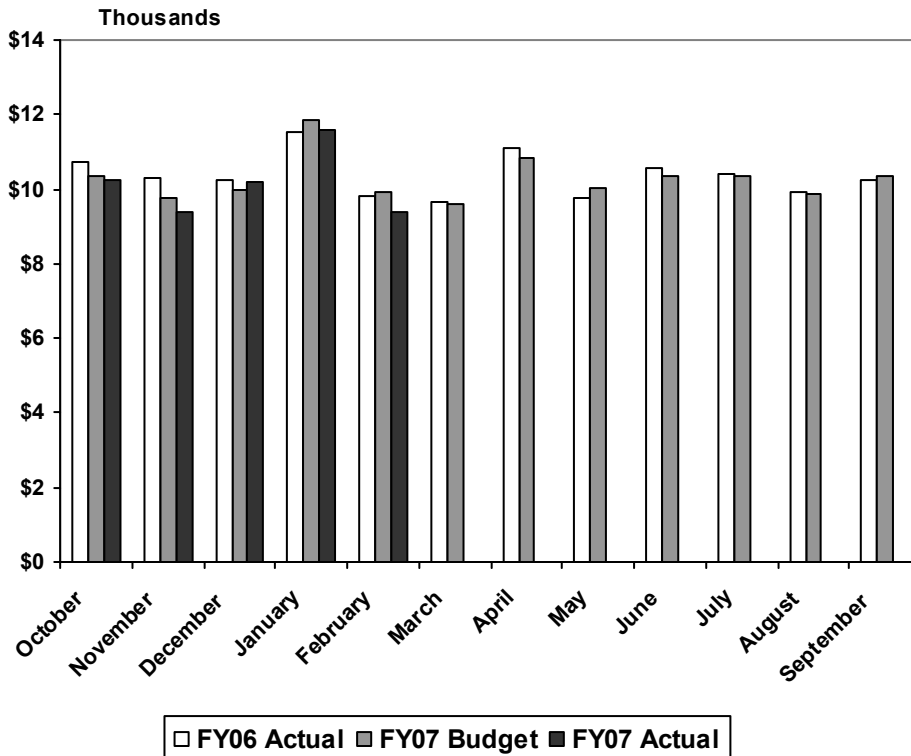
The amounts shown are the County's share only.

Trend:

Notwithstanding the slight decline in sales tax revenue in FY07, revenues have seen and should continue to see modest growth.

FY06 Actual: \$12,433,395
 FY07 Budget: \$12,324,391
 FY06 YTD: \$5,264,442
 FY07 YTD: \$5,078,249
 FY07 YTD Budget: \$5,186,507

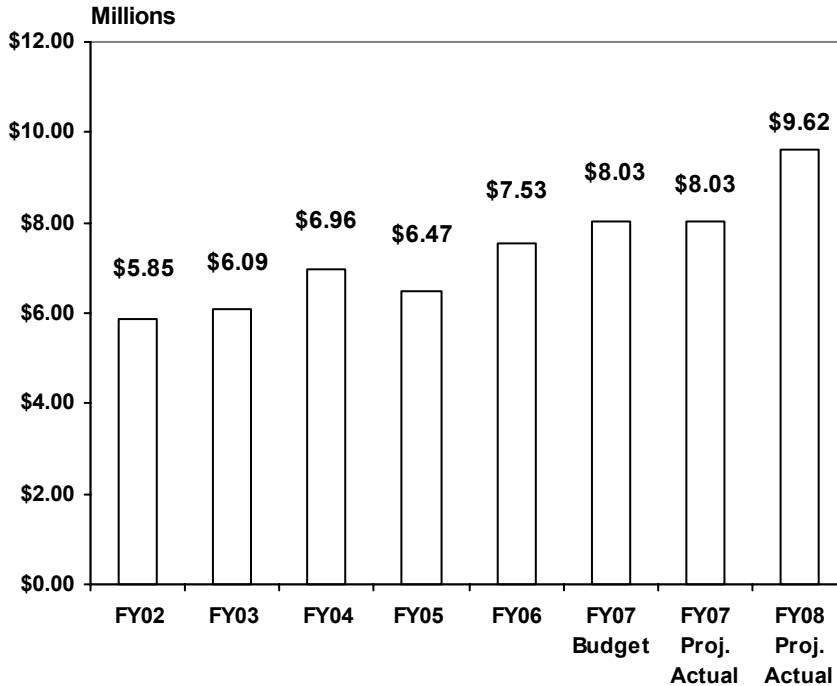
Monthly Totals: Budget vs Actuals



Leon County Government **FY2006/2007 Mid-Year Financial Report**

SOLID WASTE FEES

Fiscal Year Actuals & Projections



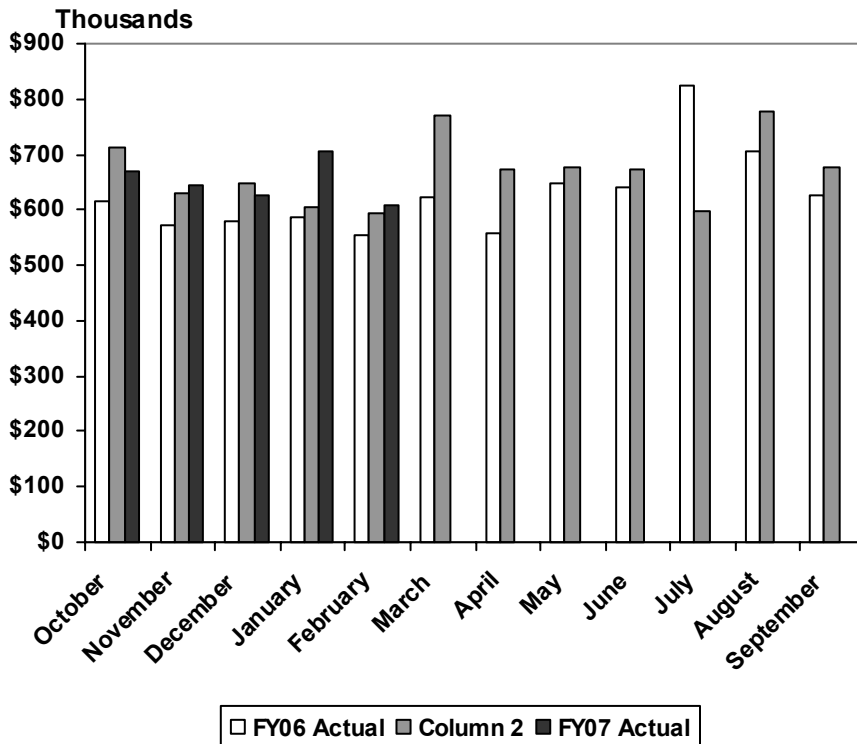
Background:

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

Trend:

FY06 Actual: \$7,538,829
 FY07 Budget: \$8,035,720
 FY06 YTD: \$2,908,943
 FY07 YTD: \$3,254,783
 FY07 YTD Budget: \$3,188,848

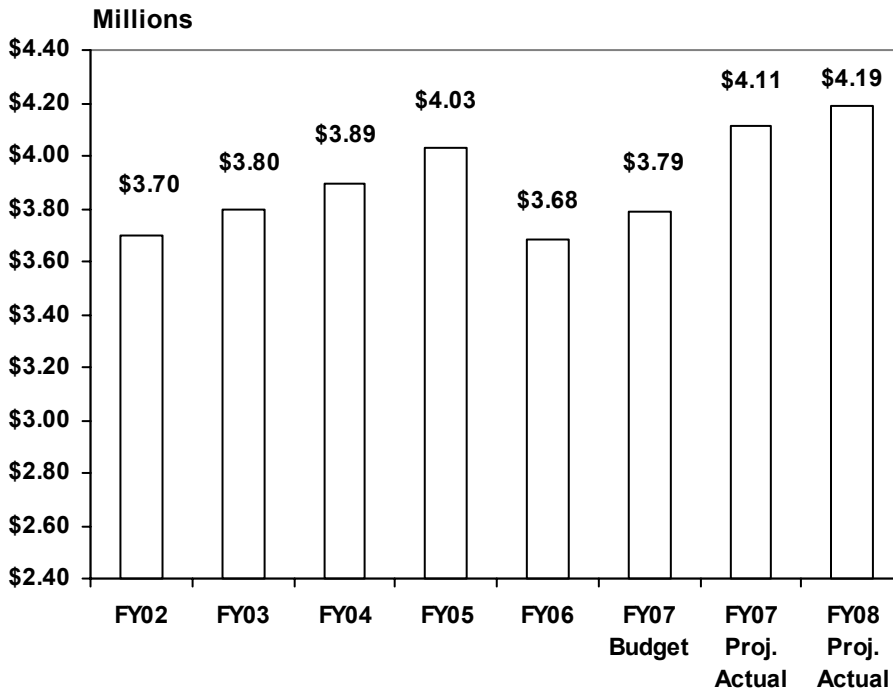
Monthly Totals: Budget vs Actuals



Leon County Government FY2006/2007 Mid-Year Financial Report

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:

Revenues have seen and should continue to see modest growth.

FY06 Actual: \$3,687,325

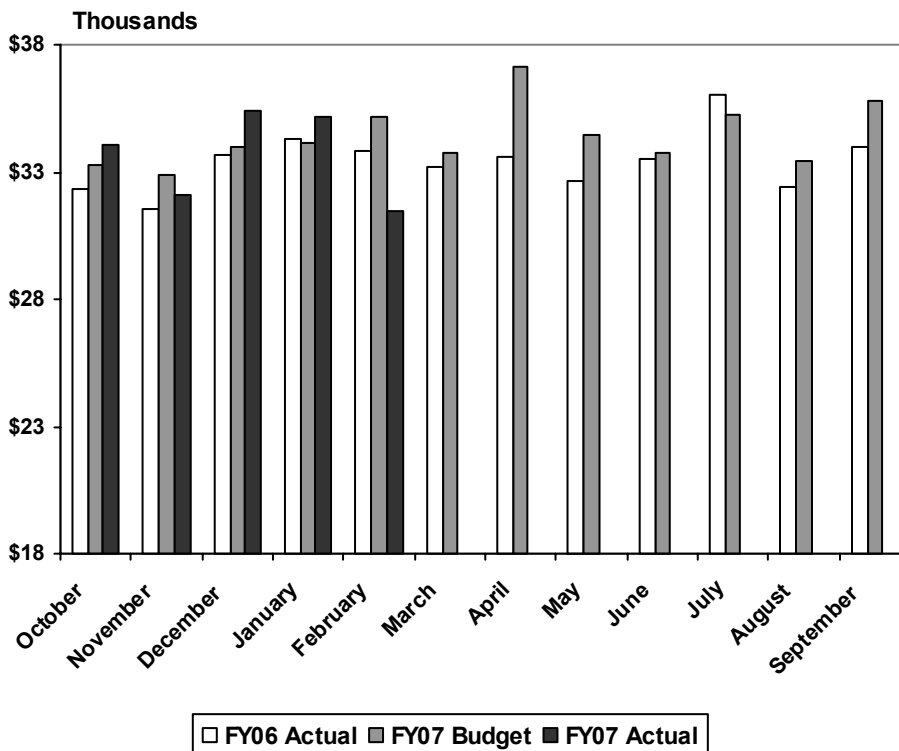
FY07 Budget: \$3,795,871

FY06 YTD: \$1,657,305

FY07 YTD: \$1,681,754

FY07 YTD: Budget: \$1,693,967

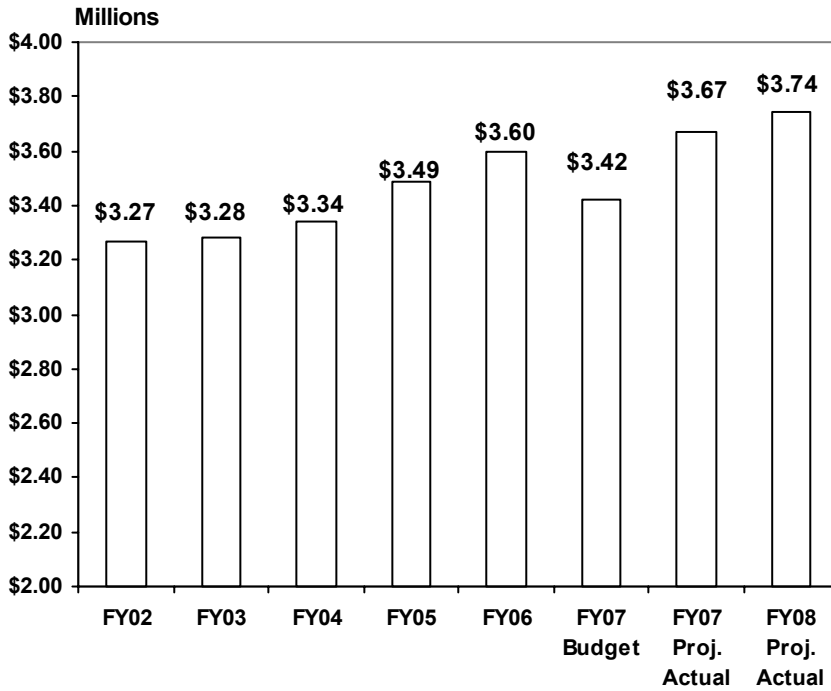
Monthly Totals: Budget vs Actuals



Leon County Government FY2006/2007 Mid-Year Financial Report

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



Background:

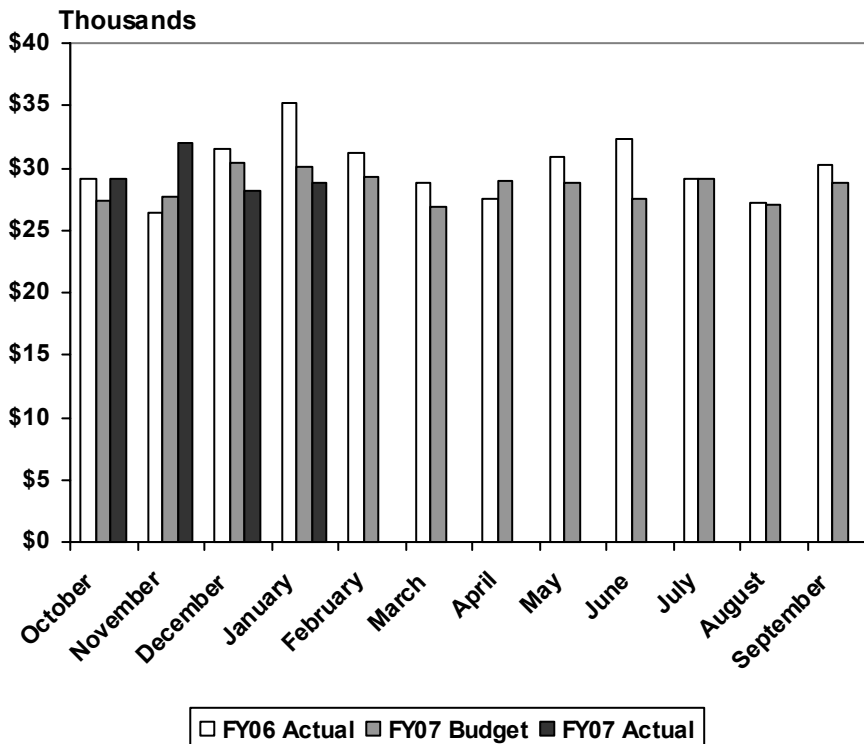
The Local Option Gas Tax is a locally imposed 6 cents per gallon on every net gallon of motor and diesel fuel. Per the interlocal agreements, this revenue is shared 50% - 50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This equates to the County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

The amounts shown are the County's share only.

Trend:

Revenues have seen and should continue to see modest growth.

Monthly Totals: Budget vs Actuals



FY06 Actual: \$3,602,752

FY07 Budget: \$3,420,062

FY06 YTD: \$1,222,959

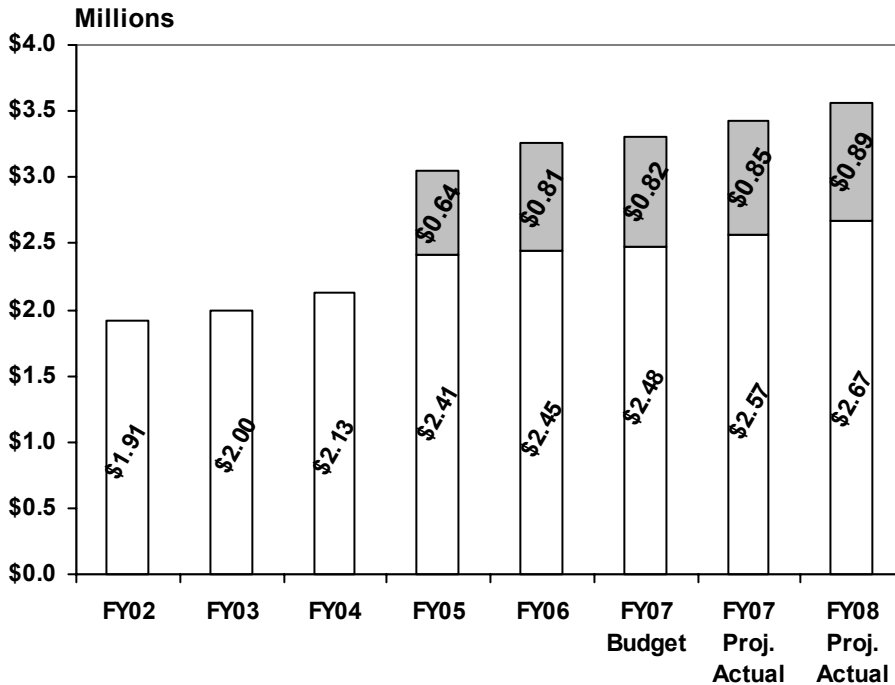
FY07 YTD: \$1,180,942

FY07 YTD Budget: \$1,168,547

Leon County Government FY2006/2007 Mid-Year Financial Report

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections



Background:

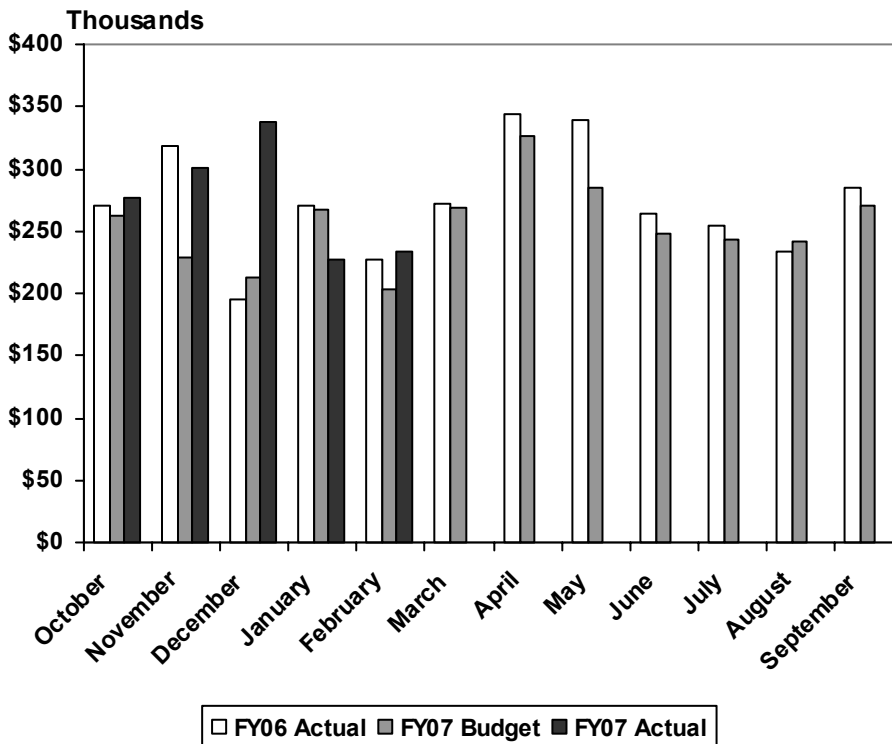
The Local Option Tourist Tax is a locally imposed 4% tax levied on rentals and leases of less than 6-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). Beginning in November of FY04, the Board authorized the increase from 3% to 4% for a future performing arts center.

Trend:

Revenues have seen and should continue to see modest growth. The significant increase from FY04 to FY06 is due to the implementation of the additional 1% tax. A part of the increase in 2006 is attributed to the rise in local hotel rates.

FY06 Actual: \$3,274,515
 FY07 Budget: \$3,056,385
 FY06 YTD: \$1,282,134
 FY07 YTD: \$1,378,226
 FY07 YTD Budget: \$1,174,421

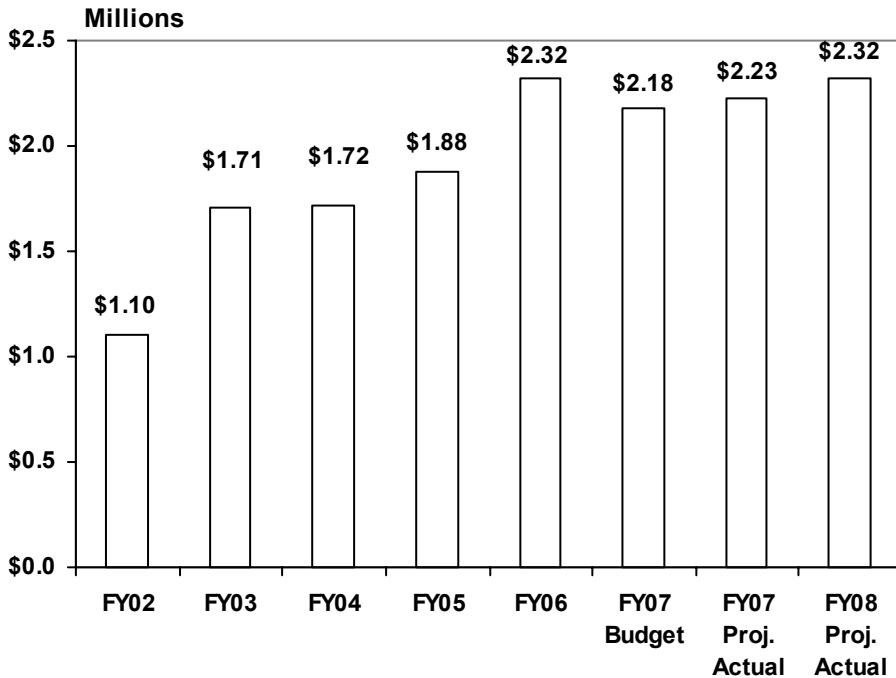
Monthly Totals: Budget vs Actuals



Leon County Government FY2006/2007 Mid-Year Financial Report

ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections



Background:

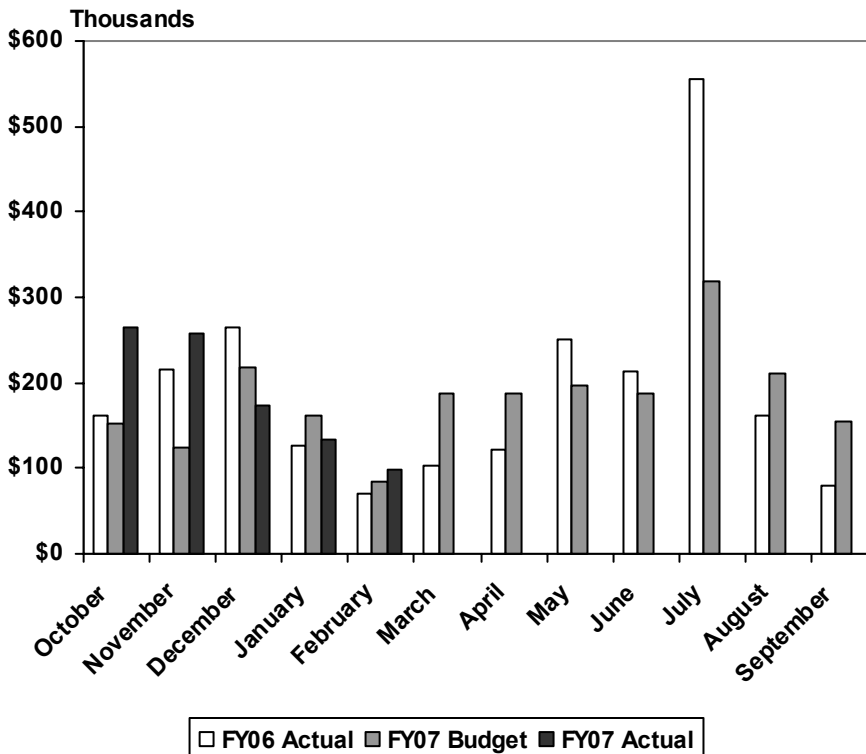
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a recent fees study, the Board adopted a revised fee resolution effective October 1, 2006.

