

STATISTICAL SECTION

This part of the Leon County Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health

Table of Contents

A. Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

	<u>Page</u>
Schedule 1 Net Assets by Component	172
Schedule 2 Changes in Net Assets	173
Schedule 3 Fund Balances - Governmental Funds	175
Schedule 4 Changes in Fund Balances - Governmental Funds	176

B. Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

	<u>Page</u>
Schedule 5 Value of Taxable Property	177
Schedule 6 Direct and Overlapping Property Tax Rates	178
Schedule 7 Principal Property Tax Payers	179
Schedule 8 Property Tax Levies and Collections	180

C. Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.

	<u>Page</u>
Schedule 9 Ratios of Outstanding Debt by Type	181
Schedule 10 Ratios of General Bonded Debt Outstanding (See notes)	--
Schedule 11 Direct and Overlapping Governmental Activities Debt	182
Schedule 12 Legal Debt Margin Information (See notes)	--
Schedule 13 Pledged Revenue Coverage	183

D. Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

	<u>Page</u>
Schedule 14 Demographic and Economic Statistics	184
Schedule 15 Principal Employers	185

E. Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

	<u>Page</u>
Schedule 16 Full Time Equivalent County Government Employees by Function/Program	186
Schedule 17 Operating Indicators by Function/Program	187
Schedule 18 Capital Asset Statistics by Function/Program	188

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Notes: Leon County does not have any General Bonded Debt; therefore Schedule 10 - Ratios of General Bonded Debt Outstanding is not applicable and has not been included in this report.

Neither Leon County Board of County Commissioners nor the Florida Statutes provide for a limit on the amounts of ad valorem taxes Leon County may levy for voted bonds. Therefore, Schedule 12 - Legal Debt Margin Information is not applicable and has not been included in this report.

Leon County, Florida
Net Assets by Component
Last Seven Fiscal Years
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008
Governmental Activities							
Invested in Capital Assets, Net of Related Debt	\$ 220,600,159	\$ 231,074,735	\$ 235,117,858	\$ 240,263,882	277,680,662	\$ 285,120,330	\$ 286,301,241
Unrestricted	81,342,944	75,778,415	80,167,461	93,971,218	96,973,862	106,644,325	126,048,339
Total Governmental Activities Net Assets	\$ 301,943,103	\$ 306,853,150	\$ 315,285,319	\$ 334,235,100	374,654,524	\$ 391,836,131	\$ 412,349,580
Business-Type Activities							
Invested in Capital Assets, Net of Related Debt	\$ 10,240,991	\$ 12,369,261	\$ 12,150,063	\$ 12,528,922	14,322,918	\$ 14,292,296	\$ 14,285,985
Unrestricted	9,688,300	8,105,521	7,473,899	6,385,219	4,451,980	3,974,228	3,164,627
Total Business-Type Activities Net Assets	\$ 19,929,291	\$ 20,474,782	\$ 19,623,962	\$ 18,914,141	18,774,898	\$ 18,266,524	\$ 17,450,612
Primary Government							
Invested in Capital Assets, Net of Related Debt	\$ 230,841,150	\$ 243,443,996	\$ 247,267,921	\$ 252,792,804	292,003,580	\$ 299,412,626	\$ 300,587,226
Unrestricted	91,031,244	83,883,936	87,641,360	100,356,437	101,425,842	110,618,553	129,212,966
Total Primary Government Net Assets	\$ 321,872,394	\$ 327,327,932	\$ 334,909,281	\$ 353,149,241	393,429,422	\$ 410,031,179	\$ 429,800,192

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Changes in Net Assets
Last Seven Fiscal Years
(accrual basis of accounting)

