

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 27,878,864	\$ 26,707,310	\$ (1,171,554)	\$ 52,250,580	\$ 52,359,358	\$ 108,778
Licenses and permits	-	-	-	2,417,928	2,116,674	(301,254)
Intergovernmental	3,770,608	4,183,492	412,884	15,573,667	15,469,750	(103,917)
Charges for services	8,013,938	8,458,401	444,463	3,801,176	3,975,122	173,946
Fines and forfeitures	2,675	1,359	(1,316)	3,079,399	3,032,560	(46,839)
Interest	943,892	925,304	(18,588)	2,306,511	2,615,957	309,446
Miscellaneous	160,315	415,635	255,320	292,370	426,981	134,611
Total revenues	40,770,292	40,691,501	(78,791)	79,721,631	79,996,402	274,771
Expenditures:						
Current:						
General government	27,355,502	26,078,439	1,277,063	7,202,964	5,692,880	1,510,084
Public safety	39,072,988	37,031,340	2,041,648	8,967,401	8,196,509	770,892
Physical environment	998,744	968,669	30,075	7,878,125	6,071,572	1,806,553
Transportation	-	-	-	33,515,021	12,734,601	20,780,420
Economic environment	371,538	358,664	12,874	5,730,186	4,766,850	963,336
Human services	3,289,045	3,049,027	240,018	1,493,348	1,377,809	115,539
Culture and recreation	4,324,025	4,201,725	122,300	3,455,665	1,913,269	1,542,396
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	81,471	81,471	-	-	-	-
Interest and fiscal charges	7,509	7,509	-	-	-	-
Advance refunding to escrow agent	-	-	-	-	-	-
Total expenditures	75,500,822	71,776,844	3,723,978	68,242,710	40,753,490	27,489,220
Excess of revenues over (under) expenditures	(34,730,530)	(31,085,343)	3,645,187	11,478,921	39,242,912	27,763,991
Other financing sources (uses):						
Operating transfers in	41,990,274	41,817,874	(172,400)	7,510,651	7,891,192	380,541
Proceed from issuance of bonds	-	-	-	1,575,000	1,575,000	-
Operating transfers out	(5,711,849)	(8,398,165)	(2,686,316)	(45,562,180)	(45,497,524)	64,656
Payment to refunding escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	36,278,425	33,419,709	(2,858,716)	(36,476,529)	(36,031,332)	445,197
Excess of revenues over (under) expenditures and other financing sources (uses)	1,547,895	2,334,366	786,471	(24,997,608)	3,211,580	28,209,188
Fund balances, October 1, 1998	8,141,209	8,141,209	-	44,941,965	44,941,965	-
Fund balances, September 30, 1999	\$ 9,689,104	\$ 10,475,575	\$ 786,471	\$ 19,944,357	\$ 48,153,545	\$ 28,209,188

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Debt Service			Capital Projects		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 5,470,120	\$ 5,470,120	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,518,743	2,518,743	-	3,844,936	3,844,936	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	293,182	288,847	(4,335)
Interest	684,367	895,450	211,083	1,384,367	1,139,125	(245,242)
Miscellaneous	26,011	11,538	(14,473)	96,584	(10,845)	(107,429)
Total revenues	8,699,241	8,895,851	196,610	5,619,069	5,262,063	(357,006)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	-	30,364,198	8,327,758	22,036,440
Debt service:						
Principal	5,749,999	5,784,036	(34,037)	-	-	-
Interest and fiscal charges	5,988,363	5,920,486	67,877	-	-	-
Advance refunding to escrow agent	1,332,068	1,332,068	-	-	-	-
Total expenditures	13,070,430	13,036,590	33,840	30,364,198	8,327,758	22,036,440
Excess of revenues over (under) expenditures	(4,371,189)	(4,140,739)	230,450	(24,745,129)	(3,065,695)	21,679,434
Other financing sources (uses):						
Operating transfers in	4,627,947	4,654,193	26,246	1,183,071	1,144,810	(38,261)
Proceed from issuance of bonds	-	29,964,024	29,964,024	17,192,300	27,518,729	10,326,429
Operating transfers out	(24,711)	(6,107)	18,604	(1,563,181)	(1,563,181)	-
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)	-	-	-
Total other financing sources (uses)	4,603,236	5,876,021	1,272,785	16,812,190	27,100,358	10,288,168
Excess of revenues over (under) expenditures and other financing sources (uses)	232,047	1,735,282	1,503,235	(7,932,939)	24,034,663	31,967,602
Fund balances, October 1, 1998	10,408,011	10,408,011	-	20,349,467	20,349,467	-
Fund balances, September 30, 1999	\$ 10,640,058	\$ 12,143,293	\$ 1,503,235	\$ 12,416,528	\$ 44,384,130	\$ 31,967,602