Trend:

Revenues have seen and should continue to see modest growth. The significant increase from FY02 to FY03 is due to the implementation of the 2002 fee increase. Revenues are projected to increase with the recently revised fee schedule.

FY06 Actual: \$2,303,085
 FY07 Budget: \$2,186,243
 FY06 YTD: \$834,246
 FY07 YTD: \$880,279
 FY07 YTD Budget: \$741,115

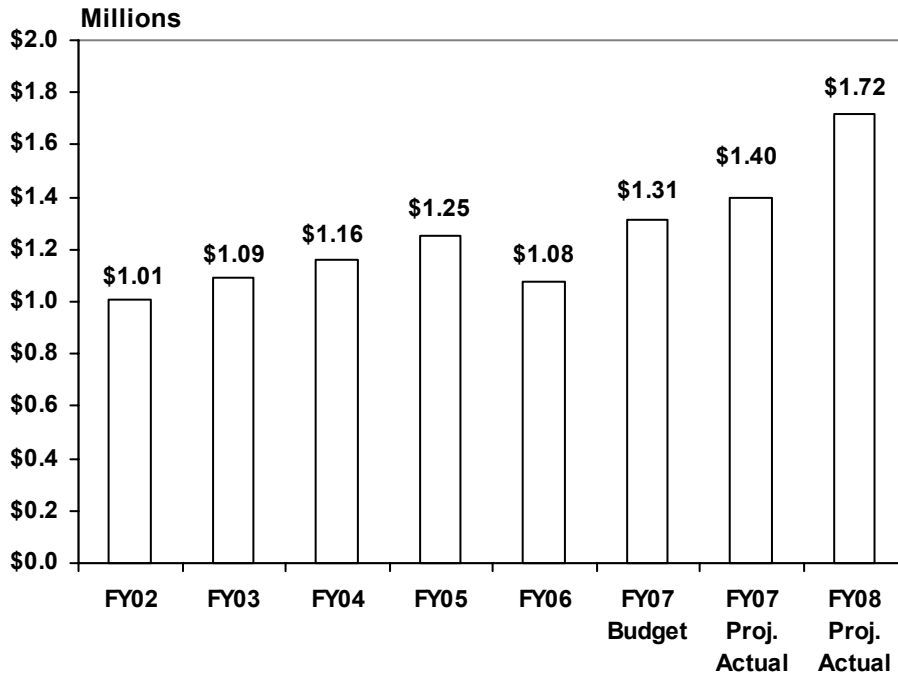
Monthly Totals: Budget vs Actuals



Leon County Government **FY2006/2007 Mid-Year Financial Report**

BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



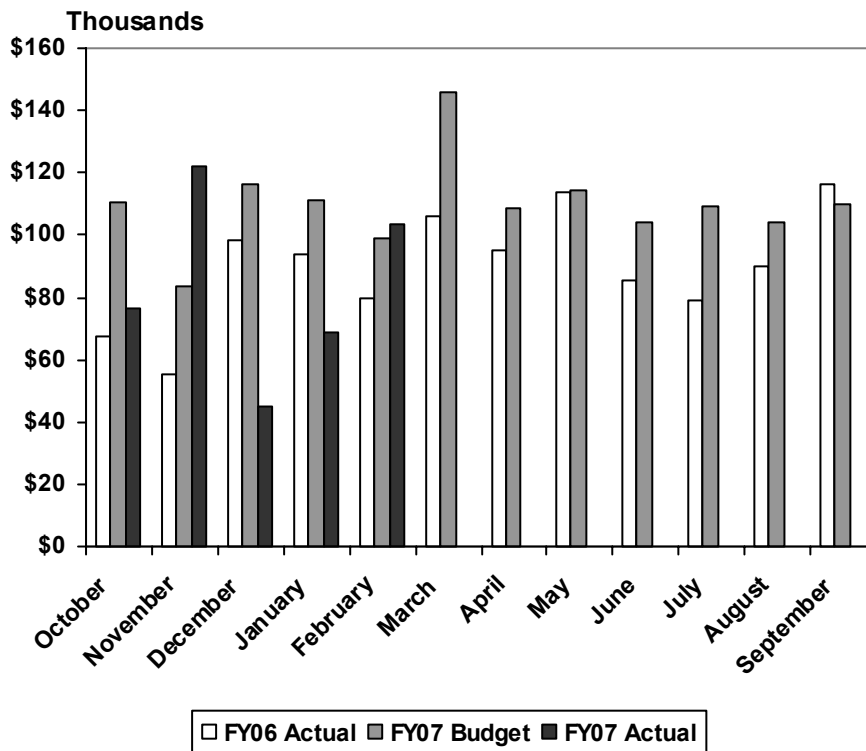
Background:

Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of 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 will be implemented in three phases: 34% on March 1, 2007; 22% on October 1, 2007; and a final 7% on October 1, 2008.

Trend:

Actual revenues are projected to increase with the revised fee schedule

Monthly Totals: Budget vs Actuals

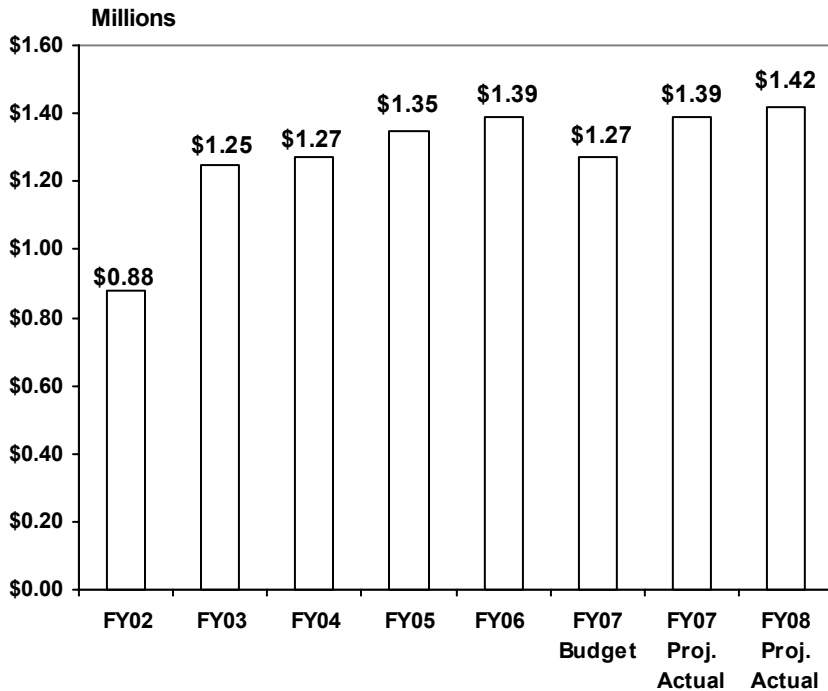


FY06 Actual: \$1,080,085
 FY07 Budget: \$1,317,324
 FY06 YTD: \$394,672
 FY07 YTD: \$351,940
 FY07 YTD Budget: \$520,624

Leon County Government FY2006/2007 Mid-Year Financial Report

9TH CENT GAS TAX

Fiscal Year Actuals & Projections



Background:

Prior to FY02, the 9th Cent Gas 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.

Trend:

Revenues have seen and should continue to see modest growth. The significant increase from FY02 to FY03 is due to the implementation of the locally imposed portion of the tax. Increased collections began in January of FY02. FY03 was the first full year of increased collections.

FY06 Actual: \$1,395,264

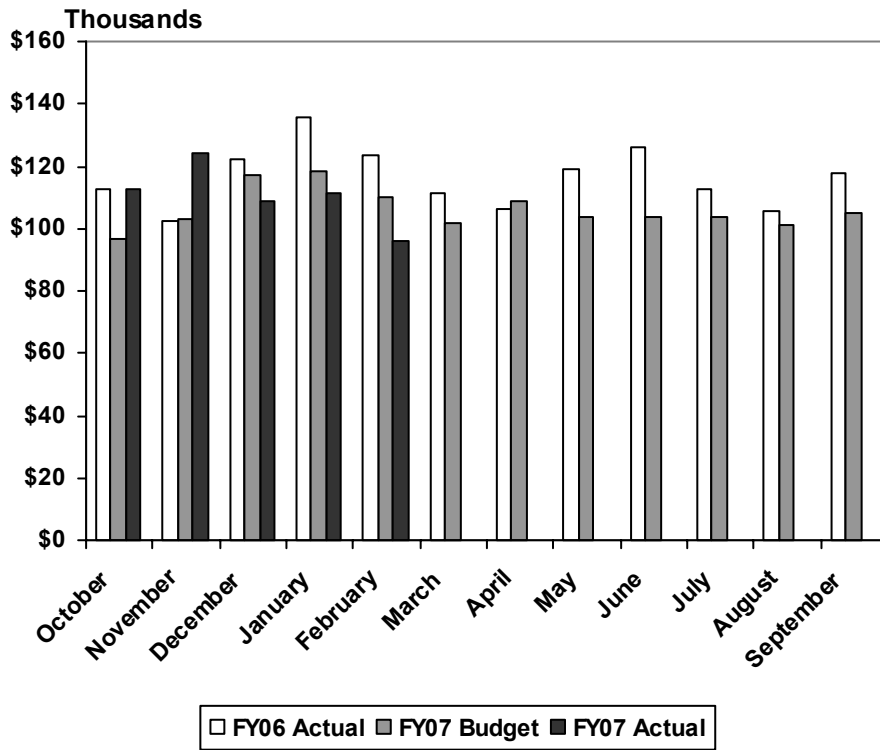
FY07 Budget: \$1,272,572

FY06 YTD: \$596,378

FY07 YTD: \$553,298

FY07 YTD: Budget \$544,873

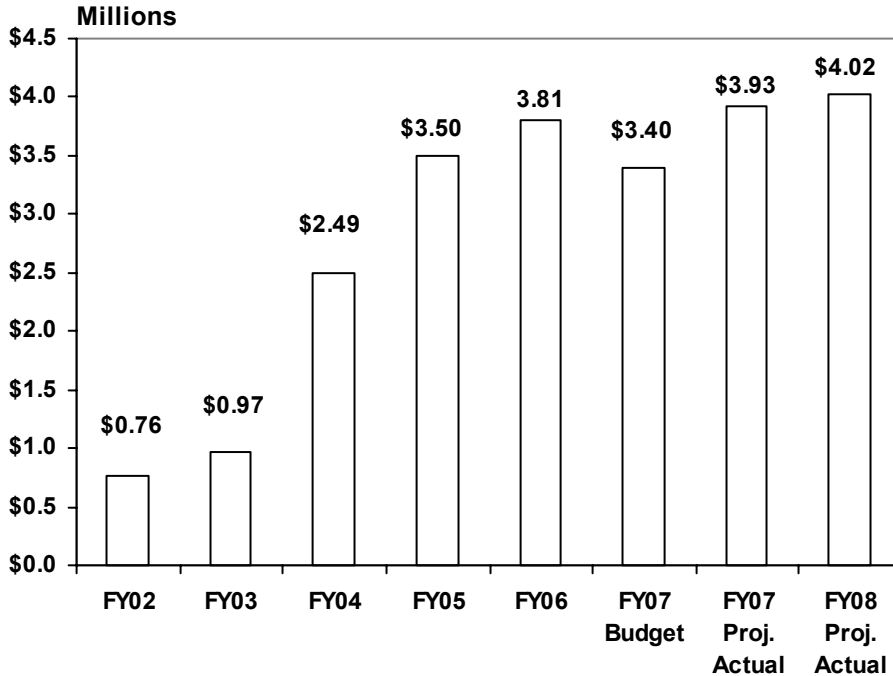
Monthly Totals: Budget vs Actuals



Leon County Government **FY2006/2007 Mid-Year Financial Report**

COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



Background:

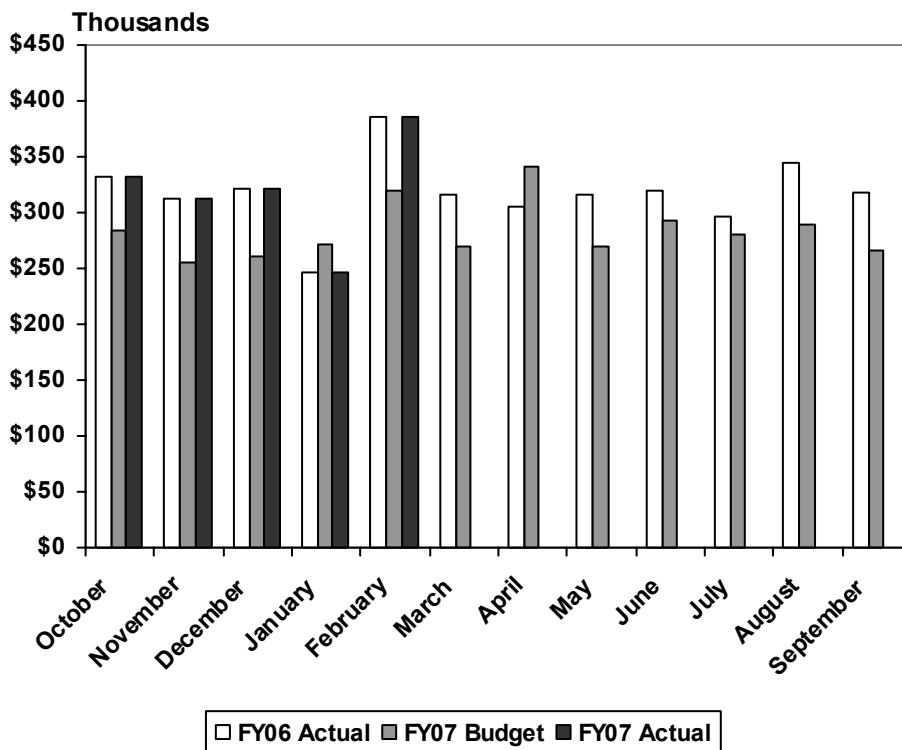
The Communication Services Tax combined 7 different State and local taxes or fees by replacing them with a 2 tiered tax, each with its own rate. These 2 taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% 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:

The significant increase after FY03 is due to the rate increase. Increased collections began in February of FY04. FY05 was the first full year of increased collections.

FY06 Actual: \$3,812,706
 FY07 Budget: \$3,401,836
 FY06 YTD: \$1,598,768
 FY07 YTD: \$1,635,521
 FY07 YTD Budget: \$1,393,877

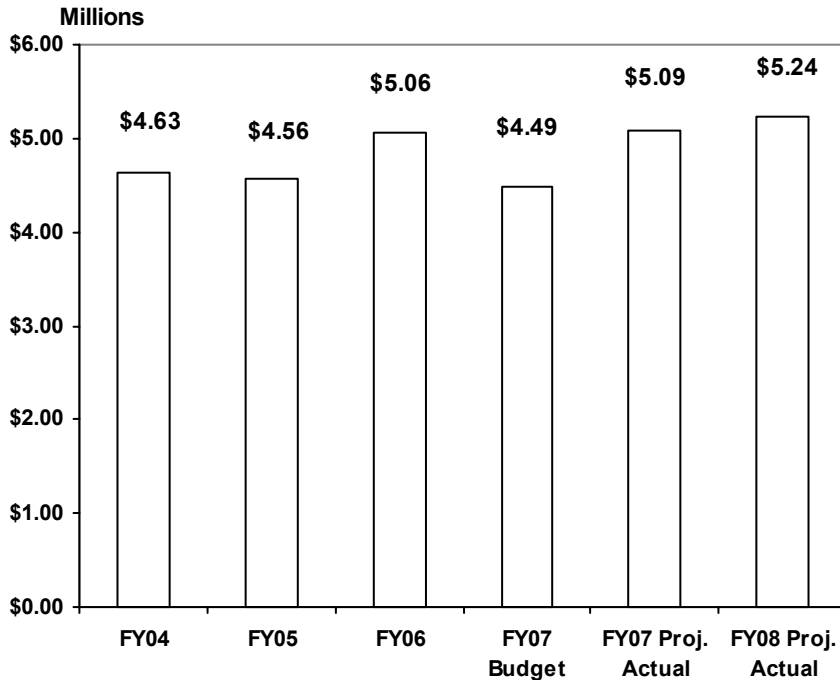
Monthly Totals: Budget vs Actuals



Leon County Government **FY2006/2007 Mid-Year Financial Report**

PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections



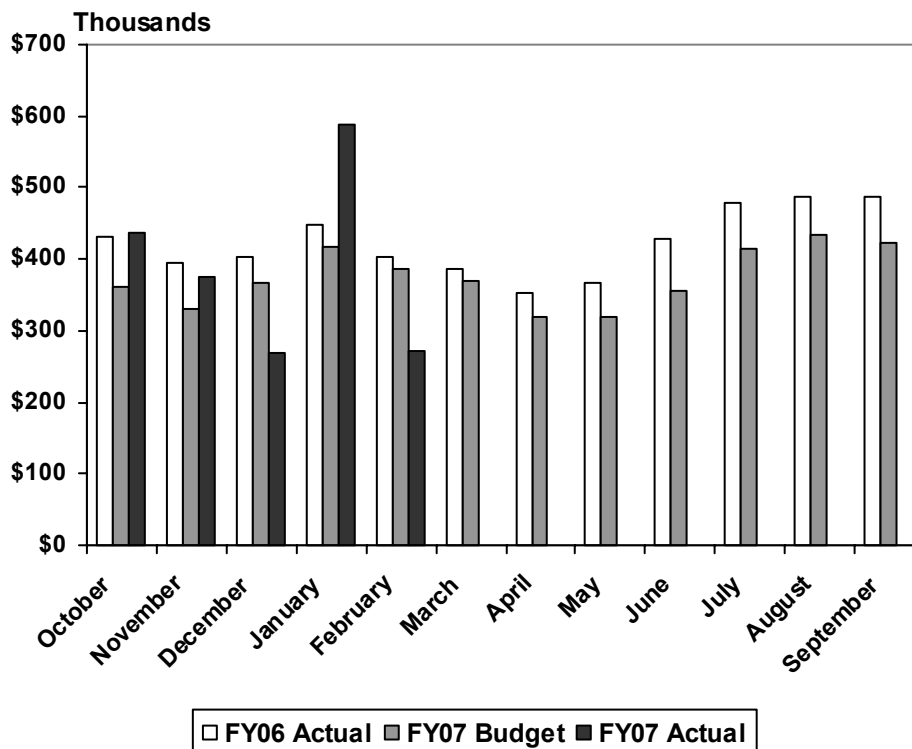
Background:

The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003 to replace the Fire municipal services taxing unit (MSTU) and water and sewer franchise fees.

Trend:

FY06 Actual: \$5,066,316
 FY07 Budget: \$4,499,224
 FY06 YTD: \$2,080,718
 FY07 YTD: \$1,938,580
 FY07 YTD Budget: \$1,862,615

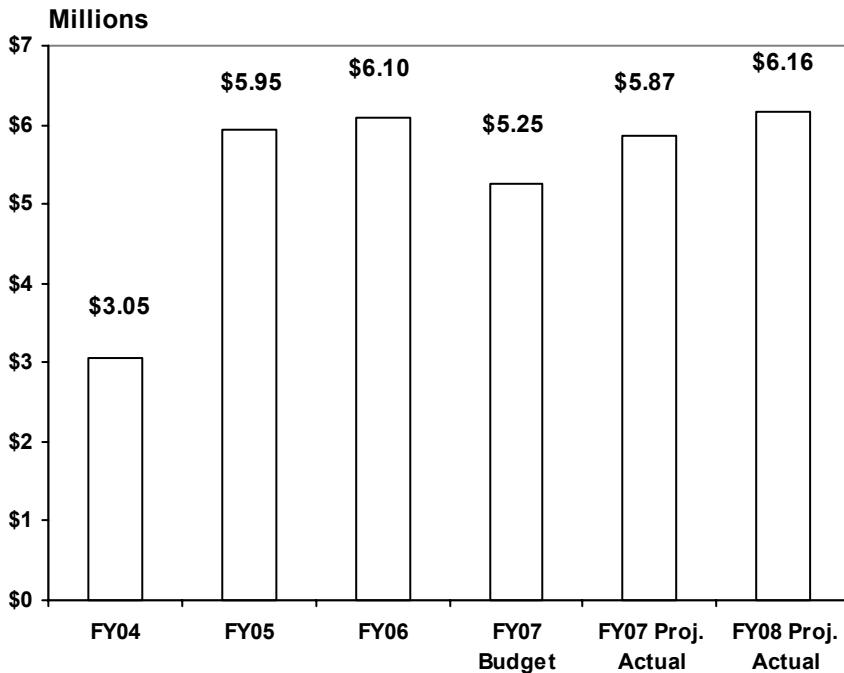
Monthly Totals: Budget vs Actuals



Leon County Government FY2006/2007 Mid-Year Financial Report

AMBULANCE FEES

Fiscal Year Actuals & Projections



Background:

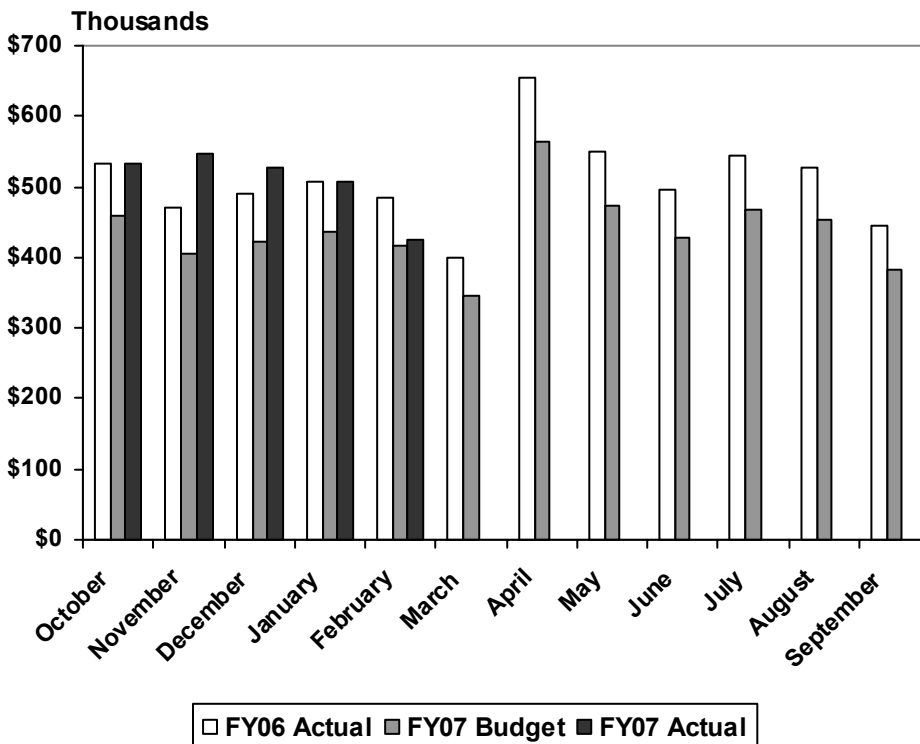
Leon County initiated its ambulance service on January 1st of 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax.