	Schedule 2						
	2002	2003	2004	2005	2006	2007	2008
Expenses							
Governmental Activities							
General Government							
Public Safety	\$ 33,694,472	\$ 36,447,699	\$ 36,720,050	\$ 36,097,478	\$ 38,897,033	\$ 40,732,786	\$ 33,193,207
Physical Environment	50,478,262	49,917,476	65,116,255	72,282,307	75,470,315	80,353,698	86,532,570
Transportation	10,517,942	9,085,961	10,564,723	10,897,884	17,561,734	13,564,145	12,036,277
Economic Environment	30,108,398	36,771,592	20,449,804	20,862,005	16,732,781	23,555,950	26,823,445
Human Services	2,723,608	3,108,455	3,878,773	4,812,751	5,943,365	8,290,534	7,354,824
Culture and Recreation	7,362,247	8,304,960	8,656,713	10,694,110	9,090,964	10,439,865	10,340,611
Judicial	8,215,894	9,483,784	10,332,395	11,236,154	11,885,141	12,404,847	12,067,207
Interest on Long-Term Debt	8,597,038	8,900,304	9,932,701	7,081,894	9,613,098	11,636,820	20,486,698
Total Governmental Activities Expenses	4,414,353	4,486,810	4,725,347	4,580,634	4,832,853	4,799,245	4,552,318
	<u>\$ 156,112,214</u>	<u>\$ 166,507,041</u>	<u>\$ 170,376,761</u>	<u>\$ 178,525,217</u>	<u>\$ 190,027,284</u>	<u>\$ 205,777,890</u>	<u>\$ 213,387,157</u>
Business-Type Activities							
Landfill	\$ 5,682,967	\$ 7,153,018	\$ 9,175,963	\$ 9,626,653	10,821,343	12,236,345	\$ 11,811,017
Amtrak Station	0	0	0	0	0	0	0
Total Business-Type Activities Net Assets	<u>5,682,967</u>	<u>7,153,018</u>	<u>9,175,963</u>	<u>9,626,653</u>	<u>10,821,343</u>	<u>12,236,345</u>	<u>11,811,017</u>
Total Primary Government Expenses	<u>\$ 161,795,181</u>	<u>\$ 173,660,059</u>	<u>\$ 179,552,724</u>	<u>\$ 188,151,870</u>	<u>\$ 200,848,627</u>	<u>\$ 218,014,235</u>	<u>\$ 225,198,174</u>
Program Revenues							
Governmental Activities:							
Charges for Services:							
General Government	\$ 5,439,646	\$ 6,149,012	\$ 6,093,519	\$ 6,611,790	\$ 8,464,786	\$ 8,288,608	\$ 7,355,543
Public Safety	3,950,228	3,937,690	7,241,632	10,396,710	11,004,878	12,039,289	13,115,285
Physical Environment	1,121,479	1,769,123	1,877,278	4,271,913	8,188,522	3,428,623	3,043,138
Transportation	2,046,612	11,151,159	308,139	2,279,353	17,848,320	779,158	16,339,201
Economic Development	566,186	577,606	727,204	1,281,385	964,916	1,796,477	960,821
Human Services	0	0	0	2,400	24,570	41,030	242,677
Culture and Recreation	221,620	240,806	254,030	261,710	254,434	250,499	236,185
Judicial	6,139,769	5,776,049	6,531,159	9,469,588	8,648,448	10,497,726	9,562,627
Operating Grants and Contributions	6,488,948	6,852,146	7,075,359	12,668,389	6,676,006	8,442,244	7,069,724
Capital Grants and Contributions	0	340,549	878,803	367,592	1,593,325	1,024,585	110,057
Total Governmental Activities Program Revenues	<u>\$ 25,974,488</u>	<u>\$ 36,794,140</u>	<u>\$ 30,987,123</u>	<u>\$ 47,610,830</u>	<u>\$ 63,668,205</u>	<u>\$ 46,588,239</u>	<u>\$ 58,035,258</u>
Business-Type Activities:							
Charges for Services:							
Landfill	\$ 5,939,590	\$ 6,135,581	\$ 664,197	\$ 6,508,671	\$ 7,696,181	\$ 8,200,649	\$ 8,429,062
Amtrak Station	0	0	1,314	0	0	0	0
Operational Grants and Contributions	0	0	0	225,699	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0
Total Business-Type Activities Program Revenues	<u>\$ 5,939,590</u>	<u>\$ 6,135,581</u>	<u>\$ 665,511</u>	<u>\$ 6,734,370</u>	<u>\$ 7,696,181</u>	<u>\$ 8,200,649</u>	<u>\$ 8,429,062</u>
Total Primary Government Program Revenues	<u>\$ 31,914,078</u>	<u>\$ 42,929,721</u>	<u>\$ 31,652,634</u>	<u>\$ 54,345,200</u>	<u>\$ 71,364,386</u>	<u>\$ 54,788,888</u>	<u>\$ 66,464,320</u>

Leon County, Florida
Changes in Net Assets
Last Seven Fiscal Years
(accrual basis of accounting)

Schedule 2 - Continued						
	2002	2003	2004	2005	2006	2007
Net (Expense)/Revenue						
Governmental Activities	\$ (130,137,727)	\$ (129,712,901)	\$ (139,389,638)	\$ (130,914,387)	(126,359,079)	\$ (159,189,651)
Business-Type Activities	256,623	(1,017,437)	(2,510,452)	(2,892,283)	(3,125,162)	(4,035,696)
Total Primary Government Net Expense	\$ (129,881,104)	\$ (130,730,338)	\$ (141,900,090)	\$ (133,806,670)	(129,484,241)	\$ (163,225,347)
						\$ (158,733,854)
General Revenue and Other Changes in Net Assets						
Governmental Activities:						
Property Taxes	\$ 76,428,534	\$ 81,051,663	\$ 88,053,924	\$ 98,077,572	110,614,520	\$ 119,995,972
Local Option Taxes	18,741,874	14,829,429	18,668,921	11,129,689	7,212,654	7,255,981
Franchise Taxes	635,636	412,351	373,401	202,983	241,599	353,476
Communications Services Taxes	763,511	977,213	2,498,410	3,501,415	3,812,706	4,001,631
Motor Fuel Taxes	842,017	1,255,292	1,278,517	4,849,714	4,998,016	4,840,849
Local Option Fuel Taxes	3,274,360	3,280,243	3,345,192	0	0	0
Utility Services Taxes	0	0	4,605,283	4,583,162	5,033,986	5,309,710
Other Taxes	680,526	706,187	737,090	0	0	0
State Shared Revenues	19,310,220	19,944,493	21,332,668	17,219,083	22,308,194	21,595,408
Investment Earnings	4,796,827	3,075,113	2,398,476	4,594,743	9,547,221	10,960,744
Miscellaneous Revenues	5,884,040	3,424,778	4,762,835	6,080,784	3,504,402	3,023,480
Transfers	80,271	22,955	(232,910)	(374,977)	(494,795)	(1,037,469)
Total Governmental Activities	131,630,323	134,622,948	147,821,807	149,864,168	166,778,503	176,299,782
						175,936,824
Business-Type Activities:						
Other Taxes	1,209,916	1,225,533	1,244,679	1,252,227	1,288,132	1,309,728
Investment Earnings	920,696	345,199	182,043	555,258	799,081	868,906
Miscellaneous Revenues	0	15,151	0	0	403,911	311,219
Transfers	(35,852)	(22,955)	232,910	374,977	494,795	1,037,469
Total Business-Type Activities	2,138,892	1,562,928	1,659,632	2,182,462	2,985,919	3,527,322
						2,566,043
Total Primary Government	\$ 133,769,215	\$ 136,185,876	\$ 149,481,439	\$ 152,046,630	169,764,422	\$ 179,827,104
						\$ 178,502,867
Change in Net Assets						
Governmental Activities	\$ 1,492,596	\$ 4,910,047	\$ 8,432,169	\$ 18,949,781	40,419,424	\$ 17,110,131
Business-Type Activities	2,395,515	545,491	(850,820)	(709,821)	(139,243)	(508,374)
Total Primary Government Change in Net Assets	\$ 3,888,111	\$ 5,455,538	\$ 7,581,349	\$ 18,239,960	40,280,181	\$ 16,601,757
						\$ 19,769,013

