

BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

AGENDA

REGULAR MEETING

**Tuesday, May 13, 2014
3:00 P.M.**

County Commission Chambers
Leon County Courthouse
301 South Monroe Street
Tallahassee, FL

COUNTY COMMISSIONERS

Kristin Dozier, Chairman
District 5

Bill Proctor
District 1

Jane Sauls
District 2

John Dailey
District 3



Mary Ann Lindley, Vice Chair
At-Large

Bryan Desloge
District 4

Nick Maddox
At-Large

Vincent S. Long
County Administrator

Herbert W. A. Thiele
County Attorney

The Leon County Commission meets the second and fourth Tuesday of each month. Regularly scheduled meetings are held at 3:00 p.m. The meetings are televised on Comcast Channel 16. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Selected agenda items are available on the Leon County Home Page at: www.leoncountyfl.gov. Minutes of County Commission meetings are the responsibility of the Clerk of Courts and may be found on the Clerk's Home Page at www.clerk.leon.fl.us

Please be advised that if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at this meeting or hearing, such person will need a record of these proceedings, and for this purpose, such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The County does not provide or prepare such record (Sec. 286.0105, F.S.).

In accordance with Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Community & Media Relations, 606-5300, or Facilities Management, 606-5000, by written or oral request at least 48 hours prior to the proceeding. 7-1-1 (TDD and Voice), via Florida Relay Service.

Board of County Commissioners

Leon County, Florida

Agenda

Regular Public Meeting

Tuesday, May 13, 2014, 3:00 p.m.

INVOCATION AND PLEDGE OF ALLEGIANCE

Commissioner Bill Proctor

AWARDS AND PRESENTATIONS

- Proclamation for Linda Barber White, Library Budget and Collection Development Manager, in Honor of her Retirement After 43 Years of Dedicated Public Service to Leon County and its Citizens
(Chairman Kristin Dozier)
- Proclamation for Nicole Bowden, a Graduate of Rickards High School, in honor of being named Miss Florida A&M University
(Commissioner Bill Proctor)
- Proclamation for Tonnette Graham, a Graduate of Rickards High School, in Honor of Being elected President of the Florida A&M University Student Government
(Commissioner Bill Proctor)
- Proclamation for Ronnie MacKey, a Graduate of Rickards High School, in Honor of Being Elected Vice President of Florida A&M University Student Government
(Commissioner Bill Proctor)

CONSENT

1. Approval of Minutes: April 8, 2014 Regular Meeting
(Clerk of the Courts/Finance/Board Secretary)
2. Request to Schedule a Joint County/City Meeting to Consider Options Related to the Tourist Development Taxes Dedicated to a Performing Arts Center(s) as Discussed at the April 24, 2014 Community Redevelopment Agency Meeting
(County Administrator/County Administration /Office of Economic Development and Business Partnerships)
3. Acceptance of the FY 2013/2014 Mid-Year Financial Report
(County Administrator/Financial Stewardship/ Office of Management & Budget)
4. Approval of Payment of Bills and Vouchers Submitted for May 13 2014, and Pre-Approval of Payment of Bills and Vouchers for the Period of May 14 through May 23, 2014
(County Administrator/Financial Stewardship/Office of Management & Budget)
5. Approval of a First Amendment to Bond Community Health Center's FY 2013-2014 Primary Healthcare Contract; and, Approval of the Letter of Agreement with the Agency for Healthcare Administration
(County Administrator/Human Services and Community Partnerships/Primary Health)

6. Approval of the Renewal of the Certificate of Public Convenience and Necessity to Provide Advanced Life Support Non-Transport Services for the Tallahassee Fire Department
(County Administrator/Public Services/Emergency Medical Services)
7. Approval of the Renaming of the Bank of America Tower to the “Leon County Government Annex”
(County Administrator/Public Works & Community Development/Facilities Management)
8. Approval of a Supplemental Agreement with the Florida Department of Transportation for the Maintenance of a Section of US 90 (Mahan Drive)
(County Administrator/Public Works & Community Development/Operations)
9. Authorize Staff to Negotiate an Agreement with Locklear & Associates, Inc. on a Continuing-Supply Basis
(County Administrator/Resource Stewardship/Solid Waste)

CONSENT ITEMS PULLED FOR DISCUSSION

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

3-minute limit per speaker; there will not be any discussion by the Commission

GENERAL BUSINESS

10. Approval of the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and Request to Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.
(County Administrator/County Administration)
11. Request to Schedule the First and Only Public Hearing on the Refinancing of the Capital Improvement Revenue Bond, Series 2005 and Proceed with a Request for Proposal for a Partial Refinancing of Capital Improvement Bonds, Series 2005 for Tuesday, July 8, 2014 at 6:00 p.m.
(County Administrator/Financial Stewardship/Office of Management & Budget)
12. Consideration of Full Board Appointments to the Tallahassee Sports Council and Ratification of Appointments to the Tallahassee/Leon County Commission on the Status of Women and Girls
(County Administrator/County Administration/Agenda Coordinator)

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

13. First and Only Public Hearing on a Proposed Amendment to Article IX, Signs, of Chapter 10 of the Leon County Land Development Code
(County Administrator/Public Works & Community Development/DSEM/Development Services)
14. First and Only Public Hearing on Adoption of a Proposed Ordinance Amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws
(County Attorney)
15. First and Only TEFRA Public Hearing and Adoption of the Resolution and Approval of the Interlocal Agreement Regarding Presbyterian Retirement Communities, Inc.
(County Attorney)

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

3-minute limit per speaker; Commission may discuss issues that are brought forth by speakers.

COMMENTS/DISCUSSION ITEMS

Items from the County Attorney

Items from the County Administrator

Discussion Items by Commissioners

RECEIPT AND FILE

- Capital Region Community Development District – Record of Proceedings for the February 13, 2014 Board of Supervisors and Audit Committee Regular Meetings

ADJOURN

*The next Regular Board of County Commissioners Meeting is scheduled for
Tuesday, May 27, 2014 at 300 p.m.*

All lobbyists appearing before the Board must pay a \$25 annual registration fee. For registration forms and/or additional information, please see the Board Secretary or visit the County website at www.leoncountyfl.gov

2014

JANUARY

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DECEMBER

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PUBLIC NOTICE
2014 Tentative Schedule

All Workshops, Meetings, and Public Hearings are subject to change

All sessions are held in the Commission Chambers, 5th Floor, Leon County Courthouse unless otherwise indicated. Workshops are scheduled as needed on Tuesdays from 12:00 to 3:00 p.m.

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
May 2014	Tuesday 13	1:30 – 3:00 p.m.	Workshop on Primary Healthcare
		3:00 p.m.	Regular Meeting
		6:00 p.m.	First and Only Public Hearing on a Proposed Amendment to Article IX, Signs, of Chapter 10 of the Leon County Land Development Code
			First and Only Public Hearing on Adoption of a Proposed Ordinance Amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws
			<u>First and Only TEFRA Public Hearing and Adoption of the Resolution and Approval of the Interlocal Agreement Regarding Presbyterian Retirement Communities, Inc.</u>
	Monday 19	1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA); City Commission Chambers
	Monday 26	Offices Closed	MEMORIAL DAY
	Tuesday 27	9:00 a.m. — 12:00 p.m.	FY 2014/2015 Budget Workshop <u>Rescheduled -for June 10, 2014</u>
		3:00 p.m.	Regular Meeting
		6:00 p.m.	Joint City/County Adoption Public Hearing on Cycle 2014-1 Comprehensive Plan Amendments
	Thursday 29	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
June 2014	<u>Tuesday 10</u>	9:00 a.m. – 3:00 p.m.	FY 2014/2015 Budget Workshop <i>Rescheduled from May 27, 2014</i>
		3:00 p.m.	Regular Meeting
		<u>6:00 p.m.</u>	<u>First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot</u>
	Monday 16	1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA); City Commission Chambers
		3:00 — 5:00 p.m.	Intergovernmental Agency (IA) City Commission Chambers <i>Rescheduled for Monday, June 30, 2014</i>

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
June 2014 <i>(Continued)</i>	<i>Tuesday 17- Friday 20</i>	<i>FAC Annual Conference</i>	<i>Hilton Bonnet Creek Orange County</i>
	Tuesday 24	3:00 p.m.	Regular Meeting
	Thursday 26	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Monday 30	3:00 – 5:00 p.m.	Intergovernmental Agency (IA) City Commission Chambers
July 2014	Friday 4	Offices Closed	JULY 4TH HOLIDAY
	<u>Tuesday 8</u>	9:00 a.m. – 3:00 p.m.	FY 2014/15 Budget Workshop
		3:00 p.m.	Regular Meeting
		<u>6:00 p.m.</u>	<u>First and Only Public Hearing on the Refinancing of the Capital Improvement Revenue Bond, Series 2005 and Proceed with a Request for Proposal for a Partial Refinancing of Capital Improvement Bonds, Series 2005</u>
	Wednesday 9	9:00 a.m. – 3:00 p.m.	FY 2014/15 Budget Workshop, <i>if necessary</i>
	Thursday 10	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	<i>Friday 11– Monday 14</i>	<i>NACo Annual Conference</i>	<i>Morial Convention Center Orleans Parish/New Orleans, Louisiana</i>
	Tuesday 22	No Meeting	BOARD RECESS
	<i>TBD</i>	<i>National Urban League Annual Conference</i>	<i>Cincinnati, Ohio</i>
August 2014	<i>Friday 8 – Sunday 10</i>	<i>Chamber of Commerce Annual Conference</i>	<i>Omni Amelia Island Plantation</i>
	Tuesday 12	No Meeting	BOARD RECESS
	Tuesday 26	No Meeting	Regular Meeting <i>Canceled; Scheduled for September 2, 2014</i>

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
September 2014	Monday 1	Offices Closed	LABOR DAY HOLIDAY
	Tuesday 2	3:00 p.m.	Regular Meeting
	<i>Sunday 14– Wednesday 17</i>	<i>ICMA Annual Conference</i>	<i>Charlotte/Mecklenburg North Carolina</i>
	Monday 15	1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA); City Commission Chambers
		5:00 – 8:00 p.m. 5:30 p.m.	Intergovernmental Agency (IA) Meeting FY 2015 Budget Public Hearing City Commission Chambers
	Tuesday 16	6:00 p.m.	First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 2014/2015
	<i>Wednesday 17– Friday 19</i>	<i>FAC Policy Committee Conference and County Commissioner Workshops</i>	<i>Sandestin Beach Resort Walton County</i>
	<i>Wednesday 17– Saturday 20</i>	<i>Congressional Black Caucus Annual Legislative Conference</i>	<i>Washington, D.C.</i>
	Thursday 18	4:00 p.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Tuesday 23	3:00 p.m.	Regular Meeting
		6:00 p.m.	Second Public Hearing on Adoption of Millage Rates and Budgets for FY 2014/2015
October 2014	TBD	<i>FAC Advanced County Commissioner Program</i>	<i>Part 1 of 3 UF Hilton, Gainesville; Alachua County</i>
	Tuesday 14	3:00 p.m.	Regular Meeting
	Monday 20	9:00 a.m. – 1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA); Retreat (<i>Location TBD</i>)
	Thursday 23	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Tuesday 28	3:00 p.m.	Regular Meeting

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
November 2014	Monday 11	Offices Closed	VETERAN'S DAY OBSERVED
	Monday 17	1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA); City Commission Chambers
	Tuesday 18	3:00 p.m.	Installation of Newly-Elected Commissioners Reorganization of the Board Regular Meeting
	Thursday 20	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Thursday 27	Offices Closed	THANKSGIVING DAY
	Friday 28	Offices Closed	FRIDAY AFTER THANKSGIVING DAY
December 2014	<i>Wednesday – 3 Friday 5</i>	<i>FAC Legislative Conference</i>	<i>Sawgrass Marriot St. John's County</i>
	<i>Wednesday 3</i>	<i>New Commissioner Workshop</i>	<i>Sawgrass Marriot St. John's County</i>
	<i>Friday 5</i>	<i>FAC Workshop</i>	<i>Sawgrass Marriot St. John's County</i>
	Monday 8	9:00 a.m. – 4:00 p.m.	Board Retreat
	Tuesday 9	3:00 p.m.	Regular Meeting
	Thursday 11	9:30 a.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Tuesday 23	No Meeting	BOARD RECESS
	Thursday 25	Offices Closed	CHRISTMAS DAY
	Friday 26	Offices Closed	FRIDAY AFTER CHRISTMAS DAY
January 2015	Thursday 1	Offices Closed	NEW YEAR'S DAY

Citizen Committees, Boards, and Authorities **2014 Expirations and Vacancies**

www.leoncountyfl.gov/committees/expire.asp

VACANCIES

Affordable Housing Advisory Committee

Board of County Commissioners (3 appointments)

A member who represents employers within the jurisdiction

A member who is actively engaged in the banking or mortgage banking industry in connection with affordable housing

A member who represents essential services personnel, as defined in the local housing assistance plan

Contractors Licensing and Examination Board

Commissioner - At-large II: Maddox, Nick (1 appointment)

Joint City/County/School Board Coordinating Committee

Board of County Commissioners (1 appointment)

EXPIRATIONS

Commission on the Status of Women and Girls

Board of County Commissioners (4 appointments)

Tallahassee City Commission (3 appointments)

Contractors Licensing and Examination Board

Commissioner - District V: Dozier, Kristin (1 appointment)

Science Advisory Committee

Commissioner - At-large II: Maddox, Nick (1 appointment)

Tallahassee Sports Council

Board of County Commissioners (2 appointments)

MAY 31, 2014

Minority, Women & Small Business Enterprise (M/WSBE) Committee

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)

JUNE 30, 2014

Adjustment and Appeals Board

Board of County Commissioners (2 appointments)

Tallahassee City Commission (1 appointment)

Planning Commission

Board of County Commissioners (1 appointment)

Tallahassee City Commission (1 appointment)

Leon County School Board (1 appointment)

Workforce Plus

Board of County Commissioners (4 appointments)

JULY 31, 2014

Big Bend Health Council, Inc.

Board of County Commissioners (4 appointments)

Educational Facilities Authority

Board of County Commissioners (2 appointments)

Enterprise Zone Agency Development (EZDA) Board of Commissioners

Board of County Commissioners (3 appointments)

Water Resources Committee

Commissioner - At-large II: Maddox, Nick (1 appointment)

Commissioner - District IV: Desloge, Bryan (1 appointment)

Commissioner - District V: Dozier, Kristin (1 appointment)

AUGUST 31, 2014

Code Enforcement Board

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)

Commissioner - At-large II: Maddox, Nick (1 appointment)

Commissioner - District II: Sauls, Jane (1 appointment)

SEPTEMBER 30, 2014

Health Coordinating Committee

Board of County Commissioners (5 appointments)

Council on Culture & Arts

Board of County Commissioners (1 appointment)

Research and Development Authority at Innovation Park

Board of County Commissioners (2 appointments)

OCTOBER 31, 2014

Audit Advisory Committee

Board of County Commissioners (2 appointments)
Clerk of the Courts (3 appointments)

Tourist Development Council

Board of County Commissioners (3 appointments)
Tallahassee City Commission (2 appointments)

DECEMBER 31, 2014

Human Services Grants Review Committee

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)
Commissioner - At-large II: Maddox, Nick (1 appointment)
Commissioner - District I: Proctor, Bill (1 appointment)
Commissioner - District II: Sauls, Jane G. (1 appointment)
Commissioner - District III: Dailey, John (1 appointment)
Commissioner - District IV: Desloge, Bryan (1 appointment)
Commissioner - District V: Dozier, Kristin (1 appointment)

Joint City/County Bicycle Working Group

Board of County Commissioners (2 appointments)
Tallahassee City Commission (4 appointments)

Library Advisory Board

Commissioner - At-large II: Maddox, Nick (1 appointment)
Commissioner - District I: Bill Proctor. (1 appointment)
Commissioner - District V: Kristin Dozier (1 appointment)

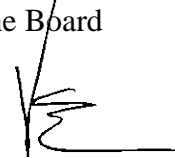
**Leon County
Board of County Commissioners**

Notes for Agenda Item #1

Leon County Board of County Commissioners

Cover Sheet for Agenda #1

May 13, 2014

To: Honorable Chairman and Members of the Board
From: Vincent S. Long, County Administrator 
Title: Approval of Minutes: April 8, 2014 Regular Meeting

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Betsy Coxen, Finance Director, Clerk of the Court & Comptroller
Lead Staff/ Project Team:	Rebecca Vause, Board Secretary

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option #1: Approve the minutes of the April 8, 2014 Regular Meeting.

Attachment:

1. Minutes-April 8, 2014 Regular Meeting

**BOARD OF COUNTY COMMISSIONERS
LEON COUNTY, FLORIDA
REGULAR MEETING
April 8, 2014**

The Board of County Commissioners of Leon County, Florida, met in regular session at 3:00 p.m. with Chairman Kristin Dozier presiding. Present were Vice Chairman Mary Ann Lindley, and Commissioners Nick Maddox, Bill Proctor, John Dailey, Bryan Desloge, and Jane Sauls. Also present were County Administrator Vincent Long, County Attorney Herb Thiele, Finance Director Betsy Coxen and Board Secretary Rebecca Vause.

The Invocation was provided by Vice-Chairman Mary Ann Lindley, who then led the Pledge of Allegiance.

Awards and Presentations

- Commissioner Jane Sauls presented a Proclamation recognizing Jimbo Jackson, Principal at Fort Braden School, as the *Tallahassee Democrat* Person of the Year. Mr. Jackson acknowledged the presence of numerous friends and family and thanked the Board for the recognition.
- Commissioner Jane Sauls presented a Proclamation recognizing Amber Dozier, a member of the Fort Braden Community, for her outstanding academic and athletic achievement. Ms. Dozier expressed appreciation to the Board for the honor.
- Chairman Kristin Dozier presented a Proclamation designating April 2014 as “Leon County Volunteer Month”. The Proclamation was accepted by Jeri Bush, Director, Leon County Volunteer Services.
- Brian Waterman, Planning Administrator, for StarMetro provided an update on the Lake Jackson FLEX Route. He explained that the FLEX Route operates curb to curb within a designated service area and connects customers to the fixed route system. He mentioned that the program has been extremely successful and has grown from 157 riders in January to 352 in March. Mr. Waterman shared that other areas of the County being looked at for service include Fort Braden, Woodville, Chaires, Buck Lake and Killlearn Lakes.
 - Commissioner Lindley, Chairman of the Transportation Disadvantaged Board, commented on how the service has helped resolve some transportation issues for individuals in the area and expressed support for expansion of the service.
 - Commissioner Dailey asked for a status on the bus shelter at Huntington Oaks and learned from Mr. Waterman that the shelter should be installed very shortly.
- Lee Daniel, Director, Tourism Development, provided an update on the Capital Cascades Concert Series. He shared that the first concerts will be held this upcoming week-end - Tracy Lawrence on Saturday and Charlie Wilson on Sunday. He stated that ticket sales are increasing and momentum is building. Mr. Daniel noted that the Stage Committee will meet after the concert and a follow up report will be provided to the Board at its April 22 meeting.
 - Mr. Daniel also announced that the County’s Trailhassee.com web-site has been chosen as a nominee in the City and Urban Innovation Category for a Webby Award.

Consent:

Commissioner Sauls moved, duly seconded by Commissioner Desloge, to approve the Consent Agenda with the exception of Item 12, which was pulled for further discussion. The motion carried 7-0.

- 1. Approval of the Minutes: February 11, 2014 Workshop on the Cultural Plan Review Committee’s Final Report and Recommendations; February 11, 2014 Workshop on Sales Tax Committee’s Final Report and Recommendations;**

February 11, 2014 Regular Meeting; February 25, 2014 Workshop on Fire Safety Infrastructure Needs in Unincorporated Leon County; February 25, 2014 Joint City/County Workshop on Cycle 2014-1 Comprehensive Plan Amendments; February 25, 2014 Regular Meeting; and, March 11, 2014 Regular Meeting

The Board approved Option 1: Approve the minutes of the February 11, 2014 Workshop on the Cultural Plan Review Committee's Final Report and Recommendations; February 11, 2014 Workshop on Sales Tax Committee's Final Report and Recommendations; February 11, 2014 Regular Meeting; February 25, 2014 Workshop on Fire Safety Infrastructure Needs in Unincorporated Leon County; February 25, 2014 Joint City/County Workshop on Cycle 2014-1 Comprehensive Plan Amendments; February 25, 2014 Regular Meeting; and, March 11, 2014 Regular Meeting.

2. Adoption of Revisions to Leon County Personnel Policies and Procedures

The Board approved Options 1 & 2: 1) Adopt revisions to Personnel Policies and Procedures, Section I – Introduction, to add the definitions of Registered Domestic Partnership, Registered Domestic Partner, and Same-Sex Spouse, and to revise the definition of Immediate Family to include a Registered Domestic Partner, Same-Sex Spouse, and the children and grandchildren of an employee's Registered Domestic Partner/Same-Sex Spouse, and 2) Adopt revisions to Personnel Policies and Procedures – Section 2.05 – Employee Conduct, Nepotism, to revise the definition of relative to include Registered Domestic Partner and Same-Sex Spouse relationships.

3. Ratification of Commissioners' Appointments to the Contractors Licensing and Examination Board, Minority Women and Small Business Enterprise Committee and Science Advisory Committee

The Board approved Options 1, 2, 3 & 4: 1) Ratify Commissioner Desloge's reappointment of Robert Bullard to the Contractor's Licensing and Examination Board; 2) Ratify Commissioner Maddox's appointment of Brian Boulware to the Minority Women and Small Business Enterprise Committee; 3) Ratify Commissioners' appointments to the Science Advisory Committee as follows: a. Commissioner Dailey appoints Skip Cook and b. Commissioner Desloge reappoints Vincent Salters, and 4) Waive Policy No. 03-15, "Board-appointed Advisory Committees," regarding term limits, to provide for Commissioner Sauls to reappoint Ben Fusaro to the Science Advisory Committee.

4. Acceptance of a Communities for a Lifetime Grant from the Florida Department of Elder Affairs

The Board approved Option 1: Accept the Communities for a Lifetime Grant from the Florida Department of Elder Affairs and approve the Resolution and associated Budget Amendment Request.

5. Approval of Payment of Bills and Voucher Submitted for April 8, 2014, and Pre-Approval of Payment of Bills and Vouchers for the Period of April 9, 2014 through April 21, 2014

The Board approved Option 1: Approve the payment of bills and vouchers submitted for April 8, 2014, and Pre-Approval of Payment of Bills and Vouchers for the Period of April 9, 2014 through April 21, 2014.

6. Ratification of Board Actions Taken at the February 25, 2014 Workshop on Fire Safety Infrastructure Needs in Unincorporated Leon County

The Board approved Option 1: Ratify the actions taken at the February 25, 2014 Workshop on Fire Safety Infrastructure Needs in Unincorporated Leon County.

7. Adoption of Proposed Revised Policies: Policy No. 98-11, "Eligibility for Library Cards," Policy 98-12, "Loan of Library Materials," Policy 98-14, "Overdue Library Materials;" and, Policy No. 98-15, "Library Patron Rights and Responsibilities

The Board approved Options 1, 2, 3, & 4: 1) Adopt proposed revised Policy 98-11, "Eligibility for Library Cards"; 2) Adopt proposed revised Policy 98-12, "Loan of Library Materials"; 3) Adopt proposed revised Policy 98-14, "Overdue Library Materials" and 4) Adopt proposed revised Policy 98-15, "Library Patron Rights and Responsibilities".

8. Acceptance of Maintenance Agreement and Surety Device for Kingsmill Subdivision

The Board approved Option 1: Accept the Maintenance Agreement and Surety Device for Kingsmill subdivision.

9. Acceptance of Deed from Centerville Trace Homeowners Association, Inc. to Leon County, Conveying Two Parcels of Property for Recording in the Public Records

The Board approved Option 1: Accept the deed from Centerville Trace Homeowners Association, Inc. to Leon County, conveying two parcels of property, and direct staff to record in the Public Records.

10. Authorization to Submit Applications for the U.S. Department of Transportation's National Infrastructure Investments Grant (TIGER VI)

The Board approved Options 1, 2, & 3: 1) Authorize the submittal of a joint County/City application for the Market District Activity Center Project for U.S. Department of Transportation's National Infrastructure Investments Grant; 2) Authorize the submittal of a joint County/City application for the Southside Connectivity Enhancement Completion Project for U.S. Department of Transportation's National Infrastructure Investments Grant, and 3) Authorize the submittal of a joint County/City application for the High Frequency Commuter Route Project for U.S. Department of Transportation's National Infrastructure Investments Grant.

11. Acceptance of the 2014 Development Agreement Annual Report

The Board approved Option 1: Accept the 2014 Development Agreement Annual Report.

12. Acceptance of Status Report on StarMetro Bus Service in the Buck Lake Road/Mahan Drive/Miccosukee Road Area

The item was pulled by Chairman Dozier for further discussion.

County Administrator Long introduced the item.

Chairman Dozier indicated a desire to explore the cost impacts of adding a route on the eastside (possibly even shorter than what is currently planned for the area in the future), which would service public building such as Westminster Oaks and Eastside Library, should the demand be such to warrant a route.

Commissioner Desloge agreed and asked that the Director of Westminster be contacted to confirm that the residents would use and benefit from the service.

Commissioner Desloge moved, duly seconded by Commissioner Lindley approval of Option 1, as amended: Accept the status report on StarMetro bus service in the Buck Lake Road/Mahan Drive/Micosukee Road Area, and direct staff to explore the cost impacts and feasibility of adding a route to service the public buildings in the area, i.e., Eastside Library/Westminster Oaks.

The motion carried 7-0.

Citizens to be Heard on Non-Agendaed Items (3-minute limit per speaker; there will not be any discussion by the Commission)

- Chairman Dozier confirmed that there were no speakers on Non-Agendaed Items.

General Business

13. Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency

County Administrator Long introduced the item and provided an overview of actions taken by the Board to evaluate a number of overlapping and competing projects, i.e., FSU Madison Mile Convention District, potential for a Downtown Theatre and other culture and art endeavors.

Speakers:

- Curtis Baynes, 1323 E. Tennessee St., stated that there are alternative projects that could be pursued using the funds currently dedicated to the performing arts center and mentioned a potential project at the Northwood Center. He recalled that it was a private endeavor that would not involve a great deal of public monies and would be designed to be more self-supporting than the Performing Arts Center.
- Bob Inzer, Chairman of the Florida Center for the Performing Arts and Education, appeared before the Board to advocate continued support for the construction and operation of a Performing Arts Facility. Additionally, the Board was provided correspondence which addressed a series of issues raised in opposition to a PAC and also discussed why this is such an important project for the community.

Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of Options 1 a-c; 2 and 3 a.:

- 1) *Direct staff to prepare an agenda item for consideration to amend the Interlocal Agreement at the April 24, 2014 CRA meeting that addresses the following:*
 - a. *The CRA would maintain the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:*
 - i. *The proposed Downtown Theatre Project on College Avenue.*
 - ii. *Performing arts space as part of convention center project.*
 - iii. *Or, other performing arts project as recommended by the CRA.*

- b. *The City is provided three years to make improvements to the Capital City Amphitheater and/or Meridian Building for the purpose(s) requested by the County in an amount equal to the \$508,425 utilized for the demolition of the Johns Building; any balance not utilized during this period of time will be reimbursed to the County's Tourist Development Trust Fund.*
 - c. *A formal acknowledgement that effective September 30, 2014, all future one cent TDT current dedicated to the performing arts center(s) shall no longer be dedicated for such purpose and shall be retained by the County to be utilized in accordance with Florida Law.*
- 2) *Direct staff to schedule a Public Hearing to amend the Tourism Plan (Ordinance) to allocate a total of one cent of TDT to support cultural arts starting in FY 2015. (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.)*
 3. *Upon approval of the sales tax extension, direct the County Administrator to negotiate a preliminary agreement, subject to Board approval, with FSU and/or the appropriate parties for a ½ cent of the tourist development tax to be utilized for the operation and maintenance of the convention center based on the following (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.):*
 - b. *Begin dedicating the ½ cent of TDT for the convention center beginning in FY 2015.*

Commissioner Dailey stated that he could not support the motion and submitted that the 5th cent had been approved by the Board for the purpose of a Performing Arts Center. He went on record in support of a convention center through extension of the sales tax and also voiced support for a downtown theater. Commissioner Dailey however, voiced a concern with the proposed allocation for the operation and maintenance of the convention center.

Commissioner Desloge commented he would support the motion. He supported the opportunity to partner with FSU and suggested it prudent to use a portion of the County's limited funds to help bring the convention center to fruition.

Commissioner Proctor received clarification from County Administrator Long on proposed options for the monies currently set aside for a performing arts center. He then discussed the PAC Board's inability to garner enough public support to make the PAC a viable project and recalled that the project had been vetted by the Sales Tax Extension Committee and not recommended for inclusion in their list of recommended projects. Commissioner Proctor relayed his concerns about the CRA maintaining the PAC funds until there are definitive standards/guidelines on how the monies would be distributed by the CRA. He submitted that until he is satisfied with the proposed expenditure of the monies, he would rather maintain the status quo and assure that the bed tax money is invested locally.

Commissioner Lindley indicated that, with regret, she would support the motion on the table. She thanked Mr. Inzer for his efforts and hoped that the PAC could "get back on track" in the future.

Commissioner Dailey agreed that the monies set aside for the PAC should be reinvested in the community and reiterated his stance that that the funds not be used for the operation and maintenance of the proposed convention center. He mentioned that a process should begin to implement the recently approved Cultural Plan.

Chairman Dozier stated that she could not support the motion as she is undecided on how to allocate the monies long term at this time. Regarding funding for the PAC, she established with County Administrator Long that future Commissions could decide to realign any of the pennies that had not been permanently dedicated to another source. She suggested that the new agreement include a timeframe to review prior decisions on the allocation of pennies. She too expressed a concern about turning over the \$4 million to the CRA without some direction and could support a motion that included some parameters on the money, i.e., use to implement part of the Cultural Plan (capital improvement fund). Chairman Dozier also opined that contributing to the funding for a convention center was the best return on investment for the TDC dollars; however, she has a lot of questions about ongoing operating dollars. She suggested that staff be directed to bring back another agenda item looking at a grants component for the \$4 million and with more details from FSU.

Commissioner Dailey noted the considerable interest by Commissioners on the various projects being proposed and suggested that at the next CRA meeting, when the issue come up on the agenda, non-voting members of the Commission be allowed to participate in the discussion of the projects and the future of the TDT funds (but have no vote).

Commissioner Dailey offered a substitute motion, which was duly seconded by Commissioner Proctor, that non-voting members of the Commission be invited to the next CRA to participate in the discussion of this issue.

Chairman Dozier indicated that she could support the substitute motion and would welcome all Commissioners involvement. She requested that staff provide more information on how the \$4 million would be administered through the CRA.

Commissioner Proctor suggested that Mr. Inzer and PAC Board also be invited to attend and provide input at the CRA meeting. He stated that he would like to explore the issuance of an RFP to determine if there is a more competitively way to build a PAC.

Commissioners Desloge and Maddox indicated that they would support the original motion; however, Commissioner Maddox did support inviting non-members of the CRA to participate in the discussion. Commissioner Maddox, while a supporter of the convention center, would like to see a sunset at some point (possibly 10 years) of the ½ cent TDT allocation.

The substitute motion failed 3-4 (Commissioners Desloge, Sauls, Lindley and Maddox in opposition).

The original motion to approve Option 1, as moved by Commissioner Maddox, carried 4-3 (Commissioners Dozier, Dailey and Proctor in opposition).

14. Consideration of Request to Name Bridge on Natural Bridge Road “Jim French” Bridge

County Administrator Long introduced the item. He commented that actions of this nature require Board approval and noted that currently there are no Leon County-maintained bridges named or marked in honor of an individual.

Commissioner Sauls moved Option 1: Approve the naming of the bridge on Natural Bridge Road “Jim French” Bridge per the request of Mr. Larson Gerrell. The motion died for lack of a second.

Commissioner Lindley moved, duly seconded by Commissioner Desloge, approval of Option 2: Approve the establishment of a marker near the Bridge on Natural Bridge Road in recognition of Mr. Jim French.

Commissioner Desloge agreed some recognition of Mr. French was appropriate, but was hesitant to set such a precedent.

Commissioner Sauls remarked that the Gerrell family would be happy with the proposed action.

The motion carried 6-0 (Commissioner Maddox out of Chambers)..

15. Consideration of the Voluntary Annexation Proposal from Kingsmill, LLC to Annex Property Located on the Southeast Corner of the Intersection of Kimmer Rowe Drive and Thomasville Road

County Administrator Long introduced the item. He conveyed that the proposed annexation complies with all legal, Comprehensive Plan and infrastructure requirements and recommended that the Board not object to the proposed annexation.

Commissioner Desloge moved, duly seconded by Commissioner Dailey, approval of Option 1: Do not object to the proposed voluntary annexation of the Kingsmill Subdivision, located on the southeast corner of the intersection of Kimmer Rowe Drive and Thomasville Road.

Commissioner Proctor affirmed with County Attorney Thiele that the proposed action met the requirements of Chapter 171 of the Florida Statutes.

The motion carried 7-0.

16. Approval of Agreement Awarding Bid to Advon Corporation for the Leon County Jail Renovations in the Amount of \$1,319,940

County Administrator Long introduced the item. He stated that Advon Corporation was the lowest responsive bidder and has committed to exceed the aspirational targets for the project. He added that the project has been budgeted in the FY 13/14 Capital Improvement Program Budget.

Commissioner Lindley moved, duly seconded by Commissioner Desloge, approval of Option 1: Approve the Agreement awarding Bid to Advon Corporation in the amount of \$1,319,940 for the Leon County Jail renovations, and authorize the County Administrator to execute.

Commissioner Proctor spoke at length about his concerns regarding contractors' failure to meet the County's MBE and WBE aspirational targets for County funded projects and asserted that they were not taking the requirements seriously. He opined that Advon's bid was not responsive and their effort was lacking (on the front end of the bid process). He submitted that only after they were awarded the bid did they attempt to identify minority subcontractors to assist with the project. Additionally, he was troubled by the lack of transparency by Advon on the minority business they have engaged.

Commissioner Dailey received clarification from County Administrator Long regarding the process for the bid award. Mr. Long conveyed that the WMBE Office is a resource and oftentimes if the lowest responsive bidder has made a good faith effort to meet the targets, but still falls short, they will work with the vendor to help meet the aspirational goals. He submitted that this process works and in this specific case Advon has agreed to meet all the targets established for the project.

Commissioner Proctor asked County Attorney Thiele if the Good Faith Efforts form was binding. County Attorney Thiele responded that vendors who do not meet the aspirational targets or do not submit the Good Faith Efforts certification would be deemed non-responsive. He noted that Advon was the lowest bidder, had been deemed responsive, and submitted the Good Faith Efforts certification; therefore the County's WMBE Office was able to work with them to increase their WMBE participation without adjusting the amount of the bid. Commissioner Proctor after learning that only the lowest responsive bidder is offered assistance to increase their WMBE participation asked if this was a County policy. Mr. Thiele responded that this has been the County's practice for a long time. Commissioner Proctor asked that a list of Advon's sub-contractors be provided. County Administrator Long indicated that the requested information would be provided.

Commissioner Maddox agreed that more effort should be made by the County to assist potential bidders in locating minority businesses to participate in a project.

Chairman Dozier stated that it costs contractors a tremendous amount to prepare a bid package and most will not win the bid they submit packages for. She also provided that it may be difficult to ask contractors to identify their percentage of minority participation prior to going through the bid process.

The motion carried 6-1 (Commissioner Proctor in opposition).

Subsequent to the Board's action on Item #17, Commissioner Maddox requested that the Board revisit its vote on Item #16.

Commissioner Maddox moved, duly seconded by Commissioner Proctor, to reconsider the vote on Item #16. The motion carried 7-0.

Commissioner Desloge moved, duly seconded by Commissioner Lindley, approval of Option 1: Approve the Agreement awarding Bid to Advon Corporation in the amount of \$1,319,940 for the Leon County Jail renovations, and authorize the County Administrator to execute.

Commissioner Maddox stated that his motion to reconsider the vote was based on an opinion that the vendor, by only meeting 4% of the target prior to the bid award, had not made a good faith effort.

The motion carried 5-2 (Commissioners Proctor and Maddox in opposition).

17. Consideration of Reorganization of the Leon County Research and Development Authority Board

County Attorney Thiele introduced the item. He indicated that at a recent meeting Chairman Dozier requested staff research the possibility of modifying the composition and number of members of the Leon County Research Development & Authority (LCRDA) Board. He indicated that the proposed action has been reviewed and endorsed by the LCRDA Board.

Commissioner Maddox expressed appreciation to Chairman Dozier for her leadership on the LCRDA Board.

Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of Options 1 & 2: 1) Approve the proposed Resolution of Board of County Commissioners of Leon County, Florida Setting Forth the Membership of the Leon County Research and Development Authority; Providing Bylaws; Providing an Effective Date, and 2) Authorize staff to revise Policy No. 11-2, "Memberships on Boards, Committees, Councils, and Authorities," to reflect the change in membership on the Leon County Research and Development Authority.

Chairman Dozier thanked the Board for its support of the modification and reiterated the endorsement from the LCRDA Board. She announced that one member of the Board had resigned and that consideration is being given to filling the appointment on an interim basis (while staff goes through the nomination process).

The motion carried 7-0.

Commissioner Maddox requested that the Board revisit the vote on Item #16. See Item #16 for additional action on that item.

18. Consideration of Full Board Appointment of a Commissioner to the Juvenile Justice Circuit Advisory Board

County Administrator Long introduced the item.

Commissioner Maddox moved, duly seconded by Commissioner Dailey, approval of Options 1 & 2: 1) Appoint Commissioner Proctor to the Juvenile Justice Circuit Advisory Board, and 2) Authorize staff to revise Policy No. 11-2, "Membership on Boards, Committees, Councils, and Authorities" to reflect the addition of the Juvenile Justice Advisory Board and the term of appointment as two years. The motion carried 7-0.

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

19. Joint City/County Transmittal Public Hearing on Cycle 2014-1 Comprehensive Plan Amendments

The City and County Commissions met in joint session in the County Commission Chambers.

Attending: County Commission: Chairman Kristin Dozier, Mary Ann Lindley, Bryan Desloge, John Dailey, Jane Sauls, Nick Maddox and Bill Proctor. City Commission: Commissioners Gill Ziffer, Nancy Miller, Andrew Gillum. Also attending were County Attorney Herb Thiele, Deputy City Attorney Linda Hudson, Finance Director Betsy Coxen and Board Secretary Rebecca Vause.

Call to Order:

Chairman Dozier called the Joint City/County Transmittal Hearing on Cycle 2014-1 Comprehensive Plan Amendments to order at 6:04 p.m.

Introductory Comments by Staff:

Brian Wiebler, Long-Range Principal Planner, advised that the public hearing was being held to receive approval to transmit the 2014-1 Comprehensive Plan amendments to the state land planning agency for review as required by Florida Statutes. He announced that no public speaker cards had been submitted. Mr. Wiebler noted that a revised agenda had been distributed so as to reflect the withdrawal of amendment PCM140101: Buena Vista Drive.

Consent Agenda:

The following Consent Agenda was presented to the Joint Commissions for approval. Mr. Wiebler stated that staff recommends transmittal to the state land planning agency and advised that there were no speakers on the amendments contained on the Consent Agenda.

PCM140101: ~~Buena Vista Drive~~ **Withdrawn**

PCM140102: Governor's Park Corners

PCM140103: Capital Circle Northwest

PCM140104: DeSoto Park Drive

PCM140105: North Meridian Street

PCM140106: Mission San Luis

PCM140108: Northeast Park

PCM140109: Lake Overstreet Addition

PCT140111: Changes to Suburban Category

PCT140112: Lake Protection Minimum Lot Size

On behalf of the County: Commissioner Dailey moved, duly seconded by Commissioner Maddox, approval to transmit the amendments on the Consent Agenda to the state land planning agency for review, as required by Florida Statutes. The motion carried 7-0.

On behalf of the City: Commissioner Gillum moved, duly seconded by Commissioner Miller, approval to transmit the amendments on the Consent Agenda to the state land planning agency for review, as required by Florida Statutes. The motion carried 3-0.

Discussion Item:

Mr. Wiebler explained that amendment PCM140107 had been deferred by the Joint Commissions at its February 25, 2014 Workshop. He stated that staff recommends transmittal to the state land planning agency and advised that there were no speakers on the amendment.

PCM140107: Governor's Mansion and the Grove

On behalf of the County: Commissioner Dailey moved, duly seconded by Commissioner Maddox, approval to transmit Amendment PCM140107 to the state land planning agency for review, as required by Florida Statutes. The motion carried 7-0.

On behalf of the City: Commissioner Gillum moved, duly seconded by Commissioner Miller, approval to transmit Amendment PCM140107 to the state land planning agency for review, as required by Florida Statutes. The motion carried 3-0.

Mr. Wiebler announced that the Adoption Hearing is scheduled for May 27th at 6:00 PM and will be held in the Commission Chambers.

Chairman Dozier adjourned the Joint City/County Transmittal Public Hearing at 6:07 PM.

20. First and Only Quasi-Judicial Public Hearing on a Proposed Ordinance Amending the Official Zoning Map to Change the Zoning Classification from the Residential Acre (RA) Zoning District to the Rural (R) Zoning District

County Administrator Long announced the public hearing. He stated that the applicants of the rezoning are members of the Lewis family and staff concurs with the rezoning.

Commissioner Proctor received clarification on the rezoning request.

Commissioner Maddox moved, duly seconded by Commissioner Sauls, approval of Option 1: Conduct the first and only public hearing and adopt the Proposed Ordinance, amending the Official Zoning Map to change the zoning classification from the Residential Acre (RA) zoning district to the Rural (R) zoning district, based on the findings of the staff report and evidence submitted at the hearing hereon. The motion carried 7-0.

ADD-ON ITEM (this item will be taken up as part of the Board's General Business Agenda).

21. Approval of Appointment for the Leon County Health Department Administrator

County Administrator Long introduced the item. He stated that Florida Statute requires Board approval of the appointment.

Commissioner Dailey moved, duly seconded by Commissioner Maddox, approval of Option 1: Approve the appointment of Ms. Claudia Blackburn as the Leon County Health Department Administrator.

Commissioner Proctor voiced a concern over the process for hiring the new administrator, and noted that this was not the manner in which the previous administrator had been hired. He mentioned that the agenda item relayed that the Department of Health wanted to strengthen its partnerships with the three major institutions of higher education; however, the only relationship developed was with the FSU School of Medicine. Commissioner Proctor also asked what entity would be held liable for the Health Department.

Commissioner Desloge commented that there is confusion throughout the community on who is responsible for the Health Department. He requested staff reach out to the Surgeon General and get clarification on the County's relationship to the Health Department.

Chairman Dozier established with County Administrator Long that the County's relationship with the Health Department has not changed; other than the newly appointed administrator would be a contract employee of FSU rather than a staff person with the Department of Health.

Chairman Dozier requested staff provide a report to the Board detailing the relationship between Leon County, FSU and the Department of Health. County Administrator Long indicated that this information would be provided.

The motion carried 7-0

Chairman Dozier recessed the Board for its dinner break at 5:01 p.m. and announced that it would resume at 6:00 p.m. to conduct the scheduled public hearings.

Citizens to be Heard on Non-Agendaed Items (3-minute limit per speaker; Commission may discuss issues that are brought forth by speakers.)

- Curtis Baynes, 1323 E. Tennessee Street, reiterated his position regarding the need to use future sales tax monies for basic infrastructure needs, such as central sewer inside the urban service area. He remained concerned that the monies may be directed to non-infrastructure projects.

Comments/Discussion Items

County Attorney Thiele:

- No issues.

County Administrator Long:

- Reminded Commissioners of the Special IA meeting scheduled for April 22 at noon in the County Commission Chamber to finalize County and City sales tax extension agreements.

Commissioner Discussion Items

Commissioner Proctor:

- Asked for a status on the Crump Road development. He relayed that there appears to be public sentiment against the project and area residents want to keep the area rural.
 - County Attorney Thiele responded that staff has prepared a memo outlining the process going forward and this correspondence should be delivered to Commissioners the following day.
- Expressed a concern about the new Walgreens being built at the corner of Tennessee and Monroe Streets. He mentioned that the sign on the building advertises “Walgreens Liquors” and believed this is a deviation from the Walgreen “brand”. He stated that CRA money contributed to this project and asked the County Attorney if there was anything that could be done.
 - County Attorney Thiele responded that signage on the exterior of the building is governed by the City of Tallahassee sign code and their site and development plan approval process. The County Commission would have no authority on this issue.
- Commented on a wonderful reception held for FAMU’s new President prior to the Board meeting.
- *Commissioner Proctor moved, duly seconded by Commissioner Maddox, approval of a resolution in support of the FAMU and FSU School of Engineering to remain intact and for a process that allows appropriate input prior to a decision being made.*
 - Commissioner Lindley stated that, while she was displeased with the manner in which this issue had come forward, it may be too premature to respond to the proposed action.
 - Commissioner Maddox offered that should the Board decide to not move in the direction of a resolution in support for the Engineering School to remain as is, then suggested that the County’s legislative team communicate the Board’s desire for the legislature to fund the FAMU School of Engineering at its current level. He stated that reduced funding would be detrimental to FAMU.
 - Commissioner Desloge opined that it was not appropriate for the Board to take a stance at this point. He submitted that more good would come from Commissioners going individually to voice their opinion to the proposal.
 - Chairman Dozier conveyed that this is an extremely important issue and was concerned about its impact on Innovation Park. She too voiced her disappointment on how this was brought forward and stated that she hopes the new FSU President understands the importance of the FSU/FAMU partnership. She indicated that she could not support the motion.
 - Commissioner Maddox asked Commissioner Proctor to consider rescinding his motion. Commissioner Proctor did not rescind the motion.
 - *The motion failed 2-5 (Commissioners Dozier, Lindley, Desloge, Sauls and Dailey in opposition).*

Commissioner Dailey:

- No issues.

Commissioner Maddox:

- Clarified that his support of Commissioner Proctor's motion on the FSU/FAMU issue was based on his support for funding to remain at its current level.
- Wished his daughter a "Happy Birthday".

Commissioner Sauls:

- No issues.

Commissioner Desloge:

- *Commissioner Desloge moved, duly seconded by Commissioner Lindley, approval for a Proclamation for "Bike Week". The motion carried 7-0.*
- Expressed appreciation to Candice Wilson, Director, Human Services & Community Partnerships and the NACo team for a successful "Day of Dialogue". He referenced the creation of a transition team to work with Neighborhood as it transitions to its federally qualified health center status. He stated that he had been approached to serve on the team, however, recommended that a member of County staff serve.
 - *Commissioner Desloge moved, duly seconded by Commissioner Lindley, to direct the County Administrator to designate a member of staff to represent the County on the Transition Team. The motion carried 7-0.*

Vice-Chairman Lindley:

- *Commissioner Lindley moved, duly seconded by Commissioner Maddox, approval to read a Proclamation at Pridefest to be held on April 12th. The motion carried 7-0.*

Chairman Dozier:

- On behalf of Chairman Dozier: *Commissioner Maddox moved, duly seconded by Commissioner Lindley, approval of a Proclamation proclaiming April 21st as PowerTalk21 Day, to be presented at the April 22nd Board meeting. The motion carried 7-0.*
- On behalf of Chairman Dozier: *Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of a Proclamation for Linda Braswell's retirement, to be presented at her retirement party on April 30th. The motion carried 7-0.*
- On behalf of Chairman Dozier: *Commissioner Maddox moved, duly seconded by Commissioner Lindley, approval of a Proclamation proclaiming May 18-24 as National Public Works Week, to be presented at the May 13th Board meeting. The motion carried 7-0.*
- On behalf of Chairman Dozier: *Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of a Proclamation proclaiming May 2014 as National Preservation Month, to be presented at the Tallahassee-Leon County Historic Preservation Awards ceremony on May 8th. The motion carried 7-0.*
- On behalf of Chairman Dozier: *Commissioner Maddox moved, duly seconded by Commissioner Desloge, approval of a Proclamation for Linda Barber-White's retirement, to be presented at the May 13th Board meeting. The motion carried 7-0.*

Receipt and File:

None.

Adjourn:

There being no further business to come before the Board, the meeting was adjourned at 6:40 p.m.

LEON COUNTY, FLORIDA

ATTEST:

BY: _____
Kristin Dozier, Chairman
Board of County Commissioners

BY: _____
Bob Inzer, Clerk of the Circuit Court
and Comptroller

DRAFT

**Leon County
Board of County Commissioners**

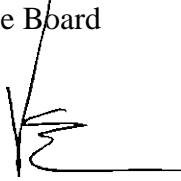
Notes for Agenda Item #2

Leon County Board of County Commissioners

Cover Sheet for Agenda #2

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Authorize Staff to Schedule a Joint County/City/Community Redevelopment Agency Meeting to Consider Options Related to the Tourist Development Taxes Dedicated to a Performing Arts Center(s), as Discussed at the April 24, 2014 Community Redevelopment Agency Meeting

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Ken Morris, Director, Office of Economic Development and Business Partnerships

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option # 1: Authorize staff to schedule a joint County/City/Community Redevelopment Agency meeting to consider options related to the Tourist Development Taxes dedicated to a performing arts center(s), as discussed at the April 24, 2014 Community Redevelopment Agency meeting.

Report and Discussion

Background:

During the April 8, 2014 County Commission meeting, the Board approved a series of policy options relating to the County's tri-party Interlocal Agreement with the City and Community Redevelopment Agency (CRA) which dedicates one cent of Tourist Development Tax (TDT) revenues for a performing arts center(s) in the downtown CRA (Attachment #1). The Board directed staff to prepare an agenda item for the April 24, 2014 CRA meeting in order to discuss amending the Interlocal Agreement to reflect the Board's guidance (Attachment #2). In an effort to strike a balance between the desire for a performing arts center and other community needs with limited financial resources, the Board sought to:

- Maintain the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which would include recommendations being subject to final approval by the County and City.
- Provide the City a three year extension on their reimbursement of \$508,425 for the demolition of the Johns Building with the option of using these funds to make improvements to the Capital City Amphitheater and/or Meridian Building.
- A formal acknowledgement that effective September 30, 2014, all future TDT revenues currently dedicated to the performing arts center(s) would no longer be dedicated for such purpose and shall be retained by the County to be utilized in accordance with Florida law.

The Board also directed staff to schedule a Public Hearing to amend the Tourism Plan to allocate a total of one cent of TDT to support cultural arts starting in FY 2015, pending the amendment to the Interlocal Agreement. Finally, the Board directed the County Administrator, contingent on the approval of the sales tax extension, to negotiate a preliminary agreement, subject to Board approval, with FSU and/or the appropriate parties for up to a ½-cent of the TDT to be utilized for the operation and maintenance of the convention center once it is operational.

Analysis:

On April 24, 2014, the CRA discussed the tri-party Interlocal Agreement and the TDT funds earmarked for a performing art center(s). After a lengthy discussion, the CRA members recommended that these issues be addressed in a joint meeting of the full County and City Commissions in order to fully consider the County's requests to amend the Interlocal Agreement along with the associated impacts and opportunities.

To prepare the FY 2015 budget in a timely manner, the CRA directed the City and County Attorneys to legally notice the joint meeting in a fashion that would allow the respective Commissions to take formal votes on issues regarding the TDT as three independent bodies (County, City, CRA). This would be similar to Comprehensive Plan meetings which are jointly held but votes are taken by the County and City Commissions as separate entities.

Title: Authorize Staff to Schedule a Joint County/City/Community Redevelopment Agency Meeting to Consider Options Related to the Tourist Development Taxes Dedicated to a Performing Arts Center(s), as Discussed at the April 24, 2014 Community Redevelopment Agency Meeting
May 13, 2014
Page 3

Subject to the Board's approval, staff will coordinate with the City to schedule a joint meeting to discuss the tri-party Interlocal Agreement. Should the Board wish to redirect these TDT funds by FY 2015, this meeting must be scheduled very soon in order receive input from the Tourist Development Council, formalize and approve changes to the Interlocal Agreement, schedule a public hearing to amend the Tourism Development Plan by Ordinance, and include as part of the County's regular budget process.

Options:

1. Authorize staff to schedule a joint County/City/Community Redevelopment Agency meeting to consider options related to the Tourist Development Taxes dedicated to a performing arts center(s), as discussed at the April 24, 2014 Community Redevelopment Agency meeting.
2. Do not authorize staff to schedule a joint County/City/Community Redevelopment Agency meeting to consider options related to the Tourist Development Taxes dedicated to a performing arts center(s), as discussed at the April 24, 2014 Community Redevelopment Agency meeting.
3. Board direction.

Recommendation:

Option #1.

Attachments:


1. April 8, 2014 County Agenda Item #13
2. April 24, 2014 CRA Agenda Item 5.03
3. County Administrator's Memorandum to the CRA

Leon County Board of County Commissioners

Cover Sheet for Agenda #13

April 8, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Ken Morris, Director of Economic Development & Business Partnerships

Fiscal Impact:

Pending final Board direction and agreement with the City and Community Redevelopment Agency (CRA), this item addresses the utilization of 1) the existing \$4.1 million performing arts tourist development tax balance; 2) the annual recurring one-cent tourist development tax dedicated to a performing arts center; and, 3) the reimbursement of \$508,425 utilized for the demolition of the Johns Building.

Staff Recommendation:

Board direction.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 2

Report and Discussion

Background:

In recent months, the Board has taken up a number of issues that have been overlapping in nature that may have competing, and possibly conflicting, timelines and policy implications.

At the Board's annual retreat in December 2013, the Board directed the County Administrator to work with Florida State University (FSU) on the Civic Center District Master Plan to include the potential partnership to realize the convention center space desired by the County and to bring back issues related to the County's financial and programming roles and participation for future Board consideration. The actions taken by the Board at its retreat were ratified at the January 21, 2014 meeting.

Additionally, on January 21, 2014, the Board approved a course of action and general sequence for proceeding on these matters to ensure that the Board has the best information upon which to make decisions given some of the duplicative financial and policy implications associated with these issues (Attachment #1).

On February 11, 2014, the Board held a workshop to review the Cultural Plan Review Committee's final report and recommendations (Attachment #2). Following presentations by members of the Cultural Plan Review Committee and County staff, the Board reaffirmed its preliminary direction from the workshop on October 29, 2013 to dedicate a full one cent of Tourist Development Tax (TDT) to culture in FY 2015 utilizing a portion of the penny currently dedicated to the performing arts center(s). In addition, the Board provided guidance to the Council on Cultural Arts (COCA) in anticipation of its FY 2015 budget request to assume County support in the amount of \$1,050,000 (\$150,000 from general revenue and \$900,000 from TDT funds).

Also on February 11, 2014, the Board conducted a workshop to review the Sales Tax Committee's recommendations and identify projects to be included in the tax extension (Attachment #3). Included in the Board's actions is a tentative approval to consider \$20 million for the Madison Mile Convention District. A special meeting of the Intergovernmental Agency has been scheduled for April 22, 2014 to provide the City and County Commissions the opportunity to finalize the project list in anticipation of placing the referendum on the November 4, 2014 ballot.

On March 11, 2014, the Board provided direction to staff to provide additional information regarding Ms. Peggy Brady's request for a small performing arts theatre to be developed and considered in this agenda item.

As outlined in the January 21, 2014 agenda item, subsequent to the Board's February workshops on the Cultural Plan and Sales Tax, the County Administrator was to bring back an agenda item reconciling all Board actions and to seek Board approval of any modifications to previous direction prior to moving forward to the Community Redevelopment Agency (CRA)..

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 3

Analysis:

1. Community Redevelopment Agency Related to the Tourist Development Tax

Leon County currently collects all five cents of the TDT allowable under section 125.0104, Florida Statutes. Four of the five cents are used to fund the Tourist Development Plan and one cent is set aside, by Interlocal Agreement with the City and CRA, in an account dedicated for a performing arts center(s) in the downtown district of the CRA (Attachment #4). During the October 29, 2013 Workshop on the Future Uses for the One Cent of TDT Currently Dedicated to a Downtown Performing Arts Center, the Board acknowledged the substantial likelihood that the proposed performing arts center(s) led by Florida Center for Performing Arts and Education would not be realized given the lack of adequate private financial support and strong opposition by the Sales Tax Committee (Attachment #5). In addition, the latest extension of the Florida Center for Performing Arts and Education's option agreement with the City for the Johns Building site had expired a month prior to the workshop, on September 30, 2013, due to their inability to meet fundraising benchmarks.

During the October 29, 2013 workshop, the Board authorized the County Administrator to take the necessary steps to return the encumbered balance (approximately \$4.1 million presently) set aside for the downtown performing arts center(s) back into the Tourist Development Tax Trust Fund pursuant to the Interlocal Agreement. The Interlocal Agreement contemplates the possibility of a performing arts center(s) not being constructed and, under said circumstances, returning the accrued funds back to the Tourist Development Tax Trust Fund without the dissolution or renegotiation of the Interlocal Agreement. This requires the City and CRA to formally acknowledge that the performing arts center(s) is no longer a viable pursuit under the terms of the agreement, which also requires other funding sources to provide for the majority of the costs as part of the agreement. Additionally, the Board approved seeking a reimbursement for the \$508,425 in TDT funds spent on the demolition and clearing of the Johns Building site for the proposed performing arts center(s). However, an amendment to the Interlocal Agreement would be recommended to effectuate change for use of the recurring TDT funds.

Should the recurring funds currently dedicated to the performing arts center(s) become available, the Board provided preliminary direction to utilize approximately half of those recurring TDT funds to increase its financial support of the arts. This action was affirmed by the Board through the support of the Cultural Plan implementation. Combined with the County's current investment, this would result in a full cent of TDT funds dedicated to the cultural arts.

The Board's direction included maintaining the current re-granting funding levels, creating a capital grants program for cultural organizations, and identifying other cultural community funding needs in accordance with Florida Statutes for the use of TDT funds. The attached memorandum was prepared in response to a request of the Cultural Plan Review Committee. Specifically, the memorandum notes:

In short Florida Statute 125.0104(a)(1) limits the use of TDT funds to publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums, and likewise specifically permits the expenditure of TDT funds for museums and zoological parks that are owned and operated by not-for-profit organizations and open to the public, as an exception to the general requirement that facilities by publically owned to be eligible for use of such funds. (see, AGO 00-25, April 26, 2006).

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 4

The additional funding would increase the County's TDT investment in culture by approximately \$400,000 annually, or 78%. However, this increase cannot be effectuated until the Board meets with the CRA and City Commission on the reallocation of TDT currently dedicated to the performing arts center(s). If successful, the County's projected budget for cultural arts in FY 2015 would be approximately \$1,050,000.

2. FSU Madison Mile Convention District

At the Board's invitation, former FSU President Eric Barron presented the University's master plan for the Madison Mile Convention District at the Board's retreat. Following the presentation, the Board elevated this project as one of its strategic initiatives and directed the County Administrator to work with FSU in identifying a potential partnership to realize the convention center space desired by the County (Attachment #6). The County Administrator was directed to bring back his findings related to the County's financial and programmatic roles and participation for the Board's consideration.

As previously mentioned, both Commissions have approved the FSU Madison Mile Convention District in the amount of \$20 million as part of the economic development portion of the sales tax extension. The Board was clear in its deliberations on the \$20 million allocation that the project must be further developed before a final determination can be made and formal agreements are executed with the Intergovernmental Agency (IA) in order to provide these sales tax funds for construction. County and City staff have been participating in the early stages of the master planning process with FSU's consultant team and the County Administrator has been in regular contact with FSU's leadership team following the departure of former President Barron. During this period of transition at FSU, the FSU Madison Mile Convention District project will continue to be led by the president's office at FSU.

Near the completion of the master plan for the FSU Madison Mile Convention District, FSU will engage in a competitive qualification solicitation process to identify prospective hoteliers or developers to construct and operate a full service hotel and convention center on the Civic Center site. FSU has also expressed a willingness to explore the potential of incorporating some dual-purpose functionality into these projects that would take into consideration the community's desire for a performing arts theater. To be clear, FSU has not made any commitments on this issue and is unable to do so at this juncture of the project, but is willing to consider it.

To successfully attract qualified respondents for the construction and operation of a full service hotel and convention center, FSU is seeking the County's commitment of a ½-cent of TDT funds for the successful operation and maintenance of the convention center. Public financing for the construction and operation of convention centers is very common, particularly in Florida, which specifically authorizes the use of TDT funds for such purposes. The CRA explored this issue from 2010-2012 with the help of a consultant to determine the market conditions for a hotel and convention center. The CRA elected to not move forward on the project to identify potential developers at that time citing the expensive construction and operating costs. Instead, the CRA directed staff to explore options that would reduce construction and operating costs.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 5

The proposed partnership with FSU on the Madison Mile Convention District offers the potential of a privately constructed full service hotel at no cost to local taxpayers and the construction of a convention center with limited exposure of local resources, up to \$20 million, as tentatively agreed upon by the County and City Commissions for the sales tax extension. The initial annual operating deficit of \$1.8 projected by HVS Consulting in 2011 could be mitigated by constructing a slightly smaller venue, the colocation of other successful entertainment and conference venues such as the Civic Center and Turnbull Center, and the relocation of the School of Hospitality which would infuse an abundance of talented and cheap labor for the operation of both the hotel and convention center. That being said, the County's financial support of convention space, through both sales tax funds and/or TDT revenues, must ensure that the facility has the capacity to generate county-wide conventions/conferences and events to support multiple existing hotels, restaurants, and attractions.

Similar to the Board's desire to increase funding for cultural arts, the ability to support this request without a significant impact on the County's visitor marketing program requires the City and CRA to relinquish the one cent of TDT currently dedicated to the performing arts center(s) under the Interlocal Agreement. The FY 2015 revenue projection for a ½-cent of the TDT is approximately \$450,000. While FSU is seeking a commitment from the County at this time in order to proceed with this project, TDT funds would not be needed until the convention center nears operation, which could be at least several years away. This could provide the Board an interim period of several years to utilize a ½-cent of TDT for tourism-related investments until the convention center is operational or the funds could be accumulated for the future operational needs of the facility.

3. Downtown Theatre Project on College Avenue

On February 24, 2014, Ms. Peggy Brady submitted a proposal for a Downtown Theatre project located adjacent to the Governor's Club on College Avenue that would operate as a year round facility (Attachment #7). The proposal calls for the Downtown Theatre to be a professional producing theatre similar to the Hippodrome Theatre in Gainesville. The estimated total cost of this facility from present condition to completion is estimated at \$2.5 - \$3.2 million, which is inclusive of all design and construction costs, acquisition, theatre outfitting costs and the beginning of an operating endowment.

This project had previously been initiated by Mr. Mike Sheridan and his willingness to donate \$1 million toward a small performing arts center with the caveat that another group assist with the project development. Ms. Elise Judelle and Ms. Brady are serving as Project Managers for the Downtown Theatre and indicate that other private individuals and businesses have expressed an interest in supporting the Theatre. The proposal seeks \$1.5 million in construction costs from the \$4.1 million of TDT revenues set aside for a downtown performing arts center(s) under the terms of the Interlocal Agreement with the City and CRA and \$300,000 annually for operations. Based on the documents submitted to the County, this project appears to still be very much in the conceptual phase and will require additional information for further consideration.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 6

The TMH Foundation currently owns the proposed site and building so the acquisition, title, construction, and long-term maintenance would need to be determined prior to any financial commitments. At the Board's request, Facilities staff performed a preliminary analysis in May 2013 that estimated a maximum seating capacity of approximately 250 people for a one-story theatre with the possibility of additional balcony seating. A pro forma or some other level of market analysis would be needed to understand the financial parameters of the Theatre and to attract additional private sector investors.

In light of this new proposal for a performing arts venue in the downtown area that could be eligible for use the existing funds, the Board may wish to revisit its prior direction from October 29, 2013 seeking that all of these funds be returned to the County. Instead, the Board may wish to explore this proposal further as part of the April 24, 2014 CRA meeting agenda. The Board's level of support and potential financial commitment for this project may help determine its position on what to do with the \$4.1 million of TDT funds currently set aside for the performing arts center(s). For example, the Board may wish to maintain the \$4.1 million set aside for the performing arts center(s) under the current terms and conditions, thereby providing a potential funding source for the Downtown Theatre Project. Following construction, the remaining balance could be utilized as an endowment to support operating costs.

Another funding option to support this project would be to provide the \$300,000 in operating support from the Board's proposal to increase cultural investments to a full cent of TDT. However, this would negate much of the recent Cultural Plan efforts, as it would limit the 'new money' available for other priorities identified in the Plan including the capital grants program.

As noted in the County Attorney's memorandum (Attachment #8), for the downtown theater project being discussed to receive TDT funds for capital improvements and/or operating expenditures, it must be owned and operated by the public (this could be implemented through a service contract and lease); similar to the investment made at the amphitheater.

Given the need for additional information on this proposal and the potential support from both Commissions, the Board may wish to agenda this matter at the CRA meeting. Should both Commissions wish to pursue this further, staff recommends that consideration for financial support with TDT funds be limited to the encumbered funds set aside for the performing arts center(s). Alternatively, the Board may wish to reach an agreement with the City/CRA on how to reallocate the \$4.1 million for some other purpose in accordance with Florida Statutes for use of such funds.

Summary and Options

The confluence of the Board's actions at the October 29, 2013 workshop on TDT and the performing arts center, the Cultural Plan Review Committee's report, the sales tax extension including the FSU Madison Mile Convention District, and potentially a Downtown Theatre have presented an opportunity for the Board to evaluate a number of overlapping and competing projects in a short period of time and chart a course of action to invest resources in key community projects. This item seeks the Board's guidance to address these matters with the City Commission at the next CRA meeting on April 24, 2014 at 9:30 a.m.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 7

Should the Board wish to address these TDT matters with the CRA and City, an amendment to the interlocal agreement between the County, City, and CRA would be required to implement the following:

1. Direct staff to prepare an agenda item for consideration to amend the Interlocal Agreement at the April 24, 2014 CRA meeting that addresses the following:
 - a. The CRA would maintain the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:
 - i. The proposed Downtown Theatre Project on College Avenue.
 - ii. Performing arts space as part of convention center project.
 - iii. Or, other performing arts projects as recommended by the CRA.
 - b. The City is provided three years to make improvements of the Capital City Amphitheater and/or Meridian Building for the purpose(s) requested by the County in an amount equal to the \$508,425 utilized for the demolition of the Johns Building; any balance not utilized during this period of time will be reimbursed to the County's Tourist Development Trust Fund.
 - c. A formal acknowledgement that effective September 30, 2014, all future one cent TDT currently dedicated to the performing arts center(s) shall no longer be dedicated for such purpose and shall be retained by the County to be utilized in accordance with Florida Law.

With regard to the Cultural Plan implementation, staff recommends the Board continue to implement utilizing approximately ½-cent currently dedicated to the performing arts center(s) toward the overall support of the cultural and arts community through the establishment of the new capital grants program and other community needs identified in the Cultural Plan consistent with section 125.0104, Florida Statutes. This action results in one full cent of TDT tax being dedicated to the cultural arts or in increase of 78%. Upon the approval of the amendment to the Interlocal Agreement, staff recommends that the Board:

2. Direct staff to schedule a Public Hearing to amend the Tourism Plan (Ordinance) to allocate a total of one cent of TDT to support cultural arts starting in FY 2015.

If the sales tax extension is approved and the Madison Mile Convention Center project is funded, then a ½ cent of tourist development tax will be necessary to support the on-going operations and maintenance of the facility. Given a number of milestones need to be reached prior to the facility being constructed and opened, the Board may wish to provide the following direction:

3. Upon approval of the sales tax extension, direct the County Administrator to negotiate a preliminary agreement, subject to Board approval, with FSU and/or the appropriate parties for a ½ cent of the tourist development tax to be utilized for the operation and maintenance of the convention center based on the following:
 - a. Begin dedicating the ½-cent of TDT for the convention center beginning in FY 2015.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 8

- b. Utilize the ½-cent TDT for tourism-related expenses until such time the convention center is operational.

The suggestion presented herein seeks to strike a balance between desired community projects and available resources by maintaining the existing fund balance for a performing arts center(s) and utilizing future TDT revenues for other community efforts. Under all of the same terms and conditions of the interlocal agreement, the CRA would continue to have the ability to utilize the \$4.1 fund balance (plus revenues received through September 30, 2014) for a variety of performing arts center needs in the downtown area. This approach would allow the County to increase cultural funding with TDT monies from \$504,500 to approximately \$900,000 annually starting in FY 2015. These additional funds would be used to support the implementation of community needs identified in the Cultural Plan including a capital grants program. Should the Board choose to support the operational and maintenance needs of the convention center, this option affords the desired flexibility to determine the appropriate timing of that financial support as the project details and time line materialize.

The amendment to the interlocal agreement will be structured to provide certainty to the process by which the existing fund balance and the recurring penny will be allocated. Until these actions are taken, the ongoing one cent dedicated to a performing arts center(s) will remain in effect thereby prohibiting the reallocation of these future revenues for other projects or programs.

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Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 9

Options:

1. Direct staff to prepare an agenda item for consideration to amend the Interlocal Agreement at the April 24, 2014 CRA meeting that addresses the following:
 - a. The CRA would maintain the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:
 - i. The proposed Downtown Theatre Project on College Avenue.
 - ii. Performing arts space as part of convention center project.
 - iii. Or, other performing arts projects as recommended by the CRA.
 - b. The City is provided three years to make improvements of the Capital City Amphitheater and/or Meridian Building for the purpose(s) requested by the County in an amount equal to the \$508,425 utilized for the demolition of the Johns Building; any balance not utilized during this period of time will be reimbursed to the County's Tourist Development Trust Fund.
 - c. A formal acknowledgement that effective September 30, 2014, all future one cent TDT currently dedicated to the performing arts center(s) shall no longer be dedicated for such purpose and shall be retained by the County to be utilized in accordance with Florida Law.
2. Direct staff to schedule a Public Hearing to amend the Tourism Plan (Ordinance) to allocate a total of one cent of TDT to support cultural arts starting in FY 2015. (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.)
3. Upon approval of the sales tax extension, direct the County Administrator to negotiate a preliminary agreement, subject to Board approval, with FSU and/or the appropriate parties for a ½ cent of the tourist development tax to be utilized for the operation and maintenance of the convention center based on the following (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.):
 - a. Begin dedicating the ½-cent of TDT for the convention center beginning in FY 2015.

Or

 - b. Utilize the ½-cent TDT for tourism-related expenses until such time the convention center is operational.
4. Board direction.

Recommendation:

Board direction.

Title: Approval to Advance the Board's Direction on Projects Relating to the One Cent of Tourist Development Taxes, Currently Dedicated to the Performing Arts Center, for Consideration by the Community Redevelopment Agency.

April 8, 2014

Page 10

Attachments:

1. January 21, 2014 providing the general sequence and time lines for the Board to consider several overlapping projects.
2. Ratification of the February 11, 2014 Workshop on the Cultural Plan Review Committee's Final Report and Recommendations.
3. Ratification of the February 11, 2014 Workshop on the Sales Tax Committee's Final Report.
4. First Amendment to the Interlocal Agreement with the City and CRA, October 4, 2007.
5. Ratification of the October 29, 2013 Workshop on the Future Uses for the One Cent of Tourist Development Tax Currently Dedicated to a Downtown Performing Arts Center.
6. Leon County's Strategic Initiatives.
7. Downtown Theatre proposal submitted by Ms. Peggy Brady.
8. County Attorney Memorandum.



Agenda Item Details

Meeting	Apr 24, 2014 - CRA Board Meeting
Category	5. Policy Formation & Direction
Subject	5.03 Discussion Regarding Utilization of the CRA Performing Arts Center Tourist Development Tax Funds -- Roxanne Manning, Tallahassee Community Redevelopment Agency
Type	Action, Discussion
Fiscal Impact	No
Recommended Action	Option 1 - Provide staff with direction regarding items 1 through 4, including: (a) the existing \$4.1 million performing arts tourist development tax balance; (b) discontinuance of all future TDT revenues dedicated to the performing arts center and acknowledgement that said funds shall be retained and utilized by Leon County in accordance with Florida law; (c) the provision of three years for the City to fund improvements to Capitol City Amphitheater or Meridian Pointe Building for purposes requested by Leon County in an amount equal to \$508,425, funds originally utilized by the City of Tallahassee for the demolition of the Johns Building; (d) Authorize CRA staff to develop a process or program in which the CRA would evaluate opportunities to utilize the existing fund balance, subject to City and County approval, currently dedicated to a performing arts center(s).

For more information, please contact: Roxanne Manning, Tallahassee CRA, 850-891-8353

Statement of Issue

On June 23, 2004, the Tallahassee City Commission (City), the Leon County Board of County Commissioners (County), and the City of Tallahassee Community Redevelopment Agency (CRA), adopted an interlocal agreement which established the Downtown District Community Redevelopment Area (Downtown District). Section 6a of the interlocal agreement also set aside one cent of Tourist Development Tax funds (also referred to as the Bed Tax funds) for the construction and operation of a performing arts center (PAC) within the Downtown District. The PAC Bed Tax funds are maintained by the County, but are provided to the CRA for PAC uses consistent with the interlocal agreement. To date, the PAC Bed Tax funds have been used to prepare a market and location assessment for the proposed PAC, for the demolition and site clean-up of the former Johns Building site for the proposed PAC and PAC-related operational expenses. The County's Tourist Development Tax Fund currently has an estimated \$4.1 million set aside for PAC-related expenses.

On April 8, 2014, the County heard an agenda item regarding, among other tourism development tax items, the use of (1) the existing \$4.1 million PAC Bed Tax balance, (2) the annual recurring one-cent PAC Bed Tax currently dedicated to a performing arts center, and (3) the \$508,425 in PAC Bed Tax funds utilized by the City for the demolition of the Johns Building. Following the County discussion of the agenda item, the Commissioners recommended Options 1, 2 and 3 as presented in the County agenda item, which included direction of staff to prepare an agenda item for discussion at the April 24 CRA Board meeting that addressed the PAC Bed Tax issues described above.

This agenda item presents the actions from the April 8, 2014 County tourist development tax agenda item, related city staff recommendations, and requests CRA Board direction regarding the use of: (1) the existing \$4.1 million PAC Bed Tax balance, (2) the annual recurring one-cent PAC Bed Tax dedicated to a performing arts center, and (3) the

\$508,425 in PAC Bed Tax funds utilized by the City for the demolition of the Johns Building. Staff is also seeking the Board's approval to negotiate an agreement with the City and County on the management and use of the PAC Bed Tax funds that will be presented to the Board for approval at a future meeting.

Recommended Action

Option 1 - Provide staff with direction regarding items 1 through 4, including: (a) the existing \$4.1 million performing arts tourist development tax balance; (b) discontinuance of all future TDT revenues dedicated to the performing arts center and acknowledgement that said funds shall be retained and utilized by Leon County in accordance with Florida law; (c) the provision of three years for the City to fund improvements to Capitol City Amphitheater or Meridian Pointe Building for purposes requested by Leon County in an amount equal to \$508,425, funds originally utilized by the City of Tallahassee for the demolition of the Johns Building; (d) Authorize CRA staff to develop a process or program in which the CRA would evaluate opportunities to utilize the existing fund balance, subject to City and County approval, currently dedicated to a performing arts center(s).

Fiscal Impact

There is no direct fiscal impact at this time, but the management and use agreement, which will have to be approved by the City, County and CRA, and will likely require an amendment to the existing interlocal agreement. In addition, the agreement may have an impact on the oversight and use of (1) the existing \$4.1 million performing arts tourist development tax balance; (2) the annual recurring one-cent tourist development tax dedicated to a performing arts center, and (3) the reimbursement of \$508,425 utilized for the demolition of the Johns Building.

Supplemental Material/Issue Analysis

History/Facts & Issues

On June 23, 2004, the City, the County, and the CRA, adopted an interlocal agreement (Attachment 1) which established the Downtown District. Included as part of the interlocal agreement, was the County's commitment to set aside one cent of Bed Tax/Tourist Development Tax funds dedicated exclusively for a performing arts center(s) within the Downtown District. The use of the bed tax funds was limited to the debt service, construction and/or operational costs of the PAC. Use of bed tax funds was subject to approval of the Project Review Committee.

On October 4, 2007, the interlocal agreement was amended (Attachment 2) with a number of changes, two of which were related to the use of bed tax funds for a performing arts center:

- Section 6a (revised) - Eliminated the Project Review Committee, and the review/approval/rejection by the Project Review Committee of any performing arts center projects funded with the set-aside bed tax funds;
- Section 6h (new) - Required the CRA to consider providing financial support to the PAC contingent upon: (1) determination of actual total costs; (2) availability of funding sources for CRA participation; (3) availability of other funding sources for the majority of costs of the PAC Project; and (4) location of the PAC within the boundaries of the Downtown District.

The interlocal agreement was amended a second time on February 9, 2009, but that amendment had no impact on the use or management of the Bed Tax funds.

Per the interlocal agreement, performing arts center bed tax funds are held by the County, but are provided to the CRA in support of the performing arts center activities described above. The use of the performing arts center bed tax funds for anything other than construction expenses, operating expenses or debt service for a downtown performing arts center requires an amendment to the interlocal agreement that must be approved by the City, County and CRA.

To date, the bed tax funds have been used to prepare a market and location assessment for the PAC as proposed by the Florida Center for Performing Arts and Education (FCPAE), for the demolition and site clean-up of the former Johns Building site for the proposed PAC and for operating/personnel expenses incurred as part of PAC fundraising efforts by

the FCPAE. The County's Tourist Development Tax Fund currently has an estimated \$4.1 million set aside for PAC-related expenses.

Recent Events Affecting the Proposed PAC:

During the past few months, there have been a number of events and discussions on the proposed PAC, the use of the performing arts center bed tax funds and other downtown development opportunities. These are briefly described below.

Following the 2004 interlocal agreement, the FCPAE non-profit was formed to raise funds for construction of the PAC. The FCPAE had a purchase option with the City of Tallahassee on the former Johns Building site, located at the intersection Gaines and Bronough Streets, as a location for the PAC since 2007. The site was cleared in anticipation of development of the PAC. On September 30, 2013, the last extension of FCPAE's purchase option for the Johns Building site expired due to their inability to meet fundraising milestones.

On October 29, 2013, the County held a workshop on the *Future Uses for the One Cent of TDT Currently Dedicated to a Downtown Performing Arts Center*. The County acknowledged the substantial likelihood that the proposed performing arts center(s), led by FCPAE, would not be realized given the lack of private financial support. Further, the County authorized the County Administrator to take the necessary steps to return the encumbered balance (approximately \$4.1 million presently) set aside for the downtown performing arts center(s) back into the Tourist Development Tax Trust Fund pursuant to the Interlocal Agreement.

On February 11, 2014, the County conducted a workshop to review the Blueprint Sales Tax Committee's recommendations and identify projects to be included in the tax extension proposal. Included as part of the County's actions was the tentative approval to consider \$20 million in Sales Tax Funds in support of the Florida State University's (FSU) Madison Mile and Arena District concepts. A special meeting of Blueprint's Intergovernmental Agency has been scheduled for April 22, 2014 to provide the City and County the opportunity to finalize the project list in anticipation of placing the referendum on the November 4, 2014 ballot. That discussion is expected to include funding for the Madison Mile and Arena District concepts.

County Staff Considerations

On April 8, 2014, County staff presented the Leon Board of County Commissioners with a Tourist Development Tax agenda item (Attachment 3) regarding (1) use of the existing \$4.1 million balance in performing arts center related funds, (2) future use of the annual recurring one-cent tourist development tax dedicated to a performing arts center and (3) the refund/use of the \$508,425 utilized by the City of Tallahassee for the demolition of the Johns Building in support of the proposed PAC (Attachment 3). The agenda item sought the County's guidance to address these matters with the City at the next CRA meeting, which is scheduled for April 24, 2014 at 9:30 a.m. The agenda item presented the County with the three options listed below, and as further described in the Leon County Statement of Issue in Attachment 4:

Options:

1. Direct staff to prepare an agenda item for consideration to amend the Interlocal Agreement at the April 24, 2014 CRA meeting that addresses the following:
 - a. The CRA would maintain the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:
 - i. The proposed Downtown Theatre Project on College Avenue.
 - ii. Performing arts space as part of convention center project.
 - iii. Or, other performing arts projects as recommended by the CRA.
 - b. The City is provided three years to make improvements of the Capital City Amphitheater and/or Meridian

Building for the purpose(s) requested by the County in an amount equal to the \$508,425 utilized for the demolition of the Johns Building; any balance not utilized during this period of time will be reimbursed to the County's Tourist Development Trust Fund.

c. A formal acknowledgement that effective September 30, 2014, all future one cent TDT currently dedicated to the performing arts center(s) shall no longer be dedicated for such purpose and shall be retained by the County to be utilized in accordance with Florida Law.

2. Direct staff to schedule a Public Hearing to amend the Tourism Plan (Ordinance) to allocate a total of one cent of TDT to support cultural arts starting in FY 2015. (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.)

3. Upon approval of the sales tax extension, direct the County Administrator to negotiate a preliminary agreement, subject to Board of County Commission approval, with FSU and/or the appropriate parties for a half cent of the tourist development tax to be utilized for the operation and maintenance of the convention center based on the following (Note: This can only occur subsequent to the amendment to the Interlocal Agreement being approved.):

a. Begin dedicating the half cent of TDT for the convention center beginning in FY 2015.

Or

b. Utilize the half cent TDT for tourism-related expenses until such time the convention center is operational.

The County staff report indicated; *"The suggestion presented herein seeks to strike a balance between desired community projects and available resources by maintaining the existing fund balance for a performing arts center(s) and utilizing future TDT revenues for other community efforts. Under all of the same terms and conditions of the interlocal agreement, the CRA would continue to have the ability to utilize the \$4.1 fund balance (plus revenues received through September 30, 2014) for a variety of performing arts center needs in the downtown area. This approach would allow the County to increase cultural funding with TDT monies from \$504,500 to approximately \$900,000 annually starting in FY 2015. These additional funds would be used to support the implementation of community needs identified in the Cultural Plan including a capital grants program. Should the Board choose to support the operational and maintenance needs of the convention center, this option affords the desired flexibility to determine the appropriate timing of that financial support as the project details and time line materialize."*

Following discussion of the agenda item, the County agreed that the use of the \$4.1 million dollar balance and recurring one-cent tourist development tax should be discussed at the April 24th CRA Meeting. The County also voted 4 to 3 to approve Options 1, 2 and 3.b. as presented in the agenda item.

City Staff Considerations

City staff has conducted a preliminary review of the County Commission's direction, and is generally supportive of the specific recommendations provided in the County agenda item. However, they have offered the following comments and suggestions for consideration by the CRA Board, and subsequent discussions with City, County and CRA staff. County staff has prepared a response to the following comments which is included in Attachment 5.

- **Option 1b of County Agenda Item:** Will the City have a role similar to that of the County in requesting changes to the Capital City Amphitheater and/or Meridian Building?
- **Option 1b of County Agenda Item:** Consider returning any of the remaining \$508,245 to the current \$4.1 million in the performing arts center bed tax balance. The funds for the demolition of the Johns Building came from this source.
- **Option 1c of County Agenda Item:** Recommend the allowed uses of the retained TDT funds be expanded to include the development proposed by FSU for the Madison Mile and the Arena District, and other appropriate

uses as outlined in Option 3 of the County Agenda Item.

- **Option 3 of County Agenda Item:** Will the CRA Board have any role in the expenditures of the one-cent of TDT funds set aside for the operation and maintenance of a convention center located within the Downtown District? If the County chooses not to support the operational and maintenance costs of a convention center, how will the one-cent in TDT funds be used and who will approve the use?

CRA Staff Considerations

CRA staff has prepared this agenda item as a continuation of the discussion and direction process contemplated by the 2004 interlocal agreement and subsequent amendments.

CRA Staff requests Board direction on the following recommendations:

1. The use of the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:
 - a. The proposed Downtown Theatre Project on College Avenue or other location.
 - b. Performing arts space as part of the convention center project.
 - c. Or, other performing arts projects as recommended by the CRA
2. Approve the discontinuance of all future TDT revenues dedicated to a performing arts center under the terms of the Interlocal Agreement, effective September 30, 2014, and acknowledge that these funds shall be retained by the County to be utilized in accordance with Florida Law.
3. Providing three years for the City to make improvements to the Capital City Amphitheater and/or Meridian Building for the purpose(s) requested by the County in an amount equal to the \$508,425 utilized for the demolition of the Johns Building; any balance not utilized during this period of time will be reimbursed to the County's Tourist Development Trust Fund.
4. Direct CRA staff to develop a process or program in which the CRA would evaluate opportunities to utilize the existing (through September 30, 2014) fund balance, subject to County and City approval, currently dedicated to the performing arts center.

The County has suggested that these additional funds be used to support the implementation of community needs identified in the Cultural Plan, including a capital grants program. The funds may also be used to support the operational and maintenance needs of the convention center.

Options

1. Provide staff with direction regarding items 1 through 4, including: (a) the existing \$4.1 million performing arts tourist development tax balance; (b) discontinuance of all future TDT revenues dedicated to the performing arts center and acknowledgement that said funds shall be retained and utilized by Leon County in accordance with Florida law; (c) the provision of three years for the City to fund improvements to Capitol City Amphitheater or Meridian Pointe Building for purposes requested by Leon County in an amount equal to \$508,425, funds originally utilized by the City of Tallahassee for the demolition of the Johns Building; (d) Authorize CRA staff to develop a process or program in which the CRA would evaluate opportunities to utilize the existing fund balance, subject to City and County approval, currently dedicated to a performing arts center(s).
2. Do not authorize CRA staff to negotiate an agreement on the management and use of the PAC Bed Tax funds as outlined in this agenda item.
3. Provide staff with alternate direction.

Attachments/References

1. CRA Interlocal Agreement, June 23, 2004
2. Amendment 1 to CRA Interlocal Agreement, October 4, 2007
3. April 8, 2014 Board of County Commissioners Agenda Item (w/o attachments)
4. Leon County Statement of Issue from April 8th Board of County Commissioners Agenda Item
5. Memo from Vincent S. Long, Leon County Administrator, dated April 18, 2014.

[Attachment 1.pdf \(1,666 KB\)](#)

[Attachment 2.pdf \(700 KB\)](#)

[Attachment 3.pdf \(972 KB\)](#)

[Attachment 4.pdf \(624 KB\)](#)

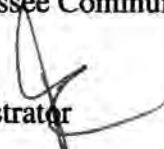
[Attachment 5.pdf \(344 KB\)](#)

BOARD OF COUNTY COMMISSIONERS

MEMORANDUM

DATE: April 18, 2014

TO: The Honorable Members of the Tallahassee Community Redevelopment Agency

FROM: Vincent S. Long, Leon County Administrator 

SUBJECT: Utilization of Tourism Funds Currently Dedicated to the Performing Arts Center by Interlocal Agreement

I submit this memorandum for the CRA Board's consideration in order to help guide and facilitate discussion on April 24, 2014 regarding the tourism funds currently dedicated to the performing arts center and the tri-party Interlocal Agreement that governs these resources. This memo includes a summary of the County Commission's recent actions and direction on these matters leading up to the April 24th CRA meeting, issues raised by City staff regarding the County Commission's direction, and a series of recommendations for the CRA Board's consideration based on the direction provided by the County Commission.

Statement of Issue

The County seeks to amend the tri-party Interlocal Agreement with the City and CRA relating to the collection of one cent of the tourist development tax (TDT) for the purpose of constructing, maintaining, and operating a performing arts center(s) in the downtown area. The County Commission held a workshop on October 29, 2013 to discuss the status of the performing arts center as envisioned by the Florida Center for Performing Arts and Educations (FCPAE) and determined that the project is unlikely to be realized given the lack of private fundraising, the inability to garner support from the Sales Tax Committee, and the expiration of FCPAE's Option Agreement with the City for the former Johns Building site.

The Interlocal Agreement contemplates the possibility of the performing arts center not being constructed and, under said circumstances, returning the accrued funds back to the TDT Trust Fund without the dissolution or renegotiation of the Interlocal Agreement. However, the County Commission approved a series of policy options on April 8, 2014 seeking to strike a balance between desired community projects and available resources by maintaining the existing fund balance for a performing arts center(s) and utilizing future TDT revenues for other community efforts. Under all of the same terms and conditions of the Interlocal Agreement, the CRA would continue to have the ability to utilize the \$4.1 fund balance (plus revenues received through September 30, 2014) for a variety of performing arts center needs in the downtown area. While still subject to final approval by County and the City, the CRA would continue to be able to use these funds for projects that include, but are not limited to:

- i. The proposed Downtown Theatre Project on College Avenue.
- ii. Performing arts space as part of convention center project.
- iii. Or other performing arts projects as recommended by the CRA.

Utilization of Tourism Funds Currently Dedicated to the Performing Arts Center by Interlocal Agreement
April 18, 2014
Page 2

In turn, the County is seeking formal acknowledgement and agreement by the City to no longer dedicate future TDT revenues, effective September 30, 2014, for the performing arts center and that these future revenues shall be retained and utilized by the County in accordance with Florida Law. This approach would allow the County to redirect a portion of the funds in order to increase cultural funding to a full one cent of TDT monies, from \$504,500 to approximately \$900,000 annually, starting in FY 2015 to support the implementation of community needs identified in the Cultural Plan including a capital grants program. A ½ cent would be set aside to support the operational and maintenance needs of the proposed convention center, upon approval of an agreement between the County and the operator of the convention center, once the convention center is operational. County and City staff have been actively involved in the early stages of the master planning for the Madison Mile Convention District which seeks to realize the convention center needs and the redevelopment goals of the CRA. The ongoing commitment of TDT funds, in addition to the \$20 million in sales tax funds supported by both Commissions, is anticipated to attract qualified respondents to construct and operate the convention center by providing some financial assurances. Until such time, the County, with guidance from the Tourist Development Council, would determine the use of the ½ cent TDT in accordance with Florida Law.

Given the expiration of the FCPAE's Option Agreement with the City for the old Johns Building site, the County is owed the total cost of the demolition and clearing in the amount of \$508,425 by September 30, 2014. However, the County is willing to delay the City's reimbursement by redirecting these funds to future improvements to the Capital City Amphitheater and/or the Meridian Building, as requested by the County, for tourism related functions thereby furthering the public investment within the downtown CRA. The balance of remaining funds that are not utilized within three years shall be returned to the County's TDT Trust Fund.

The proposed modifications to the Interlocal Agreement seek to utilize existing resources and revenue streams to realize several long-term and community-wide goals by:

- Leveraging a ½ cent of TDT for the successful operation and maintenance of the convention center.
- Ensuring the greatest return on investment with regard to the proposed \$20 million of sales tax funds committed to the convention center by recognizing the ongoing support necessary to make it a viable and economic success.
- Maintaining \$4.1 million (plus revenues received through September 30, 2014) for a variety of performing arts center needs in the downtown area as determined by the CRA.
- Immediately (FY 2015) increasing funding levels for cultural arts to one cent of TDT to support the implementation of community needs identified in the Cultural Plan including a capital grants program.
- Extending and redirecting the \$508,425 owed to the County for the demolition of the Johns Building to the Capital City Amphitheater and/or Meridian Building while retaining this TDT investment within the boundaries of the downtown CRA.

Once the City, CRA, and County agree to, and formalize, these conditions, the County will schedule a Public Hearing to amend the Tourism Plan (Ordinance) to redirect the future revenues dedicated to the performing arts center starting in FY 2015.

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City Staff Considerations

In preparing the April 24, 2014 CRA agenda item, City staff conducted a preliminary review of the County's actions and offered the comments, questions, and suggestions listed below for consideration by the CRA Board. For each of the issues raised by City staff, I have offered a response in italics to assist the CRA Board in their deliberations.

- **Option 1b of County Agenda Item:** Will the City have a role similar to that of the County in requesting changes to the Capital City Amphitheater and/or Meridian Building?
 - *The County has a great working relationship with the City for the Capital City Amphitheater and the Meridian Building in order to provide musical performances that attract a regional audience. We welcome the opportunity for further collaboration with the City but must ensure that these owed TDT monies are used in accordance with Florida Law. That being said, the County will continue to rely on the input and recommendations of the Tourist Development Council which includes two City Commissioners, and the STAGE Committee which includes County and City staff to address matters concerning the amphitheater.*

- **Option 1b of County Agenda Item:** Consider returning any of the remaining \$508,245 to the current \$4.1 million in the performing arts center bed tax balance. The funds for the demolition of the Johns Building came from this source.
 - *This would be a new option for the County Commission to consider. I would recommend that the CRA Board address the issue identified in the next bullet prior to considering this suggestion because it speaks to the overall purpose of the fund balance. Once the County, City and CRA have determined the desired use(s) of that fund balance, they can identify how they wish to utilize any remaining funds from the improvements to the Capital City Amphitheater and/or Meridian Building.*

- **Option 1c of County Agenda Item:** Recommend the allowed uses of the retained TDT funds be expanded to include the development proposed by FSU for the Madison Mile and the Arena District, and other appropriate uses as outlined in Option 3 of the County Agenda Item.
 - *To be clear, utilizing the existing \$4.1 million for a performing arts center associated with the Madison Mile Convention District is authorized under the current terms of the Interlocal Agreement. Should the CRA Board wish to utilize these funds for a different purpose at that location, an amendment would be needed to expand the use of funds. The County Commission recently voted to support the current terms and conditions of the Interlocal Agreement so that the \$4.1 million (plus what is collected through September 30, 2014) is used for a performing arts center within the downtown CRA.*

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Utilization of Tourism Funds Currently Dedicated to the Performing Arts Center by Interlocal Agreement
April 18, 2014
Page 4

- **Option 3 of County Agenda Item:** Will the CRA Board have any role in the expenditures of the ½ cent of TDT funds set aside for the operation and maintenance of a convention center located within the Downtown District? If the County chooses not to support the operational and maintenance costs of a convention center, how will the one-cent in TDT funds be used and who will approve the use?
 - *Based on the County Commission's actions, the CRA Board would not have a legal role or authority for the expenditure of any future TDT revenues. As a practical matter, coordination and support by both Commissions will be needed for this project to be successful. Both Commissions have already taken steps in this direction by endorsing the use of \$20 million of sales tax funds for the construction of the convention center, directing staff to participate in the current master planning process with FSU, and may need to facilitate this project through the CRA due to its impact on the area.*
 - *Upon approval of the sales tax extension, I have been directed to negotiate a preliminary agreement, subject to Board of County Commission approval, with FSU and/or the appropriate parties for a ½ cent of the TDT to be utilized for the operation and maintenance of the convention center once it is operational. This can only occur subsequent to the amendment to the Interlocal Agreement being approved.*
 - *Until such time, the County Commission would determine the use of the ½ cent of TDT for tourism-related expenses with input and guidance from the Tourist Development Council.*

County Recommendations

Provided below are a series of recommendations for the CRA Board's consideration based on the direction provided by the County Commission. Based on the direction provided by the CRA Board, County staff will work with the City and CRA to memorialize the agreed upon resolution to these matters and will prepare an amendment to the Interlocal Agreement to be approved by each party.

Recommendation #1: Continue to utilize the \$4.1 million fund balance (plus what is collected through September 30, 2014) set aside for the performing arts center(s) under the current terms and conditions, which includes CRA recommendations being subject to final approval by the County and City. Projects that may be considered include, but are not limited to:

- The proposed Downtown Theatre Project on College Avenue.
- Performing arts space as part of convention center project.
- Or, other performing arts projects as recommended by the CRA.

Recommendation #2: Approve the discontinuance of all future TDT revenues dedicated to a performing arts center under the terms of the Interlocal Agreement, effective September 30, 2014, and acknowledge that these funds shall be retained by the County to be utilized in accordance with Florida Law.

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Recommendation #3: Direct CRA staff to develop a process or program in which the CRA would evaluate opportunities to utilize the existing (through September 30, 2014) fund balance, subject to County and City approval, currently dedicated to the performing arts center.

Recommendation #4: Approve the three year extension of the TDT funds owed by the City to the County for the demolition of the Johns Building site with an amount equal to \$508,425 to be used in that timeframe to make improvements to the Capital City Amphitheater and/or Meridian Building for the purpose(s) requested by the County.

Cc: The Honorable Leon County Board of County Commissioners
Anita Favors Thompson, City Manager
Herb Thiele, County Attorney
Alan Rosenzweig, Deputy County Administrator
Ken Morris, Director of Economic Development & Business Partnerships
Lee Daniel, Director of the Division of Tourism Development

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**Leon County
Board of County Commissioners**

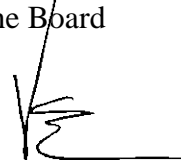
Notes for Agenda Item #3

Leon County Board of County Commissioners

Cover Sheet for Agenda #3

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

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

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

Fiscal Impact:

This item summarizes the FY 2013/2014 year-to-date receipts for the County’s major revenues, provides the dollar amount that each program has spent to date over or under the FY 2013/2014 budget, provides preliminary FY 2013/2014 revenue estimates and provides the FY 2013/2014 estimated fund balance.

Staff Recommendation:

Option #1: Accept the FY 2013/2014 Mid -Year Financial Report (Attachment #1).

Report and Discussion

Background:

OMB prepares two financial reports annually for Board consideration. The first is presented at the mid-point of the fiscal year to identify financial trends that are developing. This report also includes preliminary FY 2014/2015 revenue estimates. The second report is presented at the fiscal year-end to recap the financial performance of the County.

Analysis:

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

Revenues

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

Expenditures

This section displays the FY 2013/2014 budgets for each program. It also shows the FY 2013/2014 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2013/2014 budget as well as the percentage of the FY 2013/2014 budget that each program has spent to date.

Fund Balance

This section compares the fund balances of each fund for the two prior fiscal years. It also shows the FY 2013/2014 estimated fund balance, the FY 2013/2014 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2013/2014.

Capital Improvement Program

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

Grants Program

This section provides FY 2013/2014 YTD budget and expenditure information for all County grants as well as a description of each grant.

Community Economic Profile

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

Financial Indicators

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

Comparative Data

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

Options:

1. Accept the FY 2013/2014 Mid -Year Financial Report (Attachment #1).
2. Do not accept the FY 2013/2014 Mid -Year Financial Report.
3. Board direction.

Recommendation:

Option #1.

Attachment:

1. FY 2013/2014 Mid-Year Financial Report

VL/AR/SR/CH/ch



MID-YEAR FINANCIAL REPORT

FISCAL YEAR 2013/2014



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

TABLE OF CONTENTS

AGENDA REQUEST	
REVENUES	
Major Revenue Summary	1
Preliminary FY 2015 Revenue Estimates	2
Revenue Projections.....	3
General Fund/Fine & Forfeiture- Fund Balance	4
Ad Valorem Taxes	5
State Revenue Sharing Tax.....	6
Local Government ½ Cent Sales Tax	7
Communications Services Tax	8
Public Service Tax.....	9
State Shared Gas Tax	10
Local Option Gas Tax	11
Local Option Sales Tax.....	12
Local Option Tourist Tax.....	13
Solid Waste Fees.....	14
Building Permit Fees.....	15
Environmental Permit Fees.....	16
Ambulance Fees.....	17
Probation & Pre-Trial Fees	18
Court Facilities Fees	19
EXPENDITURES	
Program Expenditure Summary.....	20
FUND BALANCE	
Summary of Fund Balance & Retained Earnings (unaudited).....	24
CAPITAL IMPROVEMENT PROGRAM	
Capital Improvement Program Summary.....	26
Culture and Recreation	27
General Government	27
Health and Safety	28
Physical Environment	28
Transportation	29
GRANTS PROGRAM	
Grants Program Summary	30
COMMUNITY ECONOMIC PROFILE	
Community Economic Profile	37
FINANCIAL INDICATORS	
Financial Indicators.....	45
COMPARATIVE DATA	
Comparative Data for Like-Sized Counties	50
Comparative Data for Surrounding Counties	53
Comparative Data for All Florida Counties.....	56

Leon County Board of County Commissioners

Cover Sheet for Agenda #3

May 13, 2014

To: Honorable Chairman and Members of the Board
From: Vincent S. Long, County Administrator
Title: Acceptance of the FY 2013/2014 Mid - Year Financial Report

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

Fiscal Impact:

This item summarizes the FY 2013/2014 year-to-date receipts for the County's major revenues, provides the dollar amount that each program has spent to date over or under the FY 2013/2014 budget, provides preliminary FY 2013/2014 revenue estimates and provides the FY 2013/2014 estimated fund balance (Attachment #1).

Staff Recommendation:

Option #1: Accept the FY 2013/2014 Mid -Year Financial Report.

Title: Acceptance of the FY 2013/2014 Mid-Year Financial Report
May 13, 2014
Page 2

Report and Discussion

Background:

OMB prepares two financial reports annually for Board consideration. The first is presented at the mid-point of the fiscal year to identify financial trends that are developing. This report also includes preliminary FY 2014/2015 revenue estimates. The second report is presented at the fiscal year-end to recap the financial performance of the County.

Analysis:

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

Revenues

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

Expenditures

This section displays the FY 2013/2014 budgets for each program. It also shows the FY 2013/2014 actual expenditures and provides the dollar amount that each program has spent to date over or under the FY 2013/2014 budget as well as the percentage of the FY 2013/2014 budget that each program has spent to date.

Fund Balance

This section compares the fund balances of each fund for the two prior fiscal years. It also shows the FY 2013/2014 estimated fund balance, the FY 2013/2014 adopted budget and it calculates the fund balance as a percentage of the budget in each fund for FY 2013/2014.

Capital Improvement Program

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

Grants Program

This section provides FY 2013/2014 YTD budget and expenditure information for all County grants as well as a description of each grant.

Community Economic Profile

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

Financial Indicators

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

Title: Acceptance of the FY 2013/2014 Mid-Year Financial Report
May 13, 2014
Page 3

Comparative Data

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

Options:

1. Accept the FY 2013/2014 Mid -Year Financial Report.
2. Do not accept the FY 2013/2014 Mid -Year Financial Report.
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. FY 2013/2014 Mid - Year Financial Report

VL/AR/SR/CH/ch



Leon County Government**Fiscal Year 2014 Mid-Year Financial Report****MAJOR REVENUE SUMMARY**

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

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

Notes:

- (1) The percentage is based on all County revenues net of transfers and appropriated fund balance.
- (2) The 1/2 Cent Sales Tax and State Revenue Sharing are both State shared revenues supported by state and local sales tax collections. Overall, local sales tax transactions have been higher, indicating a continued economic recovery.
- (3) While the Public Service Tax shows an increase from the FY14 Budget, the City of Tallahassee provided records in FY13 that showed a \$2.1 million overpayment from the previous three years. The variance between FY13 and FY14 actuals account for the payback which will occur over the next 30 months.
- (4) Due to the 5 cent Local Option gas tax taking affect Jan. 1, 2014, the first collection was received in March. This explains the higher collections when compared to FY13 actuals and a lower collection rate compared to FY14 as the new revenue is one month behind budgeted collections.
- (5) As the housing market continues to rebound in the current economy an increase in new construction and multi family housing permits has been seen, resulting in an increase in revenue for FY14.
- (6) As economic conditions continue to improve in the development/construction industry, development approval and environmental permit revenue has seen the beginnings of a rebound.
- (7) This revenues decline was anticipated in FY13 due to information indicating collections-to-actual billings were dropping from 41% to 36% of total billings. The decrease in FY14 has not been as severe as originally budgeted.
- (8) The slight revenue decrease in the probation/pre-trial program is attributed to the continued issuance of fee waivers and the privatization of the GPS program.
- (9) Court Facilities fees appear to have decreased due to a decline in the issuance of traffic tickets this year.
- (10) The fire services fee was implemented for FY10. Revenues shown reflect collections by the City of Tallahassee and non ad valorem assessments placed on the County tax bill. Year-to-date collections are lower due to the majority of revenue being received at the end of the fiscal year from the City of Tallahassee. Reported amounts represent delinquent accounts that have been transferred from quarterly billing to tax bills.
- (11) In an effort to affect economic recovery, the Federal Reserve has continued to keep interest rates low, directly influencing interest earnings on County funds. This explains the interest earnings to date coming in below forecasted returns. Interest classified as other has declined due to budgeted capital reserves being expended.

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

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

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

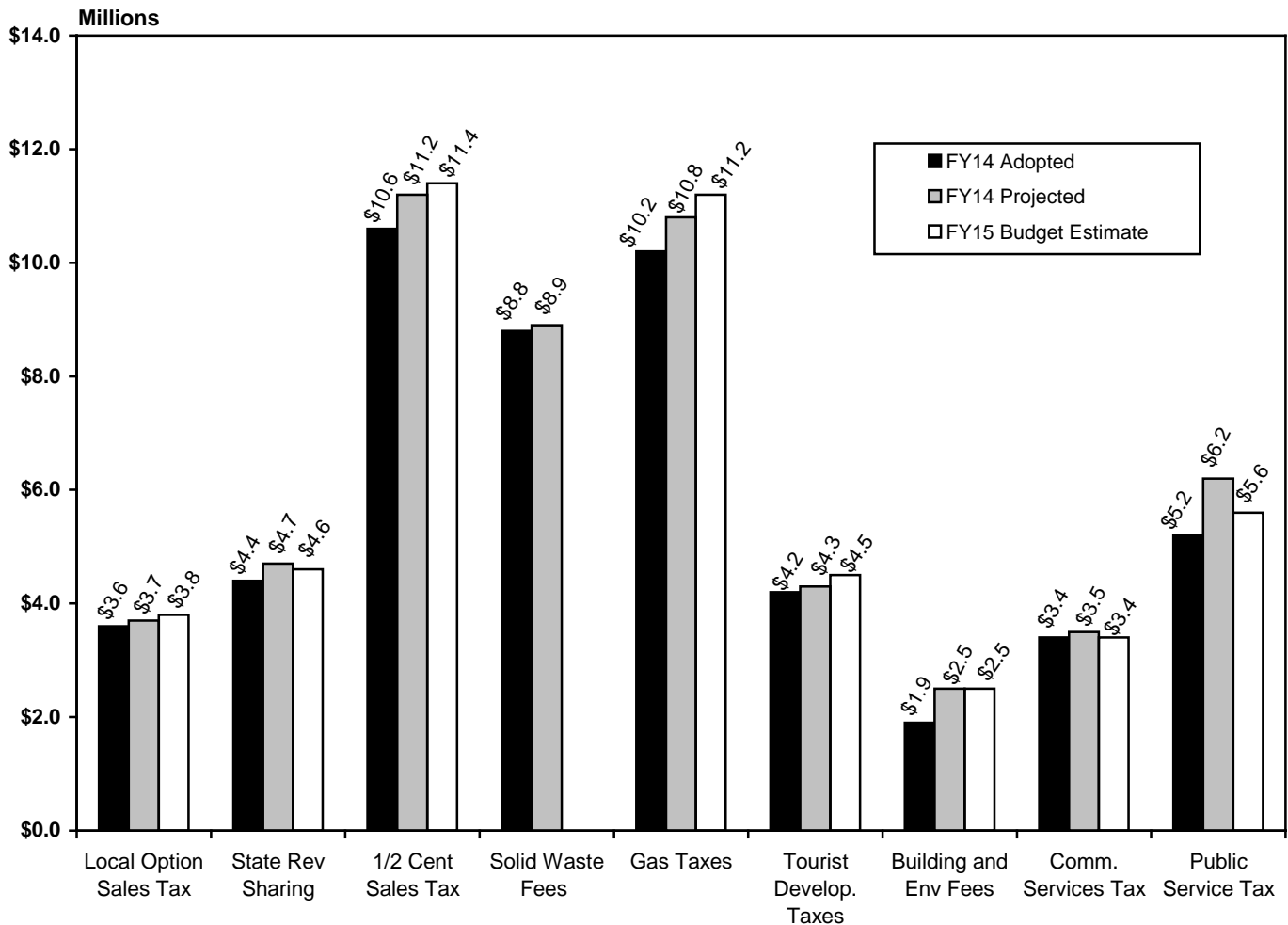
*FY13 and FY14 budget subtotals exclude Ad Valorem Taxes and Fire Service Fees due to the unavailability of FY14 preliminary budget figures at the time of publishing.