The amounts shown are the patient billings only.

Trend:

The significant increase from FY04 to FY05 is due to Emergency Medical Services (EMS) only being in operation for 9 months in FY04. Actual collections for FY05 and FY06 exceeded the budgeted amount. 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). The County continually reviews its overall collection rates.

Monthly Totals: Budget vs Actuals



FY06 Actual: \$6,104,972
 FY07 Budget: \$5,257,460
 FY06 YTD: \$2,485,383
 FY07 YTD: \$2,095,677
 FY07 YTD Budget: \$2,140,354

EXPENDITURES

Leon County Government

FY2006/2007 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY07 Adj. Budget</u>	<u>FY07 YTD Expend.</u>	<u>\$ Over/Under FY06 Budget</u>	<u>% Over/Under FY06 Budget</u>
<u>Legislative/Administrative</u>						
<u>County Commission</u>						
001	100	County Commission	1,219,763	631,733	(588,030)	-48.21%
001	101	District 1	9,500	2,346	(7,154)	-75.31%
001	102	District 2	9,500	1,329	(8,171)	-86.01%
001	103	District 3	13,000	7,345	(5,655)	-43.50%
001	104	District 4	9,500	1,535	(7,965)	-83.84%
001	105	District 5	11,322	4,941	(6,381)	-56.36%
001	106	At Large District 6	10,500	1,028	(9,472)	-90.21%
001	107	At Large District 7	9,500	3,786	(5,714)	-60.15%
001	108	Commissioners Account	46,265	14,972	(31,293)	-67.64%
<u>County Administration</u>						
001	110	County Administration	502,150	271,366	(230,784)	-45.96%
<u>County Attorney</u>						
001	120	County Attorney	1,994,206	661,512	(1,332,694)	-66.83%
106	122	Eminent Domain	175,286	78,077	(97,209)	-55.46%
<u>Management & Budget</u>						
001	130	Office of Management & Budget	726,163	296,721	(429,442)	-59.14%
501	132	Risk Management	220,919	159,947	(60,972)	-27.60%
501	821	Workers Compensation	5,402,265	3,196,465	(2,205,800)	-40.83%
<u>Human Resources</u>						
001	160	Human Resources	1,018,328	431,634	(586,694)	-57.61%
<u>Tourist Development</u>						
160	301	Administration	534,828	215,287	(319,541)	-59.75%
160	302	Advertising	600,000	148,331	(451,669)	-75.28%
160	303	Marketing	1,396,893	505,369	(891,524)	-63.82%
160	304	Special Projects	190,000	39,315	(150,685)	-79.31%
160	305	1 Cent Expenditures	2,152,272	0	(2,152,272)	-100.00%
Subtotal:			16,252,160	6,673,039	(9,579,121)	-58.94%
<u>Public Services</u>						
<u>Volunteer Center</u>						
001	113	Volunteer Center	211,404	98,701	(112,703)	-53.31%
<u>Intergovernmental Affairs</u>						
001	114	Intergovernmental Affairs	1,022,002	574,394	(447,608)	-43.80%
<u>Library Services</u>						
001	240	Policy, Planning & Operations	889,261	398,071	(491,190)	-55.24%
001	241	Public Services	2,553,482	1,269,850	(1,283,632)	-50.27%
001	242	Collection Services	808,439	340,673	(467,766)	-57.86%
001	243	Extension Services	2,175,578	955,331	(1,220,247)	-56.09%
<u>Cooperative Extension</u>						
001	361	Environmental Education & Horticulture	258,483	137,601	(120,882)	-46.77%
001	362	Family & Consumer Science	126,216	47,260	(78,956)	-62.56%
001	363	4-H & Other Youth	140,954	41,583	(99,371)	-70.50%

Leon County Government

FY2006/2007 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY07 Adj. Budget</u>	<u>FY07 YTD Expend.</u>	<u>\$ Over/Under FY06 Budget</u>	<u>% Over/Under FY06 Budget</u>
<u>Veteran Services</u>						
001	390	Veteran Services	226,737	119,850	(106,887)	-47.14%
<u>Planning Department</u>						
001	817	Planning Department	959,874	666,098	(293,776)	-30.61%
<u>Emergency Medical Services</u>						
135	185	Emergency Medical Services	10,443,421	4,801,890	(5,641,531)	-54.02%
<u>Health & Human Services</u>						
001	190	Health Department	317,984	79,496	(238,488)	-75.00%
001	370	Human Services	3,384,473	1,638,101	(1,746,372)	-51.60%
001	371	Housing Services	386,748	197,216	(189,532)	-49.01%
124	932027	SHIP 2004-2007	267,570	163,143	(104,427)	-39.03%
124	932028	SHIP 2005-2008	787,596	627,345	(160,251)	-20.35%
124	932028	SHIP 2006-2009	787,596	81,504	(706,092)	-89.65%
161	808	Housing Finance Authority	420,589	13,265	(407,324)	-96.85%
163	971	Primary Healthcare	2,184,858	511,691	(1,673,167)	-76.58%
Subtotal:			28,353,265	12,763,063	(15,590,202)	-54.99%
<u>Growth & Environmental Management</u>						
120	220	Building Inspection	1,331,349	609,016	(722,333)	-54.26%
121	420	Environmental Compliance	1,524,069	687,417	(836,652)	-54.90%
121	422	Development Services	1,117,000	336,802	(780,198)	-69.85%
121	423	Support Services	817,385	383,197	(434,188)	-53.12%
125	866	DEP Storage Tank	137,140	62,258	(74,882)	-54.60%
Subtotal:			4,926,943	2,078,690	(2,848,253)	-57.81%
<u>Management Services</u>						
<u>Minority/Women Small Business Enterprise</u>						
001	112	M/WBE Program	373,457	113,429	(260,028)	-69.63%
<u>Support Services</u>						
001	126	Support Services	329,851	140,939	(188,912)	-57.27%
<u>Purchasing</u>						
001	140	Procurement	250,253	120,976	(129,277)	-51.66%
001	141	Warehouse	187,221	91,479	(95,742)	-51.14%
001	142	Property Control	40,917	18,064	(22,853)	-55.85%
<u>Facilities Management</u>						
001	150	General Operations	6,333,203	3,071,758	(3,261,445)	-51.50%
165	154	Bank of America	943,282	383,485	(559,797)	-59.35%
<u>Management Information Services</u>						
001	171	Management Information Services	5,161,480	2,699,162	(2,462,318)	-47.71%
001	421	Geographic Information Services	1,747,608	905,524	(842,084)	-48.18%
<u>County Probation</u>						
111	542	County Court Probation	956,279	412,490	(543,789)	-56.87%
111	544	Pretrial Release	885,256	347,057	(538,199)	-60.80%
Subtotal:			17,208,807	8,304,363	(8,904,444)	-51.74%

Leon County Government

FY2006/2007 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY07 Adj. Budget</u>	<u>FY07 YTD Expend.</u>	<u>\$ Over/Under FY06 Budget</u>	<u>% Over/Under FY06 Budget</u>
<u>Public Works</u>						
<u>Support Services</u>						
106	400	Support Services	503,237	279,442	(223,795)	-44.47%
106	978	Administrative Chargebacks	-850,000	-325,025	524,975	-61.76%
<u>Engineering Services</u>						
106	414	Engineering Services	2,727,578	1,323,305	(1,404,273)	-51.48%
123	726	Water Quality Monitoring/TMDL	558,630	216,732	(341,898)	-61.20%
<u>Operations</u>						
106	431	Transportation Maintenance	2,474,105	983,216	(1,490,889)	-60.26%
106	432	Right of Way Management	1,283,485	511,631	(771,854)	-60.14%
106	438	Alternative Stabilization	799,137	311,853	(487,284)	-60.98%
123	433	Stormwater Maintenance	2,538,537	1,115,998	(1,422,539)	-56.04%
<u>Mosquito Control & Stormwater Maintenance</u>						
122	214	Mosquito Control Grant	37,000	16,919	(20,081)	-54.27%
122	216	Mosquito Control	642,794	213,235	(429,559)	-66.83%
123	213	Stormwater Maintenance	1,209,830	491,393	(718,437)	-59.38%
<u>Animal Services</u>						
140	201	Animal Services	793,998	391,388	(402,610)	-50.71%
<u>Parks & Recreation Services</u>						
140	436	Parks & Recreation	1,784,144	887,021	(897,123)	-50.28%
<u>Solid Waste Management</u>						
401	435	Landfill Closure	65,750	13,447	(52,303)	-79.55%
401	437	Rural Waste Collection Centers	792,675	372,497	(420,178)	-53.01%
401	441	Transfer Station Operations	5,745,060	2,082,958	(3,662,102)	-63.74%
401	442	Landfill	1,810,671	864,238	(946,433)	-52.27%
401	443	Hazardous Waste	355,539	129,875	(225,664)	-63.47%
401	471	Residential Drop Off Recycling	457,404	195,208	(262,196)	-57.32%
<u>Fleet Maintenance</u>						
505	425	Fleet Maintenance	2,365,581	1,089,129	(1,276,452)	-53.96%
Subtotal:			26,095,155	11,164,460	(14,930,695)	-57.22%
<u>Constitutional Officers</u>						
<u>Clerk of Circuit Court</u>						
110	537	Circuit Court Fees	365,816	178,815	(187,001)	-51.12%
001	132	Clerk Finance	1,413,977	824,820	(589,157)	-41.67%
<u>Property Appraiser</u>						
001	512	Property Appraiser	4,487,428	3,365,571	(1,121,857)	-25.00%

Leon County Government

FY2006/2007 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY07</u> <u>Adj. Budget</u>	<u>FY07</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY06 Budget</u>	<u>% Over/Under</u> <u>FY06 Budget</u>
<u>Tax Collector</u>						
001	513	General Fund Property Tax Commissions	4,911,439	5,153,191	241,752	4.92%
123	513	Stormwater Utility Non Ad-Valorem	15,450	13,634	(1,816)	-11.75%
135	513	Emergency Medical Services MSTU	144,626	0	(144,626)	-100.00%
162	513	Special Assessment Paving	0	3,685	3,685	100.00%
401	513	Landfill Non-Ad Valorem	25,750	22,122	(3,628)	-14.09%
<u>Sheriff</u>						
110	510	Law Enforcement	29,794,532	20,208,408	(9,586,124)	-32.17%
110	511	Corrections	25,583,588	17,031,417	(8,552,171)	-33.43%
125	864	Emergency Management	258,689	0	(258,689)	-100.00%
130	180	Enhanced 911	1,185,624	790,416	(395,208)	-33.33%
<u>Supervisor of Elections</u>						
060	520	Voter Registration	1,559,146	731,355	(827,791)	-53.09%
060	521	Elections	931,870	501,967	(429,903)	-46.13%
Subtotal:			70,677,935	48,825,401	(21,852,534)	-30.92%
<u>Judicial</u>						
001	540	Court Administration	183,264	87,844	(95,420)	-52.07%
001	547	Guardian Ad Litem	22,926	7,145	(15,781)	-68.83%
110	532	State Attorney	78,212	18,107	(60,105)	-76.85%
110	533	Public Defender	95,141	20,697	(74,444)	-78.25%
113	546	Law Library	9,000	7,264	(1,736)	-19.29%
114	586	Teen Court	159,472	56,333	(103,139)	-64.68%
117	546	Law Library	85,500	0	(85,500)	-100.00%
117	548	Judicial/Article V Local Requirements	85,500	50,092	(35,408)	-41.41%
117	555	Legal Aid	85,500	51,333	(34,167)	-39.96%
Subtotal:			804,515	298,815	(505,700)	-62.86%
<u>Non-Operating</u>						
<u>Line Item Funding</u>						
001	888	Line Item Funding	3,582,891	2,398,921	(1,183,970)	-33.05%
<u>Juvenile Detention Payment</u>						
110	620	Juvenile Detention Payment - State	1,681,499	1,011,024	(670,475)	-39.87%
<u>City of Tallahassee</u>						
001	972	CRA - TIF Payment	2,796,880	2,824,862	27,982	1.00%
140	838	City Interlocal Payments (Fire, Parks & Recreation)	5,525,420	2,534,521	(2,990,899)	-54.13%
<u>Other Non-Operating</u>						
001	278	Summer Youth Employment	73,943	0	(73,943)	-100.00%
001	379	Youth Sports Teams	4,750	3,500	(1,250)	-26.32%
001	820	Insurance Audit, and Other Expenses	850,944	410,848	(440,096)	-51.72%
001	831	Tax Deed Applications	22,500	0	(22,500)	-100.00%
110	508	Diversionary Program ⁽¹⁾	80,125	0	(80,125)	-100.00%
116	800	Drug Abuse	49,971	23,025	(26,946)	-53.92%
140	843	Volunteer Fire Department	144,304	106,833	(37,471)	-25.97%
331	529	800 MHZ System Maintenance	441,435	159,904	(281,531)	-63.78%

Leon County Government

FY2006/2007 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY

<u>Fund</u>	<u>Org</u>	<u>Description</u>	<u>FY07</u> <u>Adj. Budget</u>	<u>FY07</u> <u>YTD Expend.</u>	<u>\$ Over/Under</u> <u>FY06 Budget</u>	<u>% Over/Under</u> <u>FY06 Budget</u>
420	496	Amtrak Platform	25,000	3,429	(21,571)	-86.28%
502	900	Communications Control	239,000	94,334	(144,666)	-60.53%
<u>Interdepartmental Billing</u>						
		Countywide Automation	356,700	115,736	(240,964)	-67.55%
		Indirects	-4,799,902	0	4,799,902	-100.00%
		Risk Allocations	2,831,595	2,828,981	(2,614)	-0.09%
		Subtotal:	13,907,055	12,515,918	(1,391,137)	-10.00%
Total Operating			164,318,780	90,107,831	(74,210,949)	-45.16%
Total Non-Operating			13,907,055	12,515,918	(1,391,137)	-10.00%
Total CIP			110,099,017	24,118,183	(85,980,834)	-78.09%
Operating Grants			2,016,902	951,169	(1,065,733)	-52.84%
Non Operating Grants			8,926,529	759,722	(8,166,807)	-91.49%
Total Debt Service			9,392,385	228,715	(9,163,670)	-97.56%
Total Reserves			7,183,197	0	(7,183,197)	-100.00%
TOTAL NET EXPENDITURES:			315,843,865	128,681,538	(187,162,327)	-59.26%

NOTES:

1. The FY06/07 Budget for the Diversionary Program was \$300,000. However, the current balance is a result of the following transfers:

(A) On November 14, 2006, the Board approved, based upon the recommendation of the Public Safety Coordinating Council, a disbursement of \$15,073 from the Jail Diversionary program to the Probation Division's budget for the purchase of five additional Secure Continuous Remote Alcohol Monitoring (SCRAM) units.

(B) On March 27, 2007, the Board approved, based upon the recommendation of the Public Safety Coordinating Council, a disbursement of \$204,802 from the Jail Diversionary Program to the Supervised Pre-Trial Release budget to provide funding to lease electronic monitoring equipment for defendants, add two Pre-Trial Release Specialists to manage the current caseload, and close the current Sunday scheduling gap.

FUND BALANCE

Leon County Government

FY2006/2007 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY05</u> <u>Actual</u>	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Est. Bal. (A)</u>	<u>FY07</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	19,243,306	25,296,511	23,069,865	64,875,077	36%
110	Fine and Forfeiture Fund	7,636,710	11,853,619	12,583,901	58,137,478	22%
	Subtotal:	26,880,016	37,150,130	35,653,766	123,012,555	29%
<u>Special Revenue Funds</u>						
106	County Transportation Trust Fund	5,924,956	6,008,454	5,927,528	12,405,508	48%
111	Probation Services Fund	668,472	819,432	795,178	2,332,658	34%
112	Legal Aid Trust Fund	2,900	3,031	0	0	N/A
113	Law Library Trust Fund	65,032	54,911	45,911	9,000	510%
114	Family Law Legal Services Fund	74,491	129,512	97,886	139,692	70%
116	Drug Abuse Trust Fund	143,702	178,446	287,418	49,971	575%
117	Judicial Programs Fund	27,090	200,224	272,724	342,000	80%
120	Building Inspection Fund	668,412	437,471	280,757	1,645,467	17%
121	Growth Management Fund	1,287,359	2,167,975	2,425,794	4,481,675	54%
122	Mosquito Control Fund	214,492	386,621	336,512	858,634	39%
123	Stormwater Utility Fund	2,887,181	3,514,477	3,864,331	5,837,495	66%
124	Ship Trust Fund	942	942	0	898,450	0%
125	Grants	403,781	788,004	870,575	1,384,377	63%
126	Non-Countywide General Revenue Fund	6,105,070	6,284,739	3,898,061	24,199,166	16%
130	911 Emergency Communications Fund	52,431	518,217	52,431	1,185,624	4%
135	Emergency Medical Services Fund	3,163,182	4,603,980	4,256,236	13,380,569	32%
140	Municipal Service Fund	2,812,612	3,432,353	3,916,083	9,011,459	43%
160	Tourist Development Fund - (C)	1,918,260	2,254,873	2,047,455	3,909,065	52%
160	Tourist Development Fund - Additional Cent	526,464	1,322,807	2,224,047	829,465	268%
161	Housing Finance Authority Fund	427,076	389,239	0	121,000	0%
162	Special Assessment Paving Fund	357,455	230,333	231,996	309,907	75%
163	Primary Care MSTU Fund (D)	2,151,140	1,894,372	419,962	1,491,857	28%
165	Bank of America Building Operating Fund	1,372,673	1,635,039	1,372,473	1,693,877	81%
	Subtotal:	31,255,173	37,255,452	33,623,359	86,516,916	39%
<u>Debt Service Funds</u>						
206	Debt Service - Series 1999	166,640	166,640	166,640		
211	Debt Service - Series 2003 A&B	16,559	16,881	16,881		
214	Debt Service - Series 1997	6,227	6,227	6,227		
216	Debt Service - Series 1998B	56,011	0	0		
218	Debt Service - Refunding 1993	250	951	951		
220	Debt Service - Series 2004	125,081	125,242	125,242		
221	Debt Service - ESCO Lease	N/A	N/A	0		
	Subtotal:	370,768	315,941	315,941		

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SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

<u>Org</u>	<u>Fund Title</u>	<u>FY05</u> <u>Actual</u>	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Est. Bal. (A)</u>	<u>FY07</u> <u>Adopted Bud</u>	<u>Fund Bal. as %</u> <u>of Budget (B)</u>
<u>Capital Projects Funds</u>						
305	Capital Improvements Fund	9,277,447	12,657,714	1,244,053		
306	Gas Tax Transportation Fund	1,877,135	2,141,402	117,958		
308	Local Option Sales Tax Fund	46,355,728	40,245,880	7,189,631		
309	Local Option Sales Tax Extension Fund	2,802,202	5,245,879	1,212,462		
311	Construction Series 2003 A&B Fund	5,090,745	2,224,853	356,696		
318	1999 Bond Construction Fund	2,436,154	1,643,373	130,629		
320	Construction Series 2005	15,155,452	9,114,502	392,129		
321	Energy Savings Contract ESCO Capital Fund	0	4,274,542	240,404		
325	1998A Bond Construction Fund	233,602	0	0		
330	911 Capital Projects Fund	1,138,994	711,483	651,766		
331	800 MHz Capital Projects Fund	796,347	1,172,911	1,187,736		
341	Countywide Road District Fund - Impact Fee	4,068,243	2,724,315	165,533		
343	NW Urban Collector Fund - Impact Fee	450,320	470,492	55,077		
344	SE Urban Collector Fund - Impact Fee	739,840	781,801	100,175		
	Subtotal:	90,422,209	83,409,147	13,044,249		
<u>Enterprise Funds</u>						
401	Solid Waste Fund (E)	6,400,434	4,201,368	2,455,034		
420	Amtrak Depot Fund	125,595	124,858	99,858		
	Subtotal:	6,526,029	4,326,226	2,554,892		
<u>Internal Service Funds</u>						
501	Insurance Service Fund (F)	1,801,501	3,568,897	1,450,851		
502	Communications Trust Fund	2,161	0	0		
505	Motor Pool Fund	47,244	-13,456	10,450		
	Subtotal:	1,850,906	3,555,441	1,461,301		
TOTAL:		157,305,101	166,012,337	86,653,508		

Actual project balances will be carried forward into the new fiscal year. Estimated year ending balances reflects funding associated with specific projects as being committed.

Notes:

- A. Balances may change pending final audit adjustments.
- B. FY07 Estimates only provided for General and Special Revenue funds. Capital Projects, Enterprise and Internal Service maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds is intended to show compliance with the County's policy for maintaining sufficient balances.
- C. The Tourist Development Tax is reflected in two separate fund balances: the first three cents supports the Tourist Development Council Activities and the fourth cent is dedicated towards the Performing Arts Center.
- D. The fund balance for Fund 163 includes the final year of payments to Bond Health Clinic for Women's Health in the amount of \$350,411.
- E. Amount reflected is unrestricted retained earnings. FY07 estimated balance is based on current Solid Waste preformed projections. It is the County's intent to maintain approximately \$2.5 million for purposes of operating cash flow for the Solid Waste Fund.
- F. Includes audit adjustments associated with annual actuarial study of outstanding liability. The budgeted balance is to support Contingent Liability Reserve and a portion of the reserve was actually expended in FY04.