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida

Fund Balances, Governmental Funds
Last Seven Fiscal Years
(modified accrual basis of accounting)

Schedule 3

	2002	2003	2004	2005	2006	2007	2008
General Fund							
Reserved	\$ 141,206	\$ 116,292	\$ 20,000	\$ 20,000	\$ 20,000	\$ 51,421	\$ 33,471
Unreserved	16,905,795	18,756,843	19,834,240	25,353,477	31,561,250	31,545,115	19,087,244
Total General Fund	<u>\$ 17,047,001</u>	<u>\$ 18,873,135</u>	<u>\$ 19,854,240</u>	<u>\$ 25,373,477</u>	<u>\$ 31,581,250</u>	<u>\$ 31,596,536</u>	<u>\$ 19,120,715</u>
All Other Governmental Funds							
Reserved	\$ 2,047,663	\$ 3,700,446	\$ 7,460,160	\$ 4,849,182	\$ 3,937,185	\$ 4,557,831	\$ 8,589,758
Unreserved, reported in:							
Special Revenue Funds	16,905,510	19,489,756	23,511,440	32,379,697	42,435,093	52,150,351	42,334,363
Debt Service Funds	1,397,697	1,386,761	163,850	370,768	371,979	372,521	373,566
Capital Projects Funds	82,667,918	76,597,565	69,854,031	86,334,851	81,598,746	77,989,982	112,212,710
Total All Other Governmental Funds	<u>\$ 103,018,788</u>	<u>\$ 101,174,528</u>	<u>\$ 100,989,481</u>	<u>\$ 123,934,498</u>	<u>\$ 128,343,003</u>	<u>\$ 135,070,685</u>	<u>\$ 163,510,397</u>
Total Governmental Funds	<u>\$ 120,065,789</u>	<u>\$ 120,047,663</u>	<u>\$ 120,843,721</u>	<u>\$ 149,307,975</u>	<u>\$ 159,924,253</u>	<u>\$ 166,667,221</u>	<u>\$ 182,631,112</u>

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Changes in Fund Balances, Governmental Funds
Last Seven Fiscal Years
(modified accrual basis of accounting)