Notes:

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

FY 2014 AND FY 2015 REVENUE PROJECTIONS

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

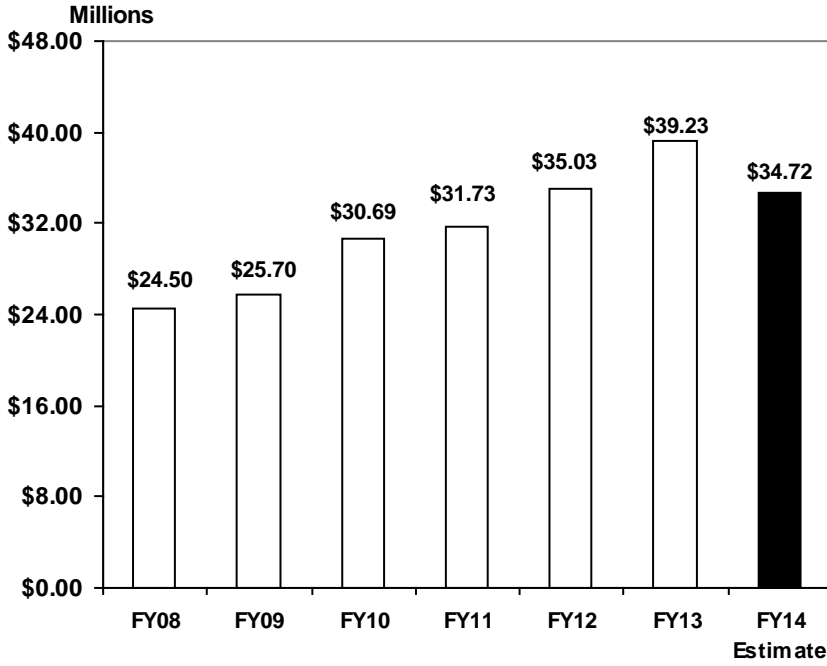


Adopted Budget FY 2014, Projected Actual Collections FY 2014, and Estimated Budget FY 2015:

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

GENERAL FUND /FINE AND FORFEITURE- FUND BALANCE

General/Fine and Forfeiture Fund Balance

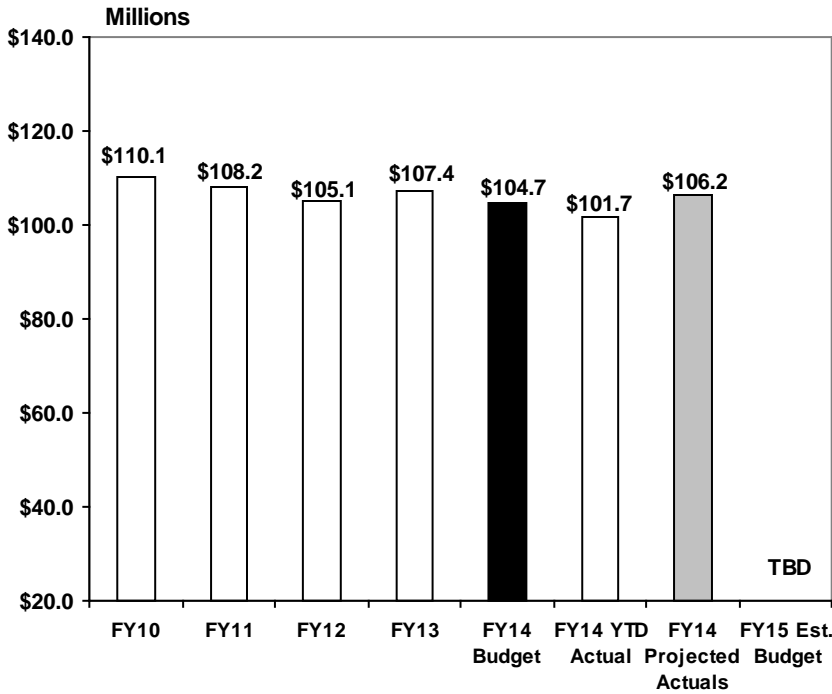


General/Fine and Forfeiture Fund Balance:

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

AD VALOREM TAXES

Fiscal Year Actuals & Projections



Background:

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

The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

Trend:

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

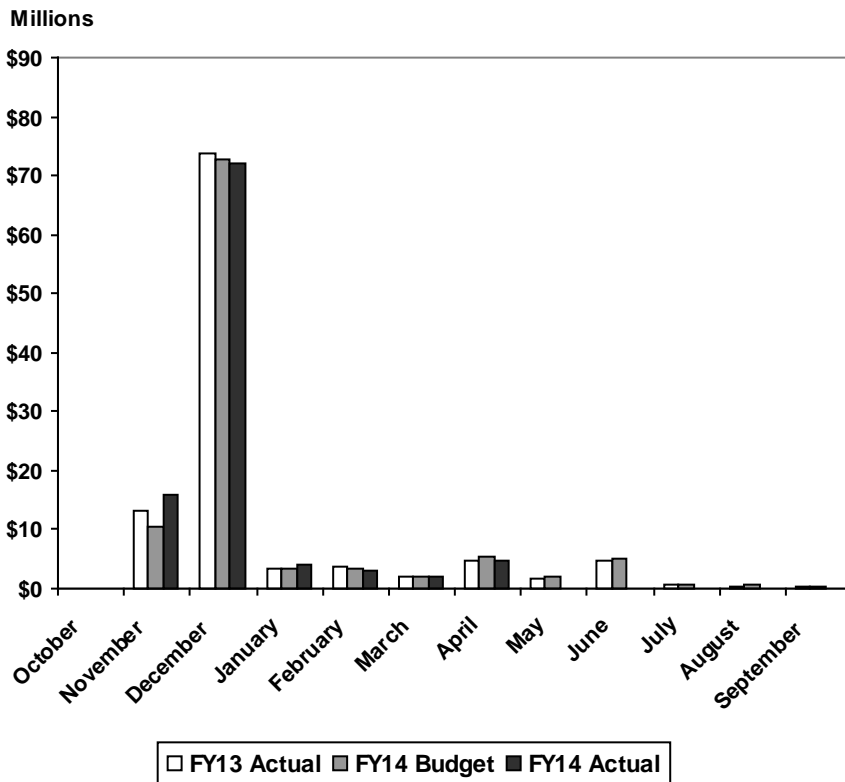
Fiscal Year 2015 Ad Valorem tax estimates are yet to be determined. Preliminary property valuations will be provided by the Property Appraiser's Office on June 1, 2014. These valuations will be used in developing materials for the June budget workshops.

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

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

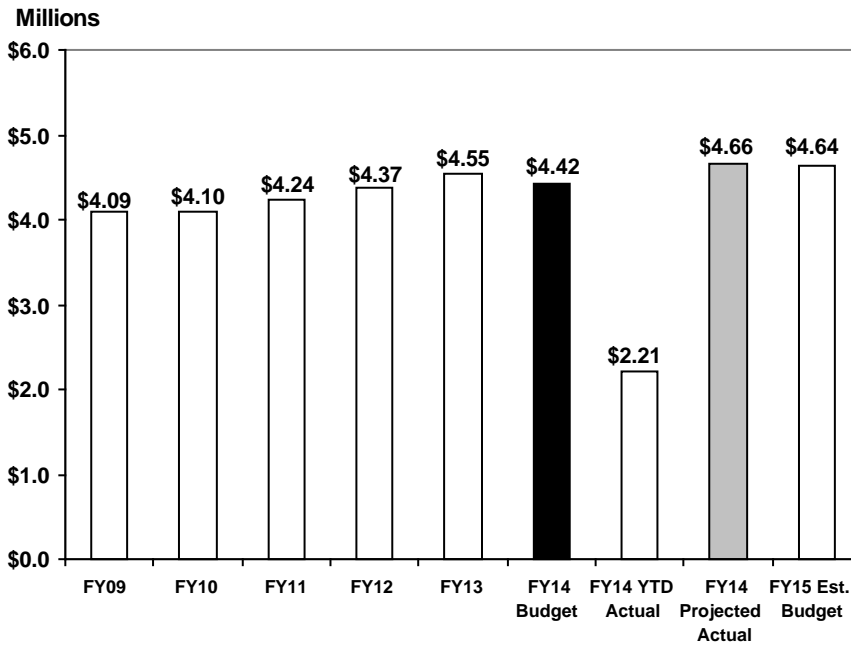
FY15 Estimated Budget: TBD

Monthly Totals: Budget vs Actuals



STATE REVENUE SHARING TAX

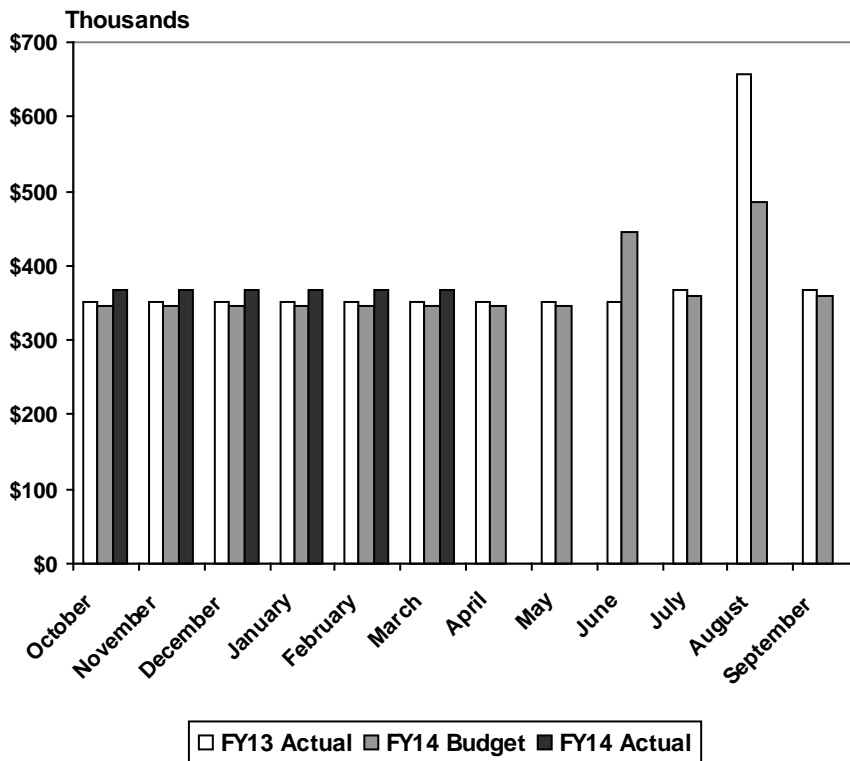
Fiscal Year Actuals & Projections



Background:

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

Monthly Totals: Budget vs Actuals



Trend:

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

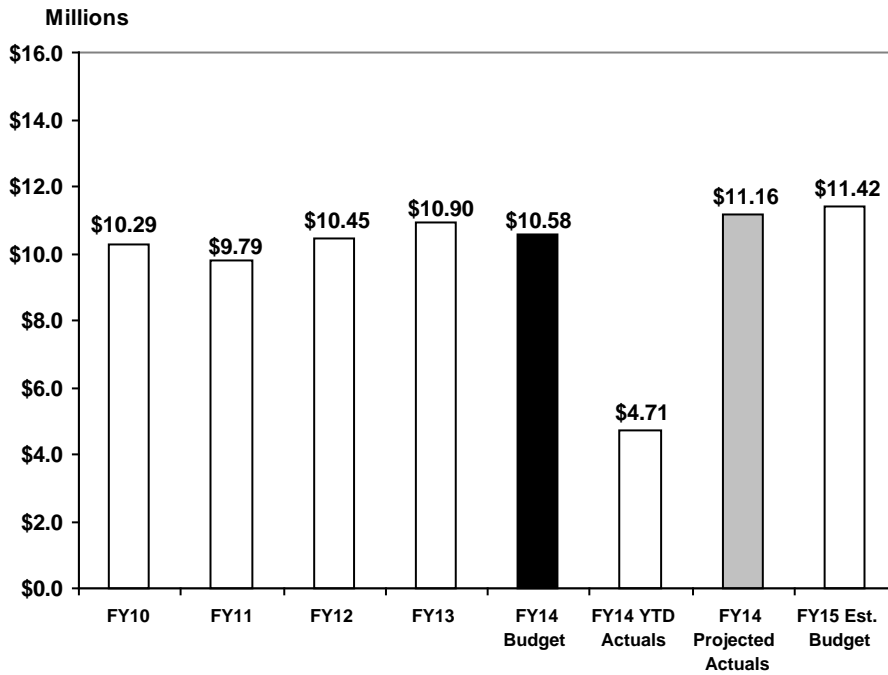
FY13 Budget: \$4,150,550
FY13 Actual: \$4,554,832

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

FY15 Estimated Budget: \$4,638,850

LOCAL GOVERNMENT 1/2 CENT SALES TAX

Fiscal Year Actuals & Projections



Background:

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

The amounts shown are the County's share only.

Trend:

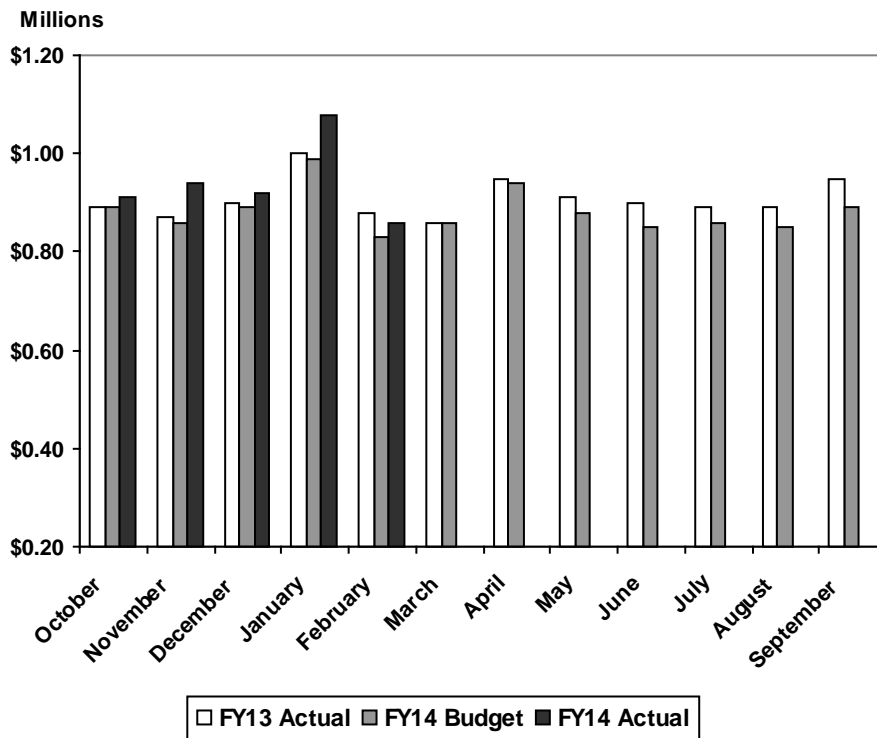
Sales tax revenue steadily declined from FY09 – FY11, a trend that ended in FY12 and has continued on an upward direction. Projected actuals for FY14 and FY15 preliminary budget forecasts show an increase over the FY14 budget signaling a continued economic recovery.

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

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

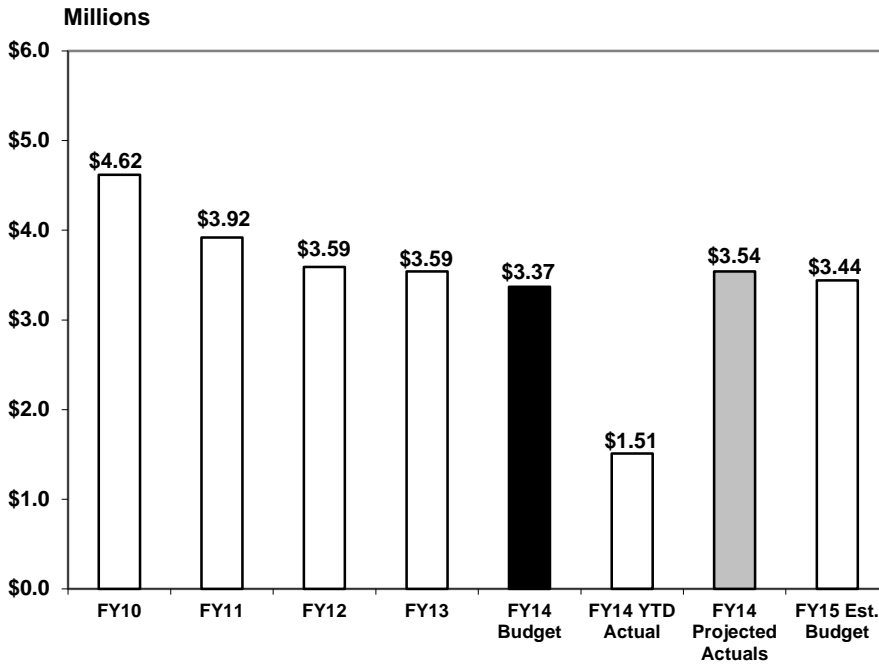
FY15 Estimated Budget: \$11,415,200

Monthly Totals: Budget vs Actuals



COMMUNICATION SERVICES TAX

Fiscal Year Actuals & Projections



Background:

The Communication Services Tax combined 7 different State and local taxes or fees by replacing them with a 2 tiered tax, each with its own rate. These 2 taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right of way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This corresponds with the rate being levied by the City. The County increased the rate in February of 2004.

Trend:

In December 2008, the County received a \$2.5 million audit adjustment from the State, distributed in the form of a \$1.3 million lump sum payment in December of FY09 with the remainder prorated in equal monthly payments of \$33,429 from February 2009 until December 2012. These monthly adjustment payments have been contemplated in the budget graphs, accounting for the higher than expected revenue figures in past years.

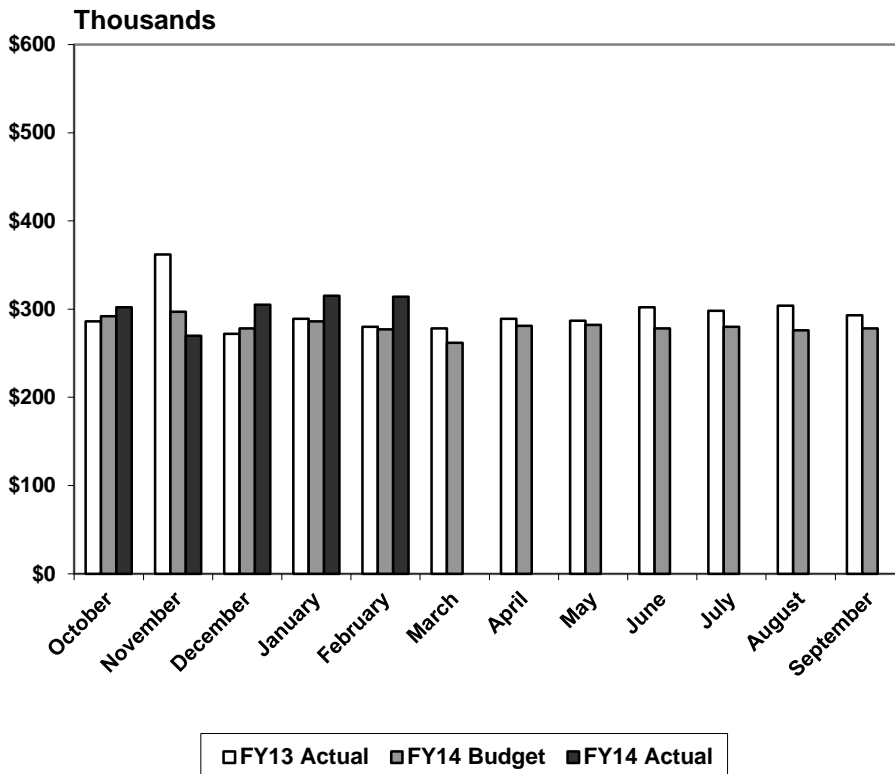
Beginning in FY10, actual revenues began to decrease statewide. This trend is expected to hold for FY14 with little anticipated decline over future fiscal years.

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

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

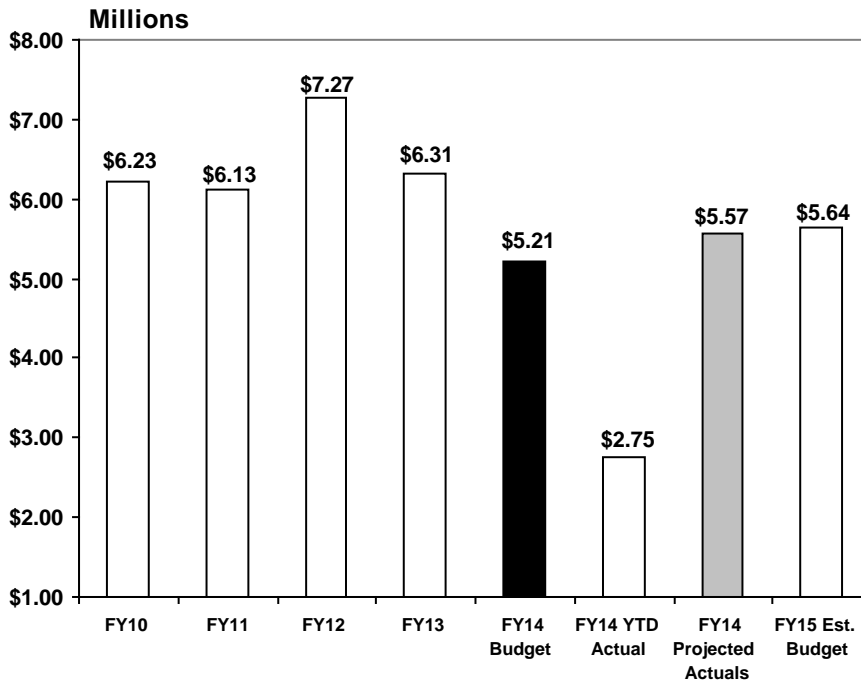
FY15 Estimated Budget: \$3,441,850

Monthly Totals: Budget vs Actuals



PUBLIC SERVICES TAX

Fiscal Year Actuals & Projections



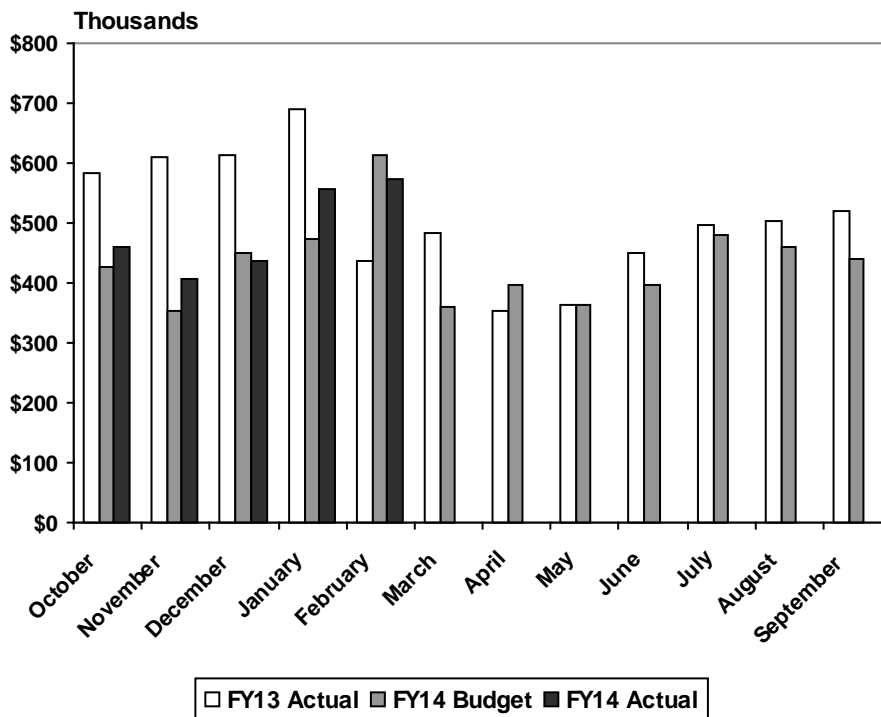
Background:

The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County.

Trend:

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

Monthly Totals: Budget vs Actuals



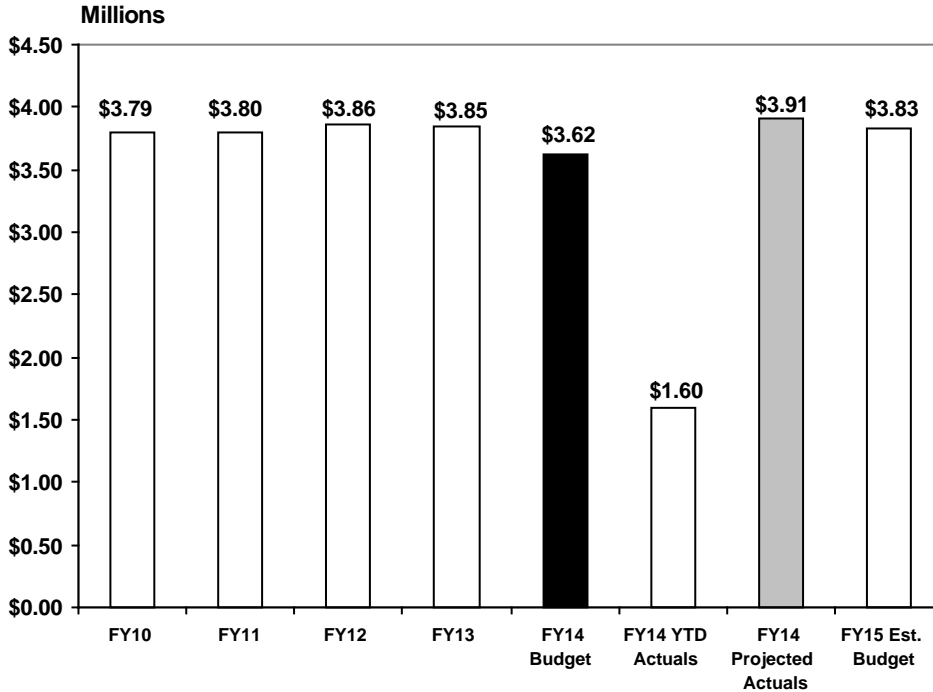
FY13 Budget: \$6,568,300
FY13 Actual: \$6,310,233

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

FY15 Estimated Budget: \$5,637,300

STATE SHARED GAS TAX

Fiscal Year Actuals & Projections



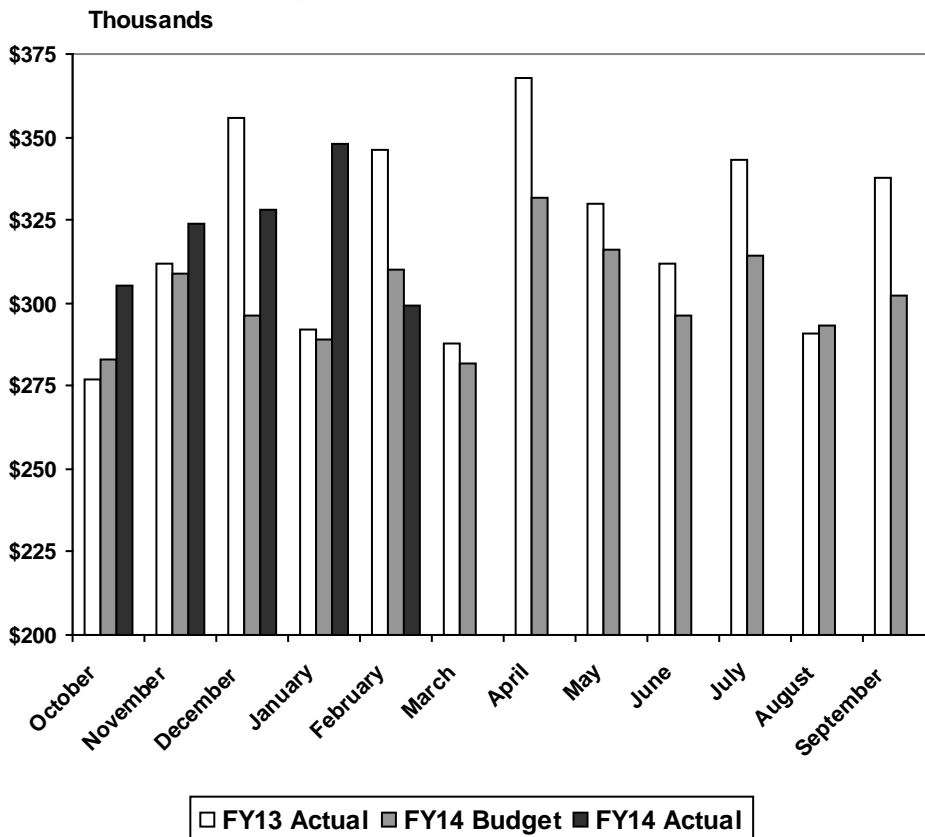
Background:

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

Trend:

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

Monthly Totals: Budget vs Actuals



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

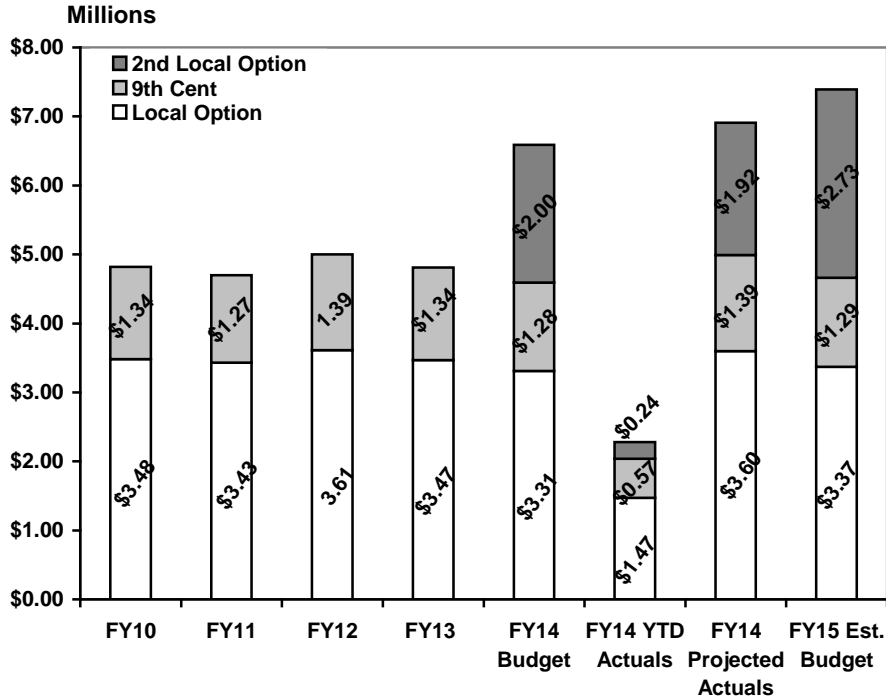
FY13 Budget: \$3,718,300
FY13 Actual: \$3,852,210

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

FY15 Estimated Budget: \$3,829,450

LOCAL OPTION GAS TAX

Fiscal Year Actuals & Projections



Background:

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

Local Option Gas Tax: This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Per an inter-local agreement, this revenue is shared 50% - 50% for the first 4 cents between the City and County, and 60% City and 40% County for the remaining 2 cents. This equates to the County 46% and the City 54%. Funds are restricted to transportation related expenditures. This gas tax was relieved for a duration of 30 years beginning September 1, 2015.

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

The amounts shown are the County's share only.

Trend:

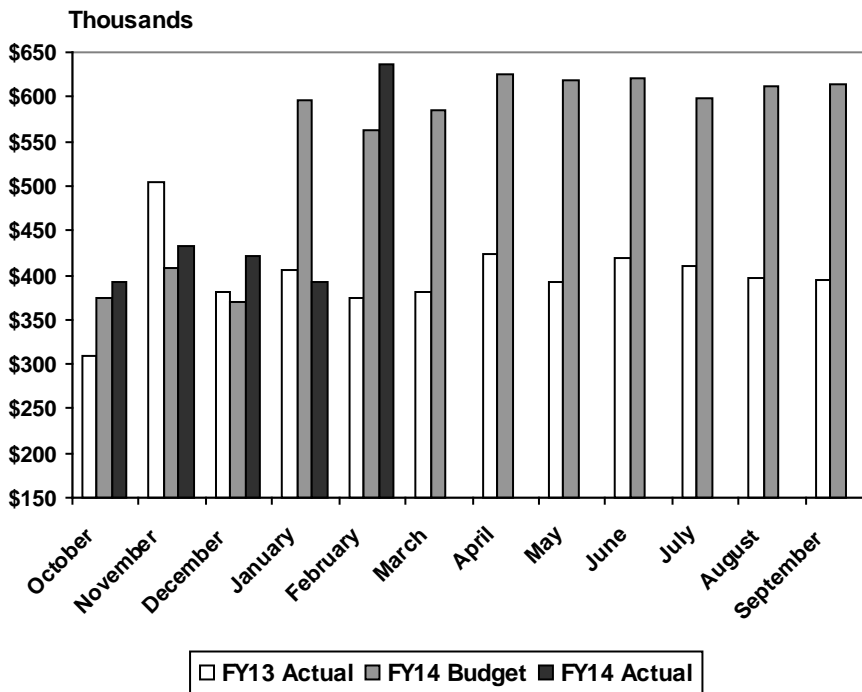
This is a consumption based tax on gallons purchased. Since FY10, revenues have remained moderately flat as pump prices and consumption levels fluctuate through the years. In FY13, Leon County collected a slightly lower amount of gas tax revenue. The FY14 February Actual includes the first month of the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

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

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

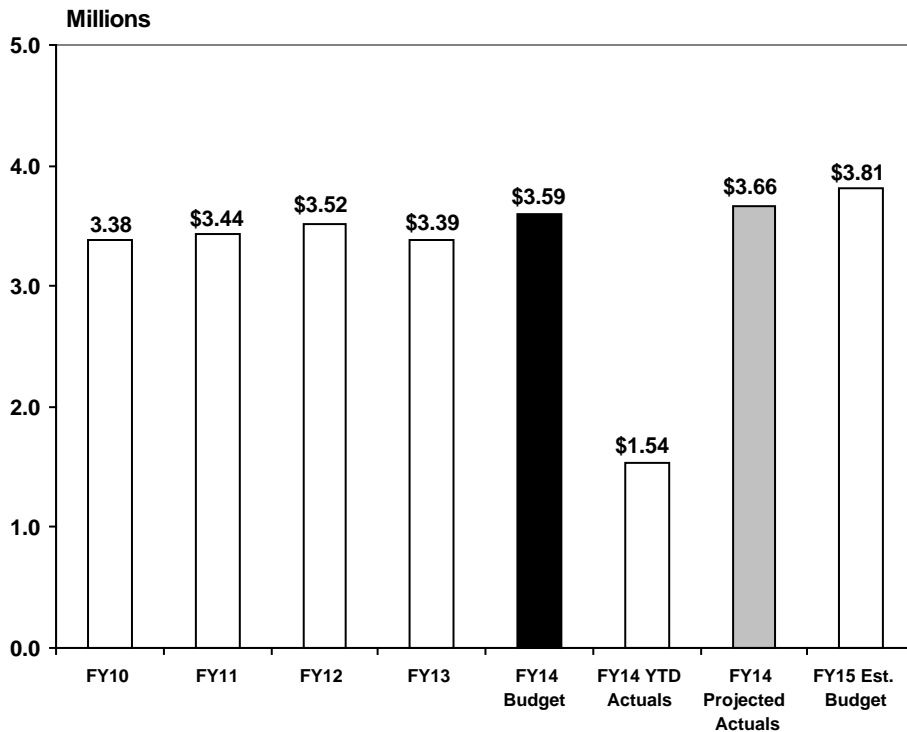
FY15 Estimated Budget: \$7,391,000

Monthly Totals: Budget vs Actuals



LOCAL OPTION SALES TAX

Fiscal Year Actuals & Projections



Background:

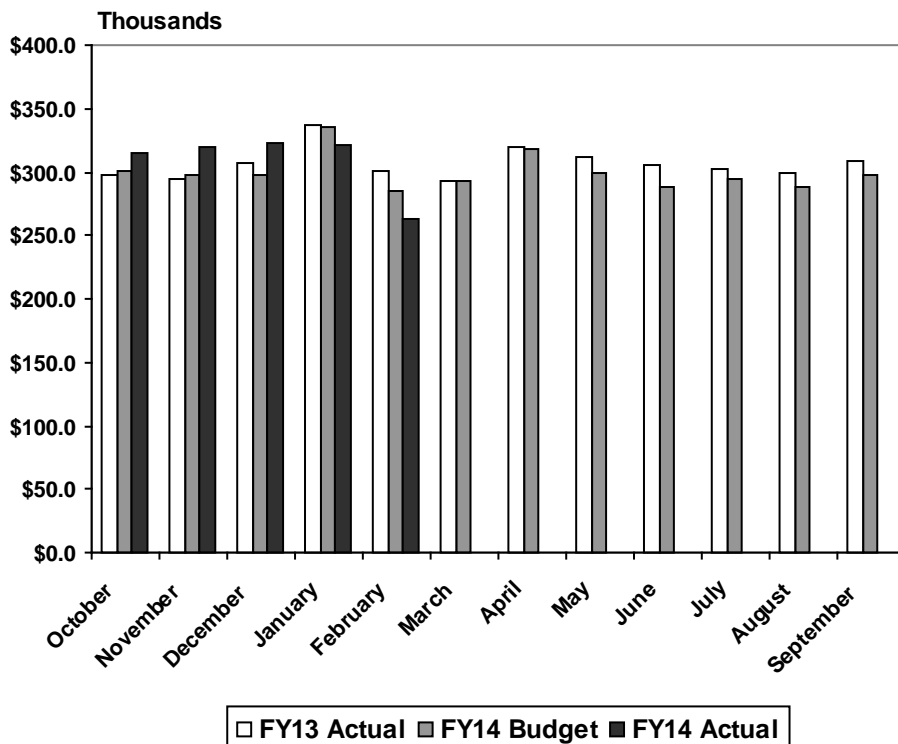
The Local Option Sales Tax is a 1 cent sales tax on all transactions up to \$5,000. In a November 2000 referendum, the sales tax was extended for an additional 15 years beginning in 2004. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The amounts shown are the County's share only.

Trend:

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

Monthly Totals: Budget vs Actuals



FY13 Budget: \$3,390,740

FY13 Actual: \$3,593,058

FY14 Budget: \$3,593,850

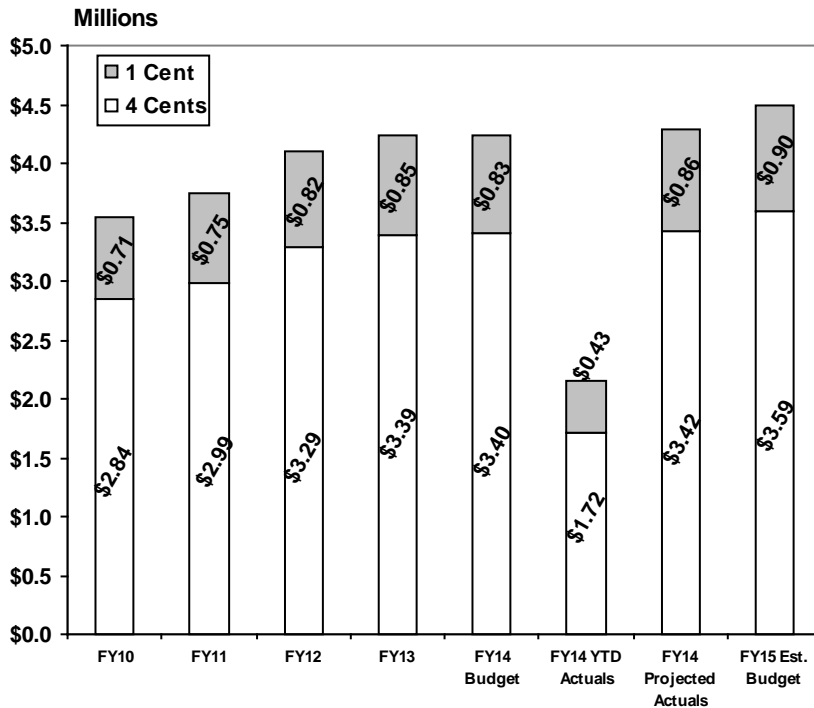
FY14 YTD Actual: \$1,541,332

FY14 Projected Actual: \$3,658,089

FY15 Estimated Budget: \$3,813,300

LOCAL OPTION TOURIST TAX

Fiscal Year Actuals & Projections



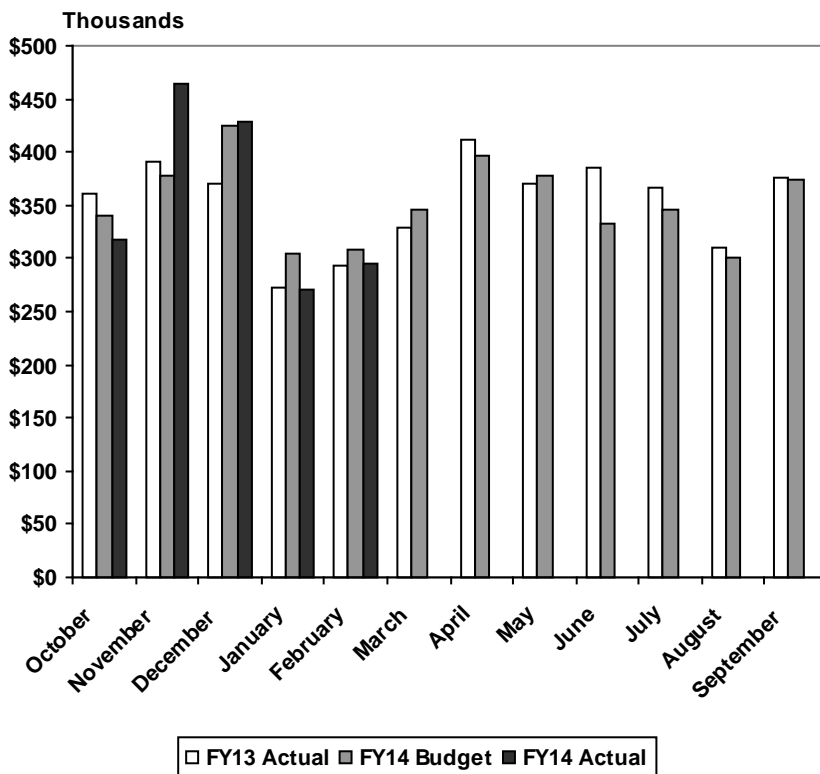
Background:

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

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

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

Monthly Totals: Budget vs Actuals



Trend:

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

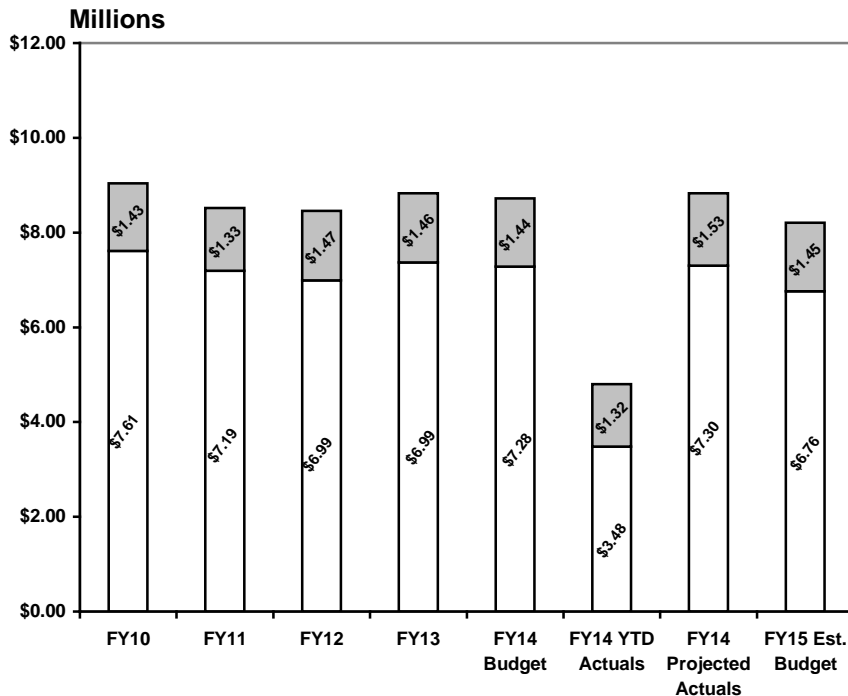
FY13 Budget: \$4,100,675
FY13 Actual: \$4,238,720

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

FY15 Estimated Budget: \$4,492,313

SOLID WASTE FEES

Fiscal Year Actuals & Projections



Background:

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

In October 2008, the Board entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility is no longer accepting Class I waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures have been adjusted to reflect the change in operations at the facility.

Trend:

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

FY13 Budget: \$8,897,309

FY13 Actual: \$8,871,133

FY14 Budget: \$8,719,913

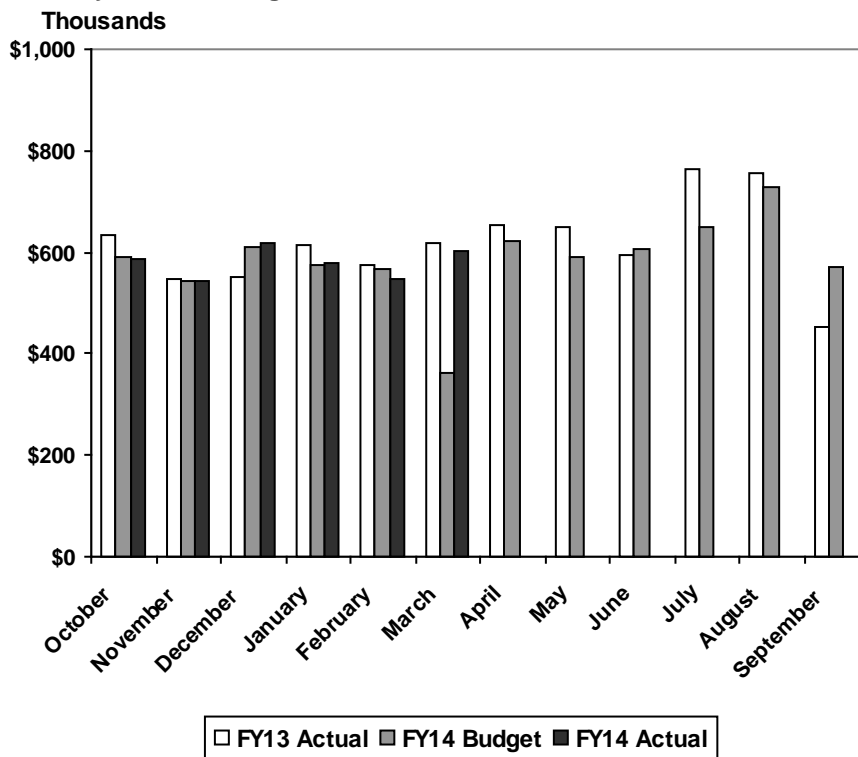
FY14 YTD Actual: \$4,803,765

FY14 Projected Actual: \$8,840,580

FY15 Estimated Budget: \$8,211,195

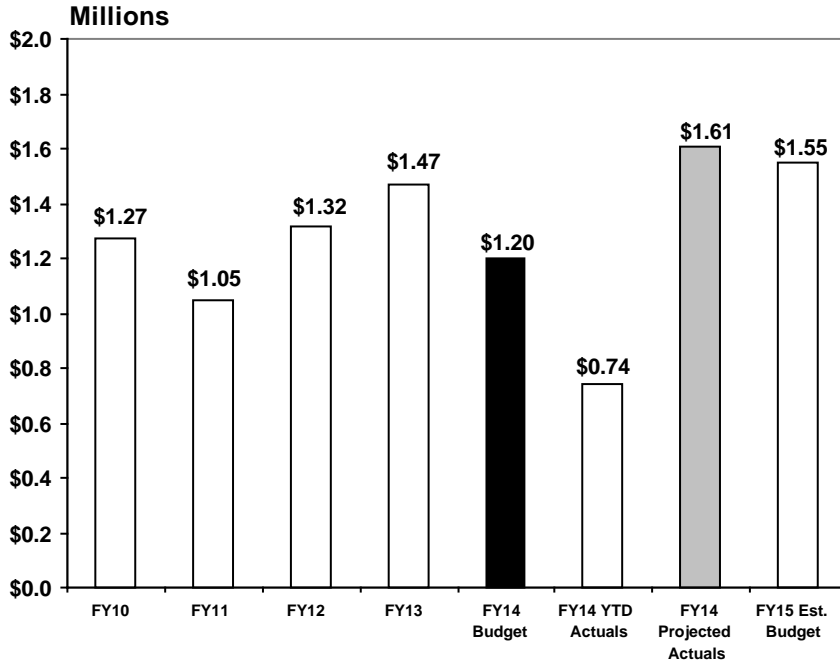
Note: The Monthly Totals table does not include the Disposal Fee revenue as it is mainly collected in November and December which would skew the data.

Monthly Totals: Budget vs Actuals



BUILDING PERMIT FEES

Fiscal Year Actuals & Projections



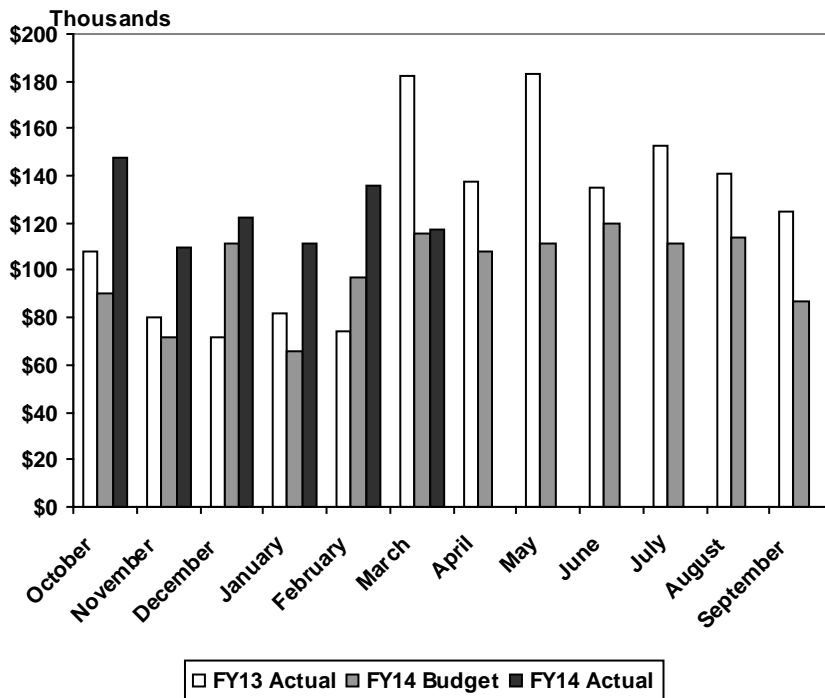
Background:

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

Trend:

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

Monthly Totals: Budget vs Actuals



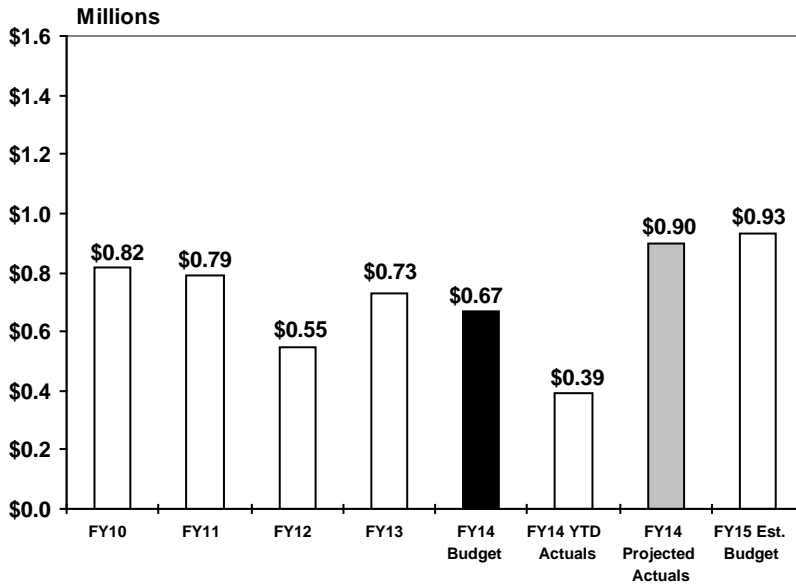
FY13 Budget: \$960,925
FY13 Actual: \$1,472,710

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

FY15 Estimated Budget: \$1,550,335

ENVIRONMENTAL PERMIT FEES

Fiscal Year Actuals & Projections



Background:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fee study, the Board adopted a revised fee resolution effective October 1, 2006. Effective October 1, 2008, these fees were adjusted upward by 20%.

Trend:

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

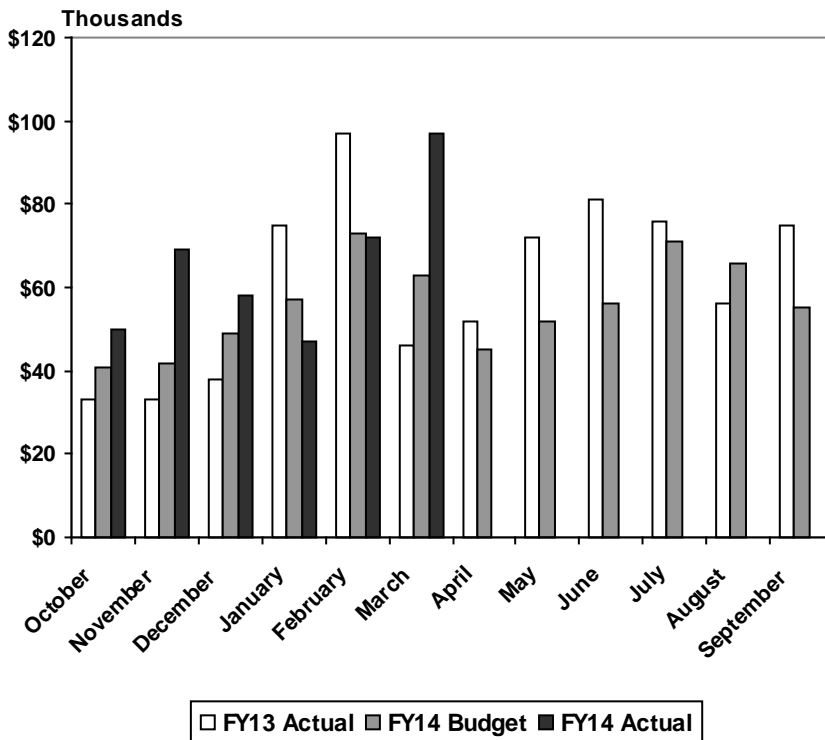
Recent development activity suggests a rebound in projected revenue collections for both FY14 and FY15.

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

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

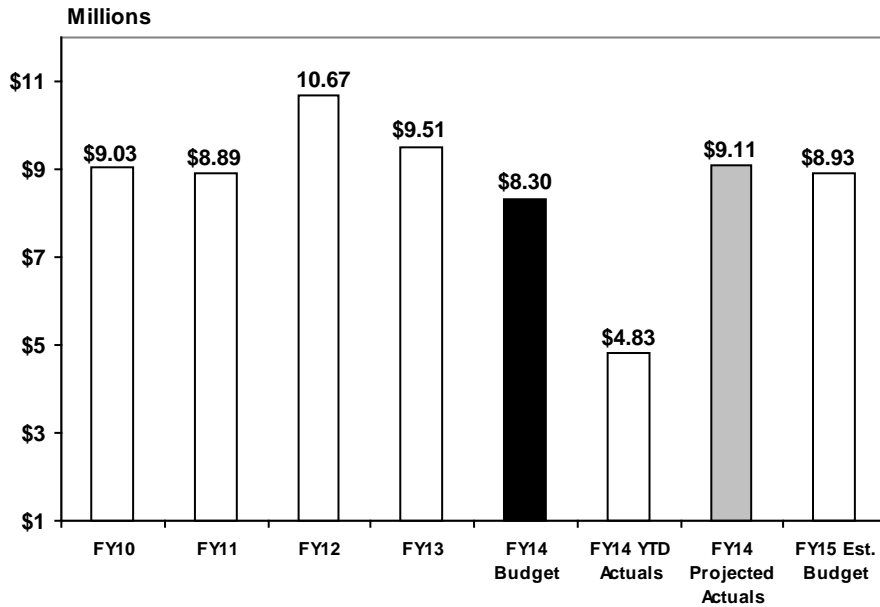
FY15 Estimated Budget: \$932,900

Monthly Totals: Budget vs Actuals



AMBULANCE FEES

Fiscal Year Actuals & Projections

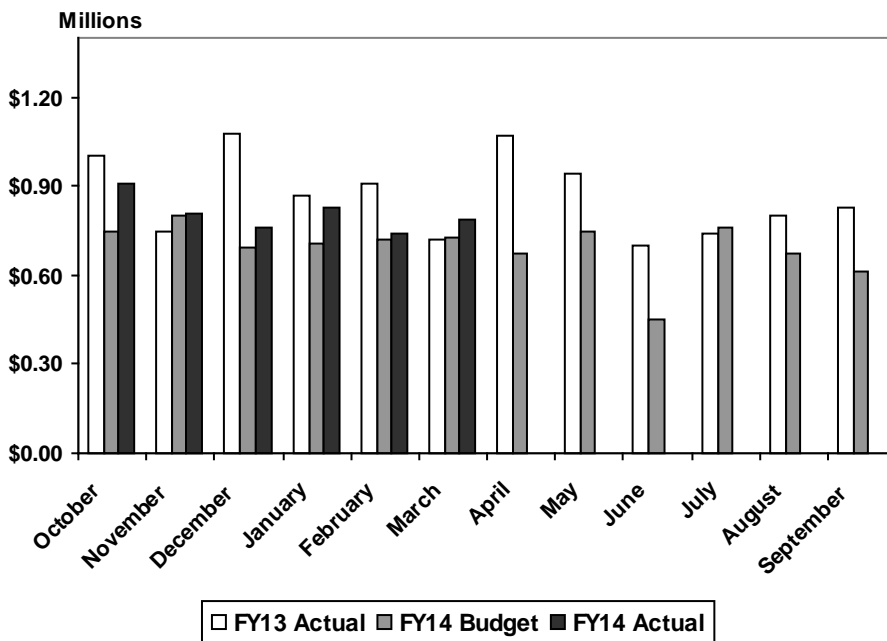


Background:

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

The EMS system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables). In FY08, the County established a collection policy to pursue uncollected bills, and to allow the write-off of billings determined uncollectible. The decline in revenue from FY12-FY14 corresponds to a decline in the booking of receivables (outstanding billings) from 41% to 36%.

Monthly Totals: Budget vs Actuals



Trend:

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

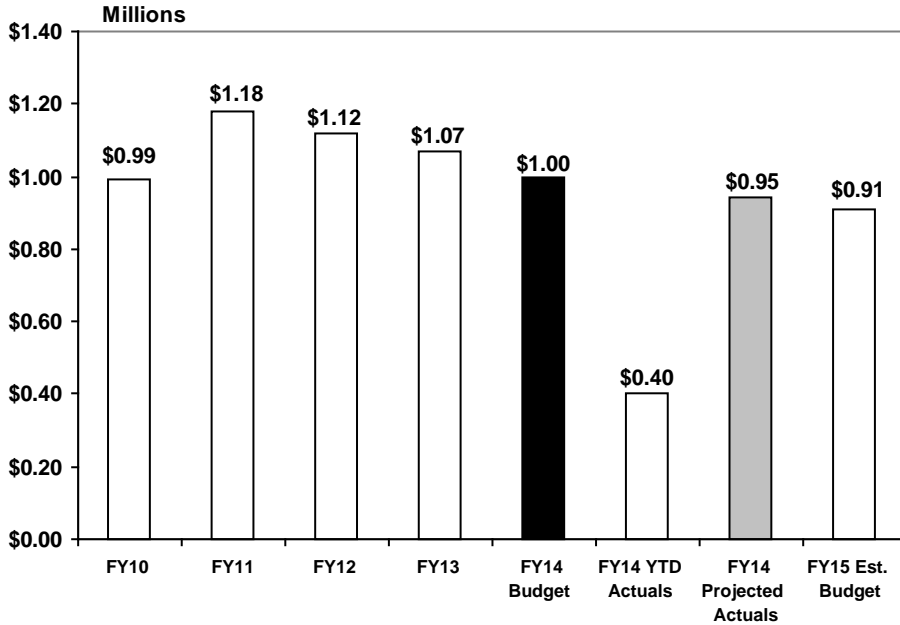
FY13 Budget: \$8,854,000
FY13 Actual: \$9,510,448

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

FY15 Estimated Budget: \$8,930,000

PROBATION AND PRE-TRIAL FEES

Fiscal Year Actuals & Projections



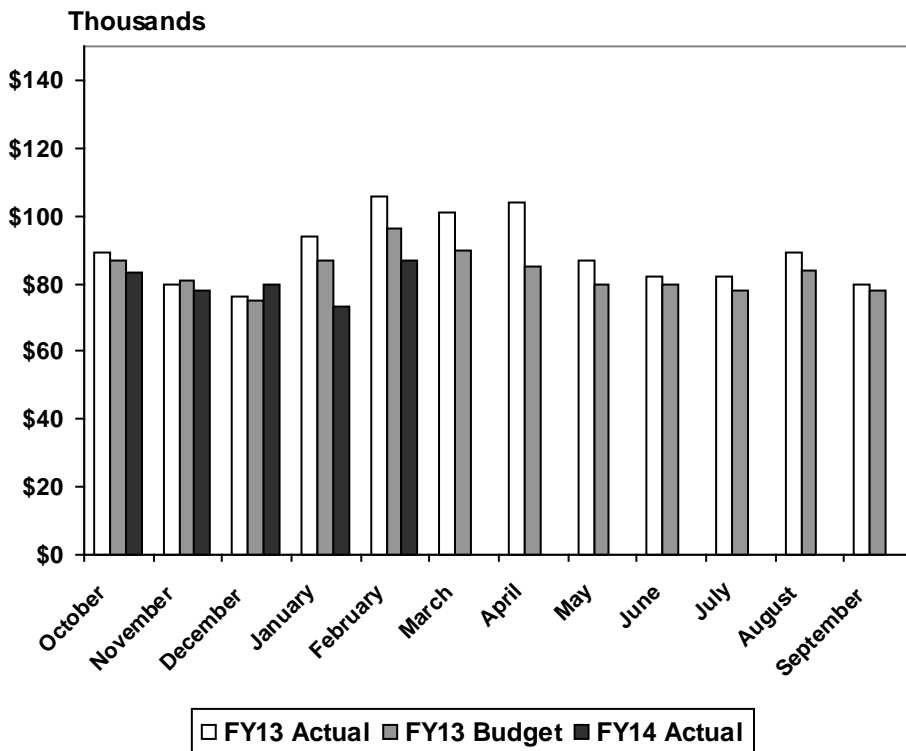
Background:

The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and pre-trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

Trend:

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

Monthly Totals: Budget vs Actuals



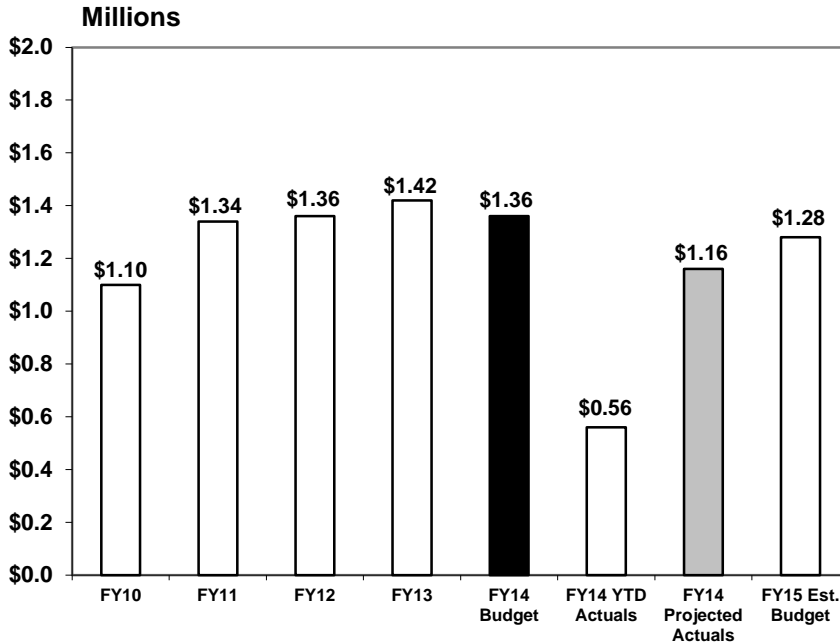
FY13 Budget: \$1,027,520
FY13 Actual: \$1,071,166

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

FY15 Estimated Budget: \$912,380

COURT FACILITIES FEES

Fiscal Year Actuals & Projections



Background:

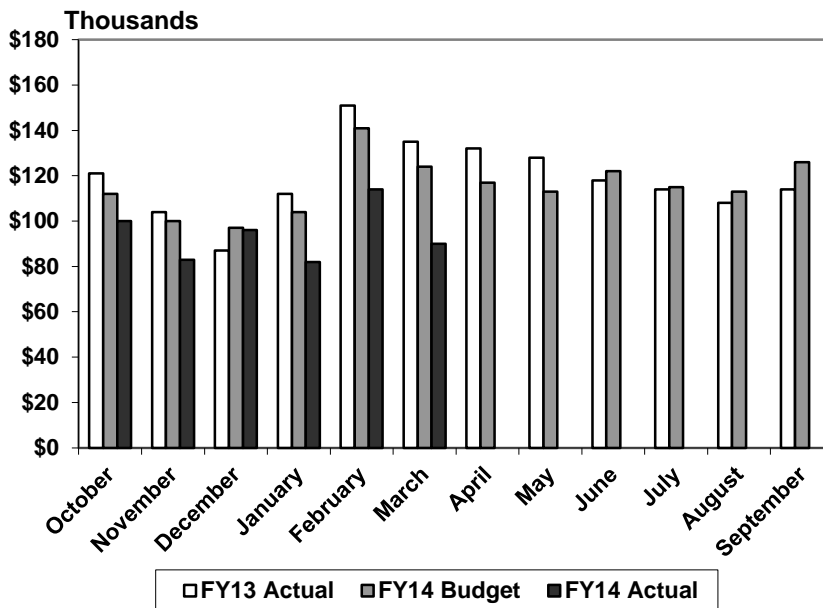
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). In FY09 the County collected \$1.9 million but expended more than \$11 million on behalf of the State Court system. On June 19, 2009 SB2108 was approved permitting counties to change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

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

Trend:

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

Monthly Totals: Budget vs Actuals



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

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

FY15 Estimated Budget: \$1,284,400



Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

PROGRAM EXPENDITURE SUMMARY*

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

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

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

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

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

Leon County Government

Fiscal Year 2014 Mid-Year Report

PROGRAM EXPENDITURE SUMMARY*

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

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

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

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

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

Notes:

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

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

SUMMARY OF FUND BALANCE & RETAINED EARNINGS (unaudited)

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

Notes:

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

Leon County Government
Fiscal Year 2014 Mid-Year Report

CAPITAL IMPROVEMENT PROGRAM SUMMARY

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

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

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

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

GENERAL GOVERNMENT

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

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

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

Physical Environment

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

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

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

GRANTS PROGRAM SUMMARY

The County utilizes grants to fund a number of programs and activities in Leon County. As reflected in the table below, the County is currently administering approximately \$14.7 million in grant funding. As grants often cross multiple fiscal years, it is not uncommon to see the actual expenditures for a fiscal year less than the total funding available. All balances are carried into the subsequent fiscal year consistent with any grant award requirements.

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

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

The Grants Program is cooperatively monitored by department program managers, the Grants Coordinator (now located in the Office of Management and Budget), and the Clerk's Finance Division. The Grant Coordinator monitors all aspects of these grants, particularly block grants. Program Managers in conjunction with the Grants Coordinator often pursue grants independently and administer grants throughout the year. The Grants Coordinator and the Clerk's Finance Division monitor overall expenditures and revenues as well as coordinate the year-end close-out and carry forward processes with all grant funded programs.

Budget by Administering Department

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

Leon County Government
Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

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

Human Services and Community Partnerships

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Human Services and Community Partnerships					
932074	Disaster Recovery CDBG Roof Replacement	Funding to replace substandard roofs for low to moderate income homeowners	200,000	-	100.0%
Volunteer Services					
915040	Hands On Grant	Develops Family Friendly volunteer projects in the areas of education, environment, and the economy	1,394	-	100.0%
915041	The Mission Continues	Funds to support materials and supplies to complete day of service projects	642	-	100.0%
915056	Points of Light	Incentive as an affiliate of the Points of Light Foundation	840	-	100.0%
Subtotal:			470,614	36,573	92.2%
Office of Resource Stewardship					
Cooperative Extension					
914014	Federal Forestry	Funds educational activities relating to forestry - this is a percentage of the total allocation with the remaining going to Public Works Transportation Trust Fund	1,026	-	100.0%
914015	Title III Federal Forestry	Funds search, rescue, and emergency services on federal land as well as fire prevention and forest related educational opportunities	13,374	-	100.0%
Subtotal:			14,400	-	100.0%
Public Works					
916017	Big Bend Scenic Byway	Phase 2 of the development of a series of improvements along the Big Bend Scenic Byway	766,690	-	100.0%
Operations					
214	Mosquito Control	Mosquito control activities (operating)	29,457	-	100.0%
921053*	Tree Bank	Payment for the planting of trees which can not be practically planted on development sites	65,367	1,103	98.3%
001000*	Side Walks District 1		13,073	-	100.0%
002000*	Side Walks District 2		23,127	-	100.0%
003000*	Side Walks District 3	Fee paid by developers to County for sidewalk construction in lieu of constructing sidewalk with development	65,717	-	100.0%
004000*	Side Walks District 4		51,453	-	100.0%
005000*	Side Walks District 5		5,997	-	100.0%

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

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

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Grants Program Summary

*Denotes Interest Bearing Grant

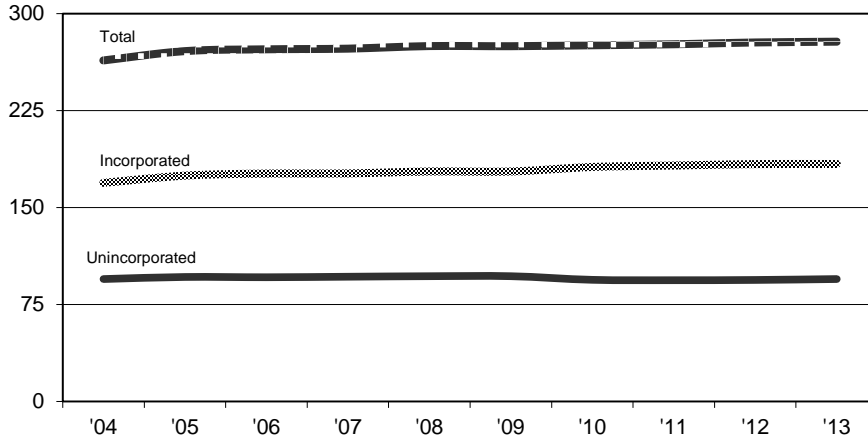
Org	Grant/Program	Description/Purpose	FY14 Budget	Spent	% Unspent
Miscellaneous					
991	Grant Match Funding	Funding set aside to meet grant matching requirements	90,000	-	100.0%
Subtotal:			90,000	-	100.0%
Grants Subtotal			14,792,475	1,462,520	
Less Operating Grants			663,695	155,259	
TOTAL			14,128,780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



Community Economic Profile

Population

Thousands



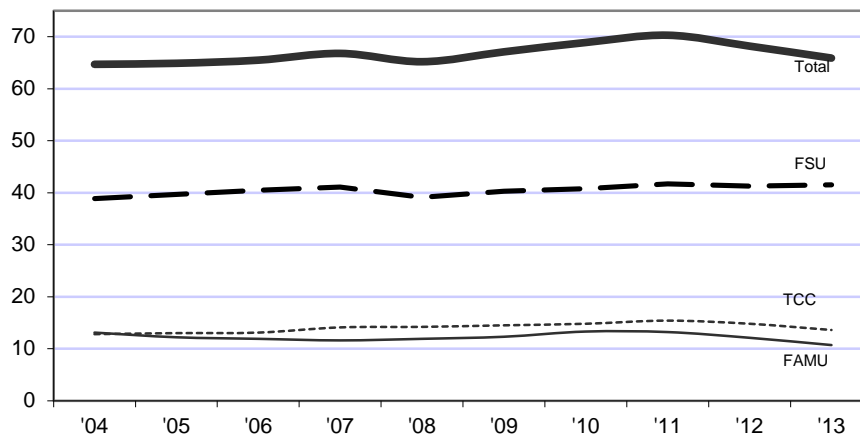
Sources:
 - 2012, Population Estimates and Projections from Tallahassee/Leon County Planning Department 2012.
 - 1998-2007, Division of Research & graphics and University of Florida BEBR, Florida Statistical Abstract 2010.
 - 2010 United States Census

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

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

Higher Education Enrollment

Thousands



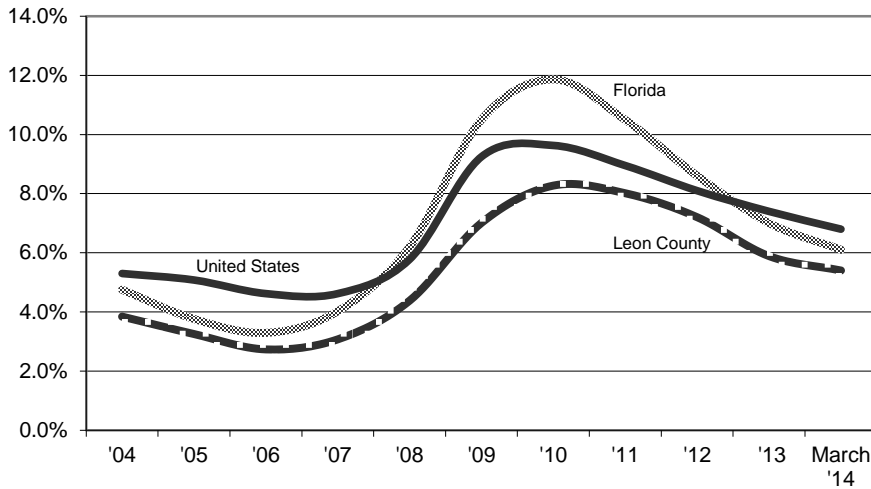
Source: Fall Enrollment Statistics from the Office of the Registrar for FSU/FAMU/TCC

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

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

Community Economic Profile

Unemployment Statistics



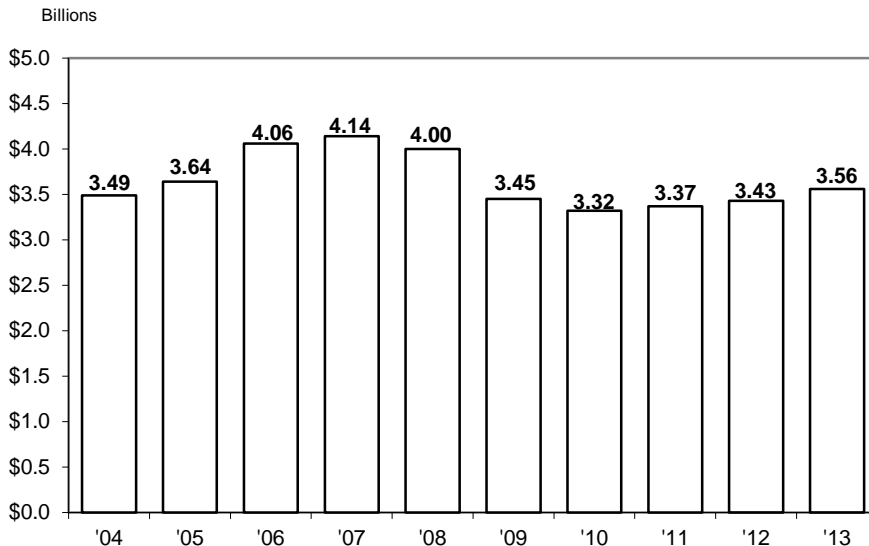
*Source: Florida Agency for Workforce Innovation, Labor Market Statistics; US Department of Labor, Bureau of Labor Statistics

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. The unemployment rate decreased from 2004 through 2006. In 2008, a troubled economy caused unemployment to rise nationwide. In 2009, the state of Florida experienced a 70% increase in unemployment compared to Leon County's 60% increase.

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

*FY14 Unemployment data released 4/18/2014.

Taxable Sales



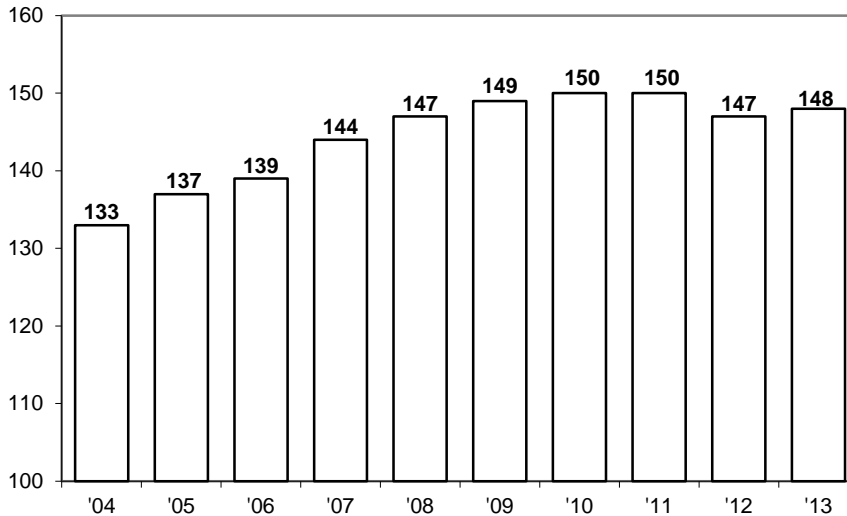
Source: Florida Legislature's Office of Economic and Demographic Research for Tallahassee Metropolitan Statistical Area

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

Community Economic Profile

Total County Labor Force

Thousands



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

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

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

Employment by Industry – 2003 vs. 2013

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

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

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

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

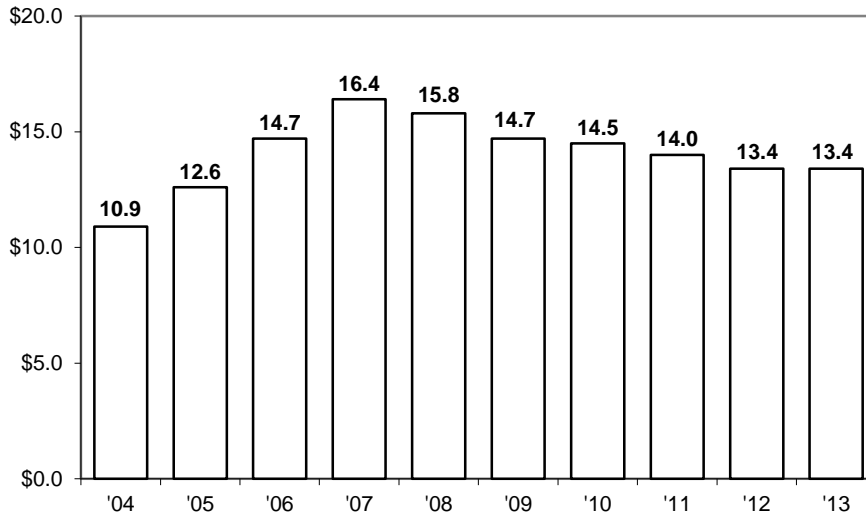
The most dramatic increase over the past decade has included Leisure and Hospitality, Education and Health Services, Other Services and Transportation Warehousing, and Utilities. Manufacturing has seen the largest decrease, followed by Construction.

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

Community Economic Profile

Taxable Value

Billions

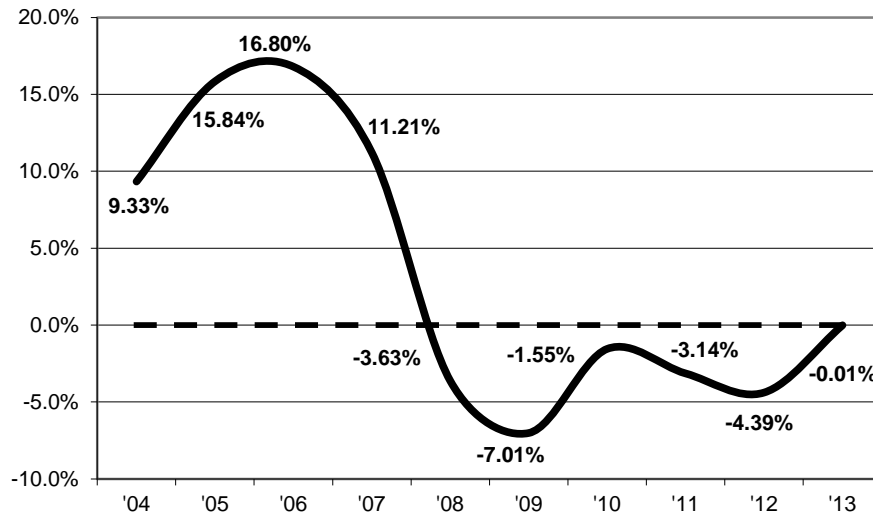


Certification of Final Taxable Value, Forms DR-422

Taxable values increased steadily from 1998 to 2006; however, due to property tax reform in 2007, the value of taxable property fell to \$15.8 billion. In the last 5 years, valuations have decreased by \$2.4 billion or 15% and are largely due to the continuing recession and a repressed housing market.

Valuations from the prior year ending December 31 are used to develop the next year budget (e.g. 2013 valuations are used to develop the FY 2014/2015 budget).

Annual Percentage Change in Taxable Value



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

Property tax reform in 2007 and 2008 contributed to the first declines in taxable value percentage in over a decade. The continued decline is due to the recession economy and the repressed housing market. In 2006 values increased by 11.2% followed by seven years of fluctuating decline (3.6%, 7%, 1.6%, 3.1%, 4.4%, and 0.01% respectively).

Community Economic Profile**Principal Taxpayers**

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

Notes:

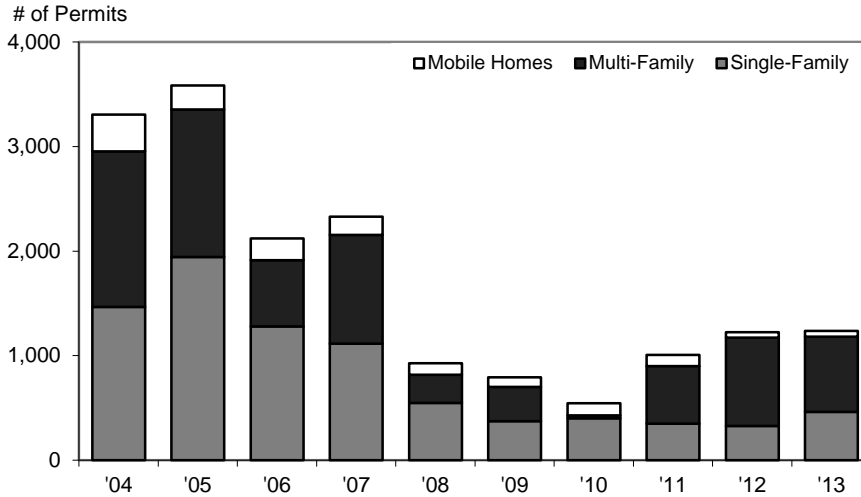
Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

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

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

Community Economic Profile

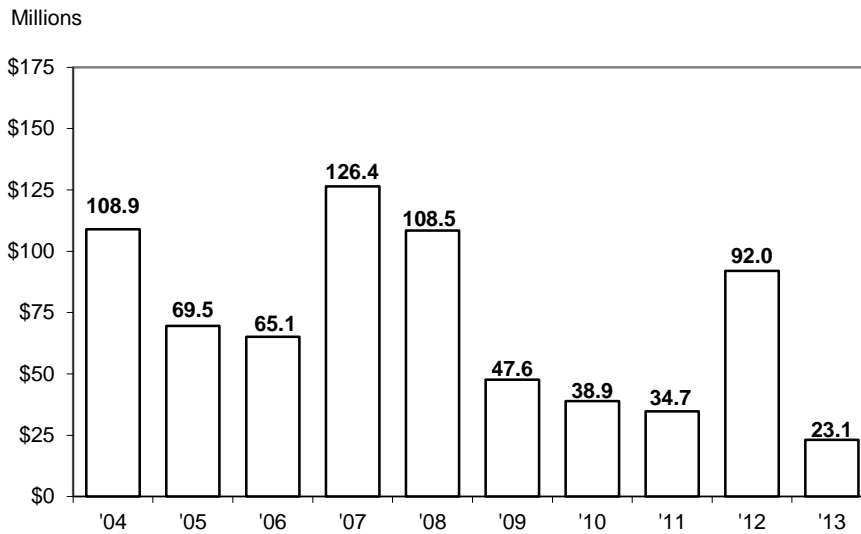
Residential Building Permits



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

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

Value of Commercial Permits

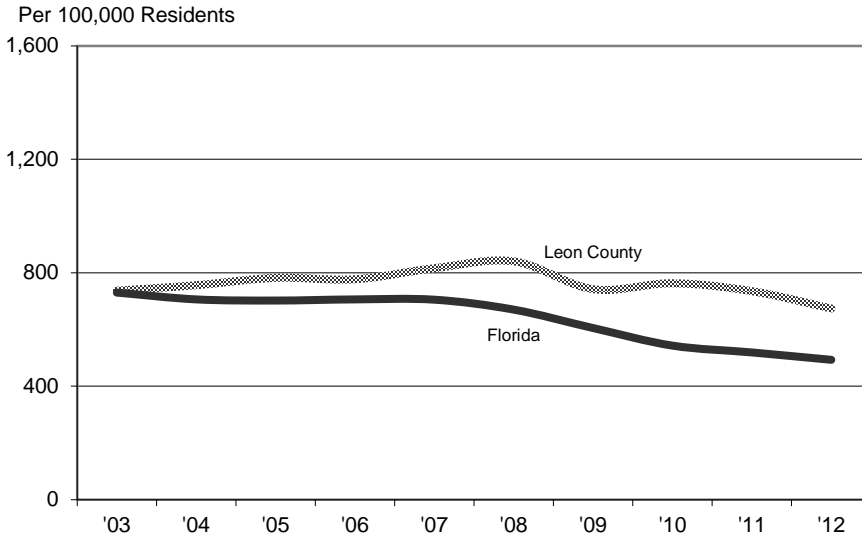


Source: Leon County Growth & Environmental Management, City of Tallahassee Building Inspection Division, and Tallahassee-Leon County Planning Department

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

Community Economic Profile

Violent Crime Rate

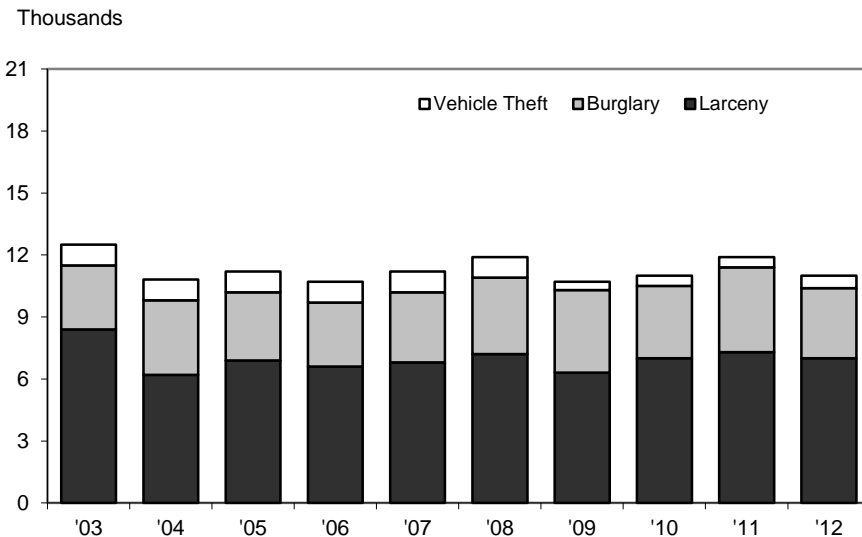


Source: Florida Statistical Analysis Center, FDLE

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

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

Crimes Against Property in Leon County



Source: Florida Statistical Analysis Center, FDLE

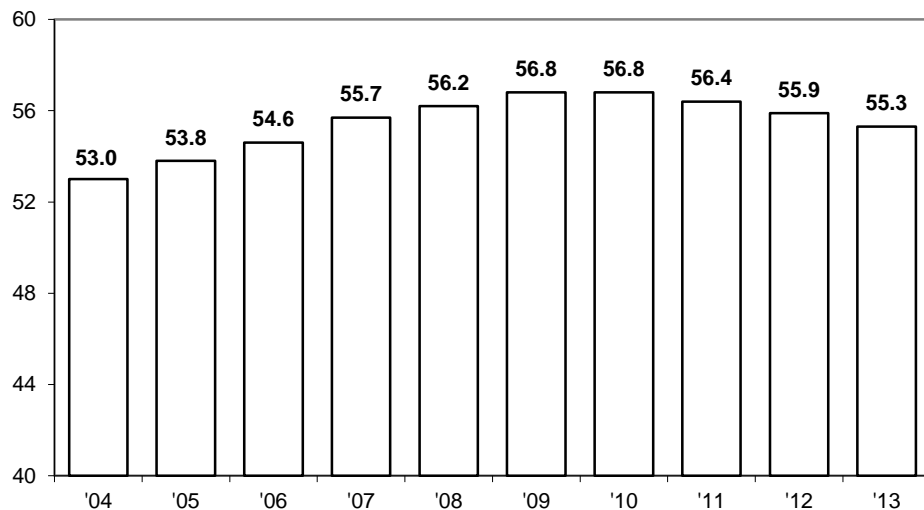
Generally, property crime in Leon County has fluctuated since 2003. Over a ten-year period, there has been an average of 2.5% decrease for Leon County. The greatest decline occurred from 2003 to 2004 at 15.6%.

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

Community Economic Profile

Homestead Parcels

Hundreds



Source: Property Appraiser, Official Tax Roll Certification

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

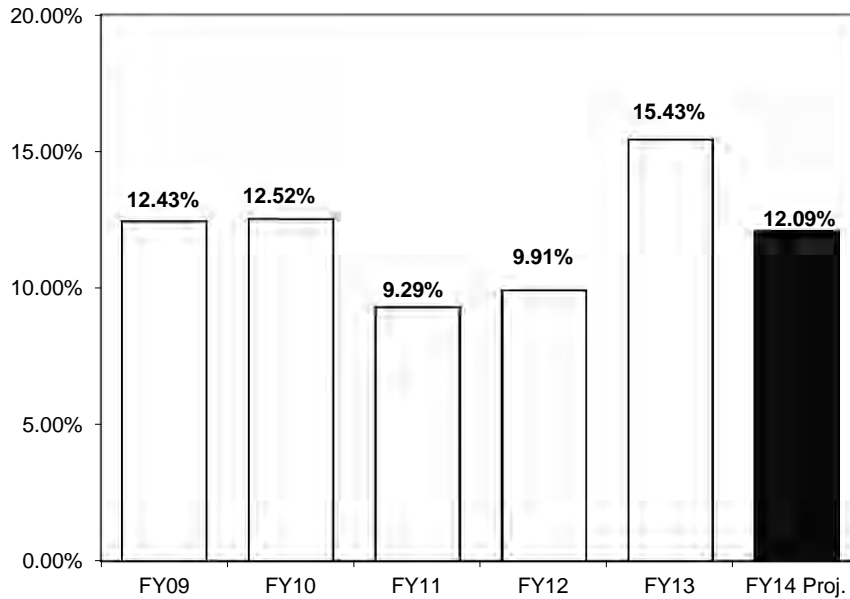
Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Financial Indicators

Intergovernmental Revenue

Percent of Operating Revenues

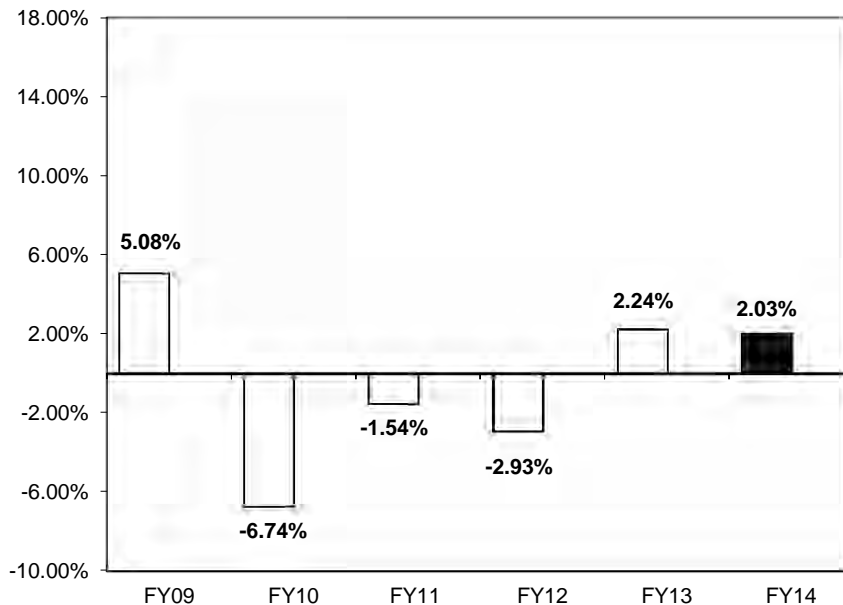


Analysis: The monitoring of intergovernmental revenue is important due to the variability of this funding source. Dependence on intergovernmental revenue can be harmful; especially, if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County exhibits a reduced dependency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

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

Property Tax Revenues

Rate of Change



Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2013 TRIM AD

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

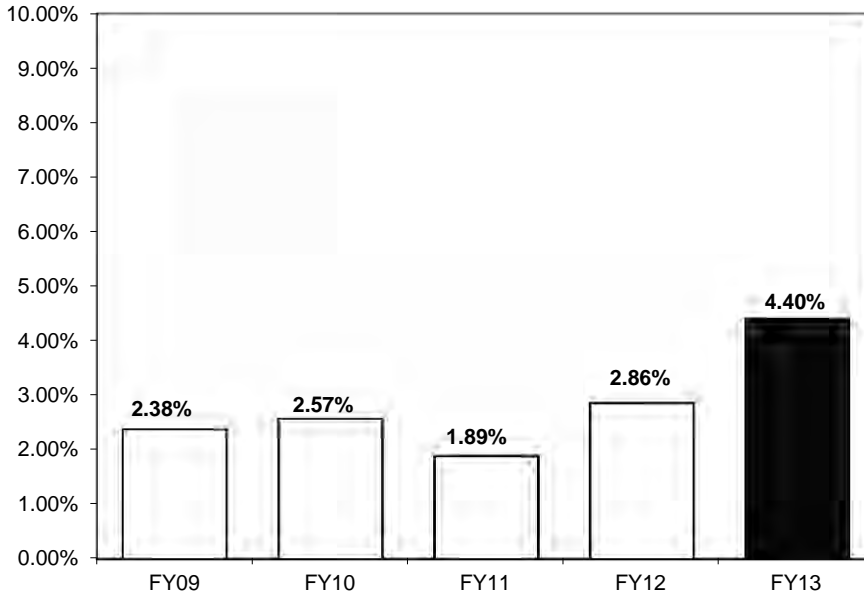
The Board maintained the 8.3144 millage rate through FY14. Property tax revenue is projected increase 2.03% over the FY13 actual property tax collections due to an increase in property values.

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

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

Financial Indicators

Revenue Projections
Budgeted v. Actual Revenues

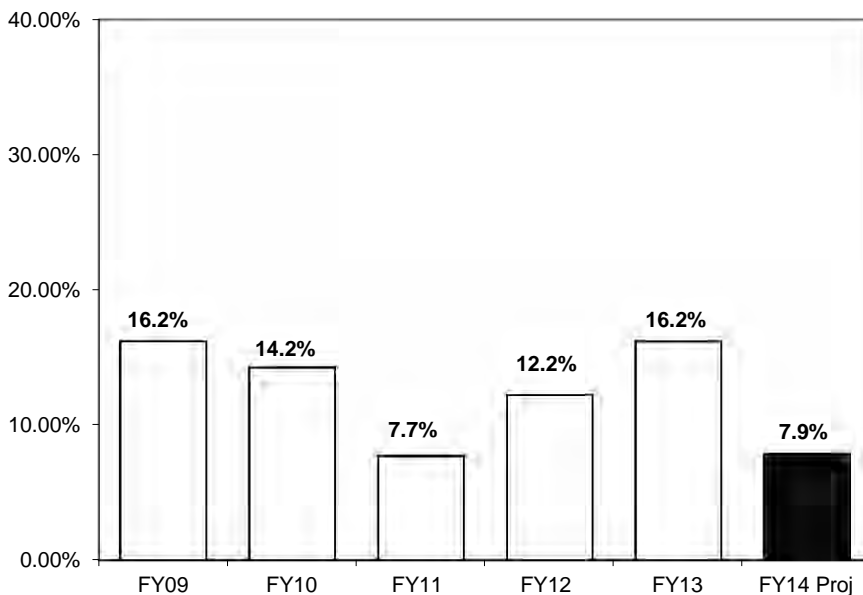


Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of + or - five percent.

Formula: Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues.

Source: FY 2013 Revenue Summary Report.

Capital Outlay
Percentage of Total Expenditures



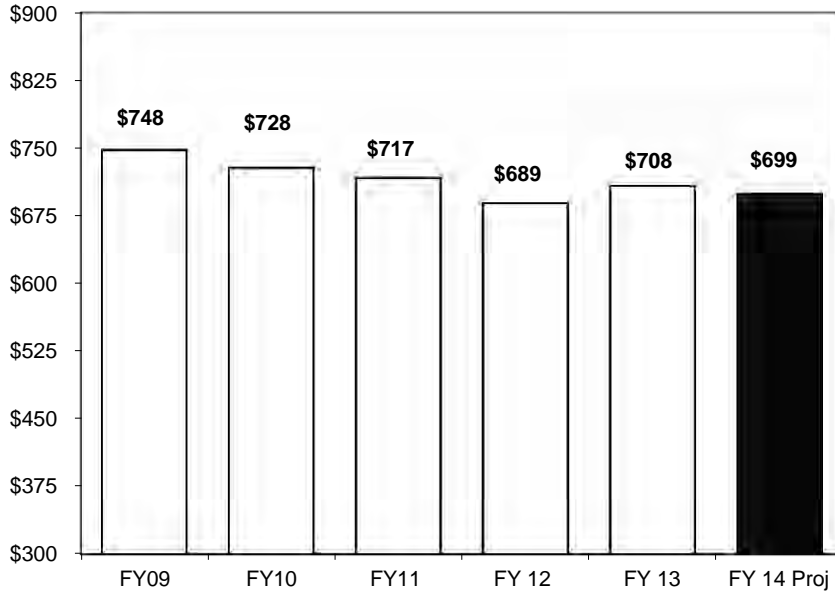
Analysis: The purpose of capital outlay in the operating budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added. The FY14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

Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2013 Expenditure Summary Report and Budget Summary.

Financial Indicators

Revenue Per Capita



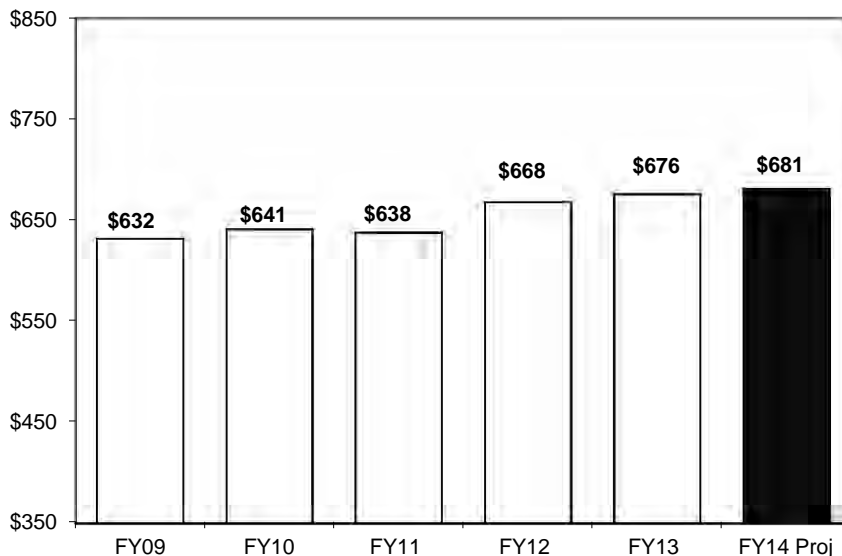
Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing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

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

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

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

Expenditures Per Capita



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

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

The additional one cent tax for the Performing Arts Center is included in this calculation of operating expenditures per capita.

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

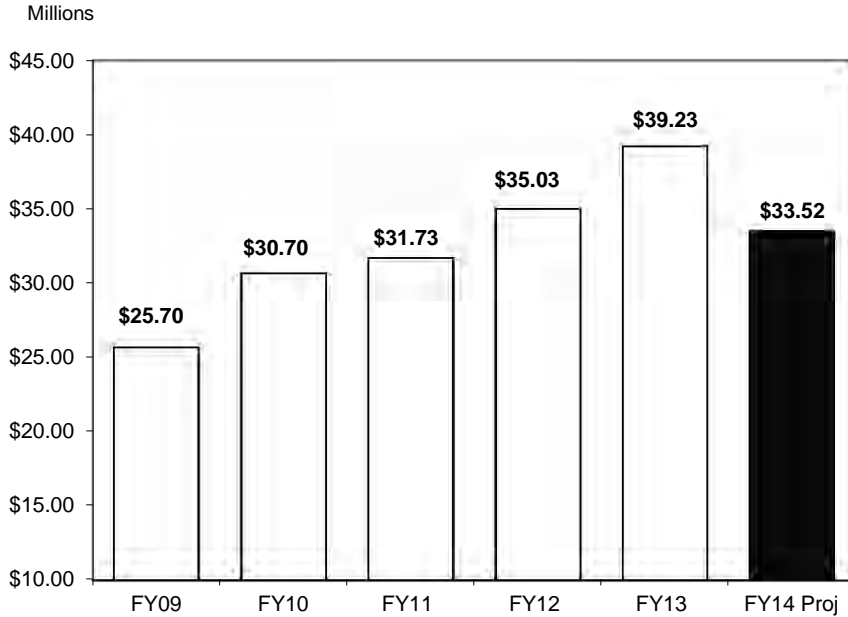
Source: FY 2013 Expenditure Summary Report, the 2012 Statistical Digest, and the FY 2012 Budget Summary.

Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Financial Indicators

General/Fine and Forfeiture Fund Balance



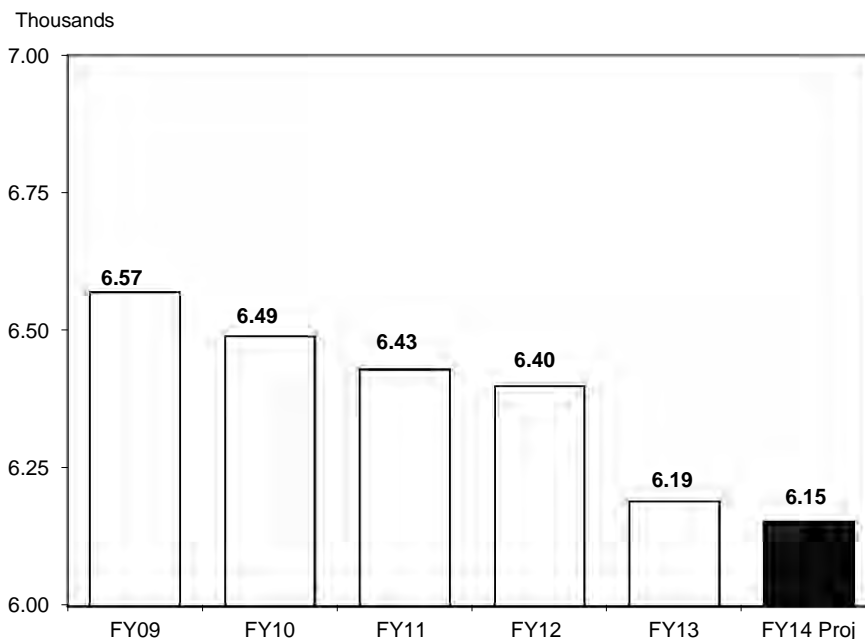
Analysis: Positive fund balances can be thought of as reserves, although the “fund balance” entries on the annual report will not always be synonymous with the funds “available for appropriation.” The County’s reserve policy requires fund balances to be between a minimum of 15% and a maximum of 30% of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

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

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

Employees Per Capita

Employees Per 1,000 Leon County Residents



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

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

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

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

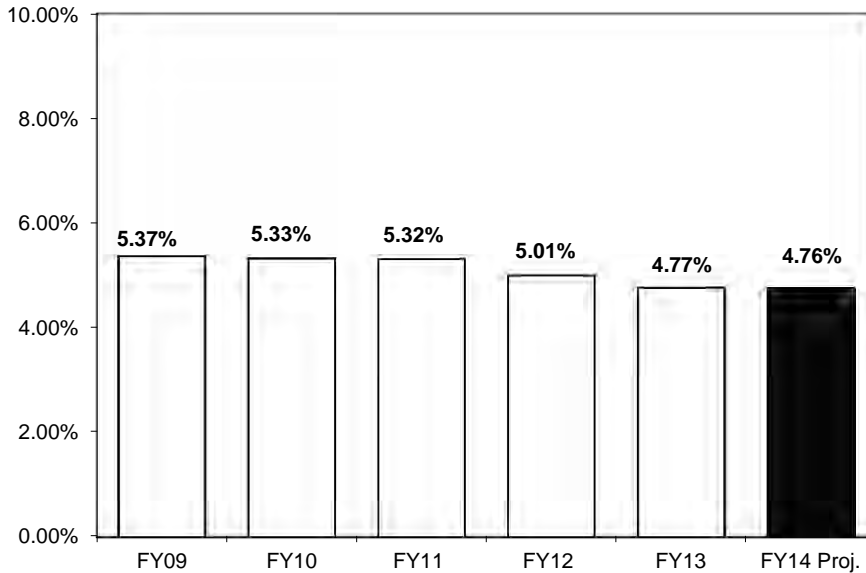
Leon County Government

Fiscal Year 2014 Mid-Year Financial Report

Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



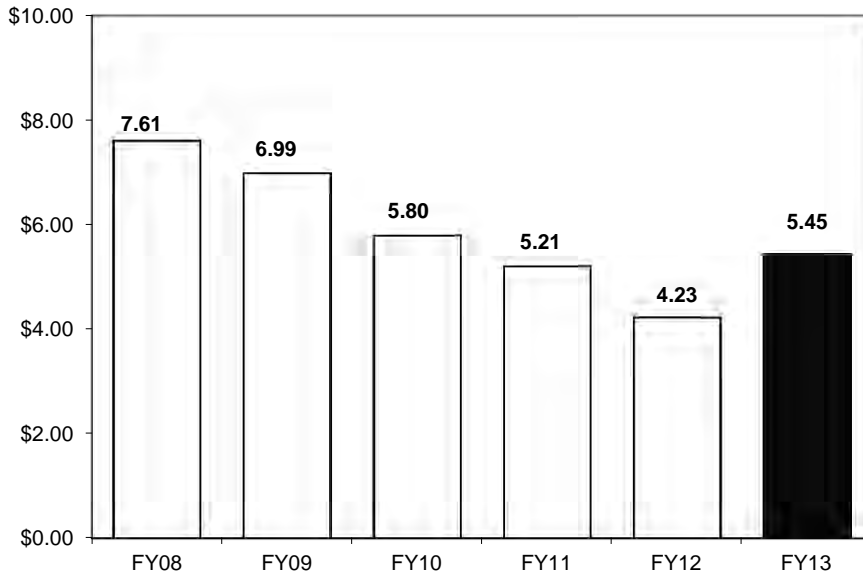
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon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

Formula: Debt Service divided by Total Operating Expenditures.