CAPITAL IMPROVEMENT PROGRAM

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

CAPITAL IMPROVEMENT PROGRAM SUMMARY

<u>Managing Department</u>	<u># of Projects</u>	<u>% of CIP Budget</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
Engineering Services	46	51.2%	56,352,369	6,798,323	12%	49,554,046
Facilities Management	33	30.8%	33,912,413	9,916,056	29%	23,996,357
Parks & Recreation	16	3.9%	4,276,043	1,220,475	29%	3,055,568
Miscellaneous	6	3.8%	4,176,041	759,232	18%	3,416,809
Solid Waste	18	3.2%	3,479,515	1,129,956	32%	2,349,559
Management Information Services	29	2.9%	3,235,330	1,540,293	48%	1,695,038
Fleet Management	4	2.3%	2,568,639	2,412,568	94%	156,071
Public Works - Operations	2	1.7%	1,859,473	242,708	13%	1,616,766
Stormwater & Mosquito Control	3	0.2%	239,194	98,573	41%	140,621
TOTAL	157	100%	\$ 110,099,017	\$ 24,118,183	22%	\$ 85,980,834

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ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
026002 Miccosukee Road Complex Construction of crew truck sheds and storage buildings and relocation of the fuel depot.	2,098,608	62,832	3%	2,035,776
051003 Balboa Drive Modifications to the existing drainage on Rainbow Road and construction of a pond facility on Balboa Drive.	308,919	208,472	67%	100,447
051006 Natural Bridge Road Bridge Repair and ultimate replacement of the Natural Bridge Road Bridge.	100,000	236	0%	99,764
052002 Smith Creek Road Bridge Repair and ultimate replacement of the Smith Creek Road Bridge.	117,591	14,278	12%	103,313
053002 Pullen Road at Old Bainbridge Road Addition of left turn lanes, traffic signals, stormwater infrastructure, and pedestrian, bicycle, and ADA facilities.	424,415	419	0%	423,996
053003 North Monroe Turn Lane Modifications to North Monroe Street to add a continuous right turn lane northbound from John Knox Road to Interstate 10.	2,606,782	70,164	3%	2,536,618
053004 Cloudland Drive Construction of a drainage system to redirect stormwater to properly discharge in Lake Jackson.	205,173	11,899	6%	193,274
053006 Tower Road Railroad Crossing Adjustment of the grade crossing on Tower Road to put the tracks at road level to remove traffic hazard.	49,766	34,680	70%	15,086
054003 Bannerman Road Improvements to Bannerman Road from Meridian Road to Thomasville Road.	2,093,371	873	0%	2,092,498
054005 Kerry Forest Parkway Extension Extension of Kerry Forest Parkway from Thomasville Road to Ox Bottom Road.	1,196,161	11,818	1%	1,184,343
054007 Timberlane Road Intersections Improvements at the Timberlane Road and Timberlane School Road intersection and extension of the entrance to Gilchrist Elementary School.	1,000,000	5,626	1%	994,374
054009 Heatherwood Road Improvements so that all weather access can be established to the volunteer fire station building on Heatherwood Road.	9,829	3,688	38%	6,141
054010 Beech Ridge Trail Extension Extension of Beech Ridge Trail from Kinhega Drive to Bannerman Road.	599,178	483	0%	598,695
055001 Buck Lake Road Reconstruction of the intersections of Buck Lake Road with Mahan Drive and Pedrick Road.	3,311,702	571,355	17%	2,740,347
055005 Magnolia Dr. & Lafayette St. Intersection Enhancements to the Lafayette Street and Magnolia Street intersection.	695,626	1,336	0%	694,290
056001 Arterial/Collector Resurfacing Resurfacing of part of the County's arterial and collector road system.	2,551,193	1,514,078	59%	1,037,115
056005 Community Safety & Mobility Construction of sidewalks, bikeways, and traffic calming devices.	1,213,205	231,965	19%	981,240

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ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
056007 Florida DOT Permitting Fees	286,548	1,050	0%	285,498
Permitting fees for projects associated with the Florida Department of Transportation.				
057001 Intersection and Safety Improvements	2,771,727	8,020	0%	2,763,707
Improvements to the safety and operation of intersections.				
057002 Black Creek Restoration Project	1,959,907	550,542	28%	1,409,365
Restoration of Black Creek in the vicinity of the segment of McCracken Road running from Miccosukee Road.				
057005 Local Road Resurfacing	370,221	146,034	39%	224,187
Resurfacing of part of the County's local road system.				
057006 Tharpe Street	14,884,191	117,665	1%	14,766,526
Tharpe Street Corridor Study for the eventual reconstruction of Tharpe Street from Ocala Road to Capital Circle Northwest.				
057007 Orange Avenue	2,454,776	1,624,452	66%	830,324
Reconstruction of Orange Avenue from South Monroe Street to Blairstone Road.				
057900 2/3 2/3 - Program Start Up Cost	100,000	211	0%	99,789
Road improvements according to the 2/3 policy.				
057903 2/3 2/3 - Wildwood	362,000	-	0%	362,000
Road improvements according to the 2/3 policy.				
057905 2/3 2/3 - Centerville Trace	137,622	22,871	17%	114,751
Road improvements according to the 2/3 policy.				
057906 2/3 2/3 - Rainbow Acres	219,614	11,024	5%	208,590
Road improvements according to the 2/3 policy.				
062001 Lake Munson Restoration	335,787	16,098	5%	319,689
Stormwater treatment and stabilization of Munson Slough.				
062002 Lakeview Bridge	138,412	19,198	14%	119,214
Replacement of a culvert connecting Lake Bradford and Grassy Lake with a low bridge.				
062003 Woodville Sewer Project	107,500	-	0%	107,500
Sewer service to the Woodville area.				
063002 Harbinwood Estates Drainage	2,260,603	51,939	2%	2,208,664
Reconstruction and enhancement of open stormwater conveyance systems that are overwhelmed in the subdivision.				
063004 Okeeheepkee/Woodmont Pond	2,205,622	138,732	6%	2,066,890
Improvements to Lower Gwnydale Pond, relocation of Woodmont Pond, replacement of Fuller Road culvert, and construction of a regional stormwater management facility north of Fuller Road.				
063005 Lexington Pond Retrofit	200,000	-	0%	200,000
Construction of stormwater treatment and attenuation facilities for water entering Ford's Arm of Lake Jackson from the Lexington Branch.				
063008 Harbinwood Sewer Project	107,500	-	0%	107,500
Sewer service to the Harbinwood area located between North Monroe Street and Lake Jackson.				

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ENGINEERING SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
063009 Rhoden Cove Retrofit Water quality treatment and flow attenuation for water entering Ford's Arm of Lake Jackson from the Overstreet Tributary.	400,000	-	0%	400,000
064001 Killearn Acres Flood Mitigation Improvement of drainage facilities in the subdivision.	2,020,765	18,728	1%	2,002,037
064002 Lafayette Oaks Tri-Basin Drainage Improvements in the Welaunee, Lafayette Oaks, and Pedrick Closed Basins to minimize future flooding.	47,786	47,785	100%	1
064003 Killearn Lakes Sewer Project Sewer service to Killearn Lakes Units 1 and 2.	792,633	563,046	71%	229,587
064004 Bradfordville Pond 6 Rehabilitation Sealing of cracks in the retaining wall.	49,476	79	0%	49,397
064005 Bradfordville Pond 4 Outfall Stabilization Sealing of cracks in the outfall system and the primary control structure.	172,145	79	0%	172,066
064007 High Grove Pond Improvements Removal of fallen trees, standing deadwood and construction of a new stormwater pond.	277,237	29,118	11%	248,119
064008 Centerville Trace Sewer Project Sewer service to the Centerville Trace neighborhood located on Centerville Road south of Interstate 10.	52,111	13,961	27%	38,150
064009 Deer Lane Drive Drainage Outfall Construction of a new drainage outfall from the south end of Deer Lane Drive along a private road to a discharge point.	249,447	357	0%	249,090
065001 Lafayette Street Stormwater Stormwater improvements in conjunction with the Lafayette Street and Magnolia Drive intersection improvements.	777,260	-	0%	777,260
066018 Flooded Property Acquisition Acquisition of structures located in flood hazard areas.	1,381,892	379,039	27%	1,002,853
067002 BP 2000 Water Quality Enhancements Retrofit existing stormwater facilities and enhance their function.	2,648,068	294,092	11%	2,353,976
TOTAL ENGINEERING SERVICES	\$ 56,352,369	\$ 6,798,323	12%	\$ 49,554,046

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FACILITIES MANAGEMENT

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
041001 Woodville Community Center Construction of a community/youth center in the Woodville area.	1,496,230	1,253,863	84%	242,367
043005 Lake Jackson Community Center Construction of a community/youth center in the northwest area of the County.	841,321	341,620	41%	499,701
044005 Miccosukee Community Center Acquisition and construction of a new community center in the Miccosukee area and/or renovation of the existing center.	1,565,616	298,456	19%	1,267,160
045003 Chaires Community Center Addition of two education rooms.	89,395	10,105	11%	79,290
081004 Woodville Library Construction of a branch library in the Woodville area.	1,400,000	-	0%	1,400,000
083001 Lake Jackson Library Construction of a stand alone branch library to replace the existing storefront location in the Lake Jackson area.	3,583,160	238,665	7%	3,344,495
085001 Southeast Library Construction of a stand alone branch library to replace the existing storefront location in the southeast area of the County.	4,196,220	186,205	4%	4,010,015
086006 GEM Renaissance Building Purchase of the Renaissance building for the relocation of Growth & Environmental Management.	2,193,483	1,924,640	88%	268,843
086007 Courtroom Minor Renovations Minor renovations such as bench replacements, cosmetic upgrades, and restroom alterations.	59,267	37,699	64%	21,568
086010 Accessibility Improvements ADA compliance audit and any required improvements at County facilities.	553,494	260,694	47%	292,800
086011 Architectural & Engineering Services Routine architectural and engineering services for County facilities.	86,000	25,780	30%	60,220
086012 Bar Coding for Records Storage Bar code scanner for the records storage at Facilities Management.	9,430	9,430	100%	-
086017 Common Area Furnishings Replacement of common area furnishings at major County facilities.	81,168	27,177	33%	53,991
086024 Courthouse Repairs Caulking and resealing of the Courthouse exterior stone panels and parking garage repairs.	28,000	-	0%	28,000
086025 BOA Building Acquisition/Renovations Design of two floors, updates to facilities, mechanical changes, and safety improvements.	428,457	62,743	15%	365,714
086027 Courthouse Renovations Renovations of vacated Courthouse space as departments transition to the Bank of America building.	6,750,069	586,209	9%	6,163,860
086031 Jail Roof Replacement Preventative maintenance and ultimate replacement of the roof at the Jail.	1,991,336	80,646	4%	1,910,690

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FACILITIES MANAGEMENT

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
086032 ESCO Project Cost saving energy efficiency related improvements to County facilities.	4,099,138	3,913,750	95%	185,389
086034 Courthouse Booster Water Pump Replacement Replacement of the domestic booster water pumps at the Courthouse.	21,600	16,159	75%	5,441
086035 Health Department Entry Doors Replacement Replacement of front entry doors at the Municipal Way Health Department, Southside Clinic and Robert Stevens Clinic.	60,442	19,750	33%	40,692
086037 Elevator Generator Upgrades Modernization of generator motors and electric drive systems for elevators in the Courthouse and Bank of America building.	400,000	36,540	9%	363,460
086040 Main Library Boiler Replacement Replacement of the boiler at the Main Library.	69,188	296	0%	68,892
086042 Sheriff Heliport Building Construction Removal and replacement of a wing of the existing heliport hanger at the Tallahassee Regional Airport used by the Sheriff.	348,796	40,813	12%	307,983
086045 Jail Hallways Enclosure Enclosure of openings in the east and west exterior hallways of the Leon County Jail.	45,288	43,050	95%	2,238
086046 Standby Generators Installation of generators at County facilities to support business continuity in emergency conditions.	450,000	-	0%	450,000
086047 Health Department Roof Replacement Replacement of the existing roof at the main Health Department facility with a metal roof.	341,586	326,039	95%	15,547
086048 Fuel Tank Upgrades Replacement of existing underground fuel storage tanks at County facilities.	350,504	50,794	14%	299,710
086049 Mail Meter Machine Replacement mail meter machine.	26,520	26,519	100%	1
086050 Facilities Management Utility Cab Work Trucks Utility cab work trucks for support staff transport.	78,000	68,201	87%	9,799
086053 Main Library Improvements Replacement of two multi zone air handlers with air handlers with mixing boxes.	45,000	-	0%	45,000
096002 Volunteer Fire Departments Construction of a station in the Lake Iamonia area.	51,661	-	0%	51,661
096008 Emergency Medical Services Facility Construction of a permanent facility for Emergency Medical Services.	2,142,044	319	0%	2,141,725
096021 Public Defender Cubicles Replacement of cubicle divider units.	30,000	29,897	100%	103
TOTAL FACILITIES MANAGEMENT	\$ 33,912,413	\$ 9,916,056	29%	\$ 23,996,357

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PARKS & RECREATION

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
041002 Woodville Community Park Renovations to playground area and restrooms at Woodville Community Park.	112,500	112,500	100%	-
042002 Hopkins Crossing Park Construction of trails and visitor benches at Hopkins Crossing Park.	14,912	9	0%	14,903
042003 Capital Cascades Greenway Development of a public trail and greenway system along the Lake Henrietta/Lake Munson portion of the planned Capital Cascades Greenway.	231,469	2,747	1%	228,722
042004 Fort Braden Community Center Purchase of the Fort Braden Community Center from the School Board.	174,819	-	0%	174,819
043003 Tower Road Park Construction of a restroom facility and replacement of playground equipment and surfacing.	37,574	5,736	15%	31,838
043004 Jackson View Park Development of the former Pelham property into a passive recreational facility with wildlife observation areas, fishing piers, picnic facilities, and ecosystem restoration.	242,218	242,218	100%	-
043007 Red and Sam Park Acquisition of Red and Sam Fish Camp parcel for future park development.	508,500	-	0%	508,500
044001 Northeast Community Park Acquisition of property in the northeast area of the County for future park development.	1,739,525	523	0%	1,739,002
044002 Miccosukee Community Park Improvements to address recreational needs and space requirements.	4,893	1,617	33%	3,276
044006 Miccosukee Greenway Trailhead Construction of a restroom facility at the Edenfield trailhead.	90,000	-	0%	90,000
045001 Apalachee Parkway Regional Park Development of the former landfill property into a regional park.	491,388	316,589	64%	174,799
046001 Parks Expansion & Capital Maintenance Ongoing expansion and replacement of equipment in parks.	140,000	119,965	86%	20,035
046004 Parks & Recreation Vehicles Four wheel drive truck for maintaining greenways, vehicle for transport between parks and half ton pickups for maintaining parks.	67,569	67,548	100%	21
046008 Athletic Field Lighting Lighting of athletic fields in existing parks.	228,000	227,049	100%	951
046009 Greenways and Trails Management Maintenance and management of County greenways and trails including security, parking, boardwalks, observation piers, and ecosystem enhancements.	187,492	123,974	66%	63,518
047001 St. Marks Headwaters Greenways Construction of bridges and boardwalks and cleaning of small primitive camp sites.	5,184	-	0%	5,184
TOTAL PARKS & RECREATION	\$ 4,276,043	\$ 1,220,475	29%	\$ 3,055,568

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MISCELLANEOUS

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
096006 Bookmobile Replacement of the current library bookmobile purchased in 1986.	250,000	-	0%	250,000
096010 Emergency Medical Services Equipment Replacement of Emergency Medical Services equipment and purchase of new Automated External Defibrillators.	107,795	71,167	66%	36,628
096013 Additional Ambulance & Equipment Additional ambulance and equipment needed to stock it for an increase in staff.	166,263	166,250	100%	13
096015 Election Equipment Equipment for the Supervisor of Elections.	1,451,983	425,263	29%	1,026,721
096016 Joint Dispatch Center Construction of a Leon County/City of Tallahassee joint emergency services dispatch center.	200,000	69,215	35%	130,785
096025 Jail Annex Development of the Jail Annex.	2,000,000	27,338	1%	1,972,663
TOTAL MISCELLANEOUS	\$ 4,176,041	\$ 759,232	18%	\$ 3,416,809

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SOLID WASTE

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
036001 Transfer Station Construction A 26,700 square foot transfer building, scale house, office building, and maintenance building.	51,749	40,086	77%	11,663
036002 Landfill Improvements Road extensions, stormwater control, monitoring wells, and customer enhancements.	423,207	7,932	2%	415,275
036003 Landfill Heavy Equipment Replacement Replacement schedule for equipment at the Landfill.	946,202	449,498	48%	496,704
036009 Transfer Station Emergency Standby Generator Stand-by emergency generator to allow the Transfer Station to assist in recovery efforts during an extended electrical outage.	10,000	-		10,000
036010 Transfer Station Heavy Equipment Replacement Replacement schedule for equipment at the Transfer Station.	150,000	2,658	2%	147,342
036011 Landfill Gas Treatment System Installation of wells to collect landfill gasses and destroy harmful components.	653,107	381,962	58%	271,145
036012 Rural Waste Service Center Attendant Sheds Buildings with office space and ADA compliant facilities for the attendants at the Rural Waste Service Center.	135,000	69,428	51%	65,572
036013 Scales/ Scale House Outbound scales and a scale house at the Solid Waste Management Facility.	200,000	-		200,000
036014 Equipment Service Bay Enclosed building for servicing heavy equipment at the Landfill.	230,000	-		230,000
036015 Relocation Apalachee Rural Waste Service Center Relocate and replace the temporary facility with a permanent facility elsewhere at the Solid Waste Management Facility.	230,000	-		230,000
036016 Household Hazardous Waste Locker Temporary storage facility for waste materials that are flammable, corrosive, explosive, and poisonous.	24,000	-		24,000
036020 Solid Waste Half Ton Pickup Four wheel drive truck for access around the variable topography at the Solid Waste Management Facility .	22,523	7,810	35%	14,713
036021 Resource Recovery Area Drop off area for non commercial Class III landfill materials and consolidation of yard trash, appliance and tire waste areas.	140,000	3,920	3%	136,080
036022 Solid Waste Service Truck Truck with 200 gallon capacity fuel tank to supply fuel to all Solid Waste Management Facility equipment.	37,290	37,290	100%	0
036023 Transfer Station Improvements Building repairs and resurfacing of the tipping floor.	100,000	5,498	5%	94,503
036024 Transfer Station Compact Pickup Compact pickup truck to transport materials around the Transfer Station.	17,037	17,037	100%	-
036025 Recycling Hybrid Vehicle Environmentally friendly hybrid vehicle to transport recycling outreach materials to and from presentation sites.	28,400	27,947	98%	453
036027 Rural Waste Service Center Compaction Equipment Additional garbage compactor for Woodville and replacement garbage compactors for Woodville, Ft. Braden and Miccosukee.	81,000	78,890	97%	2,110
TOTAL SOLID WASTE	\$ 3,479,515	\$ 1,129,956	32%	\$ 2,349,559

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MANAGEMENT INFORMATION SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
076003 Data Wiring Continuous replacement of computer wiring at County supported facilities.	31,143	22,056	71%	9,087
076004 Digital Phone System Upgrade of phone and voicemail systems.	100,000	-	0%	100,000
076005 Supervisor of Elections Technology Technology improvements for the Supervisor of Elections.	18,000	3,295	18%	14,705
076006 Electronic Document Management Implementation of electronic document management and imaging solution.	30,000	-	0%	30,000
076007 Human Resources Technology Technology improvements for Human Resources.	75,000	-	0%	75,000
076008 File Server Upgrade New file servers to allow for planned obsolescence and standardization.	25,000	24,645	99%	355
076009 Geo. Info./Permit Enforce. & Tracking Systems Interlocal geographic information and permit enforcement/tracking systems projects between the City and the County.	399,170	395,057	99%	4,113
076010 Internet Related Projects Improvements to internet connectivity to provide better security for the County's network from intruders and hackers.	10,000	-	0%	10,000
076011 Library Services Technology Technology improvements for Library Services.	79,315	68,026	86%	11,289
076012 Justice Information System Data Warehouse Enhancements of the data warehouse to collect and process criminal justice information.	150,000	72,718	48%	77,282
076016 Messaging System Conversion Strategic planning and assessment of the County's messaging system.	50,000	-	0%	50,000
076018 Network Backbone Upgrade Upgrade of the network connectivity for enhanced speed and increased bandwidth.	61,942	-	0%	61,942
076021 Sheriff Jail Upgrade Rewiring at the Jail to accommodate security and video equipment needs.	130,895	-	0%	130,895
076023 Technology in Courtrooms Court related technology improvements including sound system replacements and updated computers at the judge benches.	150,000	60,269	40%	89,731
076024 User Computer Upgrades Replacement of computers, printers, and related items for County users.	315,000	216,178	69%	98,822
076037 Public Works Geographic Information Systems Integration of geographic information into the Public Works work order management system.	17,779	-	0%	17,779
076042 Hansen Work Order Management Consolidation of the work order management functions for Public Works.	230,217	9,769	4%	220,449

Leon County Government FY2006/2007 Mid-Year Financial Report

MANAGEMENT INFORMATION SERVICES

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
076043 Jail Management Information System Development of a Jail Management Information System to automate the inmate housing, management, and dispatch information.	187,200	92,496	49%	94,704
076046 Integrated Probation Module Development of a module to integrate Probation services with the Justice Information System.	80,000	71,442	89%	8,558
076047 State Attorney Technology Technology improvements for the State Attorney.	57,000	13,137	23%	43,863
076048 Electronic Timesheets Implementation of an electronic timesheet interface to Banner to automate the timesheet process.	90,120	82,500	92%	7,620
076051 Public Defender Technology Technology improvements for the Public Defender.	63,000	11,270	18%	51,730
076053 Remote System Center Hardware for disaster recovery of the Courthouse Data Center and the network backbone.	346,873	29,111	8%	317,762
076054 CITRIX Upgrade Upgrade of the CITRIX solution for mobile computing for field workers and to accommodate business continuity needs.	45,000	-	0%	45,000
076055 GEM Technology Technology improvements for Growth & Environmental Management.	124,363	19,285	16%	105,078
076056 Facilities Management Technology Technology improvements for Facilities Management.	43,802	39,450	90%	4,352
076057 Public Works Technology Technology improvements for Public Works.	25,475	22,679	89%	2,796
076058 Emergency Medical Services Technology Technology improvements for Emergency Medical Services.	22,500	12,500	56%	10,000
076060 GIS Incremental Basemap Update Update of the basemap for Geographic Information Systems.	276,536	274,410	99%	2,126
TOTAL MANAGEMENT INFORMATION SERVICES	\$ 3,235,330	\$ 1,540,293	48%	\$ 1,695,038

Leon County Government FY2006/2007 Mid-Year Financial Report

FLEET MANAGEMENT

026003 General Vehicle & Equipment Replacement	352,983	314,628	89%	38,355
Replacement of vehicles for Mosquito Control, Growth & Environmental Management, Parks & Recreation, and Animal Control.				
026004 Stormwater Vehicle & Equipment Replacement	839,276	809,235	96%	30,041
Replacement schedule for Stormwater Maintenance vehicles.				
026005 Public Works Vehicle & Equipment Replacement	791,325	704,755	89%	86,570
Replacement schedule for Public Works - Operations and Engineering Services vehicles.				
026014 EMS Vehicle & Equipment Replacement	585,055	583,950	100%	1,105
Replacement schedule for Emergency Medical Services vehicles.				
TOTAL FLEET MANAGEMENT	\$ 2,568,639	\$ 2,412,568	94%	\$ 156,071