	2002	2003	2004	2005	2006	2007	2008
Revenue							
Taxes	\$ 101,613,025	\$ 108,155,609	\$ 119,560,738	\$ 122,344,535	\$ 131,913,482	\$ 141,757,619	\$ 142,652,861
Licenses and permits	2,153,872	2,801,794	2,909,283	3,039,082	3,420,929	3,584,575	2,997,349
Intergovernmental	25,799,167	27,096,639	28,749,578	29,887,472	30,577,525	31,043,122	27,935,341
Charges for services	16,932,535	27,049,959	20,857,272	31,992,852	51,393,147	32,683,456	47,039,788
Fines and forfeitures	3,033,118	2,600,032	2,197,259	517,198	1,073,818	1,132,530	1,076,135
Interest	4,956,065	3,001,170	2,346,722	4,465,723	9,067,852	10,538,320	7,103,114
Miscellaneous	3,872,542	3,424,778	4,762,834	6,080,785	3,504,402	2,968,078	5,590,374
Total Revenue	158,360,324	174,129,981	181,383,686	198,327,647	230,951,155	223,707,700	234,394,962
Expenditures							
Current:							
General government	30,327,027	50,450,137	34,827,817	38,395,075	42,869,327	43,625,812	35,444,524
Public safety	51,193,878	50,808,930	64,761,779	72,337,733	75,769,327	80,339,885	90,170,315
Physical environment	11,636,177	10,487,914	13,702,635	12,026,240	24,002,611	18,431,704	14,014,758
Transportation	30,864,515	36,685,728	18,963,533	20,370,441	36,331,835	19,583,848	18,313,212
Economic environment	2,800,497	3,187,330	3,876,691	4,811,071	5,940,020	8,294,551	7,356,917
Human services	7,312,927	8,443,422	9,024,536	10,779,520	9,208,522	10,645,376	10,301,354
Culture and Recreation	7,917,427	9,858,705	9,896,536	10,408,020	11,655,996	13,996,584	12,591,684
Judicial	10,939,572	11,366,696	11,938,996	7,137,702	9,598,540	11,676,571	20,359,240
Debt service:							
Principal retirement	8,472,363	8,825,390	9,181,848	3,878,367	4,235,000	4,730,311	4,985,882
Interest and fiscal charges	4,414,353	4,333,871	4,723,808	4,507,867	4,691,423	4,656,474	4,411,649
Other debt service costs	0	148,007	1,539	914,070	3,717	5,058	2,956
Total Expenditures	165,878,736	194,596,130	180,899,718	185,566,106	224,306,318	215,986,174	217,952,491
Excess of Revenues Over (Under) Expenditures	(7,518,412)	(20,466,149)	483,968	12,761,541	6,644,837	7,721,526	16,442,471
Other Financing Sources (Uses)							
Transfers in	71,220,681	67,017,665	76,460,248	82,881,428	90,865,159	101,772,258	134,502,104
Transfers out	(70,189,804)	(66,994,710)	(76,148,158)	(83,256,405)	(91,359,954)	(102,750,816)	(134,980,684)
Capital Lease	144,514	0	0	0	0	0	0
Refunding bonds issued	0	0	0	39,695,000	0	0	0
Premium on refunding bonds	0	0	0	971,498	0	0	0
Payment to refunding bond escrow agent	0	0	0	(39,588,808)	4,466,238	0	0
Bond proceeds	0	20,425,068	0	15,000,000	0	0	0
Total Other Financing Sources (Uses)	1,175,391	20,448,023	312,090	15,702,713	3,971,443	(978,558)	(478,580)
Net Changes in Fund Balances	\$ (6,343,021)	\$ (18,126)	\$ 796,058	\$ 28,464,254	\$ 10,616,280	\$ 6,742,968	\$ 15,963,891
Capital outlay in functional categories	12,119,672	31,252,391	15,571,843	17,134,984	46,271,140	21,896,061	19,038,376
Debt Service as a Percentage of Noncapital Expenditures	8.38%	8.15%	8.41%	5.52%	5.02%	4.84%	4.73%

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

Leon County, Florida
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Fiscal Years

Schedule 5

Fiscal Year	Tax Year	Assessed Value		Total Assessed Property Values	Estimated Actual Property Values ⁽²⁾	Exemptions ⁽³⁾		Taxable Assessed Value ⁽⁴⁾			Total Taxable Assessed Value	Total Direct Tax Rate ⁽⁵⁾
		Real Property	Personal Property			Real Property	Personal Property	Real Property	Personal Property	Centrally Assessed Property		
1999	1998	\$11,926,955,936	\$1,735,614,116	\$13,671,499,757	\$16,084,117,361	\$5,436,103,814	\$972,014,352	\$6,490,852,122	\$763,599,764	\$8,929,705	\$7,263,381,591	8.6000%
2000	1999	\$12,419,163,102	\$1,793,545,211	\$14,222,617,026	\$16,732,490,619	\$5,528,955,921	\$971,596,713	\$6,890,207,181	\$821,948,498	\$9,908,713	\$7,722,064,392	8.5800%
2001	2000	\$12,941,789,067	\$1,834,504,102	\$14,785,234,850	\$17,394,393,941	\$5,587,558,650	\$972,077,379	\$7,354,230,417	\$862,426,723	\$8,941,681	\$8,225,598,821	9.9700%
2002	2001	\$13,652,109,507	\$1,776,953,035	\$15,436,637,734	\$18,160,750,275	\$5,817,294,764	\$876,795,489	\$7,834,814,743	\$900,157,546	\$7,575,192	\$8,742,547,481	9.9200%
2003	2002	\$14,474,447,076	\$1,787,874,500	\$16,270,500,944	\$19,141,765,816	\$6,101,953,147	\$877,129,911	\$8,372,493,929	\$910,744,589	\$8,179,368	\$9,291,417,886	9.9100%
2004	2003	\$15,712,709,137	\$1,819,807,564	\$17,545,317,726	\$20,641,550,266	\$6,692,834,857	\$896,023,826	\$9,019,874,280	\$923,783,738	\$12,801,025	\$9,956,459,043	9.1700%
2005	2004	\$16,958,628,401	\$1,845,642,928	\$18,817,232,513	\$22,137,920,604	\$7,032,802,907	\$896,449,546	\$9,925,823,494	\$949,193,382	\$12,963,184	\$10,887,980,060	9.2600%
2006	2005	\$19,200,111,507	\$2,098,600,249	\$21,307,746,058	\$25,067,936,539	\$7,797,945,956	\$1,021,129,837	\$11,402,165,551	\$1,077,470,412	\$9,034,302	\$12,488,670,265	9.1600%
2007	2006	\$23,151,854,710	\$2,139,524,475	\$25,300,328,939	\$29,765,092,869	\$9,671,428,511	\$897,576,516	\$13,480,426,199	\$1,241,947,959	\$8,949,754	\$14,731,323,912	8.4900%
2008	2007	\$25,569,225,899	\$2,198,959,663	\$27,777,681,060	\$32,679,624,776	\$10,494,296,524	\$895,575,258	\$15,074,929,375	\$1,299,384,405	\$9,495,498	\$16,383,809,278	7.7130%

Source: Leon County Property Appraiser

Notes: (1) Centrally assessed property consists of railroad and telegraph systems which are assessed by the State of Florida.