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

Liquidity

Ratio of Current Assets to Current Liabilities



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

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

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

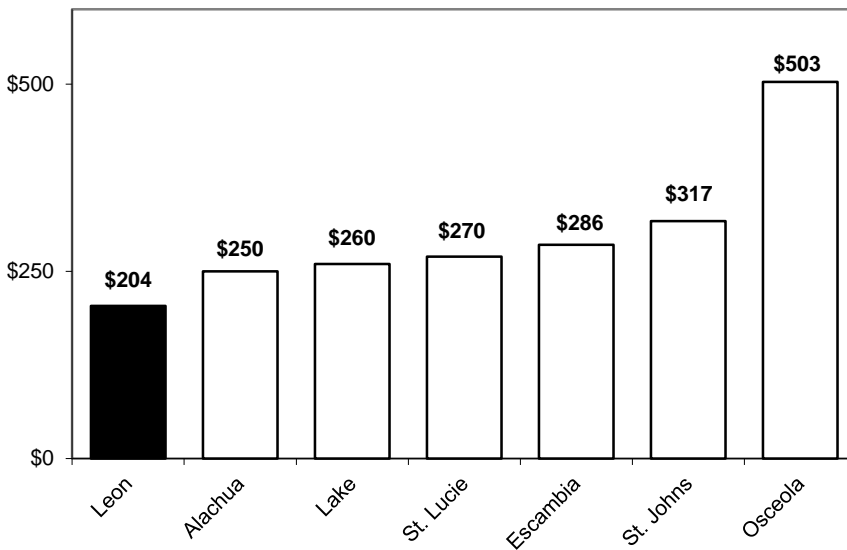
Source: FY 2013 Comprehensive Annual Financial Report



Comparative Data for Like-Sized Counties*

Total Net Budget (FY14)

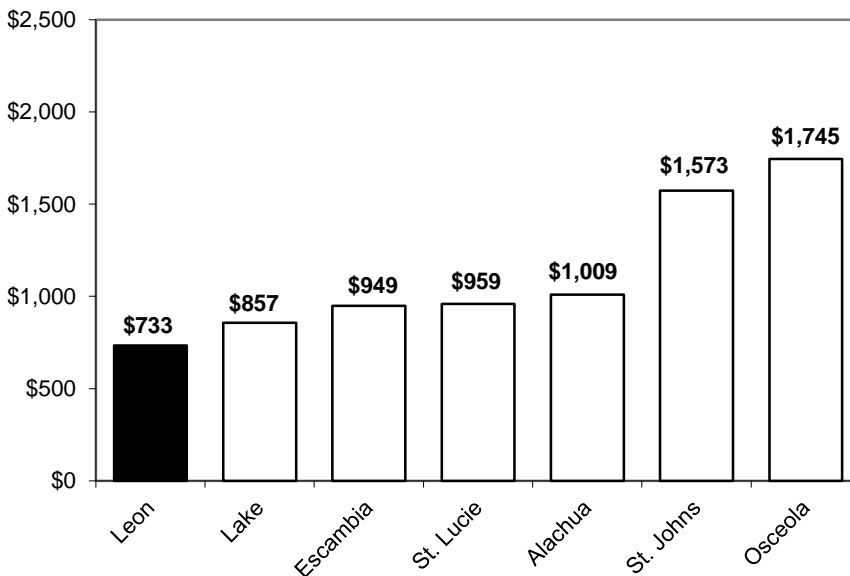
Millions



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

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

Net Budget Per Countywide Resident (FY14)



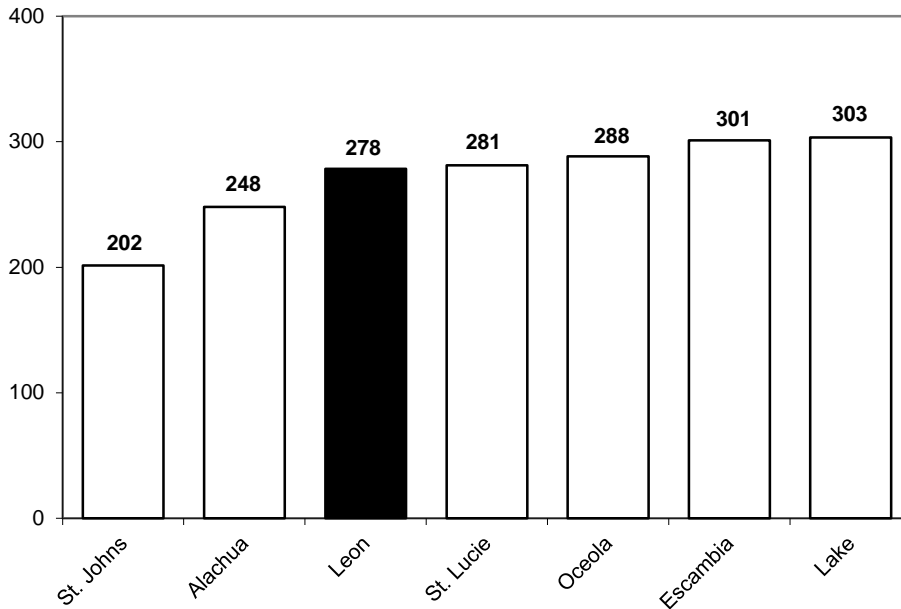
Leon County is the lowest for dollars spent per county resident. Osceola County spends more than two and a half times the amount per resident than Leon County. The next closest County's net budget per capita is 17% higher than Leon County's (Lake County).

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

Comparative Data for Like-Sized Counties*

Countywide Population (2013)

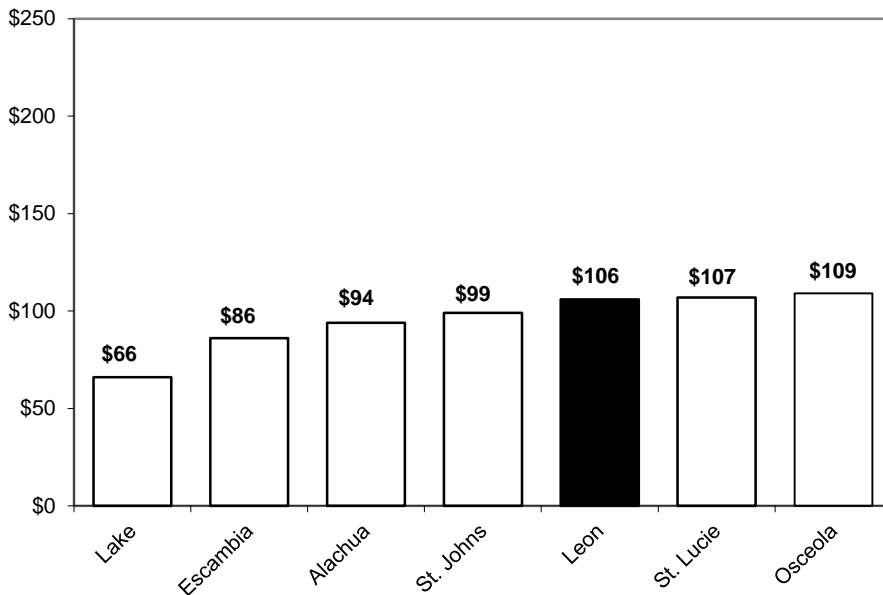
Thousands



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

Anticipated Ad Valorem Tax Collections (FY14)

Millions

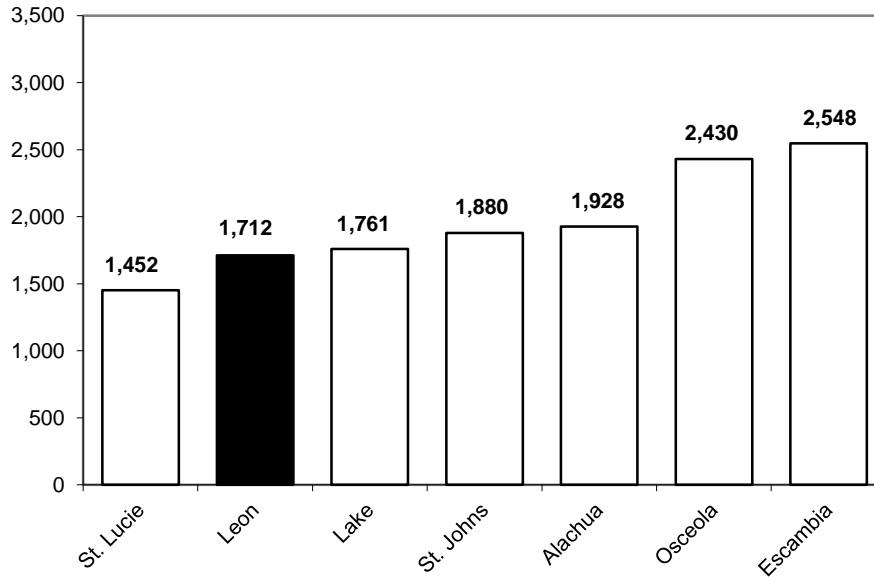


Among the like-sized counties, Leon County collects \$106 million in ad valorem taxes. Leon County collects \$11 million more than the mean collection (\$95 million). Due to the 2008 passage of property tax reform by referendum and enabling legislative actions, ad valorem tax collections rates were significantly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

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

Comparative Data for Like-Sized Counties*

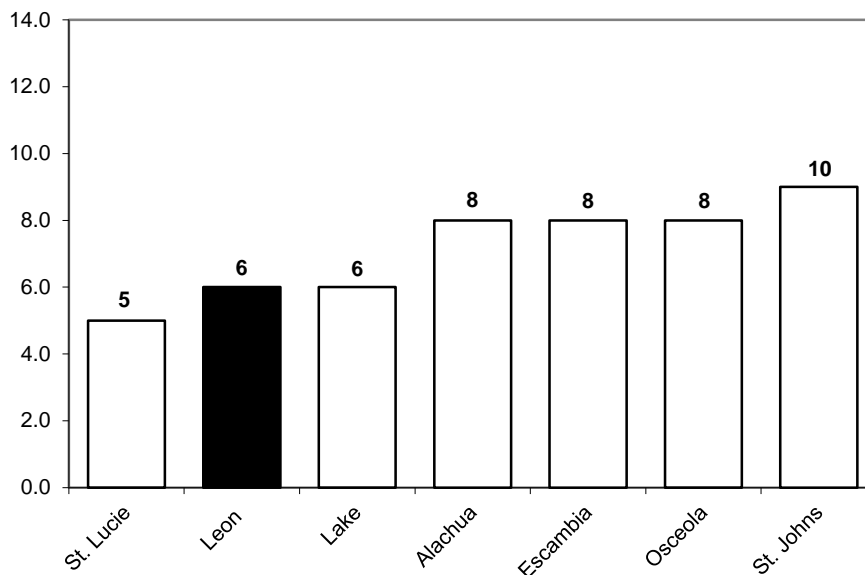
Total Number of County Employees (FY14)



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

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

County Employees per 1,000 Residents (FY14)



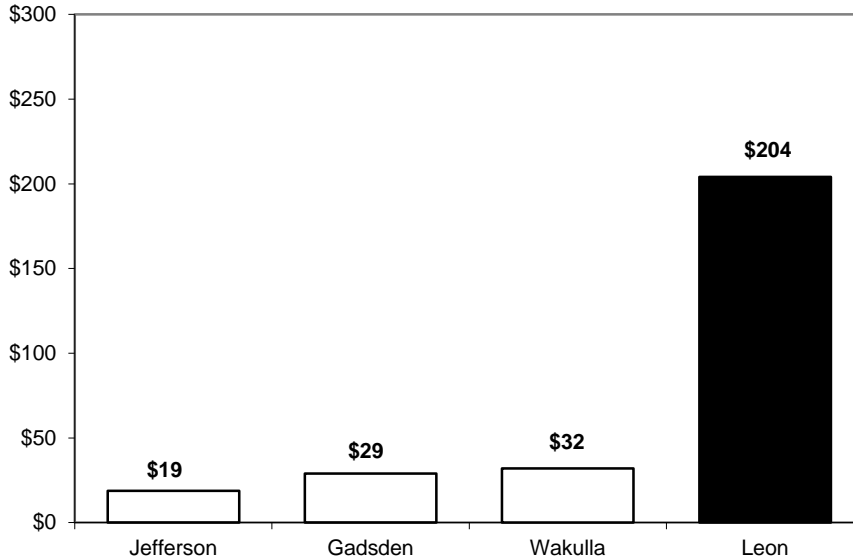
Leon County has a ratio of 6 employees for every thousand County residents, tied with Lake County for 2nd in lowest per capita employees.

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

Comparative Data for Surrounding Counties

Total Net Budget (FY14)

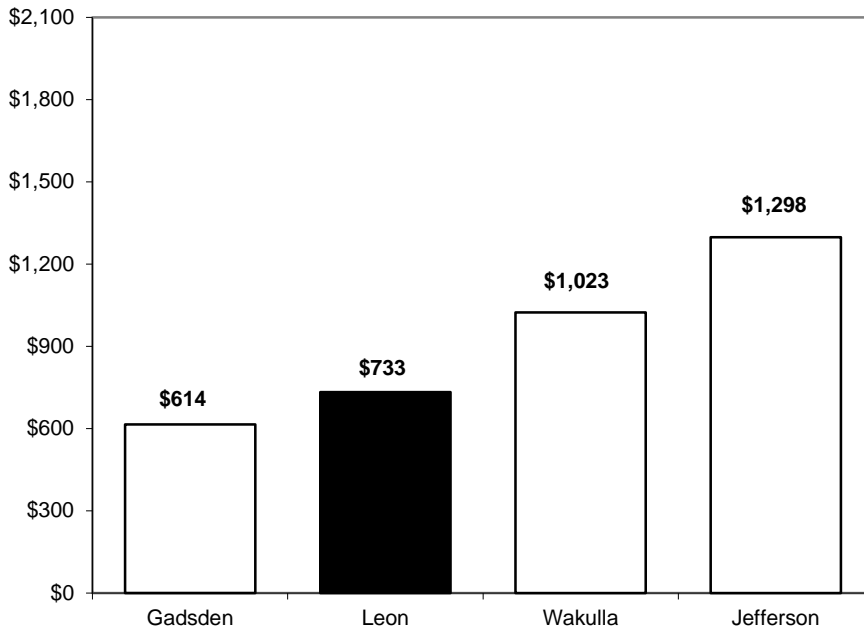
Millions



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

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

Net Budget Per Countywide Resident (FY14)

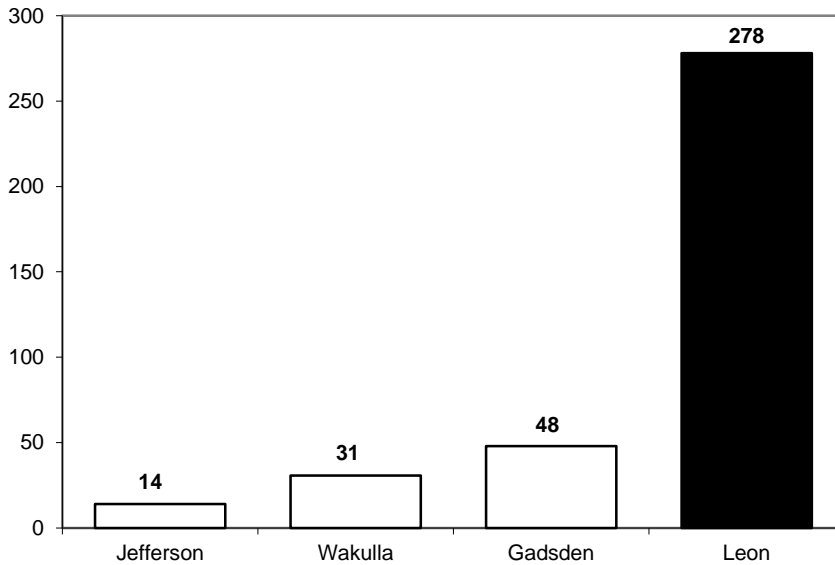


Leon County is the second lowest for dollars spent per county resident. Gadsden County spends 16% less, while Jefferson County spends 77% more per county resident.

Comparative Data for Surrounding Counties

Countywide Population (2013)

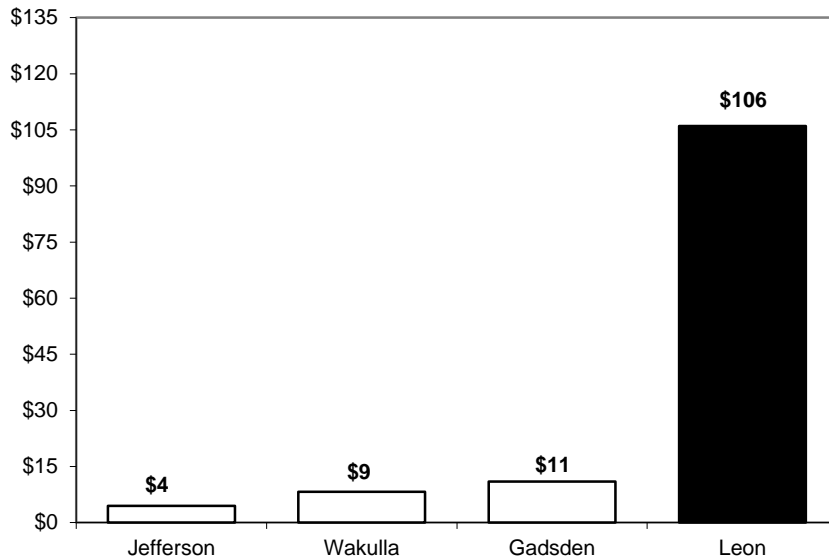
Thousands



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

Anticipated Ad Valorem Tax Collections (FY14)

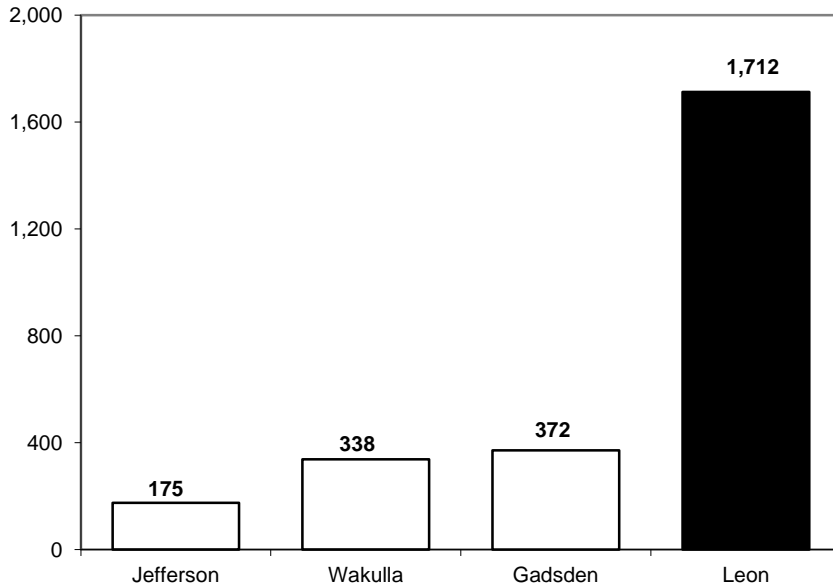
Millions



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

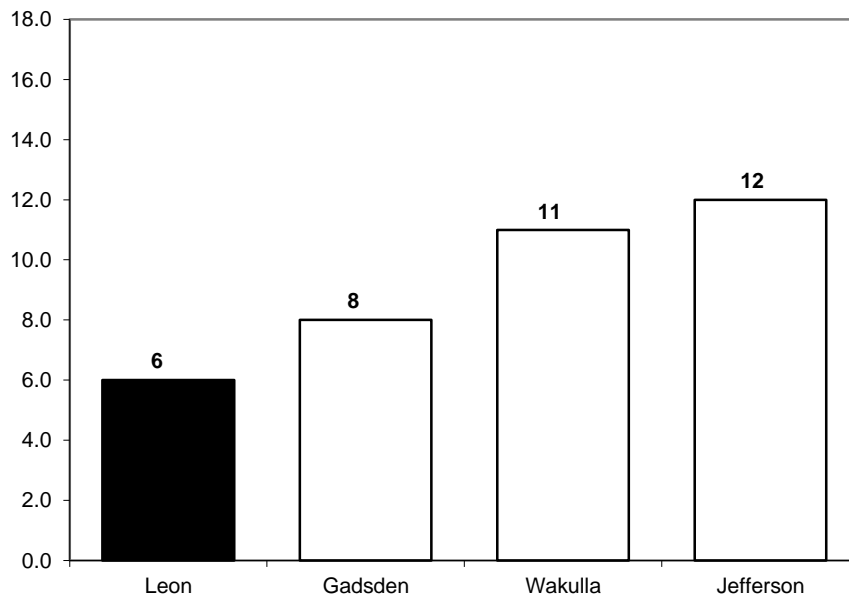
Comparative Data for Surrounding Counties

Total Number of County Employees (FY14)



County employees consist of Board, Constitutional, and Judicial Offices. Leon County has the highest number of county employees.

Total County Employees per 1,000 Residents (FY14)



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

Comparative Data for All Florida Counties

Net Budget per Countywide Resident

<i>County</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>	<i>% Exempt</i>
Union	\$344	7	73%
Santa Rosa	\$422	5	36%
Lafayette	\$528	10	66%
DeSoto	\$579	9	55%
Gadsden	\$614	8	52%
Calhoun	\$617	9	52%
Flagler	\$686	7	32%
Baker	\$708	9	52%
Holmes	\$726	7	64%
Leon	\$733	6	43%
Jackson	\$734	8	52%
Volusia	\$812	7	33%
Columbia	\$820	9	46%
Washington	\$842	6	45%
Lake	\$857	6	30%
Highlands	\$871	9	34%
Taylor	\$877	10	42%
Seminole	\$880	7	25%
Clay	\$880	7	36%
Suwannee	\$908	10	46%
Citrus	\$920	8	29%
Okaloosa	\$925	8	28%
Marion	\$926	7	40%
Hernando	\$936	8	40%
Escambia	\$949	8	44%
Madison	\$951	11	54%
St. Lucie	\$959	5	34%
Okeechobee	\$1,001	10	41%
Alachua	\$1,009	8	52%
Bay	\$1,015	7	31%
Wakulla	\$1,024	11	55%
Polk	\$1,029	7	32%
Brevard	\$1,040	7	43%
Bradford	\$1,047	10	49%

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

Comparative Data for All Florida Counties**Percent of Exempt Property**

<i>County</i>	<i>% Exempt</i>	<i>Net Budget Per Capita</i>	<i>Staff Per 1000</i>
Walton	16%	\$ 1,684	14
Collier	18%	\$ 1,901	10
Manatee	23%	\$ 1,401	9
Palm Beach	24%	\$ 1,518	8
Lee	25%	\$ 1,165	7
Sarasota	25%	\$ 1,803	9
Seminole	25%	\$ 880	7
Indian River	27%	\$ 1,441	9
Orange	27%	\$ 1,462	8
Martin	27%	\$ 1,509	11
St. Johns	27%	\$ 1,573	9
Okaloosa	28%	\$ 925	8
Miami-Dade	28%	\$ 1,532	10
Citrus	29%	\$ 920	8
Broward	29%	\$ 1,801	6
Pinellas	29%	\$ 1,120	5
Lake	30%	\$ 857	6
Charlotte	30%	\$ 2,704	11
Monroe	30%	\$ 3,975	17
Sumter	30%	\$ 1,138	6
Bay	31%	\$ 1,016	7
Hillsborough	31%	\$ 1,324	8
Flagler	32%	\$ 686	7
Polk	32%	\$ 1,029	7
Nassau	33%	\$ 1,077	8
Volusia	33%	\$ 812	7
Highlands	34%	\$ 871	9
St. Lucie	34%	\$ 959	5
Pasco	35%	\$ 1,172	8
Clay	36%	\$ 881	7
Santa Rosa	36%	\$ 422	5
Osceola	37%	\$ 1,745	8
Duval	39%	\$ 1,742	8
Marion	40%	\$ 926	7

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

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

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

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



**Leon County
Board of County Commissioners**

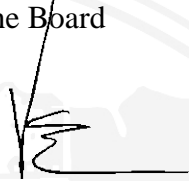
Notes for Agenda Item #4

Leon County Board of County Commissioners

Cover Sheet for Agenda #4

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of Payment of Bills and Vouchers Submitted for May 13, 2014 and Pre-Approval of Payment of Bills and Vouchers for the Period of May 14 through May 26, 2014

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item has a fiscal impact. All funds authorized for the issuance of these checks have been budgeted.

Staff Recommendation:

Option #1: Approve the payment of bills and vouchers submitted for May 13, 2014, and pre-approve the payment of bills and vouchers for the period of May 14 through May 26, 2014.

Report and Discussion

This agenda item requests Board approval of the payment of bills and vouchers submitted for approval May 13, 2014 and pre-approval of payment of bills and vouchers for the period of May 14 through May 26, 2014. The Office of Financial Stewardship/Management and Budget (OMB) reviews the bills and vouchers printout, submitted for approval during the May 13, 2014 meeting, the morning of Friday, May 23, 2014. If for any reason, any of these bills are not recommended for approval, OMB will notify the Board.

Due to the Board not holding a regular meeting the third Tuesday in May, it is advisable for the Board to pre-approve payment of the County's bills for May 14 through May 26, 2014, so that vendors and service providers will not experience hardship because of delays in payment. The OMB office will continue to review the printouts prior to payment and if for any reason questions payment, then payment will be withheld until an inquiry is made and satisfied, or until the next scheduled Board meeting. Copies of the bills/vouchers printout will be available in OMB for review.

Options:

1. Approve the payment of bills and vouchers submitted for May 13, 2014, and pre-approve the payment of bills and vouchers for the period of May 14 through May 26, 2014.
2. Do not approve the payment of bills and vouchers submitted for May 13, 2014, and do not pre-approve the payment of bills and vouchers for the period of May 14 through May 26, 2014.
3. Board direction.

Recommendation:

Option #1.

VSL/AR/SR/cc

**Leon County
Board of County Commissioners**

Notes for Agenda Item #5

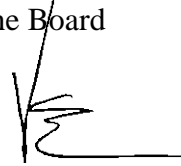
Leon County

Board of County Commissioners

Cover Sheet for Agenda #5

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of a First Amendment to Bond Community Health Center's FY 2013-2014 Primary Healthcare Contract and Approval of the Letter of Agreement with the Agency for Healthcare Administration

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Candice M. Wilson, Director, Office of Human Services and Community Partnerships
Lead Staff/ Project Team:	Eryn D. Calabro, Financial Compliance Manager Rosemary F. Evans, Healthcare Services Coordinator

Fiscal Impact:

This item has no fiscal impact to the County. The County has allocated \$805,140 for primary healthcare, women and children's health services, and mental health services, of which a total of \$526,917 is currently remitted as grant matching funds. This increases the match funds to \$594,371.

Staff Recommendation:

- Option #1: Approve the First Amendment to the Bond Community Health Center's FY 2013-2014 Primary Healthcare Contract and authorize the County Administrator to execute (Attachment #1).
- Option #2: Approve the Letter of Agreement with the Agency for Healthcare Administration and authorize the County Administrator to execute (Attachment #2).

Report and Discussion

Background:

On April 18, 2014, a request was received from the CEO of Bond Community Health Center (Bond) to utilize a portion of the contracted primary healthcare dollars as a match in support of a new Medicaid Low Income Pool (LIP) award through the Agency for Healthcare Administration (AHCA) (Attachment #3).

Currently, Leon County provides \$805,140 in funding to Bond for healthcare to uninsured and indigent residents of Leon County for the following services:

- Primary healthcare (\$332,052),
- Women and children healthcare (\$245,588),
- Pharmacy (\$177,500),
- Mental Health (\$50,000).

Of the \$805,140 allocated to Bond, \$526,917 is currently used as matching funds for AHCA LIP awards for expansion of healthcare services to low-income residents. This match allows Bond to receive more than \$2,141,947 in federal and state funding. The remaining \$278,223 is to be reimbursed to Bond for healthcare services provided, including pharmacy staffing.

Analysis:

The LIP award is made available to Bond because of their current status as a Federally Qualified Health Center during the 2013-14 appropriations. Funding, in the amount of \$95,755 is available to Bond with a match contribution from the County of \$67,454. This match will net Bond a total of \$163,209.

Bond intends to utilize the full \$163,209 to support operations for enhancement of existing primary care services. This will decrease barriers to immediate access to primary and preventive health care for uninsured Leon County residents. The funding will provide for clinical and outreach staff consisting of a medical provider and case manager.

Approval of the First Amendment to the Contract with Bond and Board approval of the Letter of Agreement between Leon County and the Agency for Healthcare Administration in the amount of \$67,454 to match the Medicaid Low Income Pool funds for the Bond Community Health Center would mean reducing the FY 13/14 provider's reimbursable allocation from \$278,223 to \$210,769. Approval of this Amendment is consistent with previous Board actions regarding amendments to Bond's Contract for AHCA LIP funding.

Options:

1. Approve the First Amendment to the Bond Community Health Center's FY 2013-2014 Primary Healthcare Contract and authorize the County Administrator to execute.
2. Approve the Letter of Agreement with the Agency for Healthcare Administration and authorize the County Administrator to execute.
3. Do not approve the First Amendment to the Bond Community Health Center's FY 2013-14 Primary Healthcare Contract.
4. Board direction.

Recommendation:

Options #1 and #2.

Attachments:

1. First Amendment to the Bond Community Health Center Standard Contract
2. Letter of Agreement with the Agency for Healthcare Administration
3. Letter of Request from Bond Community Health Center

FIRST AMENDMENT TO CONTRACT

THIS FIRST AMENDMENT TO THE CONTRACT dated December 22, 2013, by and between Leon County, Florida and Bond Community Health Center, Inc., is made and entered into this ____ day of May, 2014.

NOW THEREFORE, in consideration of the following mutual covenants and promises, the sufficiency of which being acknowledged, the Parties do hereby agree:

Section 1.

Section II. The County Agrees:

Section II. A., Contract Amount, of the Contract dated December 22, 2013, shall be and hereby is deleted in its entirety and replaced with the following:

To pay for contracted services according to the conditions of Attachment I in an amount of up to \$125.00 per patient visit for Primary Care and Women and Children's Services, not to exceed a total of \$332,052 for Primary Care, \$245,588 for Women & Children's Services, \$177,500 for Pharmacy Services and \$80.00 per patient visit for Mental Health Services not to exceed \$50,000 for a total contract amount of \$805,140, of which, \$594,371 will be remitted as grant matching funds to the Agency for Healthcare Administration, and \$210,769 will be reimbursed to the Provider, subject to the availability of funds. Leon County's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Board of County Commissioners. The costs of services paid under any other contract or from any other source are not eligible for reimbursement under this contract.

Section 2.

All other provisions of the Contract dated December 22, 2013, not otherwise inconsistent with the provisions herein shall remain in full force and effect.

Section 3.

This First Amendment to the Contract dated December 22, 2013, shall become effective upon full execution hereof.

(Remainder of page intentionally left blank)

DONE AND EXECUTED this _____ day of May, 2014.

WITNESS BY:

BOND COMMUNITY HEALTH CENTER,
INC.

(Print Name and Title)

By: _____
Bernard Goodman, CEO

(Signature)

Date: _____

LEON COUNTY, FLORIDA

BY: _____
Vincent S. Long
County Administrator

ATTESTED BY:
Bob Inzer, Clerk of Circuit Court

BY: _____

Approved as to Form:

COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

By: _____
Herbert W.A. Thiele, Esq.
County Attorney

Letter of Agreement

THIS LETTER OF AGREEMENT made and entered into in duplicate on the _____ day of _____ 2014, by and between Leon County (the County), and the State of Florida, through its Agency for Health Care Administration (the Agency),

1. Per Senate Bill 1500, the General Appropriations Act of State Fiscal Year 2013-2014, passed by the 2013 Florida Legislature, County and the Agency, agree that County will remit to the State an amount not to exceed a grand total of \$67,454.
 - a. The County and the Agency have agreed that these funds will only be used to increase the provision of health services for the Medicaid, uninsured, and underinsured people of the County and the State of Florida at large.
 - b. The increased provision of Medicaid, uninsured, and underinsured funded health services will be accomplished through the following Medicaid programs:
 - i. The Disproportionate Share Hospital (DSH) program.
 - ii. The removal of outpatient reimbursement ceilings for teaching, specialty and community hospital education program hospitals.
 - iii. The removal of outpatient reimbursement ceilings for hospitals whose charity care and Medicaid days as a percentage of total adjusted hospital days equals or exceeds 11 percent.
 - iv. The removal of outpatient reimbursement ceilings for hospitals whose Medicaid days, as a percentage of total hospital days, exceed 7.3 percent, and are trauma centers.
 - v. Inpatient DRG add-ons for teaching, specialty, children's, public and community hospital education program hospitals; hospitals whose charity care and Medicaid days as a percentage of total adjusted hospital days equals or exceeds 11 percent; or hospitals whose Medicaid days, as a percentage of total hospital days, exceed 7.3 percent, and are trauma centers.
 - vi. The annual cap increase on outpatient services for adults from \$500 to \$1,500.
 - vii. Medicaid Low Income Pool (LIP) payments to rural hospitals, trauma centers, specialty pediatric hospitals, primary care services and other Medicaid participating safety-net hospitals.
 - viii. Medicaid LIP payments to hospitals in the approved appropriations categories.
 - ix. Medicaid LIP payments to Federally Qualified Health Centers.

- x. Medicaid LIP payments to Provider Access Systems (PAS) for Medicaid and the uninsured in rural areas.
 - xi. Medicaid LIP payments for the expansion of primary care services to low income, uninsured individuals.
2. The County will pay the State an amount not to exceed the grand total amount of \$67,454. The County will transfer payments to the State in the following manner:
 - a. The full \$67,454 is to be remitted by June 30, 2014.
 - b. The Agency will bill the County the full annual amount of \$67,454.
3. Timelines: This agreement must be signed, submitted, and received to the Agency no later than June 30, 2014, for self-funded exemptions, buybacks and DRG add-ons, to be effective for SFY 2013-2014.
4. Attached are the DSH and LIP schedules reflecting the anticipated annual distributions for State Fiscal Year 2013-2014.
5. The County and the State agree that the State will maintain necessary records and supporting documentation applicable to Medicaid, uninsured, and underinsured health services covered by this Letter of Agreement. Further, the County and State agree that the County shall have access to these records and the supporting documentation by requesting the same from the State.
6. The County and the State agree that any modifications to this Letter of Agreement shall be in the same form, namely the exchange of signed copies of a revised Letter of Agreement.
7. The County confirms that there are no pre-arranged agreements (contractual or otherwise) between the respective counties, taxing districts, and/or the providers to re-direct any portion of these aforementioned Medicaid supplemental payments in order to satisfy non-Medicaid, non-uninsured, and non-underinsured activities.
8. The County agrees the following provision shall be included in any agreements between the County and local providers where funding is provided for the Medicaid program. Funding provided in this agreement shall be prioritized so that designated funding shall first be used to fund the Medicaid program (including LIP) and used secondarily for other purposes.
9. The Agency will reconcile the difference between the amount of the IGTs used by or on behalf of individual hospitals' buybacks of their Medicaid inpatient and outpatient trend adjustments or exemptions from reimbursement limitations for SFY 2012-13 and an estimate of the actual annualized benefit derived based on actual days and units of service provided. Reconciliation amount may be incorporated into current year (SFY 2013-14) LOAs.
10. This Letter of Agreement covers the period of July 1, 2013 through June 30, 2014 and shall be terminated June 30, 2014.

WITNESSETH:

IN WITNESS WHEREOF the parties have duly executed this Letter of Agreement on the day and year above first written.

Leon County, Florida

State of Florida

Vincent S. Long
County Administrator

Stacey Lampkin
Assistant Deputy Secretary for Medicaid Finance,
Agency for Health Care Administration

Attest:
Bob Inzer, Clerk of the Court
Leon County, Florida

By: _____

Approved as to form:
Leon County Attorney's Office

By: _____
Herbert W. A. Thiele, Esq.
County Attorney

Local Government Intergovernmental Transfers	
Program / Amount	State Fiscal Year 2013-2014
Supplemental Payments	
LIP	67,454
DSH	
Nursing Home SMP	
Outpatient Amounts	
Automatic Buyback	
Self-Funded Buyback	
Automatic Exemption	
Self-Funded Exemption	
SWI	
Inpatient Amounts	
Automatic DRG Add-On	
Self-Funded DRG Add-On	
Total Funding	\$67,454



Bond Community Health Center, Inc.

April 25, 2014

Candice Wilson
Director, Office of Human Services and
Community Partnerships Health & Human Services
LCBCC
918 Railroad Avenue
Tallahassee, Florida

Dear Mrs. Wilson,

This letter is generated to request that the Leon County Board of County Commissioners (LCBCC) provide a Letter of Commitment for cash matching funds in the amount of \$ \$67,454 (sixty seven thousand four hundred and fifty-four dollars) for Bond Community Health Center's (BCHC) 2013/2014 contracts, to be utilized by the State Department of Health (DOH) 2013-14 Low Income Pool (LIP) Tier-One Milestone (STC 61) grant opportunity. We are respectfully requesting that we are allowed to continue the use of matching funds from county funding.

AHCA, in partnership with the State DOH is requiring a letter be submitted from the local authority that provides matching funds and commits to begin the process of submitting payment to AHCA. BCHC has submitted a request in the amount of \$163,209 under the State's "2013-14 Low Income Pool (LIP) Tier-One Milestone FQHC's" grant opportunity to add staffing in outreach, case management and medical provider coverage to BCHC to address the same day, walk-in, and urgent health care needs of uninsured Leon County patients treated at Bond. BCHC will improve long term physical health, quality of life of women, children and adults, and strengthen the family unit by enhancing our provision of services. This enhancement of existing primary care services will decrease barriers to immediate access to primary and preventive health care for uninsured Leon County residents. This request of \$67,454 represents 41.33% match of the total grant request.

Thanking you in advance for your continued support of the Bond Community Health Center, Inc. and consideration of this request.

Sincerely,

Bernard Goodman, CEO

**Leon County
Board of County Commissioners**

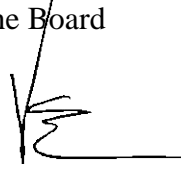
Notes for Agenda Item #6

Leon County Board of County Commissioners

Cover Sheet for Agenda #6

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of the Renewal of the Certificate of Public Convenience and Necessity to Provide Advanced Life Support Non-Transport Services for the Tallahassee Fire Department

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Tom Quillin, Chief, Division of Emergency Medical Services
Lead Staff/ Project Team:	Chad Abrams, Deputy Chief, Division of EMS

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option # 1: Approve the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department (Attachment #1).

Report and Discussion

Background:

During the November 8, 2011 meeting, the Board issued the current advanced life support non-transport service Certificate of Public Convenience and Necessity (COPCN) to the Tallahassee Fire Department (TFD). The COPCN authorizes TFD to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle with limitations as prescribed. The current COPCN expires November 8, 2014.

On March 11, 2014, TFD submitted an Application for renewal of their COPCN with no changes to the services being provided under the current COPCN (Attachment #2).

Analysis:

In accordance with Section 8-62 of the Leon County Code of Laws, Article III, Emergency Medical Transportation Services, the application was transmitted March 17, 2014 to the City of Tallahassee, TFD, the Leon County Emergency Management Director, the medical directors of the emergency departments at Capital Regional Medical Center and Tallahassee Memorial Hospital, and the members of the Emergency Medical Services Advisory Council (EMSAC) for review and comments. Written comments were due to the County by April 18, 2014. The County did not receive any written comments.

On April 23, 2014, EMSAC met to investigate and review the application and to formulate a recommendation to the Board for consideration.

On April 17, 2014, the required Public Notice of the EMSAC meeting was published. At the meeting, the EMSAC voted to recommend the renewal of the Advanced Life Support Non-Transport COPCN to TFD for the period of November 8, 2014 through November 8, 2017 (Attachment #3).

Options:

1. Approve the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department (Attachment #1).
2. Do not approve the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Proposed Certificate of Public Convenience and Necessity to Tallahassee Fire Department
2. Tallahassee Fire Department Application for renewal of COPCN
3. Minutes of the April 23, 2014 EMSAC meeting

LEON COUNTY

Certificate of Public Convenience and Necessity

Emergency Medical Services

Whereas, the City of Tallahassee has made application for the grant of authority to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week, from six City of Tallahassee Fire apparatus and one supervisor vehicle, located at seven identified fire stations within the incorporated area of the City of Tallahassee.

Whereas, the above named service provider affirms that it will maintain compliance with the requirements of the Emergency Medical Services Act (Chapter 401, F.S.) and rules (Chapter 64J-1, F.A.C.); and

Whereas, the above named service provider affirms that it will comply with Article III of the Code of Laws of Leon County, Florida; and

Whereas, the governing body of Leon County has considered recommendations of the Emergency Medical Services Advisory Council.

Now therefore, The Board of County Commissioners of Leon County hereby issues a Certificate of Public Convenience and Necessity to the City of Tallahassee to provide the following services only: Advanced Life Support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus and one supervisor vehicle located at seven identified fire stations within the incorporated area of the City of Tallahassee with limitations as prescribed on the Certificate. The service shall be provided within the territorial limits of Leon County, Florida. The Certificate holder shall maintain the level of service as outlined in their application throughout the term of this Certificate, and shall conform and comply with all rights and duties granted by the Certificate.

Date Issued: November 8, 2014
Date of Expiration: November 8, 2017
(Unless Certificate is sooner revoked or suspended)

LEON COUNTY, FLORIDA

BY: _____

Kristin Dozier, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorney's Office

BY: _____
Herbert W.A. Thiele, Esq.
County Attorney

Tallahassee Fire Department



Application for

Certificate of Public Convenience and Necessity

March 2014



Most Livable City in America

The Tallahassee Fire Department is submitting this application for renewal of our Certificate of Public Convenience and Necessity-Advanced Life Support Non-Transport to continue to provide an increased level of service to our community.

Since 1988, TFD has provided Basic Life Support to the citizens of Tallahassee and Leon County. The *Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services* allows the City of Tallahassee and Leon County to continue to utilize an existing governmental resource to provide advanced pre-hospital patient care to our community.

TFD looks forward to continue working hand-in-hand with the Leon County Emergency Medical Services in a positive teamwork fashion that benefits our citizens.

Respectfully

A handwritten signature in black ink, appearing to read 'John Gatlin', is written over a circular stamp.

John Gatlin, Interim Fire Chief
Tallahassee Fire Department
911 Easterwood Drive
Tallahassee, Florida 32311
(850) 606-6600

Leon County
Tallahassee, Florida 32311

Application for Certificate of Public Convenience and Necessity

Type of Application: Renewal

Advanced Life Support response- Non Transport

1) Applicant is an unincorporated municipality:

City Of Tallahassee
911 Easterwood Drive
Tallahassee, Florida 32311

850.606.6600

List of Officers and Directors:

<u>Name</u>	<u>Address</u>	<u>Position</u>
John Marks	300 South Adams Street Tallahassee, FL 32301	Mayor
Gil D. Ziffer	300 South Adams Street Tallahassee, FL 32301	Commissioner
Nancy Miller	300 South Adams Street Tallahassee, FL 32301	Commissioner
Scott Maddox	300 South Adams Street Tallahassee, FL 32301	Commissioner
Andrew Gillium	300 South Adams Street Tallahassee, FL 32301	Commissioner
Anita Favors Thompson	300 South Adams Street Tallahassee, FL 32301	City Manager
John Gatlin	911 Easterwood Drive Tallahassee, FL 32311	Interim Fire Chief

2) Type and Number of Shares Outstanding:

Not Applicable.

3) Date of Incorporation:

Established 1825 (per Tallahassee-Leon County Planning Department 2003 Statistical Digest)

4) The City of Tallahassee has authorized the Tallahassee Fire Department to provide First Response Advanced Life Support from six (6) stations located within the incorporated boundaries of Tallahassee. In addition, Tallahassee Fire Department has the capacity to provide one quick response ALS non-transport vehicle when available. The City and County have mutually agreed upon these ALS station locations.

5) List all ALS stations:

See Attachment 1- List of Stations

6) Names and Certification numbers of all Paramedics, Emergency Medical Technicians, First Responders, or other attendants employed by the applicant.

See Attachment 2- Personnel EMT/PM Certification Numbers

7) Vehicle information

See Attachment 3- Vehicle VIN Information

8) Ground transport written plan for vehicle replacement.

Not Applicable

9) Ground transport service plan for non-disposable equipment replacement.

Not Applicable

10) Air ambulance provider operations manual and FAA Part 135 Certificate.

Not Applicable

11) Description of the applicant's communication system:

See Attachment 4- Communications System Description
See Attachment 5- Radio Licenses
See Attachment 7- Leon County COPCN
See Attachment 8- Controlled Substance Registration Certificate
See Attachment 9- Florida EMS ALS License

12) Proposed operating budget

See Attachment 6- Comprehensive Annual Financial Report FY 2012

13) Verified proof that the applicant and its employees possess all required federal and state licenses and permits:

See Attachment 2- Personnel EMT/PM Certification Numbers
See Attachment 5- Radio Licenses
See Attachment 7- Leon County COPCN
See Attachment 8- Controlled Substance Registration Certificate
See Attachment 9- Florida EMS ALS License
See Attachment 10- Florida EMS Vehicle Permits

14) The name of the municipalities and the description of all the geographic areas that the applicant has previously been authorized to serve, including Leon County, and any other county in Florida, or any State:

The Tallahassee Fire Department began providing Basic Life Support First Response in the unincorporated areas of Leon County in 1988 due to the Interlocal Fire Services Agreement between the City of Tallahassee and Leon County. Additionally, in 1988 , TFD started BLS First Response medical care within the incorporated Tallahassee city limit. Through the interlocal City/County ALS Agreement, TFD has been providing ALS Response from 7 intercity fire apparatus since April 2004.

Advanced Life Support is provided 24 hours per day/seven days per week from 7 City of Tallahassee Fire apparatus located at various stations within the incorporated city boundaries. ALS station locations were decided upon in cooperation with Leon County.

Medical services are provided from the designated station primary response area in both the incorporated and unincorporated areas of Leon County.

See Attachment 7- Leon County COPCN

15) List of current patient fee charges:

Not Applicable. The Tallahassee Fire Department funding for Advanced Life Support First Response medical services is being funded through an interlocal contractual agreement between the City of Tallahassee and Leon County. TFD will not be billing patients for care provided.

16) A sworn statement signed by the applicant or his/her authorized representative stating that all the information in the application is true and correct.

See Attachment 11- Sworn statement from Interim Fire Chief John Gatlin.

17) A list of medical equipment and supplies to be supplied, equipped and maintained in each emergency medical services vehicle:

See Attachment 12- Apparatus Inventory Sheets (ALS/BLS)

18) A statement, policy, certificate, or irrevocable letter of commitment to insure:

See Attachment 13- Evidence of Self Insurance (vehicle)

See Attachment 14- Professional Liability

19) Compilation statement showing assets and liabilities prepared by certified public accountant.

See Attachment 6- Comprehensive Annual Financial Report 2012

20) A copy of the applicant's management plan, which shall include a copy of standard operating procedures.

See Attachment 15- Management Plan/Organizational Chart

21) Proof that the applicant has employed or contracted with the qualified Medical Director.

See Attachment 16- Interlocal Agreement Regarding the Provision of Fire and Emergency Medical Services.

List of Tallahassee Fire Department ALS Fire Stations

Fire Station 2
2805 Sharer Rd.
Tallahassee, FL 32312

Fire Station 3
3005 South Monroe St.
Tallahassee, FL 32303

Fire Station 4
2899 West Pensacola St.
Tallahassee, FL 32304

Fire Station 6
2901 Apalachee Parkway
Tallahassee, FL 32301

Fire Station 9
3205 Thomasville Rd.
Tallahassee, FL 32312

Fire Station 15
1445 Bannerman Rd.
Tallahassee, FL 32312

Fire Station 1
327 North Adams St.
Tallahassee, FL 32301

The locations above were mutually agreed upon as required in the interlocal *Agreement Providing for Advanced Life Support Services*. Any additional ALS units are also addressed in this agreement and require negotiation between the City and County.

Attachment 2
COPCN Application

Employee ID#	Last Name	First Name
	Paramedics	
99750	Allen	Gregory
02621	Amison	Joseph
11335	Anderson	Marcus
03421	Anzalone	Troy
94016	Atkinson	Romney
12175	Benitez	Alexander
96969	Blessing	Seth
98823	Bowling	Brent
95176	Box	Steve
96752	Butler	Michael Todd
11612	Byrd	Jason
99442	Casey	Sean
94844	Cooksey	Tom
99268	Davis	Joseph
20366	Davis	Ken
98430	Duggar	Jarrold
93033	Eastman	Michael
99753	Edwards	Donnald
24429	Ekwall	William
96965	Genter	Mark
99272	Gillette	Ivey
98820	Grant	Jaye
35714	Hadden	Michael
96967	Hall	Brandon
10222	Jaques	Taylor
99445	Judah	Lindsay
97803	Kimbrel	Jonathan
92949	King	Jennifer
95211	Knowles	Granville
96970	Koegel	Robert
11338	Lamb	Reed
99446	Law	Kristin
54335	Marini	Greg
99447	Mapes	Shawn
54781	Mays	Steve
10698	McClellan	Luther
95900	Meeks	Christopher
98821	Moore	Brett
96326	Morris	Brad
10224	O'Brien	Matthew
99758	Pace	Kyle

Attachment 2
COPCN Application
March 2014

**Attachment 2
COPCN Application**

99757	Peppard	Nicholas
98423	Persing	Chad
96961	Pichard	Travis
12174	Pickels	Ben
97215	Pinto	Joshua
95901	Pittinger	Jason
66362	Powell	Stephanie
10701	Pruitt	Daniel
99756	Raynolds	Gabriel
11334	Reed	Michael
96978	Reese	Jason
70244	Register	William
95178	Rodriguez	Ruben
98825	Rudy	Brenden
95331	Sacco	Michael
94842	Schlossman	Matt
92164	Schultz	Ken
92257	Shaffer	Robert
93796	Simmons	Scott
10211	Spencer	Travis
80828	Terhune	Michael
81631	Tiefel	Steve
83617	Varn	Ryan
93117	Walker	Travis
98432	Washington	Thelmon
99754	Watkins	Todd
11169	Whritenour	Kyle
11974	Wolfberg	Zachary
93794	Yancey	Doyle
	EMT's	
1523	Aldridge	John T.
96754	Allen	James O. III
2020	Allen	James B.
2615	Anderson	Brett
3404	Anderson	Jake
95899	Anderson	Joseph
4106	Aselton	Tim
4107	Ashcraft	Joe
4303	Atkinson	Brian
93034	Atkinson	Jeff
5361	Barber	Robin
99266	Barfield	Lee
5455	Barineau	Richard

**Attachment 2
COPCN Application**

5615	Barrington	Bernard
99441	Beam	Erick
5858	Bedford	Jarvis
92255	Bellamy	Michael
99751	Bellucy	Kevin
97802	Berry	Robert
99264	Boldt	Bradley
10213	Bowers	Warren
96968	Boyd	Kerry
99267	Brady	Jeffrey
10453	Brown	Annette
11212	Burton	Craig
11213	Busbee	Kevin
98425	Butler	Brittany
11605	Bynum	Roger
11609	Byrd	Jerry
12017	Campbell	Troy
97217	Carpenter	Brandon
92258	Carter	Jesse K.
98424	Clary	Robert
96971	Coe	Matthew
92596	Coe	Michael
16045	Coffey	Kevin
16431	Cook	Carmon
83785	Cooksey	Sarah
93122	Culp	Scott
11966	Curry	William
11967	Daniels	Shannon
20317	Davis	Freeman
20327	Davis	Jonathan
11970	Davis	Landon
20856	Davison	Judi
20931	Dazevedo	Mark
21064	Deanda	Bradley
21269	Deloach	David
21289	DeMay	David
21359	Dery	Charles
21452	Dickey	Willie
22358	Dowdy	David
11163	Dudley	Darrius
24403	Eastman	Hal
24432	Edwards	Terry
97801	Espinosa	Anthony

**Attachment 2
COPCN Application**

10690	Evans	Chandler
27303	Evans	Floyd
27410	Evans	Mark
29301	Ferrell	Bo
92261	Fleming	Jeffrey
12170	Fletcher	Travis
30564	Fox	Billy
99271	Garcia	Roberto
32609	Gatlin	John
99443	Genter	Matthew
33013	Gerold	Brian
33618	Glassner	Kevin
34405	Gohlke	Kathy
35458	Greisl	Jason
10691	Guzman	Angel
92343	Hall	Brooks
12171	Hancock	Ashley
36363	Harris	Bill
36564	Harvey	Buddy
99444	Haynes	Trevino
36800	Hellmann	Tom
10693	Henderson	Clinton
37005	Henderson	Scott
94012	Hill	Brian
10214	Hindle	Christopher
95177	Hindle	Kurt
10221	Holland	Brent
39325	Hood	Don
39505	Hopkins	Shane
10695	Hunt	Christopher
40839	Ingram	Robert
99761	Inserra	Todd
44348	Jones	Anthony
44401	Jones	Kelli
11971	Jones	Roman
47137	Kelly	Roy
93115	Kercher	Tim
93842	Kessinger	Jay
47677	King	Peter
99760	Koch	Victor
11337	Kostic	Daniel
12172	Law	Ryan
94320	Lawhon	Jeff

**Attachment 2
COPCN Application**

99759	Layne	Benjamin
51109	Lee	Terry D.
12173	Lockhart	Jesse
10697	Mahon	Matthew
96755	Marks	Troy
11164	Matusiak	Justin
54785	McAdams	R. Scott
55126	McCall	Lon K.
97807	McCloud	Terrell
98673	McCown	Robert
11165	McCoy	Daniel
55233	McCoy	Randy
55493	McKee	Maryann
55710	McLanahan	Todd
99448	McNabb	Andrew
55848	Meadows	Byron
94843	Meyer	Andrew
57803	Mitchell	Joe
58064	Mohr	George
97804	Morrison	David
92353	Notley	Todd
96966	Oaks	Shane
94014	O'Grady	Michael
92104	Orlando	Doug
11344	Parker	Brian
64905	Payne	Terry
65159	Perritt	Chuck
96963	Pater	Chad
65201	Pescatore	Tom
66068	Porter	Bobby
10700	Priddy	John
98232	Rains	Lance
69506	Rankin	David
70039	Reece	Danny
93114	Reeves	Eric
97221	Register	Phillip
70276	Reid	Graham
70349	Revell	Lance
71103	Roberts	Dennis
71123	Roberts	Fulton
11167	Roberts	Jacob
72353	Roberts	Lori
97800	Roberts	Nathan

**Attachment 2
COPCN Application**

99449	Rogers	Jeremy
71341	Rollins	Tonnie
94518	Ross	Nicholas
92260	Rutledge	Lee
71644	Ryon	Patrick M
99273	St Charles	Kirshner
72069	Sanders	Eugene
99755	Santana	Robert
72208	Satterwhite	Vicki
72352	Schroeder	Drew
11168	Shealy	Ryan
73248	Shiver	Jimmie
11972	Simpson	Jamal
98824	Sims	Chad
96325	Smith	Chad
96962	Sorrell	Michael
76304	Spencer	Will
11973	Spooner	Brent
77854	Strauss	Patrick
92501	Sullivan	Janson
79202	Sullivan	Roger
12176	Szeliga	Joshua
80105	Tappen	Billy
80811	Teems	Chad
99450	Tenorio	Sam
81450	Thompson	Scott
81574	Thurman	Chris
98822	Tillotson	Brett
10702	Tillotson	John
81645	Timmons	Greg
97581	Trammell	Robert
83116	Tryon	Rick
98458	Tryon	Thomas
84514	Wade	Richard
92916	Walker	Jason
85167	Walker	Ronny
95179	Warner	Garrett
85702	Warren	William
85793	Washington	Kermit
96327	Washington	Kevin
85865	Watson	Stephen
99274	Weiss	Manuel
87059	Whitaker	Byron

Attachment 2
COPCN Application

87462	Whitehead	Jackson
88256	Williams	Stan
94841	Willis	Allen
96964	Willis	Daniel
92235	Wright	Thomas
11975	Yates	Brad
	First Responders	
20302	Davis	Clifford

Tallahassee Fire Department Frontline Response Vehicles

UNIT	UNIT #	YEAR	MODEL	TYPE	DEPT Permit #	VIN	Mileage
STATION 1							
TR-1	15004	2007	E-1	95' Platform	n/a	4EN3ABA8271002251	20,274
E-1	1221	2003	E-1 Typhoon	Pumper	n/a	4EN6AAA8031006445	23,928
E-101	1505	1997	E-1 Cyclone	50' boom/pumper	n/a	4EN3AAA82V1007537	31,154
TA-1	1410	1994	E-1 Cyclone	Tanker	n/a	4EN3AAA83R1003702	23,547
FireMed 1	12031	2010	Chevrolet	Suburban	14956	1GNWC5EG2BR124717	21,016
STATION 2							
TR-2	1507	2001	E-1 Cyclone	100' platform	n/a	4EN3ABA8XY1002290	53,850
E-2	12011	2005	E-1 Typhoon	Rear Mount Pumper	n/a	4EN6BCA8751009628	46,297
STATION 3							
TR-3	1506	1997	E-1 Cyclone	75' stick	n/a	4EN3AAA85V1007774	36,087
E-3	12008	2005	E-1 typhoon	Pumper	13977	4EN6AAA8851009130	92,323
STATION 4							
TR-4	1508	2002	E-1	Bronto Aerial 100'	n/a	4EN3BCA8721005402	30,436
E-4	12006	2004	E-1	Pumper	12936	4EN6BCA8841007577	99,601
STATION 5							
AP-51	1321	1994	E-1/International	ARFF	n/a	1HTSEARXSH621573	47,325
AP-52	12013	2010	E-1	Titan Force	n/a	4EN9AAA8091004930	103
AP-53	1720	1995	E-1	P23 ARFF	n/a	P23010	6294
AP-54 (Res)	1320	1996	E-1	P23 ARFF			5621
STATION 6							
TR-6	1504	1997	E-1 Hurricane	100' platform	n/a	4EN3ABA87V1007538	31,779
E-6	12007	2004	E-1 Typhoon	rear mount pumper	13201	4EN6BCA8641008100	64,453
STATION 7							
E-7	12012	2004	E-1 Typhoon	rear mount pumper	n/a	4EN6BCA8951009629	43,331

Attachment 3
COPCN Application
March 2014

				STATION 8			
E-8	12010	2005	E-1 Typhoon	rear mount pumper	n/a	4EN6BCA855100963	38,896
				STATION 9			
E-9	12009	2005	E-1 Typhoon	Pumper	13351	4EN6AAA8X51009128	76,033
				STATION 10			
R-10	1308	2000	E-1/ International	Rescue	n/a	1HTSEAAN6YH282283	85,237
TA-10	1415	1998	E-1/ International	Tanker	n/a	1HTGLAHT9XH603750	33,670
				STATION 11			
R-11	1201	1996	E-1/International	Rescue	n/a	1HTSEAR5VH440742	85,237
TA-11	1416	1998	E-1/International	Tanker	n/a	1HTGLAHT2XH603749	45,110
				STATION 12			
R-12	1312	1997	International	Rescue	n/a	1HTSEAR7VH440743	74,692
TA-12	1412	1998	E-1/International	Tanker	n/a	1HTGLAHTOXH603748	76,913
				STATION 13			
R-13	1309	2000	E-1/International	Rescue	n/a	1HTSEAAN8YH282284	48,242
TA-13	1414	1998	E-1/International	Tanker	n/a	1HTGLAHT2XH603752	35,573
				STATION 14			
R-14	1311	2000	E-1/International	Rescue	n/a	1HTSEAANXYH282285	52,190
TA-14	15002	2006	International	Tanker	n/a	1HTWYAHT56J345814	10,871
				STATION 15			
E-15	1222	2003	E-1 Typhoon	Pumper	12471	4EN6BCA8331006836	80,225

Attachment 4
COPCN Application
March 2014

Communication System Description

The Tallahassee Fire Department communication system is an 800 MHz analog radio system, trunking, with a Motorola P25 digital simulcast system.

There are six (8) transmit/receive sites providing coverage in Leon County:

- TPD (prime)
- Hopkins
- Crooked Road
- Panther Creek
- Blocker
- Spray field
- Myers Park
- Easterwood

The radio system provides coverage to 99.97% of our Leon County response area plus 3 miles outside the county boundary.

Frequencies: See Attachment 5 "Radio Station License"

Primary communications will occur on 800 MHz band for all communications. As a measure to further improve communications in Leon County, the City of Tallahassee has installed 800 MHz radios in both Capital Regional Medical and Tallahassee Memorial Healthcare emergency rooms. This improvement was at full cost to the City and benefits both TFD and ambulance communications.

We currently operate with 167 portables (XTS2500 or XTS5000) and 98 mobile radios (XTL 5000 or XTL 2500). The Tallahassee Fire Department included AES encryption on several talkgroups for increased security, and for federal HIPAA confidentiality requirements.

TFD apparatus each have a mounted mobile 800 MHz radio. As well, each position on every apparatus is issued a portable radio for on-scene communications.

TFD currently utilize Mobile Data Terminals in every TFD apparatus to streamline and create an even higher level of communication.

Supervisory personnel carry 800 MHz portable radios, cell phones, and pagers for communication access.

TFD utilizes an automated TeleStaff program that assists in normal staffing and has the ability to simultaneously mass dial personnel for recall in the event of a disaster.

Attachment 4
COPCN Application
March 2014

Attachment 5
COPCN Application
March 2014

CHANNEL	FREQUENCY TX	FREQUENCY RX	License			
			WPBH782	WPMP726	WQJQ232	WQMF293
1	857.4625	812.4625				
2	857.3375	812.3375				
3	857.2125	812.2125				
4	856.9125	811.9125				
5	856.8125	811.8125				
6	856.4625	811.4625				
7	855.5125	810.5125				
8	856.2875	811.2875				
9	855.9625	810.9625				
10	855.9125	810.9125				
11	855.8125	810.8125				
12	855.6375	810.6375				
13	855.4125	810.4125				
14	855.3375	810.3375				
15	855.8875	810.8875				
16	855.1625	810.1625				
17	855.0875	810.0875				
18	855.0375	810.0375				
19	854.8625	809.8625				
20	855.7625	810.7625				
21	857.3125	812.3125				
22	854.4375	809.4375				
		Lic Type	Regular	Regular	Regular	Regular

Attachment 5
COPCN Application
March 2014

FLORIDA'S CAPITAL CITY Comprehensive Annual

Financial Report

For the Fiscal Year Ended September 30, 2012

#1 Public Utility
in America



CITY OF TALLAHASSEE, FLORIDA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**For The Fiscal Year Ended
September 30, 2012**



PREPARED BY:

**Department of Management and Administration
Accounting Services Division**

CITY OF TALLAHASSEE, FLORIDA

CITY COMMISSION

JOHN MARKS, Mayor

ANDREW GILLUM, Pro Tem

MARK MUSTIAN, Commissioner

NANCY MILLER, Commissioner

GIL ZIFFER, Commissioner

CITY MANAGER

ANITA FAVORS THOMPSON

CITY AUDITOR

Sam M. McCall, CPA

CITY ATTORNEY

James R. English

CITY TREASURER-CLERK

James O. Cooke, IV

DIRECTOR OF MANAGEMENT AND ADMINISTRATION

Raoul A. Lavin

CITY OF TALLAHASSEE, FLORIDA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2012

TABLE OF CONTENTS

	PAGE
 I. INTRODUCTORY SECTION	
Letter of Transmittal	3
Government Finance Officer’s Association Certificate of Achievement	6
Organizational Chart.....	7
List of Elected and Appointed Officials and Directors.....	8
List of Accounting Services Division Staff.....	9
 II. FINANCIAL SECTION	
Independent Auditors’ Report.....	13
A. MANAGEMENT’S DISCUSSION AND ANALYSIS	15
B. BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Assets.....	28
Statement of Activities.....	30
Fund Financial Statements:	
Governmental Funds Financial Statements:	
Balance Sheet.....	34
Reconciliation of the Government Funds Balance Sheet to the Statement of Net Assets	35
Statement of Revenues, Expenditures and Changes in Fund Balance.....	36
Reconciliation of Revenues, Expenditures, and Changes In Fund Balances of Governmental Funds to the Statement of Activities.....	37
Proprietary Funds Financial Statements:	
Statement of Net Assets	38
Statement of Revenues, Expenses, and Changes in Fund Net Assets	40
Statement of Cash Flows	42

CITY OF TALLAHASSEE, FLORIDA
TABLE OF CONTENTS
(Continued)

Fiduciary Funds Financial Statements:	PAGE
Statement of Net Assets	44
Statement of Changes in Net Assets	45
 Notes to Financial Statements:	
Note I – Summary of Significant Accounting Policies	47
Note II – Reconciliation of Government-wide and Fund Financial Statements	58
Note III – Stewardship, Compliance, and Accountability	59
Note IV – Detailed Notes (All Funds)	61
Note V – Other Information	81
 C. REQUIRED SUPPLEMENTARY INFORMATION (OTHER THAN MD&A):	
Budgetary Comparison Schedule - General Fund	92
Note to Required Supplementary Information	93
Schedule of Funding Progress - OPEB	94
Schedule of Employer Contributions - OPEB	94
 D. COMBINING FINANCIAL STATEMENTS:	
Nonmajor Governmental Funds:	
Balance Sheet	98
Statement of Revenues, Expenditures, and Changes in Fund Balance	100
 Nonmajor Enterprise Funds:	
Statement of Net Assets	103
Statement of Revenues, Expenses, and Changes in Fund Net Assets	104
Statement of Cash Flows	105
 Internal Service Funds:	
Statement of Net Assets	108
Statement of Revenues, Expenses, and Changes in Fund Net Assets	110
Statement of Cash Flows	112

CITY OF TALLAHASSEE, FLORIDA
TABLE OF CONTENTS
(Continued)

	PAGE
Capital Assets Used in the Operation of Governmental Funds:	
Schedule by Function and Activity	115
Schedule of Changes by Function and Activity	116
E. SUPPLEMENTARY INFORMATION:	
Capital Bonds, Series 2004	118
Capital Bonds, Series 2008	119
Capital Bonds, Series 2009	120
Energy System Refunding Revenue Bonds, Series 1998A	121
Energy System Refunding Revenue Bonds, Series 2001	122
Energy System Revenue Bonds, Series 2005	123
Energy System Refunding Revenue Bonds, Series 2007	124
Energy System Refunding Revenue Bonds, Series 2010	125
Energy System Refunding Revenue Bonds, Series 2010A	126
Energy System Revenue Bonds, Series 2010B	127
Energy System Revenue Bonds, Series 2010C	128
Energy System Refunding Revenue Bonds, Series 2011	129
Consolidated Utility System Revenue Bonds, Series 2001	130
Consolidated Utility System Refunding Revenue Bonds, Series 2005	131
Consolidated Utility System Revenue Bonds, Series 2007	132
Consolidated Utility System Revenue Bonds, Series 2010A	133
Consolidated Utility System Revenue Bonds, Series 2010B	134
Airport System Revenue Refunding Bonds, Series 2004	135
III. STATISTICAL SECTION	
Net Assets by Component	139
Changes in Net Assets	140
Fund Balances, Governmental Funds	143
Changes in Fund Balances, Governmental Funds	144
Assessed Value and Estimated Actual Value	145
Direct and Overlapping Property Tax Rate	146
Principal Property Taxpayers	147

CITY OF TALLAHASSEE, FLORIDA
TABLE OF CONTENTS
(Continued)

	PAGE
Property Tax Levies and Collections.....	148
Assessed Valuations, Millage, and Taxes.....	149
Ratios of Outstanding Debt by Type	150
Ratios of General Bonded Debt Outstanding.....	151
Direct and Overlapping Governmental Activities Debt.....	155
Legal Debt Margin.....	153
Pledged-Revenue Coverage - Energy Revenue Bonds.....	154
Pledged-Revenue Coverage - Airport Revenue Bonds.....	155
Pledged-Revenue Coverage - Consolidated Utility Revenue Bonds.....	156
Demographics and Economic Statistics.....	157
Principal Employers.....	158
Full-time Equivalent City Government Employees by Function/Program	159
Operating Indicators by Function/Program	160
Capital Asset Statistics by Function/Program	161
Miscellaneous Statistical Data	162
Schedule of Insurance in Force.....	163

IV. SINGLE AUDIT

Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	167
Independent Auditors’ Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.550 <i>Rules of the Auditor General</i>	169
Schedule of Expenditures of Federal Awards and State Financial Assistance.....	171
Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance.....	174
Summary Schedule of Prior Audit Findings	179
Independent Auditors’ Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance	181
Schedule of Expenditures of Passenger Facility Charges.....	184
Management Letter.....	185

INTRODUCTORY SECTION

Letter of Transmittal
Government Finance Officers Association Certificate of Achievement
Organizational Chart
List of Elected and Appointed Officials and Directors
List of Accounting Services Division Staff



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Most Livable City in America

March 14, 2013

Honorable Mayor, Commissioners,
and City Manager
City of Tallahassee, Florida

PROFILE OF THE CITY

The Comprehensive Annual Financial Report of the City of Tallahassee, Florida, for the fiscal year ended September 30, 2012, is hereby submitted pursuant to Florida Statutes, Chapter 11, Section 45, and Chapters 10.550 and 10.600 of the Rules of the Auditor General of the State of Florida. This report represents the official report of the City's financial operations and condition to the citizens, City Commission, City management, rating agencies, and other interested persons.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, but not absolute, assurance that the financial statements are free of any material misstatements.

The certified public accounting firm of Carr, Riggs and Ingram, LLC has issued an unqualified opinion on the City's financial statements for the year ended September 30, 2012. The independent auditor's report is located at the front of the financial section of this report.

The City is also required to undergo an annual audit to obtain reasonable assurance about compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects. These independent auditor's reports are presented in the single audit section of this report.

Management's Discussion and Analysis (MD & A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD & A and should be read in conjunction with it.

Tallahassee, the capital city of Florida, was incorporated in 1825, twenty years before Florida was admitted to the Union. The City is governed by a Mayor and four Commissioners elected at-large.

The City Commission appoints the City Manager, the City Treasurer-Clerk, the City Auditor, and the City Attorney. Collectively the appointed officials are responsible for all administrative aspects of the government, with most falling under the purview of the City Manager.

The City provides a full range of municipal services. These services include public safety (police and fire), construction and maintenance of streets and sidewalks, stormwater management, recreation, planning and zoning, general administrative services, five utilities (electric, gas, water, sewer, and solid waste collection), a mass transit bus system, and a regional airport.

The Commission is required to adopt a final budget no later than the close of the fiscal year. This annual budget serves as the foundation for the City's financial planning and control. The budget is approved at the fund and department level. Transfers between funds and/or departments require approval by the Commission.

The budget process is a formalized annual occurrence that involves input, collaboration, and coordination between the respective City departments, the Office of Budget and Policy, the executive team, the City Commission, and the citizens of Tallahassee. A budget review team composed of various members of the leadership team and executive teams is established to set budget direction and priorities for the City. Annually, issues are selected by the City Commission to represent those programs and community needs, which are to be given priority attention during the year.

POPULATION GROWTH

Prior to the development of the budget, citizen input is solicited on any program changes, as well as on performance of all major programs, through the use of a citizen survey.

Population growth trends for Leon County are presented in the following table:

<u>Year</u>	<u>Tallahassee</u>	<u>Unincorporated</u>	<u>Leon County</u>
1950	27,237	24,353	51,590
1960	48,174	26,051	74,225
1970	71,897	31,150	103,047
1980	81,548	67,107	148,655
1990	124,773	67,720	192,493
2000	150,624	88,828	239,452
2009	172,574	93,140	265,714
2010	181,376	94,111	275,487
2012 estimated	183,643	94,027	277,670
2020 projected	199,100	97,100	296,200
2030 projected	219,600	100,700	320,300

FACTORS AFFECTING FINANCIAL CONDITION

The economy of Leon County is strongly influenced by governmental and educational activities. The presence of the State Capital and two major universities help to shape Leon County’s population as relatively young, well educated, and affluent.

Leon County is a racially diverse community, with minorities accounting for 37% of the population, with African-Americans comprising 30% of the population.

Leon County residents have historically attained a very high level of education. Forty-three percent of area residents aged 25 or older have completed at least four years of college.

The 2011 inflation adjusted median family income in Leon County is \$67,472, which is comparable to the national median. Of the workers in Leon County, 43.8% are in management or professional occupations compared to 36% nationally.

The level of governmental employment has a stabilizing effect on the economy and helps to minimize unemployment. In December 2012, unemployment was 7% in the Leon County as compared to the State’s unemployment rate of 8.7%. The percentage of employees employed by local, state, and federal government is approximately 36% of the work force. The unemployment rate is one of many economic indicators utilized to evaluate the condition of the economy.

CONSTRUCTION TRENDS

Residential Construction

Another factor that is a strong indicator of the local economy and influences the City and County’s financial condition is the issuance of building permits for residential construction. Due to the condition of the national, state, and local economy, single-family residential building permits in Leon County decreased for the seventh-straight year, down 3% in fiscal 2012 following the prior year’s 13% decrease. Permits for multi-family units were up dramatically in fiscal year 2012 in comparison to fiscal year 2011. There were eight multi-family apartment communities (50 units or more) permitted in fiscal year 2012 as compared to one new multi-family apartment community permitted in fiscal year 2011.

Commercial Development

In fiscal year 2012, approximately \$75 million of new commercial construction was permitted in Leon County, a substantial increase over the \$19 million permitted in fiscal year 2011. Larger commercial permits include Mahan Village, Academy Sports, Publix, and a Regional Office for Auto-Owners Insurance Company.

MILLAGE RATES

As indicated below, the City enjoys the lowest millage rate of the comparable largest cities in Florida for 2013 and 2012. Tallahassee's low and stable millage rate should act as an incentive to economic growth and stability.

Millage Rates - Comparable Cities in Florida

<u>City</u>	<u>Millage Rates</u>	
	<u>2013</u>	<u>2012</u>
Clearwater	5.16	5.16
Daytona	6.57	6.80
Ft. Lauderdale	4.12	4.12
Gainesville	4.49	4.25
Hollywood	7.45	7.45
Lakeland	4.66	4.16
Largo	5.00	4.56
Orlando	5.65	5.65
Pensacola	4.29	4.29
Pompano	5.47	5.20
Tallahassee	3.70	3.70
West Palm Beach	8.35	8.07

LONG-TERM FINANCIAL PLANNING

The financial viability of the City continues to be a high priority for the City Commission and management. An integral part of the budgeting process is the development of the City's Five-Year Financial Plan (the Plan). The Plan is updated annually during the budget process and serves as a blueprint for decision-making and allows for flexibility to address issues as they arise.

The Plan resulted in an approved fiscal year 2013 operating budget of \$685.1 million and an approved capital budget of \$135.1 million. The Plan for the ensuing five years (including 2013) results in projected capital expenditures of approximately \$733.8 million.

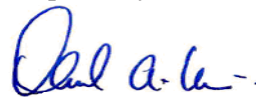
AWARDS AND ACKNOWLEDGMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Tallahassee, Florida for its Comprehensive Annual Financial Report for the fiscal year ended September 30, 2011. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state

and local government financial reports. In order to be awarded a Certificate of Achievement, the City must publish a comprehensive annual financial report, whose contents satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for a new certificate.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Accounting Services Division, in particular the members of the Financial Accounting and Reporting staff, who participated in the compilation of the report. We would also like to thank the members of the City Commission for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Raoul A. Lavin
Director of Management and Administration



Richard G. Feldman, CPA
Accounting Services Manager

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Tallahassee
Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

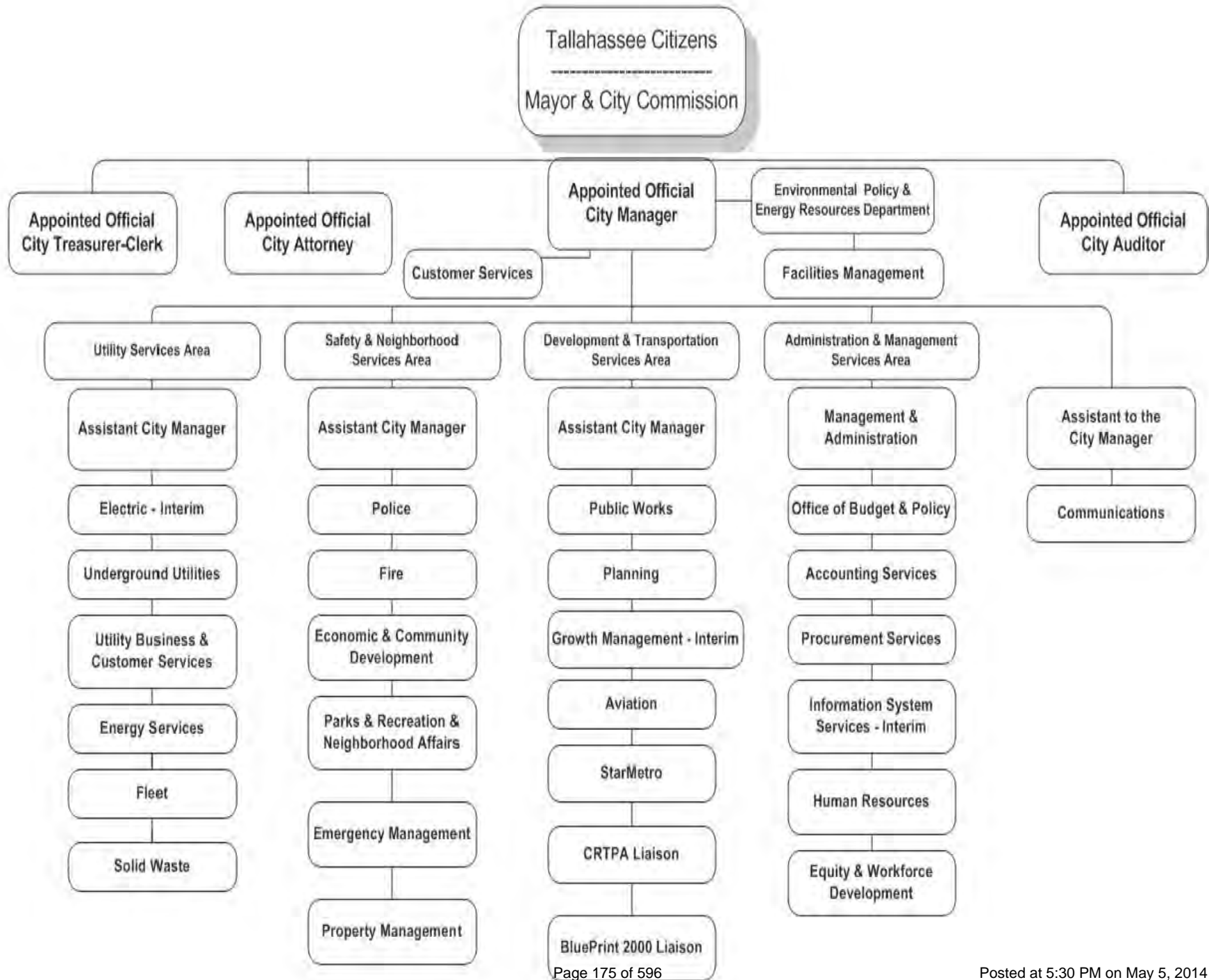


Christopher P. Moynell

President

Jeffrey R. Enev

Executive Director



- 7 -

**CITY OF TALLAHASSEE, FLORIDA
LISTING OF CITY OFFICIALS AND DIRECTORS**

ELECTED OFFICIALS

Mayor **John Marks**
Mayor Pro Tem **Andrew Gillum**
Commissioner **Nancy Miller**
Commissioner **Mark Mustian**
Commissioner **Gil Ziffer**

APPOINTED OFFICIALS

City Manager **Anita Favors Thompson**
City Treasurer-Clerk **James O. Cooke, IV**
City Auditor **Sam M. McCall**
City Attorney **James R. English**

ASSISTANT CITY MANAGERS

Assistant City Manager for Development and Transportation Services **Thomas R. Coe**
Assistant City Manager for Utility Services **Ricardo Fernandez**
Assistant City Manager for Safety and Neighborhood Services **Jay Townsend**

DEPARTMENT DIRECTORS

Airport **Sunil Harman**
Communications **Michelle Bono**
Economic and Community Development **Michael Parker**
Electric (General Manager) **Rob McGarrah**
Energy Services **David Byrne**
Environmental Policy and Energy Resources **Cynthia Barber**
Fire **Cynthia Dick**
Growth Management **Robert Herman**
Management and Administration **Raoul A. Lavin**
Parks, Recreation and Neighborhood Affairs **Dee Crumpler**
Planning, Land Management and Community Enhancement **Wayne Tedder**
Police **Dennis Jones**
Public Works **Gabriel Menendez**
Solid Waste **Reginald Ofuani**
StarMetro (Interim) **Ivan Maldonado**
Underground Utilities (General Manager) **Mike Tadros**
Utility Business and Customer Services **Reese Goad**

The Comprehensive Annual Financial Report for the City of Tallahassee, Florida was produced by the combined efforts of the staff of the Accounting Services Division of the Department of Management and Administration. The following staff had primary responsibility for preparing and assuring the accuracy of this report

Department of Management and Administration
Raoul A. Lavin, Director

Accounting Services Division
Richard G. Feldman, CPA, CGMA, Manager

Financial and Systems Analyst
Patrick A. Twyman

Patsy Capps, CPA*	Mazie Crumbie	Ben Halvorsen, CPA*
Roy Jeter, CPA	Latrenda Johnson	Kereen Jones
Vernessa McMillon	Julie Paniucki	Lajja Patel
Angela Roberts	Reginald Rodney	Mayank Shah, CPA, CGMA
	Rita Stevens, CPA	

Financial and Systems Analyst (Fixed Assets)
Rebecca Scarano

*** Tallahassee Regional Airport Staff**

Cover photo: #1 Public Utility
Cover photo and design by Jay Johansen
Utility Marketing Analyst
Utility Business and Customer Service



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FINANCIAL SECTION

THIS SECTION CONTAINS THE FOLLOWING SUBSECTIONS:

Independent Auditors' Report
Management's Discussion and Analysis
Basic Financial Statements
Required Supplementary Information
Combining Financial Statements
Supplementary Information



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Carr, Riggs & Ingram, LLC
1713 Mahan Drive
Tallahassee, FL 32308

(850) 878-8777
(850) 878-2344 (fax)
www.cricpa.com

INDEPENDENT AUDITORS' REPORT

Honorable Mayor, City Commission, City Manager, Appointed Officials and Audit Committee
City of Tallahassee, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Tallahassee, Florida (the City), as of and for the year ended September 30, 2012, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City, as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2013, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, other supplementary information and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is also presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Chapter 10.550, *Rules of the Auditor General*, and is also not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements, other supplementary information, and schedule of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express opinion or provide any assurance on it.

Car, Riggs + Ingram, LLC

March 14, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Tallahassee (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year that ended September 30, 2012. Management's Discussion and Analysis is designed to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activities, (c) identify changes in the City's financial position, and (d) identify individual fund concerns or issues. It should be read in conjunction with the Transmittal Letter at the front of this report and the City's financial statements, which follow this section. Notes mentioned below are Notes to the Financial Statements, which follow the statements.

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities as of September 30, 2012 by \$2.12 billion (net assets). Of this amount, \$259 million represents unrestricted net assets that are available to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets increased by \$29.6 million as a result of fiscal 2012 operations.
- As of September 30, 2012, the City's governmental funds reported combined ending fund balances of \$117.1 million; of this amount approximately \$50 million is unrestricted.
- For the year ended September 30, 2012, the funds balances for the City's governmental funds decreased \$9.2 million.
- At the end of the fiscal year, fund balance for the general fund was \$24.4 million, or 18.8% of general fund expenditures and other financing uses. Of this amount, \$0.7 million is non-spendable, \$21.7 million is committed, \$1.8 million is assigned, and \$0.2 million is unassigned.
- As of September 30, 2012, the City's enterprise funds reported combined ending net assets of \$1,093.1 million; of this amount approximately \$189.9 million is unrestricted. The ending net assets represent an increase of \$66.5 million over the prior year.
- Capital assets, net of accumulated depreciation, as of September 30, 2012 fiscal year totaled \$2.49 billion (Note- IV-D).
- The City's outstanding long-term debt (Note IV-G) decreased from \$1,126.3 million to \$1,094.5 million, or 2.8%.

AN OVERVIEW OF THE FINANCIAL STATEMENTS

The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The *government-wide financial statements* are designed to report information about the City as a whole using accounting methods similar to those used by private-sector companies. Two statements, the *statement of net assets* and the *statement of activities*, are utilized to provide information on a government-wide basis.

The *statement of net assets* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net assets*. The change in net assets, over time, is one way to measure the City's financial health.

The *statement of activities* presents information showing how the City's net assets changed during the current fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported for some items that will result in cash flows in future periods.

The government-wide financial statements of the City are divided into three categories:

- **Governmental activities** – These include the basic services provided by the City including police, parks and recreation, public works, and general administration. Property, sales, and other taxes finance the majority of these activities.
- **Business-type activities** – These include services for which the City charges specific fees which are meant to cover the cost of providing the services. These include electric, gas, airport, fire protection, solid waste collection, water, sewer, stormwater management, transit services, and the Hilaman Golf Course.
- **Component units** – These are legally separate organizations for which the City Commission appoints the governing board and the City has financial reporting responsibilities. The City has one discretely presented component unit, the Downtown Improvement Authority, which is an agency created by the Florida Legislature to regulate downtown growth. The City also has a blended component unit, the Community Redevelopment Agency, which is blended as a major special revenue fund into the primary government (see Note I–A for more details).

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The focus is on Major Funds, which provides detailed information about the most significant funds. The City, like other governmental entities, uses funds to ensure and demonstrate compliance with financial requirements imposed by law, bond covenants, and local administrative and legislative actions. All of the City's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

GOVERNMENTAL FUNDS - Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Since the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements.

This allows readers to better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains thirteen (13) individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General and the Community Redevelopment Agency Funds, both of which are considered major funds. Data from the other eleven (11) funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided on pages 98 to 101 in this report.

PROPRIETARY FUNDS

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City maintains ten (10) individual enterprise funds. Information is presented separately in the proprietary funds statement of net assets and in the proprietary funds statement of revenues, expenses, and changes in net assets for the Electric, Gas, Sewer, Water, Airport, and Stormwater Management Funds, all of which are considered major funds. Data from the other four (4) funds are combined into a single, aggregate presentation. Individual fund data for each of these non-major proprietary funds is provided on pages 103 to 105 in this report.

Internal Service Funds are used to account for activities that provide goods and services to the City's other programs and activities. The City maintains thirteen (13) individual internal service funds. These internal service funds are allocated between governmental activities and business-type activities in the government-wide financial statements based upon the activity that receives the predominant benefit. Internal service funds are combined into a single, aggregate presentation in the proprietary fund financial statements. Individual fund data for each of these internal service funds is provided on pages 108 to 113 in this report.

FIDUCIARY FUNDS – Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's programs and activities. The City reports two fiduciary funds. The basic financial statements for these funds are provided on pages 44 to 45 in this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

OTHER INFORMATION

This report additionally includes required supplementary information (RSI) including a budget comparison schedule, with related notes, for the General Fund and information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

The combining statements in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented in the combining statements section of the report.

Information regarding the City's debt service requirements, statistical information, and economic data is also presented to give report users an historical perspective of the City and to allow for broader understanding of the economic and social environment in which the City operates.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following table is a summary of the fiscal year 2012 Statement of Net Assets found on pages 28 to 29 with comparative information for fiscal year 2011.

Table 1
Statement of Net Assets
As of September 30
(In millions)

	Governmental Activities		Business-type Activities		Total	
	2012	2011 As Restated	2012	2011 As Restated	2012	2011 As Restated
Assets						
Current and other assets	\$ 187.4	\$ 197.4	\$ 730.4	\$ 819.5	\$ 917.8	\$ 1,016.9
Capital assets	910.8	916.8	1,581.0	1,505.6	2,491.8	2,422.4
Total Assets	<u>1,098.2</u>	<u>1,114.2</u>	<u>2,311.4</u>	<u>2,325.1</u>	<u>3,409.6</u>	<u>3,439.3</u>
Liabilities						
Current and other liabilities	47.8	45.7	181.8	209.8	229.6	255.5
Long-term debt outstanding	86.8	97.3	973.9	996.9	1,060.7	1,094.2
Total Liabilities	<u>134.6</u>	<u>143.0</u>	<u>1,155.7</u>	<u>1,206.7</u>	<u>1,290.3</u>	<u>1,349.7</u>
Net Assets						
Invested in capital assets, net of related debt	834.5	837.0	758.0	690.8	1,592.5	1,527.8
Restricted	81.8	100.2	185.7	157.1	267.5	257.3
Unrestricted	47.3	34.0	212.0	270.5	259.3	304.5
Total Net Assets	<u>\$ 963.6</u>	<u>\$ 971.2</u>	<u>\$ 1,155.7</u>	<u>\$ 1,118.4</u>	<u>\$ 2,119.3</u>	<u>\$ 2,089.6</u>

Changes in net assets over time can be one of the best and most useful indicators of financial position. Total net assets of the City increased from \$2.09 billion in 2011 to \$2.119 billion in 2012, an increase of \$29 million or 1.39%.

The largest portion of the City's net assets, \$1.59 billion or 75.1%, reflects its substantial investment in capital assets (e.g., land, buildings, equipment, etc.), less the related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. In addition, a portion of the City's net assets, \$267.5 million or 12.6%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$259.3 million or 12.3% is available to meet the ongoing obligations of the City. At the end of the fiscal year, the City is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as its separate governmental and business-type activities.

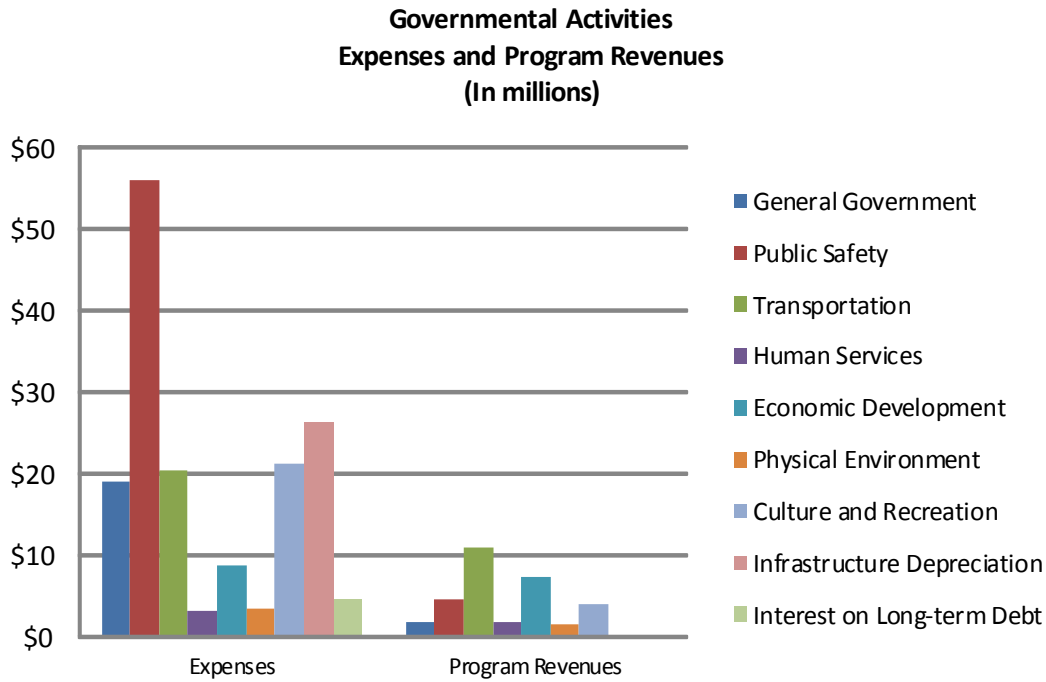
Table 2
Changes in Net Assets
(in millions)

The following table is a summary of the fiscal year 2012 Statement of Activities found on pages 30 to 31 with comparative information for fiscal year 2011.

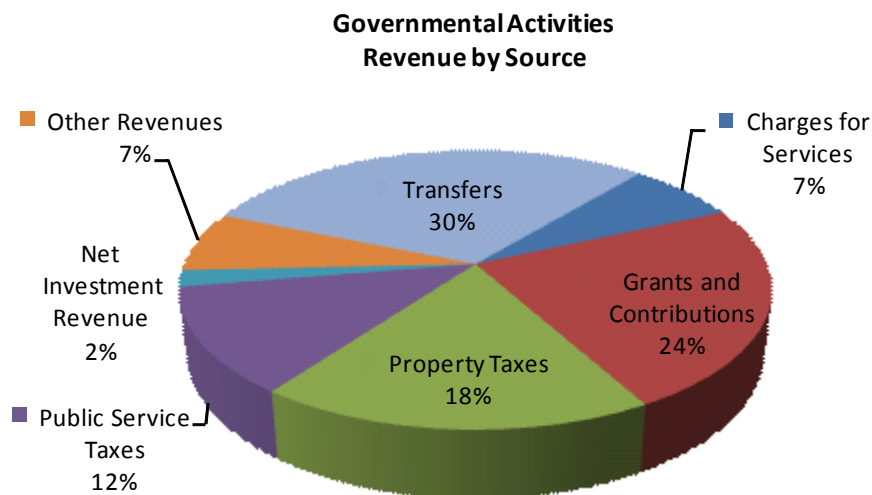
	Governmental Activities		Business Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
Program revenues						
Charges for Services	\$13.1	\$12.8	\$503.2	\$543.2	\$516.3	\$556.0
Operating Grants and Contributions	11.0	8.8	6.9	5.6	17.9	14.4
Capital Grants and Contributions	8.1	6.8	20.0	7.7	28.1	14.5
General revenues						
Property Taxes	33.5	34.4	--	--	33.5	34.4
Public Service Taxes	22.5	22.6	--	--	22.5	22.6
Grants and Contributions	24.3	24.0	--	--	24.3	24.0
Net Investment Revenue	3.5	3.4	7.2	7.9	10.7	11.3
Other Revenues	10.3	7.1	0.5	2.3	10.8	9.4
Total Revenues	126.3	119.9	537.8	566.7	664.1	686.6
Expenses						
General Government	19.1	22.5	--	--	19.1	22.5
Public Safety	56.0	54.7	--	--	56.0	54.7
Transportation	20.4	23.6	--	--	20.4	23.6
Cultural and Recreation	21.4	20.6	--	--	21.4	20.6
Depreciation on Infrastructure	26.4	26.7	--	--	26.4	26.7
Other Primary Government	19.8	20.9	--	--	19.8	20.9
Electric	--	--	266.2	303.7	266.2	303.7
Gas	--	--	30.1	44.8	30.1	44.8
Sewer	--	--	47.3	42.4	47.3	42.4
Water	--	--	26.3	28.9	26.3	28.9
Airport	--	--	12.9	14.6	12.9	14.6
StarMetro	--	--	19.1	18.6	19.1	18.6
Solid Waste	--	--	21.3	19.1	21.3	19.1
Golf	--	--	1.0	0.9	1.0	0.9
Stormwater Management	--	--	15.1	17.5	15.1	17.5
Fire Services	--	--	32.1	30.8	32.1	30.8
Total Expenses	163.1	169.0	471.4	521.3	634.5	690.3
Excess (Deficiency) before transfers	(36.8)	(49.1)	66.4	45.4	29.6	(3.7)
Transfers	29.2	27.0	(29.2)	(27.0)	--	--
Increase (Decrease) in Net Assets	(\$7.6)	(\$22.1)	\$37.2	\$18.4	\$29.6	(\$3.7)

GOVERNMENTAL ACTIVITIES - Governmental activities net assets decreased by \$7.6 million, from \$971.2 million in fiscal year 2011 to \$963.6 million in fiscal year 2012. This compares favorably to the decreases realized in fiscal years 2011 and 2010 of \$22.1 million and \$10 million, respectively. Although during fiscal year 2012 net assets decreased the City did not need to rely upon reserve balances to fund expenditures to the extent necessary in prior years.

The following chart compares expenses and program revenues for the governmental activities.

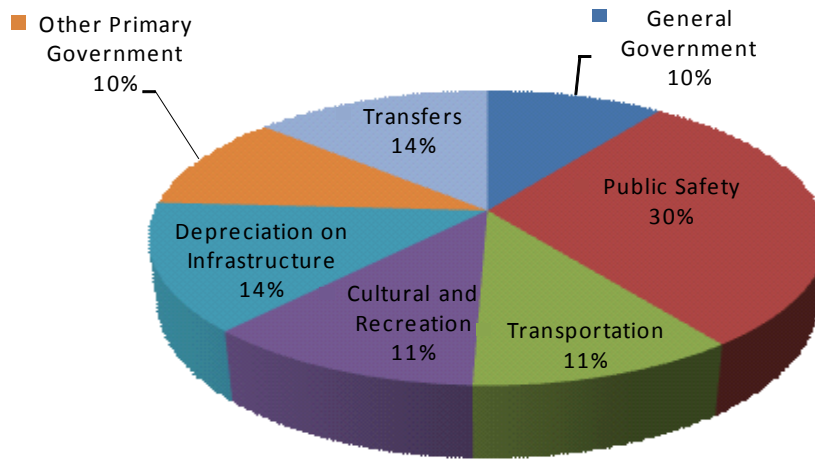


The following chart illustrates the City's Revenues by Source for the City's governmental activities.



The following chart illustrates the City's Expenses by Function for the City's governmental activities.

**Governmental Activities
Expenses by Function**



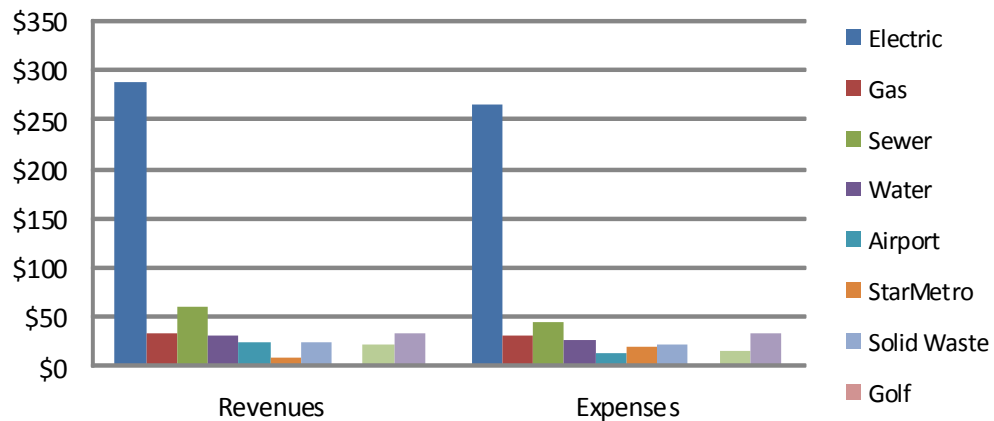
BUSINESS-TYPE ACTIVITIES

Business-type activities net assets increased by \$37.2 million in fiscal year 2012 as compared to \$18.4 million in fiscal year 2011. Key elements for this increase are as follows:

- A \$13.7 million increase in Grants and Contributions, primarily associated with the City's Aviation and StarMetro activities.
- A \$2.6 million decrease in Interest Expense, due to a higher level of interest being capitalized.

The following chart compares program revenues and expenses for the City's business-type activities.

**Business-Type Activities
Program Revenues & Expenses
(In millions)**



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The fund financial statements for the governmental funds are provided on pages 34-37. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of September 30, 2012, the City's governmental funds reported combined ending fund balances of \$117.1 million, a decrease of \$9.2 million in comparison with the prior year. Of this amount \$2.4 million is considered non-spendable; \$64.7 million is restricted for purposes which are externally imposed by providers; \$47.3 million is committed for specific purposes that are internally imposed by the government through the City Commission; \$4.4 million is assigned for specific purposes that are that are internally established by management; and (\$1.7 million) is unassigned.

The following table summarizes the change in fund balance for the governmental funds:

Table 3
Financial Analysis of the City's Governmental Funds
(in millions)

Fund	Fund Balances 9/30/2011	Sources	Uses	Sources Over (Under) Uses	Fund Balances 9/30/2012
General Fund	\$ 18.7	\$ 135.1	\$ 129.4	\$ 5.7	\$ 24.4
Community Redevelopment Agency	9.1	3.3	2.8	0.5	9.6
Other Funds	98.5	51.5	66.9	(15.4)	83.1
Total City Funds	<u>\$ 126.3</u>	<u>\$ 189.9</u>	<u>\$ 199.1</u>	<u>\$ (9.2)</u>	<u>\$ 117.1</u>

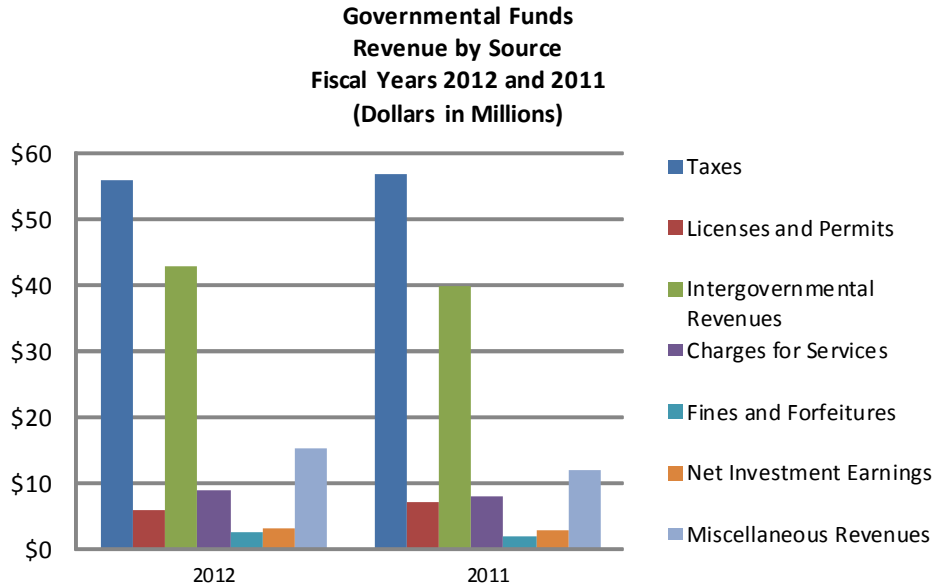
The General Fund is the chief operating fund of the City. At the end of the fiscal year, fund balance for the general fund was \$24.4 million, or 18.9% of general fund expenditures and other financing uses. Of this amount, \$0.7 million is non-spendable, \$21.7 million is committed, \$1.8 million is assigned, and \$0.2 million is unassigned.

The fund balance for the City's General Fund increased \$5.7 million from 2011. During fiscal year 2012, revenues increased \$2.7 million, 2.04% as compared to the prior year while expenditures increased \$.4 million

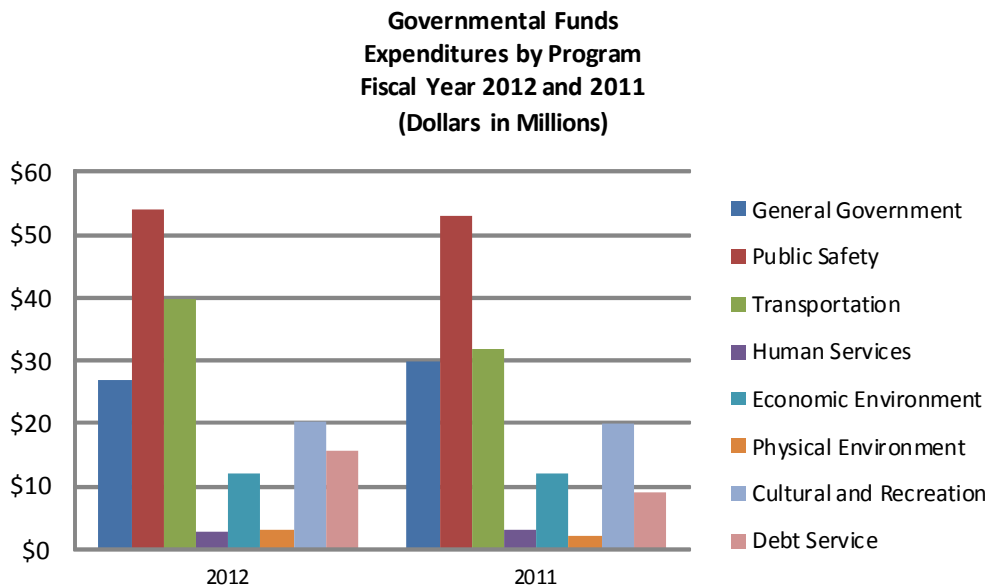
The fund balance for the City's Community Redevelopment Agency Fund increased \$0.5 million over 2011.

The fund balance in the City's other non-major governmental funds decreased \$15.4 million from 2011 as a result of the expenditure of bond proceeds received in prior years.

The following chart compares revenue by source for the governmental funds.



The following chart compares expenditures by program for the governmental funds.



Proprietary Funds

The City’s proprietary funds provide the same type of information found in the government-wide financial statements but in more detail. Factors addressing the finances of these funds have already been addressed in the discussion of the City’s business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

A schedule comparing the original to the final budget and the variance from the final budget to the actual results is included on page 92 of the financial statements.

There was no material change between the original and final amended general fund operating budget for 2012; however, changes to the budgets between functions occurred between the budget for transfers, which increased by \$3.3 million, and various other expense categories that decreased to fund projects. Project priorities change during the year based on needs, assessments, availability of grant funding or other issues that impact the start or completion of projects or their cost.

The City's general fund generated a positive variance of approximately \$408,000 between the final amended budget and actual results of operation. Actual revenues were less than final budgeted revenues by \$2.2 million, or 1.6%; these variances were spread across most revenue sources as the City's revenue stream continues to be impacted by the economic environment. Actual expenditures for the year were less than final budgeted expenditures by \$2.6 million, or 1.9%, these variances were spread across most expenditure line items due to regular budget monitoring and continuation of soft freezes on hiring for vacant positions.

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities, net of depreciation, as of September 30, 2012, was approximately \$2.5 billion. This represents a net increase of approximately \$69.3 million, or 3.0%, over last year. See Note IV-D for more information about the City's capital assets.

Table 4
Capital Assets
(net of depreciation, in millions)

	Governmental Activities		Business-Type Activities		Total		Total % Change
	2012	2011 As Restated	2012	2011 As Restated	2012	2011 As Restated	
		\$	\$	\$	\$	\$	
Land	357	357	124	123	481	480	0.2%
Buildings	59	62	63	64	122	126	-3.2%
Equipment	7	8	356	374	363	382	-5.0%
Improvements (Other than Building)	7	8	8	10	15	18	-16.7%
Infrastructure	396	422	624	495	1,020	917	11.2%
Intangibles	--	--	60	57	60	57	5.3%
Construction in Progress	85	61	346	382	431	443	-2.7%
Total	<u>\$ 911</u>	<u>\$ 918</u>	<u>\$ 1,581</u>	<u>\$ 1,505</u>	<u>\$ 2,492</u>	<u>\$ 2,423</u>	<u>2.8%</u>

Major capital acquisitions and improvements during the year included the following:

- Aviation infrastructure - \$11.0 million
- Electric generation, transmission and distribution infrastructure - \$42.0 million
- Gas transmission and distribution infrastructure - \$2.3 million
- Public Safety complex - \$8.1 million
- Sewer collection, treatment, and disposal infrastructure - \$50.2 million
- StarMetro acquisition of buses and system improvements - \$4.2 million
- Stormwater infrastructure - \$5.7 Million
- Street construction, widening and expansion projects - \$8.5 million
- Water transmission and distribution infrastructure - \$8.8 million

LONG-TERM DEBT

As shown in the following table, as of September 30, 2012, the City had \$1,070.7 million in total debt outstanding. This amount represents bonds and loans secured by specified revenue sources and exclude issuance premium and discounts.