PUBLIC WORKS - OPERATIONS

<u>Project</u>	<u>Adjusted Budget</u>	<u>YTD Activity</u>	<u>% of Budget Committed</u>	<u>Available Balance</u>
026006 Open Graded Cold Mix Stabilization	1,798,473	242,708	13%	1,555,766
Expansion of the County's roadway management strategies by implementing an asphalt surface treatment program on dirt roads through means of an Open Grade Cold Mix process.				
056004 Pavement Management System	61,000	-	0%	61,000
Implementation of a Pavement Maintenance Management System on the County's paved road system.				
TOTAL PUBLIC WORKS - OPERATIONS	\$ 1,859,473	\$ 242,708	13%	\$ 1,616,766

STORMWATER & MOSQUITO CONTROL

066022 Stormwater Maintenance Front End Loader/Backhoe	116,842	68,441	59%	48,401
Front end loader/backhoe with swivel bucket for maintenance, sediment removal, erosion repair and stabilization projects.				
066026 Stormwater Filter Replacement	87,852	152	0%	87,700
Replacement of stormwater filters in County owned ponds.				
066027 Stormwater Maintenance Six Inch Pump & Pipe	34,500	29,980	87%	4,520
Six inch pump and 1,320 feet of pipe to respond to flooding.				
TOTAL STORMWATER & MOSQUITO CONTROL	\$ 239,194	\$ 98,573	41%	\$ 140,621

GRANTS PROGRAM

Leon County Government FY2006/2007 Mid-Year Financial Report

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY07 Budget	Spent	% Unspent
Growth & Env. Mgmt.					
934013	Wildlife Preservation	Payment for the planting of trees which can not be practically planted on development sites - used to fund animal rehabilitation agencies	1,000	-	100.00%
934044	EPA - Southside Aquifer	Special Congressional appropriation for an aquifer study of the south side of Leon County	115,071	67,542	41.30%
	Subtotal:		116,071	67,542	41.81%
Management Services					
981017	Enhanced Pretrial/Probation		8,666	8,666	0.00%
981018	Enhanced Pretrial/Probation	Coordinated assessment and case management model, includes "passive" and "active" GPS tracking and electronic monitoring services	106,209	39,611	
982027	Enhanced Pretrial/Probation		50,000	28,363	43.27%
	Subtotal:		164,875	76,640	53.52%
Public Services					
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	20,343	1,656	91.86%
Emergency Medical Services					
951034	EMS	Base grant to improve emergency medical services	10,210	-	100.00%
951035	EMS	Base grant to improve emergency medical services	9,790	6,224	36.42%
951036	DOH/EMS AED	Purchase of Automated External Defibrillators	122,501	117,425	4.14%
951046	DOH/EMS Intraosseous	Purchase of Intraosseous (IO) Drills	17,715	17,715	0.00%
951055	EMS	Funds for the purchase of disaster emergency equipment	1,465	-	100.00%
961057	EMS	Funding provided by the Department of Homeland Security for the purchase of Personal Protective Equipment that is sometimes required by emergency responders in emergency response situations.	101,920	-	
961077	EMS	Recognition of asset (Wide Body, Chevy 4500 Tow vehicle) provided to EMS from the Florida Department of Community Affairs as a part of a Homeland Security Grant.	63,500	63,500	
961078	EMS	Recognition of receipt of two 7 x 16 tandem axle Haulmark trailers, purchased through the Leon County Sheriff's Office, as a part of a Homeland Security Grant.	11,300	11,300	
Volunteer Services					
915047	Emergency Prevention & Readiness	Funds planning for emergency preparedness	21,902	10,066	54.04%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	2,080	460	77.88%
915057	National Conference on Citizenship	Coordination and implementation of VolunteerLEON's National Youth Service Day project	638	-	100.00%
Intergovernmental Affairs					
915013	Slosberg-Driver's Education	A program that funds organizations providing driver education	241,806	-	100.00%
933013	Choose Life	Program funds generated from Choose Life license plates for allocation based on criteria established by State law	43,068	21,356	50.41%

Leon County Government FY2006/2007 Mid-Year Financial Report

GRANTS PROGRAM SUMMARY

Org	Grant/Program	Description/ Description/Purpose	FY07 Budget	Spent	% Unspent
<u>Grants Coordinator</u>					
915076	DOJ/Florida DUJ Grant	Development of a comprehensive after-school program in coordination with the Hope Community Empowerment Corporation	64,800	-	100.00%
981016	County LLEBG	Pretrial intervention program for non-violent persons charged with possession of controlled substances and purchasing hardware/software costs for an Automatic Vehicle Locating (AVL) system	3,918	-	100.00%
982037	Byrne Memorial JAG Grant	FY07 funding provided to Disc Village for costs associated with the operation of the Juvenile Assessment Center (JAC).	58,000	58,000	
982047	Byrne Memorial JAG Grant	FY07 funding provided to the Sheriff's Office for the purchase of law enforcement equipment for the Leon County Sheriff's Office Crime Scene Unit.	19,796	7,170	
<u>Planning Department</u>					
916015	DOT Wildlife Barriers	FDOT grant to study wildlife crossings for the Lake Jackson area	42,641	36,017	15.53%
915021	St. Marks Headwater	Purchase Headwaters land associated with the St. Marks river - Account established to pass state FCT land purchase grant to BluePrint 2000.	1,000,000	-	100.00%
<u>Library Services</u>					
912013	E-Rate	Federal Communications Commission funding for the purchase of Internet access computers and related charges	123,539	-	100.00%
912106	Let's Read Together	Workshops to assist parents with teaching children to read at home	3,138	-	100.00%
912107	Slaying Connected Computer Grant	Gates Foundation funding to help libraries sustain their public computing access	33,000	33,000	0.00%
913013	Non-Patron Donations	Group or business donations designated for particular use within the library system	3,879	40	98.97%
913023	Patron Donations	Individual patron donations designated for particular use within the library system	57,248	(1)	100.00%
913032	Friends-Main Library Tribute	Friends of the Library contribution	7,139	373	94.78%
913045	Friends-Literacy	Annual donation in support of basic literacy	5,456	4,452	18.40%
913082	Ralph Cook Trust	A specific patron donation earmarked for a particular purpose	23,190	-	100.00%
913113	Friends (2003 Trust)		5,270	1,500	71.54%
913114	Friends (2004 Trust)		936	-	100.00%
913115	Friends (2005 Trust)	Endowment funds from Friends of the Leon County Library, a 501(c)(3) support organization	38,032	4,542	88.06%
<u>Housing</u>					
932034	CDBG Housing Rehabilitation	Rehabilitation and replacement of deteriorated housing of low income homeowners	678,454	36,759	94.58%
Subtotal:			2,836,674	431,554	84.79%
<u>Public Works</u>					
921037	Jackson View Park	Matching revenue to assist with the construction of Jackson View Park	294,875	36,258	87.70%
921043	Boating Improvement	State funding for boating improvements - Completed Reeves Landing and the Lake Talquin Restrooms - New Cypress Landing is in design and Rhoden Cove is pending	153,163	12,940	91.55%
921053	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	50,509	10,505	79.20%
921086	NWFWMD Grant	Funding for the Okeechobee Basin Retrofit	500,000	-	100.00%
922025	Innovative Recycling - Glass	Recycling for florescent tubes	9,749	-	100.00%
922026	Innovative Recycling-Waste Reduction	Use of solid waste products to replace natural aggregates	112,826	83,425	26.06%
922027	DEP Recycling Grant Program	State funding received to develop and implement a GIS-based resource for funding statewide disposal options for specified materials	200,000	-	
922056	EPA	Development of a tracking system for chemicals in school labs	18,990	-	

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

GRANTS PROGRAM SUMMARY

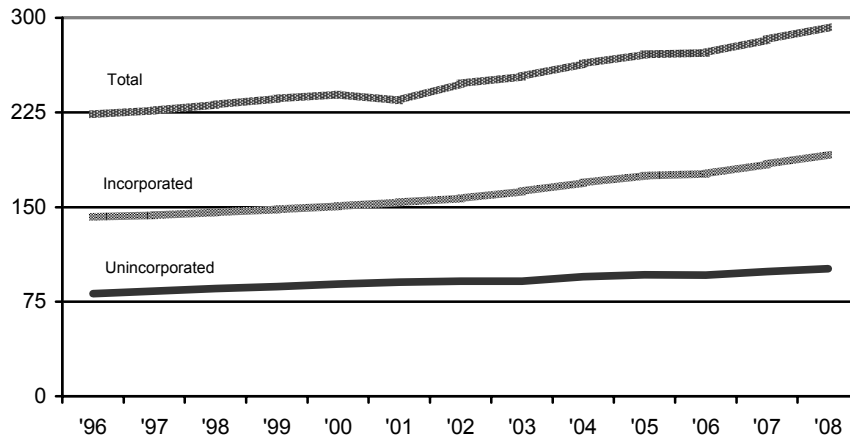
Org		Grant/Program	Description/ Description/Purpose	FY07 Budget	Spent	% Unspent
925016		DEP Harbinwood Estates	Improve drainage in Harbinwood Estates	500,000	-	100.00%
928016		NWFWMD Killearn Lakes	Killearn Lakes Restoration project and matching funds	579,000	50	99.99%
928017		NWFWMD Harbinwood Estates	Improve drainage in Harbinwood Estates	1,000,000	-	100.00%
002000		Side Walks District 2	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	8,360	-	100.00%
003000		Side Walks District 3		25,940	-	100.00%
004000		Side Walks District 4		64,889	-	100.00%
Subtotal:				3,518,301	143,178	95.93%
Judicial						
943077		Adult Drug Court-DOC	Funding received to pay for testing and treatment costs related to Adult Drug Court	32,530	32,530	0.00%
946037		Adult Drug Court-DOC		25,608	8,278	67.67%
Subtotal:				58,138	40,808	29.81%
Constitutional Officers						
951045		Hazardous Material Site Study	Funds for hazardous material site study	46,371	-	100.00%
Miscellaneous						
918001		Southwood Payment - Woodville Highway	Proportionate share payment from Southwood Development to go to the Florida Department of Transportation for improvements to Woodville Highway.	2,186,099	-	
TOTAL:				8,926,529	759,722	91.49%

COMMUNITY ECONOMIC PROFILE

Community Economic Profile

Population

Thousands

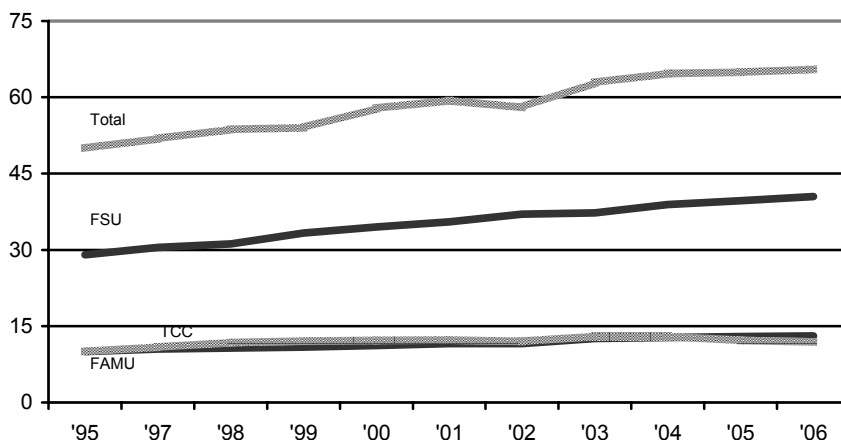


Source: February 2006 Population Estimates and Projections from Tallahassee/Leon County Planning Department; Division of Research & graphics, and University of Florida BEBR.

The population of the County as of February 2006 was 272,497: 65% Incorporated and 35% Unincorporated. Average ratios over the last decade have remained steady at this 2/3 & 1/3 ratio. Total county population projections are moderate and are stable at 1.8%. The county and the incorporated area have grown steadily. Population estimates include higher education enrollment.

Higher Education Enrollment

Thousands



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

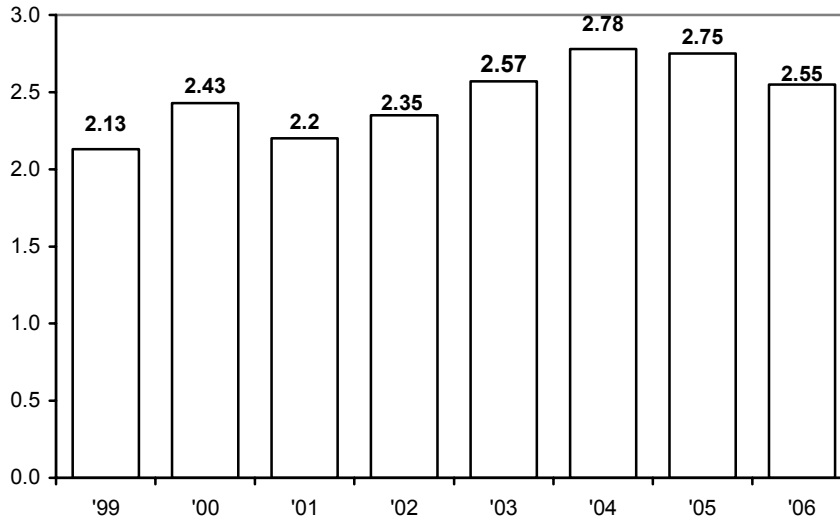
Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee Community College (TCC). Total enrollment for Fall 2006 was 65,463.

In the last decade, FSU has had the highest overall average enrollment increase (2.85%), followed by TCC (2.54%) and then FAMU (1%).

Community Economic Profile

Annual County Visitors

Millions

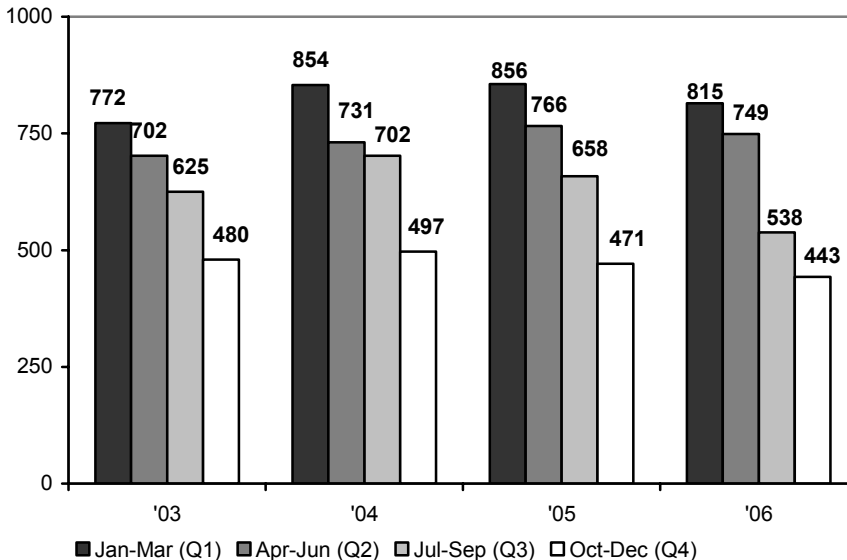


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD,
College of Business, Florida State University

Visitor data is collected and reported on an annual basis; therefore, 2001's 8% decrease in visitors reflects two events that significantly impacted usual increases: (1) the events on and after September 11 and (2) a national recession. Since 2001, the number of visitors has increased at an average of 3.1% per year. Hurricane activity accounted for the increase of visitors in 2004 and 2005. There has been a decrease in the number of visitors over the last two years.

Quarterly Visitors

Thousands

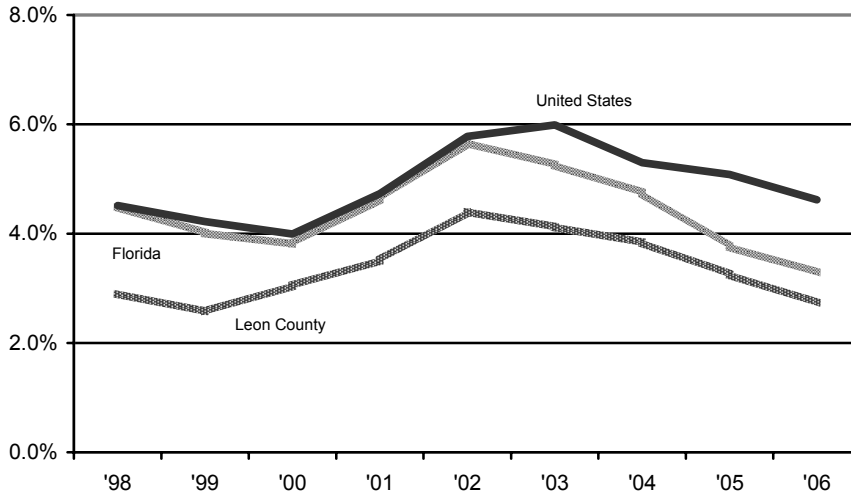


Source: Leon County Tourist Development Council, Dr. Mark A. Bonn, PhD.,
College of Business, Florida State University

Visitor increases are usually seen in the 1st and 2nd quarters (Q1 & Q2) due to the legislative session and higher education events. The 4th quarter is typically the quarter with the least visitors. The third quarter of FY06 shows the largest quarterly decrease (18.24%) from the previous year.

Community Economic Profile

Unemployment Statistics

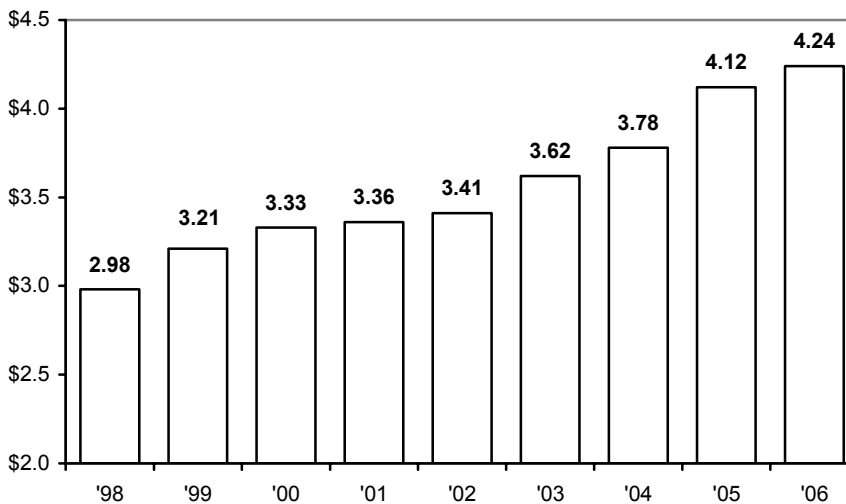


Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the last eight years. After increasing from 2000 to 2002, the unemployment rate has decreased from 2003 thru 2006. In 2006 the unemployment rate dropped 16% from 3.25% to 2.73%.

Taxable Sales

Billions



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

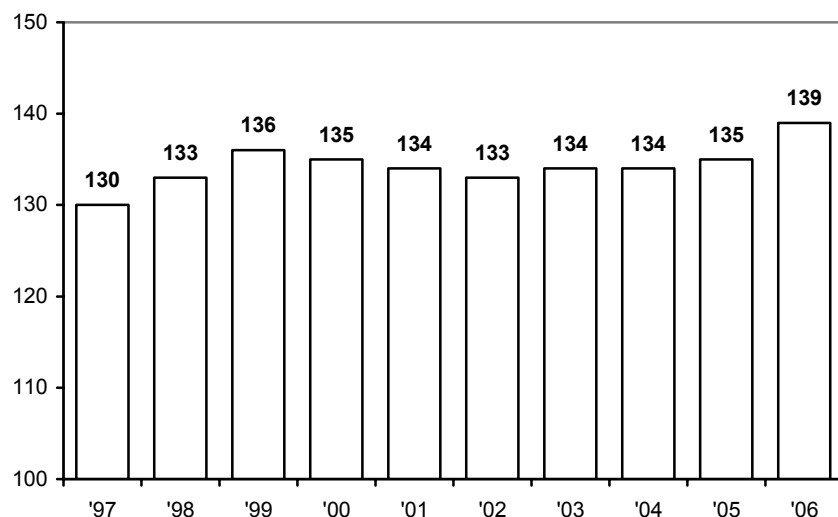
Taxable sales data are popularly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. Retail sales have experienced a steady increase since 2004. Early indications, through 2007, show that taxable sales are declining slightly.

Leon County Government FY2006/2007 Mid-Year Financial Report

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

Since 1996, Leon County's workforce has increased by an average of 1% annually. However, in 2006 Civilian positions increased by 4,136 or 3%.

Employment by Industry – 1996 vs. 2006

Industry	Employees 1996	% Labor Force	Employees 2006	% Labor Force	% Change
Government	59,700	34.8%	62,500	31.2%	4.7%
Professional and Business Services	14,000	8.2%	20,100	10.0%	43.6%
Retail Trade	17,000	9.9%	19,800	9.9%	16.5%
Financial Activities	6,000	3.5%	8,300	4.1%	38.3%
Information	3,500	2.0%	3,900	1.9%	11.4%
Education and Health Services	14,400	8.4%	17,300	8.6%	20.1%
Leisure and Hospitality	12,000	7.0%	16,000	8.0%	33.3%
Construction	6,800	4.0%	10,000	5.0%	47.1%
Wholesale	3,400	2.0%	3,700	1.8%	8.8%
Manufacturing	5,100	3.0%	4,400	2.2%	-13.7%
Trade, Transportation and Utilities	22,200	13.0%	26,000	13.0%	17.1%
Other Services	7,300	4.3%	8,500	4.2%	16.4%
Total	171,400	100.0%	200,500	100.0%	17.0%

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

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

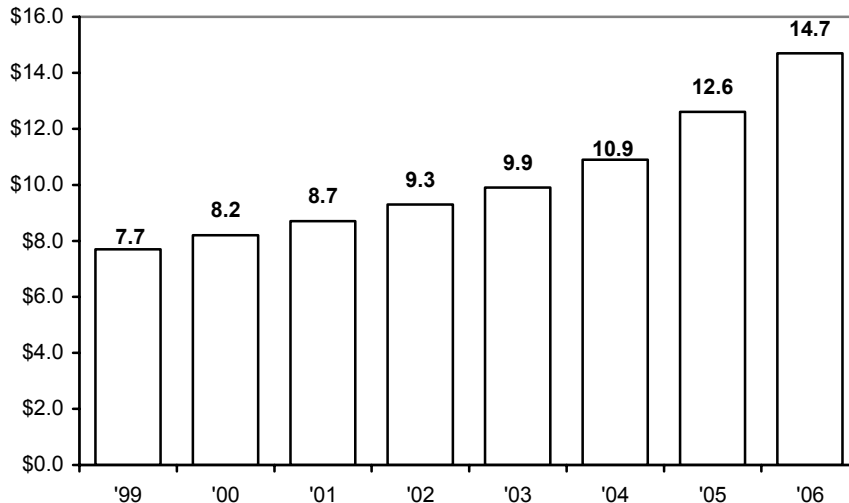
The most dramatic increase over the last decade has been both Professional and Business Services and Construction. Manufacturing is the only industry that has seen a decrease over the past decade.