(2) Based on Property Appraiser's estimate of assessed property valuation being 85% of market value.

(3) Exemptions that are allowed include those for government, qualified agricultural, religious, or other non-profit properties. There is a homestead exemption, with additional exemptions if a property owner is widowed, disabled, or 65 or older. Exemptions also reflect the "Save Our Homes" Florida Constitutional Amendment. There are no exemptions for centrally assessed property.

(4) Taxable assessed value is the assessed value less applicable exemptions, and is subject to the direct tax rate.

(5) Tax Rate is per \$1,000 of value. See "Direct and Overlapping Property Tax Rates" for more information.

Leon County, Florida
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)

Schedule 6										
Fiscal Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Tax Year ⁽¹⁾	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<u>Board of County Commissioners:</u>										
General Fund	8.6000	8.5800	8.5800	8.5700	8.5600	8.5500	8.5400	8.5400	7.9900	7.2130
County Fire MSTU	-	-	1.3900	1.2900	1.2900	-	-	-	-	-
County Health MSTU	-	-	-	0.0600	0.0600	0.1200	0.2200	0.1200	0.0000	0.0000
Emergency Medical Services	-	-	-	-	-	0.5000	0.5000	0.5000	0.5000	0.5000
Total Direct County	8.6000	8.5800	9.9700	9.9200	9.9100	9.1700	9.2600	9.1600	8.4900	7.7130
<u>District School System:</u>										
District School Operating	9.2900	8.7780	8.6630	8.6100	8.7460	8.4170	8.3490	8.0140	7.9200	7.4450
District School Debt Service	1.0990	1.0820	0.9490	0.9180	0.8640	0.8070	0.7260	0.6520	0.5360	0.4770
Total School System	10.3890	9.8600	9.6120	9.5280	9.6100	9.2240	9.0750	8.6660	8.4560	7.9220
<u>Special Districts:</u>										
Falls Chase Special Taxing District	-	-	-	-	-	-	-	-	-	-
<u>Independent Special Service District:</u>										
NW Florida Water Management District	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0450
Downtown Improvement Authority	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
<u>Municipalities:</u>										
Tallahassee	3.2000	3.2000	3.2000	3.2000	3.2000	3.7000	3.7000	3.7000	3.7000	3.1686

Sources: Leon County Property Appraiser
Leon County Tax Collector

⁽¹⁾ - The taxes for a tax year is based on the value as of January 1. For example, the taxes levied for the 2006 tax year Ad Valorem Assessment Roll of Leon County is due beginning November 2006. Likewise, the tax rates are applicable to the 2006 tax rolls. Taxes paid based on this will be paid during the following fiscal year, which would be FY 2007.

Leon County, Florida
Principal Property Taxpayers
Current Year and Nine Years Ago

Schedule 7

Taxpayer	2008			1999		
	Total Assessed Value	Rank	Percentages of Total Net Assessed Value	Total Assessed Value	Rank	Percentages of Total Net Assessed Valuation
Sprint-Florida, Inc./EMBARQ	\$ 205,886,367	1	1.31%	\$ 162,116,062	1	1.24%
Smith Interest General Partnership (Governor's Square Mall)	153,162,963	2	0.97%	52,368,115	4	0.40%
Talquin Electric Coop, Inc.	104,793,531	3	0.67%	71,692,274	2	0.55%
Tallahassee Medical Center, Inc	78,133,139	4	0.50%			
DRA CRT Kogerama Land, LLC	74,779,674	5	0.48%			
J A Stiles III, Etal, Trust (Tallahassee Mall)	59,358,184	6	0.38%	32,107,924	5	0.25%
Wal-Mart Stores, Inc.	50,932,798	7	0.32%	24,714,722	8	0.19%
St. Joe Company	42,438,831	8	0.27%			
Northwood Associates, LLC	39,374,370	9	0.25%			
City of Tallahassee	38,679,644	10	0.25%			
Comcast Cablevision, Inc.				27,094,908	7	0.21%
Capital City Bank				22,487,139	10	0.17%
Koger Equity, Inc.				52,586,195	3	0.40%
Elman Tallahassee Properties, Inc.				26,237,064	6	0.20%
SOFI-IV				22,514,438	9	0.17%
Total Principal Property Taxpayers Real Property Assessed Valuation	\$ <u>847,539,501</u>		<u>5.39%</u>	\$ <u>493,918,841</u>		<u>3.78%</u>
Total County Taxable Valuation	\$ <u>15,717,034,497</u>			\$ <u>13,080,239,668</u>		