Table 5
Outstanding Debt at September 30
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Revenue Bonds	\$ 90.5	\$ 101.2	\$ --	\$ --	\$ 90.5	\$ 101.2
Proprietary Revenue Bonds	--	--	944.5	963.6	944.5	963.6
Other Loans	--	--	35.7	38.0	35.7	38.0
Total	<u>\$ 90.5</u>	<u>\$ 101.2</u>	<u>\$ 980.2</u>	<u>\$ 1,001.6</u>	<u>\$ 1,070.7</u>	<u>\$ 1,102.8</u>

The City's total bonded debt decreased by \$32.1 million, or 2.9%, during the current fiscal year. In addition to the scheduled pay down of existing debt, on December 1, 2011, the City cash defeased \$5,375,000 of the Capital Bonds, Series 2004.

Bond ratings have a significant influence in establishing the rate of interest expense the City must pay when the bonds are sold. Ratings for the City's debt have been consistently judged to be of good investment quality as indicated in the following table:

Table 6
Bond Ratings

	Moody's Investors Service, Inc	Standard & Poor's Rating Services	Fitch Ratings, Inc
Capital Bonds	Aa3	NR	AA
Consolidated Utility System Bonds	Aa1	AA+	AA+
Energy System Bonds	Aa3	AA	AA-
Airport System Bonds	NR	NR	NR

Additional information about the City's long-term liabilities is included in Note IV-G to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate continues to remain high for the Tallahassee Metropolitan Statistical Area (MSA). In December 2012, the Tallahassee MSA unemployment rate was 6.6% as compared to the state's unemployment rate of 7.9%. For December 2011, the Tallahassee MSA unemployment rate was 7.9% as compared with the statewide rate of 9.9%.
- The percentage of employees employed by local, state, and federal government in Tallahassee is approximately 31.8 percent of the work force.
- The ratio of taxable assessed value to total estimated value for ad valorem tax purposes equals 46.04 percent, demonstrating the lack of taxable property in the City due to the large amount of tax-exempt property. In addition, property tax reform initiated at the state level and the general slowdown in the state economy, especially in the housing market, continues to have significant impact on the revenues of the City.
- Inflationary pressures, the lack of growth, increased conservation, and environmental issues continue to impact the City's electric, gas, water and sewer utilities.
- The Florida legislature continues to consider various proposals relating to caps on the growth of state and local government revenues and expenditures. Potential legislation could have a significant impact on the City's ability to meet the service level expectations of its residents. The City is carefully monitoring these initiatives and their potential future impact.

These indicators, as well as others, were taken into account when adopting the City's budget for fiscal year 2013. The City's total operating budget for fiscal year 2013 totals \$685.1 million, which is \$25.6 million less than the fiscal year 2011 approved budget. Projected decreasing natural gas costs for the City's Electric and Gas Utilities accounts for most of the decrease. The 2013 budget allocates \$138.3 million to the General fund, \$511.6 million to the Enterprise funds, and \$35.2 million to other funds.

For the fiscal year 2013 budget, the ad valorem tax rate remains at 3.700 mills. In addition, no fee or utility rate adjustments, except for annual CPI adjustments, are included in the 2013 budget.

Personnel expenditures account for approximately 24.7% of the City's Operating Budget. The City's fiscal year 2013 operating budget includes a net decrease of 44 positions, bringing the budgeted full time equivalent staff count to 2,802.

The City's fiscal year 2013 Capital Budget totals \$135.1 million with the City's utilities accounting for \$96.0 million (71.1%); other major uses include transportation, general government, and culture and recreation. Bond proceeds (new and existing) will fund approximately 31.3% of these capital projects with the balance of funding coming primarily from capital improvement funds reserved for projects, federal funds, state funds, and general government resources. The City has a five year plan for capital improvements for all projects planned through fiscal year 2016 that totals \$733.8 million with appropriations of funding made on an annual basis.

FINANCIAL CONTACT

This financial report is designed to provide residents, taxpayers, customers, and creditors with a general overview of the City of Tallahassee's finances and to demonstrate the City's accountability for the money it receives. If you have questions about the report or need additional financial information, contact the Accounting Services Manager at Mailbox A-29, 300 South Adams Street, Tallahassee, Florida 32301-1731 or via the web at rick.feldman@talgov.com.

BASIC FINANCIAL STATEMENTS

These basic financial statements provide a summary overview of the financial position as well as the operating results of the City of Tallahassee. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections:

Government-wide Financial Statements
Governmental Funds Financial Statements
Proprietary Funds Financial Statements
Fiduciary Funds Financial Statements
Notes to Financial Statements

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF NET ASSETS
September 30, 2012
(in thousands)

ASSETS	Primary Government			Component Unit
	Governmental Activities	Business- type Activities	Total	Downtown Improvement Authority
Current Assets				
Cash and Cash Equivalents.....	\$ 91,772	\$ 204,835	\$ 296,607	\$ 250
Securities Lending Collateral	12,164	27,111	39,275	33
Receivables:				
Accrued Interest.....	229	476	705	1
Customers and Other.....	2,888	36,342	39,230	--
Notes.....	137	9,151	9,288	--
Special Assessments.....	182	--	182	--
Property Taxes-Delinquent.....	--	--	--	--
Less: Allowance for Doubtful Accounts.....	(800)	(3,231)	(4,031)	--
Due from Other Governments.....	8,503	10,401	18,904	--
Prepaid Expenses.....	--	1,287	1,287	--
Inventory.....	304	50,584	50,888	--
Cash and Cash Equivalents - Restricted.....	28,209	356,190	384,399	--
Investments - Restricted.....	7,730	752	8,482	--
Securities Lending Collateral - Restricted.....	4,757	46,967	51,724	--
Receivables - Restricted:				
Accrued Interest.....	826	805	1,631	--
Other.....	495	--	495	--
Notes.....	278	--	278	--
Due from Other Governments.....	2,396	2,756	5,152	--
Total Current Assets	<u>160,070</u>	<u>744,426</u>	<u>904,496</u>	<u>284</u>
Noncurrent Assets				
Internal Balances.....	26,801	(26,801)	--	--
Deposits.....	--	4,475	4,475	--
Unamortized Bond Issue Costs.....	499	8,294	8,793	--
Capital Assets				
Land and Construction in Progress.....	441,433	469,856	911,289	--
Other, Net of Accumulated Depreciation.....	469,383	1,111,135	1,580,518	--
Total Noncurrent Assets	<u>938,116</u>	<u>1,566,959</u>	<u>2,505,075</u>	<u>--</u>
Total Assets	<u>\$ 1,098,186</u>	<u>\$ 2,311,385</u>	<u>\$ 3,409,571</u>	<u>\$ 284</u>

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF NET ASSETS
September 30, 2012
(in thousands)

	<u>Primary Government</u>			<u>Component Unit Downtown Improvement Authority</u>
	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>	
LIABILITIES AND NET ASSETS				
LIABILITIES				
Current Liabilities				
Obligations Under Securities Lending	\$ 12,164	\$ 27,111	\$ 39,275	\$ 33
Accounts Payable.....	7,215	40,581	47,796	8
Customer Contracts Payable.....	--	765	765	--
Utility Deposits Payable.....	--	17,067	17,067	--
Unearned Revenue.....	1,751	44	1,795	--
Compensated Absences.....	6,633	8,211	14,844	11
Accounts Payable - Restricted.....	3,937	4,035	7,972	--
Obligations Under Securities Lending - Restricted	4,757	46,967	51,724	--
Unearned Revenue - Restricted.....	114	--	114	--
Bonds & Loans Payable - Current.....	5,500	22,410	27,910	--
Total Current Liabilities.....	42,071	167,191	209,262	52
Noncurrent Liabilities				
Compensated Absences.....	3,153	3,288	6,441	17
Customer Contracts Payable.....	--	1,900	1,900	--
Claims Payable.....	--	9,448	9,448	--
Net OPEB Obligation.....	2,500	--	2,500	--
Bonds & Loans Payable.....	84,975	957,812	1,042,787	--
Unamortized Bond Premium	1,853	21,508	23,361	--
Deferment of Loss on Early Retirement of Debt	--	(5,402)	(5,402)	--
Total Noncurrent Liabilities.....	92,481	988,554	1,081,035	17
Total Liabilities.....	134,552	1,155,745	1,290,297	69
NET ASSETS				
Invested in Capital Assets, net of Related Debt	834,489	757,983	1,592,472	--
Restricted for:.....				
Capital Projects.....	64,690	148,058	212,748	--
Debt Service.....	10,363	37,621	47,984	--
Cemetery	6,758	--	6,758	--
Unrestricted.....	47,334	211,978	259,312	215
Total Net Assets.....	963,634	1,155,640	2,119,274	215
Total Liabilities and Net Assets.....	\$ 1,098,186	\$ 2,311,385	\$ 3,409,571	\$ 284

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF ACTIVITIES
For the fiscal year ended September 30, 2012
(in thousands)

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government:				
Governmental Activities:				
General Government.....	\$ 19,068	\$ 1,923	\$ 10	\$ --
Public Safety.....	55,934	2,806	1,769	114
Transportation.....	20,531	2,509	4,101	4,384
Human Services.....	3,117	969	717	--
Economic Development.....	8,710	--	3,628	3,665
Physical Environment.....	3,354	1,139	452	(30)
Culture and Recreation.....	21,374	3,759	354	(12)
Unallocated Depreciation on Infrastructure.....	26,401	--	--	--
Interest on Long-Term Debt.....	4,740	--	--	--
Total governmental activities.....	163,229	13,105	11,031	8,121
Business-type Activities:				
Electric.....	266,145	285,660	3,513	--
Gas.....	30,121	34,082	--	--
Sewer.....	47,279	60,172	--	--
Water.....	26,277	30,321	--	--
Airport.....	12,861	11,660	--	12,719
StarMetro.....	19,123	5,008	3,360	6,335
Solid Waste.....	21,269	23,046	--	--
Golf.....	1,037	1,024	--	--
Stormwater Management.....	15,064	20,812	--	27
Fire Services.....	32,054	31,399	--	945
Total business-type activities.....	471,230	503,184	6,873	20,026
Total primary government.....	\$ 634,459	\$ 516,289	\$ 17,904	\$ 28,147
Component Unit:				
Downtown Improvement Authority.....	\$ 316	\$ --	\$ --	\$ --

General Revenues:

Property taxes, levied for general purposes.....	
Public service taxes.....	
Business license tax.....	
Grants and contributions not restricted to specific programs.....	
Net unrestricted investment earnings.....	
Net securities lending income.....	
Change in fair value of investments.....	
Miscellaneous.....	
Net transfers.....	
Total general revenues and transfers.....	
Change in net assets.....	
Net assets - October 1.....	
Adjustment to October 1 net assets.....	
Net assets - October 1 as restated.....	
Net assets - September 30.....	

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF ACTIVITIES
For the fiscal year ended September 30, 2012
(in thousands)

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Unit
\$ (17,135)	\$ --	\$ (17,135)	\$ --
(51,245)	--	(51,245)	--
(9,537)	--	(9,537)	--
(1,431)	--	(1,431)	--
(1,417)	--	(1,417)	--
(1,793)	--	(1,793)	--
(17,273)	--	(17,273)	--
(26,401)	--	(26,401)	--
(4,740)	--	(4,740)	--
<u>(130,972)</u>	<u>--</u>	<u>(130,972)</u>	<u>--</u>
--	23,028	23,028	--
--	3,961	3,961	--
--	12,893	12,893	--
--	4,044	4,044	--
--	11,518	11,518	--
--	(4,420)	(4,420)	--
--	1,777	1,777	--
--	(13)	(13)	--
--	5,775	5,775	--
--	290	290	--
<u>--</u>	<u>58,853</u>	<u>58,853</u>	<u>--</u>
<u>(130,972)</u>	<u>58,853</u>	<u>(72,119)</u>	<u>--</u>
			<u>(316)</u>
33,483	--	33,483	193
22,524	--	22,524	--
5,157	--	5,157	--
24,260	--	24,260	--
3,499	7,177	10,676	4
11	25	36	--
76	426	502	1
5,058	(1)	5,057	120
29,246	(29,246)	--	--
<u>123,314</u>	<u>(21,619)</u>	<u>101,695</u>	<u>318</u>
<u>(7,658)</u>	<u>37,234</u>	<u>29,576</u>	<u>2</u>
<u>963,261</u>	<u>1,090,409</u>	<u>2,053,670</u>	<u>213</u>
8,031	27,997	36,028	--
<u>971,292</u>	<u>1,118,406</u>	<u>2,089,698</u>	<u>213</u>
<u>\$ 963,634</u>	<u>\$ 1,155,640</u>	<u>\$ 2,119,274</u>	<u>\$ 215</u>

The notes to the financial statements are an integral part of these financial statements.

FUNDS

GOVERNMENTAL FUNDS

General	Accounts for all financial resources except those required to be accounted for in another fund. The functions paid for by the general fund include police, protective inspection, code enforcement, culture and recreation, general government, transportation, human services, economic development, and physical environment.
Community Redevelopment Agency	Accounts for the general tax revenue collected on and the expenses incurred in the redevelopment of properties in the community redevelopment area.
Other Governmental Funds	Detailed descriptions of these funds are provided on page 101.

PROPRIETARY FUNDS

Electric	Accounts for the assets, operation and maintenance of the City-owned electric generation, transmission, and distribution system.
Gas	Accounts for the assets, operation and maintenance of the City-owned gas system.
Sewer	Accounts for the assets, operation and maintenance of the City's wastewater collection and treatment system.
Water	Accounts for the assets, operation and maintenance of the City's water production and distribution system.
Airport	Accounts for the assets, operation and maintenance of the City-owned regional airport.
Stormwater Management	Accounts for the operation, maintenance, and expansion of the City-owned stormwater utility system.
Other Enterprise Funds	Detailed descriptions of these funds are provided on page 106.
Internal Service Funds	Detailed descriptions of these funds are provided on page 111.

FUNDS

(continued)

FIDUCIARY FUNDS

- Pension Trust** Accounts for the accumulation of resources to be used for retirement annuity payments to City employees including both a Defined Benefit Plan and a Defined Contribution Plan. The Defined Benefit Plan accounts for general employees, police officers and fire fighters separately. The Defined Contribution Plan covers all employees.
- Nuclear Decommissioning** Accounts for resources legally held in trust for Florida Power Corporation (FPC) for the future decommissioning of the Crystal River Unit 3 Utility Plant (CR3 Plant).
- OPEB Trust** Accounts for the accumulation of resources to be used for benefit payments for retirees health care costs.

CITY OF TALLAHASSEE, FLORIDA
BALANCE SHEET
Governmental Funds
September 30, 2012
(in thousands)

	<u>General</u>	<u>Community Redevelopment Agency</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and Cash Equivalents.....	\$ 25,502	\$ --	\$ 54,113	\$ 79,615
Securities Lending Collateral	3,375	--	7,179	10,554
Receivables:				
Accrued Interest.....	60	--	141	201
Customers and Other.....	1,981	--	859	2,840
Notes.....	--	--	137	137
Special Assessments - Current.....	--	--	182	182
Less: Allowance for Doubtful Accounts.....	(800)	--	--	(800)
Due From Other Governments.....	2,419	--	6,084	8,503
Advances to Other Funds.....	1,857	--	--	1,857
Inventory	304	--	--	304
Cash and Cash Equivalents - Restricted.....	287	9,335	18,587	28,209
Investments - Restricted.....	--	--	7,730	7,730
Securities Lending Collateral - Restricted.....	38	1,235	3,484	4,757
Receivables - Restricted:				
Accrued Interest Receivable.....	--	22	804	826
Customers.....	--	491	4	495
Notes Receivable.....	--	--	278	278
Due from Other Governments.....	--	--	2,396	2,396
Total Assets.....	\$ 35,023	\$ 11,083	\$ 101,978	\$ 148,084
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Obligations Under Securities Lending	\$ 3,375	\$ --	\$ 7,179	\$ 10,554
Accounts and Retainage Payable.....	3,360	--	2,499	5,859
Unearned Revenue.....	1,508	--	160	1,668
Accounts and Retainage Payable - Restricted...	287	235	3,417	3,939
Obligations Under Securities Lending - Restricted	38	1,235	3,484	4,757
Due to Other Funds.....	66	--	--	66
Advances from Other Funds.....	1,997	--	2,035	4,032
Unearned Revenue - Restricted.....	--	--	114	114
Total Liabilities.....	10,631	1,470	18,888	30,989
FUND BALANCES				
Non-spendable.....	709	146	1,550	2,405
Spendable:				
Restricted.....	--	9,467	55,223	64,690
Committed.....	21,746	--	25,612	47,358
Assigned.....	1,777	--	2,586	4,363
Unassigned.....	160	--	(1,881)	(1,721)
Total Fund Balances.....	24,392	9,613	83,090	117,095
Total Liabilities and Fund Balances.....	\$ 35,023	\$ 11,083	\$ 101,978	\$ 148,084

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
September 30, 2012
(in thousands)

Total Fund Balances - Governmental Funds	\$	117,095
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		898,220
Long-term receivables will not be collected in the current period and, therefore, are not reported in the funds.		15,540
Unamortized Bond Issue Costs are not financial resources and, therefore, are not reported in the funds.		499
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the governmental-type internal services funds are included in the Statement of Net Assets.		35,882
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(103,602)
Net Assets - Governmental Activities	<u>\$</u>	<u>963,634</u>

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Governmental Funds
For the fiscal year ended September 30, 2012
(in thousands)

	General Fund	Community Redevelopment Agency	Other Governmental Funds	Total
Revenues:				
Taxes.....	\$ 54,925	\$ 1,081	\$ --	\$ 56,006
Licenses and Permits.....	2,582	--	3,385	5,967
Intergovernmental Revenues.....	13,923	1,571	27,611	43,105
Charges for Services.....	8,253	--	613	8,866
Fines and Forfeitures.....	2,142	--	505	2,647
Net Investment Earnings.....	543	143	2,379	3,065
Securities Lending Income.....	11	--	40	51
Change in the Fair Value of Investments.....	129	22	(121)	30
Miscellaneous Revenues.....	13,191	448	1,732	15,371
Total Revenues.....	95,699	3,265	36,144	135,108
Expenditures:				
Current:				
General Government.....	21,885	--	5,030	26,915
Public Safety.....	49,351	--	4,677	54,028
Transportation.....	16,384	--	23,636	40,020
Human Services.....	2,212	--	765	2,977
Economic Environment.....	1,435	2,778	7,781	11,994
Physical Environment.....	2,306	--	894	3,200
Cultural and Recreation.....	19,448	--	1,004	20,452
Securities Lending Expense:				
Interest.....	8	--	32	40
Agent Fees.....	1	--	1	2
Debt Service:				
Principal Retired.....	--	--	10,675	10,675
Interest and Fiscal Charges.....	148	--	4,862	5,010
Total Expenditures.....	113,178	2,778	59,357	175,313
Excess of Revenues Over (Under) Expenditures....	(17,479)	487	(23,213)	(40,205)
Other Financing Sources (Uses):				
Transfers In.....	39,401	--	15,368	54,769
Transfers Out.....	(16,269)	--	(7,538)	(23,807)
Proceeds from Sale of Capital Assets.....	--	--	--	--
Total Other Financing Sources (Uses).....	23,132	--	7,830	30,962
Net Change in Fund Balances.....	5,653	487	(15,383)	(9,243)
Fund Balances - October 1.....	18,739	9,126	98,473	126,338
Adjustment to October 1 Fund Balance.....	--	--	--	--
Fund Balances - October 1, as restated.....	18,739	9,126	98,473	126,338
Fund Balances - September 30.....	\$ 24,392	\$ 9,613	\$ 83,090	\$ 117,095

The notes to the financial statements are an integral part of these financial statements.

**CITY OF TALLAHASSEE, FLORIDA
RECONCILIATION OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the fiscal year ended September 30, 2012
(in thousands)**

Net Changes in Fund Balances - Total Governmental Funds \$ (9,243)

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (5,839)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of certain internal services funds is reported with governmental activities. (3,252)

Repayment of bond principal is reported as an expenditure in governmental funds. For the city as a whole, however, the principal payments reduce the liability in the Statement of Net Assets and does not result in an expense in the Statement of Activities. 10,675

The amortization of bond issue costs and bond premiums which is included in the Statement of Activities does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds. 203

The net change in compensated absences which is reported in the Statement of Activities does not require the use of current financial resources and therefore is not reported as an expenditure in governmental funds. (202)

Change in Net Assets of Governmental Activities \$ (7,658)

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF NET ASSETS
Proprietary Funds
September 30, 2012
(in thousands)

	Enterprise Funds							Total Enterprise Funds	Internal Service Funds
	Electric	Gas	Sewer	Water	Airport	Stormwater Management	Other Enterprise Funds		
ASSETS									
Current Assets									
Cash and Cash Equivalents.....	\$ 76,867	\$ 2,728	\$ --	\$ 2,178	\$ 3,250	\$ 61,321	\$ 13,309	\$ 159,653	\$ 57,339
Investments.....	--	--	--	--	--	--	--	--	--
Securities Lending Collateral.....	10,174	361	--	288	430	8,116	1,761	21,130	7,591
Receivables:									
Accrued Interest.....	179	6	--	4	7	143	31	370	134
Notes.....	8,421	--	730	--	--	--	--	9,151	--
Customers and Others.....	21,371	1,522	3,612	1,771	1,189	1,073	4,190	34,728	1,662
Due From Other Governments.....	3,026	--	3,055	439	--	2	3,879	10,401	--
Less: Allowance for Doubtful Accounts.....	(1,750)	(100)	(232)	(140)	(215)	--	(794)	(3,231)	--
Prepaid Expenses.....	--	--	--	--	--	--	--	--	1,287
Due from Other Funds.....	3,582	--	--	--	--	--	--	3,582	76
Inventory.....	45,061	56	1,723	77	--	--	980	47,897	2,687
Cash and Cash Equivalents - Restricted.....	213,915	8,023	83,777	40,648	7,727	--	2,100	356,190	--
Investments - Restricted.....	--	--	--	--	752	--	--	752	--
Securities Lending Collateral - Restricted.....	28,314	1,062	11,148	5,321	1,122	--	--	46,967	--
Receivables - Restricted:									
Other	--	--	--	--	--	--	--	--	--
Accrued Interest.....	495	15	199	78	18	--	--	805	--
Due from Other Governments.....	--	--	--	--	2,756	--	--	2,756	--
Total Current Assets.....	409,655	13,673	104,012	50,664	17,036	70,655	25,456	691,151	70,776
Noncurrent Assets									
Advances to Other Funds.....	--	--	--	--	--	178	--	178	5,029
Derivative Instruments.....	--	--	--	--	--	--	--	--	118
Deferred Outflows of Resources.....	--	--	--	--	--	--	--	--	109
Deposits.....	--	--	--	--	--	--	--	--	4,475
Unamortized Bond Issue Costs.....	5,589	141	2,114	450	--	--	--	8,294	--
Capital Assets									
Land and Construction in Progress.....	176,763	3,785	109,784	11,774	53,869	98,859	14,881	469,715	5,353
Other, Net of Accumulated Depreciation.....	494,274	52,057	291,072	110,995	48,314	35,424	38,654	1,070,790	47,729
Total Noncurrent Assets.....	676,626	55,983	402,970	123,219	102,183	134,461	53,535	1,548,977	62,813
Total Assets.....	\$ 1,086,281	\$ 69,656	\$ 506,982	\$ 173,883	\$ 119,219	\$ 205,116	\$ 78,991	\$ 2,240,128	\$ 133,589

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF NET ASSETS
Proprietary Funds
September 30, 2012
(in thousands)

	Enterprise Funds							Total Enterprise Funds	Internal Service Funds
	Electric	Gas	Sewer	Water	Airport	Stormwater Management	Other Enterprise Funds		
LIABILITIES									
Current Liabilities									
Accounts Payable.....	\$ 8,914	\$ 2,957	\$ 5,096	\$ 2,322	\$ 2,179	\$ 374	\$ 9,823	\$ 31,665	\$ 10,270
Due to Other Funds.....	--	--	--	--	--	--	10	10	3,582
Compensated Absences.....	1,816	143	900	406	298	380	2,771	6,714	2,214
Obligations Under Securities Lending.....	10,174	361	--	288	430	8,116	1,761	21,130	7,591
Customer Contracts Payable.....	--	--	480	285	--	--	--	765	--
Unearned Revenue.....	--	--	--	--	--	--	33	33	94
Utility Deposits Payable.....	15,345	403	--	1,319	--	--	--	17,067	--
Obligations Under Securities Lending - Restricted.....	28,314	1,062	11,148	5,321	1,122	--	--	46,967	--
Retainage Payable and Accounts Payable - Restricted.....	778	109	444	220	2,484	--	--	4,035	--
Loans Payable - Current.....	1,235	160	--	979	--	--	--	2,374	--
Bonds Payable - Current.....	11,446	1,400	5,631	634	925	--	--	20,036	--
Total Current Liabilities.....	78,022	6,595	23,699	11,774	7,438	8,870	14,398	150,796	23,751
Noncurrent Liabilities									
Loans Payable.....	17,338	2,240	--	13,754	--	--	--	33,332	--
Claims Payable.....	--	--	--	--	--	--	--	--	9,448
Customer Contracts Payable.....	--	--	1,284	616	--	--	--	1,900	--
Advances from Other Funds.....	9,048	6,492	--	--	577	--	1,519	17,636	774
Compensated Absences.....	1,086	98	316	196	191	130	784	2,801	782
Net OPEB Obligations.....	--	--	--	--	--	--	--	--	--
Derivative Instruments.....	--	--	--	--	--	--	--	--	118
Deferred Inflows of Resources.....	--	--	--	--	--	--	--	--	109
Bonds Payable.....	576,244	18,266	270,304	59,666	--	--	--	924,480	--
Unamortized Bond Premium (Discount).....	14,758	265	5,304	1,181	--	--	--	21,508	--
Deferment of Gain (Loss) on Early Retirement of Debt..	(4,929)	(68)	(944)	539	--	--	--	(5,402)	--
Total Noncurrent Liabilities.....	613,545	27,293	276,264	75,952	768	130	2,303	996,255	11,231
Total Liabilities.....	691,567	33,888	299,963	87,726	8,206	9,000	16,701	1,147,051	34,982
NET ASSETS									
Investment in Capital Assets, Net of Related Debt.....	160,520	33,185	162,767	77,647	100,680	134,284	48,414	717,497	53,044
Restricted for Debt Service.....	20,918	1,573	12,800	1,590	740	--	--	37,621	--
Restricted for Renewal, Replacement, and Improvements	90,162	6,323	31,324	10,113	8,036	--	2,100	148,058	--
Unrestricted.....	123,114	(5,313)	128	(3,193)	1,557	61,832	11,776	189,901	45,563
Total Net Assets.....	\$ 394,714	\$ 35,768	\$ 207,019	\$ 86,157	\$ 111,013	\$ 196,116	\$ 62,290	1,093,077	\$ 98,607

Adjustment to reflect the consolidation of internal service fund
activities to enterprise funds..... 62,563
Net Assets of business-type activities..... \$ 1,155,640

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
Proprietary Funds
For the fiscal year ended September 30, 2012
(in thousands)

	Enterprise Funds								Internal Service Funds
	Electric	Gas	Sewer	Water	Airport	Stormwater Management	Other Enterprise Funds	Total Enterprise Funds	
Operating Revenues:									
Charges for Services:									
Residential Sales.....	\$ 122,905	\$ 10,350	\$ 28,530	\$ 14,179	\$ --	\$ 7,465	\$ 26,190	\$ 209,619	\$ --
Commercial and Industrial Sales.....	141,629	17,134	19,204	9,091	--	10,366	23,777	221,201	--
Public Street and Highway Lighting.....	4,001	--	--	--	--	--	--	4,001	--
Sales for Resale.....	3,655	--	--	--	--	--	--	3,655	--
Surcharge.....	2,019	161	1,018	1,584	--	--	--	4,782	--
Tapping Fees.....	--	9	65	448	--	--	--	522	--
Landing and Tie Down Fees.....	--	--	--	--	1,444	--	--	1,444	--
Late Fees.....	674	80	--	77	--	--	--	831	--
Initiating Service.....	857	122	--	496	--	--	--	1,475	--
Rentals.....	856	--	--	371	8,245	--	--	9,472	--
Cut-ins and Cut-fees.....	1,285	26	--	111	--	--	--	1,422	--
County Government.....	--	--	--	--	--	--	2,822	2,822	--
Recyclable Sales.....	--	--	--	--	--	--	1,018	1,018	--
Recreation Fees.....	--	--	--	--	--	--	869	869	--
Transportation Fees.....	--	--	--	--	--	--	4,615	4,615	--
Other.....	5,769	1,190	4,984	2,407	1,971	923	683	17,927	230,174
Total Operating Revenues.....	283,650	29,072	53,801	28,764	11,660	18,754	59,974	485,675	230,174
Operating Expenses:									
Personnel Services.....	24,728	1,886	12,916	5,387	3,912	5,383	36,357	90,569	30,949
Fossil Fuel.....	127,367	15,897	--	--	--	--	--	143,264	--
Power Purchased.....	14,660	--	--	--	--	--	--	14,660	--
Contractual Services.....	35,344	3,094	15,079	10,022	3,350	7,504	27,809	102,202	178,791
Materials and Supplies.....	6,930	147	3,002	1,291	174	508	3,830	15,882	7,886
Other Expenses.....	5,507	1,061	2,459	3,712	497	549	903	14,688	6,033
Depreciation.....	32,813	1,819	9,096	3,807	3,800	959	3,682	55,976	7,876
Amortization.....	248	17	106	16	27	--	--	414	--
Total Operating Expenses.....	247,597	23,921	42,658	24,235	11,760	14,903	72,581	437,655	231,535
Operating Income (Loss).....	\$ 36,053	\$ 5,151	\$ 11,143	\$ 4,529	\$ (100)	\$ 3,851	\$ (12,607)	\$ 48,020	\$ (1,361)

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
Proprietary Funds
For the fiscal year ended September 30, 2012
(in thousands)

	Enterprise Funds						Other Enterprise Funds	Total Enterprise Funds	Internal Service Funds	
	Electric	Gas	Sewer	Water	Airport	Stormwater Management				
Non-Operating Revenues (Expenses):										
Net Investment Earnings.....	\$ 4,469	\$ 158	\$ 709	\$ 113	\$ 129	\$ 834	\$ 181	\$ 6,593	\$ 1,018	
Change in the Fair Value of Investments.....	583	(15)	(377)	22	32	134	41	420	52	
Securities Lending:										
Income.....	90	6	11	--	--	17	6	130	23	
Interest Expense.....	(70)	(5)	(8)	--	--	(13)	(5)	(101)	(18)	
Agent Fees.....	(4)	--	(1)	--	--	(1)	--	(6)	(1)	
Grant Revenues.....	3,513	--	--	--	--	--	3,360	6,873	--	
Other Revenues.....	223	93	6,371	1,557	--	2,058	503	10,805	1,067	
Interest Expense.....	(16,452)	(1,135)	(4,513)	(1,940)	(119)	--	(86)	(24,245)	(9)	
Gain (Loss) on Sale of Assets.....	--	--	--	--	--	--	--	--	22	
Other Expenses.....	--	(91)	(40)	(10)	(948)	--	--	(1,089)	(1,877)	
Total Non-Operating Revenues (Expenses)...	(7,648)	(989)	2,152	(258)	(906)	3,029	4,000	(620)	277	
Income (Loss) Before Capital Contributions and Operating Transfers.....	28,405	4,162	13,295	4,271	(1,006)	6,880	(8,607)	47,400	(1,084)	
Capital Contributions and Transfers:										
Capital Contributions.....	--	--	--	--	12,719	27	7,280	20,026	6	
Transfers In.....	61	--	--	--	--	--	9,462	9,523	856	
Transfers Out.....	(24,350)	(2,601)	(3,843)	(3,194)	(1,033)	(1,320)	(2,008)	(38,349)	(2,992)	
Total Capital Contributions and Transfers....	(24,289)	(2,601)	(3,843)	(3,194)	11,686	(1,293)	14,734	(8,800)	(2,130)	
Change in Net Assets.....	4,116	1,561	9,452	1,077	10,680	5,587	6,127	38,600	(3,214)	
Net Assets - October 1.....	386,294	34,207	188,429	85,080	91,404	185,067	56,163		95,362	
Adjustment to October 1 Net Assets.....	4,304	--	9,138	--	8,929	5,462	--		6,459	
Net Assets - October 1, as restated.....	390,598	34,207	197,567	85,080	100,333	190,529	56,163		101,821	
Net Assets - September 30	<u>\$ 394,714</u>	<u>\$ 35,768</u>	<u>\$ 207,019</u>	<u>\$ 86,157</u>	<u>\$ 111,013</u>	<u>\$ 196,116</u>	<u>\$ 62,290</u>		<u>\$ 98,607</u>	
								Adjustment to reflect the consolidation of internal service fund activities to enterprise funds.....		(1,366)
								Change in net assets of business-type activities.....		<u>\$ 37,234</u>

The notes to the financial statements are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended September 30, 2012
(in thousands)

	Enterprise Funds							Total Enterprise Funds	Internal Service Funds
	Electric	Gas	Sewer	Water	Airport	Stormwater Management	Other Enterprise Funds		
CASH FLOWS FROM OPERATING ACTIVITIES									
Cash Received from Customers.....	\$ 295,150	\$ 28,731	\$ 51,119	\$ 28,241	\$ 12,334	\$ 17,844	\$ 59,148	\$ 492,567	\$ --
Cash Received from Other Funds.....	--	--	--	--	--	--	--	--	249,898
Cash Received from Other Revenues.....	--	93	2,896	958	--	71	503	4,521	--
Cash Paid to Suppliers for Goods and Services.....	(162,169)	(18,642)	(10,660)	(7,155)	(5,290)	(4,976)	(15,825)	(224,717)	(217,110)
Cash Paid to Employees for Services.....	(24,659)	(1,855)	(12,914)	(5,397)	(3,904)	(5,377)	(36,429)	(90,535)	(31,029)
Cash Paid to Other Funds.....	(32,582)	(2,239)	(5,966)	(5,756)	(970)	(3,914)	(16,185)	(67,612)	--
Cash Paid for Other Expenses.....	(492)	(91)	--	--	(948)	--	--	(1,531)	--
Net Cash Provided by (Used For) Operating Activities.....	75,248	5,997	24,475	10,891	1,222	3,648	(8,788)	112,693	1,759
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES									
Transfers In from Other Funds.....	61	--	--	--	--	--	9,462	9,523	856
Operating Grants Received.....	3,513	--	--	--	--	--	1,473	4,986	--
Other.....	--	--	--	--	--	--	--	--	750
Repayment of Advances.....	--	--	--	--	(266)	--	--	(266)	--
Transfers Out to Other Funds.....	(24,350)	(2,601)	(3,843)	(3,194)	(1,033)	(1,320)	(2,008)	(38,349)	(2,992)
Net Cash Provided by (Used for) Noncapital Financing Activities.....	(20,776)	(2,601)	(3,843)	(3,194)	(1,299)	(1,320)	8,927	(24,106)	(1,386)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
Receipts from Energy Loan Program.....	--	--	--	--	--	--	--	--	--
Capital Contributions.....	--	--	--	--	10,059	715	7,280	18,054	--
System Charges.....	--	--	3,475	896	--	--	--	4,371	--
Proceeds from Sale of Property.....	--	--	--	--	--	--	--	--	(144)
Bond and Loan Proceeds.....	--	--	--	--	--	--	--	--	79
Acquisition, Construction and Sale of Capital Assets.....	(25,407)	(2,384)	(47,483)	(7,584)	(8,526)	(3,839)	(6,213)	(101,436)	(6,393)
Principal and Refunding Payments.....	(10,914)	(2,401)	(5,403)	(1,549)	(885)	--	--	(21,152)	--
Repayment of Loans Payable.....	(1,186)	--	--	--	--	--	--	(1,186)	--
Repayment of Loans from Other Funds.....	(319)	--	--	--	--	--	(472)	(791)	--
Loan Issue Costs.....	--	--	--	--	--	--	--	--	--
Funding of Energy Loan Program.....	--	--	--	--	--	--	--	--	--
Interest Paid.....	(31,447)	(1,255)	(13,911)	(3,647)	(92)	--	(86)	(50,438)	(5)
Net Cash Provided by (Used for) Capital and Related Financing Activities.....	(69,273)	(6,040)	(63,322)	(11,884)	556	(3,124)	509	(152,578)	(6,463)
CASH FLOWS FROM INVESTING ACTIVITIES									
Proceeds from Sale and Maturities of Investment Securities.....	--	--	--	--	(2)	--	--	(2)	--
Interest Received on Investments.....	5,340	196	1,969	639	154	989	211	9,498	1,121
Purchase of Investment Securities.....	--	--	--	--	--	--	--	--	--
Increase in the Fair Value of Cash and Cash Equivalents.....	583	(15)	(377)	22	32	134	41	420	52
	\$ 5,923	\$ 181	\$ 1,592	\$ 661	\$ 184	\$ 1,123	\$ 252	\$ 9,916	\$ 1,173

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended September 30, 2012
(in thousands)

	Enterprise Funds								Internal Service Funds
	Electric	Gas	Sewer	Water	Airport	Stormwater Management	Other Enterprise Funds	Total Enterprise Funds	
Net Increase (Decrease) in Cash and Cash Equivalents.....	\$ (8,878)	\$ (2,463)	\$ (41,098)	\$ (3,526)	\$ 663	\$ 327	\$ 900	\$ (54,075)	\$ (4,917)
Cash and Cash Equivalents - October 1.....	299,660	13,214	124,875	46,352	10,314	60,994	14,509	569,918	62,256
Cash and Cash Equivalents - September 30.....	<u>\$ 290,782</u>	<u>\$ 10,751</u>	<u>\$ 83,777</u>	<u>\$ 42,826</u>	<u>\$ 10,977</u>	<u>\$ 61,321</u>	<u>\$ 15,409</u>	<u>\$ 515,843</u>	<u>\$ 57,339</u>
Classified As:									
Unrestricted Assets.....	\$ 76,867	\$ 2,728	\$ --	\$ 2,178	\$ 3,250	\$ 61,321	\$ 13,309	\$ 159,653	\$ 57,339
Restricted Assets.....	213,915	8,023	83,777	40,648	7,727	--	2,100	356,190	--
	<u>\$ 290,782</u>	<u>\$ 10,751</u>	<u>\$ 83,777</u>	<u>\$ 42,826</u>	<u>\$ 10,977</u>	<u>\$ 61,321</u>	<u>\$ 15,409</u>	<u>\$ 515,843</u>	<u>\$ 57,339</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:									
Operating Income (Loss).....	\$ 36,053	\$ 5,151	\$ 11,143	\$ 4,529	\$ (100)	\$ 3,851	\$ (12,607)	\$ 48,020	\$ (1,361)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:									
Depreciation.....	32,813	1,819	9,096	3,807	3,800	959	3,682	55,976	7,876
Amortization.....	248	17	106	16	27	--	--	414	--
Provision for Uncollectible Accounts.....	--	(7)	(63)	(10)	(181)	--	134	(127)	--
Net OPEB Obligation.....	--	--	--	--	--	--	--	--	--
Other.....	(492)	2	2,896	958	(948)	71	503	2,990	--
(Increase) Decrease in Accounts Receivable.....	(917)	(335)	(535)	(380)	76	(910)	(860)	(3,861)	(705)
Decrease in Other Accounts Receivable.....	--	--	--	--	--	--	--	--	66
(Increase) Decrease in Inventory.....	526	18	(234)	--	--	--	(155)	155	(812)
(Increase) Decrease in Deposits.....	--	--	--	--	--	--	--	--	20,579
(Increase) Decrease in Notes Receivable.....	1,196	--	84	--	--	--	--	1,280	--
(Increase) Decrease in Due From Other Funds.....	18,882	--	--	--	--	--	--	18,882	--
(Increase) Decrease in Due From Other Governments.....	(3,026)	--	(2,168)	--	--	--	--	(5,194)	--
Increase (Decrease) in Accounts Payable.....	(5,469)	(700)	4,327	2,200	(2,045)	(302)	(530)	(2,519)	(6,677)
Decrease in Due To Other Funds.....	--	--	--	--	--	--	--	--	(18,882)
Increase in Prepaid Expenses.....	--	--	--	--	--	--	1,039	1,039	--
Increase in loans to other funds.....	--	--	--	--	--	--	--	--	1,728
Increase in Utility Deposits Payable.....	(4,635)	1	--	(133)	--	--	--	(4,767)	--
Increase (Decrease) in Deferred Revenue.....	--	--	--	--	--	(27)	--	(27)	--
Increase (Decrease) in Customer Contracts Payable.....	--	--	(179)	(86)	--	--	--	(265)	--
Increase (Decrease) in Compensated Absences.....	69	31	2	(10)	17	6	6	121	(53)
Increase in Prepaid Fees Credit.....	--	--	--	--	576	--	--	576	--
Decrease in Insurance Deposits.....	--	--	--	--	--	--	--	--	--
Total Adjustments.....	<u>39,195</u>	<u>846</u>	<u>13,332</u>	<u>6,362</u>	<u>1,322</u>	<u>(203)</u>	<u>3,819</u>	<u>64,673</u>	<u>3,120</u>
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ 75,248</u>	<u>\$ 5,997</u>	<u>\$ 24,475</u>	<u>\$ 10,891</u>	<u>\$ 1,222</u>	<u>\$ 3,648</u>	<u>\$ (8,788)</u>	<u>\$ 112,693</u>	<u>\$ 1,759</u>

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF NET ASSETS
Fiduciary Funds
September 30, 2012
(in thousands)

	Pension Trust Fund	OPEB Trust Fund	Nuclear Decommissioning Private-Purpose Trust Fund
ASSETS			
Cash and Cash Equivalents.....	\$ --	\$ 4,409	\$ --
Receivables			
Other Receivables.....	44,978	--	--
Accrued Interest.....	1,452	10	--
Total Receivables.....	<u>46,430</u>	<u>10</u>	<u>--</u>
Investments, at Fair Value			
Mutual Index Funds.....	312,270	--	--
Fixed Income Securities.....	287,272	--	--
Domestic Stock.....	358,488	--	--
International Stock.....	156,184	--	--
Short-term Investments.....	16,011	--	6,309
Real Estate.....	130,766	--	--
Total Investments.....	<u>1,260,991</u>	<u>--</u>	<u>6,309</u>
Securities Lending Collateral.....	62,881	584	831
Total Assets.....	<u>\$ 1,370,302</u>	<u>\$ 5,003</u>	<u>\$ 7,140</u>
LIABILITIES AND NET ASSETS			
LIABILITIES			
Obligations Under Securities Lending.....	\$ 62,881	\$ 584	\$ 831
Other Payables.....	58,477	4	--
Total Liabilities.....	<u>121,358</u>	<u>588</u>	<u>831</u>
NET ASSETS			
Held in Trust for Benefits and Other Purposes.....	1,248,944	4,415	6,309
Total Liabilities and Net Assets.....	<u>\$ 1,370,302</u>	<u>\$ 5,003</u>	<u>\$ 7,140</u>

The notes to the financial statements are an integral part of these financial statements.

CITY OF TALLAHASSEE, FLORIDA
STATEMENT OF CHANGES IN NET ASSETS
Fiduciary Funds
For the fiscal year ended September 30, 2012
(in thousands)

	Pension Trust Fund	OPEB Trust Fund	Nuclear Decommissioning Private-Purpose Trust Fund
ADDITIONS			
Contributions			
Employer.....	\$ 20,110	\$ 2,052	\$ --
Plan Members.....	8,483	--	--
Miscellaneous.....	135	--	--
Total Contributions.....	<u>28,728</u>	<u>2,052</u>	<u>--</u>
Investment Income			
<i>From Investment Activities:</i>			
Unrealized Appreciation (Depreciation)			
In Fair Value of Investments.....	194,576	11	31
Interest.....	22,631	61	20
Dividends.....	8,458	--	--
Total Investment Income.....	<u>225,665</u>	<u>72</u>	<u>51</u>
Less Investment Expenses:			
Investment Management Fees.....	5,380	--	--
Interest Expenses.....	93	--	--
Net Income from Investing Activities.....	<u>220,192</u>	<u>72</u>	<u>51</u>
<i>From Securities Lending Activities:</i>			
Securities Lending Income.....	203	--	--
Less Securities Lending Expenses:			
Interest Expenses.....	--	--	--
Investment Management Fees.....	41	--	--
Net Income from Securities Lending Activities.....	<u>162</u>	<u>--</u>	<u>--</u>
Total Net Investment Income.....	<u>220,354</u>	<u>72</u>	<u>51</u>
Total Additions.....	<u>249,082</u>	<u>2,124</u>	<u>51</u>
DEDUCTIONS			
Benefits.....	59,586	2,036	--
Refunds of Contributions.....	327	--	--
Administrative Expense.....	903	--	--
Total Deductions.....	<u>60,816</u>	<u>2,036</u>	<u>--</u>
Change in Net Assets.....	188,266	88	51
Net Assets - October 1.....	<u>1,060,678</u>	<u>4,327</u>	<u>6,258</u>
Net Assets - September 30.....	<u>\$ 1,248,944</u>	<u>\$ 4,415</u>	<u>\$ 6,309</u>

The notes to the financial statements are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

- Note I – Summary of Significant Accounting Policies
- Note II – Reconciliation of Government-Wide and
Fund Financial Statements
- Note III – Stewardship, Compliance, and Accountability
- Note IV – Detailed Notes (All Funds)
- Note V – Other Information

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This Summary of Significant Accounting Policies is presented to assist the reader in interpreting the financial statements. The policies are considered essential and should be read in conjunction with the accompanying financial statements. The accounting policies of the City conform to generally accepted accounting principles (GAAP) as applicable to governmental units. This report, the accounting systems and classification of accounts conform to standards of the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

The City is a political subdivision of the State of Florida, located in Leon County in the center of the Florida Panhandle. It is approximately 102 square miles in area. It is the capital of Florida, the county seat, and the only incorporated municipality in Leon County. The City was incorporated in 1825 following a decision by the legislature to locate the capital of the new Florida Territory midway between the population centers of St. Augustine and Pensacola.

In the Code of Ordinances, Chapter 8374, Laws of Florida, Special Acts 1919, the City was granted a new City Charter by the State Legislature authorizing a Commission-Manager form of government. In the original charter, the five City Commissioners were elected at large for four-year terms and each year, the Commissioners selected the Mayor for a one-year term to act as the official representative for the City. Tallahassee voters approved a charter change in November 1996 calling for a separately elected Mayor, thereby changing the structure of the Tallahassee City Commission. The first elected Mayor was elected in February 1997 for a four-year term. The elected Mayor has powers commensurate with the other four members of the City Commission; however, he is able to serve as an ongoing contact for matters involving other governmental or institutional organizations, including the state legislature, county government, and local universities.

The City provides a full range of municipal services to its citizens. These services include public safety (police and fire), construction and maintenance of streets and sidewalks, stormwater management, recreation, public improvements, planning and zoning, and general administrative services. In addition, the City owns and operates ten enterprise funds which include a regional airport, a bus system, a golf course, a solid waste collection system, four utilities (an electric generation transmission and distribution system, a natural gas distribution system, a water production and distribution system, and a sewage collection and treatment system), fire services, and a stormwater system.

In evaluating the City as a reporting entity, management has addressed all potential component units for which the City may or may not be financially accountable and, as such, be includable within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the City. Additionally, the primary government is required to consider other organizations for which exclusion of the nature and significance of their relationship with the City would cause the reporting entity's financial statements to be misleading or incomplete.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the City's operation. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

BLENDING COMPONENT UNIT

Community Redevelopment Agency (CRA) - The Tallahassee Community Redevelopment Agency and the CRA Board were created in 1998. Governed by an interlocal agreement between the City of Tallahassee, Leon County and CRA, the CRA Board consists of the Mayor, the four City Commissioners and four of the County Commissioners. Although legally separate, the CRA is blended in the City's financial statements in accordance with the criteria for blending set forth by GASB 14, as amended by GASB 39. The CRA has responsibility for two specifically separate tax increment districts as described below.

- Greater Frenchtown/Southside Community Redevelopment Area (GFSCRA) - The City Commission adopted the Greater Frenchtown/Southside Community Redevelopment Plan in June 2000. The GFSCRA consists of three distinct geographical sections of over 1,450 acres of residential, commercial/retail and industrial land uses, located within the greater Frenchtown and Southside neighborhoods.
- Downtown District Community Redevelopment Area (DDCRA) - The City Commission adopted the Downtown Community Redevelopment Plan in June 2004. The DDCRA consists of approximately 440 acres located in downtown and between the northern and southern portions of the Greater Frenchtown/South Community Redevelopment Area.

DISCRETELY PRESENTED COMPONENT UNIT

Downtown Improvement Authority- The Downtown Improvement Authority (DIA) is an agency created by the Florida Legislature to regulate downtown growth. The City Commission appoints the governing board of the DIA. The City can impose its will on the DIA by approving and/or modifying its budget. There are no separately issued financial statements for the DIA. The DIA utilizes governmental fund accounting.

JOINT VENTURES EXCLUDED FROM THE REPORTING ENTITY:

- Sunshine State Governmental Financing Commission
The Sunshine State Governmental Financing Commission (the "Commission") was created in November 1985, initially by the cities of Tallahassee and Orlando, Florida to operate and administer a loan program. As of September 30, 2012, the Commission's membership consists of the following governmental units: City of Coral Gables, Florida; City of Coral Springs, Florida; City of Daytona Beach, Florida; City of Ft. Lauderdale, Florida; City of Hollywood, Florida; City of Jacksonville, Florida; City of Lakeland, Florida; City of Miami, Florida; City of Miami Beach, Florida; City of Orlando, Florida; City of St. Petersburg, Florida; City of Tallahassee, Florida; City of Vero Beach, Florida; Miami-Dade County, Florida; Palm Beach County, Florida; and Polk County, Florida. In addition, the City of West Palm Beach, Florida, participate in the Commission's programs as non-member participants. Other Florida local governments may in the

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

future become members or non-member participants including units of government such as special districts or other qualifying public agencies. Each member government appoints a representative to the Commission. These representatives elect a five-member board of directors to administer the loan program.

As a joint venture among the member governmental units, the Commission enables a limited number of qualifying governments to participate in pooled debt financings with pricing and cost structures not normally available to governmental entities acting individually. Loan obligations from the Commission are reflected as debt by the participating governmental units.

The City of Tallahassee has no obligation and minimal event risk associated with the Commission other than the repayment of its loans from the Commission. Financial statements may be obtained from the Sunshine State Governmental Financing Commission.

- City of Tallahassee-Leon County Blueprint 2000 Intergovernmental Agency

In October 2000, the City entered into an interlocal agreement with Leon County as authorized by Section 163.01(7) Florida Statutes. This agreement created the Blueprint 2000 Intergovernmental Agency to govern the project management for the project planning and construction of a list of projects known as the Blueprint 2000 projects. The Board of County Commissioners and the City Commission constitute the Blueprint 2000 Intergovernmental Agency. The revenues to fund the projects under this agreement are the collections of the local government infrastructure sales surtax, which began December 1, 2004. This tax was extended pursuant to the provisions in Section 212.055, Florida Statutes, until December 31, 2019.

Periodically, the Agency provides construction management services to the City. For these services the Agency and the City enter into Joint Participation Agreements (JPAs) whereby the City agrees to pay an administrative fee to the Agency. During the fiscal year ended September 30, 2012, the City paid nothing under these JPAs.

Current audited financial statements may be obtained from Blueprint 2000, 2727 Apalachee Parkway, Suite 200, Tallahassee, Florida 32301.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of activities in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

The government reports the following major governmental funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The Community Redevelopment Agency Fund accounts for the general tax revenue collected and the expenses incurred in the redevelopment of properties in the Community Redevelopment area.

The government reports the following major proprietary funds:

- The Electric Fund accounts for the assets, operation and maintenance of the City-owned electric generation, transmission, and distribution system.
- The Gas Fund accounts for the assets, operation and maintenance of the City-owned gas system.
- The Sewer Fund accounts for the assets, operation and maintenance of the City's wastewater system.
- The Water Fund accounts for the assets, operation, and maintenance of the City's water production and distribution system.
- The Airport Fund accounts for the assets, operation, and maintenance of the City-owned regional airport.
- The Stormwater Fund accounts for the assets, operation, maintenance, and expansion of the City-owned stormwater utility system.

Additionally, the government reports the following fund types:

- Internal Service Funds account for various services provided to other departments of the government and to other governments on a cost reimbursement basis. The services provided include an 800 megahertz system, revenue collection, information systems services, accounting operations, fleet management, employee relations operations, employee retirement plan's administrative operation, risk management operation, internal loans program, utility services functions, and wholesale energy operations.
- The private purpose trust fund is used to account for resources legally held in trust for Florida Power Corporation (FPC) for the future decommissioning of the Crystal River Unit 3 Utility Plant (CR3 Plant). On October 1, 1999, the City sold its interest in the CR3 Plant to FPC and was released from any decommissioning costs in excess of the amount held in trust. The plant's decommissioning is anticipated to begin in 2016.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

- The pension trust fund includes a Defined Benefit Plan and a Defined Contribution Plan. It is used to account for the accumulation of resources to be used for retirement annuity payments to City employees. The Defined Benefit Plan accounts for general employees, police officers, and fire fighters separately. The Defined Contribution Plan covers all employees who elect to contribute a portion of their salary to the plan.

The private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The City has elected not to follow subsequent private sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and fines and forfeitures, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds, and of the City's internal service funds, are charges to customers for sales and services. The water and sewer funds also recognize as operating revenue the portion of the tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenue and expenses. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. ASSETS, LIABILITIES, AND NET ASSETS

1. CASH AND CASH EQUIVALENTS/INVESTMENTS - The City considers cash on hand, demand deposits and liquid investments with an original maturity of 90 days or less to be cash and cash equivalents/investments. Liquid investments include repurchase agreements purchased under the terms of the City's depository contract, open repurchase agreements, certificates of deposit, banker's acceptances, commercial paper, U.S. Treasury direct and agency obligations and Florida Department of Treasury Special Purpose Investment Account (SPIA) funds. The City "pools" its cash and cash equivalent/investments in order to obtain efficiencies of operation and improved investment performance. Each fund maintains a share in the equity of the pooled cash and cash equivalents/investments. Each fund's equity in the City's cash and investment pool has been treated as cash equivalents/investments since cash may be withdrawn from the pool at any time without prior notice or penalty.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

2. INVESTMENTS - The City's investments, except for funds invested in the Florida Department of Treasury's Special Purpose Investment Account, and certain non-participating contracts, are stated at fair value. Fair value is based on quoted market prices as of the valuation date.

3. INVENTORY - The City maintains a variety of inventory types, such as fuel, material and supplies, and retail merchandise, all of which utilize the consumption method stated at cost, which approximates market. Inventory cost is determined using either the first-in, first-out method or the average cost method. Perpetual inventory records are maintained for all significant inventories. Reported inventories of the General Fund are equally offset by a reservation of fund balance, since they are unavailable for appropriation.

4. ADVANCES TO OTHER FUNDS - Noncurrent portions of interfund loans receivable (reported in "Advances to" asset accounts) of governmental funds are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets. Current portions of interfund receivables (reported in "Due from" asset accounts) are considered "available spendable resources." The proceeds of advances to governmental funds are recorded in "Other Financing Sources."

5. RESTRICTED ASSETS - Certain proceeds of the City's enterprise funds revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net assets because their use is limited by applicable bond covenants. Assets are set aside for the following uses:

- Revenue Bonds Current Debt Service - used to segregate resources accumulated for debt service payments over the next twelve months.
- Revenue Bonds Future Debt Service - used to report resources set aside to make up potential future deficiencies in the revenue bonds current debt service account.
- Revenue Bonds Renewal and Replacement - used to report resources set aside to fund asset renewals and replacements or to meet unexpected contingencies.

6. CAPITAL ASSETS - Capital assets, which include land, buildings, equipment, improvements other than buildings, intangibles and public domain infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than land and infrastructure, are defined as assets with a cost of \$1,000 or more and an estimated useful life greater than one year. Land and infrastructure assets are long-lived capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most general capital assets. Examples of infrastructure assets are roads, bridges, sidewalks, paved paths, utility systems, stormwater drainage systems, traffic control and lighting systems. In the initial capitalization of general infrastructure assets, the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires additional capital assets each period, they are capitalized and reported at historical cost. The capitalization threshold for infrastructure assets has been set at \$100,000 for roadways and \$50,000 for other infrastructure assets. Land assets have no capitalization threshold, therefore all city-owned land is capitalized.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

Other capital assets are recorded at historical cost when purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Major outlays for constructed capital assets and improvements are capitalized as projects are completed. Interest is capitalized during the construction phase of capital assets for business-type activities constructed with tax-exempt debt. The amount of interest to be capitalized is calculated as the interest expense incurred from the date of the borrowing until completion of the project net of the interest earned on invested proceeds over the same period.

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund's financial statements. These general capital assets are included in the governmental activities column of the government-wide financial statements. Capital assets used in the Enterprise and Internal Service Funds are accounted for in the respective funds. All vehicles of the City are accounted for in the Garage Fund, with the exception of StarMetro vehicles (generally buses). StarMetro vehicles are accounted for in their own fund. Depreciation on all exhaustible capital assets used in the Enterprise and Internal Service Funds is charged as an expense against their operations. Accumulated depreciation is reported on the respective fund's balance sheet.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Buildings	20 to 40
Improvements other than buildings	10 to 40
Equipment and machinery	5 to 40
Vehicles	5 to 20
Infrastructure	10 to 60

7. COMPENSATED ABSENCES - All non-union employees earn vacation and sick leave starting with the first day of employment; all non-union employees earn vacation and sick leave based on the number of hours worked.

Vacation leave is earned based on creditable service hours worked as follows:

<u>Executive</u>		<u>Senior Management</u>		<u>General</u>	
<u>Creditable Service Hours</u>	<u>Leave earned per hour</u>	<u>Creditable Service Hours</u>	<u>Leave earned per hour</u>	<u>Creditable Service Hours</u>	<u>Leave earned per hour</u>
0 - 2,079	0.057693	0 - 2,079	0.057693	0 - 10,400	0.057693
2,080 - 10,400	0.080770	2,080 - 10,400	0.069231	10,401 - 20,800	0.069231
10,401 - 20,800	0.092308	10,401 - 20,800	0.080770	20,801 - 41,600	0.080770
over 20,800	0.103847	20,800 - 41,600	0.092308	over 41,600	0.092308
		over 41,600	0.103847		

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE I (CONTINUED)

A maximum of 344 hours of vacation leave time may be carried over from one calendar year to the next for executive employees and a maximum of 264 hours for senior management and general employees. An employee who terminates employment with the City is paid for any unused vacation leave accumulated to the time of termination.

Sick leave is earned at the rate of .023077 hours for each hour of service with no maximum limit on the number of hours which may be accumulated. A non-unionized employee who terminates from the City for any reason other than termination for cause will be paid one-half of the total amount of sick leave (without regard to catastrophic illness leave) accumulated by him or her on the effective date of termination. A unionized employee who terminates from the City for any reason other than termination for cause will be paid one-third of the total amount of sick leave without regard to catastrophic illness leave accumulated by him or her on the effective date of termination. If the employee dies, the sick leave amount will be paid to the employee's beneficiary or estate. Retiring employees can elect the option of using the accumulated sick leave amount to purchase single coverage health insurance in lieu of receiving payment.

Accumulated current and long-term vacation and sick pay amounts are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for the amounts is reported in the governmental funds only if they have matured, as a result of employee resignation and retirements.

Employees covered by the Police and Fire bargaining unit shall accrue vacation time on the following basis:

<u>Fire Bargaining Unit Suppression Personnel</u>		<u>Fire Bargaining Unit Forty-hour Personnel</u>		<u>Police Bargaining Unit</u>	
<u>Years of Continuous Service</u>	<u>Hours Accrued Monthly</u>	<u>Years of Continuous Service</u>	<u>Hours Accrued Monthly</u>	<u>Creditable Service Hours</u>	<u>Leave earned per hour</u>
1-5 years	13.25	1-5 years	10	0 - 10,400	0.046154
5-10 years	15.90	5-10 years	12	10,401 - 20,800	0.057693
10-15 years	18.55	10-15 years	14	20,801 - 41,600	0.069231
15-20 years	21.20	15-20 years	16	over 41,600	0.080770
over 20 years	23.85	over 20 years	18		

For employees covered by the Police bargaining unit, accrued vacation time may not be carried over in excess of 30 days (240 hours). As of the end of the calendar year, accrued vacation time in excess of 240 hours shall be reduced to no more than 240 hours for any individual employee.

For employees covered by the Fire bargaining unit, accrued vacation time may not be carried over in excess of 318 hours for suppression personnel and 240 hours for forty-hour personnel.

Employees covered by the Police bargaining unit shall accrue sick leave at the rate of .046154 hours per hour worked, which is the fractional equivalent of eight (8) hours per month. There is no maximum limit on the number of hours which may be accumulated by an employee.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

Employees covered by the Fire bargaining unit shall accrue sick leave credit at the rate of 10.6 hours of sick leave per month for suppression personnel and 8 hours of sick leave per month for forty-hour personnel. There is no maximum limit on the number of sick leave hours which may be accumulated by an employee.

For employees covered by the Police bargaining unit, payment for sick leave will be made for 33 1/3% (1/3) of the unused sick leave balance credited to an employee at the time of retirement or death, up to a maximum of seven hundred (700) hours, provided that the unused sick leave balance credited to the employee at the time of retirement or death equals at least three hundred (300) hours. If the unused sick leave balance credited to an employee at the time of retirement or death equals less than three hundred (300) hours, payment will be made for 25% (1/4) of the unused balance.

For employees covered by the Fire bargaining unit, a fire suppression employee who retires or dies will be paid for 33 1/3% (1/3) of the unused sick leave balance credited to him at the time of retirement or death, provided that the unused sick leave balance credited to him at the time of retirement or death equals at least three hundred ninety-eight (398) hours. If the unused sick leave balance credited to the employee at the time of retirement or death equals less than three hundred ninety-eight hours, the employee who retires or dies will be paid 25% (1/4) of the unused balance. A 40-hour employee who retires or dies will be paid for 33 1/3% (1/3) of the unused sick leave balance credited to him at the time of retirement or death, provided that the unused sick leave balance credited to him at the time of retirement or death equals at least three hundred (300) hours. If the unused sick leave balance credited to the employee at the time of retirement or death equals less than three hundred (300) hours, the employee will be paid for 25% (1/4) of the unused balance. An employee who accidentally dies while engaged in the performance of his firefighter duties, or who receives accidental bodily injury which subsequently results in the loss of his life within one (1) year after being received, provided that such a death is not the result of suicide and that such bodily injury is not intentionally self-inflicted, and the accidental death occurs as a result of the firefighter's response to what is reasonably believed to be an emergency involving the protection of life or property, will be paid 100% of the accrued but unused sick leave credited to him at the time of death.

In either of the above-described cases, the payment for unused sick and vacation leave will be made at the employee's straight time base rate.

8. BOND DISCOUNTS, ISSUANCE COSTS, AND REFUNDING GAINS AND LOSSES - In the government-wide financial statements, and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premium and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds at the rate at which principal payments are made which approximates the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt. Bond refunding gains and losses are deferred and amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, using the effective interest method, and presented as other liabilities. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE I (CONTINUED)

9. INDIRECT COST ALLOCATION - The City currently employs an indirect cost allocation system based upon an independent cost analysis. An administrative service fee is charged by the General Fund to the other operating funds to address General Fund administrative services provided (e.g., legal, cash management, internal audit, and budget and policy). At the fund-level statements, the administrative service fee is included in the General Fund's Miscellaneous Revenue line item and in the other operating funds in the Contractual Services line. This administrative service fee is eliminated at year-end in the government-wide statements.

10. FUELS MANAGEMENT PROGRAM - In connection with the purchase of natural gas, diesel fuel, and unleaded gasoline, the City has developed and implemented a fuels management program intended to manage the risk of changes in the market prices of natural gas, diesel fuel, and unleaded gasoline. Pursuant to this program the City may execute fixed price and option contracts from time to time to help manage fluctuations in the market price of such fuels. The fair value of such contracts are recorded at fair value on the Statement of Net Assets as they have been determined to qualify as derivative instruments under GASB Statement No. 53, "*Accounting and Financial Reporting for Derivative Instruments*". Such amounts are included in noncurrent assets and liabilities. Any associated margin deposits are recorded in noncurrent assets. The net amounts received or paid under expired or closed contracts are recorded as an adjustment to fuel expense in the period realized. See Note V, section J.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE II - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS

The governmental fund balance sheet includes a reconciliation between *fund balances – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$103,602 difference are as follows (in thousands):

Bonds and loan payable including premiums & discount.....	\$ 92,328
Compensated absences.....	8,774
Net OPEB Obligation.....	<u>2,500</u>
Net adjustments to reduce fund balances-	
Total governmental funds to arrive at net assets.....	<u>\$ 103,602</u>

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net change in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation states, “Governmental funds report capital outlays as expenditures.” However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$ (5,839) difference are as follows (in thousands):

Capital Outlay.....	\$ 25,433
Depreciation Expense.....	<u>(31,272)</u>
Net adjustment to increase net changes in Fund Balances	
Total Governmental Funds to arrive at changes in Net Assets	
Governmental Activities.....	<u>\$ (5,839)</u>

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE III - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General and Enterprise Funds. The budget is adopted at the fund level and administered at the department level. The difference between budgetary revenues and expenditures and modified accrual basis revenues and expenditures as reported in the general fund financial statements are explained in the budgetary comparison schedule notes in the Required Supplementary Information of this report. The City Manager is authorized to transfer budget amounts within funds and between departments; however, any revision that alters the total expenditures of any department or fund must be approved by the City Commission. Unencumbered appropriations are closed at year-end.

Encumbrance accounting, under which requisitions, purchase orders, contracts, and other commitments for the expenditures of resources are recorded to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance, and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.

B. COMPLIANCE WITH FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS

The City had no material violations of finance-related legal or contractual provisions.

C. DEFICIT FUND EQUITY - FUND BALANCE OF INDIVIDUAL FUNDS

The Building Code Enforcement Fund, a Governmental Fund, had a fund deficit of \$1,881,000 at fiscal year end. The Pension Administration Fund, an Internal Service Fund had a fund deficit of \$733,000 at fiscal year end. It is anticipated that future revenues will fund these deficits.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE III (CONTINUED)

D. PRIOR PERIOD ADJUSTMENT

Net Assets as of September 30, 2011 have been restated as follows:

- A review of the City's open projects resulted in an adjustment to Construction in Progress. This resulted in the net assets of the Airport Fund (a major enterprise fund) increasing by \$7,491,000, net assets of the Sewer Fund (a major enterprise fund) increasing by \$9,138,000, net assets of the Stormwater Fund (a major enterprise fund) increasing by \$6,690,000 and General Government net assets increasing by \$8,031,000.
- Prior period depreciation was misstated related to certain fixed assets. This resulted in the net assets of the Electric Fund (a major enterprise fund) increasing by \$4,304,000, net assets of the Airport Fund (a major enterprise fund) decreasing by \$504,000 and net assets of the Garage fund (an Internal Service Fund) increasing by \$164,000.
- Two airport capital projects were not capitalized when placed in service. This resulted in the net assets of the Airport Fund (a major enterprise fund) increasing by \$1,942,000.
- An accrued receivable was overstated resulting in the overstatement of net assets of the Stormwater Fund (a major enterprise fund) by \$1,228,000.
- The Capital Bonds, Series 2008 were moved from the Internal Loan Fund to the General Long Term Debt Account Group. This resulted in the net assets of the Internal Loan Fund (an Internal Service Fund) decreasing by \$6,295,000.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV - DETAILED NOTES - ALL FUNDS

A. DEPOSITS AND INVESTMENTS

As discussed in Note I.D. the City of Tallahassee maintains a cash and investment pool that is available for use by all funds. Each fund's portion of the pool is reported in "Cash and Cash Equivalents/Investments." Interest earned by the pool is distributed to each fund monthly based on weekly balances. Other investments are also separately held by several of the City's funds.

1. DEPOSITS - At year-end, the book balance of the City's deposits was \$19,264,000 and the bank balance was \$20,552,000. Also included within deposits is \$20,381,000 of the Cash Equivalent or liquid portion of the City's investments.

The difference between the book balance and bank balance is due to outstanding checks and deposits. Three city funds had deficit cash balances at year end totaling \$17,043,000 which is reported in accounts payable at September 30, 2012. The bank balance is insured by federal depository insurance and, for the amount in excess of such federal depository insurance, by the State of Florida's Public Depository (the Act). Provisions of the Act require that public deposits may only be made at qualified public depositories. The Act requires each qualified public depository to deposit with the State Treasurer eligible collateral equal to or in excess of the required collateral as determined by the provisions of the Act. In the event of a failure by a qualified public depository, losses, in excess of federal depository insurance and proceeds from the sale of the securities pledged by the defaulting depository, are assessed against the other qualified public depositories of the same type as the depository in default. When other qualified public depositories are assessed additional amounts, they are assessed on a pro-rata basis.

2. INVESTMENTS - The City's investment guidelines, as defined by the City Charter and its written investment policies, are approved by the City Commission or the Sinking Fund Commission. The City has two approved investment policies: 1) the Non-Pension Investment Policy, which covers the investment of all non-pension monies of the City, including the previously referenced cash and investment pool; and, 2) the Pension Investment Policy governing the investment of all assets of the City Pension Funds. The Non-Pension Investment Policy provides for a Core Portfolio, governing the investment of all monies held or controlled by the City, not otherwise classified as Specialized or Pension monies. The Policy specifies the investments that are authorized for purchase for the Core Portfolio. The Policy further provides for certain portfolios to be designated as Specialized Portfolios, with the governing criteria unique to that portfolio, including authorized investments, to be approved on a case-by-case basis by the Investment Advisory Committee. According to the City Charter, the City Treasurer-Clerk is designated to invest all monies belonging to the City pursuant to the policies approved by the City Commission, except those monies in the Pension Funds. Monies in the Pension Funds are invested under the auspices of the City Charter-created Sinking Fund Commission, which consists of the five City Commissioners and three appointed members.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

Under the policies approved by the City Commission and the Sinking Fund Commission, the day-to-day investment of all monies is managed by the City Treasurer-Clerk.

The City's banking arrangement requires daily cash balances to be invested in a Public Funds NOW account at the federal fund rate, less ten basis points. The Public Funds book balance at September 30, 2012 was \$115,000 and the bank balance was \$1,402,000. The Public Funds balances are included in the above discussed City deposit balances.

In addition to authorizing investment instruments, the City's policies also identify various portfolio parameters addressing issuer diversification, term to maturity and liquidity, and requirement of "purchase versus delivery" perfection for securities held by a third party on behalf of and in the name of the City.

The non-pension Core Portfolio includes investments administered internally by the City of Tallahassee, funds invested in two external investment pools and the external portfolio administered by Galliard Asset Management (Galliard) and Cutwater Asset Management (Cutwater). The two external investment pools are the Florida Municipal Investment Trust Portfolio 1-3 year High Quality Bond fund pool administered by the Florida League of Cities (the Florida League of Cities Pool), and the Special Purpose Investment Account administered by the Florida Department of Financial Services, Division of Treasury, Internal Investments (the SPIA Pool). At September 30, 2012, the City owns \$70,032,000 in shares in the Florida League of Cities Pool, not the individual securities within the portfolio. The effective duration of the Florida League of Cities Pool as of September 30, 2012 is 1.64 years. At September 30, 2012, the City has \$250,441,000 invested in shares of the SPIA Pool, not the individual securities within the portfolio. The SPIA Pool has a rating of A+f from Standard and Poor's. The unaudited fair value factor for September 30, 2012 was 1.0187. The effective duration of the SPIA Pool is 2.58 years as of September 30, 2012.

The Nuclear Decommissioning Private Purpose Fund is a Specialized Portfolio. As of September 30, 2012, the Nuclear Fuel Decommissioning Private-Purpose Fund held \$6,305,000 in the Florida State Board of Administration (SBA) Local Government Investment Prime Pool and \$4,000 in the SBA's Pool B. The Prime Pool is a 2a-7 like pool which maintains a stable net asset value of \$1, is rated AAAM and has an average weighted maturity of 39 days. Pool B does not meet the qualifications of a 2a-7 like pool. The Pool is not rated, and has an estimated weighted average maturity of 4.08 years at September 30, 2012. The Fair Value factor for Pool B at September 30, 2012 is .9490.

Credit Risk: The structure of the City's non-pension portfolio is designed to minimize credit risk. To limit the City's risk against possible credit losses, a maximum of 5% of the total portfolio may be held at any one time in all securities of any corporate entity, inclusive of commercial paper, medium term notes, or corporate notes and bonds. No corporate entity represented more than 5% of the portfolio at September 30, 2012. The City's Investment Policy provides that the structure of the non-pension portfolio is designed to minimize credit risk, with the majority of the securities held to be those of the highest available credit quality ratings. The non-pension portfolio's credit quality is measured using the Standard & Poor's rating scale.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE IV (CONTINUED)

As of September 30, 2012, the City had the following non-pension investments subject to credit risk in the internal, Galliard and Cutwater portion of the portfolio:

Credit Quality	
September 30, 2012	
Quality Breakdown	Portfolio Percentage
US Treasury	35.31%
US Agency	4.14%
AAA	2.66%
AA	46.67%
A	7.80%
BBB	0.04%
Other	3.37%
Total	100.00%

In addition, the City owns \$70,032,000 shares in the Florida League of Cities Pool , and \$250,441,000 shares in the SPIA Pool, as noted above.

Interest Rate Risk: In accordance with the City’s non-pension investment policy, the City has established maturity limitations for each authorized investment category. The normal duration of the non-pension portfolio is defined as .5 years to 2.5 years. The duration of the non-pension portfolio as of September 30, 2012 was 1.87 years.

As of September 30, 2012, the non-pension portfolio that encompasses the internal portion as well as those assets under the management of Galliard and Cutwater, had the following investments on a time-segmented basis (in thousands):

Investment Type	Fair Value	Less than 1 Year	1-5 Years	6 – 10 Years	10+ Years
US Treasury	213,180	99,699	112,127	1,354	--
US Agencies	13,382	--	--	5,010	8,372
Asset backed	59,239	--	1,687	12,706	44,846
Corporate Bonds	101,697	23,702	76,890	1,105	--
Municipals	20,189	5,872	14,317	--	--
Other	12,651	--	--	--	12,651
Total	\$ 420,338	\$ 129,273	\$ 205,021	20,175	\$ 65,869

PENSION PLAN - The City also has investments in its pension plan as described below.

Credit Risk: The City’s Investment Policy for the Pension Plan requires its fixed-income managers to manage a high-grade portfolio of bonds. The individual money managers evaluate risk in their selection of bond securities to hold in their portfolios. The Pension Plan measures credit quality using the Standard & Poor’s rating scale.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

As of September 30, 2012, the City had the following pension investments subject to credit risk:

Credit Quality	
September 30, 2012	
Quality Breakdown	Portfolio Percentage
U S Treasury	7.76 %
U S Agency	1.25 %
A A A	7.30 %
A A	18.85 %
A	4.92 %
B B B -B	3.26 %
C C C -C	1.21 %
O ther	2.09 %
C o m m i n g l e d	53.36 %
Total	100.00 %

Foreign Currency Risk: The City's Investment Policy for the Pension Plan does not explicitly address foreign currency risk. The investment policy specifies the market sectors of the investments and the benchmark for each sector. Individual money managers are hired to manage each sector and are evaluated on their performance against that benchmark. The individual money managers evaluate risk in their selection of securities to hold in their portfolios.

The table below shows the Foreign Currency Risk for the City's Pension Plan (in thousands):

	Exposure	Percentage
US Dollar	\$ 1,072,367	91.53%
Euro Currency	35,253	3.01%
Japanese Yen	19,465	1.66%
Pound Sterling	17,634	1.51%
Hong Kong Dollar	11,135	0.95%
Swiss Franc	7,020	0.60%
Australian Dollar	3,315	0.29%
Canadian Dollar	1,788	0.15%
South Korean Won	1,561	0.13%
Norwegian Krone	936	0.08%
Singapore Dollar	565	0.05%
Brazilian Real	280	0.02%
Polish Zloty	193	0.02%
Indonesian Rupiah	51	0.00%
Swedish Krona	7	0.00%
Danish Krone	5	0.00%
Turkish Lira	5	0.00%
South African Rand	3	0.00%
New Taiwan Dollar	-	0.00%
Total	\$ 1,171,583	100.00%

CITY OF TALLAHASSEE, FLORIDA**NOTES TO FINANCIAL STATEMENTS**

September 30, 2012

NOTE IV (CONTINUED)

Interest Rate Risk: The City of Tallahassee's Investment Policy for the Pension Plan does not explicitly address interest rate risk. The investment policy specifies the market sectors of the investments and the benchmark for each sector. Individual money managers are hired to manage each sector and evaluated on their performance against that benchmark. The individual money managers evaluate risk in their selection of securities to hold in their portfolios.

Interest Rate Risk: The City of Tallahassee held the following investments for its pension funds as of September 30, 2012 (in thousands):

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Year</u>	<u>1-5 Years</u>	<u>6 – 10 Years</u>	<u>10+ Years</u>
Asset Backed	\$ 54,676	\$ --	\$ 72	\$ 12,209	\$ 42,395
Corporate Bonds	27,500	2,726	13,785	7,258	3,731
Municipal	3,372	--	486	1,245	1,641
US Agency	2,554	--	--	--	2,554
US Treasury	40,585	10,427	20,484	9,674	--
Commingled	153,288	--	76,644	76,644	--
Cash and Equivalents	5,297	654	--	--	4,643
Total	<u>\$ 287,272</u>	<u>\$ 13,807</u>	<u>\$ 111,471</u>	<u>\$ 107,030</u>	<u>\$ 54,964</u>

B. SECURITIES LENDING TRANSACTIONS

In accordance with Section 51 of the City Charter, the City Treasurer-Clerk or his designee may authorize investment transactions that he considers prudent. Accordingly, the City participates in securities lending transactions via a Securities Lending Agreement with Deutsche Bank AG, New York Branch (Bank) that authorizes the banking institution to lend the City's securities to approved broker-dealers and banks in order to generate additional income. Gross income from securities lending transactions and the fees paid to the Bank are reported in the City's statements. Assets and liabilities include the value of the collateral held.

During the fiscal year ended September 30, 2012, the Bank loaned, at the direction of the City's Treasurer-Clerk, securities and received cash, securities issued or guaranteed by the United States government, and irrevocable bank letters of credit as collateral. The Bank did not have the ability to pledge or sell collateral securities delivered absent a borrower default. Borrowers were required to deliver cash collateral for each loan equal to at least 100% of the market value of the loaned securities or U.S. Government Securities equal to 102% of the market value of the securities.

There are no restrictions on the amount of securities that may be loaned. The Agreement requires the Bank to indemnify the City for losses attributable to violations by the Bank of the Standard of Care set out in the Agreement. There were no such violations during the fiscal year ended September 30, 2012. Moreover, there were no losses during the fiscal year ended September 30, 2012 resulting from a default of any borrower.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

During the fiscal year ended September 30, 2012, the City and each borrower maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan of securities together with the cash collateral of other qualified tax-exempt plan lenders were invested in a collective investment pool with the Bank. The average duration of the investment pool as of September 30, 2012 was 1.9 days with an average weighted maturity of 281 days. Because the loans are terminable at will, their duration did not generally match the duration of the investments made with the cash collateral. On September 30, 2012, the City had no credit risk exposure to borrowers.

As of September 30, 2012, for the City’s pension fund, the collateral held and the market value of securities on loan were \$62,881,000 and \$61,378,000, respectively; for the City’s non-pension funds, the collateral held and the market value of securities on loan were \$92,448,000 and \$90,549,000 respectively.

A summary of the fair market value of the securities on loan as of September 30, 2012 follows:

	Pension Fund	Non-Pension Fund
American Despository Receipts (ADR)	\$ 412,000	\$ --
Agencies	1,029,000	--
Corporate Bonds	2,034,000	9,618,000
Common Stock	51,038,000	--
U.S. Government Treasury Notes	6,865,000	80,931,000
	<u>\$ 61,378,000</u>	<u>\$ 90,549,000</u>

C. RECEIVABLES

1. PROPERTY TAXES - Under Florida law, the assessment of all properties and the collection of all county, municipal and school board property taxes are consolidated in the offices of the Leon County Property Appraiser and the Leon County Tax Collector. The laws of the State regulating tax assessment are also designed to ensure consistent property taxes at a rate of up to 10 mills. The millage rate assessed by the City for the fiscal year ended September 30, 2012 was 3.7000.

All property is assessed by the county according to its fair market value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State Statutes.

The current year taxes for the fiscal year, beginning October 1, are billed in the month of November and are due no later than March 31. On April 1, all unpaid amounts become delinquent and are subject to interest and penalties.

Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January and 1% in the month of February. The taxes paid in March are without discount.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE IV (CONTINUED)

Delinquent taxes on real property bear interest of 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or at any lower rate bid by the buyer.

Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. Delinquent taxes on personal property bear interest of 18% per year until the tax is satisfied either by seizure and sale of the property or by the seven year statute of limitations.

The City Tax Calendar is as follows: Valuation Date: January 1; Levy Date: November 1; Due Date: March 31, Succeeding Year; and Lien Date: April 1, Succeeding Year.

2. AIRPORT FUND'S LEASING OPERATIONS - The Airport Fund's leasing operations consist principally of leasing land and buildings under operating leases to airlines, rental car agencies and other commercial enterprises. Original lease terms vary from one to fifty years and require, in most cases, that leasehold improvements be contributed to the City at lease termination.

The following is a schedule, by years, of minimum future rentals on noncancelable operating leases of the Airport Fund as of September 30, 2012 (in thousands):

<u>Years ending September 30,</u>	
2013.....	2,659
2014.....	2,674
2015.....	1,528
2016.....	931
2017.....	922
2018-2022.....	4,213
2023-2027.....	4,101
2028-2032.....	3,707
2033-2037.....	3,755
2038-2042.....	1,702
Thereafter.....	3,987
	<u>\$ 30,179</u>

Total minimum future rentals do not include contingent rentals that may be realized under certain leases that require additional rent if the tenant's gross revenues exceed stipulated minimums. Contingent rentals for the fiscal year ended September 30, 2012 amounted to \$223,601.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

In October 1989, the City entered into fifteen-year lease and use agreements with its major airline tenants, (the signatory airline agreements). On October 21, 2004, the Signatory Airline representing the majority in interest (“MII”) of the airlines agreed to and signed the ‘First Amendment to Airline-Airport Use and Lease Agreement’ that among other things extended the term of the Signatory Airline Agreements to September 30, 2009. The amendment added provisions for ‘affiliate airline(s)’ of signatory airlines to participate in the signatory airline fees and charges, provided that such affiliate airline(s) will have primary obligation for payment of such charges and fees with the signatory airlines becoming jointly and severally liable for payment of all fees and charges for use of the airport by such affiliate. The amendment also increases the distribution of Remaining Funds for the Prepaid Fees Credit from 50% to 60% and eliminates required deposits to the Signatory Airline Capital Account. On September 11, 2008, the Signatory Airline representing the majority in interest (“MII”) of the airlines agreed to and signed the ‘Second Amendment to Airline-Airport Use and Lease Agreement’ that among other things extended the term of the agreements to September 30, 2014. During 2008, the Affiliate Airline Airport Use Agreements were amended to reflect that the Signatory Airline is responsible for paying all fees and charges incurred by its affiliate airlines.

The agreement as amended, requires that landing fees and terminal rentals be reviewed annually and adjusted so that the total revenues of the Airport System are sufficient to meet the Airport Fund’s requirements as determined by the signatory airline agreements. Sixty percent (60%) of Funds Remaining shall be apportioned to Prepaid Fees Credit and forty percent (40%) to the Airport System Capital Account. Settlement provisions under the amended agreement provides for a recalculation of rates for rentals, fees and charges for the preceding Fiscal Year. Upon determination of any difference between the actual rentals, fees and charges paid by Signatory Airlines during the preceding Fiscal Year and the rentals, fees, and charges that would have been paid by Signatory Airlines using said recalculated rates, the City shall return to the airline the amount of such difference in the event of an overpayment and, in the event of an underpayment, apply such difference to the Prepaid Fees Credit for the next Fiscal Year.

The allocation of the Prepaid Fees Credit for fiscal year 2012 True-Up of Signatory Airline Rates was 54.90% toward terminal rentals and 45.10% toward landing fees. The residual portion of remaining funds, (40%), is allocated to the Airport System Capital Account. Funds on credit in the Airport System Capital Account shall generally be used to pay the costs of improvements in other than airline supported areas; or the cost of improvements in airline supported areas for which the signatory airlines are not financially responsible under the agreement. The Prepaid Fees Credit, (60%), is recorded with the current liabilities in the amount of \$1,338,992.

The minimum rentals to be paid by the signatory airlines under this agreement will vary each year and such amounts have not been included in the above schedule of minimum future rentals. The Signatory Airline Agreement, as amended, is reliant on the ongoing operations of the signatory airlines.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

D. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2012 was as follows (in thousands):

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental Activities				
Non-Depreciable Assets:				
Land.....	\$ 357,014	\$ 3,209	\$ (3,486)	\$ 356,737
Construction in Progress.....	61,048	27,789	(4,141)	84,696
Depreciable Assets:				
Buildings.....	113,983	32	(1)	114,014
Equipment.....	38,446	6,249	(5,087)	39,608
Improvements other than buildings.....	12,416	--	--	12,416
Infrastructure.....	797,604	908	--	798,512
Intangibles.....	14	--	--	14
	<u>1,380,525</u>	<u>38,187</u>	<u>(12,715)</u>	<u>1,405,997</u>
Less accumulated depreciation for:				
Buildings.....	(52,271)	(2,855)	--	(55,126)
Equipment.....	(30,885)	(3,550)	2,002	(32,433)
Improvements other than buildings.....	(4,674)	(715)	--	(5,389)
Infrastructure.....	(375,828)	(26,402)	--	(402,230)
Intangibles.....	(3)	0	--	(3)
	<u>(463,661)</u>	<u>(33,522)</u>	<u>2,002</u>	<u>(495,181)</u>
Governmental Activities capital assets, net	<u>\$ 916,864</u>	<u>\$ 4,665</u>	<u>\$ (10,713)</u>	<u>\$ 910,816</u>
Business-type Activities				
Non-Depreciable Assets:				
Land.....	\$ 123,382	\$ 1,604	\$ (861)	\$ 124,125
Construction in Progress.....	382,418	136,063	(172,750)	345,731
Depreciable Assets:				
Buildings.....	118,165	1,438	(20)	119,583
Equipment.....	735,059	12,382	(7,822)	739,619
Improvements other than buildings.....	14,501	--	--	14,501
Infrastructure.....	855,272	156,460	(10)	1,011,722
Intangibles.....	115,960	6,331	--	122,291
	<u>2,344,757</u>	<u>314,278</u>	<u>(181,463)</u>	<u>2,477,572</u>
Less accumulated depreciation for:				
Buildings.....	(53,784)	(2,956)	--	(56,740)
Equipment.....	(361,439)	(27,928)	5,844	(383,523)
Improvements other than buildings.....	(4,923)	(1,704)	--	(6,627)
Infrastructure.....	(360,287)	(27,061)	77	(387,271)
Intangibles.....	(58,688)	(3,732)	--	(62,420)
	<u>(839,121)</u>	<u>(63,381)</u>	<u>5,921</u>	<u>(896,581)</u>
Business-type Activities, net	<u>\$ 1,505,636</u>	<u>\$ 250,897</u>	<u>\$ (175,542)</u>	<u>\$ 1,580,991</u>

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows (in thousands):

GOVERNMENTAL ACTIVITIES:

General Government.....	\$	1,662
Public Safety.....		815
Transportation.....		886
Human Services.....		145
Economic Development.....		372
Physical Environment.....		9
Culture and Recreation.....		982
General Infrastructure.....		26,401
Capital Assets held by the governmental type internal service funds are charged to the various functions based on their usage of assets.....		862
Total depreciation expense-governmental activities	\$	<u>32,134</u>

BUSINESS-TYPE ACTIVITIES:

Electric.....	\$	32,813
Gas.....		1,819
Sewer.....		9,096
Water.....		3,807
Airport.....		3,800
Star Metro.....		2,292
Solid Waste.....		190
Golf.....		223
Stormwater Management.....		959
Fire Services.....		977
Capital Assets held by the business-type internal service funds are charged to the various functions based on their usage of assets.....		7,014
Total depreciation expense-business-type activities	\$	<u>62,990</u>

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE IV (CONTINUED)

Interest incurred during long-term construction projects is included as part of the capitalized value of the assets constructed. Interest costs incurred in proprietary funds consisted of the following at September 30, 2012 (in thousands):

	<u>Electric</u>	<u>Water</u>	<u>Sewer</u>	<u>Gas</u>
Total interest cost incurred	\$ 31,011	\$ 3,568	\$ 13,840	\$ 1,232
Decrease as a result of capitalizing interest as a cost of construction	(14,559)	(1,628)	(9,327)	(97)
Interest charged to operations	<u>\$ 16,452</u>	<u>\$ 1,940</u>	<u>\$ 4,513</u>	<u>\$ 1,135</u>

The interest costs capitalized above are netted with the interest earned on the bond proceeds to arrive at the net amount of interest capitalized. Capitalized interest in the proprietary funds consisted of the following at September 30, 2012 (in thousands):

Interest expense incurred during construction and capitalized	\$ 14,559	\$ 1,628	\$ 9,327	\$ 97
Interest earned on bond proceeds	(85)	(418)	(853)	(3)
Net interest capitalized	<u>\$ 14,474</u>	<u>\$ 1,210</u>	<u>\$ 8,474</u>	<u>\$ 94</u>

E. INTERFUND RECEIVABLES, PAYABLES, INTRAGOVERNMENTAL CHARGES, AND TRANSFERS

1. INTERFUND RECEIVABLES/PAYABLES - At September 30, 2012, Interfund Receivables and Payables are as follows (in thousands):

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>	<u>Advance To</u>	<u>Advance From</u>
General.....	\$ --	66	1,857	1,997
Electric.....	3,582	--	--	9,048
Gas.....	--	--	--	6,492
Water.....	--	--	--	--
Sewer.....	--	--	--	--
Airport.....	--	--	--	577
Stormwater.....	--	--	178	--
Nonmajor governmental.....	--	--	15,378	2,035
Nonmajor business-type.....	--	10	--	1,519
Internal service funds.....	76	3,582	5,029	774
	<u>\$ 3,658</u>	<u>3,658</u>	<u>22,442</u>	<u>22,442</u>

\$5,693,000 of the interfund receivables and payables balances represent amounts remaining from loans to fund operations. \$20,407,000 of these balances represent amounts loaned for capital funding.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

2. INTRAGOVERNMENTAL CHARGES - Certain functions of the City of a general and administrative nature are accounted for in internal service funds. The costs accumulated in these funds are allocated to the various funds benefited by the services via charges, which are recorded as charges for services in the internal service funds and expenses or expenditures in the benefited funds.

Such costs allocated to the funds for the year ended September 30, 2012 are as follows (in thousands):

General.....	\$ 17,409
Electric.....	14,756
Gas.....	2,123
Sewer.....	4,685
Water.....	5,160
Airport.....	1,111
Stormwater management.....	2,792
Nonmajor business type.....	11,652
Nonmajor governmental type.....	364
Fiduciary type.....	901
Internal service type.....	6,182
	<u>\$ 67,135</u>

3. INTERFUND TRANSFERS - At September 30, 2012, Interfund Transfers are as follows (in thousands)

		Transfers In					Total
		General	Electric	Nonmajor Governmental	Nonmajor Business-type	Internal Service Funds	
Transfers Out	General	\$ --	\$ 61	\$ 7,777	\$ 8,329	\$ 102	\$ 16,269
	Electric	23,885	--	163	--	302	24,350
	Gas	2,518	--	27	--	56	2,601
	Sewer	3,715	--	32	--	96	3,843
	Water	3,024	--	21	--	149	3,194
	Airport	--	--	--	1,033	--	1,033
	Stormwater	1,277	--	39	--	4	1,320
	Nonmajor governmental	1,275	--	6,074	100	89	7,538
	Nonmajor business-type	1,755	--	199	--	54	2,008
	Internal service	1,952	--	1,036	--	4	2,992
	Total	<u>\$ 39,401</u>	<u>\$ 61</u>	<u>\$ 15,368</u>	<u>\$ 9,462</u>	<u>\$ 856</u>	<u>\$ 65,148</u>

Interfund transfers are primarily for operations, capital projects funding and governmental fund debt service.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE IV (CONTINUED)

F. LEASE COMMITMENTS

OPERATING - The City has entered into operating leases for buildings and equipment. The leases are for one to three years, expiring in 2013 through 2015. Total rent expenses incurred by the City for the year ended September 30, 2012, was \$1,332,731. The remaining future minimum lease obligations are as follows (in thousands):

	<u>Year Ending Sept. 30</u>
2013.....	\$ 165
2014.....	135
2015.....	<u>104</u>
Total.....	<u>\$ 404</u>

G. LONG-TERM DEBT

1. The following is a summary of the changes in Long-Term Debt for the year ended September 30, 2012 (in thousands):

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
General Revenue Bonds.....	\$ 101,150	\$ --	\$ 10,675	\$ 90,475	\$ 5,500
Compensated Absences.....	9,592	6,644	6,422	9,814	6,644
OPEB Obligation.....	2,500	2,052	2,052	2,500	--
Total Governmental-Type Debt	<u>113,242</u>	<u>8,696</u>	<u>19,149</u>	<u>102,789</u>	<u>12,144</u>
Business-Type Activities:					
Energy System – 1998 A.....	19,445	--	4,495	14,950	4,730
Energy System Refunding 2001.....	5,420	--	1,075	4,345	1,140
Energy System 2005.....	119,060	--	2,715	116,345	2,940
Energy System 2007.....	193,550	--	2,690	190,860	2,725
Energy System 2010.....	77,845	--	--	77,845	--
Energy System 2010A.....	43,055	--	195	42,860	195
Energy System 2010B.....	122,280	--	--	122,280	--
Energy System 2010C.....	35,485	--	1,045	34,440	1,095
Energy System 2011.....	3,440	--	9	3,431	21
Airport Refunding 2004.....	1,810	--	885	925	925
CURSB 2001.....	13,305	--	1,195	12,110	1,260
CURSB 2005.....	24,975	--	3,025	21,950	3,140
CURSB 2007.....	161,130	--	1,790	159,340	1,865
CURSB 2010A.....	117,015	--	--	117,015	--
CURSB 2010B.....	25,820	--	--	25,820	--
Compensated Absences.....	11,423	8,211	8,135	11,499	8,211
AMI Loan Payable.....	37,987	--	2,281	35,706	2,374
Total Business-Type Debt	<u>1,013,045</u>	<u>8,211</u>	<u>29,535</u>	<u>991,721</u>	<u>30,621</u>
Total Long-Term Debt	<u>\$ 1,126,287</u>	<u>\$ 16,907</u>	<u>\$ 48,684</u>	<u>\$ 1,094,510</u>	<u>\$ 42,765</u>

For governmental activities, claims and judgements and compensated absences are generally liquidated by the General Fund.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

2. Summarized below are the City's individual bond issues which were outstanding at September 30, 2012 (in thousands):

GENERAL REVENUE BONDS:

<p>\$86,210,000 Capital Bonds - Series 2004, due in annual installments ranging from \$3,220,000 to \$7,310,000 ending on October 1, 2024, interest rates at 3.00% to 5.00% depending on maturity date. Bonds are payable from and secured by a first lien and pledge of the Local Government Half-cent Sales Tax, Guaranteed Entitlement Revenues, Communications Service Tax, and earnings on the investment of all funds and accounts created by and described in the Bond Resolutions.</p>	<p>\$ 62,520</p>
<p>\$9,400,000 Capital Improvement Refunding Revenue Bonds – Series 2008, due in annual installments ranging from \$1,175,000 to \$1,345,000 ending on October 1, 2016, interest rate at 3.410% . Bonds are payable from and secured by a first lien and pledge of the Local Government Half-cent Sales Tax, Guaranteed Entitlement Revenues, Communications Service Tax, and earnings on the investment of all funds and accounts created by and described in the Bond Resolutions.</p>	<p>5,120</p>
<p>\$26,975,000 Capital Improvement Refunding Revenue Bonds – Series 2009, due in annual installments ranging from \$550,000 to \$1,975,000 ending on April 1, 2031, interest rate at 3.710% . Bonds are payable from and secured by a first lien and pledge of the Local Government Half-cent Sales Tax, Guaranteed Entitlement Revenues, Communications Service Tax, and earnings on the investment of all funds and accounts created by and described in the Bond Resolutions.</p>	<p><u>22,835</u></p>
<p>Total General Revenue Bonds</p>	<p><u>90,475</u></p>

PROPRIETARY REVENUE BONDS:

<p>\$143,800,000 Energy System Refunding Revenue Bonds - Series 1998A , due in annual installments ranging from \$4,495,000 to \$5,240,000 ending on October 1, 2028, interest rates at 5.00% to 5.25% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Electric System and certain other amounts as provided by Resolution.</p>	<p>14,950</p>
<p>\$17,680,000 Energy System Refunding Revenue Bonds - Series 2001, due in annual installments ranging from \$1,000,000 to \$1,200,000 ending on October 1, 2019, interest rates at 4.40% to 5.50% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy system.</p>	<p>4,345</p>

CITY OF TALLAHASSEE, FLORIDA**NOTES TO FINANCIAL STATEMENTS**September 30, 2012

NOTE IV (CONTINUED)

\$128,920,000 Energy System Revenue Bonds - Series 2005, due in annual installments ranging from \$2,715,000 to \$8,140,000 ending on October 1, 2035, interest rates at 3.50% to 5.00% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy system.

116,345

\$203,230,000 Energy System Revenue Bonds - Series 2007, due in annual installments ranging from \$670,000 to \$19,275,000 ending on October 1, 2037, interest rates at 4.00% to 5.00% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy system.

190,860

\$77,845,000 Energy System Refunding Revenue Bonds – Series 2010, due in annual installments ranging from \$2,005,000 to \$14,225,000 ending on October 1, 2028, interest rates at 3.0% to 5.0% depending upon maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy System.

77,845

\$43,245,000 Energy System Refunding Revenue Bonds – Series 2010A, due in annual installments ranging from \$195,000 to \$8,825,000 ending on October 1, 2026, interest rates at 2.0% to 4.0% depending upon maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy System.

42,860

\$122,280,000 Energy System Revenue Bonds – Series 2010B, due in annual installments ranging from \$930,000 to \$32,445,000 ending on October 1, 2040, interest rate at 5.969% . Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy System.

122,280

\$35,485,000 Energy System Revenue Bonds – Series 2010C, due in annual installments ranging from \$900,000 to \$4,040,000 ending on October 1, 2029, interest rates at 4.0% to 5.0% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy System.

34,440

\$3,440,000 Energy System Refunding Revenue Bonds – Series 2011, due in annual installments ranging from \$9,000 to \$1,142,000 ending on October 1, 2019, interest rate at 2.37% . Bonds are payable and secured by a lien on and pledge of certain funds provided by the 1998 General Resolution which includes net revenues of the City's Energy System.

3,431

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

\$23,900,000 Consolidated Utility System Refunding Revenue Bonds - Series 2001, due in annual installments ranging from \$1,260,000 to \$2,110,000 ending on October 1, 2019, interest rates at 4.50% to 5.50% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution, net revenues of the City's Utility System (consisting of the City's water and sewer systems) and the gross revenues of the City's Stormwater Drainage System.

12,110

\$36,110,000 Consolidated Utility Systems Refunding Revenue Bonds - Series 2005, due in annual installments ranging from \$3,140,000 to \$3,265,000 ending on October 1, 2014 and ranging from \$1,105,000 to \$1,785,000 from October 1, 2020 to October 1, 2030, interest rates at 3.25% to 5.00% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution, net revenues of the City's Utility System (consisting of the City's water and sewer systems) and the gross revenues of the City's Stormwater Drainage System.

21,950

\$164,460,000 Consolidated Utility Systems Revenue Bonds – Series 2007, due in annual installments ranging from \$1,865,000 to \$10,910,000 ending on October 1, 2037, interest rates of 4.00% to 5.00% depending on maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution, net revenues of the City's Utility System (consisting of the City's Water and Stormwater Drainage System).

159,340

\$117,015,000 Consolidated Utility Systems Revenue Bonds – Series 2010A, due in annual installments ranging from \$3,530,000 to \$20,010,000 ending on October 1, 2040, interest rates at 5.068% to 5.218% depending upon maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution and the net revenues of the City's Utility System (consisting of the City's water and sewer systems).

117,015

\$25,820,000 Consolidated Utility Systems Revenue Bonds – Series 2010B, due in annual installments ranging from \$1,155,000 to \$3,255,000 ending on October 1, 2026, interest rates at 2.0% to 5.0% depending upon maturity date. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution and the net revenues of the City's Utility System (consisting of the City's water and sewer systems).

25,820

\$7,355,000 Airport System Revenue Refunding Bonds - Series 2004, with final payment of \$925,000 due on October 1, 2013. Bonds are payable and secured by a lien on and pledge of certain funds provided by Resolution, and net revenues of the City's Airport System.

925

Total Proprietary Revenue Bonds	944,516
Total Bonds Payable	<u>\$ 1,034,991</u>

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE IV (CONTINUED)

3. DEFEASED DEBT - On December 1, 2011, the City cash defeased \$5,375,000 of the Capital Bonds, Series 2004. As a result of this defeasance, the City reduced its total debt service requirements by \$2,574,530.42 which resulted in an economic gain of \$589,530.42.

4. LEGAL DEBT MARGIN - The City of Tallahassee has no general obligation debt outstanding; the amount of general obligation debt the City can issue is limited by City Charter, as outlined below (in thousands):

TAXABLE ASSESSED VALUE.....	<u>\$9,260,104</u>
Debt Limit - 20 Percent of Assessed Value	<u>\$1,852,021</u>

5. CONDUIT DEBT OBLIGATIONS – From time to time, the City has acted as a conduit for the issuance of bonds for non-profit organizations for the acquisition, construction, and improvement of housing, educational, and medical facilities deemed to be in the public interest, and has issued Industrial Revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

- As of September 30, 2012, there were four series of Health Facilities Revenue Refunding Bonds outstanding. The original issue amounts totaled \$161.4 million and the outstanding balance is \$117,415,000.
- As of September 30, 2012, there was one Florida State University School Lease Revenue Bond outstanding. The original issue amount totaled \$18.1 million and the outstanding balance is \$16,482,171.
- As of September 30, 2012, there was one Industrial Revenue Bond outstanding. The original issue amount totaled \$5.4 million and the outstanding balance is \$5,400,000.

CITY OF TALLAHASSEE, FLORIDA**NOTES TO FINANCIAL STATEMENTS**

September 30, 2012

NOTE IV (CONTINUED)**6. AMI LOAN PROGRAM**

On December 27, 2007, the City entered into a loan with the Bank of America Capital Corp to provide \$35,500,000 of financing to fund the City's Smart Metering program. The loan is due in semi-annual installments ranging from \$1,042,000 to \$1,633,000 ending on June 27, 2024, bearing interest at 3.9459%. Additionally, on September 25, 2010, the City entered into a supplemental loan for additional funding of the Smart Metering program in the amount of \$4,700,000. The loan is due in semi-annual installments ranging from \$133,000 to \$219,000 ending on June 27, 2024, bearing interest at 4.59%. Both loans are payable and secured by the Smart Energy Metering and Management System, consisting of meters and communication devices.

7. SCHEDULE OF DEBT SERVICE REQUIREMENTS, FOR ALL OUTSTANDING DEBT INCLUDING PRINCIPAL AND INTEREST

Year ending September 30	Governmental Activities		Business - Type Activities		Total Debt Service
	Principal	Interest	Principal	Interest	
2013	\$ 5,500	\$ 4,059	\$ 22,410	\$ 48,819	\$ 80,788
2014	6,780	3,836	22,482	47,778	80,876
2015	7,075	3,537	23,423	46,712	80,747
2016	7,340	3,272	24,497	45,635	80,744
2017	6,270	2,949	25,652	44,480	79,351
2018-2022	35,150	10,170	147,217	203,638	396,175
2023-2027	20,035	2,061	172,359	167,149	361,604
2028-2032	2,325	176	176,765	124,850	304,116
2033-2037	--	--	213,590	77,255	290,845
2037-2040	--	--	151,827	17,461	169,288
Totals	<u>\$ 90,475</u>	<u>\$ 30,060</u>	<u>\$ 980,222</u>	<u>\$ 823,777</u>	<u>\$ 1,924,534</u>

H. NET ASSETS

The business-type Fund Financial Statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted or unrestricted.

1. INVESTMENT IN CAPITAL ASSETS (net of related debt) is intended to reflect the portion of net assets which are associated with non-liquid, capital assets less outstanding capital asset related debt. Related debt includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the City.

2. RESTRICTED ASSETS are assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

3. UNRESTRICTED ASSETS are the portion of net assets that are neither invested in capital assets nor restricted for use by a third party.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

The net assets shown in Government-wide fund financial statements were changed for FY2011 to comply with GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". The details of net asset presentation are explained in Note IV.1. "Fund Balance" below.

I. FUND BALANCE

The City classifies governmental fund balances as follows:

Non-spendable Fund Balance - includes fund balance amounts that cannot be spent either because they are either a) not in a spendable form, such as inventory, or b) because they are legally or contractually required to be maintained intact.

Spendable Fund Balance

- Restricted – includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.
- Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through the City Commission through an ordinance.
- Assigned – includes spendable fund balance amounts established by the City Manager that are intended to be used for specific purposes that are neither considered restricted or committed.
- Unassigned - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

The City spends restricted amounts first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City Commission has established an emergency reserve policy and fund, referred to as the Deficiencies Fund, in order to meet unforeseen expenditures. The target amount per the policy is a maximum level of two (2) months of general government operating expenditures of the ensuing fiscal year's operating budget. Use of the Deficiencies Fund requires approval by the City Commission. The Deficiencies Fund is contained as a separate sub-fund within the General Fund and the balance is classified as committed fund balance within the General Fund.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE IV (CONTINUED)

A schedule of City fund balances is provided below:

	<u>General</u>	<u>Community Redevelopment Agency</u>	<u>Total Other Governmental</u>	<u>Total Governmental</u>
FUND BALANCES				
Non-spendable:				
Inventory	\$ 305	\$ --	\$ --	\$ 305
Notes Receivable	--	--	415	415
FMV Cash	404	146	1,135	1,685
Total Non-Spendable	<u>709</u>	<u>146</u>	<u>1,550</u>	<u>2,405</u>
Restricted for:				
Debt Service	--	--	10,363	10,363
General Government	--	--	27,425	27,425
Public Safety	--	--	14	14
Transportation	--	--	16,764	16,764
Human Services	--	--	--	--
Economic Environment	--	9,467	--	9,467
Physical Environment	--	--	--	--
Culture and Recreation	--	--	657	657
Total Restricted	<u>--</u>	<u>9,467</u>	<u>55,223</u>	<u>64,690</u>
Committed to:				
General Government	21,746	--	13,927	35,673
Public Safety	--	--	858	858
Transportation	--	--	31	31
Human Services	--	--	1,369	1,369
Economic Environment	--	--	3,058	3,058
Physical Environment	--	--	5,808	5,808
Culture and Recreation	--	--	561	561
Total Committed	<u>21,746</u>	<u>--</u>	<u>25,612</u>	<u>47,358</u>
Assigned to:				
General Government	845	--	2,559	3,404
Public Safety	56	--	--	56
Transportation	390	--	20	410
Human Services	243	--	--	243
Economic Environment	103	--	--	103
Physical Environment	140	--	--	140
Culture and Recreation	--	--	7	7
Total Assigned	<u>1,777</u>	<u>--</u>	<u>2,586</u>	<u>4,363</u>
Unassigned :				
	<u>160</u>	<u>--</u>	<u>(1,881)</u>	<u>(1,721)</u>
Total Fund Balances	<u>\$ 24,392</u>	<u>\$ 9,613</u>	<u>\$ 83,090</u>	<u>\$ 117,095</u>

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE V - OTHER INFORMATION

A. OUTSTANDING CONTRACTS

The City has outstanding commitments on various contracts for construction and other projects. These commitments, as of September 30, 2012, in the respective funds are as follows (in thousands):

General Fund.....	\$	754
Electric.....		28,138
Gas.....		687
Sewer.....		35,523
Stormwater Management.....		2,559
Water.....		4,293
Airport.....		5,557
Nonmajor Governmental.....		23,318
Nonmajor Enterprise.....		5,551
Internal Service Funds.....		15,406
CRA.....		792
Total.....	\$	<u>122,578</u>

Long-term purchase contract obligations for the purchase of gas and energy are disclosed in Note V.F. Long-term contracts are not included in the above outstanding commitment balances.