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Totals (Memorandum Only)			Component Unit - Housing Finance		
	Primary Government			Authority of Leon County		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 85,599,564	\$ 84,536,788	\$ (1,062,776)	\$ -	\$ -	\$ -
Licenses and permits	2,417,928	2,116,674	(301,254)	-	-	-
Intergovernmental	25,707,954	26,016,921	308,967	-	-	-
Charges for services	11,815,114	12,433,523	618,409	-	-	-
Fines and forfeitures	3,375,256	3,322,766	(52,490)	-	-	-
Interest	5,319,137	5,575,836	256,699	883	9,751	8,868
Miscellaneous	575,280	843,309	268,029	97,942	110,954	13,012
Total revenues	134,810,233	134,845,817	35,584	98,825	120,705	21,880
Expenditures:						
Current:						
General government	34,558,466	31,771,319	2,787,147	57,257	20,247	37,010
Public safety	48,040,389	45,227,849	2,812,540	-	-	-
Physical environment	8,876,869	7,040,241	1,836,628	-	-	-
Transportation	33,515,021	12,734,601	20,780,420	-	-	-
Economic environment	6,101,724	5,125,514	976,210	-	-	-
Human services	4,782,393	4,426,836	355,557	-	-	-
Culture and recreation	7,779,690	6,114,994	1,664,696	-	-	-
Capital outlay	30,364,198	8,327,758	22,036,440	-	-	-
Debt service:						
Principal	5,831,470	5,865,507	(34,037)	-	-	-
Interest and fiscal charges	5,995,872	5,927,995	67,877	-	-	-
Advance refunding to escrow agent	1,332,068	1,332,068	-	-	-	-
Total expenditures	187,178,160	133,894,682	53,283,478	57,257	20,247	37,010
Excess of revenues over (under) expenditures	(52,367,927)	951,135	53,319,062	41,568	100,458	58,890
Other financing sources (uses):						
Operating transfers in	55,311,943	55,508,069	196,126	-	-	-
Proceeds from bonds	18,767,300	59,057,753	40,290,453	-	-	-
Operating transfers out	(52,861,921)	(55,464,977)	(2,603,056)	(41,568)	(41,568)	-
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)	-	-	-
Total other financing sources (uses)	21,217,322	30,364,756	9,147,434	(41,568)	(41,568)	-
Excess of revenues over (under) expenditures and other financing sources (uses)	(31,150,605)	31,315,891	62,466,496	-	58,890	58,890
Fund balances, October 1, 1998	83,840,652	83,840,652	-	156,329	156,329	-
Fund balances, September 30, 1999	\$ 52,690,047	\$ 115,156,543	\$ 62,466,496	\$ 156,329	\$ 215,219	\$ 58,890

See accompanying notes to financial statements.

Leon County, Florida
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
All Governmental Fund Types and Discretely Presented Component Unit
Year ended September 30, 1999

	Totals (Memorandum Only)		
	Reporting Entity		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 85,599,564	\$ 84,536,788	\$ (1,062,776)
Licenses and permits	2,417,928	2,116,674	(301,254)
Intergovernmental	25,707,954	26,016,921	308,967
Charges for services	11,815,114	12,433,523	618,409
Fines and forfeitures	3,375,256	3,322,766	(52,490)
Interest	5,320,020	5,585,587	265,567
Miscellaneous	673,222	954,263	281,041
Total revenues	134,909,058	134,966,522	57,464
Expenditures:			
Current:			
General government	34,615,723	31,791,566	2,824,157
Public safety	48,040,389	45,227,849	2,812,540
Physical environment	8,876,869	7,040,241	1,836,628
Transportation	33,515,021	12,734,601	20,780,420
Economic environment	6,101,724	5,125,514	976,210
Human services	4,782,393	4,426,836	355,557
Culture and recreation	7,779,690	6,114,994	1,664,696
Capital outlay	30,364,198	8,327,758	22,036,440
Debt service:			
Principal	5,831,470	5,865,507	(34,037)
Interest and fiscal charges	5,995,872	5,927,995	67,877
Advance refunding to escrow agent	1,332,068	1,332,068	-
Total expenditures	187,235,417	133,914,929	53,320,488
Excess of revenues over (under) expenditures	(52,326,359)	1,051,593	53,377,952
Other financing sources (uses):			
Operating transfers in	55,311,943	55,508,069	196,126
Proceeds from bonds	18,767,300	59,057,753	40,290,453
Operating transfers out	(52,903,489)	(55,506,545)	(2,603,056)
Payment to refunding escrow agent	-	(28,736,089)	(28,736,089)
Total other financing sources (uses)	21,175,754	30,323,188	9,147,434
Excess of revenues over (under) expenditures and other financing sources (uses)	(31,150,605)	31,374,781	62,525,386
Fund balances, October 1, 1998	83,996,981	83,996,981	-
Fund balances, September 30, 1999	\$ 52,846,376	\$ 115,371,762	\$ 62,525,386

See accompanying notes to financial statements.