

Financial Analysis

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**Leon County Government
Fiscal Year 2005 Budget**

Summary of Revenues

	<u>FY03 Actual</u>	<u>%</u>	<u>FY04 Adopted</u>	<u>%</u>	<u>FY05 Budget</u>	<u>%</u>
<u>General Property Taxes</u>						
General Fund	32,284,888		33,849,308		37,996,521	
Fine and Forfeiture	44,268,939		46,542,801		49,703,557	
Fire MSTU	3,736,684		0		0	
Healthcare MSTU	536,586		1,128,315		2,259,253	
EMS MSTU	0		4,701,294		5,134,665	
Total MSTU	4,273,270		5,829,609		7,393,918	
Delinquent Taxes	224,566		184,578		213,275	
Subtotal	81,051,663	42%	86,406,296	44%	95,307,271	50%
<u>Other Taxes</u>						
Local Option Resort Tax	2,029,716		1,890,313		2,040,502	
Local Option Gas Tax	3,280,243		3,130,805		3,224,728	
1 Cent Sales Tax	18,442,944		17,068,172		5,921,801	
Franchise Fee	412,351		209,399		213,587	
Public Service Taxes	0		4,002,260		4,496,989	
Local Communication Services Tax	977,213		2,185,998		2,280,000	
Non Ad Valorem Assessments	1,891,759		1,827,570		1,905,796	
Delinquent Assessments	39,961		13,241		13,173	
Subtotal	27,074,187	14%	30,327,758	15%	20,096,576	11%
<u>Licenses and Fees</u>						
Occupational Licenses	169,311		179,550		178,699	
Building Permits	1,032,582		964,757		1,000,572	
Growth Fees	1,591,561		1,643,346		1,585,071	
Process Server Fees	8,340		14,250		4,940	
Subtotal	2,801,795	1%	2,801,903	1%	2,769,282	1%
<u>Federal Shared</u>						
Federal Grants	2,100,932		152,533		619,894	
Payment in Lieu of Taxes	13,426		0		0	
Subtotal	2,114,357	1%	152,533	0%	619,894	0%
<u>State Shared</u>						
State Grants	1,341,062		638,110		569,614	
State Revenue Sharing	4,251,230		3,962,130		3,715,813	
Other State Revenues	502,216		475,475		484,457	
Local Gov. 1/2 Cent Sales	11,272,541		10,607,320		10,640,000	
State Shared Gas Tax	5,015,178		4,934,184		5,106,829	
Subtotal	22,382,226	12%	20,617,219	10%	20,516,713	11%
<u>Local Government Payments</u>						
	2,062,985	1%	754,467	0%	1,518,416	1%
<u>Fines and Forefeitures</u>						
	2,600,032	1%	2,059,971	1%	422,750	0%
<u>Interest and Investments</u>						
	4,629,485	2%	2,055,322	1%	1,846,882	1%
<u>Miscellaneous</u>						
	2,781,042	1%	3,840,919	2%	3,724,092	2%
<u>Charges for Services</u>						
General Government	503,825		489,965		844,740	
Public Safety	1,366,097		6,008,500		5,898,691	
Tipping Fees	6,135,581		5,842,730		6,034,460	
Other Physical	9,501,842		4,791,205		2,771,766	
Transportation	322,545		2,036,589		215,039	
Economic Environmental	785,691		636,479		665,724	
Cultural & Recreation	223,805		207,104		210,252	
Other Charges for Service	1,506,031		1,423,360		2,023,996	
Subtotal	20,345,416	10%	21,435,932	11%	18,664,668	10%
<u>Debt Proceeds</u>						
	20,425,068	10%	300,000	0%	0	0%
<u>Excess Fees</u>						
Clerk	1,358,670		294,375		0	
Sheriff	457,133		0		0	
Property Appraiser	185,380		180,000		180,000	
Tax Collector	358,238		200,000		199,500	
Supervisor Of Elections	51,402		0		0	
Subtotal	2,410,822	1%	674,375	0%	379,500	0%
<u>Interdepartmental Billing</u>						
	3,881,450	2%	4,788,273	2%	6,104,474	3%
<u>Fund Balance</u>						
	0	0%	22,009,134	11%	19,214,121	10%
TOTAL:	194,560,528	100%	198,224,102	100%	191,184,639	100%