B. RISK MANAGEMENT PROGRAM

The Risk Management program provides coverage for Workers' Compensation by self-insuring primary losses up to \$1 million and losses above that amount are insured through an excess policy. General liability, automobile and employment liability are totally self-insured. General and automobile liability losses are statutorily limited by sovereign immunity of \$100,000 per person and \$200,000 per accident. Settlement amounts in workers' compensation claims have not exceeded the self-insured retention in the past three years. The Risk Management program is also responsible for the purchase of certain other coverages including airport liability coverage. The City's buildings and contents are covered by an all-risk, blanket program with varying deductibles. Statutory death benefits for police and firefighters are also purchased and such policy pays pursuant to the benefits specified by state law. The Risk Management Fund, which is classified as an Internal Service Fund, is responsible for collecting premiums from all of the departments for both self-insured and commercial programs, paying claim settlements on self-insured claims and procuring commercial insurance. Claims settlements and loss expenses are reserved for the expected value of the known losses and also for estimated incurred but not reported losses (IBNRs). The Risk Management program also provides Employment Practice Liability such as allegations of race, gender and other discrimination or disparate treatment allegations. This exposure is also self-insured.

Annually, as of August 31 and extrapolated to September 30, the program has a third party actuary review the claim history for all claim years for which open self-insurance claims are outstanding. The actuary projects the ultimate claim payment obligation (including the IBNRs) for each year's claim experience and projects the new year's probable loss fund cost and a discounted alternative. The City elected to establish the liability at the discounted value (3.5%).

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

Employee health insurance is provided through two programs. Employees may choose a health maintenance organization, or a traditional insurance program. For both options, the City pays a premium and retains no additional liability.

Changes in the balances of self-insured claims for the year ended September 30, 2012 are as follows (in thousands):

	2012
Unpaid claims – October 1 (including IBNRs).....	\$ 14,772
Expenses.....	1,364
Claim payments.....	(6,688)
Unpaid claims – September 30 (including IBNRs).....	9,448
Estimated amount due in one year.....	<u>\$ 4,020</u>

C. LITIGATION

The City is involved in pending lawsuits. The City Attorney estimates that the potential claims against the City not covered by insurance resulting from litigation would not materially affect the financial position of the City.

D. FEDERAL AND STATE GRANTS

The City has received numerous federal and state grants that are subject to financial and compliance audits made in accordance with the Office of Management and Budget Circular A-133.

Certain grants, such as the Community Development Block Grant, Home grant, State Housing Initiatives Partnership, and others, provide for the issuance of loans to qualifying individuals or non-profit entities. Loans to individuals include down payment assistance loans that are not repaid unless certain events occur, such as the sale or refinancing of a purchased home within a certain time period. Loans to non-profit entities are sometimes only payable if the entity has sufficient annual cash flow, or may be forgiven by the City Commission to prevent economic hardship for the entity. Since repayment of these loans is contingent upon various factors, the loans are not reported in the Financial Statements. Down payment assistance loans for Special Projects totaled \$4.7 million and other loans approximately \$1.1million. Down payment assistance loans for SHIP totaled \$2.1 million.

E. ADVANCE FUNDING OF STATE OF FLORIDA ROADWAY PROJECTS

In prior years, the City had advanced \$220,319 to the Florida Department of Transportation (FDOT) for roadway improvements. Reimbursement of these advances is subject to State legislative approval and appropriation in the fiscal years of reimbursement indicated in each contract with the FDOT. Accordingly, the advanced monies have been treated as a gain contingency and no receivable has been recorded for the possible reimbursement.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

F. LONG-TERM CONTRACTS

The City acquires natural gas and power through a combination of short, medium and long-term contracts. The City currently has one long-term (20 Year) contract with Tennessee Energy Acquisition Corporation and another 30-year contract with MainStreet for natural gas discounted from an index. These contracts save the City between \$98,000 and \$155,000 each month through 2040. These contracts are managed and monitored by the City's Energy Services Department. Revenues from customers through the Energy Cost Recovery Clause (ECRC) and the Purchased Gas Recovery Clause (PGRC) are designed to recover the costs incurred by these purchase commitments.

In addition, the City has entered into long-term purchase contracts with other suppliers of electric, capacity and associated energy. The City had one such contract with Progress Energy Florida (PEF) for 11.4 MWs. The contract with PEF began in December 1998 and ended December 31, 2012. Revenues from customers through the ECRC are designed to recover costs incurred by these purchase commitments.

The following is a schedule, by years, of approximate minimum future purchase commitments on long-term purchase contracts as of September 30, 2012 (in thousands):

Years ending September 30,	Gas Contracts	Energy Contract PEF	Total
2013	\$ 11,473	\$ 1,183	\$ 12,656
2014	9,350	--	9,350
2015	10,247	--	10,247
2016	11,111	--	11,111
2017	12,079	--	12,079
Thereafter	261,768	--	261,768
Total	\$ 316,028	\$ 1,183	\$ 317,211

G. PENSION PLAN OBLIGATIONS

The City of Tallahassee Pension Plan (Plan) was established by Chapter 14 of the City Code of Ordinances. The Plan is administered by the City of Tallahassee Treasurer-Clerk's Office, under guidance from the Plan's Board of Trustees. Under the Plan, the City provides a single-employer defined benefit provision covering general employees (Article II), police officers (Article III) and firefighters (Article IV), and a defined contribution provision (Article V - Matched Annuity - MAP) covering all City employees.

The Defined Benefit and Defined Contribution provisions are combined and reported as one plan in the financial statements. The City of Tallahassee does not issue a stand alone Financial Report for the Plan. The provisions of the Plan are "qualified" under the Internal Revenue Service Code, and employee contributions are tax deferred.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

1. DEFINED BENEFIT PROVISION - Established through Parts A, B, and C in Articles II, III, and IV, Parts A and B are closed to further participation while part C provides coverage to all new employees. All members of the Plan are covered by one of these parts depending upon employment date. These parts provide a detailed description of the various defined benefit provisions. These provisions include the types of employees covered, benefit provisions, employee eligibility requirements for normal, early and/or vested retirements, and the related benefits of these retirements, pre-retirement death benefits, and provisions for disability retirements. There are also post retirement cost-of-living adjustments (COLA) and health care supplements.

2. DEFINED CONTRIBUTION PROVISION - All employees (general, firefighters, and police officers) may elect to contribute a portion of their salary to the Plan. General employees, firefighters and police officers can contribute up to but not to exceed the maximum amount allowed by the Internal Revenue Service. The City contributes 5% to each general employee's MAP account. Upon reaching normal retirement age or retiring under the Plan, a participant shall be paid his and the City's contributions, together with accrued earnings. If a general employee uses the contributions and accrued earnings to purchase an annuity contract, the Plan will increase the amount of funds (only on the City's 5%, employee flex matched contribution and employees' contribution up to the 5%) used by the participant by a factor of 50 %. Employee contributions (including the City's 5% contribution to each general employees MAP account) plus accrued earnings thereon are 100% refundable if the employee elects to terminate his vesting rights or is not vested at the date of employment termination.

3. PENSION PLAN INFORMATION

2012 Membership Statistical Information

A. Retirees and beneficiaries of deceased retirees currently receiving benefits.....	1,514
B. Terminated employees entitled to benefits but not yet receiving benefits.....	244
C. Active Employees.....	2,576
D. Total current year's pay roll.....	\$ 160,419,000
E. Current year pay roll for employees covered by the plan.....	\$ 129,959,000

4. ACTUARIALLY DETERMINED CONTRIBUTION REQUIREMENTS AND CONTRIBUTIONS MADE - The contributions required to support the benefits under Article II, III and IV, other than pre-retirement death benefits, are determined based on a level funding approach and consist of a normal contribution and an accrued liability contribution. The normal contribution is determined using the entry age actuarial cost method. Under this method, a calculation is made to determine the uniform and constant percentage rate of contribution, which if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required to meet the cost of all benefits payable on his behalf.

As of the September 30, 2010 actuarial valuation, the unfunded actuarial accrued liability contribution for the defined benefit plan is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization periods are as follows: general employees, 17 years; police officers, 30 years; and firefighters, 30 years. The unfunded initial liability for the MAP program is being amortized over 9 years for general employees as a percentage of payroll.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

Employer contributions required to support the benefits under Article V (MAP Program) are determined following a level funding aggregate approach. The present value of prospective employer contributions is determined by subtracting the present value of prospective member contributions and present assets from the total present value of benefits expected to be paid from the program. Contributions during fiscal year 2012 totaling \$13,746,000 (\$7,716,000 employer contributions representing 7.35% covered payroll for general employees and \$6,029,000 voluntary employee contributions representing 4.18% of total covered MAP payroll), were made in accordance with contribution requirements determined through an actuarial valuation performed as of September 30, 2010. Total covered payroll for the MAP program was \$105,000,000 for general employees. Total covered payroll for fiscal year 2012 was \$144,084,000. Contributions are based on rates of covered payroll of 7.15% (5% employer contribution and 2.15 actuarial contribution) for the City and voluntary employee contributions ranging from 0% to the IRS limit for general employees, firefighters and police officers.

Contributions to the Defined Benefit Plan in 2012 amounted to \$26,281,000 of which \$17,798,000 and \$8,483,000 were made by the City and its employees, respectively. The contributed amounts were actuarially determined as described above and were based on an actuarial valuation as of September 30, 2010 and include changes in funding due to plan amendments since the valuation was prepared. Contributions made by the City of Tallahassee and its employees are detailed in the table that follows.

The significant actuarial assumptions used to compute the actuarially determined contribution requirements include (a) an interest rate of 7.75% per annum compounded annually, (b) projected salary increases for inflation and merit of 6.00% per annum for Police Officers, 5% for Firefighters, and 4% per annum for general employees compounded annually, (c) inflation rate of 4.00% and, (d) post retirement benefit increases including 3% cost-of-living adjustments and a health care supplement.

The employer pension cost and contribution made as a percentage of payroll for each plan is as follows (in thousands):

	General Employees		Police		Firefighters	
	Amount	Percent of	Amount	Percent of	Amount	Percent of
		Payroll		Payroll		Payroll
Contribution Requirements:	\$ 14,886	15.57%	\$ 6,377	29.04%	\$ 5,018	40.55%
Contribution Made:						
City.....	\$ 10,523	11.01%	\$ 4,251	19.36%	\$ 3,024	24.44%
Employee.....	4,363	4.56%	2,126	9.68%	1,994	16.11%
Total.....	\$ 14,886	15.57%	\$ 6,377	29.04%	\$ 5,018	40.55%

A separate Article V MAP employer contribution is also payable for general employees, police officers and firefighters. The Article V MAP employer contribution for general employees was 7.35%, 7.39% and 7.14% for 2012, 2011 and 2010, respectively.

5. TREND INFORMATION - The following historical trend information, prepared in accordance with GASB No. 27, provides information on progress made in accumulating sufficient assets to pay benefits when due. The purpose of the schedule is to establish a consistent method for analyzing and making comparisons among different public retirement systems.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

The following information presents three year trend information required by GASB No. 27.

Fiscal Year	Annual Pension Cost (APC) (in thousands)	Percentage of APC Contributed	Net Pension Obligation
2010	\$ 14,379	100%	\$ --
2011	17,657	100	--
2012	17,797	100	--

Contributions were made in accordance with actuarially determined contribution requirements.

The following historical trend information, prepared in accordance with Governmental Accounting Standards Board Statement No. 25, (Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans) provides information on progress made in accumulating sufficient assets to pay benefits when due. The purpose of the schedule is to establish a consistent method for analyzing and making comparisons among different public retirement systems.

Schedule of Funding Progress

(in millions)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Excess of Assets Over AAL (a - b)	Funded Ratio (a / b)	Covered Payroll (c)	Excess as a Percentage of Covered Payroll ((a-b)/c)
9/30/1994	\$ 307.00	\$ 300.80	\$ 6.20	102.0%	\$ 79.00	7.8%
9/30/1996	396.6	384.6	12.0	103.1	87.9	13.7
9/30/1997	476.4	427.3	49.1	111.5	86.6	56.7
9/30/1999	613.0	496.2	116.8	123.5	90.7	128.8
9/30/2001	723.6	597.6	126.0	121.1	99.9	126.1
9/30/2003	796.6	719.2	77.4	110.8	113.7	68.1
9/30/2005	916.3	842.1	74.2	108.8	118.6	62.6
9/30/2007	1,076.7	994.1	82.6	108.2	129.6	63.7
9/30/2009	1,127.8	1,088.1	39.7	103.7	129.4	30.7
9/30/2010**	1,150.3	1,150.2	0.1	100.0	126.8	0.1

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS
September 30, 2012

NOTE V (CONTINUED)

Schedule of Employer Contributions

(in thousands)

Fiscal Year	*Employer Annual Required Contributions	Percentage Contributed
2008	\$14,695	100%
2009	14,987	100
2010	14,379	100
2011	17,657	100
2012	17,797	100

*Contributions were made in accordance with actuarially determined contribution requirements.

**Actuarial valuation prepared as of September 30, 2010 to determine annual contributions for the plan year beginning October 1, 2011.

H. OTHER EMPLOYEE BENEFITS

1. DEFERRED COMPENSATION - The City of Tallahassee offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

In December 1998, the City established a Trust Agreement where all assets and income of the City Deferred Compensation Plan are held in trust for the exclusive benefit of City employees, in accordance with Internal Revenue Code sections 457 (b) and (g). Thus, plan assets are no longer subject to the claims of the City's general creditors.

2. FLEXIBLE BENEFITS - The City has implemented a "Cafeteria" Plan created in accordance with Internal Revenue Code Section 125. The plan provides employees with an opportunity to select benefits from a menu of options, many of which are offered on a pre-tax basis.

I. OTHER POST EMPLOYMENT BENEFITS (OPEB)

1. PLAN DESCRIPTION - The City administers a single-employer defined benefit healthcare plan (the "OPEB Plan"). The plan provides health insurance and prescription drug coverage for eligible retirees and their eligible dependents through the City's health insurance program, which covers both active and retired employees. Pursuant to Section 112.0801, Florida Statutes, the City is required to permit participation in the health insurance program by retirees and their eligible dependents at a cost to the retiree that is no greater than the cost at which coverage is available for active employees. In addition, the City's program has elected to provide a partial subsidy to its retirees to offset the cost of such health insurance. The City does not issue a stand alone financial report on the OPEB Plan.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

2. FUNDING POLICY - The contribution requirements of plan members and the City are established and may be amended by the City Commission. These contributions are neither mandated nor guaranteed. The City has retained the right to unilaterally modify its payment for retiree health care benefits. Effective October 1, 2010, the City implemented a “cap” on employer contributions for retirees. Accordingly, the City’s subsidy was frozen at the 2010 levels, and retirees must absorb all future premium rate increases.

3. ANNUAL OPEB COST AND NET OPEB OBLIGATION - The contribution required to support the OPEB Plan is calculated based on the Annual Required Contribution (ARC). The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year, calculated using the pay related entry age actuarial cost method, and to amortize the unfunded actuarial liability over a period not to exceed thirty years.

The following table shows the components of the City’s annual OPEB cost for the year, the amount actually contributed, and the change in the City’s net OPEB obligation (dollar amounts in thousands):

Annual required contribution.....	\$ 2,052
Contributions made.....	<u>(2,052)</u>
Change in net OPEB obligation.....	--
Net OPEB obligation - October 1.....	<u>2,500</u>
Net OPEB obligation - September 30	<u>\$ 2,500</u>

The City’s annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation as of September 30 is as follows (dollar amounts in thousands):

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2008	\$ 8,353	29.43%	\$ 5,895
2009	\$ 8,622	36.07%	\$ 11,407
2010	\$ 4,351	72.08%	\$ 2,500
2011	\$ 2,027	100.00%	\$ 2,500
2012	\$ 2,052	100.00%	\$ 2,500

4. FUNDED STATUS AND FUNDING PROGRESS - As of October 1, 2010, the most recent actuarial valuation date, the plan was .21% funded. The actuarial accrued liability for benefits was \$24.5 million, and the actuarial value of assets was \$4.2 million resulting in an Unfunded Actuarial Accrued Liability (UAAL) of \$20.3 million. The covered payroll (annual payroll of active employees covered by the plan) was \$141.3 million, and the ratio of the UAAL to the covered payroll was 14.4 %. The schedule of funding progress immediately following the notes to the financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits over time.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates about the future.

5. ACTUARIAL METHODS AND ASSUMPTIONS - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to the point. The actuarial methods and assumptions used are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2010 actuarial valuation, the pay related entry age actuarial cost method was used. The actuarial assumptions included a 7.75 % investment rate of return and a 4.0 % inflation assumption. The UAAL is being amortized as a level percentage of payroll on an open basis over a period of thirty years.

J. DERIVATIVE FUEL INSTRUMENTS

The fair value balances and notional amounts of derivative instruments, all of which are accounted for within the City's business-type activities, as of September 30, 2012, and the changes in fair value of such derivative instruments for the year then ended, are as follows (\$ amounts in thousands; debit (credit)):

	Changes in Fair Value		Fair Value at September 30, 2012		Notional
	Classification	Amount (\$)	Classification	Amount (\$)	
Cash Flow Hedges:					
Commodity Forward - Natural Gas	Deferred Outflow of Resources	108	Derivative Instrument	(108)	7,240,000 MMBTUs
Commodity Forward - Gasoline	Deferred Inflow of Resources	(118)	Derivative Instrument	118	462,000 Gallons

The fair values of the forward contracts are estimated based upon the present value of their estimated cash flows.

CITY OF TALLAHASSEE, FLORIDA

NOTES TO FINANCIAL STATEMENTS

September 30, 2012

NOTE V (CONTINUED)

The following table displays the objectives and terms of the City's derivative instruments outstanding at September 30, 2012:

<u>Type</u>	<u>Objective</u>	<u>Effective Date</u>	<u>Maturity Date</u>	<u>Terms</u>
Commodity Forward Contract	Hedge of changes in cash flows due to market price fluctuations related to expected purchases of natural gas	Various	November 2012 - March 2013	Pay various prices per MMBTU; settlement based on Henry Hub pricing point at expiration date
Commodity Forward Contract	Hedge of changes in cash flows due to market price fluctuations related to expected purchases of gasoline	Various	September 2012 - November 2013	Pay various prices per gallon; settlement based on New York Harbor Gasoline pricing point at expiration date

CREDIT RISK – The City is exposed to credit risk on derivative instruments that are in asset positions. All applicable fuel related counterparties have a minimum credit rating of “A-” issued from Standard & Poor’s Investors Service or “A1” issued from Moody’s Investors Service.

K. SUBSEQUENT EVENT

On November 27, 2012, the City issued \$49,165,000 of Capital Refunding Bonds, Series 2012, to advance refund the \$62,520,000 in outstanding bonds from the City’s Capital Bonds, Series 2004.

REQUIRED SUPPLEMENTARY INFORMATION

THIS SUBSECTION CONTAINS THE FOLLOWING:

Budgetary Comparison Schedule-General Fund
Note to Required Supplementary Information
Schedule of Funding Progress - OPEB
Schedule of Employer Contributions - OPEB

CITY OF TALLAHASSEE, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
Budgetary Comparison Schedule
General Fund
For the Year Ended September 30, 2012
(in thousands)

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget Positive (Negative)</u>
Budgetary Fund Balance - October 1 Resources	\$ 970	\$ 970	\$ 970	\$ --
Taxes	56,140	56,140	55,856	(284)
Licenses and Permits	2,802	2,802	2,582	(220)
Intergovernmental Revenues	14,789	14,789	13,923	(866)
Charges for Services	8,708	8,708	8,252	(456)
Fines and Forfeitures	3,184	3,184	2,142	(1,042)
Interest Earned	500	500	346	(154)
Miscellaneous	11,360	11,360	12,309	949
Transfers from Other Funds	37,612	37,612	37,467	(146)
Amounts Available for Appropriations	<u>136,065</u>	<u>136,065</u>	<u>133,847</u>	<u>(2,218)</u>
Charges to Appropriations				
General Government	23,670	21,992	20,561	1,431
Public Safety	50,532	50,104	49,128	976
Transportation	17,524	17,770	16,080	1,690
Human Services	2,477	1,214	1,037	177
Economic Development	1,975	1,943	1,416	527
Physical Environment	1,849	1,848	1,712	135
Culture and Recreation	19,627	19,448	19,236	213
Transfers to Other Funds	18,412	21,746	24,270	(2,523)
Total Charges to Appropriations	<u>136,065</u>	<u>136,065</u>	<u>133,439</u>	<u>2,626</u>
Budgetary fund balance, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 408</u>	<u>\$ 408</u>

CITY OF TALLAHASSEE
REQUIRED SUPPLEMENTARY INFORMATION
Note to Required Supplementary Information
General Fund
For the Year Ended September 30, 2012
(in thousands)

Explanation of Differences between Budgetary Inflows and Outflows and GAAP Revenues/Transfers In and Expenditures/Transfers Out

Inflows of Resources

Actual amounts (budgetary basis) available for appropriation from the budgetary comparison schedule.	\$ 133,847
Differences - budget to GAAP	
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes.	(970)
The increase in the fair market value of investments is an increase in revenue for financial reporting purposes but is considered a budgetary inflow.	129
The revenues of the City's Deficiency Reserve and Scholarship Reserve are current year revenues for reporting purposes but are not considered budgetary inflows.	2,837
Current year nonbudgeted transfer is treated as revenue for financial reporting purposes but not as a budgetary inflow.	90
Miscellaneous items treated as budgetary inflows but not as revenues for financial reporting purposes.	(833)
Total Revenues/Transfers In as reported on the statement of revenues, expenditures, and changes in fund balances.	\$ 135,100

Outflows of Resources

Actual amounts (budgetary basis) total charges to appropriations from the budgetary comparison schedule.	\$ 133,439
Differences - budget to GAAP	
The expenditures of the City's Deficiency Reserve and Scholarship reserve are current year expenditures for reporting purposes but are not considered budgetary outflows.	4,201
Repayment of the principal portion of debt is treated as an outflow for budgetary purposes, but as a reduction of the debt for reporting purposes	(943)
Miscellaneous items treated as budgetary outflows but not as expenditures for financial reporting purposes.	(7,767)
Miscellaneous items treated as expenditures for financial reporting purposes but not as budgetary outflows.	517
Total Expenditures as reported on the statement of revenues, expenditures, and changes in fund balances.	\$ 129,447

CITY OF TALLAHASSEE, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION (Continued)

September 30, 2012

The following historical trend information, prepared in accordance with Governmental Accounting Standards Board Statement No. 43, (Financial Reporting for Post Employment Benefit Plans other than Pension Plans) provides information on progress made in accumulating sufficient assets to pay benefits when due.

Schedule of Funding Progress

(in millions)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (a - b)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((a-b)/c)
10/1/2007	\$ --	\$ 101.8	\$ 101.8	0.00%	\$ 133.4	76.3%
10/1/2009	\$ 2.7	\$ 44.6	\$ 41.9	6.05%	\$ 142.7	29.4%
10/1/2010	\$ 4.2	\$ 24.5	\$ 20.3	17.14%	\$ 141.3	14.4%

Schedule of Employer Contributions

(in thousands)

Fiscal Year	Employer Annual Required Contributions	Percentage Contributed
2008	\$ 8,353	29.4%
2009	\$ 8,622	36.1%
2010	\$ 4,350	72.1%
2011	\$ 2,027	100.0%
2012	\$ 2,052	100.0%

COMBINING FINANCIAL STATEMENTS

These basic financial statements provide a summary overview of the financial position of all funds and account groups as well as the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections:

Nonmajor Governmental Funds
Nonmajor Enterprise Funds
Internal Service Funds
Capital Assets Used in the Operation of Governmental Funds



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NONMAJOR FUNDS

GOVERNMENTAL FUNDS

Special Projects	Accounts for federal, state and local grants. These grants include but are not limited to the Community Development Block Grant, the Neighborhood Stabilization Program, the Homeless Prevention and Rapid Re-Housing Program, Emergency Shelter Grants, the HOME program and other miscellaneous grants. This fund includes other miscellaneous items that are to be used for general government purposes that are not appropriated in another fund.
Law Enforcement	For the accounting of state and federal forfeitures received by the City as prescribed by Florida Statutes. Also included: the Federal Law Enforcement Block Grant revenues and expenditures; and Second Dollar funding revenues received from the County who collects fines from citizens guilty of a statute violation or local ordinance.
Building Code Enforcement	Accounts for all assets, operations, and maintenance of the City's Building Inspection Division of the Growth Management Department. Revenues accounted for in this fund are derived from fees, fines, and investment earnings from the enforcement and implementation of the Florida Building code. Revenues in this fund were previously captured and reported in the General Revenue Fund.
Concurrency	Accounts for activity as result of the State's new concurrency requirements outlined in Chapter 163, F.S. This statute allows developers the opportunity to move forward with development despite concurrency constraints by contributing their fair share of the cost to improve the impacted transportation facilities.
State Housing Partnership	Accounts for State funding to be used as an incentive to produce and preserve affordable housing for very low, low and moderate income families.
Debt Service	Accounts for the accumulation of resources for, and the payment of, interest and principal on all general long-term debt other than that payable from Proprietary Funds.
Capital Improvement	Accounts for general revenue used for the acquisition or construction of general fixed assets.
Capital Bonds	Accounts for bond proceeds used for the acquisition or construction of general fixed assets.
Sales Tax Construction	Accounts for tax proceeds used for the acquisition or construction of public safety and transportation improvements.
Gas Tax	Accounts for tax proceeds used for the acquisition or construction of transportation improvements.
Cemetery	To accumulate resources for the perpetual maintenance of the City's cemeteries which include the sale and maintenance of plots.

CITY OF TALLAHASSEE, FLORIDA
COMBINING BALANCE SHEET
Nonmajor Governmental Funds
September 30, 2012
(in thousands)

	Special Revenue Funds				
	Special Projects	Law Enforcement	Building Code Enforcement	Concurrency Fund	State Housing Partnership
ASSETS					
Cash and Cash Equivalents.....	\$ 706	\$ 949	\$ 143	\$ 9,629	\$ --
Securities Lending Collateral	109	126	19	1,275	--
Receivables:					
Accrued Interest.....	7	2	--	22	--
Customers and Other.....	443	5	15	--	--
Notes.....	23	--	--	--	--
Special Assessments.....	--	--	--	--	--
Due From Other Governments.....	5,468	--	--	--	--
Advances to Other Funds.....	--	--	--	--	--
Cash and Cash Equivalents - Restricted.....	--	--	--	--	111
Investments - Restricted.....	--	--	--	--	--
Securities Lending Collateral - Restricted.....	--	--	--	--	15
Receivables - Restricted:					
Accrued Interest Receivable.....	1	--	--	--	--
Customers.....	4	--	--	--	--
Notes Receivable.....	--	--	--	--	278
Due from Other Governments.....	2,396	--	--	--	--
Total Assets.....	<u>\$ 9,157</u>	<u>\$ 1,082</u>	<u>\$ 177</u>	<u>\$ 10,926</u>	<u>\$ 404</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Obligations Under Securities Lending	\$ 109	\$ 126	\$ 19	\$ 1,275	\$ --
Accounts and Retainage Payable.....	640	82	48	--	--
Unearned Revenue.....	12	16	132	--	--
Advance from Other Funds.....	--	--	1,857	--	--
Accounts and Retainage Payable - Restricted.....	2,062	--	2	2	--
Obligations Under Securities Lending - Restricted..	--	--	--	--	15
Unearned Revenue - Restricted.....	5	--	--	--	109
Total Liabilities.....	<u>2,828</u>	<u>224</u>	<u>2,058</u>	<u>1,277</u>	<u>124</u>
FUND BALANCES					
Non-spendable.....	34	1	--	151	280
Spendable:					
Restricted.....	--	14	--	9,498	--
Committed.....	3,709	843	--	--	--
Assigned.....	2,586	--	--	--	--
Unassigned.....	--	--	(1,881)	--	--
Total Fund Balances.....	<u>6,329</u>	<u>858</u>	<u>(1,881)</u>	<u>9,649</u>	<u>280</u>
Total Liabilities and Fund Balances.....	<u>\$ 9,157</u>	<u>\$ 1,082</u>	<u>\$ 177</u>	<u>\$ 10,926</u>	<u>\$ 404</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING BALANCE SHEET
Nonmajor Governmental Funds
September 30, 2012
(in thousands)

Debt Service	Capital Projects Funds				Permanent Fund	Total
	Capital Improvement	Capital Bonds	Sales Tax	Gas Tax	Cemetery	
\$ --	\$ 16,207	\$ --	\$ 14,141	\$ 6,437	\$ 5,901	\$ 54,113
--	2,145	--	1,872	852	781	7,179
--	48	--	33	15	14	141
--	10	--	--	386	--	859
--	114	--	--	--	--	137
--	182	--	--	--	--	182
--	--	--	616	--	--	6,084
--	--	--	--	--	--	--
1,899	--	16,577	--	--	--	18,587
7,730	--	--	--	--	--	7,730
1,275	--	2,194	--	--	--	3,484
764	--	39	--	--	--	804
--	--	--	--	--	--	4
--	--	--	--	--	--	278
--	--	--	--	--	--	2,396
<u>\$ 11,668</u>	<u>\$ 18,706</u>	<u>\$ 18,810</u>	<u>\$ 16,662</u>	<u>\$ 7,690</u>	<u>\$ 6,696</u>	<u>\$ 101,978</u>
\$ --	\$ 2,145	\$ --	\$ 1,872	\$ 852	\$ 781	\$ 7,179
--	763	--	489	462	15	2,499
--	--	--	--	--	--	160
--	178	--	--	--	--	2,035
--	--	1,351	--	--	--	3,417
1,275	--	2,194	--	--	--	3,484
--	--	--	--	--	--	114
<u>1,275</u>	<u>3,086</u>	<u>3,545</u>	<u>2,361</u>	<u>1,314</u>	<u>796</u>	<u>18,888</u>
30	368	277	221	96	92	1,550
10,363	--	14,988	14,080	6,280	--	55,223
--	15,252	--	--	--	5,808	25,612
--	--	--	--	--	--	2,586
--	--	--	--	--	--	(1,881)
<u>10,393</u>	<u>15,620</u>	<u>15,265</u>	<u>14,301</u>	<u>6,376</u>	<u>5,900</u>	<u>83,090</u>
<u>\$ 11,668</u>	<u>\$ 18,706</u>	<u>\$ 18,810</u>	<u>\$ 16,662</u>	<u>\$ 7,690</u>	<u>\$ 6,696</u>	<u>\$ 101,978</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Nonmajor Governmental Funds
For the fiscal year ended September 30, 2012
(in thousands)

	Special Revenue Funds				
	Special Projects	Law Enforcement	Building Code Enforcement	Concurrency	State Housing Partnership
Revenues:					
Taxes.....	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and Permits.....	--	--	3,044	341	--
Intergovernmental Revenues.....	13,949	335	--	--	255
Charges for Services.....	--	--	124	--	--
Fines and Forfeitures.....	--	437	68	--	--
Net Investment Earnings.....	50	16	7	128	4
Securities Lending Income.....	--	--	--	--	--
Change in Fair Value of Investments.....	(60)	1	(7)	25	(3)
Miscellaneous Revenues.....	189	--	191	--	--
Total Revenues.....	<u>14,128</u>	<u>789</u>	<u>3,427</u>	<u>494</u>	<u>256</u>
Expenditures:					
Current:					
General Government.....	112	--	--	--	--
Public Safety.....	1,184	844	2,503	--	--
Transportation.....	4,681	--	--	110	--
Human Services.....	765	--	--	--	--
Economic Environment.....	7,423	--	--	--	252
Physical Environment.....	459	--	--	--	--
Cultural and Recreation.....	411	--	--	--	--
Securities Lending Expense:					
Interest.....	--	--	--	--	--
Agent Fees.....	--	--	--	--	--
Debt Service:					
Principal Retired.....	--	--	--	--	--
Interest and Fiscal Charges.....	--	--	--	--	--
Total Expenditures.....	<u>15,035</u>	<u>844</u>	<u>2,503</u>	<u>110</u>	<u>252</u>
Excess of Revenues Over (Under) Expenditures.....	<u>(907)</u>	<u>(55)</u>	<u>924</u>	<u>384</u>	<u>4</u>
Other Financing Sources (Uses):					
Transfers In.....	942	315	23	--	--
Transfers Out.....	(199)	(305)	(247)	(100)	--
Proceeds from Sale of Capital Assets.....	--	--	--	--	--
Total Other Financing Sources (Uses).....	<u>743</u>	<u>10</u>	<u>(224)</u>	<u>(100)</u>	<u>--</u>
Net Change in Fund Balances.....	(164)	(45)	700	284	4
Fund Balances - October 1.....	6,493	903	(2,581)	9,365	276
Adjustment to October 1 Fund Balance.....	--	--	--	--	--
Fund Balances - October 1, as restated.....	6,493	903	(2,581)	9,365	276
Fund Balances - September 30.....	<u>\$ 6,329</u>	<u>\$ 858</u>	<u>\$ (1,881)</u>	<u>\$ 9,649</u>	<u>\$ 280</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Nonmajor Governmental Funds
For the fiscal year ended September 30, 2012
(in thousands)

Debt Service	Capital Projects Funds				Permanent Fund	Total
	Capital Improvement	Capital Bonds	Sales Tax	Gas Tax	Cemetery	
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--	3,385
--	4,339	--	4,623	4,110	--	27,611
--	22	114	4	--	349	613
--	--	--	--	--	--	505
1,348	226	369	62	91	78	2,379
28	6	6	--	--	--	40
4	36	(205)	71	5	12	(121)
1,256	50	1	23	22	--	1,732
<u>2,636</u>	<u>4,679</u>	<u>285</u>	<u>4,783</u>	<u>4,228</u>	<u>439</u>	<u>36,144</u>
--	420	3,365	1,019	114	--	5,030
--	146	--	--	--	--	4,787
--	4,380	9,077	1,080	4,308	--	23,526
--	--	--	--	--	--	765
--	106	--	--	--	--	7,781
--	--	--	--	--	435	894
--	581	--	12	--	--	1,004
22	5	5	--	--	--	32
1	--	--	--	--	--	1
10,675	--	--	--	--	--	10,675
4,862	--	--	--	--	--	4,862
<u>15,560</u>	<u>5,638</u>	<u>12,447</u>	<u>2,111</u>	<u>4,422</u>	<u>435</u>	<u>59,357</u>
(12,924)	(959)	(12,162)	2,672	(194)	4	(23,213)
13,688	400	--	--	--	--	15,368
--	--	(5,996)	--	(663)	(28)	(7,538)
--	--	--	--	--	--	--
<u>13,688</u>	<u>400</u>	<u>(5,996)</u>	<u>--</u>	<u>(663)</u>	<u>(28)</u>	<u>7,830</u>
764	(559)	(18,158)	2,672	(857)	(24)	(15,383)
9,629	16,179	33,423	11,629	7,233	5,924	98,473
--	--	--	--	--	--	--
<u>9,629</u>	<u>16,179</u>	<u>33,423</u>	<u>11,629</u>	<u>7,233</u>	<u>5,924</u>	<u>98,473</u>
<u>\$ 10,393</u>	<u>\$ 15,620</u>	<u>\$ 15,265</u>	<u>\$ 14,301</u>	<u>\$ 6,376</u>	<u>\$ 5,900</u>	<u>\$ 83,090</u>

NONMAJOR FUNDS

ENTERPRISE FUNDS

StarMetro	Accounts for the operations and maintenance of the City's public transit system.
Solid Waste	Accounts for the assets, operation, and maintenance of the City-owned solid waste operation.
Golf	Accounts for the operations of the City's eighteen-hole Hilaman Park Golf Course.
Fire Services	Accounts for the operation and maintenance of the City-owned fire services department.

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
Nonmajor Enterprise Funds
September 30, 2012
(in thousands)

	<u>StarMetro</u>	<u>Solid Waste</u>	<u>Golf</u>	<u>Fire Services</u>	<u>Total</u>
ASSETS					
Current Assets					
Cash and Cash Equivalents.....	\$ --	\$ 12,785	\$ 524	\$ --	\$ 13,309
Securities Lending Collateral.....	--	1,692	69	--	1,761
Receivables:					
Accrued Interest.....	--	30	1	--	31
Customers and Others.....	891	1,488	--	1,811	4,190
Due From Other Governments.....	3,432	1	--	446	3,879
Less: Allowance for Doubtful Accounts.....	(4)	(590)	--	(200)	(794)
Inventory.....	953	--	27	--	980
Cash and Cash Equivalents - Restricted.....	2,100	--	--	--	2,100
Total Current Assets.....	<u>7,372</u>	<u>15,406</u>	<u>621</u>	<u>2,057</u>	<u>25,456</u>
Noncurrent Assets					
Capital Assets					
Land and Construction in Progress.....	8,176	--	144	6,561	14,881
Other, Net of Accumulated Depreciation.....	21,504	2,168	1,566	13,416	38,654
Total Noncurrent Assets.....	<u>29,680</u>	<u>2,168</u>	<u>1,710</u>	<u>19,977</u>	<u>53,535</u>
Total Assets.....	<u>\$ 37,052</u>	<u>\$ 17,574</u>	<u>\$ 2,331</u>	<u>\$ 22,034</u>	<u>\$ 78,991</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Current Liabilities					
Accounts Payable.....	\$ 2,753	\$ 975	\$ 27	\$ 6,068	\$ 9,823
Due to Other Funds.....	8	--	2	--	10
Compensated Absences.....	541	266	15	1,949	2,771
Obligations Under Securities Lending.....	--	1,692	69	--	1,761
Unearned Revenue.....	--	--	33	--	33
Total Current Liabilities.....	<u>3,302</u>	<u>2,933</u>	<u>146</u>	<u>8,017</u>	<u>14,398</u>
Noncurrent Liabilities:					
Advances from Other Funds.....	--	--	--	1,519	1,519
Compensated Absences.....	158	199	21	406	784
Total Noncurrent Liabilities.....	<u>158</u>	<u>199</u>	<u>21</u>	<u>1,925</u>	<u>2,303</u>
Total Liabilities.....	<u>3,460</u>	<u>3,132</u>	<u>167</u>	<u>9,942</u>	<u>16,701</u>
Net Assets					
Investment in Capital Assets, net of related debt..	29,680	2,168	1,710	14,856	48,414
Restricted for					
Renewal, Replacement, and Improvements.....	2,100	--	--	--	2,100
Unrestricted.....	1,812	12,274	454	(2,764)	11,776
Total Net Assets.....	<u>33,592</u>	<u>14,442</u>	<u>2,164</u>	<u>12,092</u>	<u>62,290</u>
Total Liabilities and Net Assets.....	<u>\$ 37,052</u>	<u>\$ 17,574</u>	<u>\$ 2,331</u>	<u>\$ 22,034</u>	<u>\$ 78,991</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET ASSETS
Nonmajor Enterprise Funds
For the fiscal year ended September 30, 2012
(in thousands)

	<u>StarMetro</u>	<u>Solid Waste</u>	<u>Golf Course</u>	<u>Fire Services</u>	<u>Total</u>
Operating Revenues:					
Charges for Services:					
Residential Sales.....	\$ --	\$ 9,477	\$ --	\$ 16,713	\$ 26,190
Commercial and Industrial Sales.....	--	12,403	--	11,374	23,777
County Government.....	--	--	--	2,822	2,822
Recyclable Sales.....	--	1,018	--	--	1,018
Recreation Fees.....	--	--	869	--	869
Transportation Fees.....	4,615	--	--	--	4,615
Other.....	45	148	--	490	683
Total Operating Revenues.....	<u>4,660</u>	<u>23,046</u>	<u>869</u>	<u>31,399</u>	<u>59,974</u>
Operating Expenses:					
Personnel Services.....	9,910	4,279	443	21,725	36,357
Contractual Services.....	3,738	16,014	195	7,862	27,809
Materials and Supplies.....	3,090	57	142	541	3,830
Other Expenses.....	92	171	34	606	903
Depreciation.....	2,292	190	223	977	3,682
Total Operating Expenses.....	<u>19,122</u>	<u>20,711</u>	<u>1,037</u>	<u>31,711</u>	<u>72,581</u>
Operating Income (Loss).....	<u>(14,462)</u>	<u>2,335</u>	<u>(168)</u>	<u>(312)</u>	<u>(12,607)</u>
Non-Operating Revenues (Expenses):					
Net Investment Earnings.....	--	176	5	--	181
Change in the Fair Value of Investments.....	--	39	1	1	41
Securities Lending:					
Income.....	--	6	--	--	6
Interest.....	--	(5)	--	--	(5)
Agent Fees.....	--	--	--	--	--
Other Revenues (Expenses).....	348	--	155	--	503
Grant Revenues.....	3,360	--	--	--	3,360
Gain (Loss) on Sale of Assets.....	--	--	--	--	--
Interest Expense.....	--	--	--	(86)	(86)
Total Non-Operating Revenues (Expenses).....	<u>3,708</u>	<u>216</u>	<u>161</u>	<u>(85)</u>	<u>4,000</u>
Income (Loss) Before Capital Contributions and Operating Transfers.....	<u>(10,754)</u>	<u>2,551</u>	<u>(7)</u>	<u>(397)</u>	<u>(8,607)</u>
Operating Transfers:					
Capital Contributions.....	6,335	--	--	945	7,280
Transfers In.....	8,429	--	--	1,033	9,462
Transfers Out.....	(51)	(1,467)	(1)	(489)	(2,008)
Total Operating Transfers.....	<u>14,713</u>	<u>(1,467)</u>	<u>(1)</u>	<u>1,489</u>	<u>14,734</u>
Change in Net Assets.....	<u>3,959</u>	<u>1,084</u>	<u>(8)</u>	<u>1,092</u>	<u>6,127</u>
Net Assets - October 1.....	29,633	13,358	2,172	11,000	56,163
Adjustment to October 1 Net Assets.....	--	--	--	--	--
Net Assets - October 1, as restated.....	<u>29,633</u>	<u>13,358</u>	<u>2,172</u>	<u>11,000</u>	<u>56,163</u>
Net Assets - September 30.....	<u>\$ 33,592</u>	<u>\$ 14,442</u>	<u>\$ 2,164</u>	<u>\$ 12,092</u>	<u>\$ 62,290</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
Nonmajor Enterprise Funds
For the Year Ended September 30, 2012
(in thousands)

	StarMetro	Solid Waste	Golf	Fire Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers.....	\$ 4,467	\$ 22,753	\$ 869	\$ 31,059	\$ 59,148
Cash Received from Other Revenues.....	348	--	155	--	503
Cash Paid to Suppliers for Goods and Services.....	(1,034)	(11,070)	(253)	(3,468)	(15,825)
Cash Paid to Employees for Services.....	(9,897)	(4,282)	(437)	(21,813)	(36,429)
Cash Paid for Other Expenses.....	--	--	--	--	--
Cash Paid to Other Funds.....	(4,674)	(5,168)	(104)	(6,239)	(16,185)
Net Cash Provided by (Used for) Operating Activities.....	<u>(10,790)</u>	<u>2,233</u>	<u>230</u>	<u>(461)</u>	<u>(8,788)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers In from Other Funds.....	8,429	--	--	1,033	9,462
Transfers Out to Other Funds.....	(51)	(1,467)	(1)	(489)	(2,008)
Operating Grants Received.....	1,473	--	--	--	1,473
Repayment of Advances to Other Funds.....	--	--	--	--	--
Net Cash Provided by (Used for) Noncapital Financing Activities.....	<u>9,851</u>	<u>(1,467)</u>	<u>(1)</u>	<u>544</u>	<u>8,927</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Contributions.....	6,335	--	--	945	7,280
Acquisition, Construction, and Sale of Capital Assets.....	(5,397)	(144)	(201)	(471)	(6,213)
Repayment of Loans from Other Funds.....	--	--	--	(472)	(472)
Interest Paid.....	--	--	--	(86)	(86)
Net Cash Provided by (Used for) Capital and Related Financing Activities.....	<u>938</u>	<u>(144)</u>	<u>(201)</u>	<u>(84)</u>	<u>509</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received on Investments.....	--	205	6	--	211
Increase in the Fair Value of Cash and Cash Equivalents.....	--	39	1	1	41
Net Cash Provided by (Used for) Investing Activities.....	<u>--</u>	<u>244</u>	<u>7</u>	<u>1</u>	<u>252</u>
Net Increase in Cash and Cash Equivalents/Investments.....	(1)	866	35	--	900
Cash and Cash Equivalents - October 1.....	2,101	11,919	489	--	14,509
Cash and Cash Equivalents - September 30.....	<u>\$ 2,100</u>	<u>\$ 12,785</u>	<u>\$ 524</u>	<u>\$ --</u>	<u>\$ 15,409</u>
Classified As:					
Unrestricted Assets.....	\$ --	\$ 12,785	\$ 524	\$ --	\$ 13,309
Restricted Assets.....	\$ 2,100	\$ --	\$ --	\$ --	\$ 2,100
	<u>\$ 2,100</u>	<u>\$ 12,785</u>	<u>\$ 524</u>	<u>\$ --</u>	<u>\$ 15,409</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Operating Income (Loss).....	\$ (14,462)	\$ 2,335	\$ (168)	\$ (312)	\$ (12,607)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:					
Depreciation.....	2,292	190	223	977	3,682
Provision for Uncollectible Accounts.....	1	33	--	100	134
Net OPEB Obligation.....	--	--	--	--	--
Other.....	348	--	155	--	503
Increase in Accounts Receivable.....	(194)	(326)	--	(340)	(860)
(Increase) Decrease in Inventory.....	(162)	--	7	--	(155)
Increase (Decrease) in Due to Other Funds.....	--	--	--	--	--
Increase (Decrease) in Accounts Payable.....	335	4	7	(876)	(530)
Increase in Prepaid Expenses.....	1,039	--	--	--	1,039
Increase (Decrease) in Deferred Revenue.....	--	--	--	--	--
Increase (Decrease) in Accrued Leave.....	13	(3)	6	(10)	6
Total Adjustments.....	<u>3,672</u>	<u>(102)</u>	<u>398</u>	<u>(149)</u>	<u>3,819</u>
Net Cash Provided by (Used for) Operating Activities.....	<u>\$ (10,790)</u>	<u>\$ 2,233</u>	<u>\$ 230</u>	<u>\$ (461)</u>	<u>\$ (8,788)</u>



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INTERNAL SERVICE FUNDS

800 MHz Communications	Supports the 800 MHz Radio Communications unit within the Information System Services. Revenues for the fund are derived from Leon County per agreement, and rentals from other users. The remaining cost is allocated to user departments. The allocation is based on the number of 800 MHz devices per department.
Information Systems Services	Accounts for the costs of the City's data processing operations.
Accounting	Accounts for the costs of the City's accounting operations.
Purchasing	Accounts for the costs of the City's procurement operations.
Garage	Accounts for the costs of maintaining and operating the City's fleet management operation.
Human Resources	Accounts for the costs of the City's employee relations operations.
Pension Administration	Accounts for the costs of the City's employee retirement plan's administrative operation.
Risk Management	Accounts for the costs of the City's risk management.
Internal Loan	Accounts for the loans received from the Sunshine State Governmental Financing Commission, which in turn are loaned to other funds to provide financing for capital projects.
Revenue Collection	Accounts for the costs of the City's revenue collection services.
Utility Services	Accounts for the costs of centralizing safety and training, environmental, GIS, sales, rate design, and marketing functions of the City's utilities.
Wholesale Energy Services	Accounts for the costs of the purchase of power and fuel for the City's electric and gas utilities and off-system sales and services of power and natural gas to other utilities and open market participants.
Environmental Policy and Energy Resources	Accounts for the City's environmental policy development and initiatives and environmental regulatory compliance.

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
Internal Service Funds
September 30, 2012
(in thousands)

ASSETS	Information					
	800 Mhz	Systems Services	Accounting	Purchasing	Garage	Human Resources
Current Assets						
Cash and Cash Equivalents.....	\$ 1,600	\$ 6,972	\$ 331	\$ 134	\$ 10,575	\$ 515
Securities Lending Collateral.....	213	923	44	18	1,400	68
Receivables:						
Other.....	41	1	--	--	464	5
Accrued Interest.....	4	16	1	1	25	1
Inventory	--	--	--	--	2,390	--
Prepaid Expenses.....	--	--	--	--	--	--
Due from Other Funds.....	--	--	--	--	--	--
Total Current Assets.....	1,858	7,912	376	153	14,854	589
Noncurrent Assets						
Advances to Other Funds.....	--	--	--	--	--	--
Derivative Instruments.....	--	--	--	--	118	--
Deferred Outflow of Resources.....	--	--	--	--	--	--
Deposits.....	--	--	--	--	533	--
Capital Assets						
Land and Construction in Progress.....	440	4,772	--	44	97	--
Other, Net of Accumulated Depreciation....	6,114	1,248	6	751	38,017	20
	6,554	6,020	6	795	38,765	20
Total Assets.....	\$ 8,412	\$ 13,932	\$ 382	\$ 948	\$ 53,619	\$ 609
LIABILITIES AND NET ASSETS						
LIABILITIES						
Current Liabilities						
Obligations Under Securities Lending.....	\$ 213	\$ 923	\$ 44	\$ 18	\$ 1,400	\$ 68
Accounts Payable.....	34	1,226	52	33	163	77
Due to Other Funds.....	--	--	--	--	--	--
Unearned Revenue.....	83	--	--	--	11	--
Compensated Absences.....	18	474	172	122	262	188
Total Current Liabilities.....	348	2,623	268	173	1,836	333
Noncurrent Liabilities						
Advances from Other Funds.....	--	38	--	--	--	--
Claims Payable.....	--	--	--	--	--	--
Derivative Instruments.....	--	--	--	--	118	--
Deferred Inflow of Resources.....	--	--	--	--	--	--
Compensated Absences.....	--	250	32	13	182	21
Total Noncurrent Liabilities.....	--	288	32	13	300	21
Total Liabilities.....	348	2,911	300	186	2,136	354
NET ASSETS						
Invested in capital assets, net of related debt...	6,554	5,982	6	795	38,114	20
Unrestricted.....	1,510	5,039	76	(33)	13,369	235
Total Net Assets.....	8,064	11,021	82	762	51,483	255
Total Liabilities and Net Assets.....	\$ 8,412	\$ 13,932	\$ 382	\$ 948	\$ 53,619	\$ 609

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
Internal Service Funds
September 30, 2012
(in thousands)

	Pension Administration	Risk Management	Internal Loan	Revenue Collection	Utility Services	Environmental Policy	Wholesale Energy Services	Total
\$	78	\$ 18,772	\$ 2,992	\$ 99	\$ 2,715	\$ 142	\$ 12,414	\$ 57,339
	10	2,485	396	13	359	19	1,643	7,591
	1	--	--	8	--	--	1,142	1,662
	--	44	7	--	6	--	29	134
	--	--	--	--	--	--	297	2,687
	--	1,287	--	--	--	--	--	1,287
	--	--	--	76	--	--	--	76
	<u>89</u>	<u>22,588</u>	<u>3,395</u>	<u>196</u>	<u>3,080</u>	<u>161</u>	<u>15,525</u>	<u>70,776</u>
	--	--	5,029	--	--	--	--	5,029
	--	--	--	--	--	--	--	118
	--	--	--	--	--	--	109	109
	--	--	--	--	--	--	3,942	4,475
	--	--	--	--	--	--	--	5,353
	2	1	--	796	760	--	14	47,729
	<u>2</u>	<u>1</u>	<u>5,029</u>	<u>796</u>	<u>760</u>	<u>--</u>	<u>4,065</u>	<u>62,813</u>
\$	<u>91</u>	<u>\$ 22,589</u>	<u>\$ 8,424</u>	<u>\$ 992</u>	<u>\$ 3,840</u>	<u>\$ 161</u>	<u>\$ 19,590</u>	<u>\$ 133,589</u>
\$	10	\$ 2,485	\$ 396	\$ 13	\$ 359	\$ 19	\$ 1,643	7,591
	17	42	--	35	176	21	8,394	10,270
	--	--	--	--	--	--	3,582	3,582
	--	--	--	--	--	--	--	94
	37	87	--	90	472	99	193	2,214
	<u>64</u>	<u>2,614</u>	<u>396</u>	<u>138</u>	<u>1,007</u>	<u>139</u>	<u>13,812</u>	<u>23,751</u>
	736	--	--	--	--	--	--	774
	--	9,448	--	--	--	--	--	9,448
	--	--	--	--	--	--	--	118
	--	--	--	--	--	--	109	109
	24	14	--	24	128	22	72	782
	<u>760</u>	<u>9,462</u>	<u>--</u>	<u>24</u>	<u>128</u>	<u>22</u>	<u>181</u>	<u>11,231</u>
	<u>824</u>	<u>12,076</u>	<u>396</u>	<u>162</u>	<u>1,135</u>	<u>161</u>	<u>13,993</u>	<u>34,982</u>
	2	1	--	796	760	--	14	53,044
	(735)	10,512	8,028	34	1,945	--	5,583	45,563
	<u>(733)</u>	<u>10,513</u>	<u>8,028</u>	<u>830</u>	<u>2,705</u>	<u>--</u>	<u>5,597</u>	<u>98,607</u>
\$	<u>91</u>	<u>\$ 22,589</u>	<u>\$ 8,424</u>	<u>\$ 992</u>	<u>\$ 3,840</u>	<u>\$ 161</u>	<u>\$ 19,590</u>	<u>\$ 133,589</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
Internal Service Funds
For the fiscal year ended September 30, 2012
(in thousands)

	800Mhz	Information Systems Services	Accounting	Purchasing	Garage	Human Resources
Operating Revenues:						
Charges for Service.....	\$ 1,711	\$ 16,991	\$ 3,579	\$ 2,104	\$ 17,033	\$ 3,731
Total Operating Revenues.....	<u>1,711</u>	<u>16,991</u>	<u>3,579</u>	<u>2,104</u>	<u>17,033</u>	<u>3,731</u>
Operating Expenses:						
Personnel Services.....	498	6,342	2,265	1,774	3,871	2,559
Contractual Services.....	1,089	9,333	931	248	1,469	544
Materials and Supplies.....	42	38	14	49	6,849	17
Other Expenses.....	2	744	17	31	1	270
Depreciation.....	553	306	3	41	6,126	2
Total Operating Expenses.....	<u>2,184</u>	<u>16,763</u>	<u>3,230</u>	<u>2,143</u>	<u>18,316</u>	<u>3,392</u>
Operating Income (Loss).....	<u>(473)</u>	<u>228</u>	<u>349</u>	<u>(39)</u>	<u>(1,283)</u>	<u>339</u>
Non-Operating Revenues (Expenses):						
Net Investment Earnings.....	19	73	5	4	156	8
Change in the Fair Value of Investments.....	3	26	1	--	33	2
Securities Lending:						
Income.....	--	--	--	--	6	--
Interest Expense.....	--	--	--	--	(5)	--
Agent Fees.....	--	--	--	--	--	--
Other Revenue.....	--	241	--	1	748	--
Gain (Loss) on the sale of surplus property.....	23	--	--	--	--	--
Interest Expense.....	--	(4)	--	--	--	--
Other Expense.....	--	(93)	--	--	(1,784)	--
Total Non-Operating Revenues.....	<u>45</u>	<u>243</u>	<u>6</u>	<u>5</u>	<u>(846)</u>	<u>10</u>
Income (Loss) Before Capital Contributions and Transfers.....	<u>(428)</u>	<u>471</u>	<u>355</u>	<u>(34)</u>	<u>(2,129)</u>	<u>349</u>
Capital Contributions and Transfers						
Capital Contributions.....	--	--	--	--	--	--
Transfers In.....	13	24	77	--	--	19
Transfers Out.....	--	(5)	(430)	(13)	(20)	(377)
Total Capital Contributions and Transfers.....	<u>13</u>	<u>19</u>	<u>(353)</u>	<u>(13)</u>	<u>(20)</u>	<u>(358)</u>
Change in Net Assets.....	<u>(415)</u>	<u>490</u>	<u>2</u>	<u>(47)</u>	<u>(2,149)</u>	<u>(9)</u>
Net Assets - October 1.....	8,479	10,531	80	809	53,468	264
Adjustment to October 1 Net Assets.....	--	--	--	--	164	--
Net Assets - October 1, as restated.....	<u>8,479</u>	<u>10,531</u>	<u>80</u>	<u>809</u>	<u>53,632</u>	<u>264</u>
Net Assets - September 30.....	<u>\$ 8,064</u>	<u>\$ 11,021</u>	<u>\$ 82</u>	<u>\$ 762</u>	<u>\$ 51,483</u>	<u>\$ 255</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
Internal Service Funds
For the fiscal year ended September 30, 2012
(in thousands)

<u>Pension Administration</u>	<u>Risk Management</u>	<u>Internal Loan</u>	<u>Revenue Collection</u>	<u>Utility Services</u>	<u>Environmental Policy</u>	<u>Wholesale Energy Services</u>	<u>Total</u>
\$ 901	\$ 5,799	\$ --	\$ 2,214	\$ 11,870	\$ 1,921	\$ 162,320	\$ 230,174
901	5,799	--	2,214	11,870	1,921	162,320	230,174
549	1,169	--	1,225	7,339	1,273	2,085	30,949
353	324	--	423	3,339	479	160,259	178,791
23	24	--	238	405	30	157	7,886
14	4,437	--	14	371	32	100	6,033
1	1	--	631	206	--	6	7,876
940	5,955	--	2,531	11,660	1,814	162,607	231,535
(39)	(156)	--	(317)	210	107	(287)	(1,361)
--	319	334	2	33	3	62	1,018
(1)	(29)	16	--	15	1	(15)	52
--	6	11	--	--	--	--	23
--	(5)	(8)	--	--	--	--	(18)
--	--	(1)	--	--	--	--	(1)
--	--	--	--	77	--	--	1,067
--	--	--	--	--	--	(1)	22
(4)	--	--	--	(1)	--	--	(9)
--	--	--	--	--	--	--	(1,877)
(5)	291	352	2	124	4	46	277
(44)	135	352	(315)	334	111	(241)	(1,084)
--	--	--	6	--	--	--	6
--	66	--	5	652	--	--	856
--	--	(1,390)	(314)	(326)	(54)	(63)	(2,992)
--	66	(1,390)	(303)	326	(54)	(63)	(2,130)
(44)	201	(1,038)	(618)	660	57	(304)	(3,214)
(689)	10,312	2,771	1,448	2,045	(57)	5,901	95,362
--	--	6,295	--	--	--	--	6,459
(689)	10,312	9,066	1,448	2,045	(57)	5,901	101,821
\$ (733)	\$ 10,513	\$ 8,028	\$ 830	\$ 2,705	\$ --	\$ 5,597	\$ 98,607

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
Internal Service Funds
For the Year Ended September 30, 2012
(in thousands)

	<u>800 MHz</u>	<u>Information System Services</u>	<u>Accounting</u>	<u>Purchasing</u>	<u>Garage</u>	<u>Human Resources</u>
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash Received from Other Funds.....	\$ 1,675	\$ 17,004	\$ 3,580	\$ 2,104	\$ 16,640	\$ 3,732
Cash Paid to Suppliers for Goods and Services.....	(1,273)	(9,148)	(963)	(328)	(7,316)	(816)
Cash Paid to Employees for Services.....	(499)	(6,413)	(2,250)	(1,799)	(3,850)	(2,528)
Cash Paid to Other Funds.....	--	--	--	--	--	--
Net Cash Provided by (Used for) Operating Activities...	<u>(97)</u>	<u>1,443</u>	<u>367</u>	<u>(23)</u>	<u>5,474</u>	<u>388</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from Other Funds.....	13	24	77	--	--	19
Other.....	--	--	--	--	748	--
Transfers to Other Funds.....	--	(5)	(430)	(13)	(20)	(377)
Net Cash Flows Provided by (Used for) Noncapital Financing Activities.....	<u>13</u>	<u>19</u>	<u>(353)</u>	<u>(13)</u>	<u>728</u>	<u>(358)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital contributions from other funds.....	--	--	--	--	--	--
Proceeds from sale of properties.....	--	--	--	--	--	--
Loan Proceeds.....	--	38	--	--	--	--
Acquisition and Construction of Capital Assets.....	1	(689)	--	1	(5,684)	(4)
Loan Issue Costs.....	--	--	--	--	--	--
Proceeds from Sale of Capital Assets.....	--	--	--	--	--	--
Repayment of Loans.....	--	--	--	--	--	--
Interest Paid.....	--	(4)	--	--	--	--
Net Cash Provided by (Used For) Capital and Related Financing Activities.....	<u>1</u>	<u>(655)</u>	<u>--</u>	<u>1</u>	<u>(5,684)</u>	<u>(4)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest Received on Investments.....	19	73	5	4	180	8
Non Interest bearing Deposit.....	--	--	--	--	--	--
Increase in the Fair Value of Cash & Cash Equivalents....	3	26	1	--	33	2
Net Cash Provided by (Used for) Investing Activities....	<u>22</u>	<u>99</u>	<u>6</u>	<u>4</u>	<u>213</u>	<u>10</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	(61)	906	20	(31)	731	36
Cash and Cash Equivalents - October 1.....	1,661	6,066	311	165	9,844	479
Cash and Cash Equivalents - September 30.....	<u>\$ 1,600</u>	<u>\$ 6,972</u>	<u>\$ 331</u>	<u>\$ 134</u>	<u>\$ 10,575</u>	<u>\$ 515</u>
Classified As:						
Unrestricted Assets.....	\$ 1,600	\$ 6,972	\$ 331	\$ 134	\$ 10,575	515
Restricted Assets.....	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
	<u>\$ 1,600</u>	<u>\$ 6,972</u>	<u>\$ 331</u>	<u>\$ 134</u>	<u>\$ 10,575</u>	<u>\$ 515</u>
OPERATING ACTIVITIES:						
Operating Income (Loss).....	\$ (473)	\$ 228	\$ 349	\$ (39)	\$ (1,283)	\$ 339
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:						
Depreciation.....	553	306	3	41	6,126	2
Net OPEB Obligation.....	--	--	--	--	--	--
(Increase) Decrease in Accounts Receivable.....	(40)	--	--	--	(393)	1
Increase (Decrease) in Other Accounts Receivable.....	4	13	1	--	--	--
Increase (Decrease) in Prepaid Expenses.....	--	--	--	--	--	--
Increase (Decrease) in Due to Other Funds.....	--	--	--	--	--	--
Increase (Decrease) in Deposits.....	--	--	--	--	1,944	--
Increase in Loans to Other Funds.....	--	--	--	--	--	--
(Increase) Decrease in Inventory.....	--	--	--	--	(842)	--
Increase (Decrease) in Accounts Payable.....	(140)	940	(1)	--	(99)	15
Increase (Decrease) in Accrued Leave.....	(1)	(44)	15	(25)	21	31
Decrease in Insurance Deposits.....	--	--	--	--	--	--
Total Adjustments.....	<u>376</u>	<u>1,215</u>	<u>18</u>	<u>16</u>	<u>6,757</u>	<u>49</u>
Net Cash Provided by (Used For) Operating Activities.....	<u>\$ (97)</u>	<u>\$ 1,443</u>	<u>\$ 367</u>	<u>\$ (23)</u>	<u>\$ 5,474</u>	<u>\$ 388</u>

CITY OF TALLAHASSEE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
Internal Service Funds
For the Year Ended September 30, 2012
(in thousands)

Pension Administration	Risk Management	Internal Loan	Revenue Collection	Utility Services	Environmental Policy	Wholesale Energy Services	Total
\$ 902	\$ 5,800	\$ 1,728	\$ 2,213	\$ 11,874	\$ 1,921	\$ 180,725	\$ 249,898
(390)	(10,122)	--	(698)	(4,086)	(557)	(181,413)	(217,110)
(543)	(1,163)	--	(1,268)	(7,363)	(1,271)	(2,082)	(31,029)
--	--	--	--	--	--	--	--
(31)	(5,485)	1,728	247	425	93	(2,770)	1,759
--	66	--	5	652	--	--	856
(4)	--	--	6	--	--	--	750
--	--	(1,390)	(314)	(326)	(54)	(63)	(2,992)
(4)	66	(1,390)	(303)	326	(54)	(63)	(1,386)
--	--	--	--	--	--	--	--
--	--	--	--	(144)	--	--	(144)
--	--	--	--	41	--	--	79
--	--	--	(18)	--	--	--	(6,393)
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	(1)	--	--	(5)
--	--	--	(18)	(104)	--	--	(6,463)
--	391	340	3	33	3	62	1,121
(1)	(29)	16	--	15	1	(15)	52
(1)	362	356	3	48	4	47	1,173
(36)	(5,057)	694	(71)	695	43	(2,786)	(4,917)
114	23,829	2,298	170	2,020	99	15,200	62,256
\$ 78	\$ 18,772	\$ 2,992	\$ 99	\$ 2,715	\$ 142	\$ 12,414	\$ 57,339
78	18,772	2,992	99	2,715	142	12,414	57,339
--	--	--	--	--	--	--	--
\$ 78	\$ 18,772	\$ 2,992	\$ 99	\$ 2,715	\$ 142	\$ 12,414	\$ 57,339
\$ (39)	\$ (156)	\$ --	\$ (317)	\$ 210	\$ 107	\$ (287)	\$ (1,361)
1	1	--	631	206	--	6	7,876
--	--	--	--	--	--	--	--
1	1	--	(1)	--	--	(274)	(705)
--	--	--	--	4	--	44	66
--	--	--	--	--	--	--	--
--	--	--	--	--	--	(18,882)	(18,882)
--	--	--	--	--	--	18,635	20,579
--	--	1,728	--	--	--	--	1,728
--	--	--	--	--	--	30	(812)
--	(5,337)	--	(23)	29	(16)	(2,045)	(6,677)
6	6	--	(43)	(24)	2	3	(53)
--	--	--	--	--	--	--	--
8	(5,329)	1,728	564	215	(14)	(2,483)	3,120
\$ (31)	\$ (5,485)	\$ 1,728	\$ 247	\$ 425	\$ 93	\$ (2,770)	\$ 1,759

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Schedule By Function and Activity

Schedule of Changes By Function and Activity

CITY OF TALLAHASSEE, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity¹
September 30, 2012
(in thousands)

Function and Activity	Land	Buildings	Equipment	Improvements Other Than Buildings	Infrastructure	Total
General Government:						
Legislative	\$ --	\$ --	\$ 56	\$ --	\$ --	\$ 56
Executive	--	--	134	--	--	134
Financial & Administrative	--	600	1,181	--	--	1,781
Legal	--	--	56	--	--	56
Comprehensive Planning	218	--	263	--	--	481
Other General Government	89,378	51,351	5,258	635	3,533	150,155
Total General Government	<u>89,596</u>	<u>51,951</u>	<u>6,948</u>	<u>635</u>	<u>3,533</u>	<u>152,663</u>
Public Safety:						
Law Enforcement	809	11,064	11,728	451	--	24,052
Protective Inspection	--	--	131	--	--	131
Total Public Safety	<u>809</u>	<u>11,064</u>	<u>11,859</u>	<u>451</u>	<u>--</u>	<u>24,183</u>
Other:						
Physical Environment	--	--	139	--	--	139
Road and Street Facilities	255,580	427	4,696	5	796,964	1,057,672
Economic Development	2,100	9,483	56	3,859	715	16,213
Human Services	516	5,763	103	267	455	7,104
Cultural and Recreation	7,697	23,843	3,699	7,199	258	42,696
Total Other	<u>265,893</u>	<u>39,516</u>	<u>8,693</u>	<u>11,330</u>	<u>798,392</u>	<u>1,123,824</u>
Total capital assets allocated to functions	<u>\$ 356,298</u>	<u>\$ 102,531</u>	<u>\$ 27,500</u>	<u>\$ 12,416</u>	<u>\$ 801,925</u>	1,300,670
Construction in Progress						<u>79,924</u>
Total capital assets						<u>\$ 1,380,594</u>

¹This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF TALLAHASSEE, FLORIDA
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity¹
For the fiscal year ended September 30, 2012
(in thousands)

Function and Activity	Governmental Funds Capital Assets October 1, 2011	Additions	Deductions	Governmental Funds Capital Assets September 30, 2012
General Government:				
Legislative	\$ 60	\$ --	\$ 4	\$ 56
Executive	134	38	38	134
Financial & Administrative	1,477	314	10	1,781
Legal	56	--	--	56
Comprehensive Planning	472	14	5	481
Other General Government	146,682	8,871	5,398	150,155
Total General Government	<u>148,881</u>	<u>9,237</u>	<u>5,455</u>	<u>152,663</u>
Public Safety:				
Law Enforcement	23,397	2,136	1,481	24,052
Protective Inspection	250	1	120	131
Total Public Safety	<u>23,647</u>	<u>2,137</u>	<u>1,601</u>	<u>24,183</u>
Other:				
Physical Environment	135	4	--	139
Road and Street Facilities	1,056,694	1,156	178	1,057,672
Economic Development	16,217	--	4	16,213
Human Services	7,104	--	--	7,104
Cultural and Recreation	42,458	459	221	42,696
Total Other:	<u>1,122,608</u>	<u>1,619</u>	<u>403</u>	<u>1,123,824</u>
Total capital assets allocated to functions	1,295,136	12,993	7,459	1,300,670
Construction in Progress	<u>56,877</u>	<u>27,188</u>	<u>4,141</u>	<u>79,924</u>
Total capital assets	<u>\$ 1,352,013</u>	<u>\$ 40,181</u>	<u>\$ 11,600</u>	<u>\$ 1,380,594</u>

¹ This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

SUPPLEMENTARY INFORMATION

The following schedules provide a summary of the debt service requirements for the City's outstanding bond issues:

Capital Bonds, Series 2004

Capital Bonds, Series 2008

Capital Bonds, Series 2009

Energy System Refunding Revenue Bonds, Series 1998A

Energy System Refunding Revenue Bonds, Series 2001

Energy System Revenue Bonds, Series 2005

Energy System Refunding Revenue Bonds, Series 2007

Energy System Refunding Revenue Bonds, Series 2010

Energy System Refunding Revenue Bonds, Series 2010A

Energy System Revenue Bonds, Series 2010B

Energy System Revenue Bonds, Series 2010C

Energy System Refunding Revenue Bonds, Series 2011

Consolidated Utility System Refunding Revenue Bonds, Series 2001

Consolidated Utility System Refunding Revenue Bonds, Series 2005

Consolidated Utility System Refunding Revenue Bonds, Series 2007

Consolidated Utility System Refunding Revenue Bonds, Series 2010A

Consolidated Utility System Refunding Revenue Bonds, Series 2010B

Airport System Revenue Refunding Bonds, Series 2004

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CAPITAL BONDS
SERIES 2004
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	2,640	3,067	5,707
2014	3,815	2,948	6,763
2015	4,005	2,757	6,762
2016	4,160	2,603	6,763
2017	4,365	2,395	6,760
2018	4,585	2,177	6,762
2019	5,725	1,948	7,673
2020	6,010	1,661	7,671
2021 - 2024	27,215	3,485	30,700
Totals	<u>\$ 62,520</u>	<u>\$ 23,041</u>	<u>\$ 85,561</u>

Bonds Dated: November 17, 2004
Original Issue Amount: \$86,210,000.00
Principal Due: October 1, beginning 2009
Interest Due: April 1 and October 1 of each year, beginning 2009
Paying Agent: Wachovia Bank, National Association, Jacksonville, Florida

Security: The Series 2004 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of Resolution No. 01-R-48, as supplemented and amended and as particularly supplemented and amended by Resolution No. 04-R-44. They are secured by a pledge of and lien on (i) the City's receipts from the Local Government Half - Cent Sales tax; (ii) the City's Guaranteed Entitlement Revenues; (iii) the proceeds from the City's Local Communications Services Tax; and (iv) earnings on the investment of all funds and accounts created under the resolution.

Optional Redemption
None

Bond Ratings: Moody's Aaa, Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CAPITAL BONDS
SERIES 2008
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	1,215	175	1,390
2014	1,260	133	1,393
2015	1,300	90	1,390
2016	<u>1,345</u>	<u>46</u>	<u>1,391</u>
Totals	<u>\$ 5,120</u>	<u>\$ 444</u>	<u>\$ 5,564</u>

Bonds Dated: December 11, 2008
Original Issue Amount: \$9,400,000.00
Principal Due: October 1, beginning 2009
Interest Due: April 1 and October 1 of each year, beginning 2009
Paying Agent: BB&T

Security: The Issuer covenants and agrees to appropriate in its annual budget for each Fiscal Year in which the Bond remains outstanding, sufficient amounts of Non-Ad Valorem Revenues for the payment of principal of and interest on the Bond in each such Fiscal Year.

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CAPITAL BONDS
SERIES 2009
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	1,645	817	2,462
2014	1,705	755	2,460
2015	1,770	690	2,460
2016	1,835	623	2,458
2017	1,905	554	2,459
2018	1,975	482	2,457
2019	925	428	1,353
2020	960	393	1,353
2021-2031	<u>10,115</u>	<u>1,833</u>	<u>11,948</u>
Totals	<u>\$ 22,835</u>	<u>\$ 6,575</u>	<u>\$ 29,410</u>

Bonds Dated: April 4, 2009
Original Issue Amount: \$26,975,000.00
Principal Due: April 1, beginning 2010
Interest Due: October 1 and April 1 of each year, beginning 2009
Paying Agent: Bank of America

Security: This resolution is adopted pursuant to the provisions of the Constitution of Florida Chapter 166, Part II, Florida Statutes, and other applicable provisions of law, in accordance with their terms and the provisions of Resolution No. 09-R-09. They are secured by a pledge of and lien on (i) the City's receipts from the Local Government Half - Cent Sales tax; (ii) the City's Guaranteed Entitlement Revenues; (iii) the proceeds from the City's Local Communications Services Tax; and (iv) earnings on the investment of all funds and accounts created under the resolution.

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ELECTRIC ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 1998A
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	4,730	785	5,515
2014	4,980	537	5,517
2015	5,240	275	5,515
Totals	<u>\$ 14,950</u>	<u>\$ 1,597</u>	<u>\$ 16,547</u>

Bonds Dated: November 1, 1998
Original Issue Amount: \$143,800,000
Principal Due: October 1, beginning 2000
Interest Due: April 1 and October 1 of each year, beginning April 1, 1999
Paying Agent: First Union National Bank of Florida, Jacksonville, Florida

Security: The Series 1998 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of the 1992 General Resolution and subsequently by the terms and provisions of the 1998 General Resolution, both as defined herein and in the manner described herein, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolutions, (ii) the Net Revenues of the City's Electric System, and (iii) certain other amounts, subject to the provisions of the Resolutions permitting the application thereof for the purposes of and on the terms and conditions set forth in the Resolutions.

Optional Redemption	Redemption Price
October 1, 2008 to September 30, 2009	One Hundred and One Percent
October 1, 2009 and thereafter	One Hundred Percent

Bond Ratings: Moody's Aaa, Standard and Poor's AAA, Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 2001
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	1,140	239	1,379
2014	1,200	176	1,376
2015	1,000	110	1,110
2016	1,005	55	1,060
Totals	<u>\$ 4,345</u>	<u>\$ 580</u>	<u>\$ 4,925</u>

Bonds Dated: May 1, 2001
Original Issue Amount: \$17,680,000
Principal Due: October 1, 2010
Interest Due: April 1 and October 1 of each year, beginning 2001

Security: The Series 2001 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of the 1998 General Resolution and subsequently by the terms and provisions of the 1998 General Resolution, both as defined herein and in the manner described herein, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolutions, (ii) the Net Revenues of the City's Energy System, and (iii) certain other amounts, subject to the provisions of the Resolutions permitting the application thereof for the purposes of and on the terms and conditions set forth in the Resolutions.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2011 to September 30, 2012	One Hundred and One Percent
October 1, 2012 and thereafter	One Hundred Percent

Bond Rating: Moody's Aaa, Standard and Poor's AAA, Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REVENUE BONDS
SERIES 2005
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	2,940	5,611	8,551
2014	3,065	5,480	8,545
2015	3,100	5,344	8,444
2016	3,325	5,220	8,545
2017	3,490	5,057	8,547
2018	3,655	4,891	8,546
2019	3,840	4,708	8,548
2020	4,010	4,540	8,550
2021 - 2035	<u>88,920</u>	<u>39,268</u>	<u>128,188</u>
Totals	<u>\$ 116,345</u>	<u>\$ 80,119</u>	<u>\$ 196,464</u>

Bonds Dated: December 8, 2005
Original Issue Amount: \$128,920,000
Principal Due: October 1, 2010
Interest Due: April 1 and October 1 of each year, beginning 2006

Security: The Series 2005 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of the 1998 General Resolution and subsequently by the terms and provisions of the 1998 General Resolution, both as defined herein and in the manner described herein, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolutions, (ii) the Net Revenues of the City's Energy System, and (iii) certain other amounts, subject to the provisions of the Resolutions permitting the application thereof for the purposes of and on the terms and conditions set forth in the Resolutions.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2015 and thereafter	One Hundred and accrued interest

Bond Rating: Moody's Aaa, Standard and Poor's AAA, Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 2007
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	2,725	9,540	12,265
2014	2,865	9,403	12,268
2015	3,100	9,260	12,360
2016	3,165	9,105	12,270
2017	3,315	8,947	12,262
2018	3,485	8,781	12,266
2019	3,645	8,607	12,252
2020	3,825	8,425	12,250
2021 - 2037	<u>164,735</u>	<u>98,372</u>	<u>263,107</u>
Totals	<u>\$ 190,860</u>	<u>\$ 170,440</u>	<u>\$ 361,300</u>

Bonds Dated: August 9, 2007
Original Issue Amount: \$203,230,000
Principal Due: October 1, 2010
Interest Due: April 1 and October 1 of each year, beginning 2008

Security: The Series 2007 Bonds will be payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 98-R-0048 of the City, as amended and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Energy System, and (iii) the proceeds of the sale of any Series of Bonds, subject to application as provided in the Resolutions. The Series 2007 Bonds will be secured by the Net Revenues on a parity with the Parity Bonds.

Bond Rating: Moody's Aaa, Standard and Poor's AAA, Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 2010
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	--	3,777	3,777
2014	--	3,777	3,777
2015	--	3,777	3,777
2016	5,380	3,777	9,157
2017	5,610	3,558	9,168
2018	5,850	3,308	9,158
2019	6,135	3,036	9,171
2020	6,435	2,730	9,165
2021-2028	48,435	13,993	62,428
Totals	<u>\$ 77,845</u>	<u>\$ 41,733</u>	<u>\$ 119,578</u>

Bonds Dated: April 7, 2010
Original Issue Amount: \$77,845,000
Principal Due: October 1, 2016
Interest Due: April 1 and October 1 of each year, beginning April 1, 2010
Paying Agent: US Bank, National Association, Jacksonville, Florida

Security: The Series 2010 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of the 1998 General Resolution, both as defined herein and in the manner described herein, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolution, (ii) the Net Revenues of the City's Energy System, and (iii) certain other amounts, subject to the provisions of the Resolutions permitting the application thereof of for the purposes of and on the terms and conditions set forth in the Resolution.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2020 and prior	No optional redemption
October 1, 2021 and thereafter	One Hundred Percent

Bond Rating: Moody's Aa3, Standard and Poor's AA, Fitch AA-

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 2010A
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	195	1,697	1,892
2014	205	1,691	1,896
2015	210	1,683	1,893
2016	215	1,676	1,891
2017	220	1,671	1,891
2018	230	1,665	1,895
2019	235	1,658	1,893
2020	240	1,651	1,891
2021-2026	<u>41,110</u>	<u>6,674</u>	<u>47,784</u>
Totals	<u>\$ 42,860</u>	<u>\$ 20,066</u>	<u>\$ 62,926</u>

Bonds Dated: July 23, 2010
Original Issue Amount: \$43,245,000
Principal Due: October 1, 2011
Interest Due: April 1 and October 1 of each year, beginning April 1, 2010
Paying Agent: US Bank, National Association, Jacksonville, Florida

Security: The Series 2010 Bonds will be payable solely from and secured as to payment of principal and redemption price thereof, and interest thereon, in accordance with their terms and the provisions of the 1998 General Resolution, both as defined herein and in the manner described herein, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolution, (ii) the Net Revenues of the City's Energy System, and (iii) certain other amounts, subject to the provisions of the Resolutions permitting the application thereof of for the purposes of and on the terms and conditions set forth in the Resolution.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2020 and prior	No optional redemption
October 1, 2021 and thereafter	One Hundred Percent

Bond Rating: Moody's Aa3, Standard and Poor's AA, Fitch AA-

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REVENUE BONDS
SERIES 2010B
(FEDERALLY TAXABLE - BUILD AMERICA BONDS)
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	--	7,299	7,299
2014	--	7,299	7,299
2015	--	7,299	7,299
2016	--	7,299	7,299
2017	--	7,299	7,299
2018	--	7,299	7,299
2019	--	7,299	7,299
2020	--	7,299	7,299
2021	--	7,299	7,299
2022-2040	<u>122,280</u>	<u>124,581</u>	<u>246,861</u>
Totals	<u>\$ 122,280</u>	<u>\$ 190,272</u>	<u>\$ 312,552</u>

Bonds Dated: October 27, 2010
Original Issue Amount: \$122,280,000
Principal Due: October 1, 2029
Interest Due: April 1 and October 1 of each year, beginning April 1, 2011
Paying Agent: US Bank, National Association, Jacksonville, Florida

Security: The Series 2010 Bonds will be payable solely from and secured as to payment of principal and interest thereon in accordance with their terms and the provisions of the 1998 General Resolution, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolution, (ii) the Net Revenues of the City's Energy System, and (iii) certain amounts, subject to the provisions of the Resolution permitting the application thereof for the purposes and on the terms and conditions set forth in the Resolution.

<u>Optional Redemption</u>	<u>Redemption Price</u>
Any Date	100% of principal amount or Discounted Value thereof

Bond Rating: Moody's Aa3, Standard and Poor's AA, Fitch AA-

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REVENUE BONDS
SERIES 2010C
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	1,095	1,658	2,753
2014	1,145	1,603	2,748
2015	1,485	1,546	3,031
2016	1,735	1,472	3,207
2017	1,815	1,385	3,200
2018	1,885	1,312	3,197
2019	1,980	1,218	3,198
2020	3,325	1,119	4,444
2021	3,485	953	4,438
2022-2029	16,490	2,404	18,894
Totals	<u>\$ 34,440</u>	<u>\$ 14,670</u>	<u>\$ 49,110</u>

Bonds Dated: October 27, 2010
Original Issue Amount: \$35,485,000
Principal Due: October 1, 2012
Interest Due: April 1 and October 1 of each year, beginning April 1, 2011
Paying Agent: US Bank, National Association, Jacksonville, Florida

Security: The Series 2010 Bonds will be payable solely from and secured as to payment of principal and interest thereon in accordance with their terms and the provisions of the 1998 General Resolution, solely by a pledge and assignment of (i) money in certain of the funds and accounts established under the Resolution, (ii) the Net Revenues of the City's Energy System, and (iii) certain amounts, subject to the provisions of the Resolution permitting the application thereof for the purposes and on the terms and conditions set forth in the Resolution.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2021 and thereafter	100% plus interest to the redemptive date

Bond Rating: Moody's Aa3, Standard and Poor's AA, Fitch AA-

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
ENERGY SYSTEM REFUNDING REVENUE BONDS
SERIES 2011
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	21	81	102
2014	22	81	103
2015	23	80	103
2016	23	80	103
2017	1,084	79	1,163
2018	1,116	54	1,170
2019	1,142	27	1,169
Totals	<u>\$ 3,431</u>	<u>\$ 482</u>	<u>\$ 3,913</u>

Bonds Dated: August 8, 2011
Original Issue Amount: \$3,440,000
Principal Due: October 1, 2012
Interest Due: April 1 and October 1 of each year, beginning April 1, 2012
Paying Agent: US Bank, National Association, Jacksonville, Florida

Security: The Series 2011 Bonds will be payable solely from and secured by a lien upon and pledge of the Pledged Receivables, as defined in the Resolution, in the manner and to the extent provided in the Resolution.

Optional Redemption	Redemption Price
Date of closing thru fifth anniversary	101%
After fifth anniversary	100%

Bond Rating: Moody's Aa3, Standard and Poor's AA, Fitch AA-

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CONSOLIDATED UTILITY SYSTEM REFUNDING REVENUE BONDS
SERIES 2001
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	1,260	666	1,926
2014	1,330	597	1,927
2015	1,710	524	2,234
2016	1,800	429	2,229
2017	1,900	330	2,230
2018	2,000	226	2,226
2019	2,110	116	2,226
Totals	<u>\$ 12,110</u>	<u>\$ 2,888</u>	<u>\$ 14,998</u>

Bonds Dated: May 1, 2001
Original Issue Amount: \$23,900,000
Principal Due: October 1, beginning 2001
Interest Due: April 1 and October 1 of each year, beginning 2001

Security: The Series 2001 Bonds are payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 90-R-0052 of the City, as amended and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Utility System, (iii) the Gross Revenues of the City's Stormwater Drainage system and (iv) certain other amounts (the "Pledged Revenues," as defined herein) all as more fully defined and described herein under the heading "THE SERIES 2001 BONDS." The lien of the Series 2001 Bonds on the Pledged Revenues is on a parity with the lien thereon of the City's Consolidated Utility Systems Revenue Bonds, Series 1995.

Bond Ratings: Moody's Aaa, Standard and Poor's AAA and Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CONSOLIDATED UTILITY SYSTEM REFUNDING REVENUE BONDS
SERIES 2005
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	3,140	1,019	4,159
2014	3,265	896	4,161
2015	--	753	753
2016	--	753	753
2017	--	753	753
2018	--	753	753
2019	--	753	753
2020	1,105	753	1,858
2021 - 2030	14,440	4,128	18,568
Totals	<u>\$ 21,950</u>	<u>\$ 10,561</u>	<u>\$ 32,511</u>

Bonds Dated: July 14, 2005
Original Issue Amount: \$36,110,000
Principal Due: October 1, beginning 2008
Interest Due: April 1 and October 1 of each year, beginning 2005

Security: The Series 2005 Bonds are payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 90-R-0052 of the City, as amended and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Utility System, (iii) the Gross Revenues of the City's Stormwater Drainage system and (iv) certain other amounts (the "Pledged Revenues," as defined herein) all as more fully defined and described herein under the heading "THE SERIES 2005 BONDS." The lien of the Series 2005 Bonds on the Pledged Revenues is on a parity with the lien thereon of the City's Consolidated Utility Systems Revenue Bonds, Series 1995 and 2001.

Bond Ratings: Moody's Aaa, Standard and Poor's AAA and Fitch AAA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CONSOLIDATED UTILITY SYSTEM REFUNDING REVENUE BONDS
SERIES 2007
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	1,865	7,745	9,610
2014	1,935	7,670	9,605
2015	3,865	7,593	11,458
2016	4,020	7,438	11,458
2017	4,220	7,237	11,457
2018	4,430	7,026	11,456
2019	4,655	6,805	11,460
2020	4,885	6,572	11,457
2021 - 2030	129,465	65,303	194,768
Totals	<u>\$ 159,340</u>	<u>\$ 123,389</u>	<u>\$ 282,729</u>

Bonds Dated: November 8, 2007
Original Issue Amount: \$164,460,000
Principal Due: October 1, beginning 2010
Interest Due: April 1 and October 1 of each year, beginning 2008

Security: The Series 2007 Bonds are payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 90-R-0052 of the City, as amended and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Utility System, (iii) the Gross Revenues of the City's Stormwater Drainage system and (iv) certain other amounts (the "Pledged Revenues," as defined herein) all as more fully defined and described herein under the heading "THE SERIES 2007 BONDS." The lien of the Series 2007 Bonds on the Pledged Revenues is on a parity with the lien thereon of the City's Consolidated Utility Systems Revenue Bonds, Series 2001 and 2005.

Bond Ratings: Moody's Aa2, Standard and Poor's AA and Fitch AA

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CONSOLIDATED UTILITY SYSTEM REFUNDING REVENUE BONDS
SERIES 2010A
(FEDERALLY TAXABLE - BUILD AMERICA BONDS)
September 30, 2012
(in thousands)

Fiscal Year	Principal	Interest	Total
2013	--	6,084	6,084
2014	--	6,084	6,084
2015	--	6,084	6,084
2016	--	6,084	6,084
2017	--	6,084	6,084
2018	--	6,084	6,084
2019	--	6,084	6,084
2020	--	6,084	6,084
2021 - 2040	117,015	96,733	213,748
Totals	<u>\$ 117,015</u>	<u>\$ 145,405</u>	<u>\$ 262,420</u>

Bonds Dated: September 9, 2010
Original Issue Amount: \$117,015,000
Principal Due: October 1, beginning 2027
Interest Due: April 1 and October 1 of each year, beginning 2011

Security: The Series 2010A Bonds are payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 90-R-0052 of the City, as amended and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Utility System, (iii) the Gross Revenues of the City's Stormwater Drainage system and (iv) certain other amounts (the "Pledged Revenues," as defined herein) all as more fully defined and described herein under the heading "THE SERIES 2010 BONDS." The lien of the Series 2010 Bonds on the Pledged Revenues is secured on a parity with the lien thereon of the City's Consolidated Utility Systems Revenue Bonds, Series 2001, 2005 and 2007.

Bond Ratings: Moody's Aa1, Standard and Poor's AA+ and Fitch AA+

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
CONSOLIDATED UTILITY SYSTEM REFUNDING REVENUE BONDS
SERIES 2010B
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	--	1,169	1,169
2014	--	1,169	1,169
2015	1,120	1,169	2,289
2016	1,155	1,136	2,291
2017	1,215	1,078	2,293
2018	1,240	1,054	2,294
2019	1,290	1,004	2,294
2020	2,450	966	3,416
2021 - 2040	<u>17,350</u>	<u>3,159</u>	<u>20,509</u>
Totals	<u>\$ 25,820</u>	<u>\$ 11,904</u>	<u>\$ 37,724</u>

Bonds Dated: September 9, 2010
Original Issue Amount: \$25,820,000
Principal Due: October 1, beginning 2015
Interest Due: April 1 and October 1 of each year, beginning 2011

Security: The Series 2010B Bonds are payable from and secured by a pledge and lien on (i) money in certain funds and accounts established under Resolution No. 90-R-0052 of the City, as amended x and supplemented (the "Resolution"), (ii) the Net Revenues of the City's Utility System, (iii) the Gross Revenues of the City's Stormwater Drainage system and (iv) certain other amounts (the "Pledged Revenues," as defined herein) all as more fully defined and described herein under the heading "THE SERIES 2010 BONDS." The lien of the Series 2010 Bonds on the Pledged Revenues is on a parity with the lien thereon of the City's Consolidated Utility Systems Revenue Bonds, Series 2001, 2005 and 2007.

<u>Optional Redemption</u>	<u>Redemption Price</u>
October 1, 2010 and prior	No optional redemption
October 1, 2020 and thereafter	One Hundred Percent

Bond Ratings: Moody's Aa1, Standard and Poor's AA+ and Fitch AA+

CITY OF TALLAHASSEE, FLORIDA
SUMMARY OF DEBT SERVICE REQUIREMENTS
AIRPORT SYSTEM REVENUE REFUNDING BONDS
SERIES 2004
September 30, 2012
(in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	925	37	962
Totals	<u>\$ 925</u>	<u>\$ 37</u>	<u>\$ 962</u>

Bonds Dated: August 10, 2004
Original Issue Amount: \$7,355,000
Principal Due: October 1, beginning 2004
Interest Due: April 1 and October 1 of each year, beginning October 1, 2004
Security: The bonds are secured and payable from the net revenues of the Airport System.

Bond Ratings: Moody's Aaa, Fitch AAA



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STATISTICAL SECTION

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

CONTENTS	PAGE
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Financial Trends

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

Net Assets by Component	139
Changes in Net Assets	140
Fund Balances	143
Changes in Fund Balances, Governmental Funds	144

Revenue Capacity

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

Assessed Value and Estimated Actual Value of Taxable Property	145
Direct and Overlapping Property Tax Rates	146
Principal Property Taxpayers	147
Property Tax Levies and Collections	148
Assessed Valuations, Millage and Taxes Levied and Collected	149

Debt Capacity

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

Ratios of Outstanding Debt by Type	150
Ratios of General Bonded Debt Outstanding	151
Direct and Overlapping Governmental Activities Debt	152
Computation of Legal Debt Margin	153
Revenue Bond Coverage:	
Energy Revenue Bonds	154
Airport Revenue Bonds	155
Consolidated Utility Revenue Bonds	156

**STATSTISTICAL SECTION
(Continued)**

Demographic and Economic Information

PAGE

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

Demographic Statistics	157
Principal Employers	158

Operating Information

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

Full-time Equivalent City Government Employees by Function/Program	159
Operating Indicators by Function/Program	160
Capital Assets Statistics by Function/Program	161
Miscellaneous Statistical Data	162
Schedule of Insurance	163

Sources: Unless otherwise noted, the information in these schedules is derived from the City's Comprehensive Annual Financial Reports for the relevant year.

CITY OF TALLAHASSEE, FLORIDA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(in thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Governmental activities										
Invested in capital assets, net of related debt	\$ 834,489	\$ 828,993	\$ 845,995	\$ 856,883	\$ 814,842	\$ 818,366	\$ 850,484	\$ 873,202	\$ 962,870	\$ 971,000
Restricted	81,811	100,242	20,868	23,760	19,365	19,618	18,882	17,340	9,589	9,437
Unrestricted	47,334	34,026	123,832	120,014	123,446	148,298	166,196	183,146	131,729	137,394
Total governmental activities net assets	<u>\$ 963,634</u>	<u>\$ 963,261</u>	<u>\$ 990,695</u>	<u>\$ 1,000,657</u>	<u>\$ 957,653</u>	<u>\$ 986,282</u>	<u>\$ 1,035,562</u>	<u>\$ 1,073,688</u>	<u>\$ 1,104,188</u>	<u>\$ 1,117,831</u>
Business activities										
Invested in capital assets, net of related debt	\$ 757,983	\$ 661,648	\$ 681,553	\$ 614,673	\$ 628,969	\$ 665,127	\$ 609,204	\$ 679,304	\$ 612,237	\$ 551,075
Restricted	185,679	157,107	157,342	144,224	124,090	107,926	127,256	98,568	108,015	113,173
Unrestricted	211,978	271,654	235,337	262,443	242,474	195,053	142,816	79,933	133,455	176,153
Total Business activities net assets	<u>\$ 1,155,640</u>	<u>\$ 1,090,409</u>	<u>\$ 1,074,232</u>	<u>\$ 1,021,340</u>	<u>\$ 995,533</u>	<u>\$ 968,106</u>	<u>\$ 879,276</u>	<u>\$ 857,805</u>	<u>\$ 853,707</u>	<u>\$ 840,401</u>
Primary government										
Invested in capital assets, net of related debt	\$ 1,592,472	\$ 1,490,641	\$ 1,527,548	\$ 1,471,556	\$ 1,443,383	\$ 1,483,493	\$ 1,459,688	\$ 1,552,506	\$ 1,575,107	\$ 1,522,075
Restricted	267,490	257,349	178,210	167,984	143,455	127,544	146,138	115,908	117,604	122,610
Unrestricted	259,312	305,680	359,169	382,457	365,920	343,351	309,012	263,079	265,184	313,547
Total primary government net assets	<u>\$ 2,119,274</u>	<u>\$ 2,053,670</u>	<u>\$ 2,064,927</u>	<u>\$ 2,021,997</u>	<u>\$ 1,952,758</u>	<u>\$ 1,954,388</u>	<u>\$ 1,914,838</u>	<u>\$ 1,931,493</u>	<u>\$ 1,957,895</u>	<u>\$ 1,958,232</u>

CITY OF TALLAHASSEE, FLORIDA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(in thousands)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Expenses										
Governmental activities:										
General Government	\$ 19,068	\$ 22,409	\$ 22,575	\$ 22,254	\$ 20,737	\$ 23,047	\$ 26,495	\$ 28,203	\$ 22,207	\$ 21,390
Public Safety	56,044	54,676	50,298	53,819	54,416	50,875	48,312	47,794	43,835	42,498
Transportation	20,421	23,648	19,571	23,193	23,314	20,896	28,614	17,739	17,983	31,834
Human Services	3,117	2,897	2,715	3,984	6,863	6,182	5,710	12,085	10,733	10,233
Economic Development	8,710	11,277	9,265	10,575	7,828	9,143	9,241	3,980	1,809	2,019
Physical Environment	3,354	2,158	2,350	5,318	4,739	3,499	2,864	2,667	3,203	3,702
Culture and Recreation	21,374	20,642	20,264	20,650	19,459	18,168	26,335	17,461	14,991	14,238
Unallocated Depreciation on Infrastructure	26,401	26,733	26,210	26,584	23,956	24,002	24,110	23,848	22,478	22,289
Interest on Long-Term Debt	4,740	4,556	4,528	5,205	5,798	4,855	6,396	4,191	1,007	1,173
Total governmental activities expenses	163,229	168,996	157,776	171,582	167,110	160,667	178,077	157,968	138,246	149,376
Business-type activities:										
Electric	266,145	303,715	307,823	347,955	346,318	323,181	315,083	262,050	250,349	214,350
Gas	30,121	44,773	47,823	42,618	51,609	40,063	52,383	33,746	29,314	23,781
Sewer	47,279	42,411	42,792	39,515	37,855	35,747	33,839	32,409	30,514	28,592
Water	26,277	28,942	21,402	24,764	21,083	19,057	20,684	19,253	17,332	16,151
Airport	12,861	14,635	18,656	20,141	16,298	16,084	13,301	15,236	12,759	12,080
StarMetro	19,123	18,581	17,364	18,059	18,358	16,299	15,374	14,152	13,495	13,137
Solid Waste	21,269	19,066	20,126	20,075	20,579	20,791	19,333	18,081	16,966	17,550
Golf	1,037	870	889	1,389	1,264	1,165	1,432	1,168	1,189	1,223
Stormwater Management	15,064	17,522	13,213	12,098	10,629	9,878	9,950	8,619	10,346	7,970
Fire Services	32,054	30,764	27,597	28,099	27,612	25,197	24,790	24,051	22,375	21,141
Total business-type activities expenses	471,230	521,279	517,685	554,713	551,605	507,462	506,169	428,765	404,639	355,975
Total primary government expenses	634,459	690,275	675,461	726,295	718,715	668,129	684,246	586,733	542,885	505,351

CITY OF TALLAHASSEE, FLORIDA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(in thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>Program Revenues</u>										
Governmental Activities:										
Charges for Services:										
General Government	1,923	1,813	1,638	2,096	1,665	1,835	1,986	1,766	1,761	1,746
Public Safety	2,806	3,133	2,071	4,156	2,173	3,726	3,364	4,055	3,810	4,654
Transportation	2,509	2,547	2,821	2,330	2,250	2,224	2,459	2,542	2,317	2,292
Human Services	969	612	503	770	692	1,347	1,088	1,120	1,030	551
Economic Development	-	-	220	-	-	-	61	111	93	542
Physical Environment	1,139	997	861	873	4,049	2,082	2,036	2,600	2,153	2,390
Culture and Recreation	3,759	3,697	3,378	3,260	3,142	3,859	3,614	3,390	3,408	2,239
Operating Grants and Contributions	11,031	8,791	9,923	8,006	9,510	9,635	22,238	9,370	7,907	8,252
Capital Grants and Contributions	8,121	6,800	383	72,446	742	5,375	110	204	496	332
Total Governmental Activities Program Revenues	<u>32,257</u>	<u>28,390</u>	<u>21,798</u>	<u>93,937</u>	<u>24,223</u>	<u>30,083</u>	<u>36,956</u>	<u>25,158</u>	<u>22,975</u>	<u>22,998</u>
Business-type Activities:										
Charges for Services:										
Electric	285,660	317,647	341,778	369,923	369,483	347,388	341,203	281,800	259,164	233,534
Gas	34,082	48,311	52,697	46,521	53,691	43,321	55,684	35,871	33,695	27,195
Sewer	60,172	59,046	53,648	48,061	45,668	39,721	35,896	35,695	34,800	33,917
Water	30,321	30,515	25,673	26,230	25,764	27,988	24,813	22,927	23,558	22,581
Airport	11,660	11,498	11,729	12,203	12,713	12,494	11,437	11,179	9,550	9,635
StarMetro	5,008	4,542	4,509	6,496	4,258	3,640	3,231	3,402	3,431	4,843
Solid Waste	23,046	21,859	21,200	21,658	19,746	18,778	18,326	18,069	17,278	17,145
Golf	1,024	876	858	1,070	936	1,007	981	909	1,012	1,029
Stormwater Management	20,812	17,732	18,906	18,417	16,516	15,350	14,557	13,088	11,874	11,511
Fire Services	31,399	31,194	30,297	23,952	23,962	23,663	23,002	20,733	19,343	18,267
Operating Grants and Contributions	6,873	5,541	3,648	4,148	3,407	3,875	5,021	4,121	3,857	2,314
Capital Grants and Contributions	20,026	7,659	14,261	12,624	7,245	18,969	10,600	14,891	12,916	11,010
Total Business-type Activities Program Revenues	<u>530,083</u>	<u>556,420</u>	<u>579,204</u>	<u>591,303</u>	<u>583,389</u>	<u>556,194</u>	<u>544,751</u>	<u>462,685</u>	<u>430,478</u>	<u>392,981</u>
Total Primary Government Program Revenues	<u>562,340</u>	<u>584,810</u>	<u>601,002</u>	<u>685,240</u>	<u>607,612</u>	<u>586,277</u>	<u>581,707</u>	<u>487,843</u>	<u>453,453</u>	<u>415,979</u>
<u>Net (Expenses) Revenues</u>										
Governmental Activities	(130,972)	(140,606)	(135,978)	(77,645)	(142,887)	(130,584)	(141,121)	(132,810)	(115,271)	(126,378)
Business-type Activities	58,853	35,141	61,519	36,590	31,784	48,732	38,582	33,920	25,839	37,006
Total Primary Government Net Expenses	<u>(72,119)</u>	<u>(105,465)</u>	<u>(74,459)</u>	<u>(41,055)</u>	<u>(111,103)</u>	<u>(81,852)</u>	<u>(102,539)</u>	<u>(98,890)</u>	<u>(89,432)</u>	<u>(89,372)</u>

CITY OF TALLAHASSEE, FLORIDA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(in thousands)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes, Levied for General Purposes	33,483	34,438	35,113	34,001	33,570	35,630	31,583	27,319	24,517	19,778
Local Option Sales Tax	--	--	--	--	--	--	3,915	8,709	14,247	16,049
Local Option Gas Tax	--	--	--	--	--	--	4,118	4,314	3,522	3,701
Public Service Tax	22,524	22,595	23,140	22,834	22,144	21,747	19,930	18,977	19,237	19,856
Business License Tax	5,157	6,229	5,214	1,808	1,825	1,799	--	--	--	--
Occupational Licenses and Franchise Fees	--	--	--	--	--	--	1,654	1,655	1,602	1,503
Grants and Contributions Not Restricted to Specific Programs	24,260	24,051	24,181	23,265	24,969	26,216	15,811	14,964	14,009	12,995
Unrestricted Investment Earnings	3,499	3,431	5,985	5,054	7,039	8,373	9,861	7,150	4,838	7,670
Net Securities Lending Income	11	15	12	224	268	90	--	--	--	--
Net Increase (Decrease) in Fair Value of Investments	76	(689)	1,045	3,719	(2,091)	1,282	933	(2,045)	(2,339)	(1,862)
Miscellaneous	5,058	1,455	1,738	4,284	2,008	3,120	131	5,558	4,783	1,684
Gain (Loss) on the Sale of Capital Assets	--	--	--	--	599	853	--	--	--	--
Special Item - Reclassification of Internal Service Funds	--	--	--	--	--	(54,332)	--	--	--	--
Capital Contributions To / From Other Funds	--	--	--	--	--	--	--	--	(11,676)	--
Transfers	29,246	26,978	29,588	25,888	21,470	25,830	27,410	18,858	28,888	20,186
Total Governmental Activities	<u>123,314</u>	<u>118,503</u>	<u>126,016</u>	<u>121,077</u>	<u>111,801</u>	<u>70,608</u>	<u>115,346</u>	<u>105,459</u>	<u>101,628</u>	<u>101,560</u>
Business-type Activities:										
Unrestricted Investment Earnings	7,177	7,939	12,374	6,499	12,937	13,219	9,162	6,635	8,057	11,458
Net Securities Lending Income	25	40	31	286	441	142	--	--	--	--
Net Increase (Decrease) in Fair Value of Investments	426	2,235	3,912	8,320	(6,602)	3,513	1,137	(2,609)	(3,378)	(3,056)
Miscellaneous	(1)	18	381	--	--	--	--	--	--	--
Capital Contributions To / From Other Funds	--	--	--	--	--	--	--	--	11,676	--
Gain (Loss) on Sale of Capital Assets	--	--	--	--	(1,615)	(4,232)	--	--	--	--
Special Item - Reclassification of Internal Service Funds	--	--	--	--	--	54,332	--	--	--	--
Transfers	(29,246)	(26,978)	(29,588)	(25,888)	(21,470)	(25,830)	(27,410)	(18,858)	(28,888)	(20,186)
Total Business-type Activities	<u>(21,619)</u>	<u>(16,746)</u>	<u>(12,890)</u>	<u>(10,783)</u>	<u>(16,309)</u>	<u>41,144</u>	<u>(17,111)</u>	<u>(14,832)</u>	<u>(12,533)</u>	<u>(11,784)</u>
Total Primary Government	<u>101,695</u>	<u>101,757</u>	<u>113,126</u>	<u>110,294</u>	<u>95,492</u>	<u>111,752</u>	<u>98,235</u>	<u>90,627</u>	<u>89,095</u>	<u>89,776</u>
<u>Change in Net Assets</u>										
Governmental Activities	(7,658)	(22,103)	(9,962)	43,432	(31,086)	(59,976)	(25,775)	(27,351)	(13,643)	(24,818)
Business Activities	37,234	18,395	48,629	25,807	15,475	89,876	21,471	19,088	13,306	25,222
Total Primary Government	<u>\$ 29,576</u>	<u>\$ (3,708)</u>	<u>\$ 38,667</u>	<u>\$ 69,239</u>	<u>\$ (15,611)</u>	<u>\$ 29,900</u>	<u>\$ (4,304)</u>	<u>\$ (8,263)</u>	<u>\$ (337)</u>	<u>\$ 404</u>

CITY OF TALLAHASSEE, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Fund										
Reserved	\$ --	\$ --	\$ 4,018	\$ 3,649	\$ 2,189	\$ 1,838	\$ 904	\$ 1,130	\$ 1,059	\$ 1,105
Unreserved	--	--	12,594	5,288	5,083	8,075	15,580	11,394	26,779	18,876
Non-Spendable	709	275	--	--	--	--	--	--	--	--
Spendable:										
Restricted	--	--	--	--	--	--	--	--	--	--
Committed	21,746	16,979	--	--	--	--	--	--	--	--
Assigned	1,777	1,417	--	--	--	--	--	--	--	--
Unassigned	160	68	--	--	--	--	--	--	--	--
Total General Fund	<u>\$ 24,392</u>	<u>\$ 18,739</u>	<u>\$ 16,612</u>	<u>\$ 8,937</u>	<u>\$ 7,272</u>	<u>\$ 9,913</u>	<u>\$ 16,484</u>	<u>\$ 12,524</u>	<u>\$ 27,838</u>	<u>\$ 19,981</u>
All Other Governmental Funds										
Reserved	\$ --	\$ --	\$ 88,301	\$ 95,483	\$ 117,767	\$ 122,256	\$ 107,474	\$ 124,439	\$ 59,640	\$ 75,087
Unreserved, reported in:										
Special revenue funds	--	--	9,621	5,813	(1,085)	2,218	1,120	(238)	310	347
Capital Projects funds	--	--	14,028	19,931	3,737	14,472	17,313	20,217	9,978	5,170
Permanent funds	--	--	6,184	6,298	6,457	6,666	6,274	6,258	7,001	7,136
Non-Spendable	1,696	424	--	--	--	--	--	--	--	--
Spendable:										
Restricted	64,690	83,786	--	--	--	--	--	--	--	--
Committed	25,612	23,409	--	--	--	--	--	--	--	--
Assigned	2,586	2,561	--	--	--	--	--	--	--	--
Unassigned	(1,881)	(2,581)	--	--	--	--	--	--	--	--
Total all other Governmental Funds	<u>\$ 92,703</u>	<u>\$ 107,599</u>	<u>\$ 118,134</u>	<u>\$ 127,525</u>	<u>\$ 126,876</u>	<u>\$ 145,612</u>	<u>\$ 132,181</u>	<u>\$ 150,676</u>	<u>\$ 76,929</u>	<u>\$ 87,740</u>

CITY OF TALLAHASSEE, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

	2012	2011	2010	2009	2008	2007 (as restated)	2006 (as restated)	2005	2004	2003
Revenues:										
Taxes.....	\$ 56,006	\$ 57,033	\$ 58,253	\$ 56,835	\$ 57,714	\$ 57,377	\$ 59,546	\$ 59,319	\$ 61,523	\$ 59,384
Licenses and Permits.....	5,967	7,132	5,936	11,072	6,149	7,061	6,058	6,780	6,276	6,520
Intergovernmental Revenues.....	43,105	39,637	34,376	38,892	34,474	39,534	37,641	25,328	22,269	21,069
Charges for Services.....	8,866	8,210	8,020	7,783	7,048	7,028	7,032	7,011	6,455	6,205
Fines and Forfeitures.....	2,647	2,436	1,162	1,361	1,594	1,549	1,613	1,820	1,876	1,490
Special Assessments.....	--	--	--	--	--	--	--	--	--	50
Net Investment Earnings.....	3,065	2,964	5,312	4,094	5,690	7,010	7,371	5,589	3,322	5,567
Securities Lending Income.....	51	38	33	320	1,592	2,720	--	--	--	--
Net Inc (Dec) in the Fair Value of Investments....	30	(617)	919	3,279	(1,637)	1,100	680	(1,458)	(1,679)	(1,301)
Miscellaneous Revenues.....	15,371	11,719	11,045	12,509	12,032	11,900	10,491	11,176	9,575	9,083
Total Revenues.....	135,108	128,552	125,056	136,145	124,656	135,279	130,432	115,565	109,617	108,067
Expenditures:										
General Government.....	26,915	29,833	29,689	30,095	30,766	27,690	38,237	33,695	28,347	25,751
Public Safety.....	54,138	52,502	50,499	51,110	51,730	50,247	45,381	45,627	42,726	40,698
Transportation.....	39,910	32,498	28,670	30,653	35,718	32,858	39,794	49,675	36,559	63,899
Human Services.....	2,977	2,781	2,639	3,585	6,594	6,139	5,524	11,879	10,919	9,935
Economic Environment.....	11,994	11,577	12,096	11,189	7,811	9,939	12,852	2,701	1,822	2,016
Physical Environment.....	3,200	2,452	2,539	4,130	5,259	3,617	2,829	2,642	3,554	4,433
Cultural and Recreation.....	20,452	19,894	19,845	19,426	18,981	18,134	26,018	17,402	20,396	14,426
Securities Lending Expense:										
Interest.....	40	21	20	92	1,317	2,624	--	--	--	--
Agent Fees.....	2	3	2	47	56	20	--	--	--	--
Capital Outlay.....	--	--	--	--	--	--	--	--	--	--
Debt Service:										
Principal Retired.....	10,675	4,615	6,890	4,750	4,160	4,055	3,955	5,797	1,713	1,665
Interest and Fiscal Charges.....	5,010	4,571	4,657	4,821	4,917	4,795	5,410	3,791	670	719
Advance Refunding Escrow.....	--	--	--	--	--	--	--	--	--	--
Total Expenditures.....	175,313	160,747	157,546	159,898	167,309	160,118	180,000	173,209	146,706	163,542
Excess of Revenues Over (Under) Expenditures.....	(40,205)	(32,195)	(32,490)	(23,753)	(42,653)	(24,839)	(49,568)	(57,644)	(37,089)	(55,475)
Other Financing Sources (Uses):										
Transfers In.....	54,769	56,428	49,992	53,681	45,652	48,134	48,607	58,172	49,089	43,244
Transfers Out.....	(23,807)	(27,310)	(19,218)	(27,614)	(24,128)	(21,970)	(22,233)	(36,119)	(16,940)	(19,550)
Sale of Capital Assets.....	--	--	--	--	--	--	--	90,516	--	--
Proceeds from Loans from Other Funds.....	--	--	--	--	--	--	--	--	--	--
Bond Issue Costs.....	--	--	--	--	--	--	--	(1,159)	--	--
Refunding Bond Issue.....	--	--	--	--	--	--	--	--	--	--
Payment to Refunded Bond Escrow Agent.....	--	--	--	--	--	--	--	--	--	--
Proceeds from Sale of Capital Assets.....	--	--	--	--	1,752	852	--	4,667	1,986	320
Operating Transfer From Component Unit.....	--	--	--	--	--	--	--	--	--	--
Total Other Financing Sources (Uses).....	30,962	29,118	30,774	26,067	23,276	27,016	26,374	116,077	34,135	24,014
Net Change in Fund Balances.....	(\$9,243)	(\$3,077)	(\$1,716)	\$2,314	(\$19,377)	\$2,177	(\$23,194)	\$58,433	(\$2,954)	(\$31,461)
Debt Service as a Percentage of Noncapital Expenditures	10.47%	6.18%	8.03%	10.52%	6.12%	6.14%	6.01%	6.83%	2.03%	1.87%

(1) Capital Outlay is reported in Note II.B.