As a whole, these industries have seen a 17% increase in employment over the past decade, with 200,500 employees in 2006. Government showed the lowest growth of all industries except manufacturing.

Community Economic Profile

Taxable Value

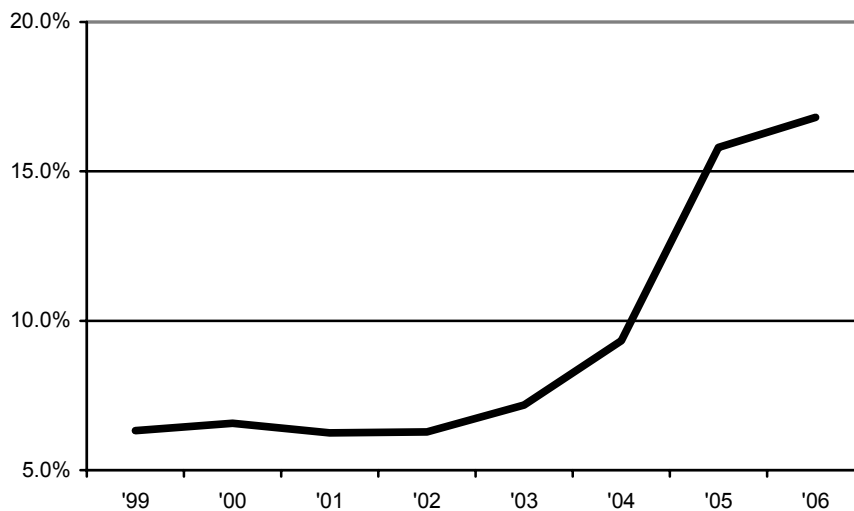
Billions



Taxable values have increased steadily over the past seven years. For 2006 the value of taxable property is \$14.7 billion. New development and land sales have helped to increase Leon County's taxable value.

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

Annual Percentage Increase of Taxable Value



Taxable value increased more than 16% over the past two years. This was the largest annual increase in over ten years. Excluding the last two years of growth, Leon County has experienced an average increase of 7% growth.

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

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

Community Economic Profile

Principal Taxpayers

2005			2006		
Name	Total Taxable Value	Total Taxes	Name	Total Taxable Value	Total Taxes
Sprint- Florida Inc.	\$251,191,357	\$5,302,367	Sprint- Florida Inc./EMBARQ	\$265,542,971	\$5,403,197
Smith Interest General Partnership	\$131,978,808	\$2,847,582	Smith Interest General Partnership	\$135,016,358	\$2,794,300
Talquin Electric Coop, Inc.	\$93,362,687	\$1,671,396	Talquin Electric Coop, Inc.	\$105,173,868	\$1,789,682
Tallahassee Medical Center, Inc.	\$65,279,740	\$1,408,476	Tallahassee Medical Center, Inc.	\$78,495,758	\$1,624,548
Stiles, J.A. III Etal, Trust	\$49,800,936	\$1,074,505	Stiles, J.A. III Etal, Trust	\$58,654,841	\$1,213,919
Wal-Mart Stores, East	\$44,645,218	\$963,265	Koger Equity, Inc.	\$52,730,814	\$1,091,315
Koger Equity, Inc.	\$40,445,577	\$872,654	Wal-Mart Stores, East	\$47,070,164	\$974,163
Florida Gas Transmission Company	\$40,980,119	\$732,561	Florida Gas Transmission Company	\$42,626,032	\$724,472
Capital City Bank	\$32,372,243	\$696,017	Capital City Bank	\$32,357,771	\$665,307
Comcast Cablevision, Inc.	\$33,128,533	\$662,197	Comcast Cablevision, Inc.	\$31,631,145	\$607,954
Total	\$783,185,218	\$16,231,020	Total	\$849,299,722	\$16,888,857

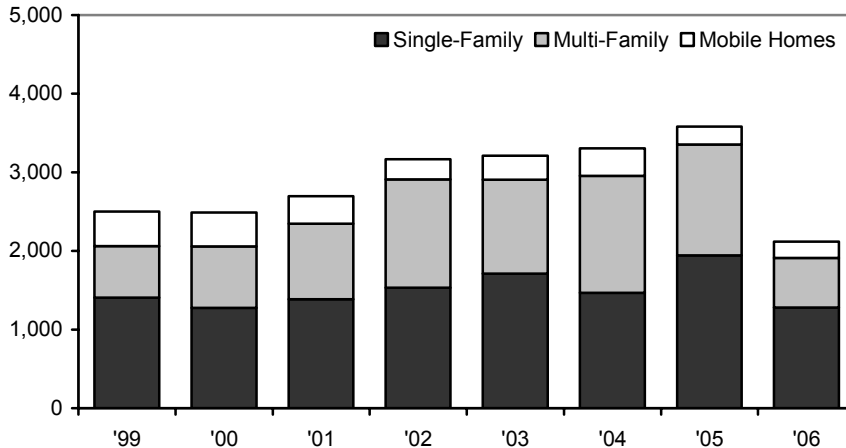
The taxable value of Leon County's Top Ten Taxpayers increased by \$66.1 million from 2005 to 2006; this 8.4% increase in value led to a 4% increase in total taxes paid based on total taxable value.

Note: Taxes Paid reflect all taxing authorities (i.e. School Board, City, etc.).
Tallahassee Medical Center, Inc. is also known as Capital Regional Medical Center

Community Economic Profile

Residential Building Permits

of Permits

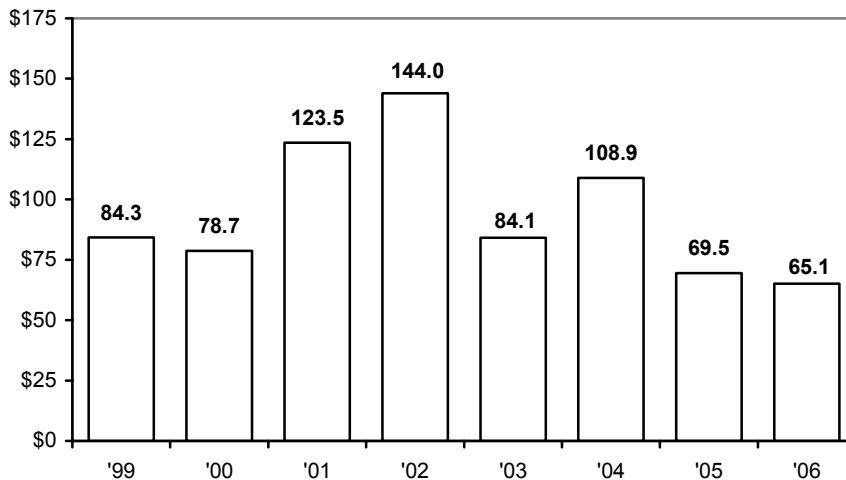


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

Overall, Residential Building Permits grew relatively steady from 2002 to 2005. However, in 2006 single-family permits decreased by 34.2%. Multi-Family Homes and Mobile Home permits experienced a significant decrease of 48.7% over the past year.

Value of Commercial Permits

Millions



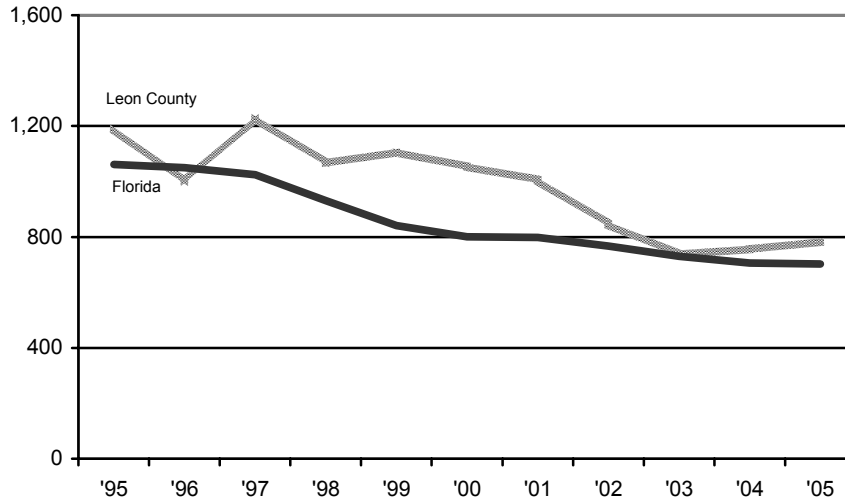
Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

In 2002, a significant increase in commercial permit valuation occurred at \$144 million. The past three years have shown an average decrease of 30% since the 2002 high.

Community Economic Profile

Violent Crime Rate

Per 100,000 Residents



Source: Florida Statistical Analysis Center, FDLE

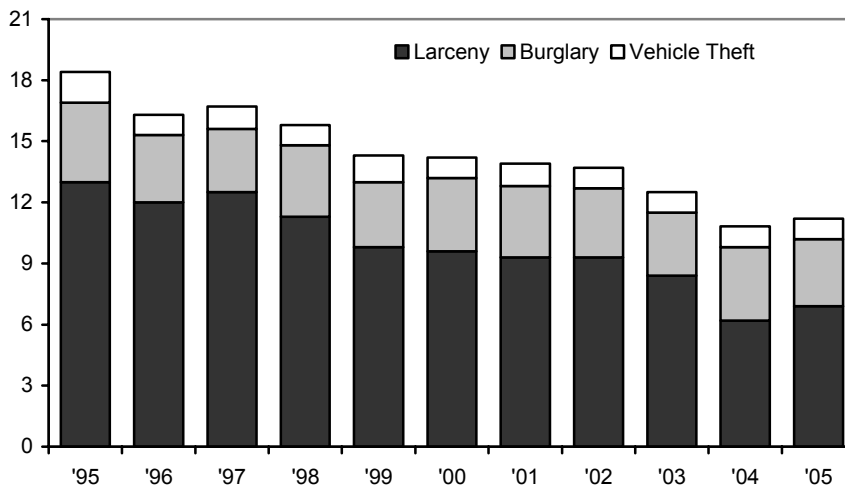
Violent Crime consists of murder, sex offenses, robbery and aggravated assault.

In 2005, Leon County saw a 3.3% increase in violent crime committed per 100,000 people. The State had a 0.6% reduction in violent crime for the same time period. In 2004 approximately 780 violent crimes took place for every 100,000 people.

Over the past ten years Violent Crime in Leon County has decreased an average of 3.46%.

Crimes Against Property in Leon County

Thousands



Source: Florida Statistical Analysis Center, FDLE

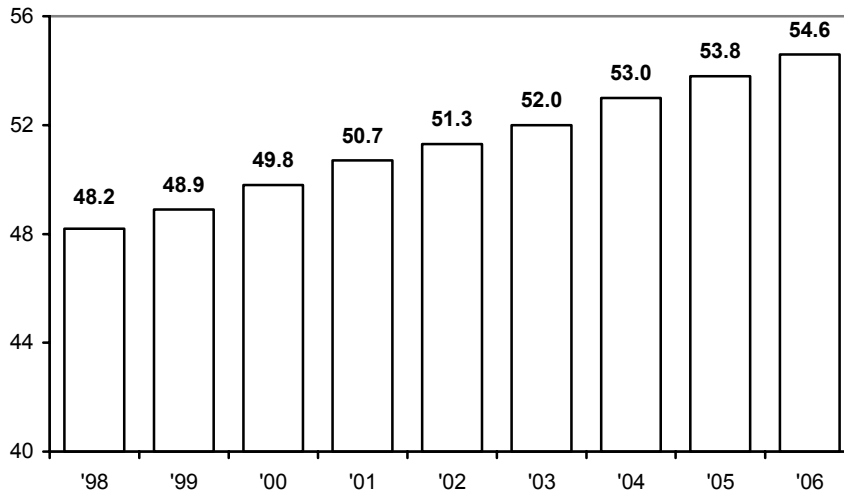
Generally, property crime in Leon County has decreased since 1995. Over the ten year period there has been an average of 6.72% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 13.44%.

Larceny in Leon County saw the greatest decline from 2003 to 2004 at 25.82%. Contrary to 2004, Larceny increased by 11% in 2005.

Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

Growth in homestead parcels remains steady at an average of 1.6% growth per year. From 2005 to 2006 there was a 1.4% increase, with an additional 743 homesteaded parcels.

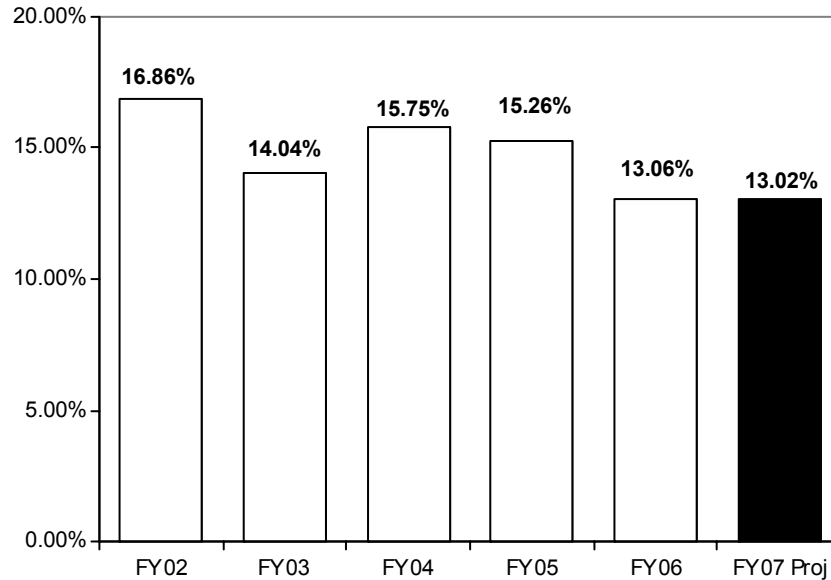
FINANCIAL INDICATORS

Leon County Government FY 2006/2007 Mid-Year Financial Report

Financial Indicators

Intergovernmental Revenues

Percent of Operating Revenues



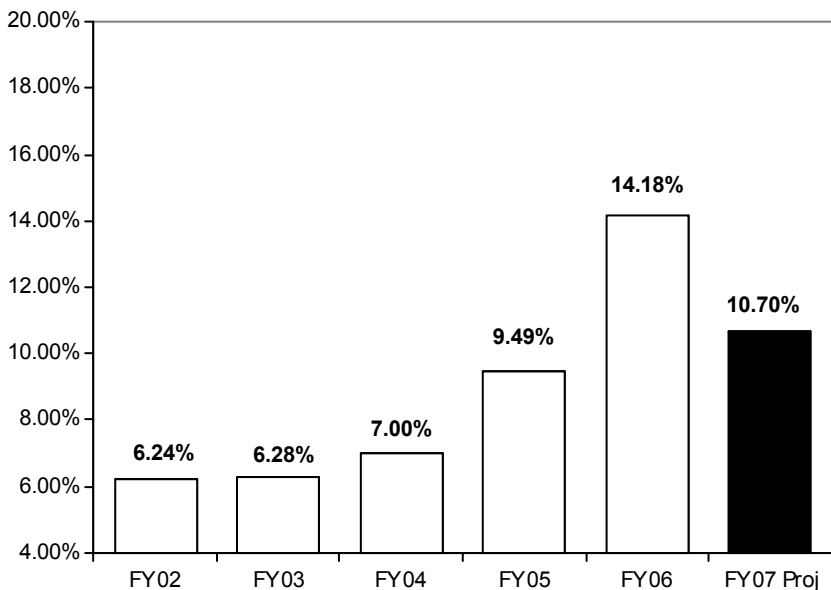
Analysis: The monitoring of Intergovernmental revenues (revenues received from another governmental entity) is important since an over dependence on such revenues can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a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

Formula: Intergovernmental Revenues divided by Total Operating Revenues

Source: FY 2006 TRIM AD

Property Tax Revenues

Rate of Change



Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to the reduction of intergovernmental revenue. In September 2006, the Board of County Commissioners voted to reduce the County millage rate from 8.54 to 7.99. The projected rate of change for FY07 has decreased by 3.48%. These figures only include the countywide millage rate and do not include countywide MSTUs.

Formula: Current Year minus Prior Year divided by Prior Year

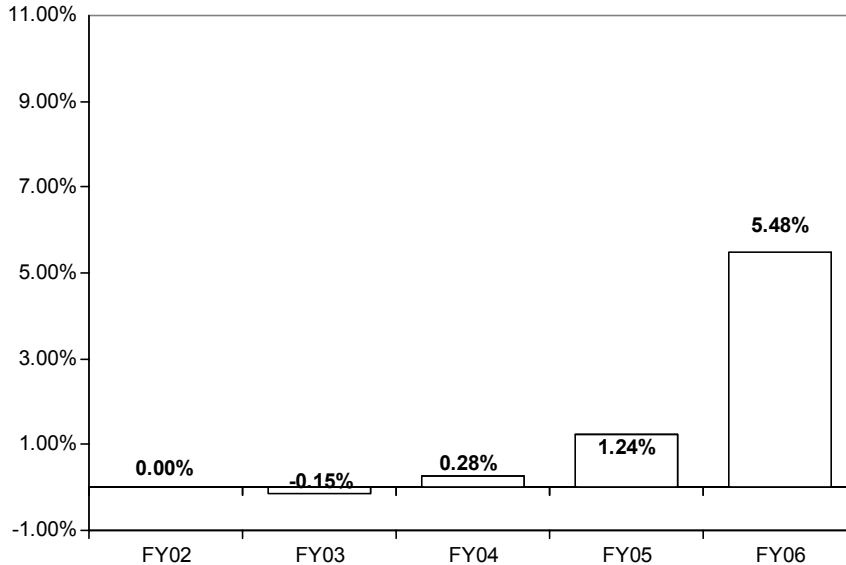
Source: 2004 Certification of Taxable Value and Statistical Digest.

Leon County Government FY 2006/2007 Mid-Year Financial Report

Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



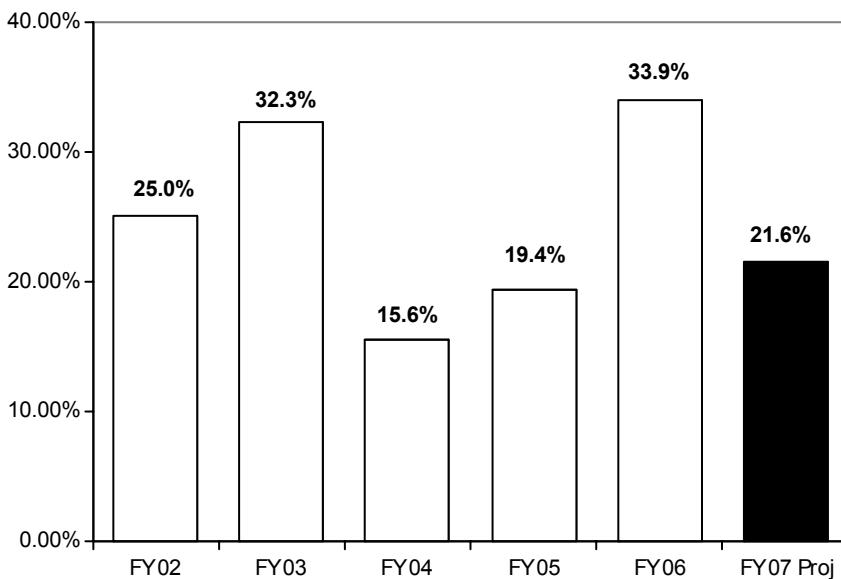
Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent. In the past two years, Leon County has experienced an increase in actual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

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 2006 Revenue Summary Report.

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. Funding for capital outlay recently peaked, which is due primarily to storm water and transportation related activities funded by sales tax and bond proceeds.

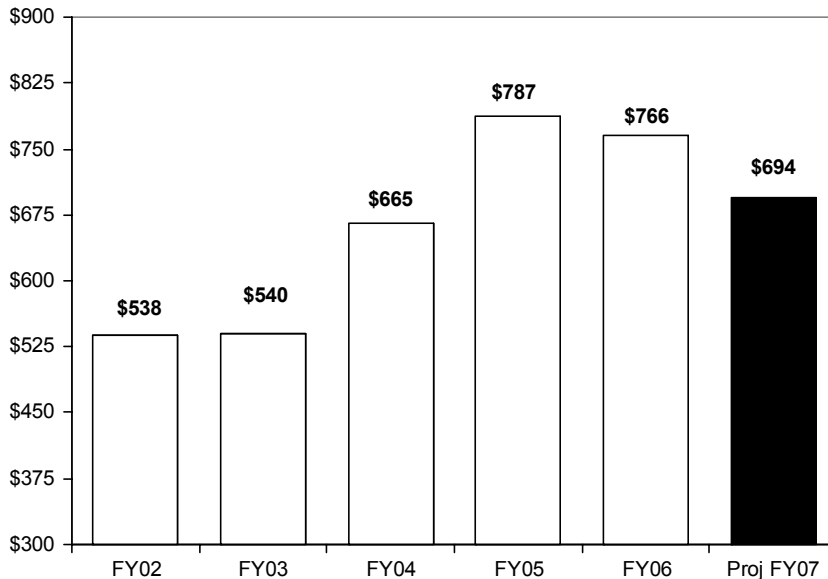
Formula: Capital Outlay Divided by Total Operating Expenditures

Source: FY 2006 Expenditure Summary Report and Budget Summary.

Leon County Government FY 2006/2007 Mid-Year Financial Report

Financial Indicators

Revenues Per Capita

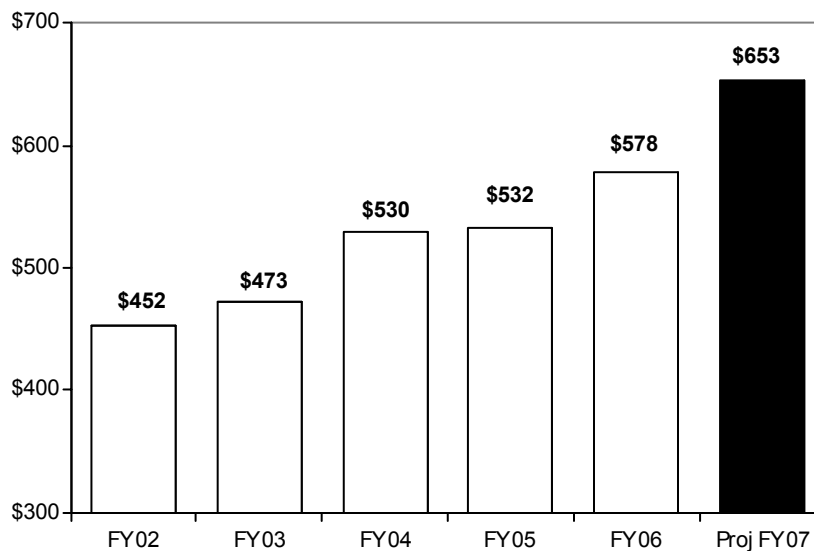


Analysis: Examining per capita revenues indicates changes in revenues relative to changes in population size. As population increases, it is expected that revenues and the needs for services will increase. If per capita revenues are decreasing, it will be impossible to maintain the existing level of services unless new sources of revenues and ways of reducing expenses are found.