Source: Leon County Property Appraiser's Office

Leon County, Florida
Property Tax Levies and Collections
Last Ten Fiscal Years

Schedule 8

Fiscal Year	Tax Year ⁽¹⁾	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ⁽²⁾	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
1999	1998	62,465,082	60,066,091	96.16%	198,078	60,264,169	96.48%
2000	1999	66,254,088	63,493,906	95.83%	243,880	63,737,786	96.20%
2001	2000	70,608,590	67,844,565	96.09%	339,089	68,183,654	96.57%
2002	2001	74,923,645	69,926,009	93.33%	2,480,232	72,406,241	96.64%
2003	2002	79,534,537	74,186,536	93.28%	2,656,002	76,842,538	96.62%
2004	2003	85,146,234	79,800,210	93.72%	2,203,229	82,003,439	96.31%
2005	2004	92,983,355	89,688,628	96.46%	(13,144)	89,675,484	96.44%
2006	2005	107,715,634	102,485,244	95.14%	(45,727)	102,439,517	95.10%
2007	2006	117,708,558	113,207,395	96.18%	(7,315)	113,200,080	96.17%
2008	2007	118,178,924	112,348,176	95.07%	0	112,348,176	95.07%

Notes: Property taxes become due and payable on November 1 of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Accordingly, taxes collected will never be 100 percent of tax levy. Taxes become delinquent on April 1 of each year and tax certificates for the full amount of any unpaid taxes and assessments must be sold not later than June 1 each year.

⁽¹⁾ - The taxes for a tax year is based on the value as of January 1. Those taxes become due and payable on November 1 of each year. Therefore, the taxes levied for the 2007 tax year Ad Valorem Assessment Roll of Leon County is due beginning November 2007. Taxes paid based on this will be paid during the following fiscal year, 2007-2008.

⁽²⁾ - In anticipation of the implementation of GASB 44, we modified our system to begin separately tracking delinquent taxes by levy year. As a result, this detailed information has been provided effective with the 2002 year. Before this date, this column represents the total amount of collection of delinquent taxes for all prior years.

Source: Leon County Property Appraiser/ Leon County Tax Collector

Leon County, Florida
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Schedule 9

Year	Governmental Activities				Total Primary Government	Percentage of Personal Income ⁽¹⁾	Debt Per Capita ⁽¹⁾
	General Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable			
1999	-	109,472,007	-	-	109,472,007	1.83%	464
2000	-	102,027,000	3,878,000	-	105,905,000	1.69%	442
2001	-	94,915,000	2,011,500	-	96,926,500	1.49%	397
2002	-	86,470,000	117,151	-	86,587,151	1.30%	349
2003	-	98,110,000	81,761	-	98,191,761	1.43%	384
2004	-	88,965,000	44,913	-	89,009,913	1.22%	337
2005	-	101,990,000	6,546	-	101,996,546	1.30%	376
2006	-	97,755,000	-	4,466,238	102,221,238	**	375
2007	-	93,305,000	-	4,185,927	97,490,927	**	357
2008	-	88,630,000	-	3,875,045	92,505,045	**	337

⁽¹⁾ - Personal Income Information and Population Information is available on Schedule 14 - Demographic and Economic Statistics.

** - Personal income data was not available.

Leon County, Florida
Direct and Overlapping Governmental Activities Debt
As of September 30, 2008

Schedule 11

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Overlapping debt			
City of Tallahassee	\$ 84,135,000	100.00%	84,135,000
Leon County School Board	35,827,000	100.00%	35,827,000
Subtotal, overlapping debt			\$ <u>119,962,000</u>
Direct debt			\$ 88,630,000
Total direct and overlapping debt			\$ <u><u>208,592,000</u></u>

Note: All of the county's direct debt is non self-supporting revenue debt; the county has no general obligation debt.

Source: Debt outstanding data provided by each governmental unit.

Leon County, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Schedule 13

Fiscal Year	Pledged Revenues	Debt Service Requirements										Total	Debt Coverage
		2005	2003A	2003B	1999	1998A	1998B	1997	1993	1991			
1999	20,676,307	\$ -	\$ -	\$ -	\$ 499,921	\$ 485,500	\$ 746,980	\$ 565,597	\$ 1,594,973	\$ 2,248,702	\$ 6,259,220	3.30	
2000	17,045,667	\$ -	\$ -	\$ -	\$ 1,724,763	\$ 485,500	\$ 2,875,000	\$ 565,823	\$ 1,586,823	\$ -	\$ 7,355,457	2.32	
2001	17,153,805	\$ -	\$ -	\$ -	\$ 1,726,887	\$ 485,500	\$ 2,871,238	\$ 565,622	\$ 1,169,097	\$ -	\$ 7,355,892	2.33	
2002	17,572,702	\$ -	\$ -	\$ -	\$ 1,717,958	\$ 485,500	\$ 2,873,800	\$ 564,873	\$ 437,593	\$ -	\$ 13,183,817	1.33	
2003	18,928,403	\$ -	\$ 112,499	\$ 192,149	\$ 1,728,558	\$ 485,500	\$ 2,872,163	\$ 563,433	\$ 1,705,093	\$ -	\$ 13,119,782	1.44	
2004	20,368,915	\$ -	\$ 352,170	\$ 601,510	\$ 1,718,003	\$ 485,500	\$ 1,871,325	\$ 566,282	\$ 1,712,443	\$ -	\$ 12,866,077	1.58	
2005	22,175,386	\$ 1,006,208	\$ 352,170	\$ 601,510	\$ 1,107,093	\$ 242,750	\$ 2,876,025	\$ 451,099	\$ 1,709,903	\$ -	\$ 8,346,758	2.66	
2006	22,234,394	\$ 2,552,175	\$ 352,170	\$ 601,510	\$ 490,205	\$ -	\$ 2,880,738	\$ 340,170	\$ 1,709,455	\$ -	\$ 8,926,423	2.49	
2007	21,417,612	\$ 2,552,175	\$ 352,170	\$ 601,510	\$ 498,325	\$ -	\$ 2,870,200	\$ 340,600	\$ 1,714,375	\$ -	\$ 8,929,355	2.40	
2008	20,968,947	\$ 2,896,537	\$ 352,170	\$ 601,510	\$ 2,200,275	\$ -	\$ 2,874,937	\$ -	\$ -	\$ -	\$ 8,925,429	2.35	