CITY OF TALLAHASSEE, FLORIDA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year	Real Property	Personal Property	Centrally Assessed Property	Less: Tax Exempt Property	Total Taxable Assessed Value ⁽¹⁾	Total Direct Tax Rate	Estimated Actual Taxable Value ⁽²⁾	Taxable Assessed Value as a Percentage of Actual Value ⁽³⁾
2003	10,103,817	1,612,839	2,237	5,383,679	6,335,214	3.20	13,786,932	45.95
2004	10,939,265	1,618,035	3,690	5,826,031	6,734,959	3.20	14,777,635	45.58
2005	11,675,763	1,641,568	3,720	5,950,867	7,370,184	3.70	15,671,824	47.03
2006	13,143,244	1,837,515	2,517	6,382,757	8,600,519	3.70	17,627,383	48.79
2007	15,774,924	1,866,335	2,499	7,560,579	10,083,178	3.70	20,757,362	48.58
2008	17,370,043	1,878,935	2,603	8,088,767	11,162,814	3.17	22,648,918	49.29
2009	17,722,358	1,855,027	3,078	8,789,036	10,791,427	3.21	23,035,839	46.85
2010	15,900,917	1,872,241	1,081	7,854,304	9,919,935	3.70	20,910,869	47.44
2011	15,489,525	1,844,995	2,816	7,665,541	9,671,795	3.70	20,396,867	47.42
2012	15,333,433	1,756,386	5,253	7,834,968	9,260,104	3.70	20,111,850	46.04

Source: Leon County Property Appraiser

Note: Assessed values are determined as of January 1 for each fiscal year.

(1) Total assessed values less exemptions

(2) Estimated actual value is based on the assumption that the assessed value is 85% of the actual value.

(3) Calculated Figure

CITY OF TALLAHASSEE, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(rate per 1,000 of assessed value)

Fiscal Year	Direct	Overlapping				Total
	City of Tallahassee	County	School Board	Leon County	N.W. Fla Water Management	
	Operating	Operating	Debt Service	Operating	Operating	
2003	3.20	8.75	0.86	8.56	0.05	21.42
2004	3.70	8.42	0.81	8.55	0.05	21.53
2005	3.70	8.35	0.73	8.54	0.05	21.37
2006	3.70	8.01	0.65	8.54	0.05	20.95
2007	3.70	7.92	0.54	7.99	0.05	20.20
2008	3.17	7.45	0.48	7.21	0.05	18.36
2009	3.21	7.60	0.22	7.85	0.05	18.93
2010	3.70	7.75	0.00	7.85	0.05	19.35
2011	3.70	8.03	0.00	7.85	0.05	19.63
2012	3.70	7.78	0.00	7.85	0.04	19.37

Source: Leon County Tax Collector

**CITY OF TALLAHASSEE, FLORIDA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(in thousands)**

Taxpayer	Type of Business	2012			2003		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Smith Interest General Partnership	Retail	\$ 123,896	1	17.89%	108,557	2	18.74%
Century Link (aka Embarq, Sprint)	Communications	119,969	2	17.32%	154,415	1	26.66%
Florida Gas Transmission Company	Utilities	83,849	3	12.11%	27,411	7	4.73%
Tallahassee Medical Center, Inc.	Medical	65,333	4	9.43%	--	--	--
DRA CRT Tallahassee Center	Real Estate	59,944	5	8.66%	--	--	--
Talquin Electric Coop	Utilities	64,676	6	9.34%	86,922	3	15.01%
Walmart Stores, Inc	Retail	52,455	7	7.57%	28,896	6	4.99%
St. Joe Company	Communications	45,737	8	6.60%	--	--	--
Capital City Bank	Banking	37,513	9	5.42%	26,919	10	4.65%
Comcast Cablevision, Inc.	Communications	39,172	10	5.66%	27,208	9	4.70%
Koger Properties	Retail	N/A		N/A	46,747	4	8.07%
Stiles, J.A. III Etal, Trust	Real Estate	N/A		N/A	44,841	5	7.74%
Blairstone Properties	Real Estate	N/A		N/A	27,285	8	4.71%
Total		\$ 692,544		100%	579,201		100%

Source: Leon County Property Appraiser

CITY OF TALLAHASSEE, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year Ended September 30,	Total Tax Levy Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy ⁽¹⁾
2003	N/A	N/A	N/A	N/A	N/A	N/A
2004	N/A	N/A	N/A	N/A	N/A	N/A
2005	N/A	N/A	N/A	N/A	N/A	N/A
2006	N/A	N/A	N/A	N/A	N/A	N/A
2007	37,308	35,440	95.0%	23	35,463	95.1%
2008	35,370	33,595	95.0%	75	33,670	95.2%
2009	34,657	33,063	95.4%	104	33,167	95.7%
2010	36,704	35,031	95.4%	85	35,116	95.7%
2011	35,918	34,076	94.9%	229	34,305	95.5%
2012	34,707	33,055	95.2%			

⁽¹⁾ Florida Statutes provide for a discount of up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1, and are sold at auction on June 1 of each year as tax certificates. The City, after all tax certificates are sold, has fully collected all ad valorem tax revenues.

N/A=Not Available

CITY OF TALLAHASSEE, FLORIDA
ASSESSED VALUATIONS, MILLAGE AND TAXES
LEVIED AND COLLECTED
Last Ten Fiscal Years
(in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
TOTAL VALUATIONS	<u>\$ 11,718,892</u>	<u>\$ 12,560,990</u>	<u>\$ 13,321,051</u>	<u>\$ 14,983,276</u>	<u>\$ 17,643,758</u>	<u>\$ 19,251,581</u>	<u>\$ 19,580,463</u>	<u>\$ 17,774,239</u>	<u>\$ 17,337,336</u>	<u>\$ 17,095,072</u>
EXEMPTIONS										
Agricultural Adjustment	40,308	38,911	40,454	34,920	37,636	66,919	72,812	37,371	38,591	38,367
Government Exemption	4,139,584	4,455,255	4,235,264	4,230,744	4,843,510	5,033,493	5,107,970	4,742,678	4,691,503	4,782,072
Institutional Exemption	307,189	314,938	391,109	503,931	597,011	667,120	698,220	638,457	663,234	667,240
Individual / Homestead Exemptions	878,034	993,843	1,257,938	1,581,633	2,044,997	2,277,245	2,862,860	2,362,458	1,402,154	1,382,463
Other Exemptions & Adjustments	18,564	23,084	26,102	31,530	37,425	43,990	47,173	73,340	870,059	964,826
TOTAL EXEMPTION AND ADJUSTMENTS	<u>5,383,679</u>	<u>5,826,031</u>	<u>5,950,867</u>	<u>6,382,758</u>	<u>7,560,579</u>	<u>8,088,767</u>	<u>8,789,036</u>	<u>7,854,304</u>	<u>7,665,541</u>	<u>7,834,968</u>
TAXABLE VALUATION	<u>\$ 6,335,213</u>	<u>\$ 6,734,959</u>	<u>\$ 7,370,184</u>	<u>\$ 8,600,518</u>	<u>\$ 10,083,179</u>	<u>\$ 11,162,814</u>	<u>\$ 10,791,427</u>	<u>\$ 9,919,935</u>	<u>\$ 9,671,795</u>	<u>\$ 9,260,104</u>
MILLAGE LEVIED	<u>3.200</u>	<u>3.200</u>	<u>3.700</u>	<u>3.700</u>	<u>3.700</u>	<u>3.170</u>	<u>3.212</u>	<u>3.700</u>	<u>3.700</u>	<u>3.700</u>
TOTAL TAXES LEVIED	<u>\$ 20,363</u>	<u>\$ 24,988</u>	<u>\$ 27,306</u>	<u>\$ 31,875</u>	<u>\$ 37,370</u>	<u>\$ 35,416</u>	<u>\$ 34,704</u>	<u>\$ 36,704</u>	<u>\$ 35,918</u>	<u>\$ 34,707</u>
Less: Adjustments & Discount	681	848	937	1,079	1,253	1,172	1,130	1,213	1,180	1,167
Net Taxes Levied	<u>\$ 19,682</u>	<u>\$ 24,140</u>	<u>\$ 26,369</u>	<u>\$ 30,796</u>	<u>\$ 36,117</u>	<u>\$ 34,244</u>	<u>\$ 33,574</u>	<u>\$ 35,491</u>	<u>\$ 34,739</u>	<u>\$ 33,540</u>
NET COLLECTED ^{(1) (2)}	<u>\$ 19,503</u>	<u>\$ 24,053</u>	<u>\$ 26,349</u>	<u>\$ 30,191</u>	<u>\$ 35,442</u>	<u>\$ 33,592</u>	<u>\$ 33,100</u>	<u>\$ 35,114</u>	<u>\$ 34,224</u>	<u>\$ 33,055</u>

Source: Leon County Property Appraiser

⁽¹⁾ Florida Statutes provide for a discount of up to four percent for early payment of ad valorem taxes. All unpaid taxes become delinquent on April 1 and are sold at auction on June 1 of each year as tax certificates. The City, after all tax certificates are sold, has fully collected all ad valorem tax revenues.

⁽²⁾ Net collected includes penalties or late payments.

CITY OF TALLAHASSEE, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(in thousands)

Governmental Activities:

Fiscal Year Ended Sept. 30,	General Revenue Bonds	Sunshine State Loan Payable	Special Purpose Revenue Bonds
2002	14,060	21,700	3,396
2003	12,680	21,700	3,263
2004	11,270	21,700	3,122
2005	94,805	31,700	--
2006	91,350	31,200	--
2007	87,795	30,700	--
2008	84,135	30,200	--
2009	115,760	2,300	--
2010	106,905	2,300	--
2011	101,150	--	--
2012	90,475	--	--

Business-type Activities:

Fiscal Year Ended Sept. 30,	Loan Payable	Electric Revenue Bonds	Electric Refunding Revenue Bonds	Energy System	Energy System Refunding	Airport Refunding	CURSB	Consolidated Utility Systems Revenue Bonds	Sunshine State Loan Payable	AMI Loan Payable	Total Primary Government	Percentage of Personal Income	Per Capita
2002	--	--	--	185,005	43,025	8,465	57,920	--	65,528	--	397,586	4.73%	2,547
2003	--	--	--	180,300	36,610	7,940	55,115	--	63,072	--	379,129	4.38%	2,345
2004	--	--	--	171,410	34,005	7,295	51,965	--	61,064	--	452,244	3.90%	2,139
2005	--	--	--	166,395	27,095	6,570	60,855	--	54,320	--	437,785	4.54%	2,527
2006	--	--	--	290,100	19,975	5,830	57,360	--	61,506	--	553,266	5.10%	3,161
2007	--	--	--	487,910	12,635	5,070	53,680	--	61,143	--	734,773	6.41%	4,188
2008	--	--	--	479,590	11,730	4,290	214,485	--	57,030	35,300	916,760	7.50%	5,155
2009	--	--	--	479,590	11,730	4,290	214,485	--	38,200	37,431	903,786	7.42%	5,081
2010	--	--	--	462,580	9,805	2,665	348,020	--	35,961	40,230	1,008,466	8.09%	5,636
2011	--	--	--	614,160	5,420	1,810	342,245	--	--	37,987	1,102,772	N/A	6,043
2012	--	--	--	603,011	4,345	925	336,235	--	--	35,706	1,070,697	N/A	5,830

Source: City of Tallahassee, Accounting Services Department

Notes: See Demographic and Economic Statistics for personal income and population data.
Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF TALLAHASSEE, FLORIDA
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(in thousands)

General Bonded Debt Outstanding

Fiscal Year Ended Sept. 30	General Revenue Bonds	Total	Percentage of Actual Taxable Value of Property ⁽¹⁾	Per Capita ⁽²⁾
2003	12,680	12,680	0.09%	78
2004	11,270	11,270	0.08%	67
2005	94,805	94,805	0.60%	542
2006	91,350	91,350	0.52%	519
2007	87,795	87,795	0.42%	499
2008	84,135	84,135	0.37%	473
2009	115,760	115,760	0.51%	651
2010	106,905	106,905	0.53%	598
2011	101,150	101,150	0.50%	554
2012	90,475	90,475	0.45%	493

Source: City of Tallahassee, Accounting Services

⁽¹⁾ See Assessed Value and Estimated Actual Value of Taxable Property schedule for property value data.

⁽²⁾ See Demographic and Economic Statistics Schedule for Population data.

CITY OF TALLAHASSEE, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES
September 30, 2012
(in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ⁽¹⁾</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Leon County School Board ⁽²⁾	12,868	67%	8,622
Debt repaid with non self-supporting revenue debt			
Leon County ⁽³⁾	23,116	67%	15,488
Subtotal, Overlapping Debt			24,110
City Direct Debt			90,475
Total Direct and Overlapping Debt			<u><u>114,585</u></u>

⁽¹⁾ City's share calculated based on 2011 County Taxable Value of \$13,862,796,032 and City's Taxable Value of \$9,260,103,724 which results in 67 percent overlapping

⁽²⁾ Leon County School Board

⁽³⁾ Leon County

CITY OF TALLAHASSEE, FLORIDA
COMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 2012
(in thousands)

TAXABLE ASSESSED VALUE	<u>\$ 9,260,104</u>
Debt Limit 20 Percent of Assessed Value	<u>\$ 1,852,021</u>

Note: The City of Tallahassee has no general obligation debt outstanding and the amount of general obligation debt the City can issue is limited by City Charter

CITY OF TALLAHASSEE
REVENUE BOND COVERAGE
ENERGY REVENUE BONDS
Last Ten Fiscal Years
(in thousands)

Fiscal Year Ending	Gross Revenue ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements ⁽³⁾			Coverage
				Principal	Interest	Total	
2003	248,845	193,211	55,634	11,120	10,380	21,500	2.59
2004	282,250	236,732	45,518	11,495	9,998	21,493	2.12
2005	303,028	251,417	51,611	11,925	9,565	21,490	2.40
2006	371,885	308,448	63,437	12,335	14,128	26,463	2.40
2007	378,909	309,195	69,714	12,760	15,932	28,692	2.43
2008	407,472	326,715	80,757	9,225	24,470	33,695	2.40
2009	405,440	323,803	81,637	9,635	24,051	33,686	2.42
2010	373,938	287,738	86,200	10,025	22,691	32,716	2.63
2011	359,940	271,399	88,541	14,010	28,613	42,623	2.08
2012	316,839	236,621	80,218	12,224	31,307	43,531	1.84

⁽¹⁾ Total operating revenues plus operating interest earned.

⁽²⁾ Total operating expenses exclusive of depreciation and amortization.

⁽³⁾ Includes principal and interest of revenue bonds only.

CITY OF TALLAHASSEE, FLORIDA
REVENUE BOND COVERAGE
AIRPORT REVENUE BONDS
LAST TEN FISCAL YEARS
(in thousands)

Fiscal Year Ending	Gross Revenue ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements ⁽³⁾			Coverage
				Principal	Interest	Total	
2003	9,695	7,755	1,940	525	453	978	1.98
2004	10,032	9,414	618	60	234	294	2.10
2005	12,209	8,313	3,896	725	238	963	4.05
2006	12,553	8,313	4,240	740	220	960	4.42
2007	13,941	9,104	4,837	760	202	962	5.03
2008	12,851	9,323	3,528	780	183	963	3.66
2009	12,284	9,150	3,134	800	159	959	3.27
2010	12,797	8,398	4,399	825	133	958	4.59
2011	11,552	8,791	2,761	855	105	960	2.88
2012	11,716	7,933	3,783	885	72	957	3.95

⁽¹⁾ Total operating revenues (plus operating interest revenue & prepaid fees credit).

⁽²⁾ Total operating expenses exclusive of depreciation and amortization.

⁽³⁾ Includes principal and interest of revenue bonds only.

CITY OF TALLAHASSEE, FLORIDA
REVENUE BOND COVERAGE
CONSOLIDATED UTILITY REVENUE BONDS
Last Ten Fiscal Years
(in thousands)

Fiscal Year Ending	Gross Revenue ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Debt Service Requirements ⁽³⁾			Coverage
				Principal	Interest	Total	
2003	60,047	33,888	26,159	2,805	3,139	5,944	4.40
2004	62,706	36,740	25,966	3,150	3,003	6,153	4.22
2005	65,093	40,305	24,788	3,325	2,424	5,749	4.31
2006	69,521	42,617	26,904	3,495	2,816	6,311	4.26
2007	76,620	43,374	33,246	3,680	2,638	6,318	5.26
2008	83,873	44,787	39,086	3,655	9,274	12,929	3.02
2009	88,883	48,839	40,044	3,780	10,256	14,036	2.85
2010	94,458	50,949	43,509	5,520	10,122	15,642	2.78
2011	100,908	53,628	47,280	5,775	15,178	20,953	2.26
2012	101,822	53,868	47,954	6,010	16,939	22,949	2.09

⁽¹⁾ Total operating revenues of the Sewer, Water, and Stormwater Utilities Funds plus operating interest earned.

⁽²⁾ Total operating expenses exclusive of depreciation and amortization.

⁽³⁾ Includes principal and interest of revenue bonds only.

**CITY OF TALLAHASSEE, FLORIDA
DEMOGRAPHIC STATISTICS
Last Ten Calendar Years**

Year	Estimated⁽¹⁾ Population	Airline Passengers	Electric KWH Sold (000's)	Water Consumed (Gals) (Millions)	Gas Used (Cu. Ft.) (Millions)	Housing Units	Leon County School⁽²⁾ Enrollment
2003	162,310	1,113,243	2,734,616	8,905	2,226	73,725	35,515
2004	169,136	1,155,072	2,740,095	9,729	2,318	76,826	35,483
2005	174,781	1,129,947	2,804,485	9,276	2,277	79,390	35,951
2006	176,336	993,860	2,809,418	10,747	2,318	80,096	34,944
2007	176,429	947,165	2,758,101	11,209	2,315	80,138	37,515
2008	177,852	820,943	2,725,363	10,161	2,439	83,288	40,653
2009	177,879	734,151	2,657,425	9,554	2,550	83,609	33,360
2010	178,923	670,978	2,838,640	8,755	2,792	83,906	36,964
2011	182,482	633,706	2,848,889	9,881	2,696	84,413	33,754
2012	183,643	684,990	2,698,016	9,434	2,505	85,066	34,157

Source: City records, except as noted.

⁽¹⁾ U.S. Census 2000; all other numbers are estimated by the Bureau of Economic and Business Research, University of Florida

⁽²⁾ Leon County School Board

Year	City Personal Income⁽³⁾ (Thousands)	Per Capita Personal Income⁽³⁾	Number of Labor Force⁽⁴⁾	Number of Employed⁽⁴⁾	Number of Unemployed⁽⁴⁾	Unemployment Rate (Percent)⁽⁴⁾
2003	8,694,910	26,507	86,382	82,866	3,516	4.1%
2004	9,271,592	27,990	90,148	86,930	3,218	3.6%
2005	9,721,000	29,852	84,997	82,082	2,915	3.4%
2006	10,840,258	31,180	87,522	85,102	2,420	2.8%
2007	11,463,000	32,536	89,969	87,219	2,750	3.2%
2008	12,217,000	33,819	90,972	86,980	3,992	4.4%
2009	12,180,000	33,399	92,543	86,156	6,387	6.9%
2010	12,467,000	33,869	95,693	87,674	8,019	8.4%
2011	N/A	N/A	94,927	87,142	7,785	8.2%
2012	N/A	N/A	96,530	89,636	6,894	7.1%

Source:

⁽³⁾ Bureau of Economic Analysis, U.S. Department of Commerce.

⁽⁴⁾ Florida Department of Economic Opportunity

N/A = Not Available

**CITY OF TALLAHASSEE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	<u>Type of Business</u>	<u>2012 ⁽¹⁾</u>			<u>2003 ⁽²⁾</u>		
		<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total</u>	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total</u>
State of Florida	Government	19,562	1	36.49%	25,204	1	47.92%
Florida State University	Education	14,186	2	26.46%	8,784	2	16.70%
Leon Co. School Board	Education	4,329	3	8.08%	4,403	3	8.37%
Tallahassee Memorial Healthcare	Healthcare	4,273	4	7.97%	2,850	5	5.42%
City of Tallahassee	Government	2,846	5	5.31%	3,327	4	6.32%
Tallahassee Community College	Education	1,953	6	3.64%	1,090	9	2.07%
Publix	Retail	1,924	7	3.59%	2,000	7	3.80%
Florida A & M University	Education	1,727	8	3.22%	2,681	6	5.10%
Leon County	Government	1,767	9	3.30%	1,522	8	2.89%
Capital Regional Medical Center ⁽³⁾	Healthcare	1,040	10	1.94%	--		0.00%
Sprint	Telecommunications	--		0.00%	740	10	1.41%
Total		53,607		100.00%	52,601		100.00%

(1) Data from employers or their website

(2) Data from Leon County CAFR 2003.

(3) Formerly known as the "Tallahassee Community Hospital".

**CITY OF TALLAHASSEE, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
LAST TEN YEARS**

Full Time Equivalent Employees as of September 30

<u>Function/Program</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
City Commission & Appointed Official	130	130	130	139	132	133	132	131	132	126
Administration	182	181	184	198	188	191	187	185	184	184
Aviation	53	53	53	54	54	54	54	53	53	52
Communications	12	12	11	12	13	13	12	10	10	10
Customer Services	1	1	1	1	2	2	2	2	2	3
Economic and Community Development	37	38	38	57	N/A	N/A	N/A	N/A	N/A	N/A
Economic Development	--	--	--	--	7	8	9	9	9	9
Electric	298	295	295	291	290	290	282	280	282	282
Emergency Management	1	1	1	1	N/A	N/A	N/A	N/A	N/A	N/A
Energy Services	29	29	31	23	N/A	N/A	N/A	N/A	N/A	N/A
EPER	13	12	12	12	N/A	N/A	N/A	N/A	N/A	N/A
Fire	280	280	272	263	267	267	265	265	265	263
Fleet	57	57	58	57	58	59	60	60	N/A	N/A
Gas	--	--	--	--	40	40	40	40	41	42
Growth Management	61	61	58	75	83	83	80	80	79	77
Neighborhood & Community Services	N/A	N/A	N/A	N/A	85	86	83	79	81	80
Parks & Recreation & Neighborhood Affairs	172	171	172	176	152	154	154	154	149	150
Planning	27	27	27	28	29	29	28	28	36	36
Police	483	485	485	489	498	499	492	491	492	487
Public Works	278	279	283	301	254	260	265	266	326	328
Solid Waste	88	89	91	99	102	108	107	103	103	98
Stormwater	--	--	--	--	91	94	85	83	84	83
StarMetro	170	168	168	169	167	169	140	138	138	139
Utility Services	112	112	114	120	167	166	165	165	165	157
Underground Utilities	362	360	364	367	N/A	N/A	N/A	N/A	N/A	N/A
Water Utility	--	--	--	--	303	304	301	298	296	297
Total	2,846	2,841	2,848	2,932	2,982	3,009	2,943	2,920	2,927	2,903

Source: City of Tallahassee Budget

Note: The City was reorganized in FY 2009, combining some departments and creating new departments. Deleted departments are shown with "0" FTE employees.

N/A = Not Available

**CITY OF TALLAHASSEE, FLORIDA
OPERATING INDICATORS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	<u>2,012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Police										
Arrests	5,362	5,777	7,171	6,619	N/A	7,002	7,033	6,329	7,847	6,562
Traffic violations	31,508	32,838	25,757	21,319	34,300	32,015	36,991	30,756	30,933	29,159
Parking violations	16,104	15,385	18,187	19,333	19,711	25,186	25,548	28,306	35,192	33,453
Fire										
Emergency responses	22,920	21,856	21,541	17,786	25,101	15,896	16,415	14,700	11,125	7,918
Fires reported	1,379	1,537	1,172	1,511	1,443	1,973	1,793	1,593	1,429	970
Gas										
Daily average consumption (M CF)	6,959	7,387	7,650	6,878	6,111	6,347	6,392	7,058	6,351	6,400
Number of service connections	28,018	27,654	26,948	26,448	26,447	26,348	25,888	24,322	24,322	21,940
Water										
Daily average consumption (MGD)	26	27	26	N/A	33.03	33.03	27.00	28.00	30.43	28.89
Number of service connections	82,606	82,133	81,945	82,016	82,069	81,275	79,887	77,866	76,039	69,480
Electric										
Net System Energy Generated (KWH) (Millions)	2,248	2,374	2,293	2,657	2,725	2,758	2,758	2,698	2,684	2,607
Average number residential customers	86,921	86,945	86,041	85,889	86,151	93,258	91,490	88,788	87,071	86,377
Average residential monthly bill	118	138	143.25	153.23	148.74	147.68	140.50	111.51	115.31	102.07
Sewage										
Daily average treatment (MDG)	16	15	16.47	N/A	N/A	16.89	17.24	19.53	16.61	16.47
Number of service connections	70,660	70,279	70,015	69,966	69,913	69,048	66,063	66,603	64,406	58,531
Transit										
Total revenue miles	2,089,369	2,060,351	2,035,922	1,966,766	N/A	1,604,339	1,908,268	1,747,116	1,720,087	1,721,087
Passengers trips	4,759,287	4,716,971	4,789,938	4,409,041	N/A	4,136,790	4,304,334	4,612,725	4,459,371	4,372,762
Solid Waste										
Number of customers	62,859	62,935	62,585	62,621	63,284	63,608	63,176	62,699	61,782	60,438
Refuse collected (in tons)	137,346	129,091	142,643	145,707	N/A	159,002	157,253	162,737	162,328	156,545
Recyclables collected (in tons)	10,614	19,793	9,925	6,172	6,884	9,361	8,055	7,821	7,861	7,843
Airport										
Number of passengers	684,990	633,706	670,978	734,151	821,716	947,165	993,860	1,129,947	1,155,072	1,113,243

Source: Various city departments
N/A = Not Available

**CITY OF TALLAHASSEE, FLORIDA
CAPITAL ASSETS STATISTICS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicular units										
Marked vehicles	266	256	267	295	318	311	291	290	288	283
Motorcycles	9	9	9	9	9	9	9	9	9	9
Unmarked vehicles	133	127	139	137	170	144	132	132	132	132
Bicycle patrol units	7	9	9	9	N/A	12	12	12	15	19
Fire stations	15	15	15	15	15	15	15	15	15	15
Gas										
Gas lines (in miles)	868	860	845	834	818	806	780	744	731	715
Plant Capacity (MCF)	24,000	24,000	24,000	24,000	24,000	24,000	24,000	42,000	24,322	21,900
Water										
Water mains (in miles)	1,193	1,197	1,212	1,212	1,181	1,170	1,147	1,143	1,131	1,172
Deep Wells	27	27	26	27	27	27	27	28	28	28
Plant Capacity (MGD)	73.7	72	74	72.3	72.3	72.3	73.6	73.6	73.6	73.6
Electric										
Generating plants	3	3	3	3	3	3	3	3	3	3
Generating capacity (KW)	805	805	805	805	795	795	795	747	699	699
Transmission lines (in miles)	194	188	188	187	185	185	185	185	188	188
Number of street lights	18,040	17,998	17,971	17,670	N/A	17,168	16,812	16,682	16,466	16,143
Distribution lines (in miles)	2,870	2,839	2,839	2,842	N/A	2,693	2,693	2,586	2,115	2,115
Sewage										
Number of lift stations	111	107	107	N/A	N/A	106	102	96	93	82
Sanitary sewers (in miles)	1,034	1,107	1,019	N/A	N/A	999	865	968	949	928
Number of disposal plants	2	2	2	2	2	2	2	2	2	2
Capacity of treatment plants (MGD)	31	31	31	32	32	32	32	32	32	32
Transit										
Bus Plaza	1	1	1	1	1	1	1	1	1	1
Buses	56	56	66	56	90	66	66	49	49	48
Refuse Collection										
Collection trucks	63	65	61	45	36	62	62	62	62	62
Parks and recreation										
Community centers and specialty centers	11	12	12	12	10	10	10	10	10	10
Summer playgrounds and camps	43	43	43	43	43	43	26	26	26	26
Athletic fields	86	86	86	86	86	86	87	86	86	86
Golf courses	2	2	2	2	2	2	2	2	2	2
Swimming pools	11	13	13	13	13	13	9	9	9	9
Park acreage	3,881	3,529	3,529	3,529	3,881	3,881	3,881	3,881	3,881	3,881
Fitness trails	30	17	17	17	17	17	17	17	17	17
Tennis/racquetball courts	67	67	67	67	72	67	70	69	69	69
Gymnasiums, center sites	7	7	7	7	7	7	7	7	7	7
Gymnasiums, school sites	4	4	4	4	9	9	12	12	12	12
Airport										
Airport	1	1	1	1	1	1	1	1	1	1
Other public works										
Streets (miles)	N/A	N/A	N/A	N/A	N/A	1,394	1,354	1,335	1,253	1,223
Traffic signals ⁽¹⁾	71	71	72	128	122	123	114	109	105	101

Source: Various city departments

⁽¹⁾ The department did not have asset tracking database prior to FY 04. Only City owned signals are counted.

N/A= Not Available

**City of Tallahassee
Miscellaneous Statistical Data
September 30, 2012**

Date of Incorporation 1825
Date First Charter Adopted 1825
Date Present Charter Adopted 1919

Form of Government: Commission-M anager
Commission Composed of: M ayor and Four Commissioners

Terms of Office:

M ayor - Four Years (Elected by Tallahassee Citizens)
Commissioners - Four Years (Elected by Tallahassee Citizens)
M anager (A ppointed by Commission)

Transportation:

Airline, Bus Line, and Railroad Freight and Passenger Services

Communications:

Newspapers, Radio Stations, Television Stations;
Cable Television and Telephone Service

Culture, Recreation, and Health:

Conference Center, Civic Center, and Theaters
Seating Capacity (Leon County Civic Center) 13,000
M useums 13
Libraries (including branches) 19
Skating Rinks 3
Golf Courses 9
Hospital Beds ⁽³⁾ 968

Average Annual Temperature 67.9 Degrees
Average Annual Rainfall 63.2 Inches
Area 103.06 Square M iles

Education:

Number of Public Schools ⁽¹⁾ 48
Number of Public School Instructors ⁽¹⁾ 2,216
Number of Public School Students, (PK-12) ⁽¹⁾ 33,682
Number of Vocational-Technical Schools ⁽¹⁾ 1
Number of Community Colleges 1
Number of Universities 2
Number of College-level Instructors ⁽⁴⁾ 2,771
Number of College-level Students ⁽²⁾ 90,558

Major Annual Events:

Springtime Tallahassee Festival
Fourth of July "Celebrate America"
North Florida Fair
M arket Day s
Winter Festival

Source: City of Tallahassee Records except as noted below:

- ⁽¹⁾ Leon County
- ⁽²⁾ Tallahassee Community College; Florida State University; Florida A & M University
- ⁽³⁾ Tallahassee Memorial Healthcare and Capital Regional Medical Center
- ⁽⁴⁾ Full Time Faculty at Tallahassee Community College, Florida State University, and Florida A&M University

**City of Tallahassee
Schedule of Insurance
September 30,2012**

Type of Coverage	Carrier	Policy Number	Policy Term	Coverage Detail	Limits (in thousands)	Deductible/Retention (in thousands)	Premium (in thousands)
Liability Self-Insurance	N/A	N/A	N/A	General Liability	200/300	N/A	N/A
				Police Civil Liability	200/300	N/A	N/A
				Employment Practice	200/300	N/A	N/A
	Old Republic	PR174510	10/1/11-10/1/12	Airport Liability	100,000	10	94
All Risk Property	Axis	Various	4/1/12-4/1/13	General Government	Combined total 700,000	100 per occurrence	2,617
	National Union Liberty Westport Zurich			Utility Property		500 Wastewater & Power Gen.	
	Landmark AEGIS XL Insurance			Boiler & Machinery		750 Hopkins2 and Purdom8 Steam \$1,000 Purdom Unit 8 Named Windstorm 2%	
Health Care	Capital Health Plan	00005	N/A	Employee Health Care	N/A	N/A	Funded
	Blue Cross/Blue Shield	45380	N/A	Employee Health Care	N/A	N/A	Funded
Statutory Death Benefits	Federal Ins Co.	9906-39-31	10/1/10-10/1/13	Statutory and Accidental Death (Police & Fire)	50/50/150	N/A	30 (3 year)
Workers Compensation	Self Insured	N/A	N/A	Primary Workers Compensation	Statutory	1,000 SIR	N/A
	Midwest Employers Casualty	EWC008358	10/1/11-10/1/12	Excess Workers Compensation	Statutory in excess of \$1M retention		173
Public Officials Bond	Fidelity Deposit Company	66117834	Continuous	Statutory Position Bond- Treasurer Clerk	100	N/A	N/A
Employee Fidelity Bond	Fidelity Deposit Company	CCP0018136-17	Continuous	Government Crime	1000	25	20



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SINGLE AUDIT

Additional Elements Required by the *Rules of the Auditor General* and the *Single Audit Act of 1996*:

FOR THE ENTITY

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

FOR THE FINANCIAL ASSISTANCE PROGRAMS

Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*

Schedule of Expenditures of Federal Awards and State Financial Assistance

Schedule of Findings and Questioned Costs - Federal Awards
and State Financial Assistance

Summary Schedule of Prior Audit Findings

OTHER

Independent Auditors' Report on Compliance with Requirements Applicable to the Passenger Facility Charge Program and on Internal Control Over Compliance

Schedule of Expenditures of Passenger Facility Charges

Management Letter



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Carr, Riggs & Ingram, LLC
1713 Mahan Drive
Tallahassee, FL 32308

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www.cricpa.com

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor, City Commission, City Manager, Appointed Officials and Audit Committee
City of Tallahassee, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of the City of Tallahassee, Florida (the City) as of and for the year ended September 30, 2012, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 14 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: 2012-1 and 2012-2.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Honorable Mayor, City Commissioners, City Manager, Audit Committee, the Auditor General of the State of Florida, and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs + Ingram, LLC

March 14, 2013



Carr, Riggs & Ingram, LLC
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.550, RULES OF THE
AUDITOR GENERAL**

Honorable Mayor, City Commission, City Manager, Appointed Officials and Audit Committee
City of Tallahassee, Florida

Compliance

We have audited the compliance of the City of Tallahassee (the City) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the requirements described in the State of Florida, Department of Financial Service's *State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2012. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended September 30, 2012.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2012-3. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's responses and accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Honorable Mayor, City Commissioners, City Manager, Audit Committee, and the Auditor General of the State of Florida and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Cam, Riggs + Ingram, LLC

March 14, 2013

City of Tallahassee
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2012

Federal Grantor/Pass Through Grantor/Program Title	CFDA/CSFA Number	Federal Grant Number	Pass-Through/State Grant Number	Expenditures
<u>FEDERAL AWARDS</u>				
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT</u>				
Direct Programs:				
Community Development Block Grant-Entitlement	14.218	B-9XMC-12-0019	N/A	\$ 2,215,093
HOME	14.239	M9X-MC-120221	N/A	1,649,342
Emergency Shelter Grant	14.231	S08/09-MC120010	N/A	84,713
ARRA - CDBG - Recovery Administration Funds	14.253	B-09-MY-12-0019	N/A	20,152
Pass through Florida Department of Community Affairs				
Neighborhood Stabilization Program	14.228	B08-DN-12-001	10DB-4X-02-47-02-F24	142,379
CDBG Disaster Housing Authority	14.228	B08-DI-12-001	10DB-K4-02-47-01-K21	<u>3,918,271</u>
TOTAL U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				<u>8,029,950</u>
<u>U.S. DEPARTMENT OF ENERGY</u>				
Direct Programs:				
ARRA - Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002568	N/A	848,983
ARRA - Electricity Delivery and Energy Reliability	81.122	DE-OE0000391	N/A	1,145,243
ARRA - Renewable Energy Research and Development	81.087	DE-0000277	N/A	<u>24,811</u>
TOTAL U.S. DEPARTMENT OF ENERGY				<u>2,019,037</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>				
Direct Programs:				
Think About Personal Pollution (TAPP) Grant	66.460	C9-99451505-05	N/A	261
Brownfield Assessment and Cleanup Cooperative Agreements	66.818	BF-95408008-0	N/A	451,725
Brownfield Assessment and Cleanup Cooperative Agreements	66.818	BF-95481911-0	N/A	<u>3,780</u>
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				<u>455,766</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
FEDERAL TRANSIT ADMINISTRATION				
Direct Programs:				
Federal Transit Formula Grant	20.500	FL-04-0120	N/A	970,057
Federal Transit Formula Grant	20.507	FL-04-0152	N/A	57
Federal Transit Formula Grant	20.507	FL-90-X563	N/A	84
Federal Transit Formula Grant	20.507	FL-03-0261	N/A	82
Federal Transit Formula Grant	20.507	FL-90-X708	N/A	14,884
Federal Transit Formula Grant	20.507	FL-90-X803	N/A	21,027
Federal Transit Formula Grant	20.507	FL-90-X746	N/A	1,452,423
Federal Transit Formula Grant	20.507	FL-90-X778	N/A	846,000
Federal Transit Formula Grant	20.507	FL-18-X029	N/A	132,327
Federal Transit Formula Grant	20.507	FL-18-X031	N/A	13,196
Job Access-Reverse Commute Project Grant	20.516	FL-37-X030	N/A	48,129
Job Access-Reverse Commute Project Grant	20.516	FL-37-X040	N/A	42,266
Job Access-Reverse Commute Project Grant	20.516	FL-37-X050	N/A	19,757
Job Access-Reverse Commute Project Grant	20.516	FL-37-X057	N/A	119,425
Job Access-Reverse Commute Project Grant	20.516	FL-37-X070	N/A	483
Job Access-Reverse Commute Project Grant	20.516	FL-37-X067	N/A	893
New Freedom Program	20.521	FL-57-X028	N/A	13,752
New Freedom Program	20.521	FL-57-X039	N/A	483
Capital Assistance Program for Reducing Energy Consumption and Greenhouse Gas Emissions	20.523	FL-88-0001	N/A	2,588,519

City of Tallahassee
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2012

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION				
Direct Programs:				
Alcohol Open Container Requirements	20.607	K8-11-06-08	N/A	4,828
Alcohol Open Container Requirements	20.607	K8-12-06-08	N/A	118,250
Pass through Florida Department of Transportation:				
State and Community Highway Safety	20.205	8887-896-A	-	57,091
FEDERAL HIGHWAY ADMINISTRATION				
Pass through Florida Department of Environmental Protection				
Recreational Trails Program	20.219	RTP09	998688/T2908	25,865
FEDERAL AVIATION ADMINISTRATION				
Direct Programs:				
Airport Improvement Program	20.106	3-12-0077-36	N/A	10,288,371
Airport Improvement Program	20.106	3-12-0077-34	N/A	157,960
Airport Improvement Program	20.106	3-12-0077-35	N/A	164,653
Airport Improvement Program	20.106	3-12-0077-33	N/A	2,471
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>17,103,333</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Direct Programs:				
TANF	93.558	HF-08-09-7/HF-09-10-3/HF-09-10-40/HF-09-10-7	N/A	71,903
Transportation Disadvantaged - Medicaid	93.778	BDM79	N/A	596,216
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>668,119</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct Programs:				
Justice Assistance Grant (JAG)	16.738	2010-DJ-BX-1167	N/A	96,178
Justice Assistance Grant (JAG)	16.738	2011-JAGC-LEON-2-B2-050	N/A	11,005
Justice Assistance Grant (JAG)	16.738	2011-DJ-BX-3412	N/A	168,234
Bullet Proof Vest	16.607	2010-BOBX-10053499	N/A	9,444
ARRA - Justice Assistance Grant	16.803	2009-SU-B9-0021	N/A	83,736
ARRA - Justice Assistance Grant	16.803	2009-SB-B9-2375	N/A	94,168
Pass through Florida Department of Law Enforcement				
ARRA - Public Safety Partnership and Policing Grants	16.710	2009-RJ-W X-0029	N/A	292,190
ARRA - Public Safety Partnership and Policing Grants	16.710	2011-UL-W X-0011	N/A	147,641
ARRA - National Asset Forfeiture	16.000	-	-	163,039
Pass through Florida Department of Juvenile Justice				
Juvenile Justice and Delinquency Prevention	16.540	2008-JF-FX-002	2271C	13,526
Juvenile Justice and Delinquency Prevention	16.540	2010-JF-FX-022	2273C	44,401
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>1,123,562</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Direct Programs:				
Law Enforcement Officers Reimbursement Agreement Program	97.090	HSTS0208HSLR350	N/A	351,362
Checked Baggage Inline System	97.090	HSTS0411HCT1011	N/A	45,505
Pass through Florida Department of Financial Services				
Homeland Security Grant Program	97.067	-	09DS-51-13-00-16-409	585
Homeland Security Grant Program	97.067	-	09DS-51-13-00-16-409	8,258
Homeland Security Grant Program	97.067	-	09DS-51-13-00-16-409	41,728
Homeland Security Grant Program	97.067	-	09DS-51-13-00-16-409	13,130
Homeland Security Grant Program	97.067	-	11DS-29-02-47-01-106	31,292
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	39,190
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	66,069
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	28,840
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	11,300
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	51,184
Homeland Security Grant Program	97.067	-	11-DS-9Z-13-00-16-436	3,597
Homeland Security Grant Program	97.067	-	09-DS-51-13-00-16-409	4,212
Homeland Security Grant Program	97.067	-	09-DS-51-13-00-16-409	1,275
Homeland Security Grant Program	97.067	-	09-DS-51-13-00-16-409	66,418
Homeland Security Grant Program	97.067	-	09-DS-51-13-00-16-409	20,115
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>784,060</u>
TOTAL FEDERAL AWARDS EXPENDED				<u>\$ 30,183,827</u>

City of Tallahassee
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended September 30, 2012

STATE AWARDS

FLORIDA DEPARTMENT OF TRANSPORTATION

Transportation Disadvantaged	55.001	N/A	22710618401/APL49	\$ 247,169
United We Guide	55.001	N/A	RS-12-15-05	61,477
Transportation Disadvantaged - Capital	55.001	N/A	AQ163	<u>75,780</u>
				384,426
Public Transportation Block Grant	55.010	N/A	42225018401/AQG68	1,012,966
Public Transit Service Development Program	55.012	N/A	4253551/APR40	133,305
Aviation Development Grants	55.004	N/A	226769-19401	798,330
Aviation Development Grants	55.004	N/A	226792-18401	14,804
Aviation Development Grants	55.004	N/A	226781-18401	68,980
Aviation Development Grants	55.004	N/A	420708-19401	77,343
Aviation Development Grants	55.004	N/A	416011-19401	257,372
Aviation Development Grants	55.004	N/A	422301-49401	36,064
Aviation Development Grants	55.004	N/A	405863-19401	8,850
Aviation Development Grants	55.004	N/A	412210-19401	<u>14,187</u>
Total Aviation Development Grants				1,275,930
FDOT - RTMC JPA	55.008	N/A	AP741	4,212,724
Roadside Beautification Assistance Program	55.023	N/A	998625	23,494
Occupant Protection	55.023	N/A	PT-12-12-10	<u>36,337</u>
Total Florida Department of Transportation				<u>7,079,182</u>

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Water Restoration and Wastewater Projects	37.039	N/A	LP6011	25,821
Water Restoration and Wastewater Projects	37.039	N/A	SO605	<u>477,500</u>
Total Florida Department of Environmental Protection				<u>503,321</u>

FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Domestic Marijuana Eradication	52.008	N/A	N/A	<u>6,115</u>
Total Florida Department of Agriculture and Consumer Services				<u>6,115</u>

FLORIDA HOUSING FINANCE CORP.

State Housing Initiatives Partnership Program	52.901	N/A	N/A	<u>252,458</u>
Total Florida Housing Finance Corp.				<u>252,458</u>

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES

Underage Drinking Enforcement	66.029	N/A	LD963	<u>986</u>
Total Florida Department of Children and Families				<u>986</u>

Total State Awards Expended \$ 7,842,062

Total Financial Assistance Expended \$ 38,025,889

NOTES

- 1) The Schedule of Expenditures of Federal Awards and State Financial Assistance was prepared on the accrual basis of accounting.
- 2) This method is consistent with the method used in the preparation of the City's financial statements.
- 3) No federal or state financial assistance was expended in non-cash assistance.
- 4) During current year audit work, it was discovered that total expenditures for federal program CFDA 66.606 were overstated on the prior year schedule. If the correct amount of expenditures had been reported for this program in the prior year, the Type A program threshold would have been lower, and federal program CFDA 93.778 would have been identified as a Type A program. Therefore, federal program CFDA 93.778 has been selected as a major program for testing for the year ended September 30, 2012.

Statement in accordance with Florida Section 341.052 F.S.:

FDOT Public Transportation Block Grant funds did not exceed local revenue, were not expended for depreciation or amortization of capital assets, and did not supplant local tax revenues made available for operations in the previous year.

City of Tallahassee
Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance
For the Year Ended September 30, 2012

Section 1 – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	Yes
Type of auditors’ report issued on compliance for major federal program?	Unqualified
Any audit findings disclosed that are required to be reported in accordance with <i>OMB Circular A-133</i> ?	No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
20.106	Airport Improvement Program
20.523	Capital Assistance Program for Reducing Energy Consumption and Greenhouse Gas Emissions
81.122	ARRA-Electricity Delivery and Energy Reliability
81.128	ARRA-Energy Efficiency and Conservation Block Grant
93.778	Medical Assistance Program – Transportation Disadvantaged

Dollar threshold used to distinguish between Type A and Type B programs:	\$905,515
Auditee qualified as low-risk auditee?	Yes

State Awards

Internal control over major projects:
 Material weaknesses identified? No
 Significant deficiencies identified not considered to be material weaknesses? No
 Type of auditors' report issued on compliance for major state projects? Unqualified
 Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, *Rules of the Auditor General*? No

Identification of major state projects:

<u>CSFA Number</u>	<u>Name of State Project</u>
55.001	FDOT Transportation Disadvantaged
55.008	FDOT County Incentive Grant Program
55.010	FDOT Public Transit Block Grant Program

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Section II – Financial Statement Findings

MATERIAL WEAKNESSES

2012-1 Capital Assets / Fixed Asset and Depreciation System

Condition: During our audit procedures, we noted many errors in accounting for capital assets and depreciation, which required adjusting accounting entries to correct material misstatements in the City's financial statements.

Criteria: The City of Tallahassee manages over \$3 billion, at cost, of capital assets included in its governmental and business-like (proprietary) activities. To prevent material misstatements in its financial statements, the City should capitalize assets in accordance with its established policies, and where applicable should allocate the cost of those assets over their useful lives by accurately calculating and reporting the depreciation of the capital assets. The City's capital asset and depreciation policies are described in the notes to its financial statements.

Cause: Inadequate identification and monitoring of capital projects and expenditures, and uncorrected errors in the City's fixed asset and depreciation system may result in material misstatements of capital assets, accumulated depreciation, and depreciation expense.

Effect: For the year ended September 30, 2012, approximately \$33 million of adjusting entries were required during our audit work to correct errors in the reported amount of general and proprietary capital assets and depreciation. The nature of the errors included:

- Projects containing expenditures that should be capitalized according to policy were not flagged as “capital” when the project was created.
- Assets were not entered into the fixed asset and depreciation system when a capital project was completed.
- Certain capital assets were entered into the fixed asset and depreciation system with an “in service” date preceding the current fiscal year.
- An uncorrected problem in the fixed asset and depreciation system causes some capital assets to become over-depreciated, resulting in assets with a negative net book value, while other assets are under-depreciated by the system, causing assets which do not become fully depreciated over their useful lives.

Recommendations: The City of Tallahassee should review and improve its procedures regarding capital assets and depreciation to resolve these weaknesses and reduce the risk of material misstatements in its financial statements. Improved procedures will require coordinated effort and communication between City departments and Accounting Services. Departments should understand and comply with procedures for identifying capital projects and notifying the Asset Manager in Accounting Services when a project is complete and ready for capitalization. The Asset Manager in Accounting Services should periodically monitor the City’s accounting system to identify projects flagged as capital, and also review projects not flagged that might also be of a capital nature, to ensure that all capital assets are added to the fixed asset and depreciation system on a timely basis. The problem in the fixed asset and depreciation system which results in over-depreciation and under-depreciation should be corrected.

City Response:

The City concurs with the finding. In order to ensure that the City’s fixed asset system is updated on a timely basis, the City will perform the following:

- Update Administrative Policy 662, Property Control, to clarify that project managers are responsible for:
 - Identifying projects which will result in capital assets.
 - Submitting timely, appropriate information to the Accounting Services Division to allow for the capitalization of the applicable costs in the City’s fixed asset system.
- On a quarterly basis, the Accounting Services Division will perform the following:
 - Review the identification of projects opened during the quarter to ensure that they are appropriately identified as capital or not capital.
 - Identify capital projects completed during the quarter to ensure that project managers have provided information necessary to update the fixed asset system.

- The Accounting Services Division will develop training materials and provide training to project managers and other administration personnel.

2012-2 Federal Awards and State Financial Assistance

Condition: During audit procedures in the area of federal and state grants, several errors were noted in accounting for federal and state grant expenditures which required material correcting adjustments to amounts reported in the City's *Schedule of Expenditures of Federal Awards and State Financial Assistance*. These errors also required adjusting accounting entries, which were considered to be material, to correct amounts reported in major funds of the City's financial statements.

Criteria: The City of Tallahassee administers many programs funded by federal awards and state financial assistance. For the year ended September 30, 2012, the City expended over \$30 million of federal awards and over \$7 million of state financial assistance for these programs. As a condition of receiving federal and state grant funds, the City must comply with federal and state laws and regulations, provisions of the grant agreements, and accounting and reporting requirements associated with the grants.

Cause: Within the departments that administer federal and state grant programs, an employee is assigned to each as the program manager. The familiarity with federal and state laws, regulations, and accounting and compliance requirements for the programs varies among individual program managers. Management of a program is typically only one part of an employee's duties. The laws, regulations, and accounting and compliance requirements for each program are often complex. There is no central oversight or monitoring of the administration of federal award and state financial assistance programs, and no internal resource to assist in interpreting and applying the requirements. The City's Accounting Services division relies on information supplied by the program managers in various departments when it prepares the Schedule of Expenditures of Federal Awards and State Financial Assistance. There is no independent review of this information, supplied by the program managers, to verify that it is correct.

Effect: The risk of noncompliance with the laws, regulations, and accounting and compliance requirements associated with federal awards and state financial assistance programs is increased by the lack of a central grants administration review process. This risk is evidenced by the misstatements noted during the audit of the City's Schedule of Expenditures of Federal Awards and State Financial Assistance. For the year ended September 30, 2012, material adjustments were required to correct the amount of federal and state expenditures reported on the schedule in 4 major programs selected for testing, and 2 non-major programs. These adjustments affected not only amounts reported on the Schedule, but also required material adjusting entries to the City's accounting records and major funds in its financial statements.

Recommendations: To reduce the risk of future accounting and financial reporting misstatements and noncompliance, the City of Tallahassee should consider establishing a position of central responsibility for federal and state grants administration. This position would monitor compliance with laws, regulations, accounting and reporting

standards, and grant contract provisions for federal and state funded programs, throughout City departments. The position would also serve as a resource to individual program managers in understanding grant accounting, reporting, and compliance requirements, and provide independent review to reduce errors in the preparation of the City's annual Schedule of Expenditures of Federal Awards and State Financial Assistance.

City Response:

The City concurs with the finding. In order to ensure that federal and state awards and financial assistance are correctly identified and reported, the City will perform the following:

- Develop a Grants Administration Policy with the primary purpose of defining the roles and responsibilities of City personnel in the management of federal and state awards and financial assistance.
- Evaluate the need for a position with centralized responsibility for federal and state grants administration as recommended by the auditor.

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

SIGNIFICANT DEFICIENCY

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2012-3 Medical Assistance Program – Transportation Disadvantaged – CFDA 93.778

Program funding is used by the City's transit operation (StarMetro) to pay vendors for medical transportation for eligible individuals. The source documents that evidence the performance of these services are Operator Manifests, submitted by the vendors to support their invoices, which record the detail of the trips they provided for eligible passengers. Such detail includes passenger names; date, time, and location of pick up and drop off; mileage; and whether the passenger was ambulatory or required a wheelchair. The Operator Manifests are also supposed to indicate the name of the driver, identification of the vehicle used, and a signed certification by the driver that the information on the Operator Manifest is complete and accurate. Many Operator Manifests of one vendor (Sessaly Rose Transit) that were tested during audit work were incomplete in that they did not include a driver name or vehicle identification, and did not include a certification signed by the driver that the Operator Manifest was complete and accurate. Although these Operator Manifests appeared legitimate otherwise, without the missing information and certification the manifests should not be considered proper support for the invoices submitted by the vendor.

City Response:

The City concurs with the finding. Procedures will be put in place to ensure that the source documents received from the vendor include all required information.

City of Tallahassee
Summary Schedule of Prior Audit Findings
For the Year Ended September 30, 2012

Federal Programs

Status: The following issue reported in the prior year as Finding 2011-1 was resolved for the year ended September 30, 2012.

2011-1 ARRA – Homelessness Prevention and Rapid Re-Housing Program – CFDA
14.257

Significant Deficiency: Subrecipient Monitoring

The City of Tallahassee contracted with subrecipient agencies to administer this program. Monitoring of the subrecipient agencies was limited to obtaining external audit reports. Corrective actions have been completed.

State Projects – None
(2011)

Financial Statement Findings - None
(2011)



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Carr, Riggs & Ingram, LLC
1713 Mahan Drive
Tallahassee, FL 32308

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(850) 878-2344 (fax)
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Honorable Mayor, City Commission, City Manager, Appointed Officials and Audit Committee
City of Tallahassee, Florida

Compliance

We have audited the compliance of the Tallahassee Regional Airport, City of Tallahassee, Florida (the Airport) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies*, issued by the Federal Aviation Administration (Guide), for its passenger facility charge program for the year ended September 30, 2012. Compliance with the requirements of laws and regulations applicable to its facility charge program is the responsibility of the Airport's management. Our responsibility is to express an opinion on the Airport's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the compliance requirements referred to above, that could have a direct and material effect on the passenger facility program, occurred. An audit includes examining, on a test basis, evidence about the Airport's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Airport's compliance with those requirements.

In our opinion, the Airport complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended September 30, 2012.

Internal Control Over Compliance

The management of the Airport is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the Airport's internal control over compliance with the requirements that could have a direct and material effect on the passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Airport's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a compliance requirement of the passenger facility charge program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of the passenger facility charge program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs related to passenger facility charges as item PFC-2012-1. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs related to passenger facility charges. We did not audit The City's response and, accordingly, we express no opinion on the response.

Schedule of Expenditures of Passenger Facility Charges

We have audited the basic financial statements of the City of Tallahassee, Florida as of and for the year ended September 30, 2012, and have issued our report thereon dated March 14, 2013. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of passenger facility charges is presented for purposes of additional analysis as specified in the Guide and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Honorable Mayor, City Commissioners, City Manager, Audit Committee, and the Auditor General of the State of Florida and the Federal Aviation Administration and is not intended to be and should not be used by anyone other than those specified parties.

Carr, Riggs & Ingram, LLC

March 14, 2013

City of Tallahassee
Schedule of Findings – Passenger Facility Charges
For the Year Ended September 30, 2012

SIGNIFICANT DEFICIENCY

PFC-2012-1 Inconsistent Reporting of Expenditures of Passenger Facility Charges

The total amount of expenditures reported on the Schedule of Expenditures of Passenger Facility Charges for the year ended September 30, 2012 is \$377,079. This amount represents the actual amount of PFC expenditures during the fiscal year. The City reported a total of \$898,273 on its Passenger Facility Charge Quarterly Reports submitted to the Federal Aviation Administration (FAA), PFC Manager, for the same fiscal year. The difference of \$521,194 was caused by underreporting expenditures of passenger facility charges on the quarterly reports of a prior year, and instead reporting them to FAA on the quarterly reports for year ended September 30, 2012.

It is recommended that the Passenger Facility Charge Quarterly Reports that are submitted to the FAA always include only the expenditures of passenger facility charges that actually occurred in each quarter.

City Response:

The City concurs with the finding. Procedures will be put in place to ensure that reports filed with the FAA include the correct amounts.

City of Tallahassee
Schedule of Expenditures of Passenger Facility Charges
For the Year Ended September 30, 2012

<u>Program Title</u>	<u>Expenditures</u>
Passenger Facility Charges Used:	
Passenger Facility Charge Application #06-06-C-00-TLH:	
Project 5: Terminal Improvements	\$ 67,450
Project 8: In-Line Baggage Handling System	16,664
Project 9: Terminal Rehabilitation - Phase II	205,566
Project 12: Electronic Airport Layout Plan	55,696
Project 19: Airfield Signage Improvements Design	1,105
Project 20: Airfield Lighting Improvements Design	477
Project 21: Airport Access Control and Monitoring System Design	30,121
	<u>377,079</u>
Total Passenger Facility Charges Used	<u>\$ 377,079</u>



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**MANAGEMENT LETTER PURSUANT TO CHAPTER 10.550, RULES OF THE AUDITOR
GENERAL FOR LOCAL GOVERNMENTAL ENTITY AUDITS**

Honorable Mayor, City Commission, City Manager, Appointed Officials and Audit Committee
City of Tallahassee, Florida

We have audited the basic financial statements of the City of Tallahassee, Florida (the City) as of and for the year ended September 30, 2012, and have issued our report thereon dated March 14, 2013.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Federal Program and State Project and On Internal Control Over Compliance in Accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated March 14, 2013, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, *Rules of the Auditor General*, which govern the conduct of local government entity audits performed in the State of Florida. This letter includes the following information, which is not included in the aforementioned auditor's reports or schedule:

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report related to sub recipient monitoring.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires our audit to include a review of the provisions of Section 218.415, *Florida Statutes*, regarding the investment of public funds. In connection with our audit, we determined that the City complied with Section 218.415, *Florida Statutes*.

Section 10.554(1)(i)3., *Rules of the Auditor General*, require that we address in the management letter any findings and recommendations to improve financial management, accounting procedures, and internal controls. In connection with our audit, we have noted findings reported on the Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance dated March 14, 2013.

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that we address violations of provisions of contracts and grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., *Rules of the Auditor General*, provides that the auditor may, based on professional judgment, report the following matters that have an inconsequential effect financial statements, considering both quantitative and qualitative factors: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, and (2) deficiencies in internal control that are not significant deficiencies. In connection with our audit, we noted no deficiencies in internal control that were not considered to be significant deficiencies.

Section 10.554(1)(i)6., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter unless disclosed in the notes to the financial statements. This information was disclosed in Note 1 to the financial statements.

Section 10.554(1)(i)7.a., *Rules of the Auditor General*, requires a statement be included as to whether or not the local government entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Section 10.554(1)(i)7.b., *Rules of the Auditor General*, requires that we determine whether the Annual Financial report for the City for the fiscal year ended September 30, 2011 filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2012. In connection with our audit, we determined that these two reports were in agreement.

Sections 10.554(1)(i)7.c. and 10.556(7), *Rules of the Auditor General*, require that we apply financial condition assessment procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

This management letter is intended solely for the information and use of the Honorable Mayor, City Commissioners, City Manager, Audit Committee, and the Auditor General of the State of Florida and Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Carri, Riggs + Ingram, LLC
March 14, 2013

2855B

LEON COUNTY
Certificate of Public Convenience and Necessity
Emergency Medical Services

Whereas, the City of Tallahassee has made application for the grant of authority to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week, from six City of Tallahassee Fire apparatus, located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle.

Whereas, the above named service provider affirms that it will maintain compliance with the requirements of the Emergency Medical Services Act (Chapter 401, F.S.) and rules (Chapter 64J-1, F.A.C.); and

Whereas, the above named service provider affirms that it will comply with Article III of the Code of Laws of Leon County, Florida; and

Whereas, the governing body of Leon County has considered recommendations of the Emergency Medical Services Advisory Council.

Now therefore, The Board of County Commissioners of Leon County hereby issues a Certificate of Public Convenience and Necessity to the City of Tallahassee to provide the following services only: Advanced Life Support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle with limitations as prescribed on the Certificate. The service shall be provided within the territorial limits of Leon County, Florida. The Certificate holder shall maintain the level of service as outlined in their application throughout the term of this Certificate, and shall conform and comply with all rights and duties granted by the certification.

Date Issued: November 8, 2011
Date of Expiration: November 8, 2014
(Unless Certificate is sooner revoked or suspended)



LEON COUNTY, FLORIDA

BY: John Dafty
John Dafty, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

BY: John Stott, Deputy Clerk

Approved as to Form:
Leon County Attorney's Office

BY: Herbert W.A. Thiele
Herbert W.A. Thiele, Esq.
County Attorney

Attachment 7
COPCN Application
March 2014

LANDRY, KIM M
 LEON COUNTY
 EMERGENCY MEDICAL SERVICES
 1800-2 N. BLAIR STONE ROAD
 TALLAHASSEE, FL 32308-0000-000



DEA REGISTRATION NUMBER	THIS REGISTRATION EXPIRES	FEE PAID
BL8698524	03-31-2016	FEE EXEMPT
SCHEDULES	BUSINESS ACTIVITY	ISSUE DATE
2,2N, 3,3N,4,5,	PRACTITIONER	03-01-2013
LANDRY, KIM M LIMITED TO OFFICIAL COUNTY DUTIES ONLY EMERGENCY MEDICAL SERVICES 1800-2 N. BLAIR STONE ROAD TALLAHASSEE, FL 32308-0000		

CONTROLLED SUBSTANCE REGISTRATION CERTIFICATE
 UNITED STATES DEPARTMENT OF JUSTICE
 DRUG ENFORCEMENT ADMINISTRATION
 WASHINGTON D.C. 20537

This registration is only for use at Federal or State Institutions.

Sections 304 and 1008 (21 USC 824 and 858) of the Controlled Substances Act of 1970, as amended, provide that the Attorney General may revoke or suspend a registration to manufacture, distribute, dispense, import or export a controlled substance.

THIS CERTIFICATE IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP, CONTROL, LOCATION, OR BUSINESS ACTIVITY, AND IT IS NOT VALID AFTER THE EXPIRATION DATE.

CONTROLLED SUBSTANCE REGISTRATION CERTIFICATE
 UNITED STATES DEPARTMENT OF JUSTICE
 DRUG ENFORCEMENT ADMINISTRATION
 WASHINGTON D.C. 20537

DEA REGISTRATION NUMBER	THIS REGISTRATION EXPIRES	FEE PAID
BL8698524	03-31-2016	FEE EXEMPT
SCHEDULES	BUSINESS ACTIVITY	ISSUE DATE
2,2N, 3,3N,4,5,	PRACTITIONER	03-01-2013
LANDRY, KIM M LIMITED TO OFFICIAL COUNTY DUTIES ONLY EMERGENCY MEDICAL SERVICES 1800-2 N. BLAIR STONE ROAD TALLAHASSEE, FL 32308-0000		

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THIS CERTIFICATE IS NOT TRANSFERABLE ON CHANGE OF OWNERSHIP, CONTROL, LOCATION, OR BUSINESS ACTIVITY, AND IT IS NOT VALID AFTER THE EXPIRATION DATE.

Form DEA-223 (4/07)

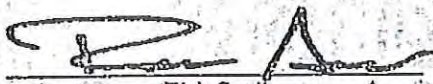
STATE OF FLORIDA
DEPARTMENT OF HEALTH
DIVISION OF MEDICAL QUALITY ASSURANCE

DATE	LICENSE NO.	CONTROL NO.
12/28/2012	ME 63901	407421

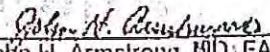
The MEDICAL DOCTOR
named below has met all requirements of
the laws and rules of the state of Florida.

Expiration Date: **JANUARY 31, 2015**

KIM MICHAEL LANDRY
405 WATERFORD LANE
GULF BREEZE, FL 32561



Rick Scott
GOVERNOR



John H. Armstrong, MD, FACS
STATE SURGEON GENERAL

DISPLAY IF REQUIRED BY LAW

STATE OF  FLORIDA

3771

DEPARTMENT OF HEALTH
BUREAU OF EMERGENCY MEDICAL OVERSIGHT
ADVANCED LIFE SUPPORT LICENSE

This is to certify that TALLAHASSEE FIRE DEPARTMENT, CITY OF
Name of Provider

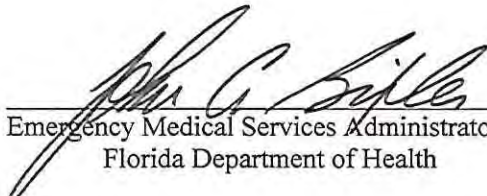
911 EASTERWOOD DRIVE, TALLAHASSEE, FL 32311
Address

has complied with Chapter 401, Florida Statutes, and Chapter 64J-1, Florida Administrative Code, and is authorized to operate as an Advanced Life Support Service subject to any and all limitations specified in the applicable Certificate(s) of Public Convenience and Necessity for the County(ies) listed below:

TRANSPORT

NON-TRANSPORT

LEON
County(ies)


Emergency Medical Services Administrator
Florida Department of Health

Date: 02/10/2014 Expires: 03/31/2016

DH Form 1161, March 2013

This certificate shall be posted in the above mentioned establishment

Attachment 9
COPCN Application
March 2014

Emergency Medical Services
License Application Profile Report

PROVIDER DATA

Name: TALLAHASSEE FIRE DEPARTMENT, CITY OF
Manager Name: Chief Jason Byrd
Mailing Address: 911 Easterwood Dr
TALLAHASSEE, FL 32311
Physical Address: 911 Easterwood Drive
TALLAHASSEE, FL 32311

ID NUMBER: 3704

COUNTY: LEON

Phone: (850) 606-6600

Fax: (850) 891-0995

Email: jason.byrd@talgov.com

Service Type

Fire Department
City
Non-Profit

LICENSE DATA

Certification Number: 3771

Status: Clear

Service Type: ALS

Date Issued: 02/10/2014

Service Sub-Type: Non - Transport

Amount Required: \$1,550.00

Expires: 03/31/2016

Amount paid: \$1,550.00

PRIMARY MEDICAL DIRECTOR DATA

Name: LANDRY, KIM MICHAEL

Phone: (850) 606-2113

Address: 911 Easterwood Dr
TALLAHASSEE FL 32311

License Number: ME 63901

DEA Reg. #: BL 8698524

Contract End Date: 01/01/1901

License Expires: 01/31/2015

DEA Reg. Expires: 03/31/2016

SECONDARY MEDICAL DIRECTOR DATA

Name:

Phone:

Address:

License Number:

DEA Reg. #:

Contract End Date:

License Expires:

DEA Reg. Expires:

INSURANCE DATA

Insurance Company

Type of Insurance

Insurance Expiration Date

Self-Insured

Vehicle Liability

01/01/1901

SERVICE AREA DATA

County of Service

Date Certificate of Public Convenience and
Necessity Expires

Leon

11/08/2014

VEHICLE DATA

<u>Permit #</u>	<u>Type</u>	<u>Sub-Type</u>	<u>Make</u>	<u>Model</u>	<u>Year</u>	<u>License Status</u>	<u>Issue Date</u>	<u>Vehicle Identifier</u>	<u>Permit Fee</u>
12471	ALS	N	E-ONE	TYPHOON	2003	Clear	04/01/2004	4EN6BCA8331006836	
12936	ALS	N	E-ONE	TYPHOON	2004	Clear	01/10/2005	4EN6BCA8841007577	
13201	ALS	N	E-ONE	TYPHOON	2005	Clear	06/20/2005	4EN6BCA8641008100	25.00
13351	ALS	N	E-ONE	TYPHOON	2005	Clear	09/22/2005	4EN6AAA8X51009128	25.00
13977	ALS	N	E-ONE	TYPHOON	2005	Clear	12/06/2006	4EN6AAA8851009130	6.00
17096	ALS	N	E-ONE	TYPHOON	2005	Clear	02/03/2012	4EN6BCA8751009628	25.00
17833	ALS	N	CHEVROLET	SUBURBAN	2013	Clear	04/05/2013	1GNWC5EG0DR224009	25.00

Count of vehicles with status of "Issued"

<u>Total</u>	<u>BLS</u>	<u>ALS (Transport)</u>	<u>ALS (Non-Transport)</u>	<u>AIR</u>
7	0	0	7	0



Most Livable City in America

**Attachment 11
COPCN Application
March 2014**

Advanced Life Support Certificate of Public Convenience and Necessity

To the best of my knowledge, all information presented in this Advanced Life Support Certificate of Public Convenience and Necessity application made to Leon County on behalf of the City of Tallahassee Fire Department is true.


John Gatlin, Interim Fire Chief
Tallahassee Fire Department
911 Easterwood Drive
Tallahassee, FL 32311
(850)606-6600

03/10/14
Date


Notary



Attachment 11
COPCN Application
March 2014

TALLAHASSEE FIRE DEPARTMENT		SHIFT																
ALS INVENTORY		Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
ENGINE'S 2,3, 4, 6, 9,15 & FM-1		Initials																
ALS Airway Bag (Orange)		Exp. Date																
Main Compartment																		
1	O2 Cylinder>1000 psi																	
1	Regulator																	
1	Wrench																	
2	King Airway size 3 & 4																	
2	60cc / 20cc syringe 1 ea																	
6	Surgilube																	
2ea	Nasal Airways Assort. 5 sizes																	
1ea	Oral Airways Assort 6 sizes																	
2ea	Connectors & Tubing																	
4	N95 masks																	
1	Bougie ETI																	
Intubation Kit																		
1	Laryngoscope Handle																	
2	Extra C Cell Batteries																	
1	Magill Forceps - Adult																	
1	Magill Forceps - Ped.																	
1	Meconium Aspirator																	
2	Syringe 10 ml																	
5	Suction Catheters 6,8,10,12,14 (1 ea size)																	
5	Surgilube																	
2	ETCO2 Detectors																	
1	ET Tube Holder Pediatric																	
1	ET Tube Holder Adult																	
1	ET Tube 6.0																	
1	ET Tube 7.0																	
1	ET Tube 8.0																	
1	ET Tube 9.0																	
5	Peds ET Tube 2.5,3,3.5,4,5 (1 ea size)																	
4	Miller Blade 0,1,2,3 (1 ea)																	
3	Mac Blade 2,3,4 (1 ea)																	
Adult Side																		
2	Non-Rebreathers, Adult																	
2	Nasal Cannula, Adult																	
2	Nebulizers																	
1	Adult BVM																	
1	Adult C-Collar																	
Ped Side																		
1	Infant BVM																	
1	Ped BVM																	
2	Non-Rebreathers, Pediatric																	

TALLAHASSEE FIRE DEPARTMENT																		
BLS INVENTORY		SHIFT	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	
		Date	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		Initials																
Airway Bag (Orange)		Exp. Date																
Main Compartment																		
1	O2 Cylinder>1000 psi																	
1	Regulator																	
1	Wrench																	
2	King Airway size 3 & 4																	
2	60cc / 20cc syringe 1 ea																	
6	Surgilube																	
2ea	Nasal Airways Assort. 5 sizes																	
1ea	Oral Airways Assort 6 sizes																	
2ea	Connectors & Tubing																	
1	Pocket Mask																	
4	N95 masks																	
Adult Side																		
2	Non-Rebreathers, Adult																	
2	Nasal Cannula, Adult																	
1	Adult BVM																	
1	Adult C-Collar																	
Ped Side																		
1	Infant BVM																	
1	Ped BVM																	
2	Non-Rebreathers, Pediatric																	
1	Nasal Cannula, Pediatric																	
1	Non-Rebreather, Infant																	
1	Pediatric C-Collar																	
End Compartment																		
1	Pulse Oximeter with Probe																	
Black Jump Bag																		
Outside Top																		
1	BP Cuff, Large Adult																	
1	BP Cuff, Reg. Adult																	
1	BP Cuff, Pediatric																	
1	Stethoscope																	
Inside Top																		
2	Oral Glucose																	
1	Pen Light																	
1	Trauma Scissors																	
1	Ring Cutter																	
2	1" Tape																	
1	Antiseptic Hand Cleaner																	
Inside, Main Compartment																		
2	10" x 30" Trauma Dressing																	



Most Livable City in America

Internal Mail Box A-34
(850) 891-8246
(850) 891-8736 (fax)

3/10/2014

REFERENCE: EVIDENCE OF INSURANCE
REQUESTING ORGANIZATION: Leon County Board of County Commissioners
REGARDING: Renewal of Certificate of Public Convenience and Necessity

To Whom It May Concern:

This letter is provided to you by the City of Tallahassee, Florida, as evidence of its self-insurance fund. The City is authorized and qualified as a self-insurer by the State of Florida and is in full compliance with all provisions of Florida Statute 768.28, which governs tort liability for all public entities within the State. The City is also self-insured for Worker's Compensation pursuant to the provisions of Florida Statute 440.

The City maintains a fully funded reserve account. The fund, as authorized by the City Commission, is solely for the purpose of providing relief from any third-party legal liability claim for which the City may become liable.

This self-insurance applies to physical damage or loss of the equipment rented by the City of Tallahassee in the same manner as property owned by the City.

We trust this letter is sufficient evidence of the City's liability protection and submit it to meet the terms/conditions required to execute this contract/agreement. Any questions regarding this matter can be addressed to the Risk Management Office at (850) 891-8246.

Sincerely,

Gail Shuffler
Risk Manager

Attachment 13
COPCN Application
March 2014

DESCRIPTIONS (Continued from Page 1)

Attachment #2
Page 230 of 242

Primary Professional Liability:

Limits -

\$1,000,000 - Each Claim

\$3,000,000 - Aggregate

Deductible -

\$2,500 - Each Claim

\$250,000 - Aggregate

Excess Professional Liability:

Limits -

\$5,000,000 - Each Claim

\$5,000,000 - Aggregate

The mission of the Tallahassee Fire Department is to provide for the safety and welfare of its community and its members through prevention, preparation, and protection.

The Tallahassee Fire Department (TFD) hired the first Fire Chief in 1867 and has been providing services to Tallahassee and Leon County since that date. TFD continuously strives to increase our role in the community by providing other services while utilizing existing resources in a cost effective manner. TFD is the only career, paid fire department in Leon County.

The City and County signed the Fire Services Agreement in 1988. This agreement required the staffing of the City-owned five unincorporated fire stations to be staffed with two Emergency Medical Technicians and to respond to medical emergencies when requested by the ambulance service. As well, this agreement required TFD to maintain the already established Hazardous Materials team. In 1998, TFD expanded its role in the pre-hospital arena by increasing Basic Life Support's emergency response to areas inside the city limits

The City and County has since signed the Interlocal Agreement regarding the provision of fire and emergency medical services in April of 2009. This agreement allows for the continuation of emergency services as before with the addition of one Firefighter/EMT at each of the five city fire stations in the unincorporated area of Leon County. This ensures minimum staffing of three personnel at all times within these stations.

To date, TFD has improved the level of service provided to include a secondary Hazardous Materials team, Urban Search and Rescue (USAR) team, and a Technical Rescue Team.

TFD began providing Advanced Life Support (ALS) fire response from five of the stations located within the City boundaries, April 1, 2004. The department has since increased its ALS response to 7 stations within the City.

At this time, TFD's personnel roster is comprised of 190 EMT's, 70 Paramedics, and 1 First Responder. All of these personnel are available and ready to respond to medical emergencies when needed. Each apparatus, at any given time, will be staffed with two (2) or more EMTs or Paramedics.

TFD has fifteen (15) fire stations located in incorporated and unincorporated Leon County. Five (5) stations are located in unincorporated Leon County and ten (10) are located within the boundaries of Tallahassee. TFD also has a multi-million dollar operational facility at Appleyard and Pensacola.

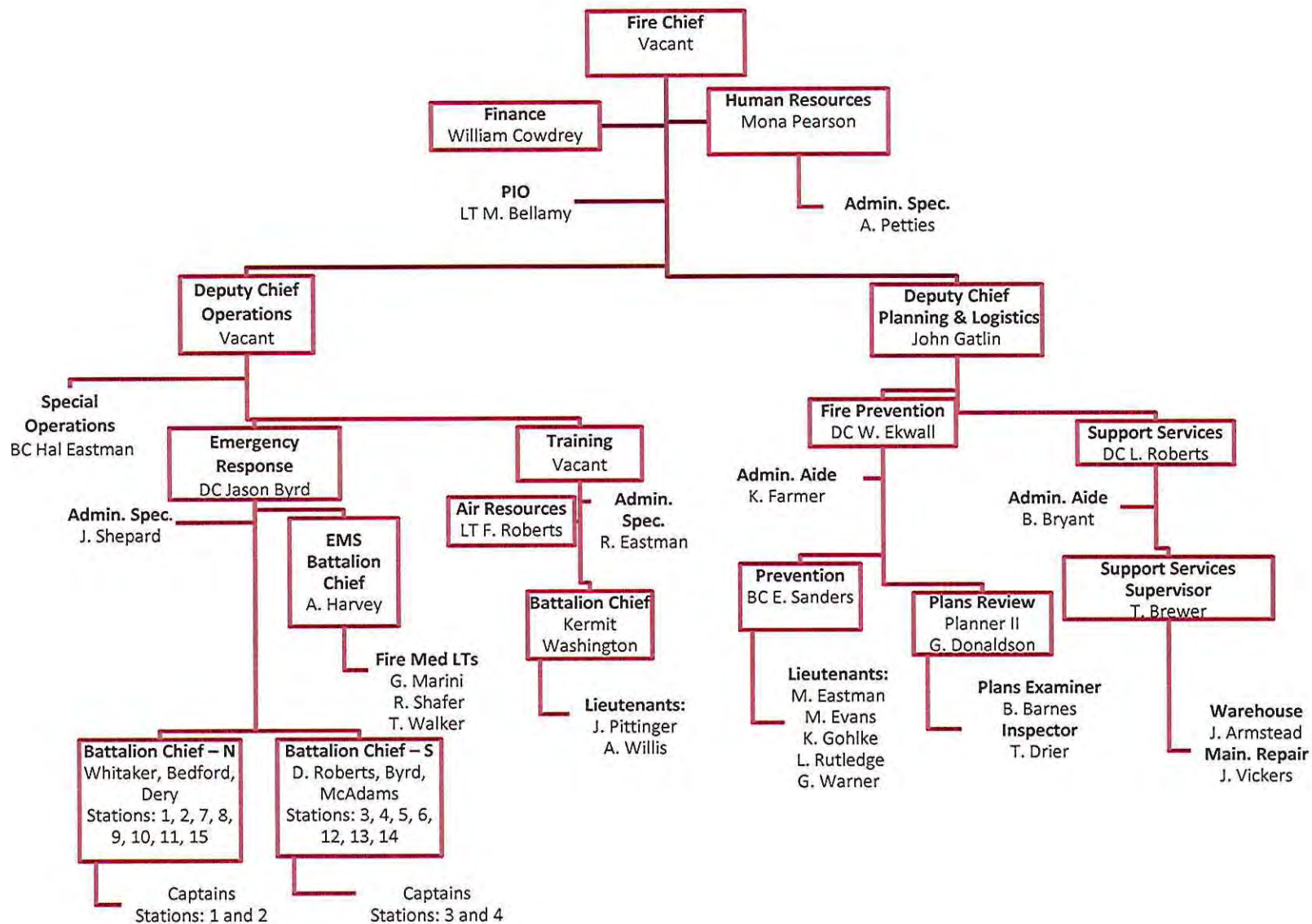
TFD operates twenty seven (27) frontline, fully staffed apparatus on a 24 hour per day/7 days per week basis. Additionally, brush trucks and supervisory personnel and vehicles are on duty 24/7. All vehicles are maintained within or exceeding manufacturing requirements. TFD's vehicle fleet is valued in excess of \$15 million.

Communications ability within the TFD is comprised of a state of the art Computer Aided Dispatch system with Mobile Data Terminal and Automatic Vehicle Locators. TFD is part of the Leon County Joint dispatch center. All apparatus have mobile 800 MHz radios and each apparatus personnel have an individual portable radio when on duty.

TFD utilizes "*Telestaff*", a computer software program that automatically dials personnel for re-call in the event of a disaster.

The Tallahassee Fire Department's approach to management of the ALS First Response addition is to utilize the existing chain-of-command infrastructure. Attached is the applicable organizational chart for the Tallahassee Fire Department.

Tallahassee Fire Department



03/01/14

**INTERLOCAL AGREEMENT REGARDING THE PROVISION OF
FIRE AND EMERGENCY MEDICAL SERVICES**

This Interlocal Agreement ("Agreement") is made and entered into as of this 16th
day of April, 2009, by and between Leon County, Florida, a charter county and
political subdivision of the State of Florida (the "County"), and the City of Tallahassee, Florida,
a Florida municipal corporation (the "City"), collectively the Parties.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter
set forth, the Parties do hereby agree as follows:

Section 1. Administrative Management Committee.

An Administrative Management Committee (AMC), which shall consist only of
the County Administrator and City Manager, shall make recommendations on policy to
the Parties and execute the terms and conditions of this Agreement. The AMC shall
appoint a Fire Chief and an EMS Chief who shall serve until said appointee shall resign
or shall be terminated either by the County Administrator or the City Manager. The
current Fire Chief and EMS Chief are hereby deemed appointed to their respective
positions.

Section 2. Provision of Services.

A. Emergency Medical Services. The City shall provide Advanced Life Support
(ALS) services continuously within the Primary Response Area (PRA) of those fire
stations as designated by the AMC in Exhibit A. The County shall provide a Medical
Director for ALS and Basic Life Support (BLS) services provided by the City to the
County, who shall meet all requirements of, and perform the duties and obligations
required of a medical director under, Chapter 401, Florida Statutes.

B. **Fire Services.** The City shall provide Fire Services continuously within the PRA of all fifteen (15) fire stations as designated in Exhibit B, and shall provide a level of services and maintain both minimum staffing and apparatus in accordance with a fire services five-year rate study (Rate Study), which upon adoption by the Parties will be made a part of this Agreement as Exhibit C. Fire stations may change from time to time to meet changing needs, but in no event shall the location change nor the number of fire stations decrease without the prior approval of the County.

Section 3. Funding of and Payment for Services.

The Rate Study, Exhibit C, shall be utilized to determine the amount of a special assessment and fire services fee to be imposed by the Parties during the period of the study. The AMC shall authorize development of a new Rate Study, including both Fire and Emergency Medical Services, not less than 18 months prior to expiration of the then Current Term, subject to the provisions of Section 4. Each such Rate Study, the cost of which shall be paid equally from Fire Services funds and Emergency Medical Services funds, shall be made a part of this Agreement upon adoption by the Parties.

The Parties may levy an annual fire services special assessment on each parcel or subdivided lot within the jurisdictional boundaries of the Parties for the provision of Fire Services consistent with the Rate Study, Exhibit C, and the City shall collect the same, including in the unincorporated area unless otherwise collected utilizing the provisions of §197.3632, Florida Statutes. The Parties shall levy and the City shall collect an annual fire services fee on each parcel or subdivided lot within the jurisdictional boundaries of the Parties for the provision of Fire Services consistent with the Rate Study, Exhibit C, which are not otherwise assessed.

The EMS MSTU Ordinance shall be revised or amended by the City prior to the Commencement Date hereof, so that the subject ordinance shall expire not earlier than the last day of the then Current Term. Payment for services shall be as provided in Exhibit D.

Section 4. Exhibits and Supplemental Provisions.

Exhibits A, B, C, D and E are attached hereto and incorporated herein as if fully set forth below. The Parties shall comply with the provisions set forth in Exhibits D and E.

IN WITNESS WHEREOF, the Parties cause this Agreement to be executed by their duly authorized representatives this 16th day of April, 2009.

LEON COUNTY, FLORIDA

Attested by:
Bob Inzer, Clerk of the Court

By: John Stoll, Deputy Clerk
Bob Inzer, Clerk

By: [Signature]
Bryan Desloge, Chairman
Board of County Commissioners

Date: 4/16/09

Approved as to form:
County Attorney's Office

By: [Signature]
Herbert W.A. Thiele, Esq.
County Attorney

CITY OF TALLAHASSEE, FLORIDA

Attested by:
Gary Herndon, City Treasurer-Clerk

By: [Signature]

By: [Signature]
John R. Marks, III
Mayor, City of Tallahassee

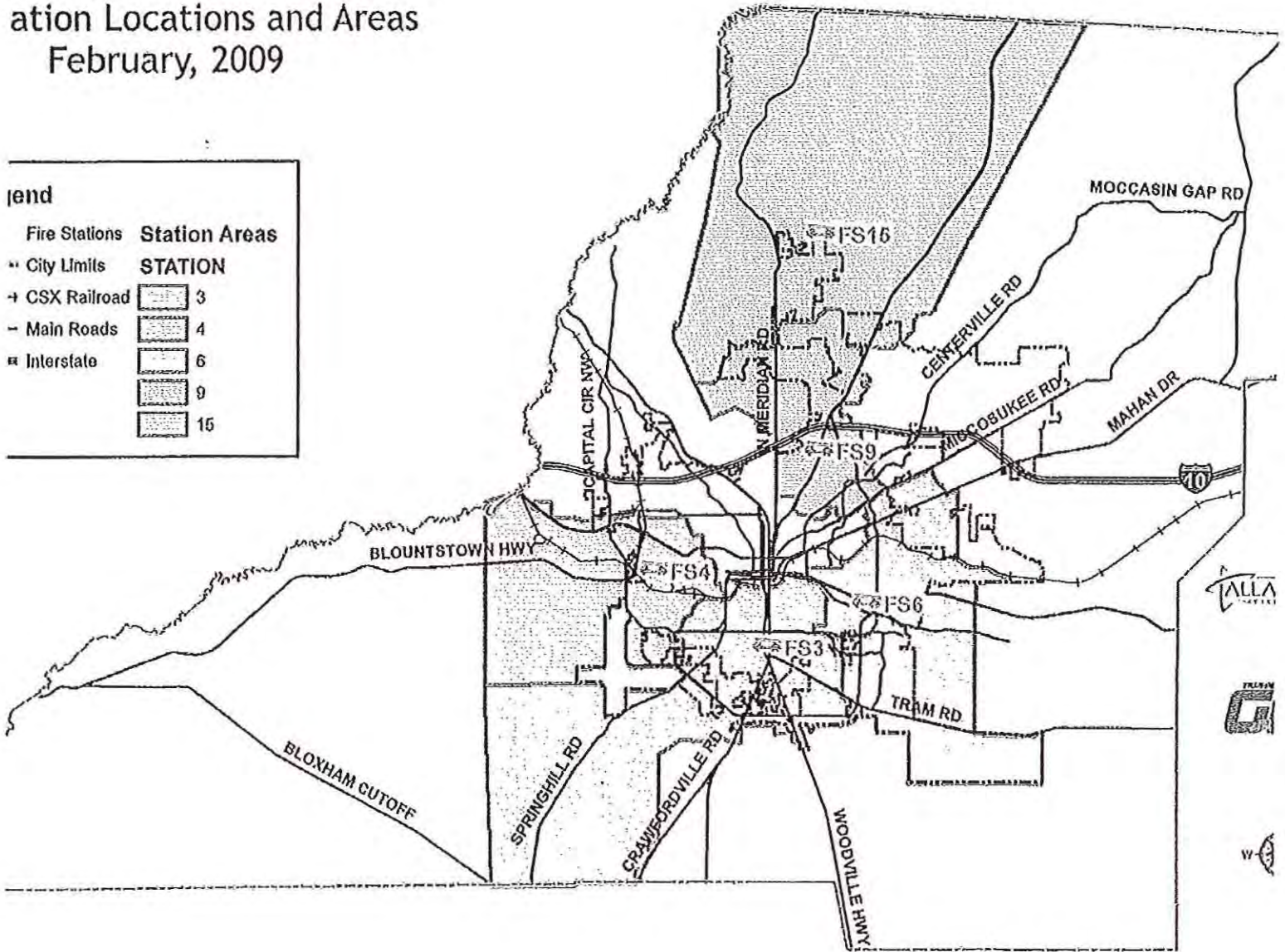
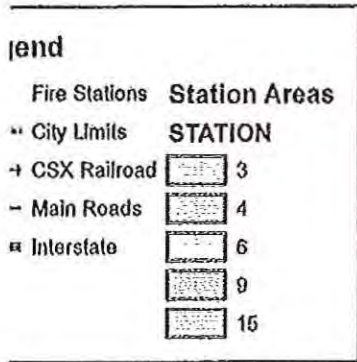
Date: 4/16/09

Approved as to form:
City Attorney's Office

By: [Signature]
James R. English, Esq.
City Attorney

Tallahassee Fire Department

Memorandum of Understanding - Exhibit A: Station Locations and Areas February, 2009



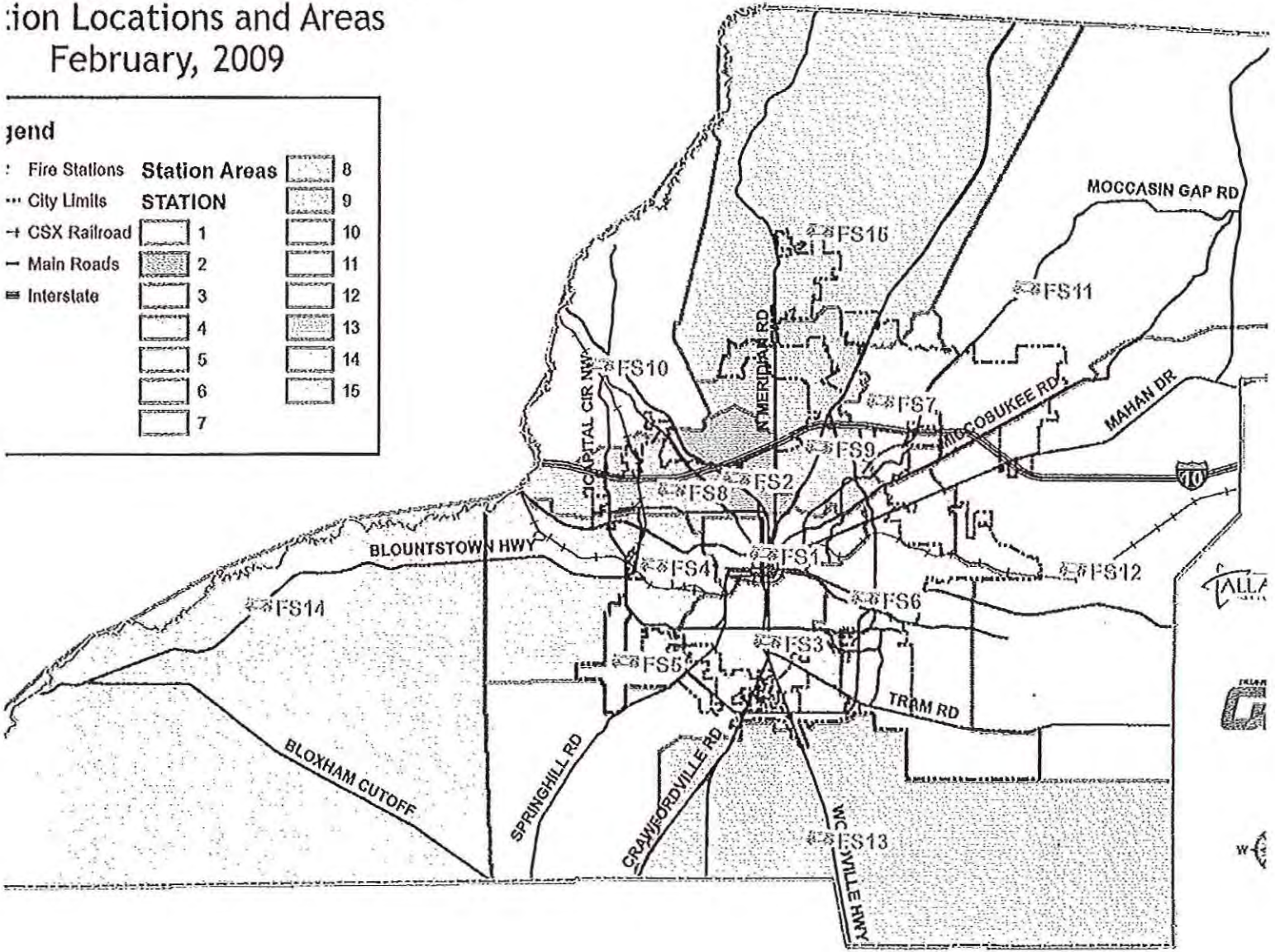
Source: Tallahassee Fire Department, FireView for ArcGIS.
Created on 2/12/2009 by Patrick.Pence@talgov.com

Tallahassee Fire Department

Collective Bargaining Agreement - Exhibit B: Station Locations and Areas February, 2009

Legend

• Fire Stations	Station Areas	8
--- City Limits	STATION	9
→ CSX Railroad	1	10
— Main Roads	2	11
≡ Interstate	3	12
	4	13
	5	14
	6	15
	7	



Source: Tallahassee Fire Department, FireView for ArcGIS.
Created on 2/20/2009 by Patrick.Pence@talgov.com

Exhibit D

Payment for Services

1. The City shall collect all fire services fees and assessments imposed by the Parties, in both the incorporated and unincorporated areas of Leon County. The City hereby acknowledges that its collection of any fire services fees and assessments imposed by the County shall constitute full payment by the County to the City for all Fire Services provided under the Agreement, subject to the provisions of paragraph 7. Revenues from the unincorporated area will be accounted for in a separate revenue line within the Fire Services Fund.

2. On a quarterly basis and at the end of each fiscal year, the City will provide the County reports identifying total fire services fee revenue collections in the unincorporated area.

3. On or before the 10th day of October of each fiscal year, the City will remit to the County the amount included in the Rate Study for that fiscal year for the support of Volunteer Fire Departments.

4. The County agrees to pay the City the following amounts for all ALS services, as follows:

On or before the 10th day of each quarter (October, January, April and July), the County shall pay the City the amount of \$675,503 for FY2010, \$690,364 for FY2011, \$705,552 for FY2012, \$721,074 for FY2013 and \$736,938 for FY2014.

5. Both the City and County recognize that fire services fee rates are based on an average assessable five-year budget. Possible surplus revenues collected in the early years are intended to offset probable increased costs in the latter years of the five-year rate study period. Any excess funds at the end of each fiscal year will be transferred into a Fire Services Reserve fund for future appropriation.

6. Increases in annual appropriations to the Fire Services Fund shall be restricted to the growth rates in expenditures as identified in the Rate Study. Deviation from these growth rates will need to be approved by the AMC and ratified by the City Commission.

7. Within six months of the end of each fiscal year, both Parties shall make a financial determination as to the percentage of fire services fees and assessments collected in proportion to the amounts billed for Fire Services for that fiscal year. In the event the amount collected is less than 95% of the amount billed by or on behalf of that Party for such fiscal year, that Party shall be responsible for remitting funds necessary to equal 95% of the amount billed, to the Fire Fund. If an annual shortfall occurs in the Fire Services Fund the AMC shall determine whether Fire Services Reserve funds should be released to address the deficiency. If Fire Services Reserve funds are not adequate, the AMC may make a recommendation on how to address the shortfall to the Parties and may authorize a new rate study be undertaken.

Exhibit E

1. Effective Date; Term; Termination; Default.

A. This Agreement shall be effective on the Effective Date. The initial Current term shall commence on October 1, 2009 ("Commencement Date") and continue for a term of five years or until terminated in accordance with this Exhibit. This Agreement shall be extended automatically for an unlimited number of additional five (5) year terms, subject to the provisions of this Exhibit.

B. 1. Should either Party desire to terminate this Agreement, it may do so by adopting the appropriate resolution so declaring its intent to terminate and notify the other Party not later than eighteen (18) months before expiration of the then Current Term. In such event, this Agreement shall terminate at the end of the then Current Term.

2. Should both Parties desire to terminate the Agreement before expiration of the then Current Term, the Agreement shall be deemed terminated upon the effective date of such termination.

C. 1. Should the City repeal or in any manner amend the EMS MSTU Ordinance without the prior written consent of the County except as otherwise provided herein, the City shall be deemed in default and the County may at its option forthwith terminate this Agreement.

2. If either Party fails to comply with any of the material terms or conditions of this Agreement or defaults in any of its material obligations under this Agreement and shall fail, within thirty (30) calendar days after written notice from the other Party, to correct such default or noncompliance, the non-defaulting Party may, at its option, forthwith terminate this Agreement.

D. 1. If this Agreement is terminated, the ownership of all equipment, all vehicles, and all medical supplies provided by the County or purchased by the City solely with funding provided by the County under this Agreement, shall revert to the County. The City shall convey such property to the County, "AS IS" AND WITHOUT WARRANTY OF ANY KIND and without further liability therefore, no later than thirty (30) days after the effective date of such termination.

2. (a) Upon termination of this Agreement, the City agrees to sell, at the sole option of the County: (1) fire stations 10 through 14, inclusive of land, or any interest therein, and the structures attached thereto, to the County at a price equal to the City's investment in same, but in no event to exceed \$525,000; and/or (2) fire station 15, inclusive of land, or any interest therein, and the structure attached thereto, to the County at a price equal to the City's investment in same; and

(b) Upon termination of this Agreement, the City agrees to sell to the County, at the sole option of the County, all firefighting apparatus and vehicles located in stations 10-14 for a price equal to the unamortized portion of the equipment cost using a 15 year depreciation schedule for each tanker/pumper and engine and a 10 year depreciation schedule for each quick response vehicles and brush truck. In the event that the County does not elect to purchase any station which is constructed on land provided by the County, the City shall have the option to purchase the land from the County at its Fair Market Value.

E. The grounds for termination and the remedies set forth in this Exhibit are intended to be cumulative with those set forth in other paragraphs of the Agreement, as well as those otherwise available to the parties at law or in equity.

2. ALS Equipment and Supplies.

The County shall provide to the City all non-capital equipment, all repair services and replacements for such equipment, and all medical supplies and medications, as specified by the Medical Director or otherwise provided for in the Medical Protocols for use by the City in providing ALS Services; provided, however, that such obligation shall not include providing any of the following items: long spine boards, Kendrick Extrication Device, Sager Traction Splint, portable suction device, or Basic Life Support bandaging supplies not being routinely purchased by the City on the date first written above. All equipment, medical supplies, and medications furnished by the County to the City shall be of the same type, brand, and kind as used by the County in relation to its provision of Emergency Medical Services. Upon termination of this Agreement, the City shall return to the County all such equipment, supplies and medications, which was provided by the County and is then in possession of the City.

3. Definitions.

Unless otherwise defined in this Agreement, the following words and phrases shall have the following meanings:

- A. "Advanced Life Support" or "ALS" shall mean treatment of life-threatening medical emergencies through the use of techniques such as endotracheal intubation, the administration of drugs or intravenous fluids, telemetry, cardiac monitoring; and cardiac defibrillation by a qualified person, pursuant to rules of the FDOH.
- B. "Agreement" shall mean this Agreement and all exhibits and documents that are expressly incorporated therein by reference.
- C. "Basic Life Support" or "BLS" shall mean treatment of medical emergencies by a qualified person through the use of techniques such as patient assessment, CPR, splinting, obstetrical assistance, bandaging, administrative oxygen, administration of a subcutaneous injection using a pre-measured auto-injector of epinephrine to a person suffering an anaphylactic reaction, and other techniques

described in the Emergency Medical Technician Basic Training Course Curriculum of the United States Department of Transportation.

- D. "City" shall mean the City of Tallahassee, a Florida municipal corporation.
- E. "County" shall mean Leon County, Florida, a Political Subdivision of the State of Florida, a Charter County.
- F. "Current Term" shall mean the five (5) year term of this Agreement in effect at a particular point in time.
- G. "Effective Date" shall mean the date upon which the last Party has fully executed this Agreement in accordance with the formalities imposed upon such entity

Leon County Board of County Commissioners

Emergency Medical Services Advisory Council

April 23, 2014
Minutes

EMSAC Members Present:

Dr. Kim Landry, Medical Director Leon County
Tom Coe, Assistant City Manager, City Manager Designee
Gail Dunmyer, Capital Regional Medical Center, Administrator Designee
Marisa Rea, Capital Regional Medical Center, Medical Director Designee
Dr. Sam Ashoo, Tallahassee Memorial Hospital Medical Director
Kim Boyer, Tallahassee Memorial Hospital, Administrator Designee
Chief Tom Quillin, Leon County EMS Division, County Administrator Designee
Chad Abrams, Leon County EMS Division, Staff to the EMSAC

The meeting was called to order in the 5th Floor Courthouse Conference room by Chief Quillin. Attendees introduced themselves prior to consideration of items on the agenda.

Item One – Consideration of the Renewal of the Certificate of Public Convenience and Necessity to Provide Advanced Life Support Non-Transport Services for the Tallahassee Fire Department.

The EMSAC reviewed the application and the supporting documentation prior to the meeting. No comments were received by the County prior to the EMSAC meeting and no members of the public requested to make comments during the meeting.

Following a brief discussion, Dr. Landry made a motion to move Option 1: Recommend the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department.

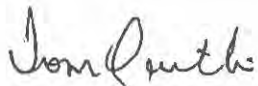
The motion was seconded by Dr. Ashoo. Motion passed 7-0.

Comments / Discussion Items –

No additional business was brought to the EMSAC for consideration or discussion and no members of the public requested to be heard. The meeting was adjourned.

Emergency Medical Services Advisor Council
April 23, 2014
Meeting Minutes
Page 2

Respectfully Submitted,



Chief Tom Quillin
Staff to the EMSAC

Attachments:

1. EMSAC Agenda Packet
2. Attendance sign-in sheet

Leon County Board of County Commissioners

Emergency Medical Services Advisory Council

**April 23, 2014
Agenda**

Item One Consideration of the Renewal of the Certificate of Public Convenience and Necessity to Provide Advanced Life Support Non-Transport Services for the Tallahassee Fire Department.

Comments / Discussion Items from EMSAC

Leon County Board of County Commissioners

Emergency Medical Services Advisory Council

April 23, 2014

To: Members of the Emergency Medical Services Advisory Council

From: Chief Tom Quillin, Division of Emergency Medical Services

Title: Consideration of the Renewal of the Certificate of Public Convenience and Necessity to Provide Advanced Life Support Non-Transport Services for the Tallahassee Fire Department.

Issue Briefing

This item seeks EMSAC consideration of the renewal of the Advanced Life Support Non-Transport Services Certificate of Public Convenience and Necessity (COPCN) issued to the Tallahassee Fire Department (Attachment #1).

Report and Discussion

Background:

At the November 8, 2011 meeting, the Board of County Commissioners issued the current advanced life support non-transport service COPCN to the Tallahassee Fire Department (TFD) which authorizes TFD to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle with limitations as prescribed on the Certificate (Attachment #2). The current COPCN expires November 8, 2014.