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

Source: FY 2006 Revenue Summary Report and the FY 2007 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. This indicator has increased slightly for the past five years. The growth in operating expenditures per capita reflects an increase in payments to Department of Juvenile Justice, Leon County Tax Collector, and Tax Increment Finance (TIF) payments to the City of Tallahassee. The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

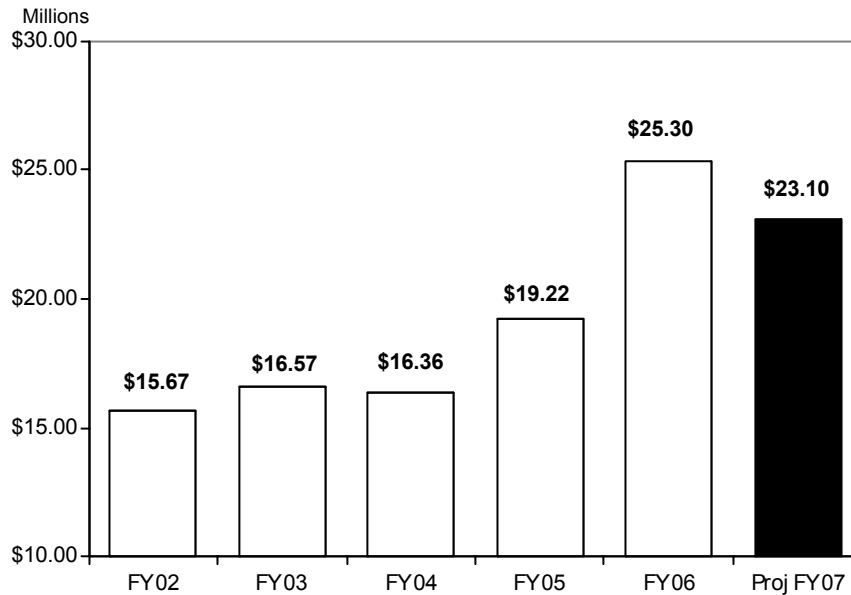
Formula: Actual General Fund, Special Funds and Enterprise Fund divided by population.

Source: FY 2005 Expenditure Summary Report, the 2006 Statistical Digest, and the FY 2006 Budget Summary.

Leon County Government FY 2006/2007 Mid-Year Financial Report

Financial Indicators

General Fund Balance



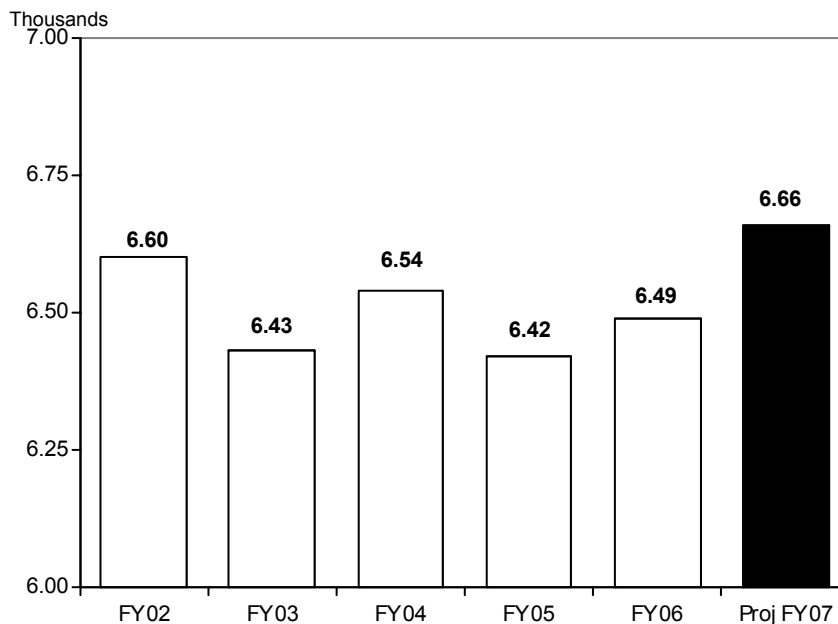
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” Fund Balance has proportionally remained a steady 30-40%, of total General Fund revenues. Combined with the Fine & Forfeiture Fund, the reserves are approximately 29%.

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

Source: FY07 Summary of Fund Balance and Retained Earnings and Year Ending Report.

Employees Per Capita

Employees Per 1,000 Leon County Residents



Analysis: Because personnel costs are a major portion of an operating budget, plotting changes in the number of employees per capita is a good way to measure changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers.

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

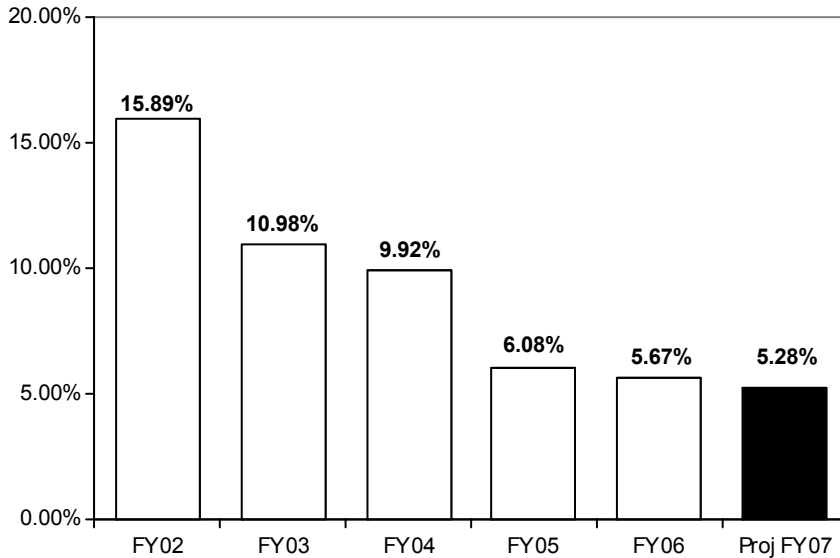
Source: FY 06-07 Annual Budget Document and Tallahassee/Leon County Planning Department

Leon County Government FY 2006/2007 Mid-Year Financial Report

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's obligations. In FY01, the County refinanced the infrastructure sales tax bond which caused the large increase in debt service in FY02.

Formula: Debt Service divided by Total Operating Expenditures

Source: FY 2006 Expenditure Summary and the FY 2007 Budget Summary.

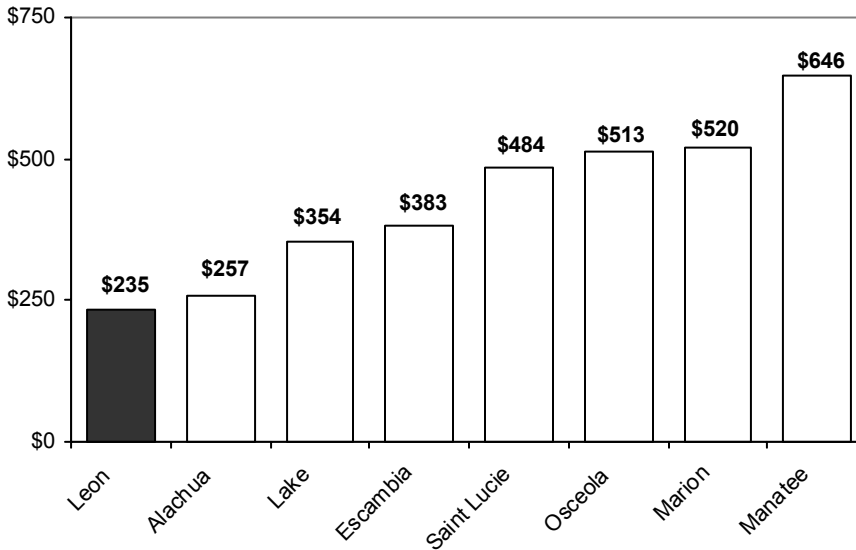
COMPARATIVE DATA

Leon County Government **FY2006/2007 Mid-Year Financial Report**

Comparative Data for Like-Sized Counties

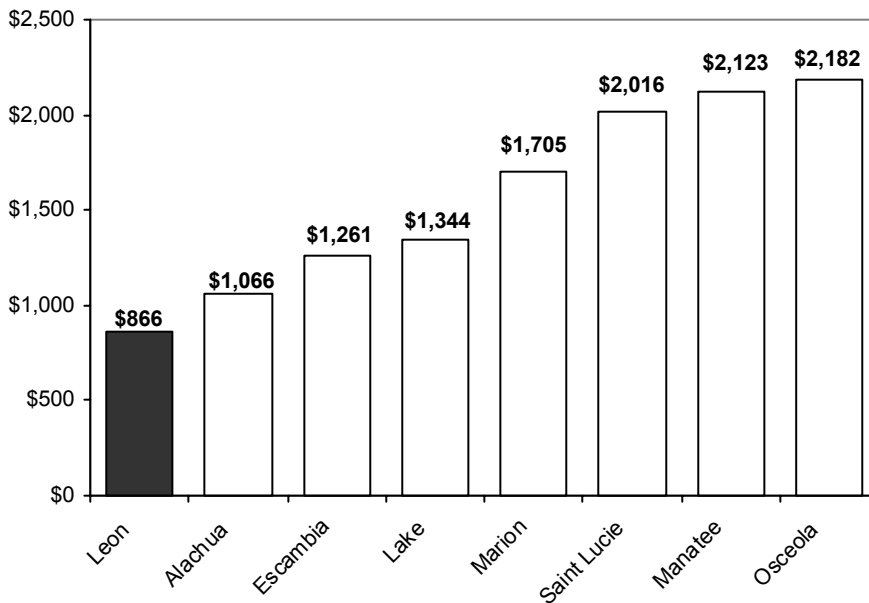
Total Net Budget (FY07)

Millions



Leon County ranks lowest in operating budget among like-sized counties, with a net budget of \$235 million. The next highest net budget is Alachua County which is nearly 5% greater than that of Leon County. Manatee County has the largest total net budget, which is nearly three times the amount of Leon County's budget.

Net Budget Per Countywide Resident (FY07)



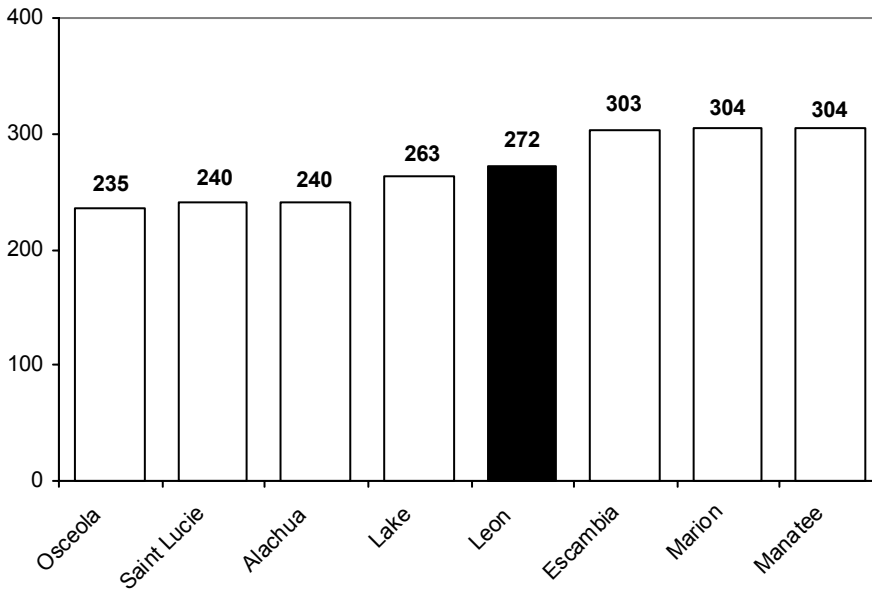
Leon County is the lowest for dollars spent per County resident. Osceola County spends nearly twice more per resident than Leon County.

Leon County Government FY2006/2007 Mid-Year Financial Report

Comparative Data for Like-Sized Counties

Countywide Population (2006)

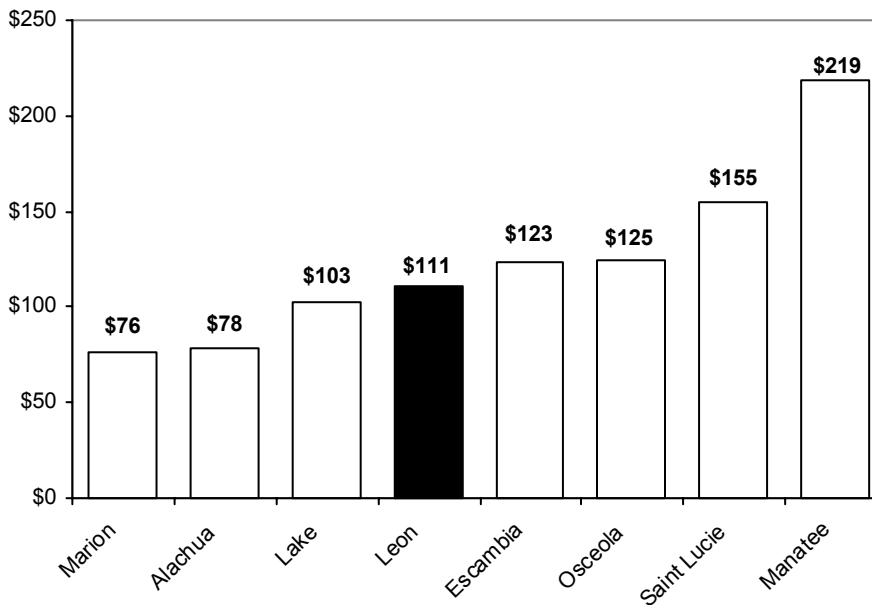
Thousands



In 2006 the U.S. Census estimated Leon County contained 272,497 residents. The selection of comparative counties is largely based on population.

Anticipated Ad Valorem Tax Collections (FY06)

Millions

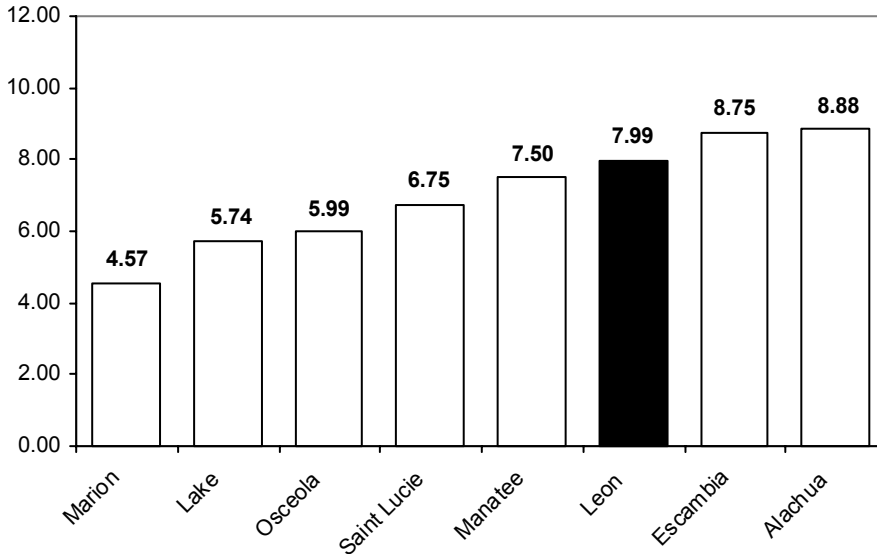


Among the like-sized Counties, Leon County collects a moderate amount of Ad Valorem taxes. All comparative counties anticipate a reasonable increase in property tax collections over prior year collection rates.

Leon County Government FY2006/2007 Mid-Year Financial Report

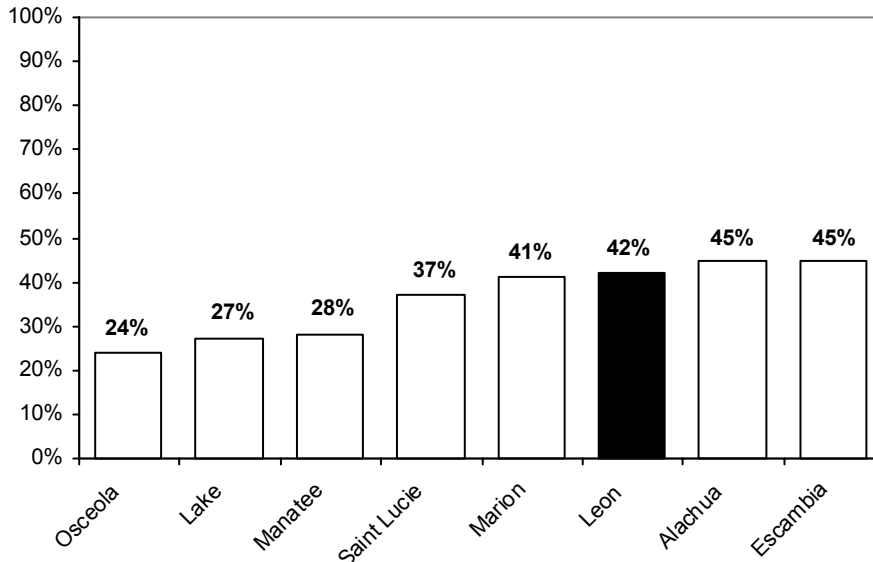
Comparative Data for Like-Sized Counties

Total Countywide Millage Rates (FY07)



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Leon County has consistently maintained or lowered the millage rate since FY 1993. The millage rate was dropped .56 mills from 8.54 in FY2006 to 7.99 in FY2007.

Percentage of Exempt Property (FY07)



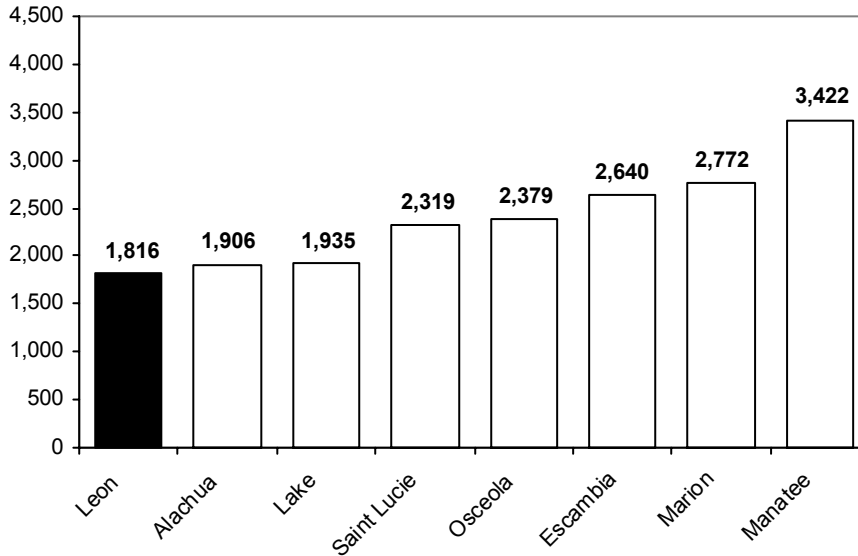
Florida Statute 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation.

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

Leon County Government FY2006/2007 Mid-Year Financial Report

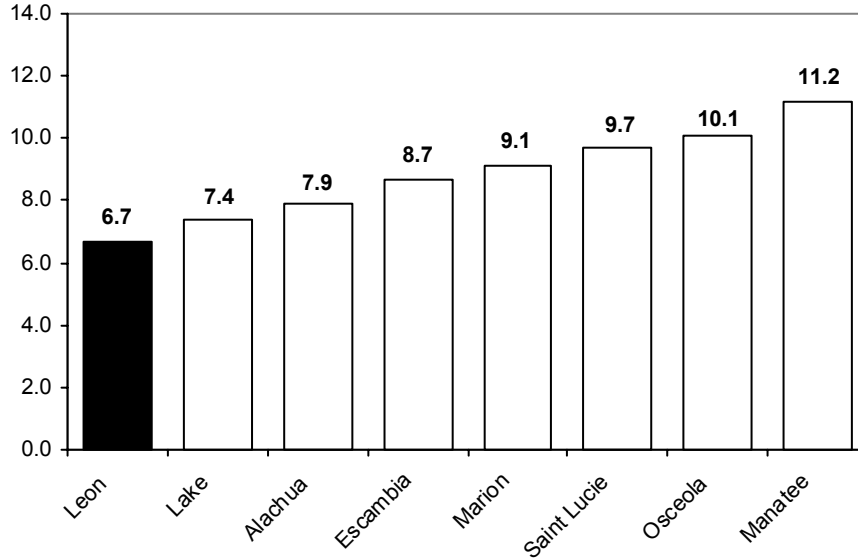
Comparative Data for Like- Sized Counties

Total Number of County Employees (FY07)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the lowest number of County Employees.

County Employees per 1,000 Residents (FY07)



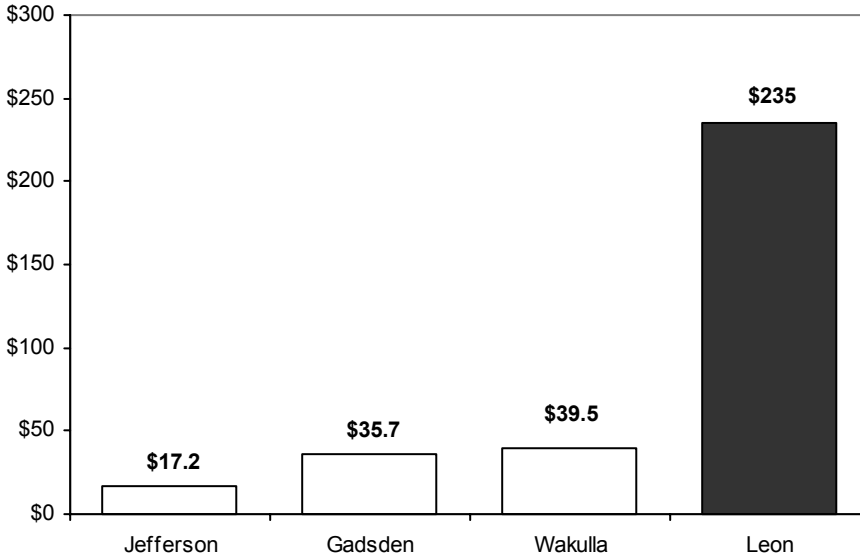
Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to like-sized counties, Leon County ranks the lowest.