NOTE: Pledged Revenues include Race Track Funds, County Officers Excess Fees, License Revenue from State, Landfill Net Operating Revenues, Forestry Receipts, Electric Franchise Fees, Sheriff's Fees, and Local Government Half-Cent Sales Tax.

Leon County, Florida
Demographic and Economic Statistics
Last Ten Fiscal Years

Schedule 14

Year	Population ⁽¹⁾	Personal Income ⁽²⁾ (thousands of dollars)	Per Capita Income ⁽²⁾	Public School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾		
					Leon County	Florida	United States
1999	235,760	5,978,233	25,345	29,641	2.6%	4.0%	4.2%
2000	239,452	6,255,318	26,068	29,979	3.0%	3.8%	4.0%
2001	244,208	6,517,209	27,248	30,064	3.5%	4.7%	4.7%
2002	248,039	6,659,704	27,783	31,855	4.3%	5.7%	5.8%
2003	255,500	6,856,523	28,252	32,194	4.0%	5.3%	6.0%
2004	263,896	7,301,074	29,959	31,878	3.7%	4.7%	5.5%
2005	271,111	7,861,004	32,188	32,316	3.2%	3.8%	5.1%
2006	272,497	8,566,531	33,216	32,383	2.7%	3.3%	4.6%
2007	272,896	N/A ⁽⁵⁾	N/A ⁽⁵⁾	32,472	2.9%	3.8%	4.6%
2008	274,892	N/A ⁽⁵⁾	N/A ⁽⁵⁾	32,537	* 5.4%	7.8%	7.1%

Notes: (1) Source: Florida Research and Economic Database: U.S. Department of Commerce, Bureau of the Census and University of Florida - Bureau of Economic and Business Research
(2) Source: Florida Research and Economic Database: U.S. Department of Commerce, Bureau of Economic Analysis
(3) Source: Florida Department of Education: Education Information & Accountability Services
(4) Source: Florida Research and Economic Database: U.S. Department of Labor, Bureau of Labor Statistics; Florida Agency for Workforce Innovation: Labor Market Statistics, Local Area Unemployment Statistics Program
(5) Information is not available.
* 2008 Unemployment rates are preliminary calculations.

Leon County, Florida
Principal Employers
Current Year and Nine Years Ago

Schedule 15

Employer	2008			1999		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
State of Florida	24,908	1	17.34%	28,616	1	21.64%
Florida State University	7,843	2	5.46%	10,202	2	7.71%
Leon County Schools	4,000	3	2.78%	4,786	3	3.62%
Tallahassee Memorial HealthCare	3,480	4	2.42%	3,172	6	2.40%
City of Tallahassee	2,633	5	1.83%	3,933	4	2.97%
Florida A&M University	2,681	6	1.87%	3,336	5	2.52%
Leon County	1,522	7	1.06%			
ACS Inc.	1,200	8	0.84%			
Tallahassee Community College	1,090	9	0.76%			
Capital Regional Medical Center	878	10	0.61%			
Publix Super Markets				1,500	7	1.13%
McKenzie Tank Lines				853	8	0.65%
Tallahassee/Leon County Civic Center				800	9	0.60%
Sprint				700	10	0.53%
Total Top Ten Employers	<u>50,235</u>		<u>34.96%</u>	<u>57,898</u>		<u>43.78%</u>
Total Employment within Leon County	<u>143,679</u>		<u>100.00%</u>	<u>132,244</u>		<u>100.00%</u>

Sources:

Tallahassee Chamber of Commerce
Tallahassee Leon County Economic Development Council
Florida State University, Office of Institutional Research, Fact Sheet
FL DOE, EIAS Publications
State of Florida, Department of Management Services, People First Data Warehouse

Leon County, Florida
Full-Time Equivalent County Government Employees by Function/Program
Last Five Fiscal Years