On March 11, 2014 TFD submitted an Application for renewal of their COPCN with no changes to the services being provided under the current COPCN.

Analysis:

In accordance with Section 8-62 of the Leon County Code of Laws, Article III, Emergency Medical Transportation Services, the application was transmitted March 17, 2014 to: the City of Tallahassee; the Tallahassee Fire Department; the Leon County Director of Emergency Management; the medical directors of the emergency departments at Capital Regional Medical Center and Tallahassee Memorial Hospital; and the members of the Emergency Medical Services Advisory Council (EMSAC) for review and comments. Written comments were due back to the County by April 18, 2014. No written comments were received by the County.

This meeting of the EMSAC is now being held as the next step in the process outlined in the County Code of Laws for the review of applications for a COPCN. The EMSAC is responsible to investigate and review the application and any associated written comments and make a recommendation to the Board of County Commissioners for consideration. On April 17, 2014 the required Public Notice of this meeting was issued (Attachment #3).

Options:

1. Recommend the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department.
2. Do not recommend the renewal of the Advanced Life Support Non-Transport Certificate of Public Convenience and Necessity issued to the Tallahassee Fire Department.
3. EMSAC direction.

Attachment:

1. Proposed Certificate of Public Convenience and Necessity to TFD
2. Current COPCN issued to TFD
3. Public Notice of EMSAC Meeting

LEON COUNTY

Certificate of Public Convenience and Necessity

Emergency Medical Services

Whereas, the City of Tallahassee has made application for the grant of authority to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week, from six City of Tallahassee Fire apparatus and one supervisor vehicle, located at seven identified fire stations within the incorporated area of the City of Tallahassee.

Whereas, the above named service provider affirms that it will maintain compliance with the requirements of the Emergency Medical Services Act (Chapter 401, F.S.) and rules (Chapter 64J-1, F.A.C.); and

Whereas, the above named service provider affirms that it will comply with Article III of the Code of Laws of Leon County, Florida; and

Whereas, the governing body of Leon County has considered recommendations of the Emergency Medical Services Advisory Council.

Now therefore, The Board of County Commissioners of Leon County hereby issues a Certificate of Public Convenience and Necessity to the City of Tallahassee to provide the following services only: Advanced Life Support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus and one supervisor vehicle located at seven identified fire stations within the incorporated area of the City of Tallahassee with limitations as prescribed on the Certificate. The service shall be provided within the territorial limits of Leon County, Florida. The Certificate holder shall maintain the level of service as outlined in their application throughout the term of this Certificate, and shall conform and comply with all rights and duties granted by the Certificate.

Date Issued: November 8, 2014
Date of Expiration: November 8, 2017
(Unless Certificate is sooner revoked or suspended)

LEON COUNTY, FLORIDA

BY: _____

Kristin Dozier, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorney's Office

BY: _____
Herbert W.A. Thiele, Esq.
County Attorney

LEON COUNTY

Certificate of Public Convenience and Necessity Emergency Medical Services

Whereas, the City of Tallahassee has made application for the grant of authority to provide advanced life support, first responder, non-transport services, twenty-four hours per day / seven days per week, from six City of Tallahassee Fire apparatus, located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle.

Whereas, the above named service provider affirms that it will maintain compliance with the requirements of the Emergency Medical Services Act (Chapter 401, F.S.) and rules (Chapter 64J-1, F.A.C.); and

Whereas, the above named service provider affirms that it will comply with Article III of the Code of Laws of Leon County, Florida; and

Whereas, the governing body of Leon County has considered recommendations of the Emergency Medical Services Advisory Council.

Now therefore, The Board of County Commissioners of Leon County hereby issues a Certificate of Public Convenience and Necessity to the City of Tallahassee to provide the following services only: Advanced Life Support, first responder, non-transport services, twenty-four hours per day / seven days per week from six City of Tallahassee fire apparatus located at six identified fire stations within the incorporated area of the City of Tallahassee and one supervisor vehicle with limitations as prescribed on the Certificate. The service shall be provided within the territorial limits of Leon County, Florida. The Certificate holder shall maintain the level of service as outlined in their application throughout the term of this Certificate, and shall conform and comply with all rights and duties granted by the certification.

Date Issued: November 8, 2011
Date of Expiration: November 8, 2014
(Unless Certificate is sooner revoked or suspended)



LEON COUNTY, FLORIDA

BY: *John Daffy*
John Daffy, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

BY: *John Stott*, Deputy Clerk

Approved as to Form:
Leon County Attorney's Office

BY: *Herbert W.A. Thiele*
Herbert W.A. Thiele, Esq.
County Attorney



Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301
(850) 488-4710 www.leoncountyfl.gov

PUBLIC NOTICE

FOR IMMEDIATE RELEASE: April 17, 2014

CONTACT:
Community & Media Relations
(850) 606-5300

Emergency Medical Services Advisory Council (EMSAC) Meets

WHO: Leon County Emergency Medical Services Advisory Council (EMSAC)
WHAT: Meeting
WHEN: Wednesday, April 23, 2014, 3 p.m. – 3:30 p.m.
WHERE: County Courthouse, 301 S. Monroe St., 5th Floor, Conference Room B

For more information, please contact Deputy Chief Chad Abrams at 606-2100.

The committee will meet to review and discuss the application for renewal of the Tallahassee Fire Department Certificate of Public Convenience and Necessity (COPCN) for provisions of emergency medical services.

###

**Leon County
Board of County Commissioners**

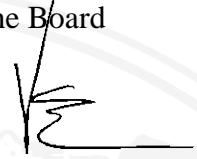
Notes for Agenda Item #7

Leon County Board of County Commissioners

Cover Sheet for Agenda #7

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of the Renaming of the Bank of America Tower to the “Leon County Government Annex”

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E, Director, Public Works & Community Development Tom Brantley, P.E., Director, Facilities Management
Lead Staff/ Project Team:	Graham Stewart, Real Estate Manager

Fiscal Impact:

This item has a fiscal impact. Funds are included in the existing budget to provide for the new signage. While, the exact cost of the new signage has not yet been determined, it is anticipated that the cost will not exceed \$15,000.

Staff Recommendation:

Option #1: Approve the renaming of the Bank of America Tower to the “Leon County Government Annex”.

Report and Discussion

Background:

The County acquired the Bank of America property in May 2003. As part of the original lease with the Bank of America, the bank retained the naming rights for the entire building. During the renewal of the bank’s lease in 2012, the County negotiated the naming rights to the building to the County. The one exception is the bank retained the signage on the east side of the building in the parapet area only (located at the top of the building).

In accordance with County Policy 97-03, staff is seeking Board authority to proceed with the renaming of the facility.

Analysis:

To address the usage of the facility that includes County Human Resources, Property Appraiser, Clerk of the Circuit Court and the Supervisor of Elections, staff recommends naming the facility “Leon County Government Annex.”

County staff had originally sought to recommend renaming the Bank of America Building to the “Leon County Courthouse Annex.” However, the Thomasville Road Facility already utilizes this name. In seeking the input of the Courts, the Chief Judge has stated that they do not support renaming the Thomasville Road Facility. The Courts expressed that the bank building does not house courtrooms, while the Thomasville Road facility does.

Options:

1. Approve the renaming of the Bank of America Tower to the “Leon County Government Annex.”
2. Do not approve the re-naming of the Bank of America Tower to the “Leon County Government Annex.”
3. Board direction.

Recommendation:

Option #1.

Attachment

1. Leon County Policy No. 97-3 “Naming of County Owned Facilities, Structures, Buildings, Geographical Areas or Other Property”

VSL/AR/TP/TB/GS/gs

Board of County Commissioners
Leon County, Florida

Policy No.97- 3

Title: Naming of County Owned Facilities, Structures, Buildings, Geographical Areas or Other Property

Date Adopted: April 8, 1997

Effective Date: April 9, 1997

Reference: N/A
Ordinance, etc. (if applicable)

Policy Superseded: N/A
Number, Title and Date Adopted

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that proposed names for County owned facilities, buildings, structures, geographical areas or other property must be submitted to the Board of County Commissioners for approval and official designation. Such proposed name shall be in writing and shall be accompanied by background data, a resume or fact sheet citing reasons for the nomination.

Areas, sections, facilities, structures and buildings within County-owned property may be named differently from each other and that of the overall tract. Such areas, sections, structures, facilities and buildings may be named honoring well-known persons, provided that such persons are not serving in public office at the time of naming.

The placement of displays on any County-owned property, structures, buildings or geographic areas that commemorate or honor elected officials, past or present, shall be solely determined by the Board of County Commissioners.

When the Commission finds that it would be inappropriate to name a County area, structure, or facility in its entirety in honor of an individual, it may place a plaque or other marker at an appropriate location within the area or property whereby the names of individuals may be placed in recognition of their contributions to the County.

When appropriate, County owned facilities, structures, buildings, properties or geographical areas may be renamed. The procedure for doing so shall be the same as for originally naming such County-owned property.

**Leon County
Board of County Commissioners**

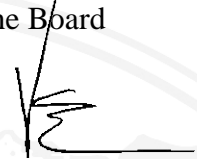
Notes for Agenda Item #8

Leon County Board of County Commissioners

Cover Sheet for Agenda #8

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of a Supplemental Agreement with the Florida Department of Transportation for the Maintenance of a Section of US 90 (Mahan Drive)

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Tony Park, P.E., Director, Public Works and Community Development
Lead Staff/ Project Team:	Dale Walker, Director of Operations Tom Jackson, Right-of-Way Management Superintendent

Fiscal Impact:

This item has no current fiscal impact. The Division of Operations recently completed a reorganization that resulted in the creation of a four person crew to maintain the referenced segment of Mahan Drive. The reorganization resulted in cost savings sufficient to off-set all costs associated with the implementation of the new crew including equipment purchases, salaries and operating costs. Adequate funding is available in the Division of Operations' current operating budget to cover all of the associated costs for maintenance. Additionally, FDOT will reimburse the County \$33,233 annually for a period of two and half years. This revenue will be contemplated in future budgets to offset related maintenance expenditures.

Staff Recommendation:

Option #1: Approve the Supplemental Agreement with the Florida Department of Transportation for the maintenance of a section of Mahan Drive and authorize the County Administrator to execute (Attachment #1).

Report and Discussion

Background:

On November 10, 2009, the Board approved a Local Funding Agreement with FDOT in which Leon County provided \$1.2 million in funding for supplemental landscaping associated with the improvement of Mahan Drive (Attachment #2). The supplemental landscaping included 1,377 large trees and 1,683 shrubs planted in 3.498 acres of mulch beds throughout the length of the project. Section 6(A) of the Agreement states that Leon County shall, upon completion of the Mahan Drive project, enter into a maintenance agreement to provide perpetual maintenance of all landscaping, including turf, on the project. Leon County is expected to begin maintenance as soon as this Agreement is executed.

Analysis:

The section of Mahan Drive addressed in the Agreement is from Brewster Drive to Apex Drive. The County intends to provide the same level of service that FDOT would be providing if they were performing the maintenance with the exception that two mowing cycles will be added, one at the beginning of the season and another at the end, if required by the appearance of the road. Other than those two cycles, the proposed reimbursement from FDOT is expected to substantially fund the required maintenance.

The Agreement is for a term of 30 months with no extensions. The FDOT will not require that a Resolution of Action be adopted. Under this Agreement, FDOT will reimburse the County \$33,233 annually for a period of two and half years. Staff anticipates a new agreement will be brought back to the Board at the end of the two and half year period to continue the annual reimbursement.

The Division of Operations recently completed a reorganization that resulted in the creation of a four person crew to maintain the referenced segment of Mahan Drive. The reorganization resulted in cost savings sufficient to off-set all costs associated with the implementation of the new crew, including equipment purchases, salaries and operating costs. The crew will be responsible for mowing, litter control, edging, and landscaped area maintenance, as referenced in the Agreement. Adequate funding is available in the Division of Operations' current operating budget to cover all of the associated costs for maintenance. As mentioned previously, FDOT will reimburse the County \$33,233 annually for a period of two and half years. This revenue will be contemplated in future budgets to offset related maintenance expenditures.

Options:

1. Approve the Supplemental Agreement with the Florida Department of Transportation for the maintenance of a section of Mahan Drive, and authorize the County Administrator to execute (Attachment #1).
2. Do not approve the Supplemental Agreement with the Florida Department of Transportation for the maintenance of a section of Mahan Drive.
3. Board direction.

Recommendation:

Option #1.

Title: Approval of a Supplemental Agreement with the Florida Department of Transportation for the Maintenance of a Section of US 90 (Mahan Drive)
May 13, 2014
Page 3

Attachments:

1. Proposed Supplemental Agreement
2. Local Funding Agreement with FDOT

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL AGREEMENT

No. 001

Contract No.: ARA76

Page 1 of 3

Road No(s). VARIOUS Federal Aid Project No(s). N/A

Fin. Proj. ID 42378217869

This agreement entered into on _____, such an agreement to be effective on the last date of execution by a party hereto, by and between the State of Florida Department of Transportation, "Department", and County of Leon, "Contractor", and N/A, "Surety", the same being supplementary to Contract ARA76 by and between the parties aforesaid, dated 01/23/2014, for the construction or improvement of the road(s) and bridge(s) assigned the project number(s) shown above, in Leon Count(y)(ies) Florida.

(1)The Department and the Contractor amend the Contract as set forth in this Supplemental Agreement and on page 2 of this Supplemental Agreement.

Revised Plan Sheet Nos. N/A

(2) The quantities to be paid shall be determined as provided in the Standard Specification, Edition of 2014. The quantities so determined shall be paid at the unit prices stated on the attached sheets.

(3) It is further agreed that this supplemental agreement shall not alter or change in any manner the force and effect of the original Contract No. ARA76, including any previous amendments thereto, except insofar as the same is altered and amended by this supplemental agreement.

(4) The Department and the Contractor agree that the contract time adjustment and sum agreed to in the Supplemental Agreement constitute a full and complete settlement of the matters set forth herein, including all direct and indirect costs for equipment, manpower, materials, overhead, profit and delay relating to the issues set forth in the Supplemental Agreement. This settlement is limited to and applies to any claims arising out of or on account of the matters described and set forth in this Supplemental Agreement.

Granted Time this Agreement 0 Days

Net Change in Contract this Agreement: Increase \$ 83,082.40 Decrease \$ _____
No Change

Approved By:

Executed By:

Secretary or Designee Signature
Printed Name GABRIELLA CORBIN
Title MIDWAY OPERATIONS ENGINEER
Date _____

Contractor Signature _____ (SEAL)
Printed Name KRISTIN DOZIER
Title CHAIRMAN
Date _____

Executed By:

Secretary or Designee Signature
Printed Name MARK THOMAS
Title DISTRICT MAINTENANCE ENGINEER
Date _____

ATTEST _____
Secretary _____ Date _____

Surety _____ (SEAL)

Attorney Signature, Department of Transportation, Legal Review
Printed Name SAMUEL HENDERSON
Date _____

BY _____
Florida Licensed Insurance Agent _____ Date _____

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL AGREEMENT

No. 001 _____ Contract No.: ARA76
 Road No(s). VARIOUS Federal Aid Project No(s). N/A
 Fin. Proj. ID 42378217869

(1) (continued):

ATTACHMENT A

In consideration for the \$83,082.40 increase in contract price and zero (0) days additional contract time granted to the Contractor, the Contractor and the Department agree that FDOT contract ARA76 is amended as follows:

Add additional pay items E104-4-2, E110-30, E110-32-1 and E580-3-2 to cover an additional section of roadway for the Contractor to maintain. Amending Pay Item E104-4-4 to include additional units per quarter.

PAY ITEM No.	ACTIVITY No.	DESCRIPTION	UNITS PER CYCLE	COST PER UNIT	CYCLES PER YEAR	TOTAL COST
E104-4-2	482	SLOPE MOWING	6 AC	\$80.89	7	\$3,397.38
E104-4-4	484	INTERMEDIATE MOWING	30 AC	\$ 53.44	7	\$11,222.40
E110-30	541	LITTER REMOVAL	99 AC	\$ 7.27	12	\$8,636.76
E110-32-1	545	EDGING AND SWEEPING	24 PM	\$137.36	3	\$9,889.92
E580-3-2	493	LANDSCAPE MAINTENANCE**	3.498	\$133.10	4	\$1,862.34
SUB TOTAL						\$33,232.96

\$33,232.96/4 quarters per year = \$8,308.24

\$8,308.24 per quarter x 10 remaining quarters = \$83,082.40

**** Mahan Drive Landscape Notes**

The following list is the minimum maintenance requirements for continuing long term health, attractiveness and viability of the landscape. Maintenance requirements related to Turf, Edging, Weeding, and Trimming shall be performed a minimum of four (4) times per year.

1) TURF

All turf areas within the Right of Way shall be maintained through the contract period. Centipede grass shall be maintained at a height of 1.5" to 2.5". Not more than one-third (1/3) of the leaf blade shall be removed per mowing.

2) FERTILIZER

The County is responsible for applications of fertilizer as needed, following manufacturer's specifications as it applies to specific plant needs.

3) EDGING

All hard surface edging (outlining and/or removing turf from along all sidewalks, driveways, and curbs) shall be performed to maintain straight, sharp edges between curbs/sidewalks and turf areas at the same frequency,

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL AGREEMENT

No. 001 _____ Contract No.: ARA76
Road No(s). VARIOUS Federal Aid Project No(s). N/A
Fin. Proj. ID 42378217869

and same day as, mowing. All soft surface edging (outlining and/or removing turf/runners from all trees rings and planting beds, etc.) shall be performed neatly to maintain the shape and configuration of all planting areas in a clean manner, free of imperfections, as necessary. All plant bed edges shall be maintained to the curves as originally designed.

4) WEEDING

Weeding of all mulched bed areas to include tree rings, shall be performed each visit in order to maintain a weed free bed area. Weed removal shall be performed manually (hand pulling) and by herbicide application. Weeds that are above 4" in height should be hand pulled. All State and Federal regulations governing the use/application of chemicals shall be strictly adhered to. The County assumes all related liability for adhering to these regulations. Material Safety Data Sheets for all chemicals utilized shall be kept on file by the County. No string trimmers are to be used for weed control in tree rings or shrub beds.

5) TRIMMING

All areas inaccessible to mowers, and/or otherwise unmowable due to trees, light poles, fences, signs, rocks, culverts, miscellaneous hardscape items, etc., shall be trimmed at the same height, same day, in the same frequency as mowing. Trimming shall be performed with the use of a string or line trimmer or other suitable mechanical means. No string trimmers are to be used for weed control in tree rings or shrub beds.

6) HERBICIDE/PESTICIDE

All personnel involved in the chemical program are to receive proper training and follow the operating guidelines provided by the FDOT for chemical control. Contact the local county agricultural extension service for additional information regarding herbicide, pesticide and required licenses. All State and Federal regulations governing the use/application of chemicals shall be strictly adhered to. The County assumes all related liability for adhering to these regulations. Material Safety Data Sheets for all chemicals utilized shall be kept on file by the County.

Any invasive, exotic (per Florida Exotic Pest Plant Council's list of invasive plant species category 1 and 2 plants) shall be removed. Provide plant material insect and disease control inspections continually and treat as necessary.

7) PRUNING

Selective hand pruning on ornamental trees and shrubs shall only be performed as necessary in order to maintain the natural growth habit, proper canopy height and removal of dead or dying limbs.

Crape Myrtle trees shall only be tip pruned (seed pod removal) or pruned to remove internal cross branching. No limbs greater than finger width should be removed. No topping of large diameter branches or pollarding (annual removal of new sprouts).

Palm tree pruning should only consist of removal of dead fronds, fruiting stalks or loose petioles (boots). Avoid removing fronds that initiate above horizontal (90 degrees) from the trunk.

8) MULCH

All mulched beds and tree rings shall be maintained at a 3" compressed depth. Re-mulch and top dress at a minimum of once (1) per year to maintain proper depth and fresh appearance.

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL AGREEMENT

9) WATERING

It is the County's responsibility to provide sufficient water during drought conditions to ensure the health and vigor of the landscape plantings.

Reason:

To provide maintenance on an additional section of roadway that is being added to the contract. The additional roadway will begin at Mile Post 3.846 Brewster Road and will end at Mile Post 8.267 Apex Drive in Tallahassee, Florida

**LOCAL FUNDING AGREEMENT
BETWEEN
THE STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
AND
LEON COUNTY, FLORIDA**

Project #219843-1-52-04 (project)

This Local Funding Agreement (agreement) is made and entered into on the 17th day of December, 2009, by and between the State of Florida, Florida Department of Transportation (Department) and Leon County, Florida, a charter county and political subdivision of the State of Florida (County).

FACTS

A. This agreement involves advance funding for additional landscaping costs, related work, and construction inspection (additional landscaping), as described in the project landscape plans signed by Hilda Gilchrist, L.A. on April 21, 2009, the cover page of which is attached as Exhibit A, which comprises all the landscaping to be included in the project (project landscaping), and the responsibility and payment for perpetual maintenance of the project landscaping (maintenance).

B. On March 19, 2009, the Department awarded a construction contract to Sandco Construction Company for the widening of and improvements to Mahan Drive between CR0353 (Dempsey Mayo Road) and Apex Drive in Leon County, Florida (project). Parsons Brinkerhoff, also known as PB Americas, Inc., (CEI) was selected to perform construction inspections on the project for the Department.

C. The construction contract with Sandco includes only a minimal amount of landscaping. Because Mahan Drive is a major scenic corridor, the County wants to add additional landscaping to the project.

D. The Department is willing to add the additional landscaping to the project by supplemental agreements to the construction contract and the CEI contract, but only if the County provides the necessary funds. The County is willing to provide the necessary funding for the supplemental agreements in advance without reimbursement from the Department.

F. Additionally, the County is willing to provide for the perpetual maintenance of all the project landscaping, with an annual reimbursement from the Department equal to the amount the Department otherwise would have had to expend for normal routine maintenance. The County will enter into a separate maintenance agreement with the Department within 30 days of completion of the project, which shall include an assignment to the County of any and all warranties pertaining to the project landscaping.

E. The Department is authorized to enter into this agreement by Section 334.044, Florida Statutes (2008), and other sections of the Florida Transportation Code. The County has authorized this agreement by the resolution attached as Exhibit B.

AGREEMENT

Therefore, the Department and the County agree as follows:

1. The facts stated above are incorporated into and made a part of this agreement.
2. The Department's preliminary estimate of the additional landscaping cost is \$1,147,000.
3. (A) (1) The County shall, at least fourteen calendar days prior to the Department's executing the supplemental agreements for the additional landscaping, furnish the Department an advance deposit in the amount of one million, one hundred and forty seven thousand dollars (\$1,147,000) for full payment of the estimated supplemental agreements (Project #219843-1-52-04). The advance deposit shall be the total estimated additional landscaping cost and the Department may utilize this deposit for payment of the cost of the additional landscaping.

(2) Following the initial deposit pursuant to paragraph 3(A)(1), the Department may negotiate the supplemental agreements for the additional landscaping with Sandco and the CEI. If the total negotiated for the landscaping cost is an amount equal to or less than the amount deposited as provided in paragraph 3(A)(1) above, the Department may enter into the supplemental agreements and proceed without further notice to or approval by County; provided, however, that the landscaping provided for in such supplemental agreements is consistent with the additional landscaping described in the attached Exhibit A.

(3) If the total negotiated cost is greater than the amount deposited as provided in paragraph 3(A)(1) above, the Department shall notify the County of the amount of the cost increase prior to entering into the agreements. The County shall notify the Department in writing, within seven (7) days after the Department provides notice of the increased cost, of its election to fund or not to fund the increased cost.

(B) If the accepted negotiated amount is in excess of the advance deposit amount and the County elects to fund the excess, the County shall provide an additional deposit within fourteen (14) calendar days of notification to the Department of its election to fund, so that the total deposit is equal to the negotiated amount. The Department will notify the County as soon as it becomes apparent the accepted negotiated amount is in excess of the advance deposit amount.

(C) If the accepted negotiated amount is less than the advance deposit amount, the Department will refund the amount that the advance deposit exceeds the negotiated amount, if such refund is requested by the County. If the negotiated amount is in excess of the advance deposit amount and

the County elects not to fund the excess, the Department will refund the advance deposit amount and neither party will have any further obligations or rights under this agreement.

(D) The Department shall notify the County of modifications or changes that increase the County's share of total project costs. The County agrees to provide, without delay, in advance of the additional work being performed, adequate funds to ensure that cash on deposit with the Department is sufficient to fully fund the total costs of the supplemental agreements. The Department shall notify the County as soon as it becomes apparent the actual costs will overrun the negotiated amount. However, failure of the Department to so notify the County shall not relieve the County from its obligation to pay for its full participation during the project and on final accounting as provided below. Funds due from the County during the project not paid within forty (40) calendar days from the date of the invoice are subject to an interest charge at a rate established pursuant to Section 55.03, Florida Statutes (F.S.).

(E) Within three hundred and sixty days (360) of final payment to the Sandco and the CEI, the Department intends to have its final and complete accounting of all costs incurred in connection with the work performed. The Department considers the project complete when the final payment has been made to Sandco and the CEI, not when the work is complete. All project cost records and accounts shall be subject to audit by a representative of the County for a period of three (3) years after final close out of the project. The County will be notified of the final cost. In the event the final accounting of total project costs pursuant to the terms of this agreement is less than the total deposits to date, a refund of the excess will be made by the Department to the County after the final accounting. If the final accounting is not performed within three hundred and sixty (360) days, the County is not relieved from its obligation to pay.

(F) In the event the final accounting of total project costs is greater than the total deposit to date, the County shall pay the additional amount within forty (40) calendar days from the date of the invoice from the Department. After the 40-day period, the County shall pay interest, at a rate established pursuant to Section 55.03, Florida Statutes, until the invoice is paid.

(G) The payment of funds under this agreement shall be made directly to the Department for deposit as provided in the Memorandum of Agreement, attached as Exhibit C, between the County, Department, and the State of Florida, Department of Financial Services, Division of Treasury.

(H) The County shall not receive reimbursement or any other kind of compensation for the funds advanced under this agreement, except reimbursement of excess deposits as provided in this agreement.

4. The County will be entitled at all times to be advised, at its request, of the status of work being done by the Department. Any party to this agreement may request and be granted a conference.

5. Contact Persons:

County:

Address: Leon County Department of Public Works
2280 Miccosukee Road
Tallahassee, FL 32308

Contact Person: Tony Park, P.E.

Telephone # (850) 606-1500

Fax # (850) 606-1501

Federal Employer ID # (FEIN): 59-6000708

Department:

Financial questions and issues:

Regina Battles
850-415-9270
Regina.battles@dot.state.fl.us

Landscaping questions and issues:

Gabriella Corbin
850- 922-1944
Gabriella.Corbin@dot.state.fl.us

6. (A) Within 30 days of completion of the project, the County shall enter into a maintenance agreement with the Department, through the Department's maintenance office in Midway, to provide perpetual maintenance for all landscaping on the project.

(B) Provided the County is in compliance with the terms of the maintenance agreement, the Department shall pay to the County annually, after the year in which construction of the project is completed, the amount the Department otherwise would have had to expend for normal routine maintenance if the landscaping had not been installed.

7. The following provisions of Section 339.135(6)(a), Florida Statutes (1999), are incorporated:

The Department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection shall be null and void, and no money may be paid on such contract. The Department shall require a statement from the Comptroller of the Department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the Department which are for an amount in excess of \$25,000.00 and which have a term for a period of more than 1 year.

8. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understanding applicable to the matters contained in this agreement and the parties agree that there are no commitments, agreements or understanding concerning the subject matter of this agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms of this agreement shall be predicated upon any prior representation or agreements whether oral or written. It is further agreed that no modification, amendment, or alteration in the terms or conditions contained in this agreement shall be effective unless contained in a written properly-executed document.

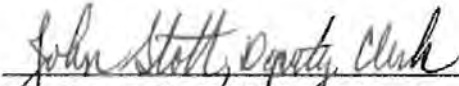
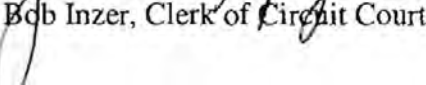
9. This agreement shall not be more strictly construed against either party because one party drafted or prepared any or all of the terms and provisions.

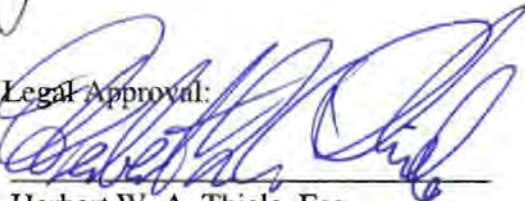


LEON COUNTY, FLORIDA

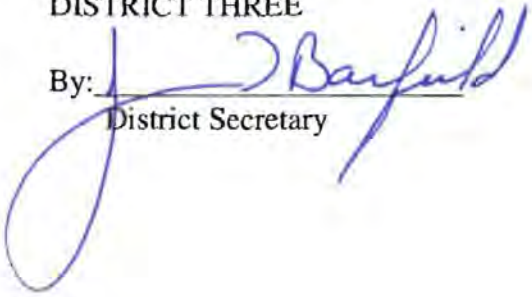
Attested by:

By: 
Bryan Desloge, Chairman
Board of County Commissioners

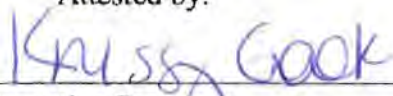

John Stott, Deputy Clerk

Bob Inzer, Clerk of Circuit Court

Legal Approval:

Herbert W. A. Thiele, Esq.
Leon County Attorney

FLORIDA DEPARTMENT OF TRANSPORTATION,
DISTRICT THREE

By: 
District Secretary

Attested by:


Executive Secretary
(Seal)

Legal Approval:

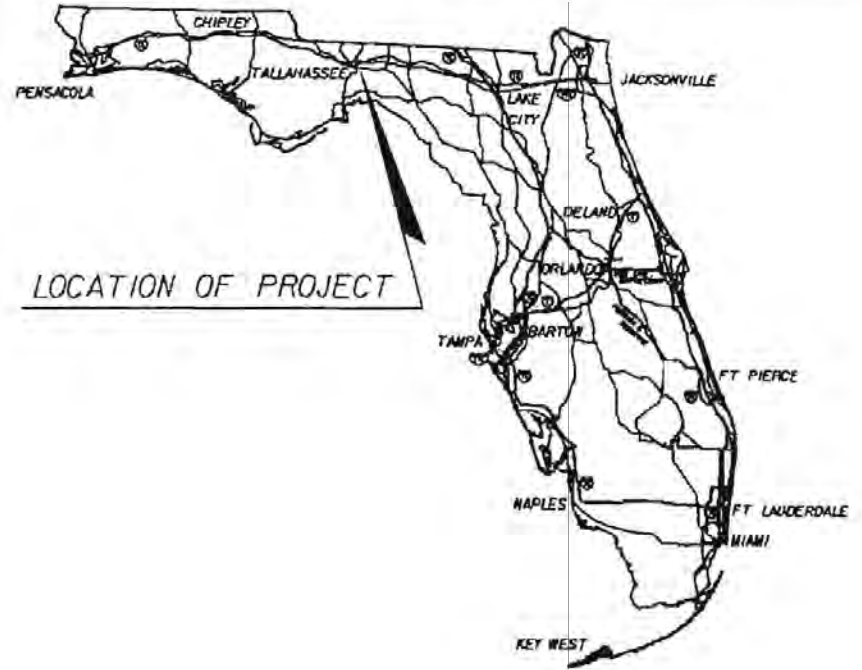
Department of Transportation

COMMISSIONERS:

- WILLIAM C. PROCTOR, JR.
DISTRICT 1
- JANE G. SALUB
DISTRICT 2
- JOHN DAILEY
DISTRICT 3
- BRIAN DESLOGE
DISTRICT 4
- BOB HACKLEFF
DISTRICT 5
- AKIN AKONYEM
AT-LARGE
- CLIFF THAELL
AT-LARGE



- PARWEZ ALAM, PE.
COUNTY ADMINISTRATOR
- HERBERT W. A. THRELE
COUNTY ATTORNEY
- TONY PARK, PE.
PUBLIC WORKS DIRECTOR



CONTRACT PLANS

STATE ROAD NO. 10

LANDSCAPE PLANS



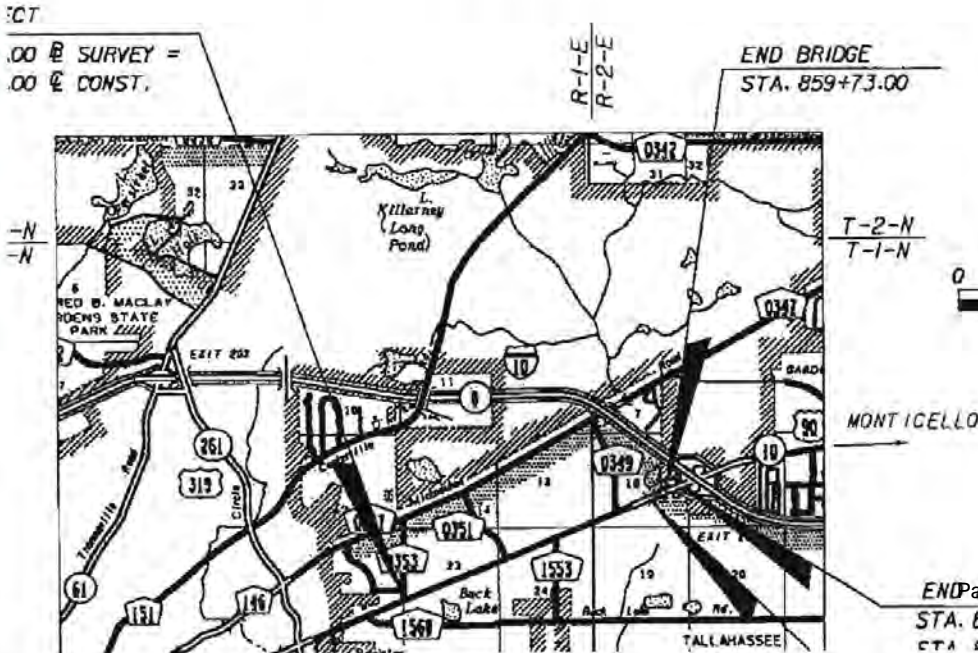
PLANS PREPARED BY:

 SMITH - GILCHRIST
 URBAN DESIGN
 SITE PLANNING
 LANDSCAPE ARCHITECTURE
 HILDA GILCHRIST, LANDSCAPE ARCHITECT
 2235 TRESMOTT DRIVE, TALLAHASSEE, FL 32308

NOTE: THE SCALE OF THESE PLANS MAY HAVE CHANGED DUE TO REPRODUCTION.

Exhibit A

Attachment #2
Page 6 of 11



END of 596
 STA. 866+00.00 & CONST. =
 STA. 866+00.00 R SURVEY

Posted at 5:30 PM on May 5, 2014

RESOLUTION: R09- 69**APPROVAL OF LOCAL FUNDING AGREEMENT WITH
STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
REGARDING MAINTENANCE OF LANDSCAPING ON MAHAN DRIVE**

WHEREAS, the State of Florida, Department of Transportation (the "Department") and the Leon County, Florida (the "County") wish to cooperate in the installation and maintenance of landscaping for the widening and improvements to Mahan Drive between Dempsey Mayo Road and Apex Drive in Leon County, Florida, identified as Project #219843-1-52-04 (the "Project"); and

WHEREAS, the Department and the County intend to evidence such cooperation by entering into a Local Funding Agreement involving the advance funding for additional landscaping costs, related work, and construction inspection (the "Additional Landscaping"), as described in the Project Landscape Plans signed by Hilda Gilchrist, L.A. on April 21, 2009, which comprises all the landscaping to be included in the Project (the "Project Landscaping"), and the responsibility and payment for perpetual maintenance of the Project Landscaping (the "Maintenance"); and

WHEREAS, the Department has awarded a construction contract for the Project and a contract for construction inspections services ("CEI") to be provided on the Project; and

WHEREAS, the construction contract includes only a minimal amount of landscaping and, because Mahan Drive is a major scenic corridor, the County wishes to add the Additional Landscaping to the Project; and

WHEREAS, the Department is willing to add the Additional Landscaping to the Project by supplemental agreements to the construction contract and the CEI contract, but only if the County provides the necessary funds; and

WHEREAS, the County is willing to provide such necessary funding for the supplemental agreements in advance without reimbursement from the Department; and

WHEREAS, the County is also willing to provide for the perpetual maintenance of all the Project Landscaping, with an annual reimbursement from the Department equal to the amount the Department otherwise would have had to expend for normal routine maintenance, which obligations will be reflected in a separate maintenance agreement with the Department to be entered into within 30 days of completion of the Project, and which shall include an assignment to the County of any and all warranties pertaining to the Project Landscaping; and

WHEREAS, the funding for the Additional Landscaping and the Maintenance is in the best interest of both the Department and the County, and, in order to protect those interests, the parties agree that the execution of a Local Funding Agreement establishing the parties' responsibilities and obligations is appropriate.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Leon County, Florida (the "Board"), assembled in regular session this 10th day of November, 2009, that a Local Funding Agreement between the Department and the County regarding the funding for the Additional Landscaping and Maintenance, as presented this day for the Board's consideration, is hereby approved, and that the Chairman is authorized to execute said Local Funding Agreement.

DONE AND ADOPTED by the Board of County Commissioners of Leon County,
Florida, on this the 10th day of November, 2009.

LEON COUNTY, FLORIDA

By: 
Bryan Desloge, Chairman
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of the Circuit Court
Leon County, Florida



By: 
John Stott, Deputy Clerk

Approved as to Form:

Office of the County Attorney
Leon County, Florida

By: 
Herbert W. A. Thiele
County Attorney

MEMORANDUM OF AGREEMENT

This Agreement is made and entered into on December 28th, 2009, by and between the State of Florida, Department of Transportation, hereinafter referred to as **FDOT**, and the State of Florida, Department of Financial Services, Division of Treasury, and Leon County, Florida, a charter county and political subdivision of the State of Florida, hereinafter referred to as the **PARTICIPANT**.

WITNESSETH

WHEREAS, FDOT is currently administering the following project for the PARTICIPANT:
Financial Project Number: 219843-1-52-04
County: Leon

hereinafter referred to as the **PROJECT**.

WHEREAS, FDOT and the PARTICIPANT entered into a Local Funding Agreement, hereinafter referred to as **LFA**, dated December 17, 2009, wherein FDOT agreed to perform certain work on behalf of the PARTICIPANT in conjunction with the PROJECT.

WHEREAS, the parties to this Agreement mutually agreed that it would be in the best interest of the FDOT and the PARTICIPANT to establish an interest bearing escrow account to provide funds for the work performed on the PROJECT on behalf of the PARTICIPANT by the FDOT.

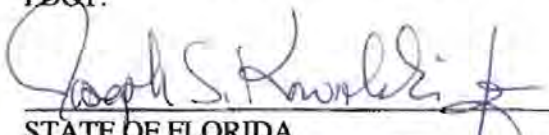
NOW THEREFORE, in consideration of the premises and the covenants contained herein, the parties agree to the following:

1. An additional deposit in the amount of \$1,147,000.00 (one million, one hundred forty-seven thousand and 00/100 dollars) will be made by the PARTICIPANT into an interest bearing escrow account established by the FDOT for the purposes of the PROJECT. Said escrow account will be opened with the Department of Financial Services, Division of Treasury, Bureau of Collateral Management, on behalf of the FDOT upon receipt of this Memorandum of Agreement. Such account will be an asset of FDOT.
2. Other deposits will be made only by the PARTICIPANT as necessary to cover the cost of additional work prior to the execution of any additional Supplemental Agreements.
3. All deposits shall be made payable to the Department of Financial Services, Revenue Processing, and mailed to the FDOT Office of Comptroller for appropriate processing at the following address:

Florida Department of Transportation
Office of Comptroller
605 Suwannee Street
Mail Station 42-B
Tallahassee, Florida 32399
ATTN: LFA Section

A copy of this Agreement should accompany any deposits. When the check is mailed to Tallahassee, the District Office should instruct the PARTICIPANT to mail the District Office a copy of the check.

4. The FDOT's Comptroller and/or her designees shall be the sole signatories on the escrow account with the Department of Financial Services and shall have sole authority to authorize withdrawals from said account.
5. Unless instructed otherwise by the parties hereto, all interest accumulated in the escrow account shall remain in the account for the purposes of the PROJECT as defined in the LFA.
6. The Department of Financial Services agrees to provide written confirmation of receipt of funds to the FDOT.
7. The Department of Financial Services further agrees to provide periodic reports to the FDOT.


STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION
COMPTROLLER

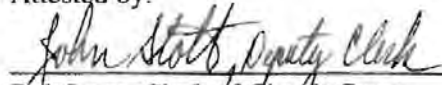

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
DIVISION OF TREASURY

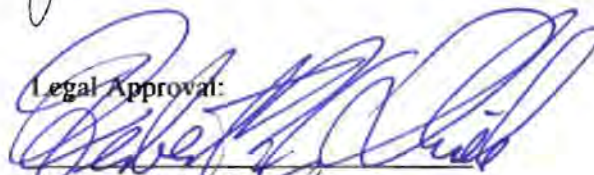


PARTICIPANT:

LEON COUNTY, FLORIDA

By: 
Bryan Desloge, Chairman
Board of County Commissioners

Attested by:

Bob Inzer, Clerk of Circuit Court

Legal Approval:

Herbert W. A. Thiele, Esq.
Leon County Attorney

PARTICIPANT ADDRESS:
Leon County Department of Public Works
2280 Miccosukee Road
Tallahassee, FL 32308
Contact Person: Tony Park, P.E.

FEDERAL EMPLOYER I.D. NUMBER: 59-6000708

**Leon County
Board of County Commissioners**


Notes for Agenda Item #9

Leon County Board of County Commissioners

Cover Sheet for Agenda #9

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Authorize Staff to Negotiate an Agreement with Locklear & Associates, Inc. on a Continuing-Supply Basis

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/Division Review:	Alan Rosenzweig, Deputy County Administrator Maggie Theriot, Director, Resource Stewardship
Lead Staff/Project Team:	Robert Mills, Director of Solid Waste

Fiscal Impact:

This item has been budgeted and adequate funding is available to support the activities required under the contract.

Staff Recommendation:

Option # 1: Authorize staff to negotiate an Agreement with Locklear & Associates, Inc. for Solid Waste Consulting and Engineering Services.

Report and Discussion

Background:

The Florida Department of Environmental Protection (FDEP) Operating Permits issued for the Apalachee Parkway Solid Waste Management Facility and the Gum Road Transfer Station require that the County have an Engineer of Record whose duties include certifying air quality and groundwater monitoring reports. Additionally, engineering and consulting services are necessary on a task basis for specific scopes of work within the Solid Waste Management Division. The consulting engineer provides services such as conceptual studies, feasibility studies, preliminary assessments, cost estimates, construction, closure, post-closure, administration/management, and administration assistance. The engineering firm will also be responsible for conducting all of the Division's environmental monitoring, environmental assessment and remediation, including groundwater, air and soil.

The existing engineering services agreement was held by HDR Engineering. HDR provided Solid Waste Consulting and Engineering Services starting March 11, 2008 and running for five consecutive years. Staff opted not to proceed with the allowable one-year renewal. On February 1, 2014 Leon County Purchasing notified HDR of the intent to issue a Request for Proposals (RFP) for Solid Waste Consulting and Engineering Services.

Analysis:

On February 16, 2014, the Leon County Solid Waste issued an RFP #BC-03-18-14-24 for Solid Waste Consulting and Engineering Services (Attachment #1). A selection committee was formed to evaluate the proposals. The following committee members were appointed by the County Administrator to provide a broad perspective on Solid Waste and professional services:

Robert Mills, Director, Solid Waste

DJ Newsome, Supervisor, Solid Waste

Leigh Davis, Director, Park and Recreation

John Kraynak, Director, Environmental Services Division

The RFP was advertised locally and 1128 vendors were notified through the automated procurement system (Attachment #1). A total of 31 vendors requested the RFP package, which resulted in the submission of the following three proposals as of the March 18, 2014 opening date: (1) Golder Associates, (2) Locklear and Associates Inc., and (3) Preble-Rish Inc.

The selection committee met on March 26, 2014 to receive the proposals, establish the process for review, elect a chair, and schedule the subsequent committee meetings. The selection committee met again on April 2, 2013 to evaluate and score the proposals on the criteria identified in the RFP, and to determine if interviews by the selection committee were necessary. The committee met on April 16, 2014 to review the weighted average scores.

The criteria categories and the maximum number of points are as follows:

- Experience (20 points)
- Qualifications (20 points)
- Firm Current workload and plan of service (15)
- Proposed Labor rate sheet (30 points)
- MWSBE (10 points)
- Local Preference (5 points)

Initially the scoring criteria had a total of 100 points available. After the RFP was issued, the Purchasing Division identified that the RFP was not consistent with the CCNA Act. It was identified the Labor rate sheet could not be used as scoring criteria; therefore, 30 points were excluded from point totals. This exclusion resulted in a maximum of 70 points available. The Purchasing Division completed the scoring on the level of MWSBE participation and local preference. As a result the selection committee ranked the three respondents in regards to experiences, qualifications and firm workload/plan of service. Each committee member individually ranked the three respondents. After scoring, the committee determined that interviews of the top two ranked firms would be required.

On April 23, 2014, the committee met to interview Locklear & Associates and Preble-Rish. The selection committee unanimously selected Locklear & Associates as the top ranked firm.

Final Scoring:	Locklear & Associates	60.25
	Preble-Rish	55.75
	Golder Associates	44.75

Should the Board authorize negotiations with Locklear & Associates; staff will begin negotiation for an approved rate schedule. Should the negotiations be successful; staff will proceed with development of an agreement in a form approved by the County Attorney.

The Agreement will be for an initial period of two years, commencing approximately on May 15, 2014, and shall continue until May 14, 2016. After the initial two year period, at the discretion of the County, the contract may be extended for no more than three additional one-year periods. Such one year extensions will be automatic unless the County provides written notice of non-renewal to the Contractor no less than thirty days prior to the expiration date of the then-current period. This contract will be brought to the Board for final approval.

Options:

1. Authorize staff to negotiate an agreement with Locklear & Associates for Solid Waste Consulting and Engineering Services.
2. Do not authorize staff to negotiate an agreement with Locklear & Associates.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Request For Proposals for Solid Waste Consulting and Engineering Services

Title: Authorize Staff to Negotiate an Agreement with Locklear & Associates, Inc. on a Continuing-supply Basis

May 13, 2014

Page 4

2. Bid Tabulation Sheet



REQUEST FOR PROPOSALS

FOR

**SOLID WASTE CONSULTING AND ENGINEERING
SERVICES**

PROPOSAL NUMBER BC-03-18-14-24

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

Release Date: February 16, 2014

I. INTRODUCTION

Leon County is soliciting proposals to furnish environmental engineering and solid waste management consulting and engineering services to the Leon County Division of Solid Waste Management. The resulting agreement shall provide for issuance of individual Task Orders based on specific scopes of work. Task Orders will be individually negotiated based on a Fee Schedule and any additional negotiated services required within the scope of work. The Firm will serve as the "Engineer of Record" for all permits and reports primarily to the Florida Department of Environmental Protection. However, there may be other requirements of other agencies not specifically listed that may require documentation during the term of the agreement that the successful vendor shall be responsible to complete.

Leon County reserves the right to negotiate with the successful vendor for any related items not specifically listed in the bid document.

It is the intent of Leon County to enter into a continuing services contract with the successful vendor (s). The initial agreement shall be for two (2) years from date of award with possible extensions.

II. GENERAL INSTRUCTIONS:

- A. Response Address: The response to the proposal should be submitted in a sealed envelope/package addressed in the following manner:

*BC-03-18-14-24
Purchasing Division
1800-3 N. Blair Stone Road
Tallahassee, FL 32308*

- B. Proposal Copies: **One ORIGINAL, five (5) copies and one electronic copy** of the Response ("Proposal") must be furnished on or before the deadline. Responses will be retained as property of the County. **The ORIGINAL of your reply must be clearly marked "Original" on its face and must contain an original, non-electronic signature of an authorized representative of the responding firm or individual**, all other copies may be photocopies and should be printed double-sided. The contents of the proposal of the successful Proposer will become part of the contractual obligations.
- C. Schedule of Events: Below in Table 1 is the current schedule of the events that will take place as part of this solicitation. Leon County reserves the right to make changes or alterations to the schedule as the Leon County determines is in the best interest of the public. If any changes to the Schedule of Events are made, Leon County will post the changes on the Leon County website either as a public meeting notice, or as an addendum, as applicable. **It is the responsibility of Registered Planholders and other interested persons and parties to review the Purchasing Division's website to stay informed of the Schedule of Events, addenda to the RFP, and public meetings.** The website addresses follow:

Addenda: <http://www.leoncountyfl.gov/Purchasing/Addenda>

Public Meetings: <http://www.leoncountyfl.gov/Purchasing/PublicMeetingNotices>

Table 1 - Schedule of Events	
Date and Time (all eastern time)	Event
February 16, 2014	Release of the RFP
February 24, 2014	DEADLINE FOR PRE-PROPOSAL MEETING QUESTIONS: Date and time by which Pre-Proposal Meeting questions must be received by Leon County

Proposal Number: BC-03-18-14-24

Opening Date: March 18, 2014 at 2:00 PM

February 26, 2014 10:00 AM	PRE-PROPOSAL MEETING (MANDATORY): Date and time the MANDATORY Pre-Proposal Meeting will be held at the Leon County Solid Waste Management Facility, 7550 Apalachee Parkway, Tallahassee, FL 32308. This will be a public meeting that the public is invited to attend.
March 6, 2014	QUESTIONS/INQUIRIES DEADLINE: Date and time by which written questions and inquiries regarding the RFP must be received by the Leon County Purchasing Division via e-mail submittal to Shelly Kelley at kelleys@leoncountyfl.gov and Don Tobin at tobind@leoncountyfl.gov . Respondents are requested to send the e-mail to both representatives.
March 18, 2014 2:00 PM	OPENING DATE: Date and time by which Proposals must be received by the Leon County Purchasing Division, located at 1800-3 North Blair Stone Road, Tallahassee, FL 32308

- D. **Pre-Proposal Meeting:** A Pre-Proposal Meeting will be held at the date, time and location identified in the Schedule of Events. Respondent's attendance at the Pre-Proposal Meeting is **MANDATORY**. The Pre-Proposal Meeting will be a public meeting that the public is invited to attend either physically in person, or by dialing into an audio conference, at their option. Instructions for conferencing in will be provided as part of the public meeting notice, which will be posted on the website listed above for public meetings no less than 72 hours in advance of the Pre-Proposal Meeting. **All questions of Respondents to be discussed at the Pre-Proposal meeting must be submitted in writing by the deadline identified in the Schedule of Events as the Deadline for Pre-Proposal Meeting Questions. Such questions shall be e-mailed to:** Shelly Kelley at kelleys@leoncountyfl.gov and Don Tobin at tobind@leoncountyfl.gov.

The purpose of the Pre-Proposal Meeting is to provide a forum to answer questions concerning the RFP, instructions for submitting Proposals, and other relevant issues. In the event that any discussions or questions at the Pre-Proposal Meeting require, in the Leon County's opinion, official additions, deletions, or clarifications of the RFP, Leon County will issue a written summary of questions and answers or an addendum to this RFP as the Leon County determines is appropriate. No oral representations or discussions, which take place at the Pre-Proposal Meeting, will be binding on Leon County. The Respondents will be instructed to direct all questions after the meeting to Leon County Purchasing Division.

During and after the Pre-Proposal Meeting, it is the responsibility of the Purchasing Division to ensure that Registered Planholders develop their Proposal with the same information. If a Registered Planholder receives information from Leon County relating to the RFP prior to the information cutoff date, Leon County will ensure that all Registered Planholders receive the same information in a timely fashion.

- E. **Information:** Any questions concerning the request for proposal process, required submittals, evaluation criteria, proposal schedule, and selection process should be directed to Shelly W. Kelley and Don Tobin at (850) 606-1600; FAX (850) 606-1601; or e-mail at kelleys@leoncountyfl.gov and tobind@leoncountyfl.gov. **Vendors are requested to send such requests to both representatives of the Purchasing Division.** Email inquiries are preferred.

Each Vendor shall examine the request for proposal documents carefully; and, no later than seven days prior to the date for receipt of proposals, he shall make a written request to the County for interpretations or corrections of any ambiguity, inconsistency or error which he may discover. All interpretations or corrections will be issued as addenda. The County will not be responsible for oral clarifications. No negotiations, decisions or actions shall be initiated or executed by the proposer as a result of any discussions with any County employee prior to the opening of proposals. Only those communications which are in writing from the County may be

considered as a duly authorized expression on the behalf of the Board. Also, only communications from firms which are in writing and signed will be recognized by the Board as duly authorized expressions on behalf of proposers.

- F. Prohibited Communications: Any Form of communication, except for written communication with the Purchasing Division requesting clarifications or questions, shall be prohibited regarding a particular request for proposal, request for qualification, bid, or any other competitive solicitation between:
1. Any person or person's representative seeking an award from such competitive solicitation; and
 2. Any County Commissioner or Commissioner's staff, or any county employee authorized to act on behalf of the Commission to award a particular contract.

For the purpose of this section, a person's representative shall include, but not be limited to, the person's employee, partner, officer, director, consultant, lobbyist, or any actual or potential subcontractor or consultant of the person.

The prohibited communication shall be in effect as of the release of the competitive solicitation and terminate at the time the Board, or a County department authorized to act on behalf of the Board, awards or approves a contract, rejects all bids or responses, or otherwise takes action which ends the solicitation process.

The provisions of this section shall not apply to oral communications at any public proceeding, including pre-bid conferences, oral presentations before selection committees, contract negotiations during any public meetings, presentations made to the Board, and protest hearings. Further, the provisions of this section shall not apply to contract negotiations between any employee and the intended awardee, any dispute resolution process following the filing of a protest between the person filing the protest and any employee, or any written correspondence with any employee, County Commissioner, or decision-making board member or selection committee member, unless specifically prohibited by the applicable competitive solicitation process.

The penalties for an intentional violation of this article shall be those specified in §125.69(1), Florida Statutes, as amended, and shall be deemed supplemental to the penalties set forth in Section 1-9 of the Code of Laws, Leon County, Florida.

- G. Special Accommodation: Any person requiring a special accommodation at a Pre-Proposal Conference or Bid/RFP opening because of a disability should call the Division of Purchasing at (850) 606-1600 at least five (5) workdays prior to the Pre-Proposal Conference or Bid/RFP opening. If you are hearing or speech impaired, please contact the Purchasing Division by calling the County Administrator's Office using the Florida Relay Service which can be reached at 1(800) 955-8771 (TDD).
- H. Proposer Registration: Proposers who obtain solicitation documents from sources other than the Leon County Purchasing Division or DemandStar.com MUST officially register with the County Purchasing Division in order to be placed on the planholders list for the solicitation. This list is used for communications from the County to prospective Proposers. Also, Proposers should be aware that solicitation documents obtained from sources other than those listed above may be drafts, incomplete, or in some other fashion different from the official solicitation document(s). Failure to register as a prospective Proposer through the Purchasing Division or online through DemandStar.com may cause your submittal to be rejected as non-responsive.

As a convenience to vendors, Leon County has made available via the internet lists of all registered planholders for each bid or request for proposals. The information is available on-

line at <http://www.leoncountyfl.gov/Purchasing/Bid.asp> by simply clicking the planholder link to the right of the respective solicitation. A listing of the registered vendors with their telephone and fax numbers is designed to assist vendors in preparation of their responses.

- I. Proposal Deadline: Your Proposal prepared in response to this RFP must be received by the Purchasing Division at the above listed address no later than the Opening Date (date and time), as identified in the Schedule of Events, to be considered.
- J. Receipt and Opening of Vendor Responses: Vendor responses will be opened publicly at the date and time identified in the Schedule of Events as the Opening Date. A tabulation sheet of timely received Proposals will be made public and will be posted on the Purchasing Division website at: <http://www.leoncountyfl.gov/Purchasing/TabulationSheets>. A vendor may request, in their submittal, a copy of the tabulation sheet to be mailed in a vendor provided, stamped self-addressed envelope for their record.

Responses to the RFP received prior to the time of opening will be secured unopened. The Purchasing Agent, whose duty it is to open the responses, will decide when the specified time has arrived and no proposals received thereafter will be considered. The Purchasing Agent will not be responsible for the premature opening of a proposal not properly addressed and identified by Proposal number on the outside of the envelope/package.

Sealed bids, proposals, or replies received by the County pursuant to a competitive solicitation are exempt from public records disclosure until such time as the County posts an intended decision or until 30 days after opening of the documents, whichever is earlier.

- K. Timely Delivery: It is the Proposers responsibility to assure that the proposal is delivered at the proper time and location. Responses received after the scheduled receipt time will be marked "TOO LATE." Late proposals may be returned unopened to the vendor.
- L. Preparation Costs: The County is not liable for any costs incurred by Respondents prior to the issuance of an executed contract.
- M. Interviews: Firms responding to this RFP must be available for interviews by County staff and/or the Board of County Commissioners if so directed.
- N. Preparation and Changes: Proposal must be typed or printed in ink. All corrections made by the Proposer prior to the opening must be initialed and dated by the Proposer. No changes or corrections will be allowed after proposals are opened.
- O. Reservation of Rights: The County reserves the right to reject any and/or all proposals, in whole or in part, when such rejection is in the best interest of the County. Further, the County reserves the right to withdraw this solicitation at any time prior to final award of contract.
- P. Cancellation: The contract may be terminated by the County without cause by giving a minimum of thirty (30) days written notice of intent to terminate. Contract prices must be maintained until the end of the thirty (30) day period. The County may terminate this agreement at any time as a result of the contractor's failure to perform in accordance with these specifications and applicable contract. The County may retain/withhold payment for nonperformance if deemed appropriate to do so by the County.
- Q. Public Entity Crimes Statement: A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017,

for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list. By submission of a proposal in response to this solicitation, the proposer certifies compliance with the above requirements as stated in Section 287.133, Florida Statutes.

- R. Certification Regarding Debarment, Suspension, and Other Responsibility Matters: The prospective primary participant must certify to the best of its knowledge and belief, that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency and meet all other such responsibility matters as contained on the attached certification form.
- S. Licenses and Registrations: The contractor shall be responsible for obtaining and maintaining throughout the contract period his or her city occupational license and any licenses required pursuant to the laws of Leon County, the City of Tallahassee, or the State of Florida.

If the contractor is operating under a fictitious name as defined in Section 865.09, Florida Statutes, proof of current registration with the Florida Secretary of State **shall be submitted** with the bid. A business formed by an attorney actively licensed to practice law in this state, by a person actively licensed by the Department of Business and Professional Regulation or the Department of Health for the purpose of practicing his or her licensed profession, or by any corporation, partnership, or other commercial entity that is actively organized or registered with the Department of State **shall submit** a copy of the current licensing from the appropriate agency and/or proof of current active status with the Division of Corporations of the State of Florida or such other state as applicable.

Failure to provide the above required documentation may result in the proposal being determined as non-responsive.

- T. Audits, Records, and Records Retention:

The Contractor shall agree:

1. To establish and maintain books, records, and documents (including electronic storage media) in accordance with generally accepted accounting procedures and practices, which sufficiently and properly reflect all revenues and expenditures of funds provided by the County under this contract.
2. To retain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this contract for a period of five (5) years after termination of the contract, or if an audit has been initiated and audit findings have not been resolved at the end of five (5) years, the records shall be retained until resolution of the audit findings or any litigation which may be based on the terms of this contract.
3. Upon completion or termination of the contract and at the request of the County, the Contractor will cooperate with the County to facilitate the duplication and transfer of any said records or documents during the required retention period as specified in paragraph 1 above.
4. To assure that these records shall be subject at all reasonable times to inspection, review, or audit by Federal, state, or other personnel duly authorized by the County.
5. Persons duly authorized by the County and Federal auditors, pursuant to 45 CFR, Part 92.36(l)(10), shall have full access to and the right to examine any of provider's contract and related records and documents, regardless of the form in which kept, at all reasonable times for as long as records are retained.

6. To include these aforementioned audit and record keeping requirements in all approved subcontracts and assignments.

U. Monitoring:

To permit persons duly authorized by the County to inspect any records, papers, documents, facilities, goods, and services of the provider which are relevant to this contract, and interview any clients and employees of the provider to assure the County of satisfactory performance of the terms and conditions of this contract.

Following such evaluation, the County will deliver to the provider a written report of its findings and will include written recommendations with regard to the provider's performance of the terms and conditions of this contract. The provider will correct all noted deficiencies identified by the County within the specified period of time set forth in the recommendations. The provider's failure to correct noted deficiencies may, at the sole and exclusive discretion of the County, result in any one or any combination of the following: (1) the provider being deemed in breach or default of this contract; (2) the withholding of payments to the provider by the County; and (3) the termination of this contract for cause.

V. Local Preference in Purchasing and Contracting:

1. Preference in requests for proposals. In purchasing of, or letting of contracts for procurement of, personal property, materials, contractual services, and construction of improvements to real property or existing structures for which a request for proposals is developed with evaluation criteria, a local preference of the total score may be assigned for a local preference, as follows:
 - a) Individuals or firms which have a home office located within Leon, Gadsden, Wakulla, or Jefferson County, and which meet all of the criteria for a local business as set forth in this section, shall be given a preference in the amount of five percent.
 - b) Individuals or firms which do not have a home office located within Leon, Gadsden, Wakulla, or Jefferson County, and which meet all of the criteria for a local business as set forth in this article, shall be given a preference in the amount of three percent.
2. Local business definition. For purposes of this section, "local business" shall mean a business which:
 - a) Has had a fixed office or distribution point located in and having a street address within Leon, Gadsden, Wakulla, or Jefferson County for at least six (6) months immediately prior to the issuance of the request for competitive bids or request for proposals by the County; and
 - b) Holds any business license required by Leon County, and, if applicable, the City of Tallahassee; and
 - c) Is the principal offeror who is a single offeror; a business which is the prime contractor and not a subcontractor; or a partner or joint venturer submitting an offer in conjunction with other businesses.
3. Certification. Any vendor claiming to be a local business as defined herein, shall so certify in writing to the Purchasing Division. The certification shall provide all necessary information to meet the requirements set forth above. The Local Vendor Certification Form is enclosed. The purchasing agent shall not be required to verify the accuracy of any such certifications, and shall have the sole discretion to determine if a vendor meets

the definition of a "local business."

- W. Addenda To Specifications: If any addenda are issued after the initial specifications are released, the County will post the addenda on the Leon County website at <http://www.co.leon.fl.us/purchasing/addenda>. For those projects with separate plans, blueprints, or other materials that cannot be accessed through the internet, the Purchasing Division will make a good faith effort to ensure that all registered bidders (those vendors who have been registered as receiving a bid package) receive the documents. It is the responsibility of the vendor prior to submission of any proposal to check the above website or contact the Leon County Purchasing Division at (850) 606-1600 to verify any addenda issued. The receipt of all addenda must be acknowledged on the response sheet.
- X. Unauthorized Alien(s): The Contractor agrees that unauthorized aliens shall not be employed nor utilized in the performance of the requirements of this solicitation or any work authorized thereunder. The County shall consider the employment or utilization of unauthorized aliens a violation of Section 274A(e) of the Immigration and Naturalization Act (8 U.S.C. 1324a). Such violation shall be cause for unilateral termination of this Agreement by the County. As part of the response to this solicitation, please complete and submit the attached form "AFFIDAVIT CERTIFICATION IMMIGRATION LAWS."
- Y. Award of RFP and Protest: The proposal will be awarded as soon as possible to the responsive, responsible respondent(s) who rank highest in the evaluation process, unless otherwise stated elsewhere in this document. The County reserves the right to waive any informality in proposals and to award a proposal in whole or in part when either or both conditions are in the best interest of Leon County.

Notice of the Intended Decision will be posted on the Leon County website at: <http://www.leoncountyfl.gov/purchasing/IntendedDecision> for a period of seventy-two (72) consecutive hours, which does not include weekends or County observed holidays. Any Bidder/Respondent who desires to protest the Intended Decision must file a notice of intent to protest in writing within seventy-two (72) hours after the posting of the Notice of Intended Decision. Any bid award recommendation may be protested on the grounds of irregularities in the specifications, bid procedure, or the evaluation of the bid. Such notice of intent of bid protest shall be made in writing to the Purchasing Director, 1800-3 Blair Stone Road, Tallahassee, Florida 32308.

Protestor shall file a formal written bid protest within 10 days after the date in which the notice of intent of bid protest has been submitted. Failure to file a notice of intent of bid protest or failure to file a formal written bid protest shall constitute a waiver of all rights granted under this section. The vendor shall be responsible for inquiring as to any and all award recommendation/postings.

Should concerns or discrepancies arise during the bid process, vendors are encouraged to contact the Purchasing Division prior to the scheduled bid opening. Such matters will be addressed and/or remedied prior to a bid opening or award whenever practically possible. Vendors are not to contact departments or divisions regarding the vendor complaint.

- Z. Errors and Omissions: The County and its representatives shall not be responsible for any errors or omission in the RFP. Due care and diligence has been exercised in the preparation of this RFP, and all information contained herein is believed to be substantially correct. Information is subject to review by the successful proposer.
- AA. WORK

Contractor understands that no amount of work is guaranteed to it nor is the County under an obligation to utilize the services of the Contractor in those instances where the work to be performed can be done by County personnel or under separate contract. Any work to be

performed shall be upon the written request of the County Administrator or his representative, which request shall set forth the commencing date of such work and the time within which such work shall be completed.

AB. TIME:

The contract shall be for a period of two (2) years, commencing approximately on April 1, 2014, and shall continue until March 31, 2016. After the initial two (2) year period, at the discretion of the County, the contract may be extended for no more than three additional one (1) year periods. Such one (1) year extensions will be automatic unless the County provides written notice of non-renewal to the Contractor no less than thirty (30) days prior to the expiration date of the then-current period.

SCOPE OF SERVICES:

A. Background

The Leon County Division of Solid Waste Management operates as an Enterprise Fund. The Division operates the Apalachee Solid Waste Management Facility; four rural waste drop-off centers (Rural Waste Service Centers); and a solid waste transfer station. The Division also manages an exclusive franchise agreement for single-family residential and commercial waste collection in the unincorporated area.

The Apalachee Solid Waste Management Facility (SWMF) is comprised of a single set of truck scales with attended scale house; A mixture of active and inactive Class I and Class III cells; waste tire management; metals and appliances recycling; electronics recycling; yard trash mulching operation; Household Hazardous Waste (HHW) Collection Center; Administrative offices; a learning center; a fueling station; and a heavy equipment service bay. Leachate is collected and delivered to a central waste water treatment facility via a force main. Landfill gas is collected and incinerated. A typical groundwater monitoring plan is in place.

The transfer station accepts only Class I waste from commercial and municipal haulers. Waste is removed from the tipping floor by front loader and loaded over a push wall into open top transfer trailers. The waste is disposed in a regional landfill located in Jackson County, approximately 85 miles from the facility. The transfer station is operated by county staff. Hauling and disposal is by long term agreement with Waste Management, Inc. Waste Management sub-contracts with Pritchett Trucking for the hauling.

The Rural Waste Service Centers (RWSC) accept residential Class I waste, Class III waste, recyclables, tires, yard trash, and limited types of HHW.

B. **GENERAL SCOPE OF SERVICE:**

The Leon County is seeking the services of professional consultants to provide solid waste engineering services. Professional consultants are to provide the following engineering services, but not limited to: conceptual studies, feasibility studies, preliminary assessments, cost estimates, construction, closure, post-closure, administration/management, and administration assistance. Firms must demonstrate qualification and specific experience in the following listed areas:

Environmental Evaluation – Plan, permit, and implement corrective action and/or remediation plans. Collect samples, complete field testing, and evaluate data for submission of semi-annual, annual, and bi-annual water quality and leachate monitoring reports as required by FDEP, and EPA.

Solid Waste Landfill Design Expansion, Permitting, and Construction Management – Work includes preparation of feasibility studies, engineering design plans, engineering calculations, operational plans, closure plans, long term care plans, and monitoring plans in accordance with

Proposal Number: BC-03-18-14-24

Opening Date: March 18, 2014 at 2:00 PM

all federal, state and local regulations for landfills, transfer stations, public drop-off facilities, and recycling facilities. Experience with innovative technologies including leachate reduction systems, alternative energy systems, waste reduction programs, and landfill construction techniques. Significant and innovative solid waste research and development projects completed by the respondent should be specifically listed in the responses.

Closure Design, Permitting, and Construction Management – Preparation of closure plans in accordance with all federal, state and local regulations for Class I, , Class III landfills. Work may include characterization of in-place landfill waste, studies of potential contaminant fate, and design of remediation systems. Innovative research and development experience is beneficial. Services may also include land reclamation and remediation.

Development of Solid Waste Master Plans – This service may include public surveys, trend projections, future estimates, and presentations to the Board and to the public. The respondent must demonstrate experience and expertise in maximizing the economic value and community benefits of owning and operating solid waste facilities.

Design, Permitting, and Construction Management to Retro-fit Existing Facilities – This service may include design modifications to leachate management systems, landfill gas management systems, exposed geomembrane covers, buffer enhancements, operational plans, and other services related to the landfill infrastructure. The respondent should demonstrate expertise and experience in retro-fitting existing landfills and ancillary systems to meet changes or projected changes in operating conditions or the regulatory requirements.

Solid Waste Accounting Services – This may include closure financial assurance, generation studies, composition studies, full cost accounting, assessment studies and rate studies.

Alternative Energy Facilities – These services may include facility design, permitting, construction, and inspection, The respondent should demonstrate expertise and experience with Landfill Gas, Waste to Energy, Solar, Wind, and alternative electrical generating processes.

Household Hazardous Waste Collection Services – These services may include facility design, permitting and construction, alternative collection efforts, volume estimates and projections, and permanent disposal plans. The respondent should demonstrate knowledge and experience with collection, testing, repacking, transportation, and disposal regulations for household hazardous wastes including used motor oil, paints, household and yard chemicals, etc. The work may include contract writing and contract negotiations to support the household hazardous waste program.

Leachate Collection and Disposal – This work may include the design, permitting, and construction management of leachate collection, pumping, holding, and disposal systems. The respondent should demonstrate expertise and experience with leachate management in order to compare potential alternative methods for collection, treatment, and disposal. Expertise and experience with on-site pre-treatment and reduction is beneficial.

Lining System Services - This work includes the design, permitting, and construction management of geomembrane, geosynthetic, clay, and composite lining systems together with the ancillary leachate collection and leak detection systems. The respondent should demonstrate expertise and experience with lining systems used to contain solid waste and the leachate and landfill gas emitted from solid waste landfills. Expertise in estimating and comparing total installation and operating costs for innovative design projects is required.

The successful firm or firms will have an engineer of record on staff for signed and sealed documents submitted by the Division to the Florida Department of Environmental Protection.

The engineering firm or firms will be responsible for conducting all of the Division's

Proposal Number: BC-03-18-14-24

Opening Date: March 18, 2014 at 2:00 PM

environmental monitoring, environmental assessment and remediation, including groundwater, air and soil. Demonstration of expertise associated with the hydro-geological conditions found in Leon County, Florida will be required.

The engineering firm may be required to provide community relations support for all phases of work, which may include presentations to the Leon County Board of County Commissioners, public interest groups and public, town-hall type meetings.

III. REQUIRED SUBMITTALS:

Proposals are to be submitted bound by binder clips only. No manner of plastic, comb or wire bindings, three ring binders, or staples are acceptable. All proposals are to be printed double-sided, on paper with no less than 30% post-consumer recycled content. As a part of our sustainability program, Leon County is reducing the excess packaging, binders, and waste associated with submittals.

Each Applicant is requested to provide the following information using the same numbering/lettering scheme as the format below.

- A. Firm name or Joint Venture, business address and office location, telephone number.
- B. If a joint venture, list participating firms and outline specific areas of responsibility (including administrative, technical, and financial) of each firm.
- C. Address of the office that is to perform the work.
- D. Federal Identification Tax Number or Social Security Number.
- E. A brief history, and average number of employees over the past two years.
- F. Present size of firm, nature of services offered, and breakdown of staff by discipline.
- G. Provide the total number of professionals in your organization and the estimated number of professionals and working hours of these professionals, to be assigned to this project at peak.
- H. Names and descriptions of major projects for which the firm is presently under contract.
- I. If a joint venture, has this joint venture previously worked together? If yes, what projects? A copy of the joint venture agreement should be provided, if available at this time. If the joint venture agreement is not available at this time, then the selection of the firm will be subject to the County receiving and approving the joint venture agreement, prior to negotiating the contract.
- J. If the respondent is not a joint venture, list outside consultants anticipated to be used on this project. When listing consultants, give the respective specialty of the firm.
- K. Give brief resume of key persons to be assigned to the project including but, not limited to:
 - 1) Name & title
 - 2) Job assignment for other projects
 - 3) Percentage of time to be assigned full time
 - 4) How many years of experience
 - 5) Experience
 - a) Types of projects

- b) Size of projects (dollar value and SF of project)
 - c) What was the specific project involvement?
 - 6) Education
 - 7) Active registration
 - 8) Other experience and qualifications that are relevant to this project
- L. List the projects which best illustrate the experience of the firm and current staff which is being assigned to this project. (List no more than 5 projects, nor projects which were completed more than five (5) years ago.)
- 1) Name and location of the project
 - 2) The nature of the firm's responsibility on this project
 - 3) Project Owner's representative name, address and phone number
 - 4) Project user agency's representative name, address and phone number
 - 5) Date project was completed or is anticipated to be completed
 - 6) Fee for this project
 - 7) Project manager and other key professionals involved and specify the role of each
- M. Describe how you would approach this project, and outline the specific services to be provided.
- N. Show the organization chart as it relates to the project indicating key personnel and their relationship. It should be understood that it is the intent of Leon County to insist that those indicated as the project team in the RFP response actually execute the project.
- Develop a chart of individual staff members to be assigned responsibilities and number of days to be provided for each staff member.
- If a joint venture, indicate how the work will be distributed between the joint venture partners.
- O. Describe how the organizational structure will ensure orderly communications, distribution of information, effective coordination of activities, and accountability.
- P. Describe how the team will implement project control systems for time, budget, and quality for this project.
- Q. Complete and submit the following included forms: Proposal Response Cover Sheet; Insurance Certification Form; Minority/Women Business Enterprise Participation Plan; Equal Opportunity/Affirmative Action Statement; Certification Regarding Debarment, Suspension, And Other Responsibility Matters, Primary Covered Transactions; Affidavit Certification Immigration Laws; Local Vendor Certification (if applicable); Sealed Labor Rate Schedule

IV. SELECTION PROCESS

- A. The County Administrator shall appoint an Evaluation Committee composed of three to five members who will review and evaluate all proposals received on time. The Committee may, select one or more firms for interview based on the evaluation of the responses of each proposer.

Meetings of Evaluation Committees subsequent to the opening of the solicitation shall be public meetings except for any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as a part of the competitive solicitation, or at which a vendor answers questions as a part of a competitive solicitation. Also, any portion of a meeting at which negotiation strategies are discussed are exempt from being a public session.

Notice of all meetings shall be posted on the Purchasing Division website at: www.leoncountyfl.gov/Purchasing/notices/index.asp and in the Purchasing Division Offices no

less than 72 hours (excluding weekends and holidays).

- B. The Evaluation Committee will recommend to the Board of County Commissioners, in order of preference (ranking), up to three (3) firms deemed to be most highly qualified to perform the requested services.
- C. The Board will negotiate with the most qualified firm (first ranked firm) for the proposed services at compensation which the Board determines is fair, competitive, and reasonable for said services.
- D. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be fair, competitive and reasonable, negotiations with that firm shall be formally terminated. The County shall then undertake negotiations with the second most qualified firm. Failing accord with the second most qualified firm the Board shall terminate negotiations. The Board representative shall then undertake negotiations with the third most qualified firm.
- E. Should the County be unable to negotiate a satisfactory contract with any of the selected firms, the Board representative shall select additional firms to continue negotiations.
- F. Evaluation Criteria: Proposals will be evaluated and ranked on the basis of the following considerations:

1. Experience	20
Project team experience in past projects of similar magnitude, Scope, and complexity to Leon County; the success of these projects as related to meeting budget, scheduled milestones, and the expectations of the owner	
2. Qualifications	20
Personnel background, technical competence, personnel certifications,	
3. Firm Current Workload and plan of service	15
Firm's current large projects, project references (if any),	
4. Proposed labor rate schedule	30
(Labor rate must be sealed separately)	
Use labor rate form (attached)	
5. Minority Business Enterprise Participation	10
6. Local Preference	5
Total	100

V. INDEMNIFICATION

The Contractor shall indemnify and hold harmless the County, its officials, officers and employees from and against all liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fee, to the extent caused by negligence, recklessness, or intentionally wrongful conduct of the Contractor and other persons employed or utilized by the Contractor in the performance of this agreement.

The County may, at its sole option, defend itself or require the Contractor to provide the defense. The Contractor acknowledges that the sum of ten dollars (\$10.00) of the amount paid to the Contractor constitutes sufficient consideration for the Contractor's indemnification of the County, its officials, officers and employees..

The Contractor shall be liable to the County for any reasonable costs incurred by it to correct, modify, or redesign any portion of the project, which is the subject of the services provided under this Agreement, that is found to be defective or not in accordance with this Agreement, as a result and to the extent caused by the negligence, recklessness, or intentional wrongful conduct on the part of the

Contractor and other persons employed or utilized by the Contractor in the performance of this Agreement.

VI. MINORITY/WOMEN BUSINESS ENTERPRISE AND EQUAL OPPORTUNITY POLICIES

A. Minority Business Enterprise (MBE) and Women (WBE) Business Enterprise Requirements

The purpose of the Minority and Women-Owned Business Enterprise (MWBE) Program is to effectively communicate Leon County procurement and contracting opportunities, through enhanced business relationships, to end disparity and to increase participation opportunities for certified minority and women-owned business enterprises in a competitive environment. This program shall:

1. Eliminate any policies and/or procedural barriers that inhibit MBE and WBE participation in our procurement process.
2. Established targets designed to increase MBE and WBE utilization proportionate to documented under utilization.
3. Provide increased levels of information and assistance available to MBE's and WBEs.
4. Implement mechanisms and procedures for monitoring MBE and WBE compliance by prime contractors.

The term "Certified Minority Women Business Enterprise" (MWBE) is defined as Minority Business Enterprise (MBE) and Women Business Enterprise (WBE) firms certified by Leon County, the City of Tallahassee, or the Leon County School Board.

Each Respondent is strongly encouraged to secure MBE and WBE participation through purchase(s) of those goods or services to be provided by others. Firms responding to this RFP are hereby made aware of the County's targets for MBE and WBE utilization. Respondents that require assistance or guidance with these MBE or WBE requirements should contact: Shanea Wilks, Leon County Minority, Women, and Small Business Enterprise Director, by telephone at (850) 606-1650; fax (850) 606-1651 or by e-mail wilkss@leoncountyfl.gov.

If respondents can not meet the aspirational target(s) the Respondent must demonstrate in their bid response that they made a **Good Faith Effort** to meet the aspirational target(s). All Bidders, including MBE's, WBE's or SBE's, shall either meet the Aspirational Targets or demonstrate in their Bid or RFP response the Good Faith Efforts they made such as:

1. Advertising for participation by MWSBEs in non-minority and minority publications within the Market Area, including a copy of the advertisement and proof of the date(s) it appeared – or by sending correspondence, no less than ten (10) days prior to the submission deadline, to all MWSBEs referred to the Bidder by the MWSBE Division for the goods and services to be Subcontracted and/or Supplied.
2. Documentation indicating that the bidding Prime Contractor provided ample time for potential MBE, WBE and SBE Subcontractors to respond to bid opportunities, including a chart outlining the schedule/time frame used to obtain bids from MBE, WBE and SBE Vendors as applicable to the Aspirational Target.
3. Contacting MBEs, WBEs and SBE Vendors who provide the services needed for the bid or proposal, including a list of all MWSBEs that were contacted and the method of contact.
4. Contacting the MWSBE Division for a listing of available MWSBEs who provide the services needed for the bid or proposal, including a list of those MWSBEs who were contacted regarding their participation.

5. Document follow-up telephone calls with potential MWSBE Subcontractors encouraging their participation.
6. Allowing potential MWSBE Subcontractors to review bid specifications, blueprints and all other Bid/RFP related items at no charge to the MWSBEs.
7. Contacting the MWSBE Division, no less than five (5) business days prior to the Bid/RFP deadline, regarding problems they are having in reaching the Aspirational Targets.
8. Other documentation indicating their Good Faith Efforts to meet the aspirational targets.

For goods and/or services to be performed in this project, the following are the aspirational targets for participation by certified MBE's and/or WBE's.

Professional Services Sub-Consultants Targets :

Minority Business Enterprise - 26%

Women Business Enterprise - 9%

As a part of the selection process for this project, the ranking procedure will provide a maximum of ten (10) points of the total score where MBE's and WBE's are used as follows:

MBE and WBE Participation Level for Professional Services Sub-consultants	Points
The Respondent is a joint venture of two or more firms/individuals with a minimum participation in the joint venture of at least 11% by certified MBE or WBE firms/individuals and will meet or exceed both aspirational targets and has identified in the MWBE participation plan the certified MBE and WBE firm(s) that it intends to use.	10
The Respondent certifies that they will meet or exceed both targets through subcontracting to certified MBE and WBE firm(s) aspirational targets and has identified in the MWBE participation plan the certified MBE and WBE firm(s) that it intends to use.	8
The Respondent certifies that they will meet at least 50% of both aspirational targets through subcontracting to certified MBE and WBE firm(s) and has identified in the MWBE participation plan the MBE and WBE firm(s) that it intends to use.	6
The Respondent has MBE and WBE participation of at least 20%, but less than 50% of both aspirational targets and has identified in the MWBE participation plan the MBE and WBE firm(s) it intends to use.	4

B. Equal Opportunity/Affirmative Action Requirements

The contractors and all subcontractors shall agree to a commitment to the principles and practices of equal opportunity in employment and to comply with the letter and spirit of federal, state, and local laws and regulations prohibiting discrimination based on race, color, religion, national region, sex, age, handicap, marital status, and political affiliation or belief.

For federally funded projects, in addition to the above, the contractor shall agree to comply with Executive Order 11246, as amended, and to comply with specific affirmative action obligations contained therein.

In addition to completing the Equal Opportunity Statement, the Respondent shall include a copy

of any affirmative action or equal opportunity policies in effect at the time of submission.

VII. INSURANCE

Respondent's attention is directed to the insurance requirements below. Respondents should confer with their respective insurance carriers or brokers to determine in advance of bid submission the availability of insurance certificates and endorsements as prescribed and provided herein. If an apparent low bidder fails to strictly comply with the insurance requirements, that bidder may be disqualified from award of the contract, or otherwise found non-responsive.

Respondent procure and maintain for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Respondent, his agents, representatives, employees, or subcontractors. The cost of such insurance shall be included in the Respondent's pricing.

1. Minimum Limits of Insurance

Contractor shall maintain limits no less than:

- a. General Liability: \$1,000,000 Combined Single Limit for bodily injury and property damage per occurrence with a \$2,000,000 annual aggregate. Completed operations coverage will be provided for a period of three (3) years beyond termination and/or completion of the project. Coverage must include bodily injury and property damage, including Premise/Operations: a per location aggregate, Broad Form Contractual liability; Broad Form Property Damage; Fire Legal liability; Independent Contractors coverage; Cross Liability & Severability of Interest Clauses; and Personal Injury (deleting employee and contractual exclusions), and coverage for explosion, collapse, and underground (X,C,U).
- b. Automobile Liability: One Million and 00/100 (\$1,000,000.00) Dollars combined single limit per accident for bodily injury and property damage. **(Non-owned, Hired Car).**
- c. Workers' Compensation Employers Liability: Insurance covering all employees meeting Statutory Requirements in compliance with the applicable state and federal laws and Employer's Liability with a limit of \$500,000 per accident, \$500,000 disease policy limit, \$500,000 disease each employee. **Waiver of Subrogation in lieu of Additional Insured is required.**
- d. Professional Liability Insurance, including errors and omissions: for all services provided under the terms of this agreement with minimum limits of One Million and 00/100 (\$1,000,000.00) Dollars per occurrence; or claims made form with "tail coverage" extending four (4) years beyond the term of the agreement. Proof of "tail coverage" must be submitted with the invoice for final payment. In lieu of "tail coverage", Contractor may submit annually to the County a current Certificate of Insurance proving claims made insurance remains in force throughout the same four (4)-year period.
- e. Umbrella: \$5,000,000 combined single limit for bodily injury and property damage combined per occurrence and annual aggregate. The coverage shall provide excess coverage for employer's liability, general liability, including completed operations and auto liability.
- f. Installation Floater: In the amount of the estimated cost of materials necessary to complete the contract. Should include temporary location, job site, and in transit coverage.
- g. Mobile Equipment (Contractors Equipment) coverage should be in place while job is in

process. Equipment should be covered whether owned, leased, borrowed, or rented by contractor or by employees of the contractor.

2. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the County. At the option of the County, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the County, its officers, officials, employees and volunteers; or the Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, and defense expenses.

3. Other Insurance Provisions

The policies are to contain, or be endorsed to contain, the following provisions:

a. General Liability and Automobile Liability Coverages (**County is to be named as Additional Insured**).

1. The County, its officers, officials, employees and volunteers are to be covered as additional insureds as respects; liability arising out of activities performed by or on behalf of the Contractor, including the insured's general supervision of the Contractor; products and completed operations of the Contractor; premises owned, occupied or used by the Contractor; or automobiles owned, leased, hired or borrowed by the Contractor. The coverage shall contain no special limitations on the scope of protections afforded the County, its officers, officials, employees or volunteers.
2. The Contractor's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and volunteers. Any insurance of self-insurance maintained by the County, its officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it. Contractor hereby waives subrogation rights for loss or damage against the county.
3. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the county, its officers, officials, employees or volunteers.
4. The Contractor's insurance shall apply separately to each insured against whom claims is made or suit is brought, except with respect to the limits of the insurer's liability.
5. Companies issuing the insurance policy, or policies, shall have no recourse against the County for payment of premiums or assessments for any deductibles with are all at the sole responsibility and risk of Contractor.

b. All Coverages

Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the County.

4. Acceptability of Insurers

Insurance is to be placed with insurers with a Best's rating of no less than A:VII.

5. Verification of Coverage

Contractor shall furnish the County with certificates of insurance and with original endorsements effecting coverage required by this clause. The certificates and endorsements for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements are to be received and approved by the County before work commences. The County reserves the right to require complete, certified copies of all required insurance policies at any time.

6. Subcontractors

Contractors shall include all subcontractors as insureds under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein.

VIII. TRAVEL EXPENSES

Consultant travel which is not covered within the scope of the consultant's contract and which is billed separately to the County on a cost reimbursement basis must receive prior approval and will be reimbursed in accordance with the Leon County Travel Policy. Travel expenses shall be limited to those expenses necessarily incurred in the performance of a public purpose authorized by law to be performed by the Leon County Board of County Commissioners and must be within limitations described herein and in Ch. 112.06, Florida Statutes. Consultants and contractors, traveling on a cost reimbursement basis, must have their travel authorized by the department head from whose budget the travel expenses will be paid and the County Administrator.

IX. ETHICAL BUSINESS PRACTICES

- A. Gratuities. It shall be unethical for any person to offer, give, or agree to give any County employee, or for any County employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or performing in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter, subcontract, or to any solicitation or proposal therefor.
- B. Kickbacks. It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order.
- C. The Board reserves the right to deny award or immediately suspend any contract resulting from this proposal pending final determination of charges of unethical business practices. At its sole discretion, the Board may deny award or cancel the contract if it determines that unethical business practices were involved.

X. AGREEMENT:

After the proposal award, the County will, at its option, prepare a purchase order or an agreement specifying the terms and conditions resulting from the award of this bid. Every procurement of contractual services shall be evidenced by a written agreement. The respondent will have five calendar days after receipt to acknowledge the purchase order or execute the agreement.

The performance of Leon County of any of its obligations under the purchase order or agreement shall be subject to and contingent upon the availability of funds lawfully expendable for the purposes of the purchase order or agreement for the current and any future periods provided for within the bid specifications.

XI. PURCHASES BY OTHER PUBLIC AGENCIES:

With the consent and agreement of the successful vendor(s), purchases may be made under this solicitation by other governmental agencies or political subdivisions within the State of Florida. Such purchases shall be governed by the same pricing, terms and conditions stated herein with no deviations allowed. This agreement in no way restricts or interferes with the right of any public agency or political subdivision to bid any or all of the items or services independently.

PROPOSAL RESPONSE COVER SHEET

This page is to be completed and included as the cover sheet for your response to the Request for Proposals.

The Board of County Commissioners, Leon County, reserves the right to accept or reject any and/or all bids in the best interest of Leon County.

Shelly W. Kelley, Purchasing Director

Kristin Dozier, Chairman
Leon County Board of County Commissioners

This solicitation response is submitted by the below named firm/individual by the undersigned authorized representative.

(Firm Name)

BY

(Authorized Representative)

(Printed or Typed Name)

ADDRESS _____

CITY, STATE, ZIP _____

E-MAIL ADDRESS _____

TELEPHONE _____

FAX _____

ADDENDA ACKNOWLEDGMENTS: (IF APPLICABLE)

Addendum #1 dated _____ Initials _____

Addendum #2 dated _____ Initials _____

Addendum #3 dated _____ Initials _____

EQUAL OPPORTUNITY/AFFIRMATIVE ACTION STATEMENT

1. The contractors and all subcontractors hereby agree to a commitment to the principles and practices of equal opportunity in employment and to comply with the letter and spirit of federal, state, and local laws and regulations prohibiting discrimination based on race, color, religion, national region, sex, age, handicap, marital status, and political affiliation or belief.
2. The contractor agrees to comply with Executive Order 11246, as amended, and to comply with specific affirmative action obligations contained therein.

Signed: _____

Title: _____

Firm: _____

Address: _____

INSURANCE CERTIFICATION FORM

To indicate that Bidder/Respondent understands and is able to comply with the required insurance, as stated in the bid/RFP document, Bidder/Respondent shall submit this insurance sign-off form, signed by the company Risk Manager or authorized manager with risk authority.

- A. Is/are the insurer(s) to be used for all required insurance (except Workers' Compensation) listed by Best with a rating of no less than A:VII?

YES NO

Commercial General Liability: Indicate Best Rating:
Indicate Best Financial Classification:

Business Auto: Indicate Best Rating:
Indicate Best Financial Classification:

1. Is the insurer to be used for Workers' Compensation insurance listed by Best with a rating of no less than A:VII?

YES NO

Indicate Best Rating:
Indicate Best Financial Classification:

If answer is NO, provide name and address of insurer:

2. Is the Respondent able to obtain insurance in the following limits (next page) as required for the services agreement?

YES NO

Insurance will be placed with Florida admitted insurers unless otherwise accepted by Leon County. Insurers will have A.M. Best ratings of no less than A:VII unless otherwise accepted by Leon County.

Required Coverage and Limits

The required types and limits of coverage for this bid/request for proposals are contained within the solicitation package. Be sure to carefully review and ascertain that bidder/proposer either has coverage or will place coverage at these or higher levels.

Required Policy Endorsements and Documentation

Certificate of Insurance will be provided evidencing placement of each insurance policy responding to requirements of the contract.

Deductibles and Self-Insured Retentions

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION,
AND OTHER RESPONSIBILITY MATTERS
PRIMARY COVERED TRANSACTIONS**

1. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
 - a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - b) Have not within a three-year period preceding this been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of these offenses enumerated in paragraph (1)(b) of this certification; and
 - d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
2. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.
3. No subcontract will be issued for this project to any party which is debarred or suspended from eligibility to receive federally funded contracts.

Signature

Title

Contractor/Firm

AFFIDAVIT CERTIFICATION
IMMIGRATION LAWS

Leon County will not intentionally award County contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324 A(e) {Section 274a(e) of the Immigration and Nationality Act ("INA").

Leon County may consider the employment by any Contractor of Unauthorized Aliens a violation of Section 274A(e) of the INA. **Such violation by the Recipient of the employment provision contained in Section 274A(e) of the INA shall be ground for unilateral cancellation of the contract by Leon County.**

BIDDER ATTESTS THAT THEY ARE FULLY COMPLIANT WITH ALL APPLICABLE IMMIGRATION LAWS (SPECIFICALLY TO THE 1986 IMMIGRATION ACT AND SUBSEQUENT AMENDMENTS).

Company Name: _____

Signature: _____ Title: _____

STATE OF _____
COUNTY OF _____

Sworn to and subscribed before me this ____ day of _____, 20__.

Personally known _____
NOTARY PUBLIC

OR Produced identification _____
Notary Public - State of _____

(Type of identification) My commission expires: _____

Printed, typed, or stamped commissioned name of notary

The signee of this Affidavit guarantees, as evidenced by the sworn affidavit required herein, the truth and accuracy of this affidavit to interrogatories hereinafter made.

LEON COUNTY RESERVES THE RIGHT TO REQUEST SUPPORTING DOCUMENTATION, AS EVIDENCE OF SERVICES PROVIDED, AT ANY TIME.

**RFP Title: Request for Proposals for
Proposal Number: BC-XX-XX-XX-XX
Opening Date:**

LOCAL VENDOR CERTIFICATION

The undersigned, as a duly authorized representative of the vendor listed herein, certifies to the best of his/her knowledge and belief, that the vendor meets the definition of a "Local Business." For purposes of this section, "local business" shall mean a business which:

- a) Has had a fixed office or distribution point located in and having a street address within Leon, Gadsden, Wakulla, or Jefferson County for at least six (6) months immediately prior to the issuance of the request for competitive bids or request for proposals by the County; and
- b) Holds any business license required by Leon County (or one of the other local counties), and, if applicable, the City of Tallahassee; and
- c) Is the principal offeror who is a single offeror; a business which is the prime contractor and not a subcontractor; or a partner or joint venturer submitting an offer in conjunction with other businesses.

Please complete the following in support of the self-certification and submit copies of your County and City business licenses. Failure to provide the information requested will result in denial of certification as a local business.

Business Name:	
Current Local Address:	Phone:
	Fax:
If the above address has been for less than six months, please provide the prior address.	
Length of time at this address:	
Home Office Address:	Phone:
	Fax:

Signature of Authorized Representative _____
Date

STATE _____
OF _____
COUNTY _____
OF _____

The foregoing instrument was acknowledged before me _____ day of _____, 20____
this _____ of _____
By _____ of _____
(Name of officer or agent, title of officer or agent) (Name of corporation acknowledging)

a _____ Corporation, on behalf of the corporation. He/she is personally known to me
(State or place of Incorporation)
or has _____ as identification.
produced _____

Return Completed form with supporting documents to:

**Leon County Purchasing Division
1800-3 N. Blair Stone Road
Tallahassee, Florida 32308**

Signature of Notary

Print, Type or Stamp Name of Notary

Title or Rank

NON-COLLUSION AFFIDAVIT

I, _____ of the city of _____ according to law on my oath, and under penalty of perjury, depose and say that:

1. I am _____
of the firm of _____
in response to the Request for Proposals for:

Lafayette Street Sidewalk and Roadway Improvements for Leon County, and that I executed the said proposal with full authority to do so.

2. This response has been arrived at independently without collusion, consultation, communication or agreement for the purpose of restricting competition, as to any matter relating to qualifications or responses of any other responder or with any competitor; and, no attempt has been made or will be made by the responder to induce any other person, partnership or corporation to submit, or not to submit, a response for the purpose of restricting competition;

3. The statements contained in this affidavit are true and correct, and made with full knowledge that Leon County relies upon the truth of the statements contained in this affidavit in awarding contracts for said project.

(Signature of Responder)

(Date)

STATE OF FLORIDA
COUNTY OF _____

PERSONALLY APPEARED BEFORE ME, the undersigned authority, _____ who, after first being sworn by me, (name of individual signing) affixed his/her signature in the space provided above on this _____ day of _____ 20____.

NOTARY PUBLIC

My Commission Expires: _____

DRUG-FREE WORKPLACE FORM

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that:

(Name of Business)


1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under response/bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employees that, as a condition of working on the commodities or contractual services that are under response/bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 (Florida Statutes) or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, or any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Responder's Signature

Date

SPONSORING DEPARTMENT: Solid Waste
BC-03-18-14-24
TITLE: SW Consulting and Engineering Services
PAGE 1

Maximum Rating Points	20	20	15	10	5	70			
	Experience	Qualifications	Current Workload and plan of service	MWSBE	Local Preference	Total		Interview/Presentation	Final Score
	Name of Applicant Firm						Rating Section		
Golder Associates									
Robert Mills	7	12	5	10	0	8.5			
Leigh Davis	12	18	5	10	0	11.3			
John Kraynak	20	20	15	10	0	16.3			
DJ Newsome	10	10	5	10	0	8.8			
Average Score						44.75		0.00	
Name of Applicant Firm									
Locklear & Associates, Inc.									
Robert Mills	13	15	11	6	3	12.0		9	
Leigh Davis	20	15	15	6	3	14.8		10	
John Kraynak	15	15	12	6	3	12.8		8	
DJ Newsome	15	13	10	6	3	11.8		9	
Average Score						51.25		9.00	60.25
Name of Applicant Firm									
Preble - Rich, Inc.									
Robert Mills	11	10	7	10	3	10.3		4	
Leigh Davis	18	15	10	10	3	14.0		5	
John Kraynak	20	17	14	10	3	16.0		10	
DJ Newsome	10	10	5	10	3	9.5		5	
Average Score						49.75		6.00	55.75

Recommended: Locklear & Associates, Inc.

Provided by Purchasing

Chairperson: Robert Mills

Date: April 23, 2014

**Leon County
Board of County Commissioners**

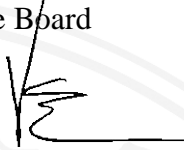
Notes for Agenda Item #10

Leon County Board of County Commissioners

Cover Sheet for Agenda #10

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Approval of the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and Request to Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator, County Administration
Lead Staff/ Project Team:	Ken Morris, Director of Economic Development and Business Partnerships Cristina Paredes, Intergovernmental Affairs and Special Projects Coordinator

Fiscal Impact:

The existing one-cent local government infrastructure sales tax expires December 31, 2019. The sales tax currently generates approximately \$37.8 million annually and is shared between the County, City, and Blueprint 2000. Approval of a referendum, authorized by the Board, is necessary to continue the imposition and collection of the sales tax. The allocation of the tax and the specific projects to be funded will be determined through an interlocal agreement with the City of Tallahassee.

Staff Recommendation:

Option #1: Approve the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax (Attachment #1).

Option #2: Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

Title: Approval of the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and Request to Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

May 13, 2014

Page 2

Report and Discussion

Background:

The Board of County Commissioners and the City Commission both conducted respective meetings to consider the work of the Leon County Sales Tax Committee. During these meetings, the respective governing bodies have taken specific actions and provided policy guidance as it relates to the possible continuation of the infrastructure sales tax.

On April 22, 2014, the Intergovernmental Agency (consisting of the Board of County Commissioners and the City Commission) conducted a meeting to discuss outstanding differences between the County and City Commissions regarding the projects for the extension of the infrastructure surtax (sales tax) (Attachment #2). The analysis portion of this agenda item discusses the actions taken at this meeting.

This agenda item seeks Board approval on the amended interlocal agreement as well as request to schedule the first and only public hearing on the proposed ordinance to extend of the local government infrastructure surtax, upon voter approval on the November 4, 2014 General Election ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

Analysis:

Table 1 provides a summary that reflects project prioritization that has been approved by both the City and County Commissions at the April 22, 2014 Intergovernmental Agency (IA) meeting. This table reflects the addition of the Animal Shelter, Alternative Sewer Solutions Study to the Tier 1 list as well as additional funding for StarMetro and the 50/50 split of Operating Costs for Parks Built with Sales Tax Funds between the County and the City.

Table 1: Project Prioritization Approved by County and City Commissions as approved at the April 22, 2014 Intergovernmental Agency Meeting

Exhibit #	TIER 1 Projects	Totals
1	Capital Circle Southwest (Orange Avenue to Crawfordville Road)	\$70,000,000
2	Westside Student Corridor Gateway	29,936,800
3	Airport Gateway: Springhill Road and Lake Bradford	58,698,138
4	Southside Gateway Enrichment	29,700,000
5	North Monroe Gateway	9,400,000
6	Build Bike Route System	15,000,000
7	County/City Independent Sidewalk Projects (50/50 split)	50,000,000
8	Implement Greenways Master Plan	15,803,622
9	Northwest Connector Corridor	53,184,800
10	Lake Lafayette and St. Marks Regional Linear Park	15,816,640
11	Market District Activity Center Connectivity	9,400,000

Title: Approval of the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and Request to Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

May 13, 2014

Page 3

12	Midtown Placemaking	22,000,000
13	College Avenue Placemaking	7,000,000
14	Monroe-Adams Corridor Placemaking	7,000,000
15	Northeast Connector Corridor	33,300,000
16	StarMetro	12,250,000
17	Operating Costs for Parks Built with Sales Tax Funds (50/50 split)	20,000,000
18	Desoto Winter Encampment	500,000
19	Northeast Park	10,000,000
20	Water Quality and Stormwater Funding (50/50 split)	85,000,000
21	Florida A&M Entry Points	1,500,000
22	Orange/Meridian Placemaking	4,100,000
23	Beautification and Improvements to the Fairgrounds	12,000,000
24	Orange Ave Widening from Adams Street to Springhill Rd	33,100,000
25	Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure (Phase I)	47,300,000
26	Alternatives Sewer Solutions Study	2,800,000
27	Tallahassee-Leon Community Animal Service Center	7,000,000
Tier 1 Subtotal		\$661,790,00
Exhibit #	TIER 2 Projects	Totals
28	Implement Greenways Master Plan	\$4,196,378
29	Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure (Phase II)	30,690,000
Tier 2 Subtotal		\$34,886,378

In addition, the IA also took the following actions:

- Included the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation for utilization in both the unincorporated and incorporated areas of the County. Established 12% for economic development as follows:
 - \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
 - \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
 - The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.
- Identified Part 2 of the Regional Airport Growth and Development Project specifically at a funding level of \$8,578,609, dependent upon approval by the IA at the time of project consideration.

Title: Approval of the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and Request to Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.

May 13, 2014

Page 4

- Approved the proposed governance changes presented in the draft Interlocal Agreement, which creates the EDCC, defines the roles and responsibilities of the EDCC, and modifies the composition of the Citizens Advisory Committee (CAC) and also directed that the Network of Entrepreneurs and Business Advocates serve on the CAC.
- Approved the draft Inter-local Agreement (as modified by the IA during the April 22, 2014 meeting).

Staff is recommending Board approval on the modified Interlocal Agreement as well as to schedule the first and only public hearing on the proposed ordinance to extend of the local government infrastructure surtax, upon voter approval on the November 4, 2014 General Election ballot, on Tuesday, June 10, 2014 at 6:00 p.m..

Options:

1. Approve the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax (Attachment #1).
2. Schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax, Upon Voter Approval on the November 4, 2014 General Election Ballot, on Tuesday, June 10, 2014 at 6:00 p.m.
3. Do not approve the Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax and do not schedule the First and Only Public Hearing on the Proposed Ordinance to Extend the Local Government Infrastructure Surtax.
4. Board direction.

Recommendation:

Options #1 and #2.

Attachments:

1. Interlocal Agreement for the Blueprint 2020 Infrastructure Surtax
2. April 22, 2014 Blueprint 2000 Intergovernmental Agency Agenda Item on the Infrastructure Sales Tax Extension

BLUEPRINT 2020 INFRASTRUCTURE SURTAX INTERLOCAL AGREEMENT

THIS BLUEPRINT 2020 INFRASTRUCTURE SURTAX INTERLOCAL AGREEMENT (“Agreement”) is made and entered into this ____ day of May, 2014, by and between LEON COUNTY, a political subdivision of the State of Florida (“County”), and the CITY OF TALLAHASSEE, a Florida municipal corporation (“City”).

RECITALS

WHEREAS, it is of benefit to all the citizens of the County and the City that both governments cooperate to resolve community problems; and,

WHEREAS, a significant community need exists for the extension of the local government infrastructure surtax; and,

WHEREAS, section 212.055(2)(a)2., Florida Statutes, provides for the extension of a levy after approval at referendum of a local government infrastructure surtax; and,

WHEREAS, section 212.055(2)(c)1., Florida Statutes, provides for interlocal agreements to be entered into between counties and municipalities within those counties; and,

WHEREAS, it is the desire of the County and the City to enter into such an interlocal agreement to establish the amount of such levy, the distribution of proceeds between the County and City, and the uses of such proceeds; and

WHEREAS, the Board of County Commissioners created the Leon County Sales Tax Committee on September 13, 2011, consisting of both County and City appointees, to make recommendations on infrastructure projects and economic development proposals; and

WHEREAS, the County and the City wish to enter into an agreement that will ensure that local infrastructure projects and economic development programs and related services will continue to be provided to the unincorporated and incorporated areas of Leon County in an effective and efficient manner; and

WHEREAS, the County and City desire to enter into an agreement to accomplish the public purposes set forth in these recitals.

NOW, THEREFORE, in consideration of the following mutual promises and covenants, and other good and valuable consideration, the sufficiency of which is being acknowledged, the County and City hereby agree as follows:

SECTION 1. Term and Termination.

The Term of this Agreement shall commence on this ____ day of May, 2014 and shall continue in full force and effect in accordance with the terms hereof. In no event shall this Agreement be rescinded or terminated until (a) all bonds, notes and other evidences

of indebtedness of the BP 2000 Intergovernmental Agency and the interest thereon shall have been paid or adequate provision for such payment shall have been made in accordance with the instruments governing such bonds, notes and other evidences of indebtedness and (b) all contractual obligations undertaken by the BP 2000 Intergovernmental Agency, all obligations and liabilities, and all liens, charges and encumbrances to which property of the BP 2000 Intergovernmental Agency is subject shall have been satisfied, released or adequately provided for, unless earlier terminated pursuant to the provisions of Section 4.a. hereof.

SECTION 2. Conditions Precedent.

This Agreement shall become effective upon the occurrence of (i) the execution of this Agreement by the proper officers of the County and the City; (ii) upon filing with the Clerk of the Circuit Court of Leon County, Florida, as required by section 163.01(11), Florida Statutes; and (iii) approval by the majority of the electors of the County voting on a referendum on the surtax to be conducted on November 4, 2014.

Notwithstanding any other provision of this Section 2, the effectiveness of Section 11 of this Agreement is specifically conditioned upon the adoption of an ordinance by the Board of County Commissioners pursuant to section 212.055(2), Florida Statutes, regarding a referendum on the extension of this levy of the discretionary sales surtax of 1% being placed on the November 4, 2014 Ballot. Failure of any condition precedent in accordance with this Section 2 shall not be considered a default hereunder, and the Parties shall have no further liability in respect to this Agreement.

SECTION 3. Infrastructure Surtax Extension.

The local government infrastructure surtax shall be extended pursuant to the provisions of section 212.055(2), Florida Statutes, effective January 1, 2020 and shall expire on December 31, 2039. The local government infrastructure surtax levy shall be continued at the rate of 1%.

SECTION 4. Blueprint 2000 Intergovernmental Agency.

a. BP 2000 Intergovernmental Agency and Amended Interlocal Agreement; Citizen Advisory Committee; Economic Development Coordinating Committee.

Pursuant to section 163.01(7), Florida Statutes, the County and the City created an Intergovernmental Agency (“BP 2000 Intergovernmental Agency”) to govern the project management structure for the project planning and construction of the Blueprint 2000 Projects listed in the Amended and Restated Interlocal Agreement dated February 1, 2003 (“Amended Interlocal Agreement”). Except as otherwise provided herein, it is the intent of the Parties that the BP 2000 Intergovernmental Agency shall provide the management structure for Blueprint 2020 Infrastructure Projects and Economic Development Programs described in Section 7 hereof.