Leon County Government FY2006/2007 Mid-Year Financial Report

Comparative Data for Surrounding Counties

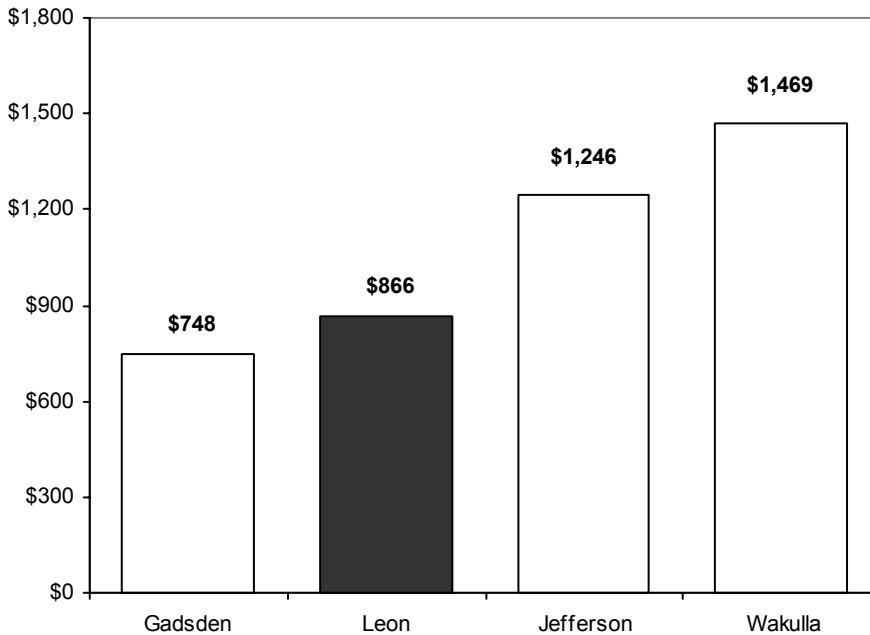
Total Net Budget (FY07)

Millions



Leon County ranks highest in operating budget among surrounding counties, with a net budget of \$235 million. Gadsden County ranks second highest with a net budget of \$39.5 million.

Net Budget Per Countywide Resident (FY07)



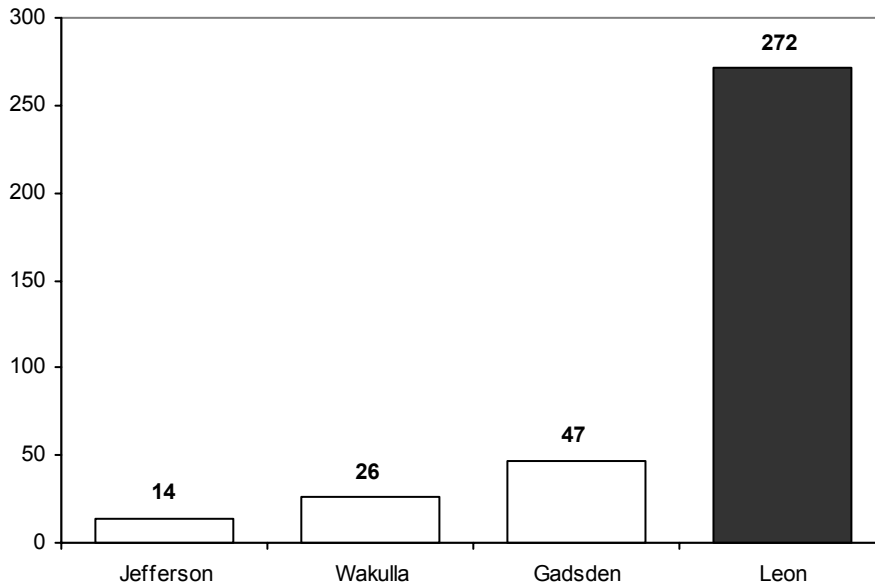
Leon County is the second lowest for dollars spent per County resident.

Leon County Government FY2006/2007 Mid-Year Financial Report

Comparative Data for Surrounding Counties

Countywide Population (2006)

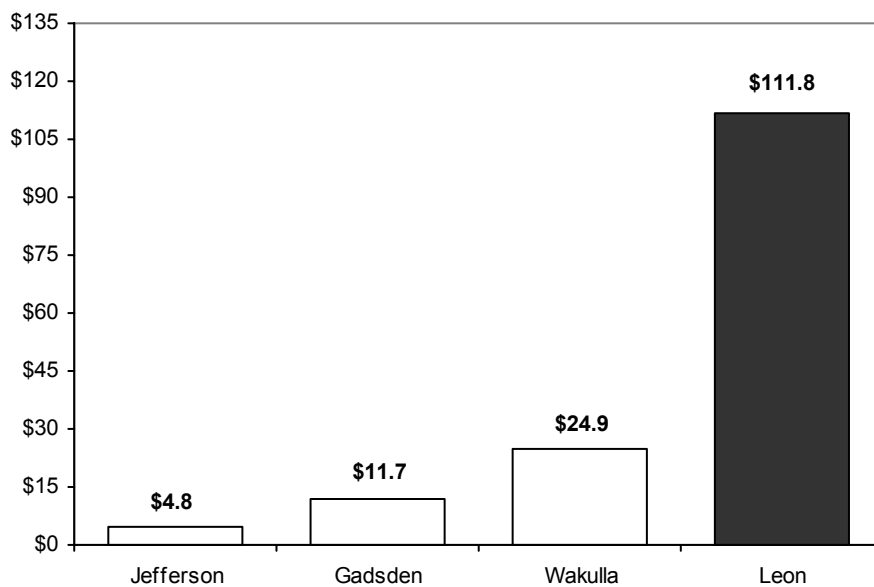
Thousands



Leon County has more 220,000 more residents than neighboring Gadsden County which as the next highest population. In 2006 the U.S. Census estimated Leon County contained 272,497 residents.

Anticipated Ad Valorem Tax Collections (FY07)

Millions

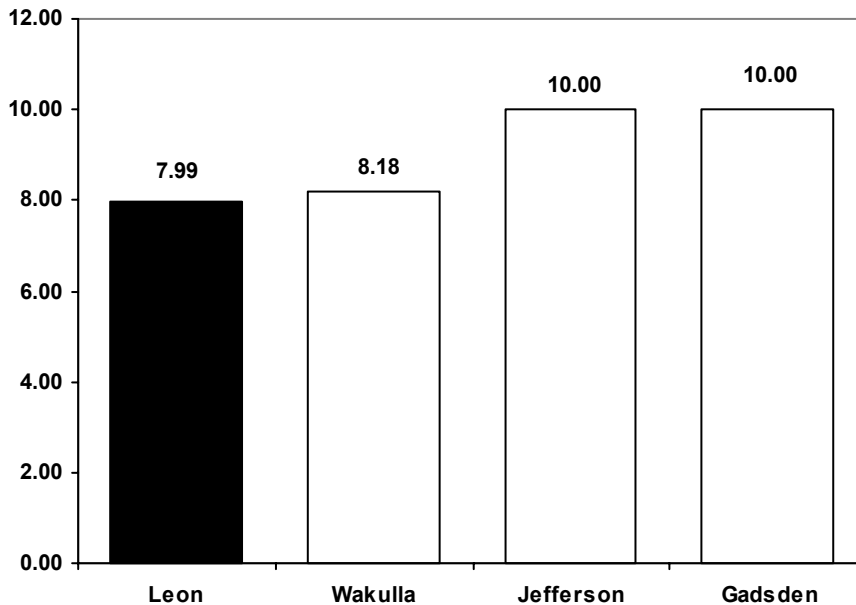


Among the surrounding Counties, Leon County collects the highest amount of Ad Valorem taxes.

Leon County Government FY2006/2007 Mid-Year Financial Report

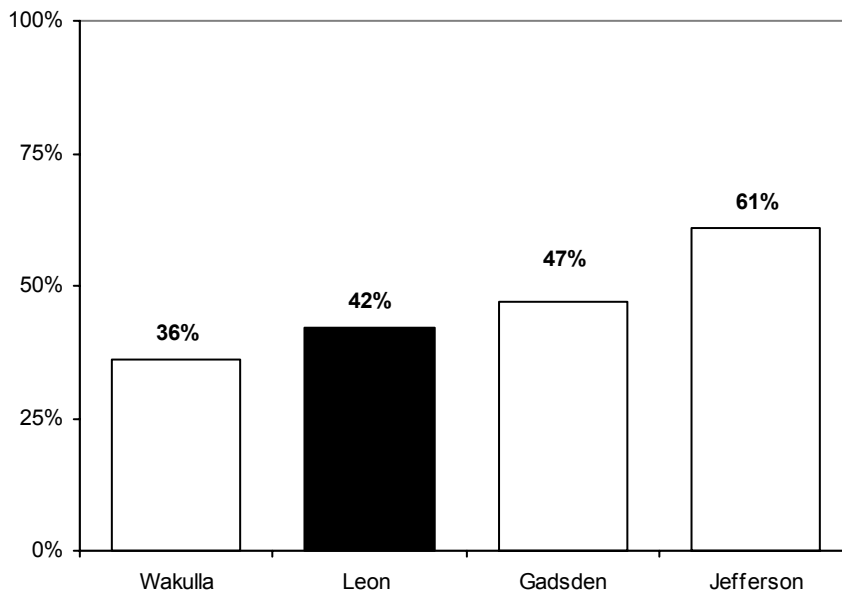
Comparative Data for Surrounding Counties

Total Countywide Millage Rates (FY07)



Florida statute 200.071 limits the amount of ad valorem tax millage to no more than 10 mills. Two of the surrounding Counties currently impose the maximum millage. Leon County has consistently maintained or lowered the millage rate since FY 1993. The millage rate was dropped .56 mills from 8.54 in FY2006 to 7.99 in FY2007.

Percentage of Exempt Property (FY07)

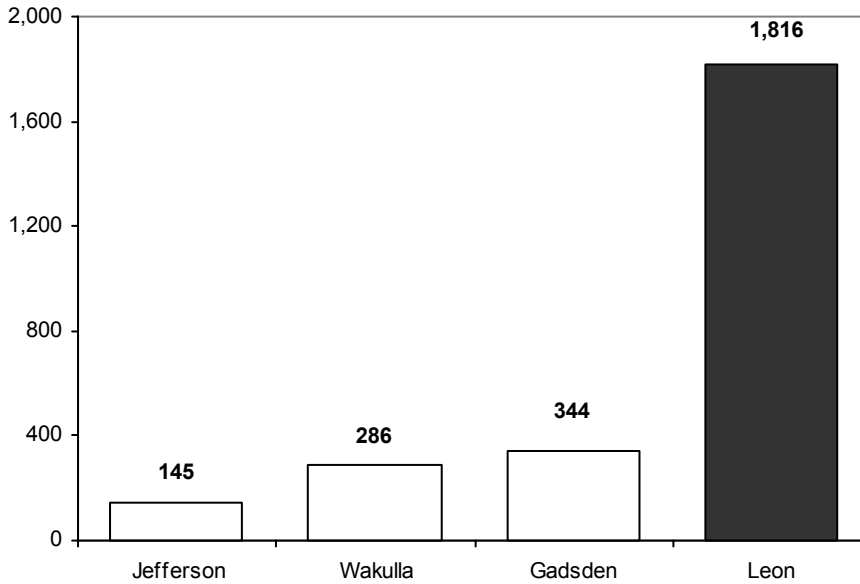


Florida Statute 196.199 states that all property of the Nation and State which is used for governmental purposes is exempt from ad valorem taxation. Leon County as well as its surrounding counties has a high level of exempt property. Leon County hosts Florida's state government, two universities, one community college and a large area of the Apalachicola National Forest. All of which are exempt from property taxation. However; among surrounding counties, Leon County ranks the second to the lowest in percentage of property exempt from ad valorem taxation.

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

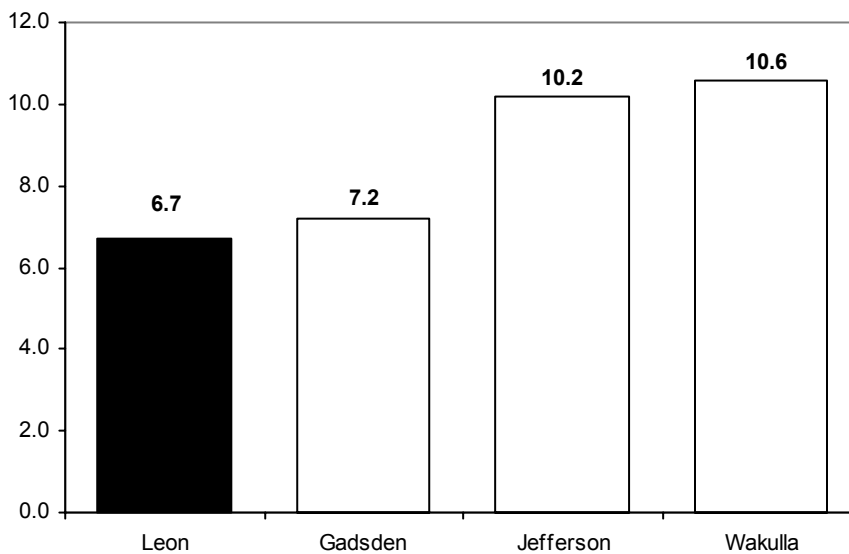
Comparative Data for Surrounding Counties

Total Number of County Employees (FY07)



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 (FY07)



Leon County has a ratio of 6.7 employees for every thousand County residents. When compared to surrounding counties, Leon County ranks the lowest.

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

Comparative Data for All Florida Counties

Net Budget per Countywide Resident

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Jackson	\$720.69	5.2	52%
Gadsden	\$748.16	7.2	47%
Santa Rosa	\$797.53	7.4	39%
Baker	\$833.40	9.9	52%
Holmes	\$834.88	8.6	65%
Leon	\$866.11	6.7	42%
Suwannee	\$887.60	6.0	52%
Bradford	\$994.97	8.2	60%
Volusia	\$1,014.20	6.2	35%
Calhoun	\$1,019.01	7.8	63%
Liberty	\$1,055.39	11.6	71%
Alachua	\$1,066.17	7.9	45%
Washington	\$1,067.75	4.3	39%
Madison	\$1,117.39	10.2	45%
Clay	\$1,187.00	4.1	34%
Citrus	\$1,209.35	9.0	33%
Jefferson	\$1,245.68	10.2	61%
Escambia	\$1,260.94	8.7	45%
Okaloosa	\$1,322.30	4.3	30%
Lake	\$1,344.40	7.4	26%
Brevard	\$1,360.89	5.3	46%
Taylor	\$1,400.36	4.9	35%
Bay	\$1,420.47	5.7	27%
Lafayette	\$1,421.34	8.9	76%
Gilchrist	\$1,425.57	9.7	61%
Wakulla	\$1,468.53	10.6	36%
Hamilton	\$1,505.99	7.1	56%
Columbia	\$1,575.63	7.8	48%
Glades	\$1,604.41	15.1	84%
Highlands	\$1,633.90	9.1	33%
Nassau	\$1,675.66	11.2	26%
Dixie	\$1,692.79	7.0	68%
Flagler	\$1,701.35	9.0	26%
Marion	\$1,705.07	4.7	41%

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Duval	\$1,707.91	9.3	32%
Levy	\$1,782.74	12.0	52%
Seminole	\$1,815.93	7.2	31%
Sumter	\$1,821.22	7.7	36%
Polk	\$1,843.97	4.1	32%
Okeechobee	\$1,844.85	12.8	45%
Broward	\$1,901.62	3.7	33%
Gulf	\$1,915.37	12.1	36%
Hillsborough	\$1,975.48	10.1	34%
Saint Lucie	\$2,015.73	9.7	36%
Pinellas	\$2,033.42	6.9	35%
Hernando	\$2,106.33	10.3	37%
Manatee	\$2,123.42	11.2	28%
Martin	\$2,149.39	12.0	37%
Orange	\$2,151.95	9.6	28%
Osceola	\$2,182.38	7.6	24%
Putnam	\$2,198.86	9.5	43%
Pasco	\$2,273.96	5.2	37%
Palm Beach	\$2,302.62	8.9	31%
Walton	\$2,568.61	10.1	17%
Hardee	\$2,588.49	8.7	59%
Lee	\$2,602.58	5.2	24%
Miami-Dade	\$2,842.92	12.7	32%
Sarasota	\$3,105.82	10.2	30%
Franklin	\$3,127.80	18.3	28%
Collier	\$3,156.68	11.5	25%
Indian River	\$3,321.84	13.0	32%
Desoto	\$3,373.34	5.8	56%
Saint John	\$3,879.11	13.0	31%
Monroe	\$3,988.35	16.6	33%
Charlotte	\$4,837.54	9.1	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

*N/R = no response

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

Comparative Data for All Florida Counties

Percent of Exempt Property

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Walton	17%	\$2,568.61	10.1
Lee	24%	\$2,602.58	5.2
Osceola	24%	\$2,182.38	7.6
Collier	25%	\$3,156.68	11.5
Nassau	26%	\$1,675.66	11.2
Flagler	26%	\$1,701.35	9.0
Lake	26%	\$1,344.40	7.4
Bay	27%	\$1,420.47	5.7
Orange	28%	\$2,151.95	9.6
Charlotte	28%	\$4,837.54	9.1
Manatee	28%	\$2,123.42	11.2
Franklin	28%	\$3,127.80	18.3
Sarasota	30%	\$3,105.82	10.2
Okaloosa	30%	\$1,322.30	4.3
Saint John	31%	\$3,879.11	13.0
Palm Beach	31%	\$2,302.62	8.9
Seminole	31%	\$1,815.93	7.2
Polk	32%	\$1,843.97	4.1
Indian River	32%	\$3,321.84	13.0
Miami-Dade	32%	\$2,842.92	12.7
Duval	32%	\$1,707.91	9.3
Citrus	33%	\$1,209.35	9.0
Broward	33%	\$1,901.62	3.7
Monroe	33%	\$3,988.35	16.6
Highlands	33%	\$1,633.90	9.1
Clay	34%	\$1,187.00	4.1
Hillsborough	34%	\$1,975.48	10.1
Pinellas	35%	\$2,033.42	6.9
Taylor	35%	\$1,400.36	4.9
Volusia	35%	\$1,014.20	6.2
Sumter	36%	\$1,821.22	7.7
Wakulla	36%	\$1,468.53	10.6
Gulf	36%	\$1,915.37	12.1
Saint Lucie	36%	\$2,015.73	9.7

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Pasco	37%	\$2,273.96	5.2
Hernando	37%	\$2,106.33	10.3
Martin	37%	\$2,149.39	12.0
Santa Rosa	39%	\$797.53	7.4
Washington	39%	\$1,067.75	4.3
Marion	41%	\$1,705.07	4.7
Leon	42%	\$866.11	6.7
Putnam	43%	\$2,198.86	9.5
Madison	45%	\$1,117.39	10.2
Okeechobee	45%	\$1,844.85	12.8
Escambia	45%	\$1,260.94	8.7
Alachua	45%	\$1,066.17	7.9
Brevard	46%	\$1,360.89	5.3
Gadsden	47%	\$748.16	7.2
Columbia	48%	\$1,575.63	7.8
Suwannee	52%	\$887.60	6.0
Levy	52%	\$1,782.74	12.0
Baker	52%	\$833.40	9.9
Jackson	52%	\$720.69	5.2
Desoto	56%	\$3,373.34	5.8
Hamilton	56%	\$1,505.99	7.1
Hardee	59%	\$2,588.49	8.7
Bradford	60%	\$994.97	8.2
Gilchrist	61%	\$1,425.57	9.7
Hendry	61%	N/R	N/R
Jefferson	61%	\$1,245.68	10.2
Calhoun	63%	\$1,019.01	7.8
Holmes	65%	\$834.88	8.6
Union	68%	N/R	N/R
Dixie	68%	\$1,692.79	7.0
Liberty	71%	\$1,055.39	11.6
Lafayette	76%	\$1,421.34	8.9
Glades	84%	\$1,604.41	15.1

*N/R = no response

**Leon County Government
FY2006/2007 Mid-Year Financial Report**

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>
Broward	3.7	\$1,901.62	33%
Clay	4.1	\$1,187.00	34%
Polk	4.1	\$1,843.97	32%
Okaloosa	4.3	\$1,322.30	30%
Washington	4.3	\$1,067.75	39%
Marion	4.7	\$1,705.07	41%
Taylor	4.9	\$1,400.36	35%
Jackson	5.2	\$720.69	52%
Lee	5.2	\$2,602.58	24%
Pasco	5.2	\$2,273.96	37%
Brevard	5.3	\$1,360.89	46%
Bay	5.7	\$1,420.47	27%
Desoto	5.8	\$3,373.34	56%
Suwannee	6.0	\$887.60	52%
Volusia	6.2	\$1,014.20	35%
Leon	6.7	\$866.11	42%
Pinellas	6.9	\$2,033.42	35%
Dixie	7.0	\$1,692.79	68%
Hamilton	7.1	\$1,505.99	56%
Gadsden	7.2	\$748.16	47%
Seminole	7.2	\$1,815.93	31%
Lake	7.4	\$1,344.40	26%
Santa Rosa	7.4	\$797.53	39%
Osceola	7.6	\$2,182.38	24%
Sumter	7.7	\$1,821.22	36%
Calhoun	7.8	\$1,019.01	63%
Columbia	7.8	\$1,575.63	48%
Alachua	7.9	\$1,066.17	45%
Bradford	8.2	\$994.97	60%
Holmes	8.6	\$834.88	65%
Escambia	8.7	\$1,260.94	45%
Hardee	8.7	\$2,588.49	59%
Lafayette	8.9	\$1,421.34	76%
Palm Beach	8.9	\$2,302.62	31%

<i>County</i>	<i>Staff Per 1000</i>	<i>Net Budget Per Capita</i>	<i>% Exempt</i>
Citrus	9.0	\$1,209.35	33%
Flagler	9.0	\$1,701.35	26%
Charlotte	9.1	\$4,837.54	28%
Highlands	9.1	\$1,633.90	33%
Duval	9.3	\$1,707.91	32%
Putnam	9.5	\$2,198.86	43%
Orange	9.6	\$2,151.95	28%
Gilchrist	9.7	\$1,425.57	61%
Saint Lucie	9.7	\$2,015.73	36%
Baker	9.9	\$833.40	52%
Hillsborough	10.1	\$1,975.48	34%
Walton	10.1	\$2,568.61	17%
Jefferson	10.2	\$1,245.68	61%
Madison	10.2	\$1,117.39	45%
Sarasota	10.2	\$3,105.82	30%
Hernando	10.3	\$2,106.33	37%
Wakulla	10.6	\$1,468.53	36%
Manatee	11.2	\$2,123.42	28%
Nassau	11.2	\$1,675.66	26%
Collier	11.5	\$3,156.68	25%
Liberty	11.6	\$1,055.39	71%
Levy	12.0	\$1,782.74	52%
Martin	12.0	\$2,149.39	37%
Gulf	12.1	\$1,915.37	36%
Miami-Dade	12.7	\$2,842.92	32%
Okeechobee	12.8	\$1,844.85	45%
Indian River	13.0	\$3,321.84	32%
Saint John	13.0	\$3,879.11	31%
Glades	15.1	\$1,604.41	84%
Monroe	16.6	\$3,988.35	33%
Franklin	18.3	\$3,127.80	28%
Hendry	N/R	N/R	61%
Union	N/R	N/R	68%

*N/R = no response