Schedule 16

Function/Program	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities					
Legislative/Administrative					
County Commission	14	14	14	14	14
County Attorney	12	12	13	13	12
Administration	4	4	4	4	4
Other	23	23	23	23	22
Constitutional					
Clerk of Circuit Court (non court related beginning 2005)	180.5	25	26	26	26
Property Appraiser	51	56	57	58	58
Supervisor of Elections	14	16	16	17	17
Tax Collector	85	85	86	86	86
Public Safety					
Sheriff	610	615	622	640	641
Public Services					
EMS	77	77	85	94.1	95.5
Other	73.92	71.92	74.17	75.18	67.18
Management Services	136	140	140.5	150	150
Growth & Environmental Management	66	64	65	69	69
Public Works	195	195	195.5	196	196
Culture/Recreation					
Libraries	115.2	115.2	115.2	115.2	115.7
Parks	19.5	19.5	24	25	25
Court Related	7	7	6	6	7
Court Related-Clerk's Office		156.5	156.5	156.5	156.5
Business-Type Activity					
Physical Environment					
Solid Waste	42.5	43.5	46.5	47	47
<u>Leon County Total</u>	<u>1,725.62</u>	<u>1,739.62</u>	<u>1,769.37</u>	<u>1,814.98</u>	<u>1,808.88</u>

Source: Leon County Annual Budget

Note: Data for prior five years is not currently available.

Leon County, Florida
Operating Indicators by Function/Program
Last Five Fiscal Years

Schedule 17

Function/Program	2004	2005	2006	2007	2008
<u>General Government</u>					
Community Development					
Building permits issued	--	3,145	3,191	3,033	3,437
Environmental inspections performed	30,798	40,968	31,902	32,042	27,720
Public Safety					
EMS					
E-911 calls processed	24,910	27,235	28,084	29,246	30,815
Transports made	--	17,517	18,605	19,710	21,203
Sheriff Department					
Warrants served	2,946	5,734	4,691	4,785	4,881
Civil processes served	25,576	28,740	29,326	29,913	32,570
Follow-up criminal investigations conducted	7,250	8,850	8,130	8,250	10,882
Transportation					
Repair sign panels	5,256	5,474	8,208	7,000	7,000
Asphalt road repairs (tons)	1,166	1,250	1,270	1,000	1,250
Human Services					
Number of emergency services provided	227	220	230	200	218
Health Services					
Number of clients provided health services	7,188	6,842	5,000	5,000	10,857
Animal Services					
Requests for services	7,800	7,540	7,718	7,800	8,786
Responded to reported animal cruelty complaints	--	292	215	220	387
Culture/Recreation					
Libraries					
Number of cardholders	113,430	130,417	147,825	163,508	177,952
Items available for circulation	--	2,036,550	2,031,326	2,071,953	2,071,953
Number of library visits	--	1,151,712	1,188,542	1,212,313	1,212,313
Parks and Recreation					
Number of community parks	11	11	14	14	14
Number of boat landings	25	22	22	22	23
Number of sports facilities	8	8	8	8	8
Number of campgrounds	3	3	3	3	3
Number of community centers	5	5	5	5	5
Number of greenways	2	2	2	2	2
Number of youth participating in sports activities	2,984	3,516	4,290	4,500	2,975
Court Related					
Probation and Pre-trial Release					
Supervision of defendants through GPS program	--	358/month	300/month	300/month	64/month
<u>Business-Type Activity</u>					
Environment					
Solid Waste					
Annual tonage processed at Transfer Station	184,456	181,656	188,542	192,313	189,000
Tons of materials recycled annually	1,717	1,562	1,530	1,700	1,720
Stormwater Maintenance					
Cleaning and reshaping of roadside ditches	177,193	225,000	225,000	225,000	225,000
Hazardous Waste					
Total lbs of hazardous material processed	15,620	499,990	390,000	390,000	387,130
Petroleum storage tanks inspected	530	520	590	590	540
Water quality sampled and analyzed	3,658	3,600	3,600	3,600	8,751

Sources: Leon County Annual Budgets and Leon County Annual Reports

Note: Data for the prior five years is not currently available. In some cases, statistics for 2008 are estimates.

Leon County, Florida
Capital Asset Statistics by Function/Program
Last Five Fiscal Years

Schedule 18

<u>Function/Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>General Government</u>					
Building and Grounds					
Total square footage of facilities maintained	1,289,351	1,289,351	1,312,684	1,312,684	1,345,648
Vehicles	205	213	158	177	221
Heavy Equipment Vehicles	60	63	79	87	85
Public Safety					
Sheriff Department					
Vehicles	53	63	70	73	107
Transportation					
Road and Bridge					
Bridges Maintained	16	16	16	31	31
Vehicles	14	14	14	24	15
Culture/Recreation					
Libraries					
Locations	5	5	5	6	6
Parks and Recreation					
Number of County Parks	36	36	36	53	35
Acreage	2,141.6	2,159.14	2,527.84	2,843.00	2,970.00
<u>Business-Type Activity</u>					
Physical Environment					
Solid Waste					
Vehicles	9	9	9	13	15
Heavy Equipment Vehicles	6	8	15	13	16
Landfill					
Landfill acres	178	178	178	178	178

Sources: Leon County Annual Budgets and Leon County Annual Reports, Asset Information Files, and Departmental Records

Note: Data for prior five years is not currently available.