Nothing in this Agreement is intended to alter, change or otherwise modify the provisions of the Amended Interlocal Agreement. The Parties further agree that should the conditions precedent set forth in Section 2 above occur, the Parties shall negotiate and enter into a new or amended interlocal agreement which will authorize utilization of the BP 2000 Intergovernmental Agency and its project management structure for the planning and construction of the Blueprint 2020 Infrastructure Projects and Economic Development Programs described in Section 7 hereof, and to otherwise incorporate the provisions set forth in this Agreement, and thereupon this Agreement shall automatically terminate.

b. Citizen Advisory Committee.

1. A Citizen Advisory Committee was established pursuant to the Amended Interlocal Agreement to serve in an advisory capacity to the BP 2000 Intergovernmental Agency.

2. The Citizen Advisory Committee, with respect to Blueprint 2020 Infrastructure Projects and Economic Development Programs, shall hereafter consist of fourteen members serving three year staggered terms.

Four members shall be selected by the BP 2000 Intergovernmental Agency from a list of applicants which shall include at least one from each of the following categories: a financial expert with bonding experience; a natural scientist/ biologist, and a planner. The BP 2000 Intergovernmental Agency shall take into consideration as part of the selection process those individuals that formerly served on the Economic and Environmental Citizens Committee (EECC).

Three members shall be selected by the BP 2000 Intergovernmental Agency from a list of three names for each position provided by the Citizens Advisory Committee and shall include one member from the civil rights community, one member from the elderly community, and one member from the disability community.

The remaining seven members shall be selected as follows:

- 1- Board Member of the Greater Tallahassee Chamber of Commerce
- 1 - Board Member of the Capital City Chamber of Commerce
- 1 - Board Member of the Big Bend Minority Chamber of Commerce
- 1 - Chairperson of the Planning Commission or designee thereof
- 1 - Representative from Council of Neighborhood Associations
- 1 - Representative from the Big Bend Environmental Forum
- 1 - Representative from the Network of Entrepreneurs and Business Advocates in Tallahassee

3. Responsibilities of the Citizen Advisory Committee shall be to review work plans, economic development program recommendations, financial audits and performance audits and make recommendations to the BP 2000 Intergovernmental Agency.

c. Economic Development Coordinating Committee.

1. With respect to Blueprint 2020 Infrastructure Projects and Economic Programs, a technical coordinating committee for economic development programs is hereby created and established to provide professional advice and technical expertise to the BP 2000 Intergovernmental Agency to be known as the Economic Development Coordinating Committee (EDCC). The EDCC shall serve as the BP 2000 Intergovernmental Agency's advisor on economic development matters.

2. The EDCC shall evaluate those economic development proposals recommended for consideration by the Leon County Sales Tax Committee as set forth in Section 7.b.4. A-H. below. The EDCC shall afford the organizations that developed each of these proposals the opportunity to refine and present their economic development proposal for EDCC consideration. The EDCC shall make funding and programmatic recommendations to the BP 2000 Intergovernmental Agency; perform a biennial review of the implementation, operation, and performance of economic development programs and projects funded with surtax proceeds, to ensure accountability; and such other duties as shall be provided in the BP 2000 Intergovernmental Agency Bylaws or as prescribed by the BP 2000 Intergovernmental Agency.

3. The Chairmanship of the EDCC shall rotate biennially between the County and City staff designees. The membership of the EDCC shall consist of the following representatives or their staff designees:

- County Administrator Designee
- City Manager Designee
- TCC Vice President of Economic & Workforce Development
- FSU Vice President of Research
- FAMU Vice President of Research
- Executive Director of Leon County Research and Development Authority
- CEO of CareerSource Capital Region
- President of the Greater Tallahassee/ Leon County Chamber of Commerce
- President of the Capital City Chamber of Commerce
- President of the Big Bend Minority Chamber of Commerce

4. In order to provide transparency and accountability for economic development programs utilizing surtax proceeds, all financial activities shall be audited in accordance with the fiscal controls adopted by the Parties and as otherwise set forth in the BP 2000 Intergovernmental Agency Bylaws.

5. The BP 2000 Intergovernmental Agency shall:
- A. Require any organization providing economic development programing with surtax funds to maintain detailed records of activities and expenditures for the Term of this Agreement.
 - B. Ensure full accounting transparency of all economic development programs throughout the Term of this Agreement.
 - C. Produce periodic reports detailing the relevant performance metrics of each funded program.
 - D. Allocate sufficient funding, as needed, from the economic development portion of the surtax proceeds, to provide the financial oversight and accountability measures prescribed in this Agreement and the BP 2000 Intergovernmental Agency Bylaws.
 - E. Determine the appropriate staffing and support levels for the EDCC prior to the EDCC's first meeting, which shall occur not later than February 16, 2018. At a minimum, the staff support for the EDCC shall be comprised of the County and City Economic Development Directors and a representative of the official economic development organization of the community. The BP 2000 Intergovernmental Agency may designate the economic development organization of the community as the primary liaison to the EDCC to prepare agenda materials, notice meetings, maintain records, and present information in coordination with the County and City Economic Development Directors.

SECTION 5. Distribution of Surtax Proceeds

The proceeds of the surtax extension levied in accord with this Agreement (including revenue derived from bonds issued to advance fund Infrastructure Projects and Economic Development Programs described herein) shall be distributed into the appropriate trust fund account throughout the term of this Agreement, as follows:

<u>Trust Fund Account</u>	<u>Share of Total Proceeds</u>
Blueprint 2020 Infrastructure Projects	66%
Blueprint 2020 Economic Development Programs	12%
Leon County Projects	10%
City of Tallahassee Projects	10%
L.I.F.E. Projects	2%

The Parties agree that 80% of the total proceeds shall be used for Blueprint 2020 Infrastructure Projects, Economic Development Programs and Liveable Infrastructure For Everyone (L.I.F.E.) Projects further described in Section 7 below. The Parties shall cause 66% of the total proceeds to be placed in the BP 2000 Intergovernmental Agency Blueprint 2020 Infrastructure Projects trust fund account to be created hereby, within ten

(10) working days of its receipt. The Parties shall cause 12% of the total proceeds to be placed in the BP 2000 Intergovernmental Agency Blueprint 2020 Economic Development Programs trust fund account to be created hereby, within ten (10) working days of its receipt. The Parties shall cause 2% of the total proceeds to be placed in the Liveable Infrastructure For Everyone Projects trust fund account to be created hereby, within ten (10) working days of its receipt. The Intergovernmental Management Committee shall administer the spending of those funds on the projects and programs listed in Section 7.a. and b. below.

SECTION 6. Permissible Uses of Surtax Proceeds.

Permissible uses of surtax proceeds shall be restricted to the following categories:

- a. Stormwater and Water Quality Projects
- b. Transportation Improvement Projects
- c. Greenways, Parks and Recreation
- d. Economic Development Programs
- e. Public Buildings and Structures
- f. Parks and Recreational Area Operations
- g. L.I.F.E. Projects
- h. Other permissible uses set forth in section 212.055(2), Florida Statutes, as amended.

SECTION 7. Blueprint 2020 Infrastructure Projects, Economic Development Programs and L.I.F.E. Projects.

a. BLUEPRINT 2020 INFRASTRUCTURE PROJECTS

The 66% share of the surtax proceeds which are dedicated to Blueprint 2020 Infrastructure Projects, shall be used for the purpose of funding Blueprint 2020 Infrastructure Projects as approved by the BP 2000 Intergovernmental Agency, as follows (1-27 represent first priority projects; 28-29 represent second priority projects):

Project 1, Capital Circle Southwest: Funding to widen Capital Circle Southwest from Orange Avenue to Crawfordville Road (includes ROW, construction, stormwater for roadway improvements, water quality enhancements, and land acquisition for future greenway) (Exhibit 1).

Project 2, Westside Student Corridor Gateway: Funding to widen West Pensacola Street from Capital Circle Southwest to Appleyard Drive (includes ROW, construction, stormwater for roadway improvements, and land acquisition for future greenway). Also includes funding for stormwater improvements in the Gum Creek/West Drainage Ditch, the gateway features and neighborhood connectivity (Exhibit 2).

Project 3, Airport Gateway: Springhill Road and Lake Bradford Road: Funding to perform roadway improvements to Springhill Road from Capital Circle Southwest to Orange Avenue and Lake Bradford Road from Orange Avenue to Gaines Street (includes ROW, construction, gateway streetscaping, stormwater for roadway improvements, and enhanced landscape) (Exhibit 3).

Project 4, Southside Gateway Enrichment: Funding to widen Woodville Highway from Capital Circle Southwest to Tram Road (includes ROW, construction, gateway streetscaping, and stormwater for roadway improvements) enhanced landscape of Crawfordville Highway and stormwater facilities, and neighborhood connectivity (Exhibit 4).

Project 5, North Monroe Gateway: Funding to develop gateway enhancements for North Monroe Street from I-10 to 7th Avenue (includes signage, art, crosswalks and other pedestrian safety enhancements) (Exhibit 5).

Project 6, Build Bike Route System: Funding to continue implementation of the Bicycle and Pedestrian Master Plan (Exhibit 6).

Project 7, County/City Sidewalk Projects: Funding for sidewalks to be split 50/50 between County and City (Exhibit 7).

Project 8, Implement Greenways Master Plan Phase I: Funding to continue implementation of the Greenways Master Plan (Exhibit 8).

Project 9, Northwest Connector Corridor: Funding to widen Tharpe Street from Ocala Road to Capital Circle Northwest (includes ROW, construction, stormwater for roadway improvements, and land acquisition for future greenway). Also includes funding for Park Place Recreational Area and neighborhood connectivity (Exhibit 9).

Project 10, Lake Lafayette and St. Marks Regional Linear Park: Funding to develop Lake Lafayette and St. Marks Regional Linear Park (includes construction, stormwater study and improvements, and land acquisition for future greenway) and stormwater and recreation improvements in Tom Brown Park (Exhibit 10).

Project 11, Market District Activity Center Connectivity: Funding to implement the Market District Corridor Placemaking Action Plan (includes construction,

stormwater improvements, greenway connections, streetscaping, and gateway enhancements) (Exhibit 11).

Project 12, Midtown Placemaking: Funding to implement the Midtown Placemaking Action Plan (includes construction, stormwater improvements, streetscaping, and gateway enhancements) (Exhibit 12).

Project 13, College Avenue Placemaking: Funding to implement the College Avenue Placemaking Action Plan (includes construction, stormwater improvements, streetscaping, and gateway enhancements) (Exhibit 13).

Project 14, Monroe-Adams Corridor Placemaking: Funding to implement the Monroe-Adams Corridor Placemaking Action Plan (includes construction, stormwater improvements, underground utilities, streetscaping, and gateway enhancements) (Exhibit 14).

Project 15, Northeast Corridor Connector: Funding to widen Bannerman Road from Thomasville Road to Tekesta Drive (includes ROW, construction, stormwater for roadway improvements, and land acquisition for future greenway), multi-use trails, greenway and neighborhood connectivity (Exhibit 15).

Project 16, StarMetro: Funding to provide bus stop amenities (including bench, shelter, or other structure). Also includes funding to make bus stops ADA compliant and enhance service for customers at major transfer points (Exhibit 16).

Project 17, Operating Costs for Parks Built with Surtax Funds: Funding for the operation and maintenance of parks to be split County (50%) and City (50%) (Exhibit 17).

Project 18, Desoto Winter Encampment: Funding to develop the Desoto Winter Encampment site (Exhibit 18).

Project 19, Northeast Park: Funding to develop a Northeast Park (Exhibit 19).

Project 20, Water Quality and Stormwater Improvements: Water Quality Program: Funding for stormwater, sewer and/or water quality retrofit to be split 50/50 between County and City (Exhibit 20).

Project 21, Florida A&M Entry Points: Funding to develop entry points to Florida A&M University at Osceola Street/Adams Street and Perry Street/Gamble Street (Exhibit 21).

Project 22, Orange/Meridian Placemaking: Funding to implement the Orange/Meridian Placemaking project (includes construction, stormwater improvements, streetscaping, and bus stop enhancements) (Exhibit 22).

Project 23, Beautification and Improvements to the Fairgrounds: Funding to construct improvements to the fairgrounds infrastructure (Exhibit 23).

Project 24, Orange Avenue Widening from Adams Street to Springhill Road: Funding to widen Orange Avenue from Adams Street to Springhill Road (includes ROW, construction, and stormwater for roadway improvements) (Exhibit 24).

Project 25, Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure Phase I: Funding to develop Welaunee Boulevard from Fleischman to Shamrock, and two-lane Shamrock Way extension from Centerville to Welaunee Boulevard North (includes ROW, construction, stormwater for roadway improvements). Project shall be conditioned upon: (i) reimbursement by developer(s) to BP 2000 Intergovernmental Agency for any developer(s) required transportation improvements (reasonable repayment timelines would be established); (ii) Any cost (inclusive of right of way) related to the greenway may be used as a direct offset to any developer(s) required transportation improvement costs; (iii) that portion of the project involving land owned by the City of Tallahassee will only require reimbursement if sold and developed privately; and (vi) anticipated developer(s) reimbursements are to be recognized as potential future resources for BP 2000 Intergovernmental Agency (Exhibit 25).

Project 26, Alternative Sewer Solutions Study: Funding to study and develop preferred options for management alternatives to traditional onsite sewage treatment and disposal systems in the unincorporated areas of Leon County, including the Primary Springs Protection Zone; identify preferred options for responsible management entities, including recommendations for financing and management structures for identified preferred options; recommend regulatory measures; identify other issues related to sewage treatment and disposal system financing (Exhibit 26).

Project 27, Tallahassee-Leon County Animal Service Center: Funding for capital improvements to the Tallahassee-Leon County Animal Service Center (Exhibit 27).

Project 28, Implement Greenways Master Plan Phase II: Funding to continue implementation of the Greenways Master Plan (Exhibit 28).

Project 29, Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure Phase II: Funding to develop Welaunee Boulevard North from Shamrock Way to Roberts Road, and Shamrock Way, from Welaunee Boulevard to U.S. 90 (includes ROW, construction, stormwater for roadway improvements). Funding also includes improvements to the Miccosukee Canopy Road Greenway trailhead at the intersection of Fleischmann Road and Crump Road. Second priority implementation shall not occur until such time as adequate transportation connections north of Roberts Road, to allow the traffic to flow through to Thomasville Road, have been identified and funded (Exhibit 29).

b. BLUEPRINT 2020 ECONOMIC DEVELOPMENT PROGRAMS

The 12% share of the surtax proceeds which are dedicated to Economic Development Programs, shall be used for the purpose of funding Blueprint 2020 Economic Development Programs, as approved by the BP 2000 Intergovernmental Agency, as follows:

1. Madison Mile Convention District: Up to \$20 million of sales tax proceeds would be used to construct a convention center on or near the existing Donald L. Tucker Civic Center site as part of a larger Florida State University redevelopment and master planning effort to attract a full service hotel to the Madison District. The final determination on the level of funding to be provided and the time period for said funding is subject to approval by the BP 2000 Intergovernmental Agency at the time of project consideration and the execution of formal agreements among all parties to the project.

2. Regional Airport Growth and Development (Part I): Up to \$5.5 million of sales tax proceeds would be used to upgrade existing hanger facilities at the Tallahassee Regional Airport, provide the necessary utility infrastructure to construct additional hangers, and develop 1,000 acres of airport property for lease. Funding is subject to approval by the BP 2000 Intergovernmental Agency at the time of project consideration.

3. Regional Airport Growth and Development (Part II): Up to \$8.6 million of sales tax proceeds would be used to create an international passenger processing facility, support international user fee expenses, and provide additional training support to Airport staff in accordance to the Tallahassee Regional Airport's Ten-Year Growth and Development Plan.

4. The following proposals are to be evaluated by the Blueprint 2020 EDCC for consideration, as recommended by the Leon County Sales Tax Committee, and recommendations are to be forwarded to the BP 2000 Intergovernmental Agency regarding the utilization of the economic development portion of the sales tax proceeds in accordance with section 4.c.2. above, as follows:

- A. Entrepreneurial Development Fund: This proposal provides a source of funding from which to enhance present and develop new entrepreneurial support programs.
- B. Minority & Women Business Investment Fund: This proposal provides microloans to help minority and women owned small businesses and entrepreneurs.
- C. Technology & Innovation Incubators: This proposal provides funds to be used to support existing incubation programs and/or start new ones.
- D. Business Retention, Expansion & Attraction Fund: This proposal

provides the community a toolkit to grow local businesses and attract companies that pay higher than average wages.

- E. Economic Opportunity Rapid Response Fund: This proposal provides resources to quickly leverage and close the gap between state incentives and project needs.
- F. Quantum Leaps & Signature Festivals: This proposal seeks to grow and support Tallahassee as a cultural destination through festivals and the arts by providing grants for festivals that draw tourists, grants to support new and expanding cultural offerings, and grants to propel cultural organizations to a new level of sustainability.
- G. South Monroe / Adams Corridor Catalyst: This proposal provides aesthetic and community funding associated with the Monroe-Adams Street Corridor Action Plan, funding to support an additional Florida A&M University (FAMU) Small Business Development Center location on the Southside over a ten-year period, and funding for the FAMU Urban Agriculture Project to increase access to locally grown foods and increase urban farming and related business opportunities through workforce training.
- H. Raising the Ship Talent Development: This proposal provides funding for an in-depth assessment of job seekers and estimated employment needs, capital funding for a Southeast Regional Center of Excellence, and programmatic funding to support a Socially Responsible Enterprise.

5. Additional economic development projects and staffing needs including, but not limited to, the following uses:

- A. Staffing needs specific to economic development.
- B. Project and program consultants specific to economic development.
- C. Other key economic development projects and opportunities that may arise over the Term of this Agreement.

c. **LIVABLE INFRASTRUCTURE FOR EVERYONE (L.I.F.E.) PROJECTS.**

The 2% share of the surtax proceeds which are dedicated to L.I.F.E. Projects shall be used for the purpose of funding the L.I.F.E. Projects in both the incorporated and unincorporated areas of Leon County, by addressing core infrastructure needs therein. Use of surtax proceeds for L.I.F.E. Projects shall be authorized by the Board of County Commissioners.

SECTION 8. Changes to Blueprint 2020 Infrastructure Projects and Economic Development Programs

The projects and programs set forth in Section 7.a. and b.1., b.2., and b.3 hereof may only be amended to a substantial degree if circumstances call for a substantial change and if the Blueprint 2000 Intergovernmental Agency approves the change by a supermajority vote of the members of each Party, after taking into consideration the recommendations of the Citizens' Advisory Committee, the Blueprint 2000 Technical Coordinating Committee, and the Intergovernmental Management Committee. Such a vote will not be taken until the BP 2000 Intergovernmental Agency holds at least two (2) noticed public hearings. Otherwise the above projects and programs set forth in section 7.a. and b., hereof may be amended upon majority vote of the BP 2000 Intergovernmental Agency.

SECTION 9. Dedicated Leon County Projects.

The 10% share of the proceeds dedicated to Leon County projects may only be used for the following purposes:

- a. Transportation Resurfacing Projects;
- b. Transportation Intersection Improvement Projects;
- c. Other statutorily authorized uses approved by the Board of County Commissioners.

SECTION 10. Dedicated City of Tallahassee Projects.

The 10% share of the proceeds dedicated to City of Tallahassee projects may only be used for the following purposes:

- a. Transportation Projects;
- b. Stormwater and Water Quality;
- c. Parks and Recreational Facilities;
- d. Gateway Enhancements;
- e. Greenway and Bike Trails; and
- f. Other statutorily authorized uses approved by the City Commission.

SECTION 11. Ballot Title and Summary Language

The ballot title and summary language to be used for the referendum for the extension of the local government infrastructure surtax shall be set forth in an ordinance to be considered by the Board of County Commissioners and shall read as follows:

ONE CENT LOCAL GOVERNMENT SURTAX EXTENSION

To provide for projects designed to improve roads; reduce traffic congestion; protect lakes and water quality; reduce flooding; expand and operate parks and recreational areas; invest in economic development; and other uses authorized under Florida law; and to seek matching funds for these purposes; shall the existing one cent sales surtax within Leon County be extended until December 31, 2039, with project expenditures subject to annual independent audit and review by a citizens advisory committee?

_____ FOR the one cent sales tax
_____ AGAINST the one cent sales tax

SECTION 12. Exhibits.

Exhibits 1-29, inclusive, attached hereto shall be deemed incorporated herein and made part of this Agreement, as if fully set forth below.

SECTION 13. General Provisions.

- a. Governing Law and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Any action to enforce any of the provisions of this Agreement shall be maintained in Tallahassee, Leon County, Florida.
- b. Waiver. Failure to insist upon strict compliance with any term, covenant or condition of this Agreement shall not be deemed a waiver of it. No waiver or relinquishment of a right or power under this Agreement shall be deemed a waiver of that right or power at any other time.
- c. Modification. This Agreement shall not be extended, changed or modified, except in writing duly executed by the Parties hereto.
- d. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the matters contained herein, and all prior agreements or arrangements between them with respect to such matters are superseded by this Agreement.
- e. Headings. Headings in this Agreement are for convenience only and shall not be used to interpret or construe its provisions.

- f. Ambiguity. This Agreement has been negotiated by the Parties upon the advice of counsel and, in the event of an ambiguity herein, such ambiguity shall not be construed against any Party as the author hereof.

SECTION 14 Recordation.

A copy of this Agreement and all subsequent amendments thereto shall be filed with the Clerk of the Circuit Court of Leon County and with other such agencies of the State of Florida as may be required by law.

The County shall record this Agreement with the Leon County Clerk of the Court upon execution by the Parties in compliance with section 163.01(11), Florida Statutes. Upon return of the recorded Agreement, the County shall deliver a copy of same to the City.

IN WITNESS WHEREOF, the Parties hereto, through their duly authorized representative, have executed this Blueprint 2020 Infrastructure Surtax Interlocal Agreement as of the date set forth above.

LEON COUNTY, FLORIDA

CITY OF TALLAHASSEE

By: _____
Kristin Dozier, Chairman
Board of County Commissioners

By: _____
John Marks, Mayor
City of Tallahassee

ATTEST:

ATTEST:

Bob Inzer, Leon County Clerk
of the Circuit Court and Comptroller

By: _____
City Treasurer/Clerk

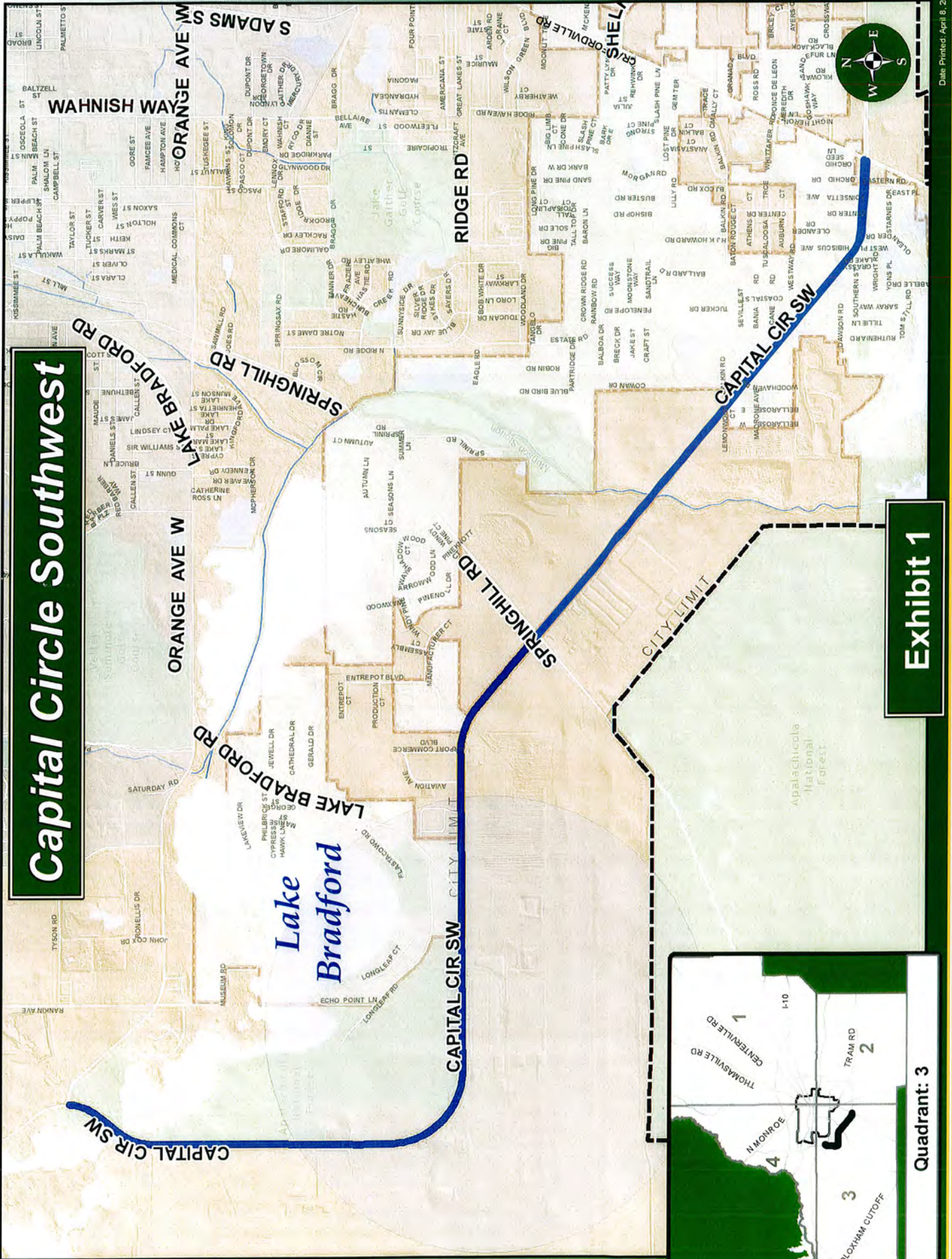
By: _____

Approved as to Form:
Leon County Attorney's Office

Approved as to Form:

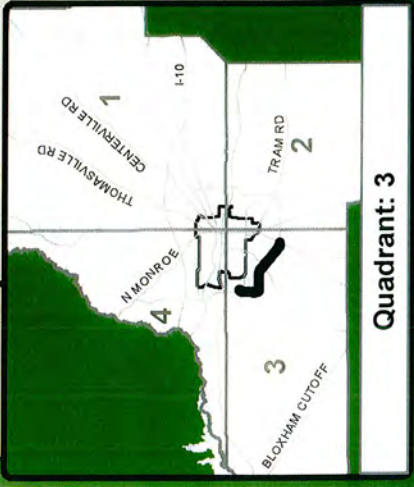
By: _____
Herbert W. A. Thiele, Esq.
County Attorney

By: _____
Lewis E. Shelley, Esq.
City Attorney



Capital Circle Southwest

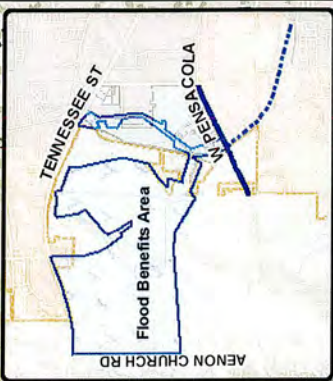
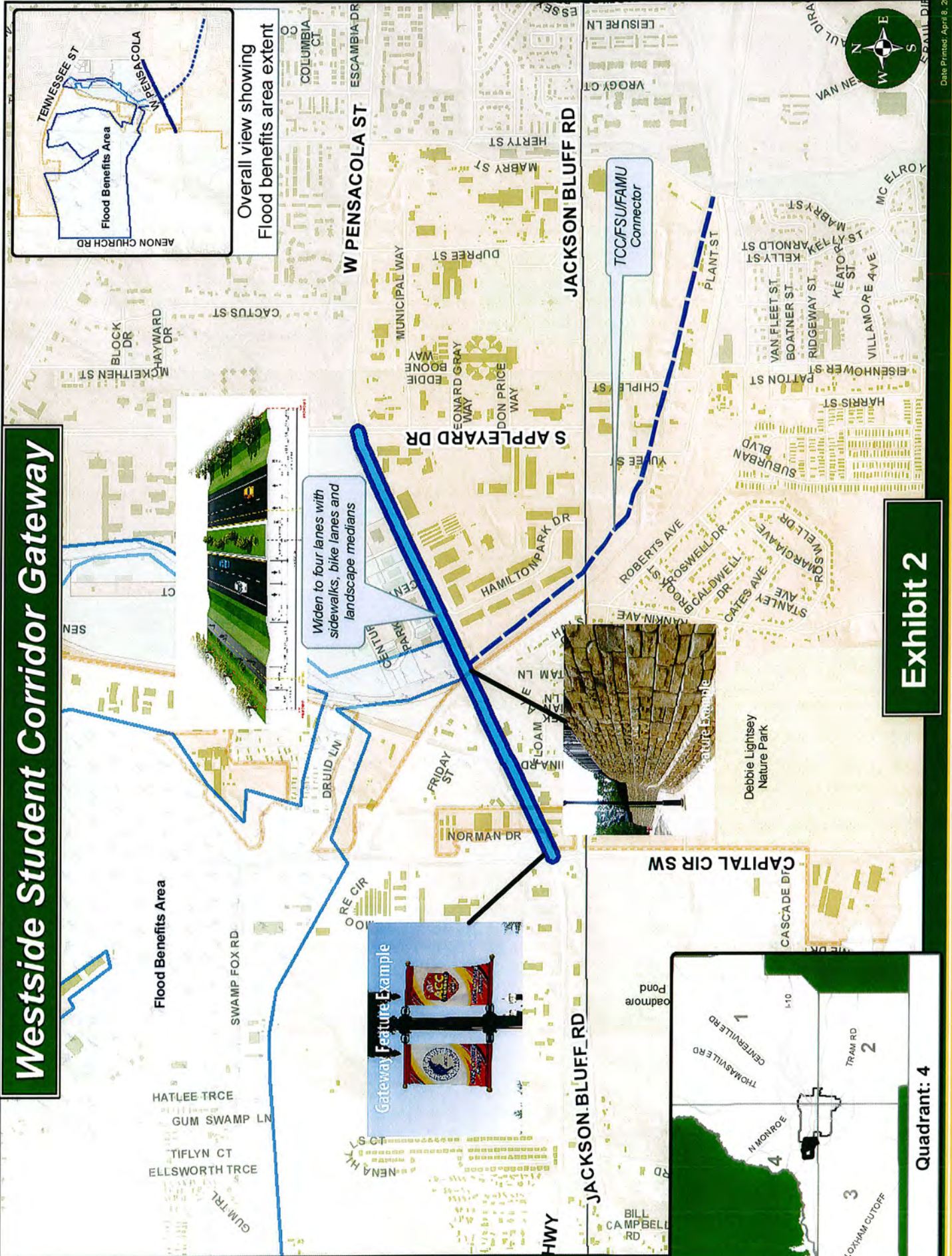
Exhibit 1



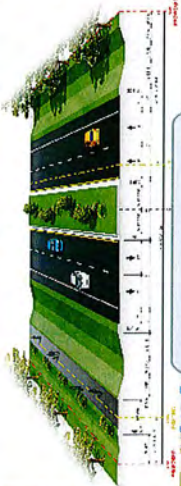
Quadrant: 3



Westside Student Corridor Gateway



Overall view showing
Flood benefits area extent



Widen to four lanes with
sidewalks, bike lanes and
landscape medians



Gateway Feature Example



Nature Example



Quadrant: 4

Exhibit 2

TCPD GIS DJ: April 28, 2014

Airport Gateway: Springhill Road and Lake Bradford Road

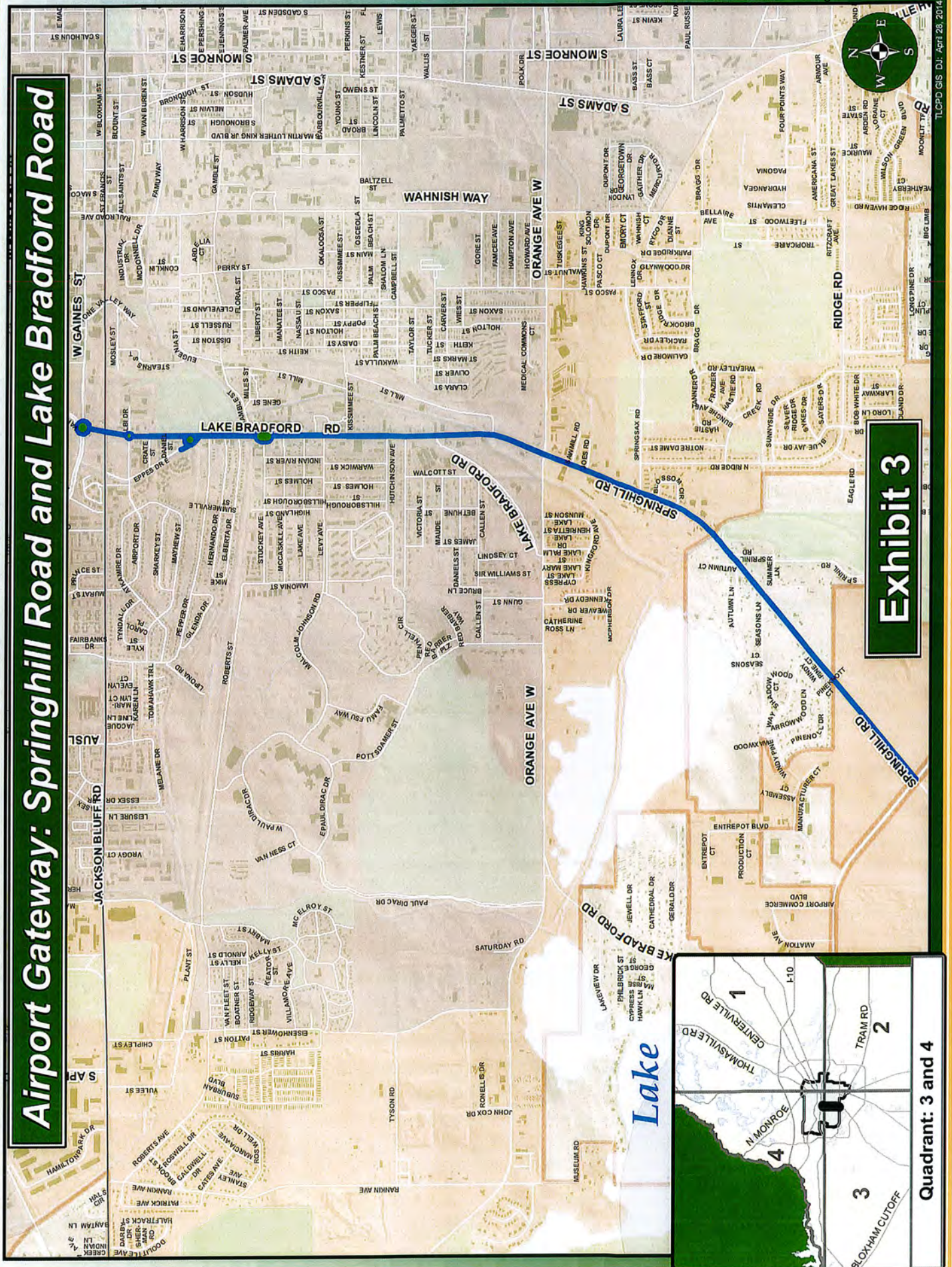
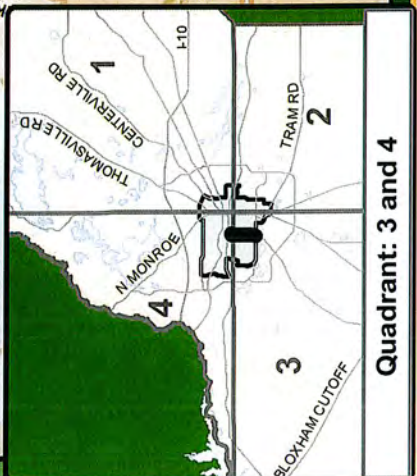


Exhibit 3





Southside Gateway Enrichment

Widen to four lanes with sidewalks,
bike lanes, St. Marks Trail landscaped medians
Evacuation route - capacity enhancement

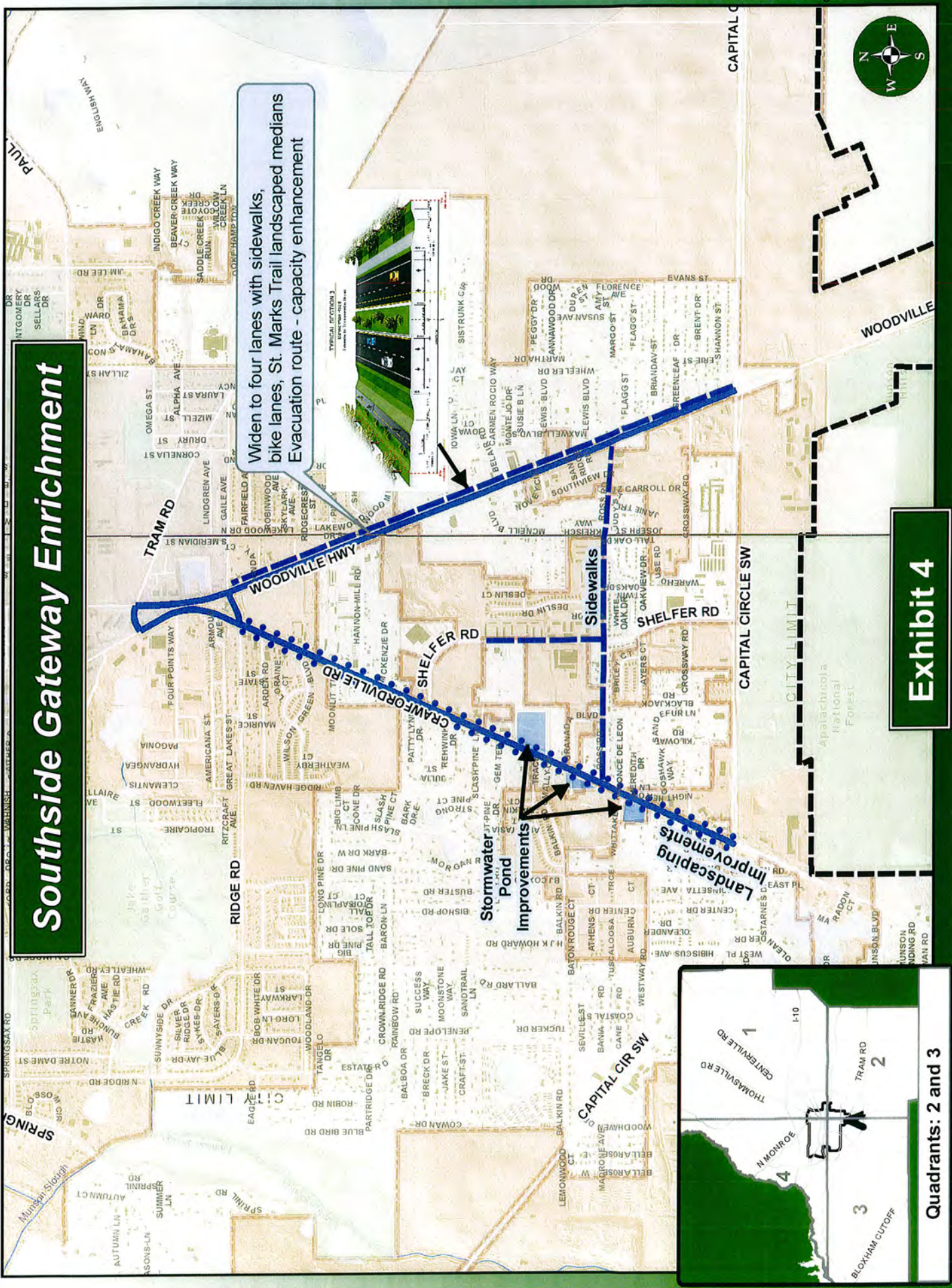
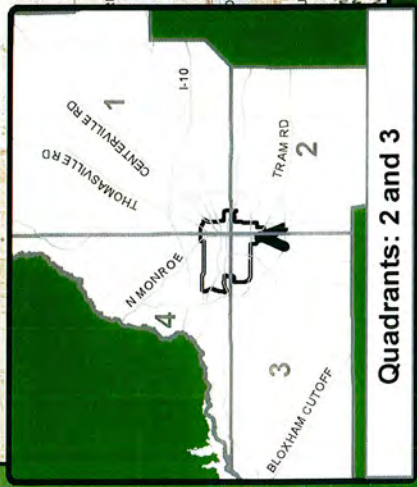
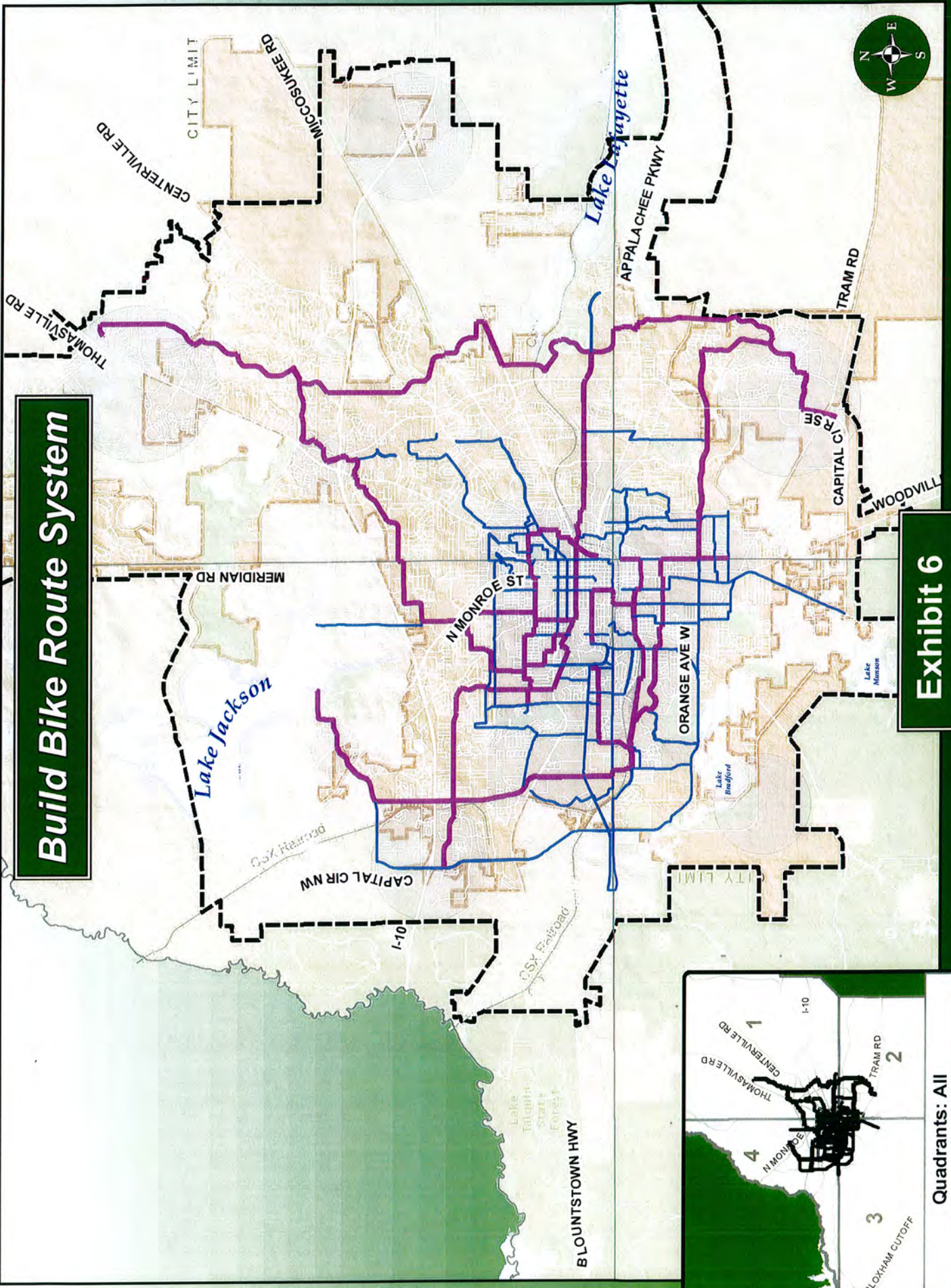


Exhibit 4

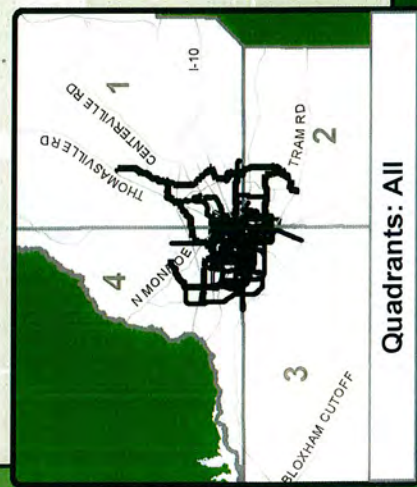


Quadrants: 2 and 3



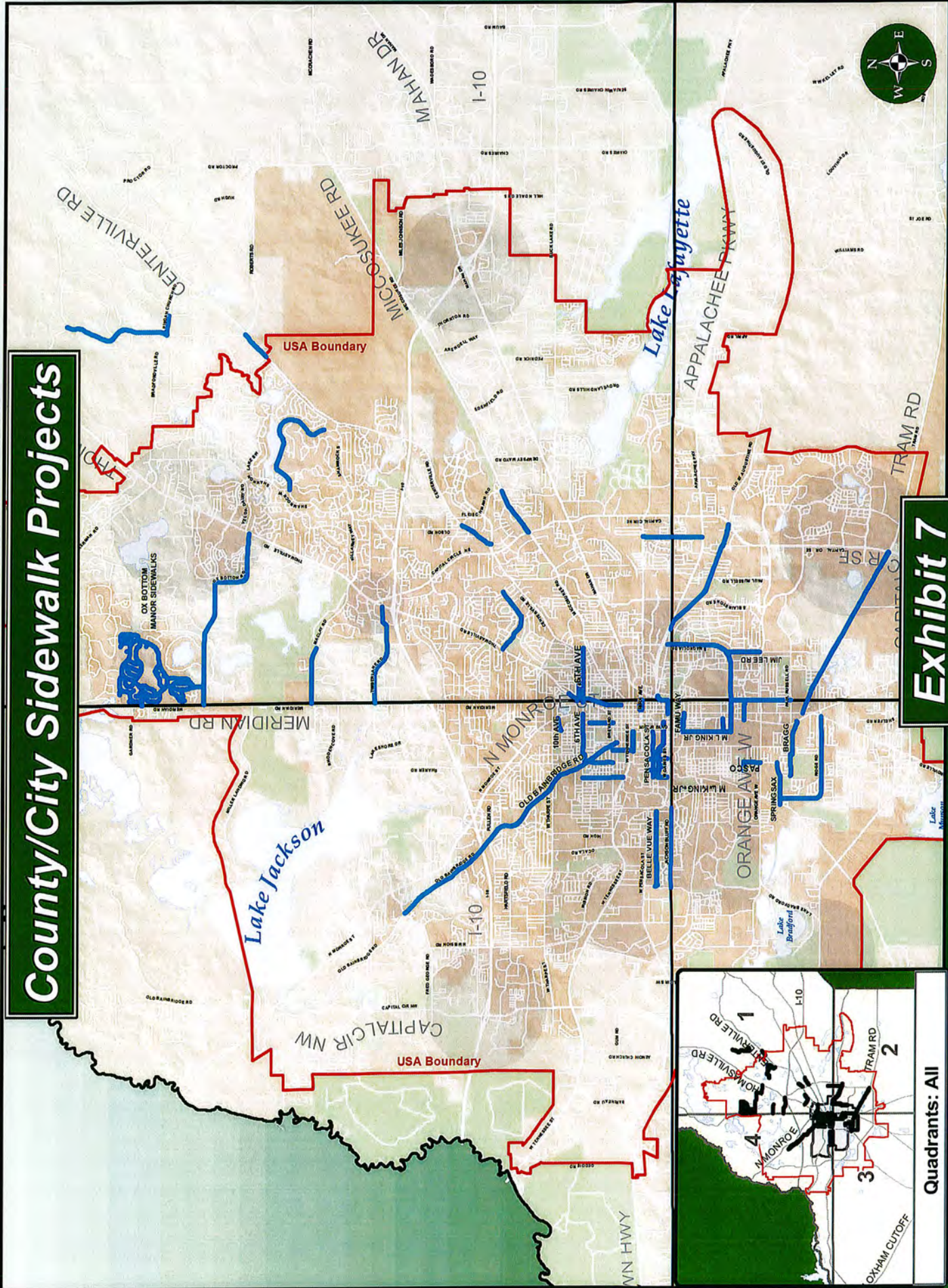
Build Bike Route System

Exhibit 6



County/City Sidewalk Projects

Exhibit 7





Implement Greenways Master Plan

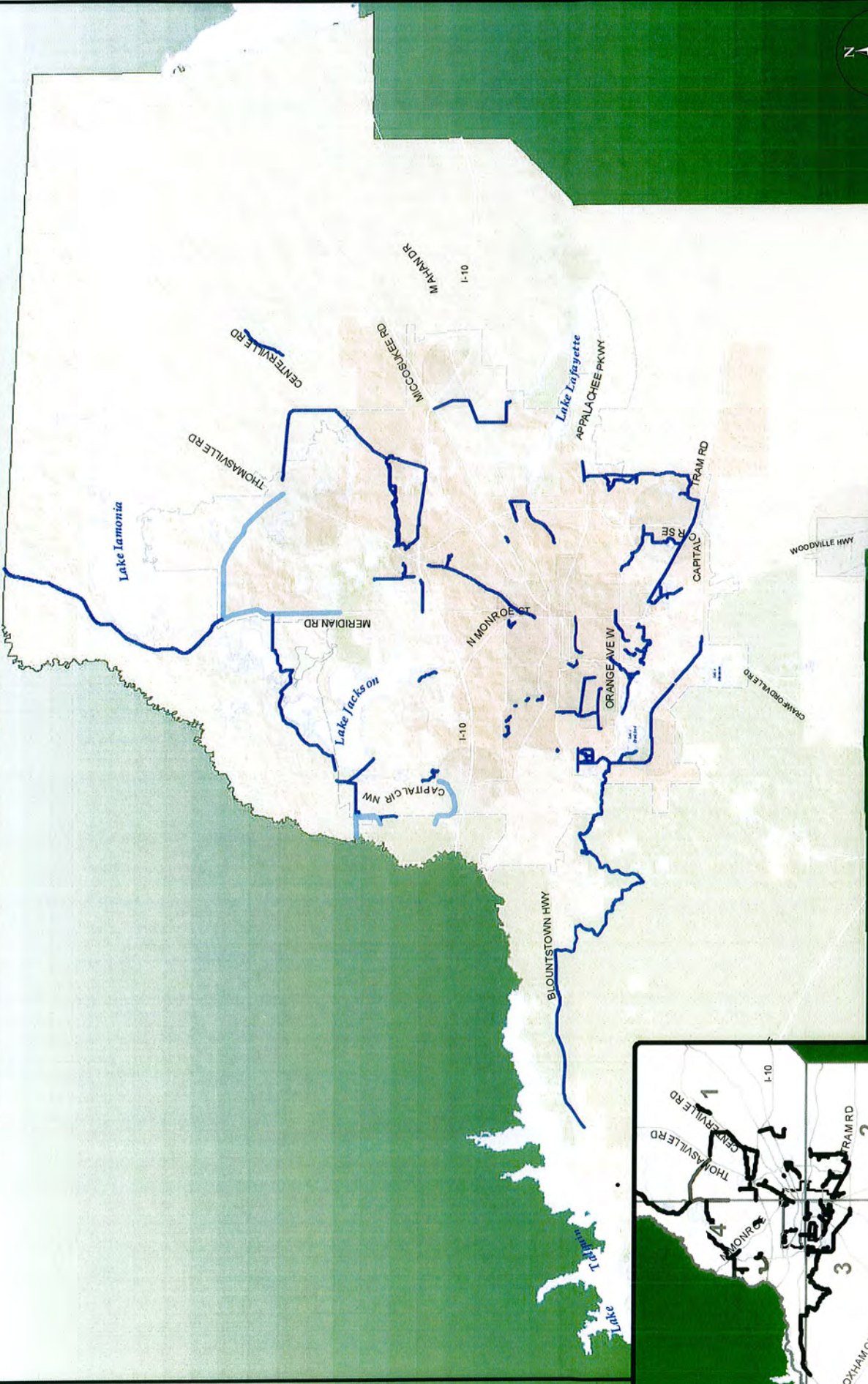
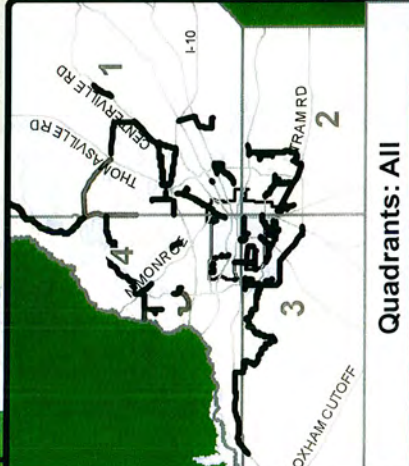
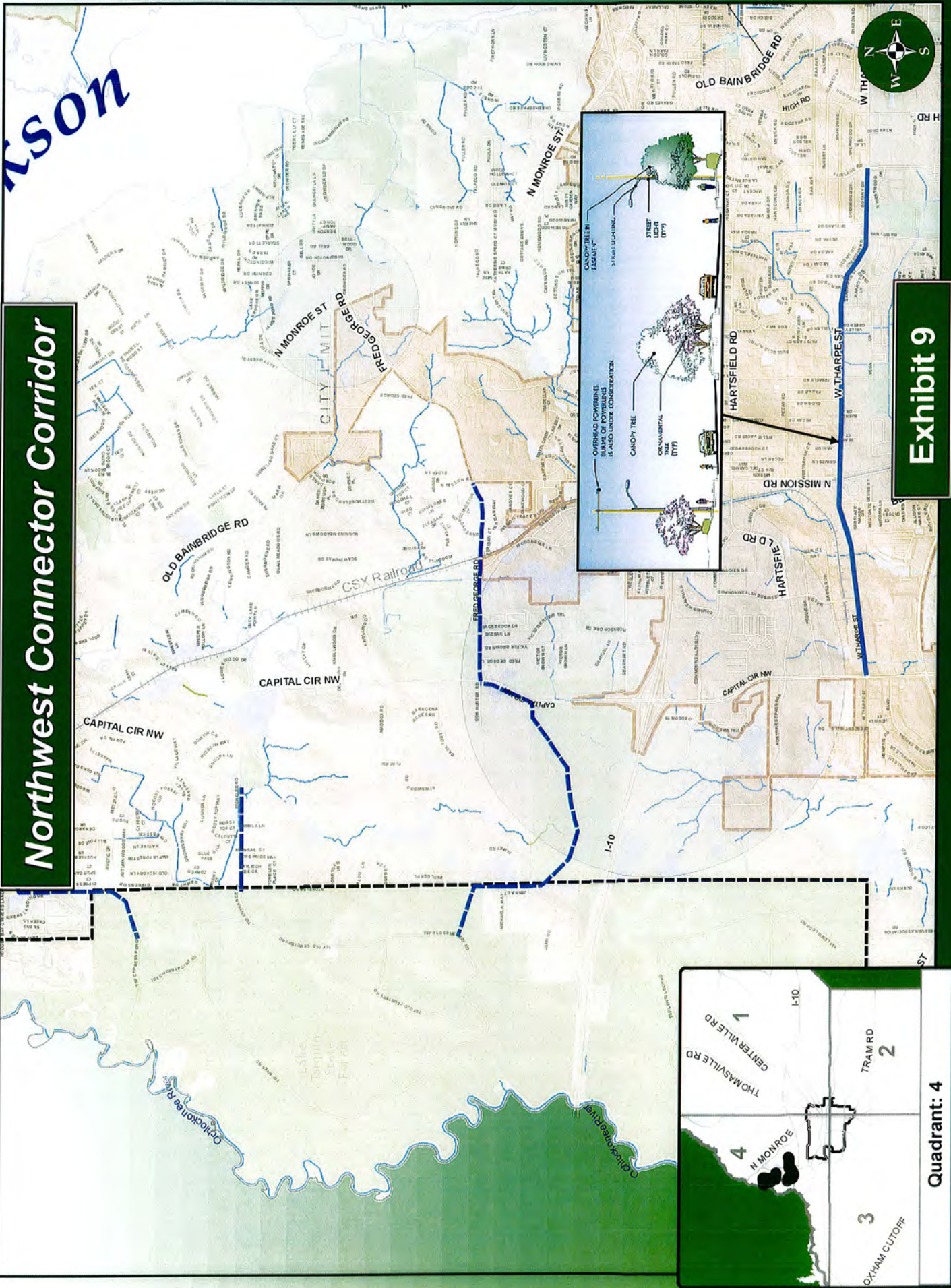


Exhibit 8



Quadrants: All



Northwest Connector Corridor

Exhibit 9



Quadrant: 4

Lake Lafayette and St. Marks Regional Linear Park

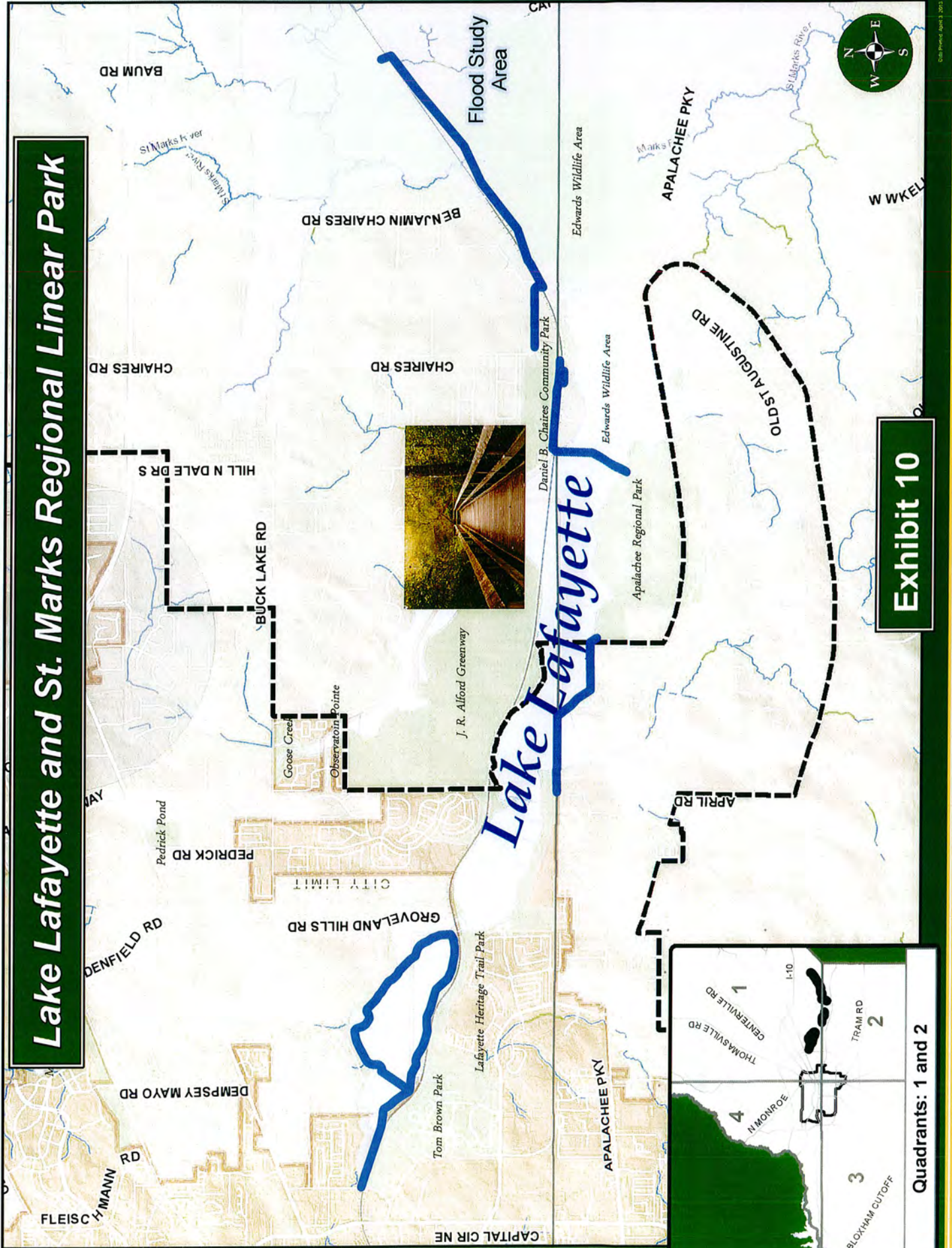


Exhibit 10



Quadrants: 1 and 2



Market District Activity Center Connectivity

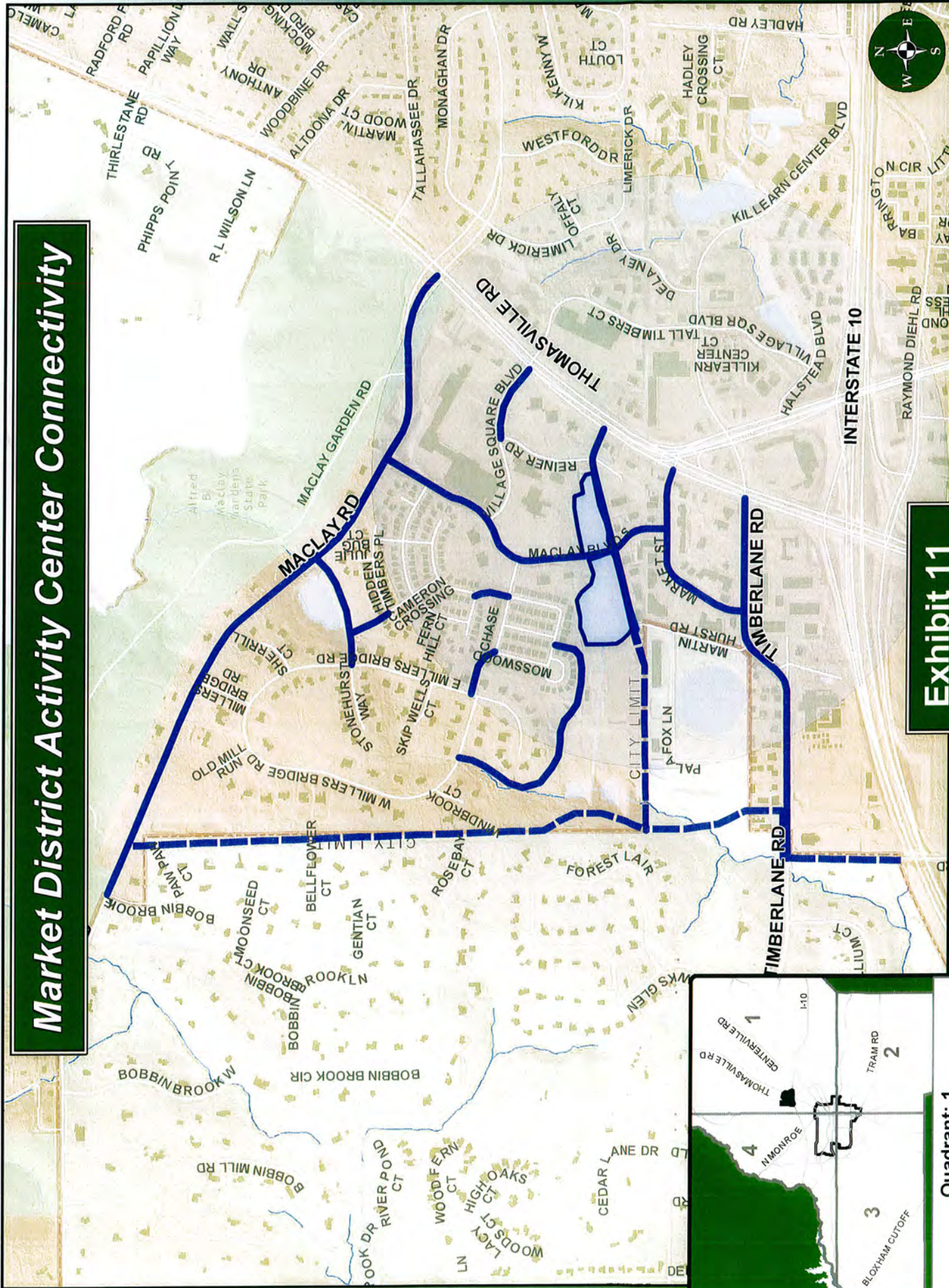
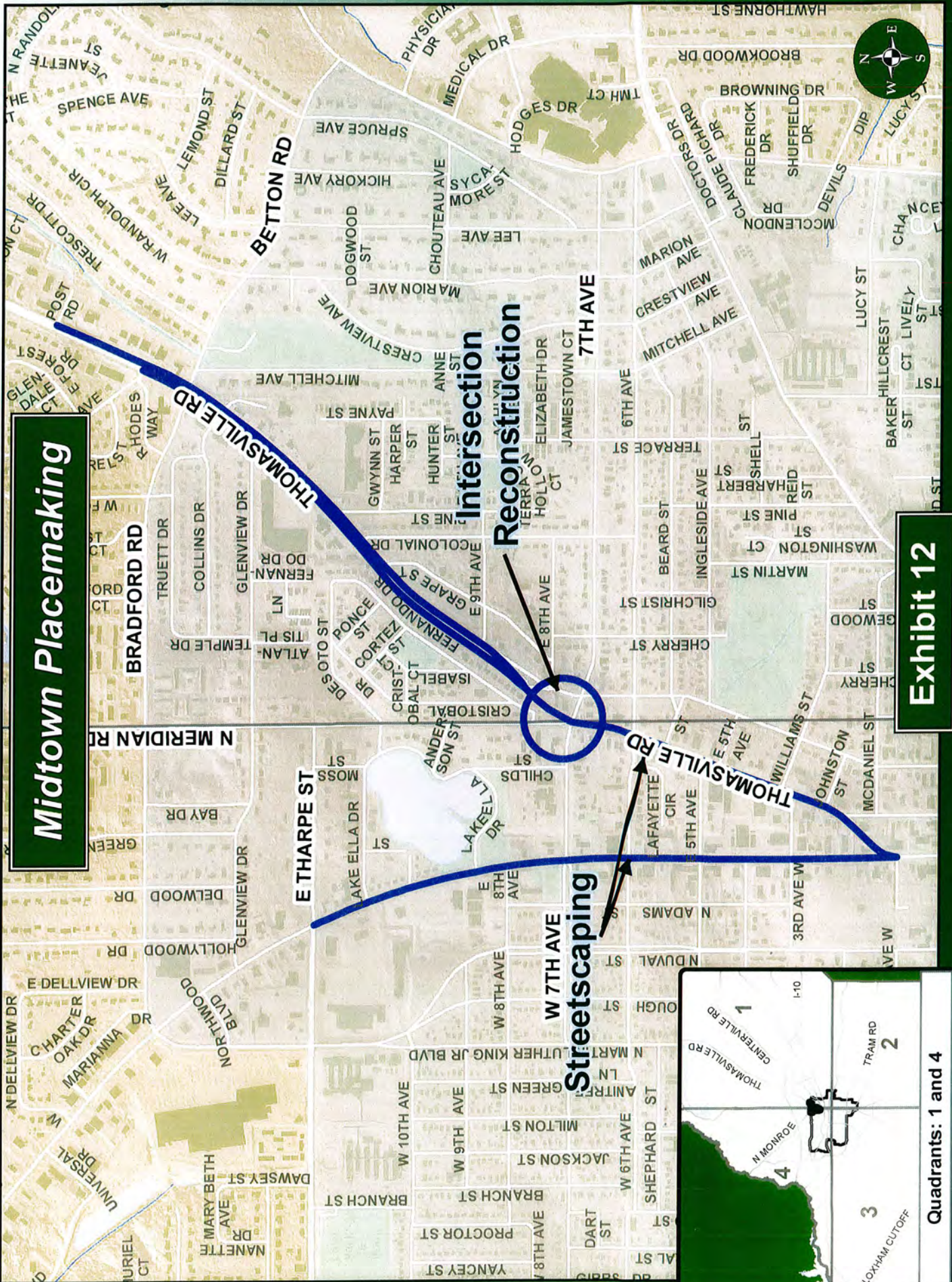
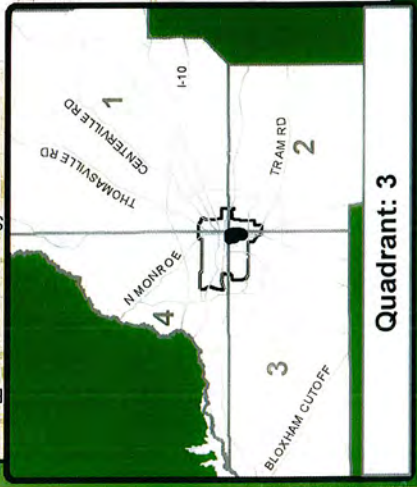
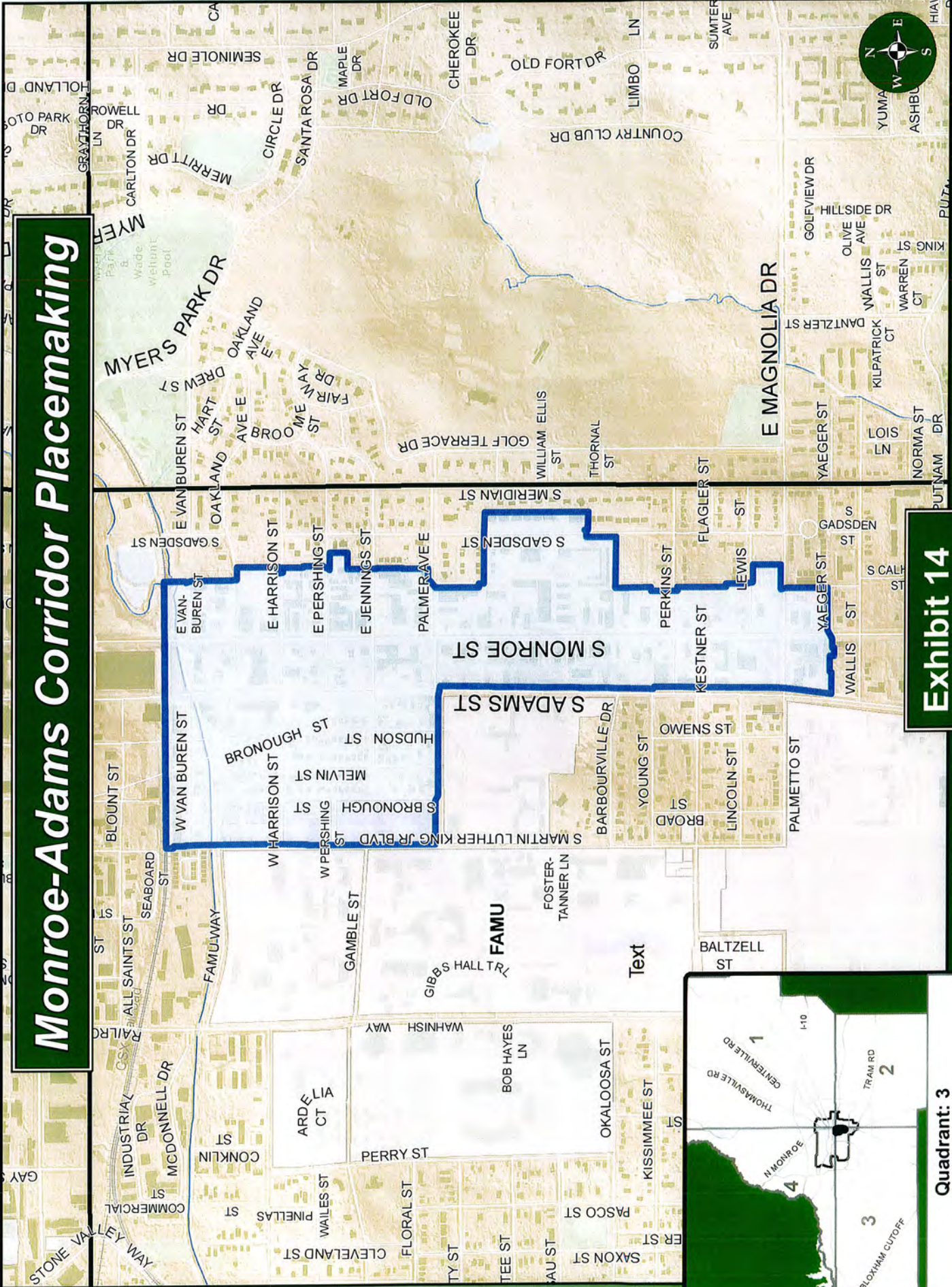


Exhibit 11

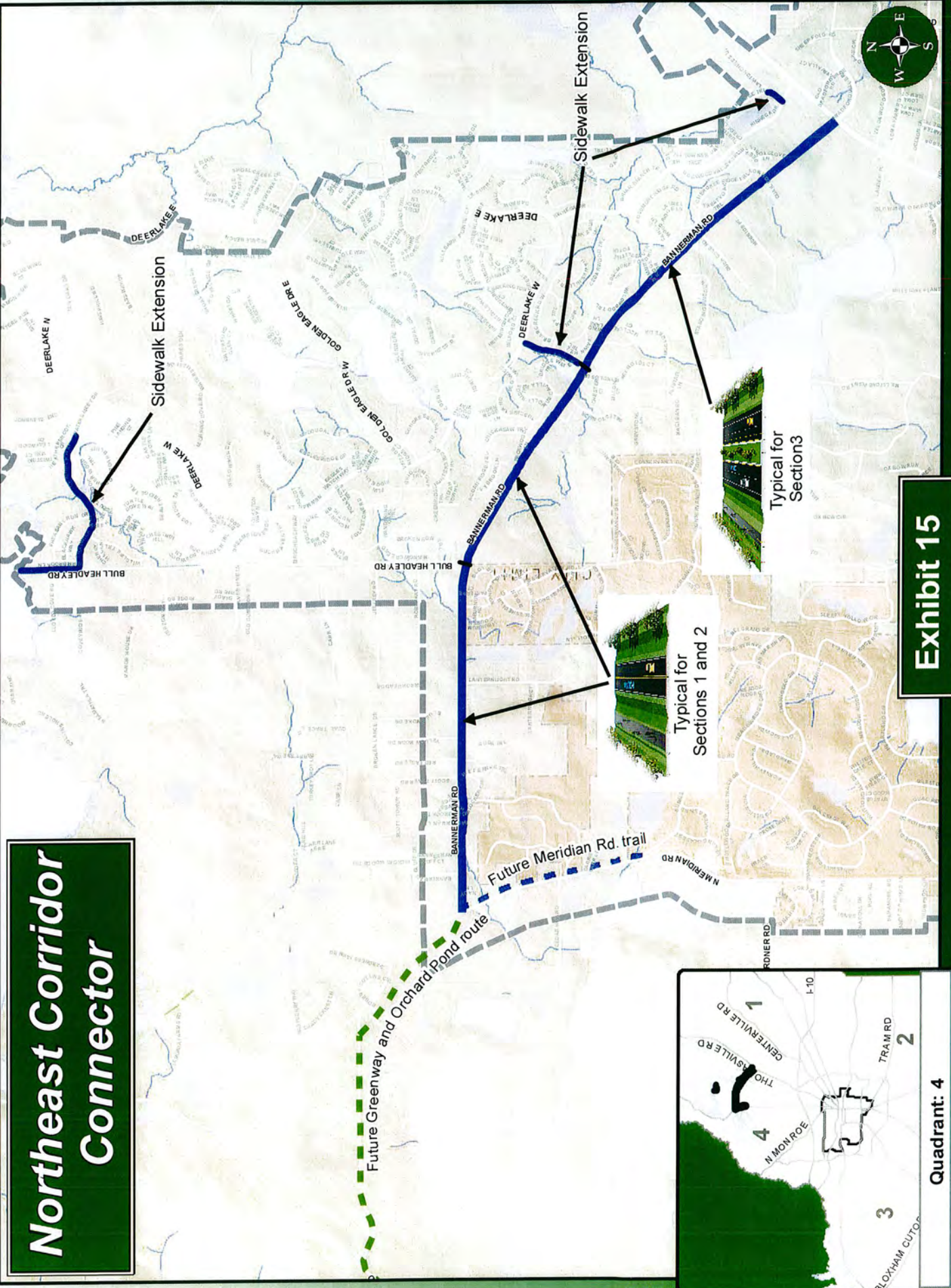


Monroe-Adams Corridor Placemaking

Exhibit 14

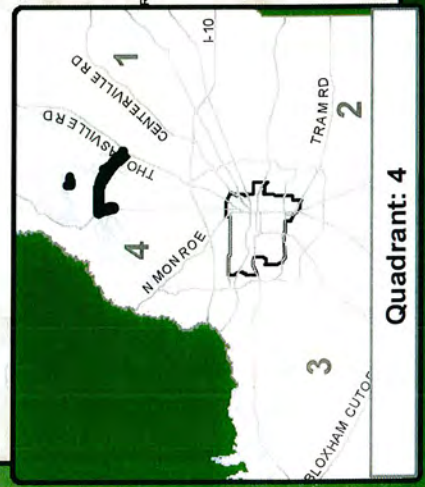


Quadrant: 3



Northeast Corridor Connector

Exhibit 15

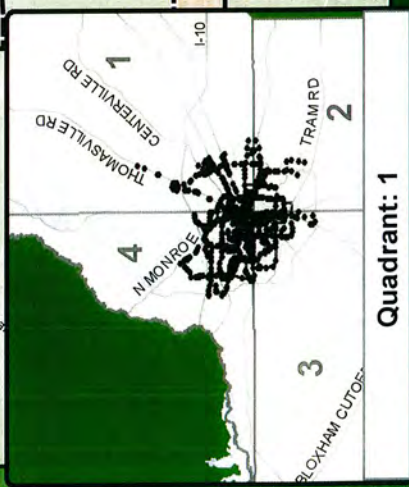
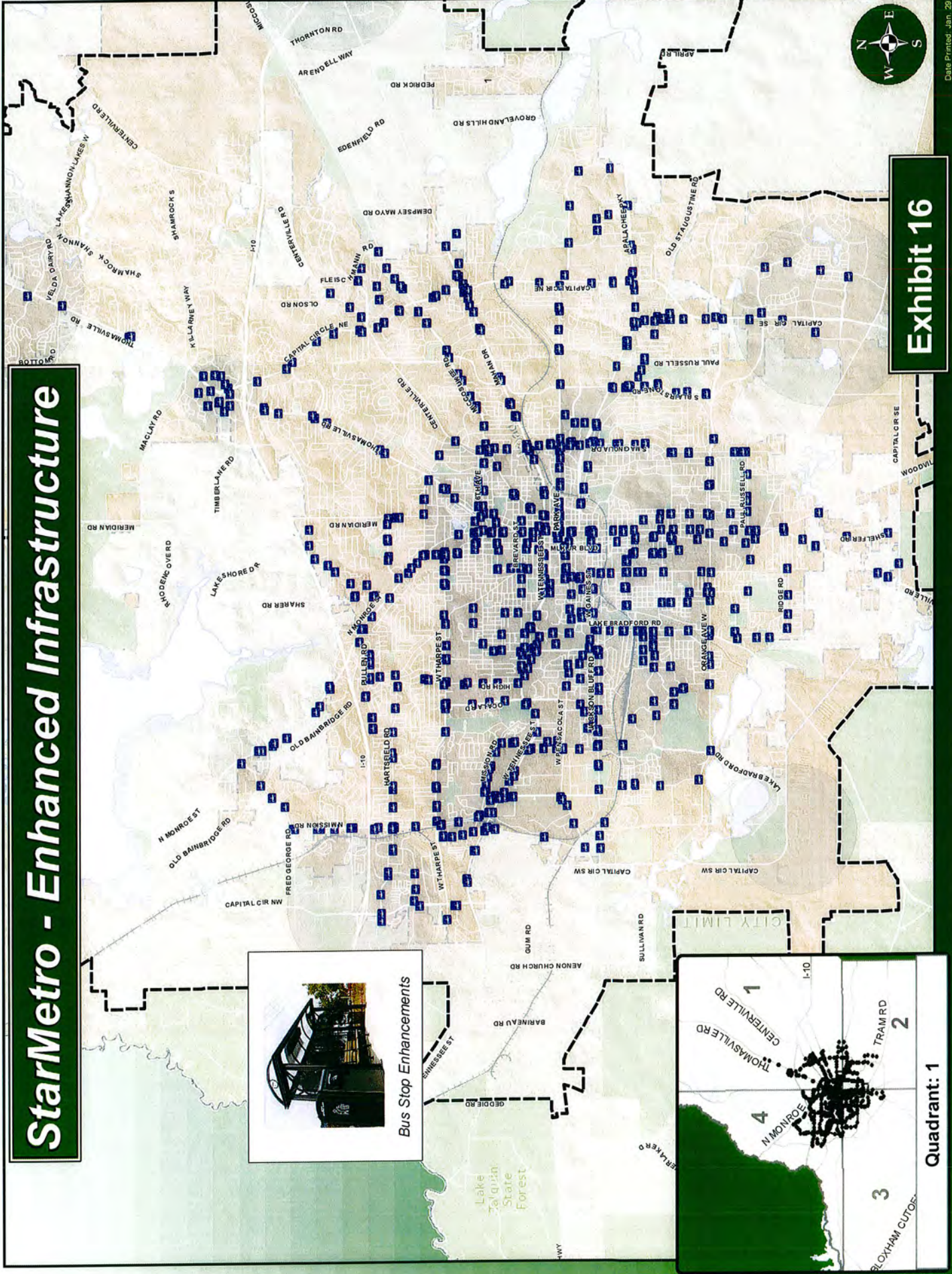


Quadrant: 4



Exhibit 16

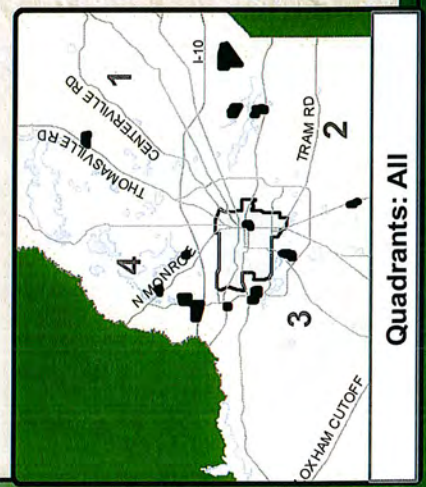
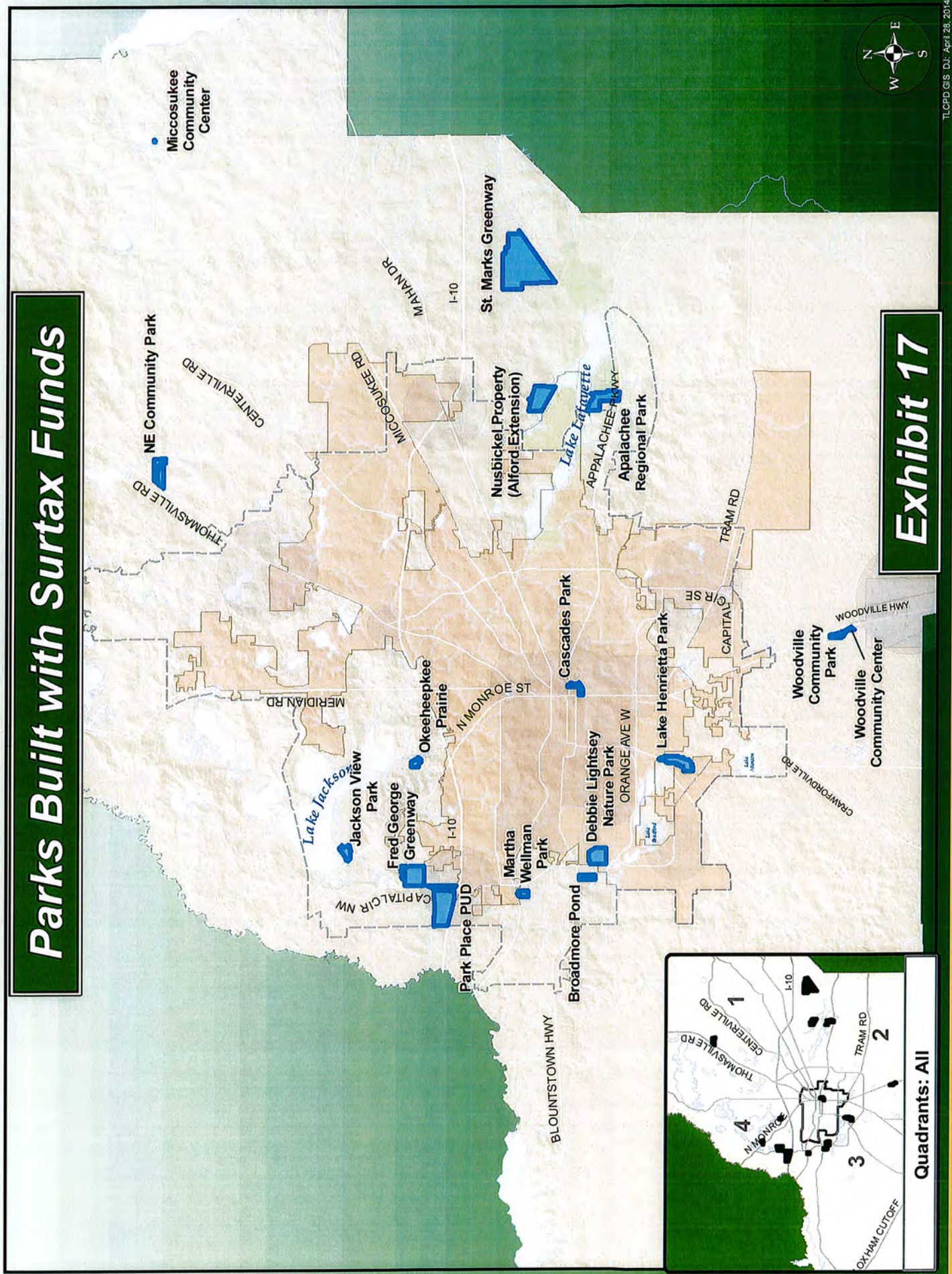
StarMetro - Enhanced Infrastructure

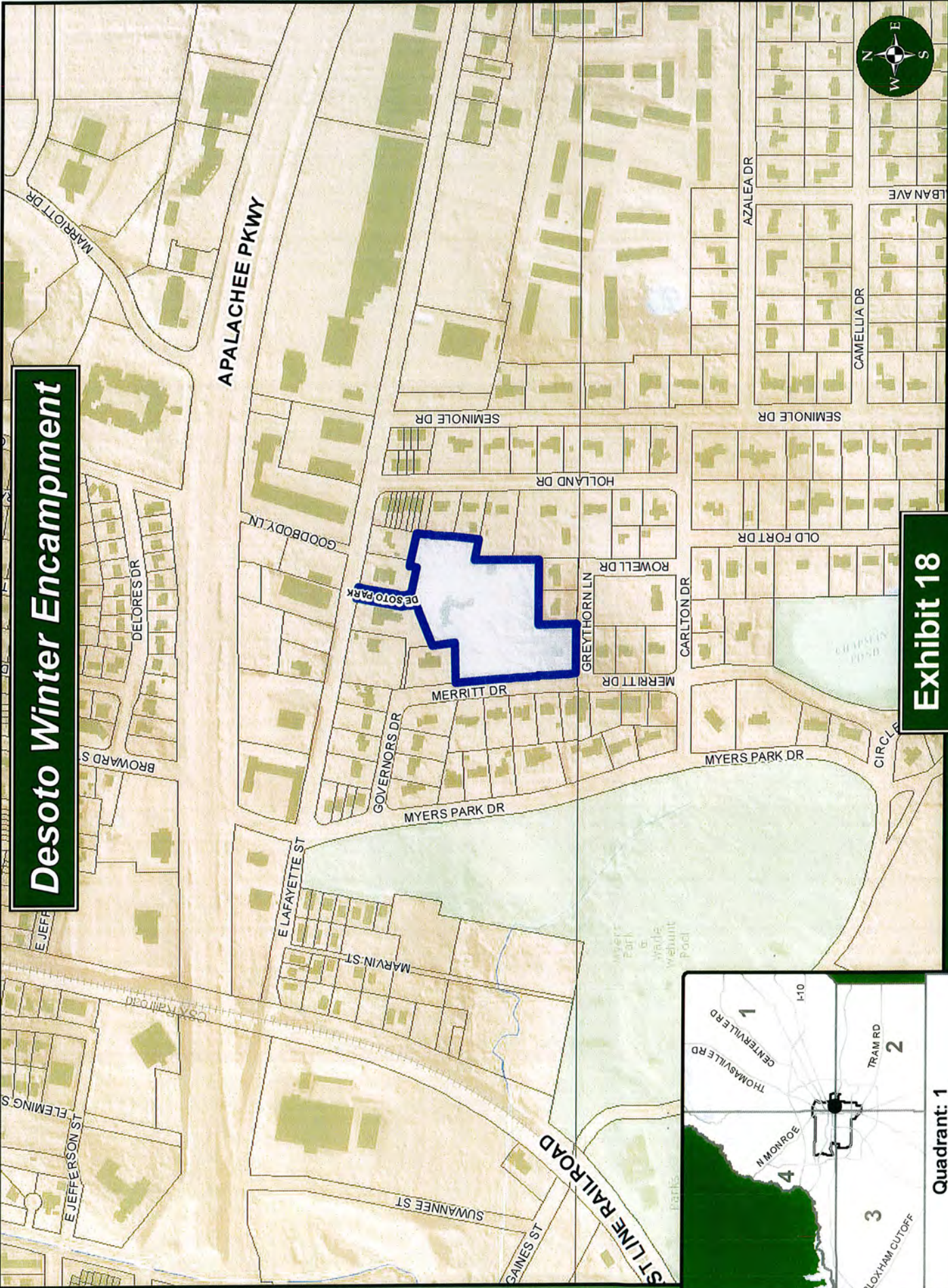




Parks Built with Surtax Funds

Exhibit 17





Desoto Winter Encampment

Exhibit 18

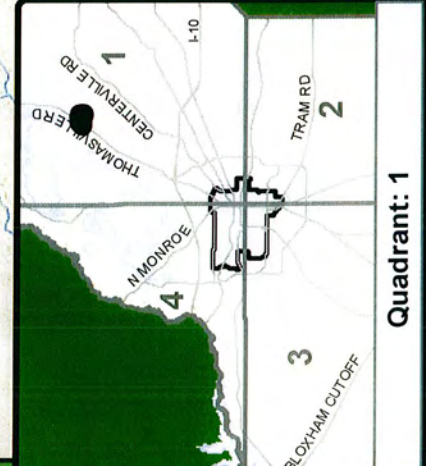
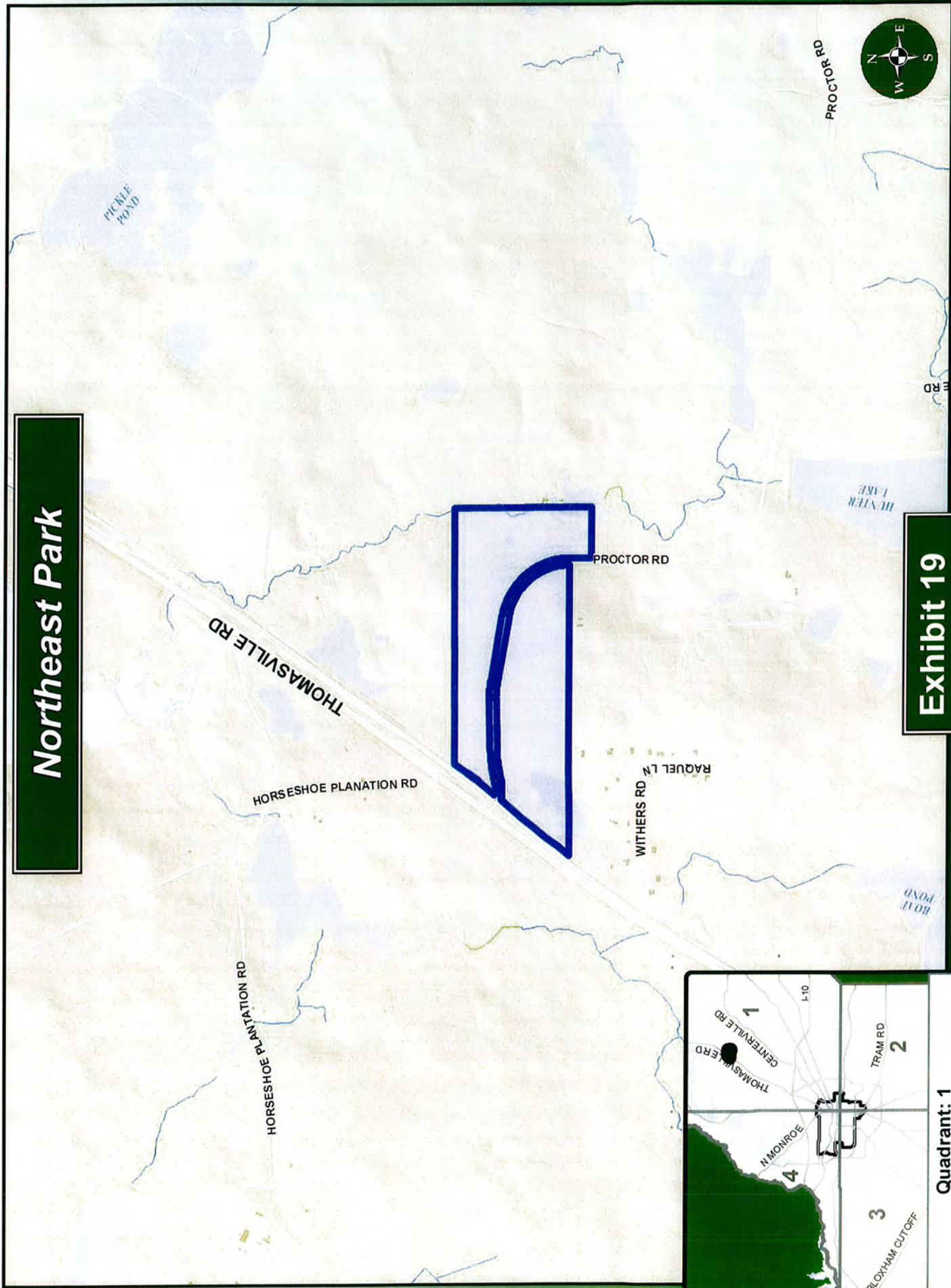


Quadrant: 1



Northeast Park

Exhibit 19

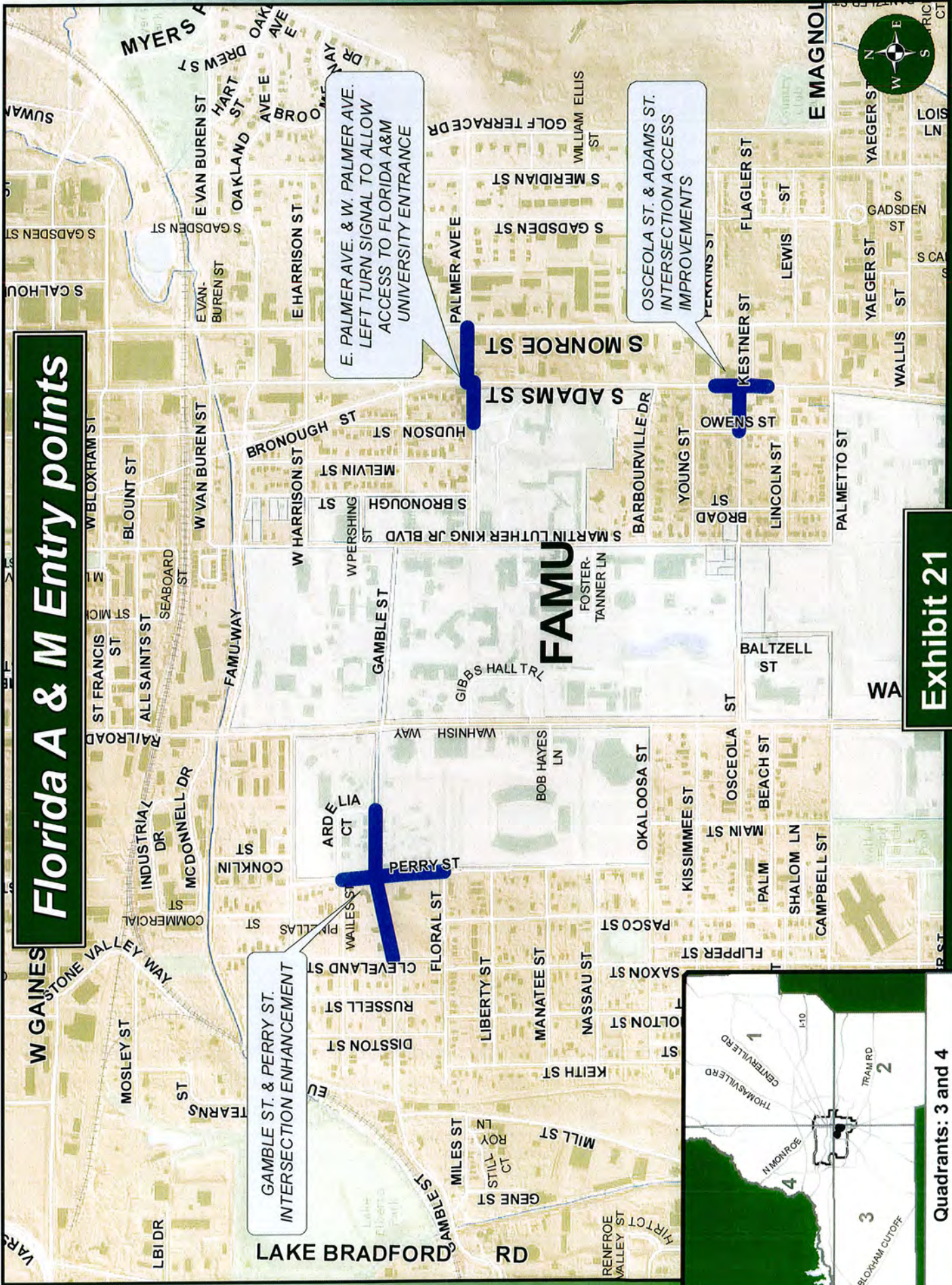


Quadrant: 1

Project 20, Water Quality and Stormwater Improvements: Water Quality Program: Funding for stormwater, sewer and/or water quality retrofit to be split 50/50 between County and City.



Florida A & M Entry points



E. PALMER AVE. & W. PALMER AVE.
LEFT TURN SIGNAL TO ALLOW
ACCESS TO FLORIDA A&M
UNIVERSITY ENTRANCE

OSCEOLA ST. & ADAMS ST.
INTERSECTION ACCESS
IMPROVEMENTS

GAMBLE ST. & PERRY ST.
INTERSECTION ENHANCEMENT



Exhibit 21

Quadrants: 3 and 4



Orange-Meridian Placemaking

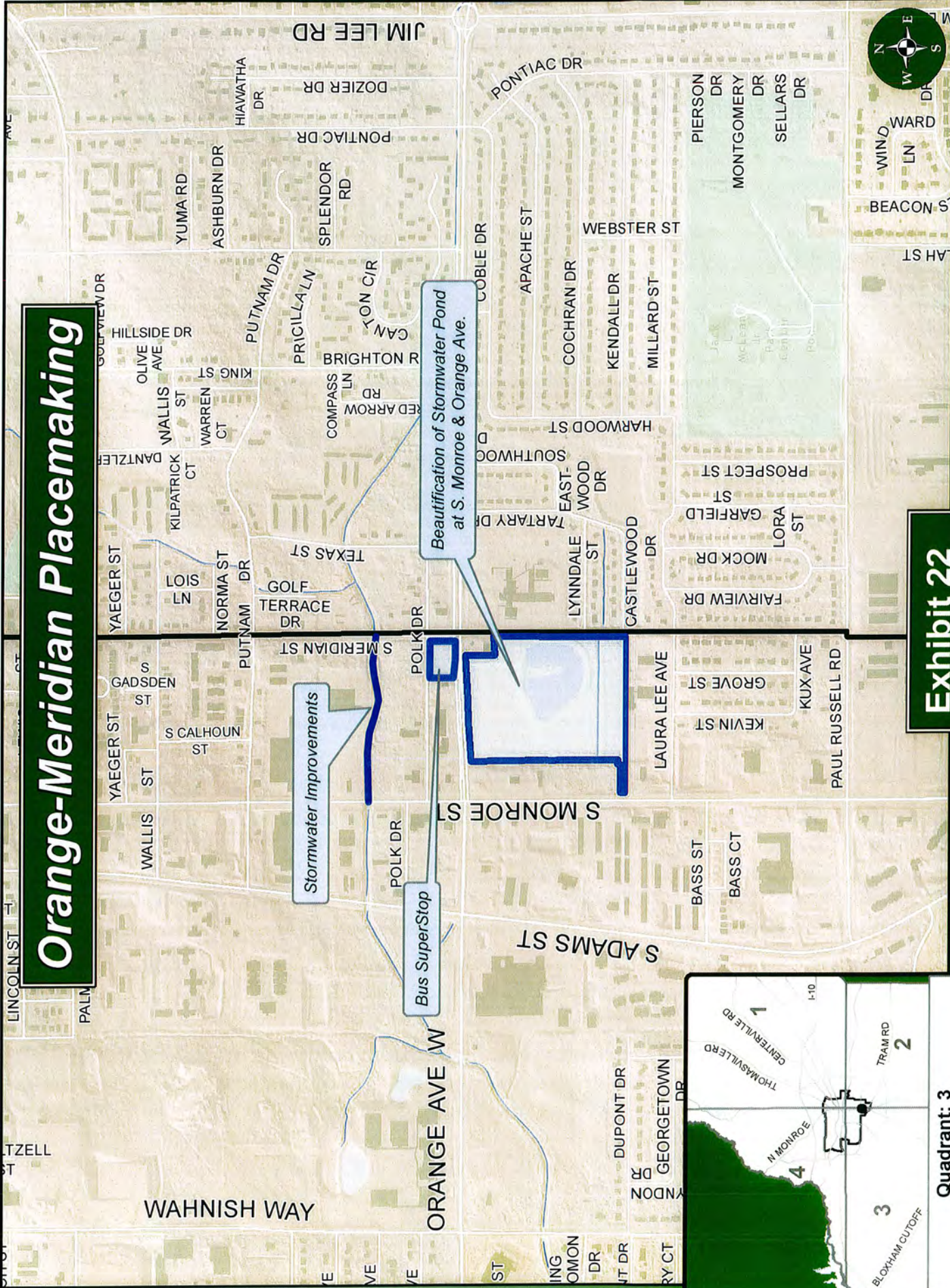
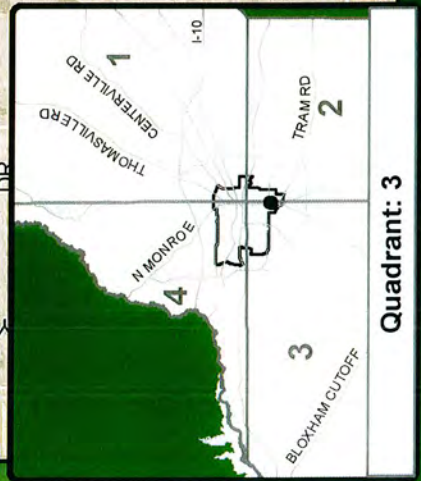


Exhibit 22



Quadrant: 3



Beautification and Improvements to the Fairgrounds

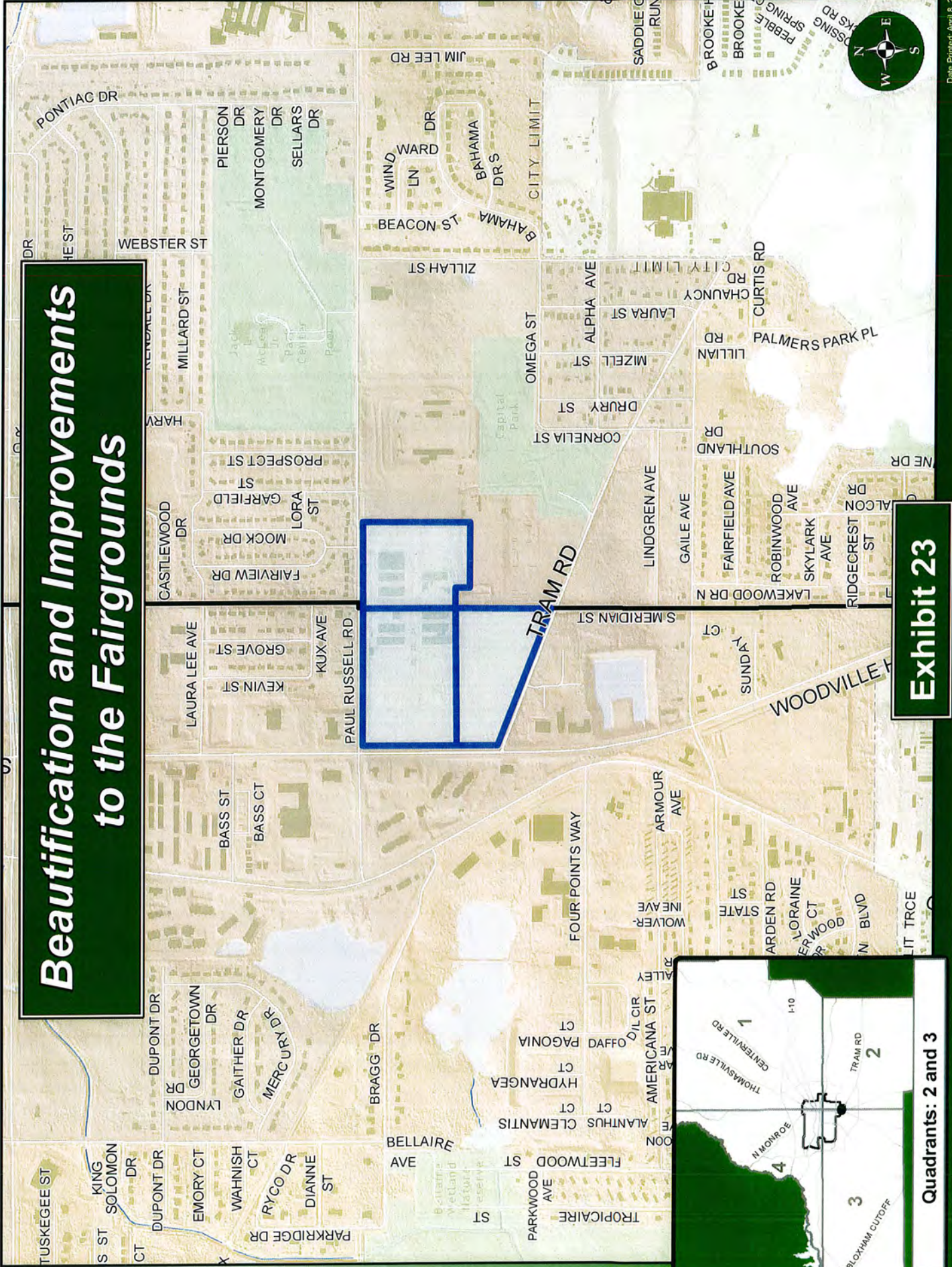
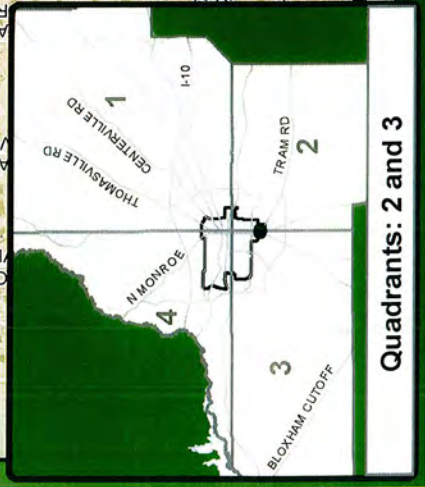


Exhibit 23



Quadrants: 2 and 3



Orange Avenue Widening from Adams Street to Springhill Road

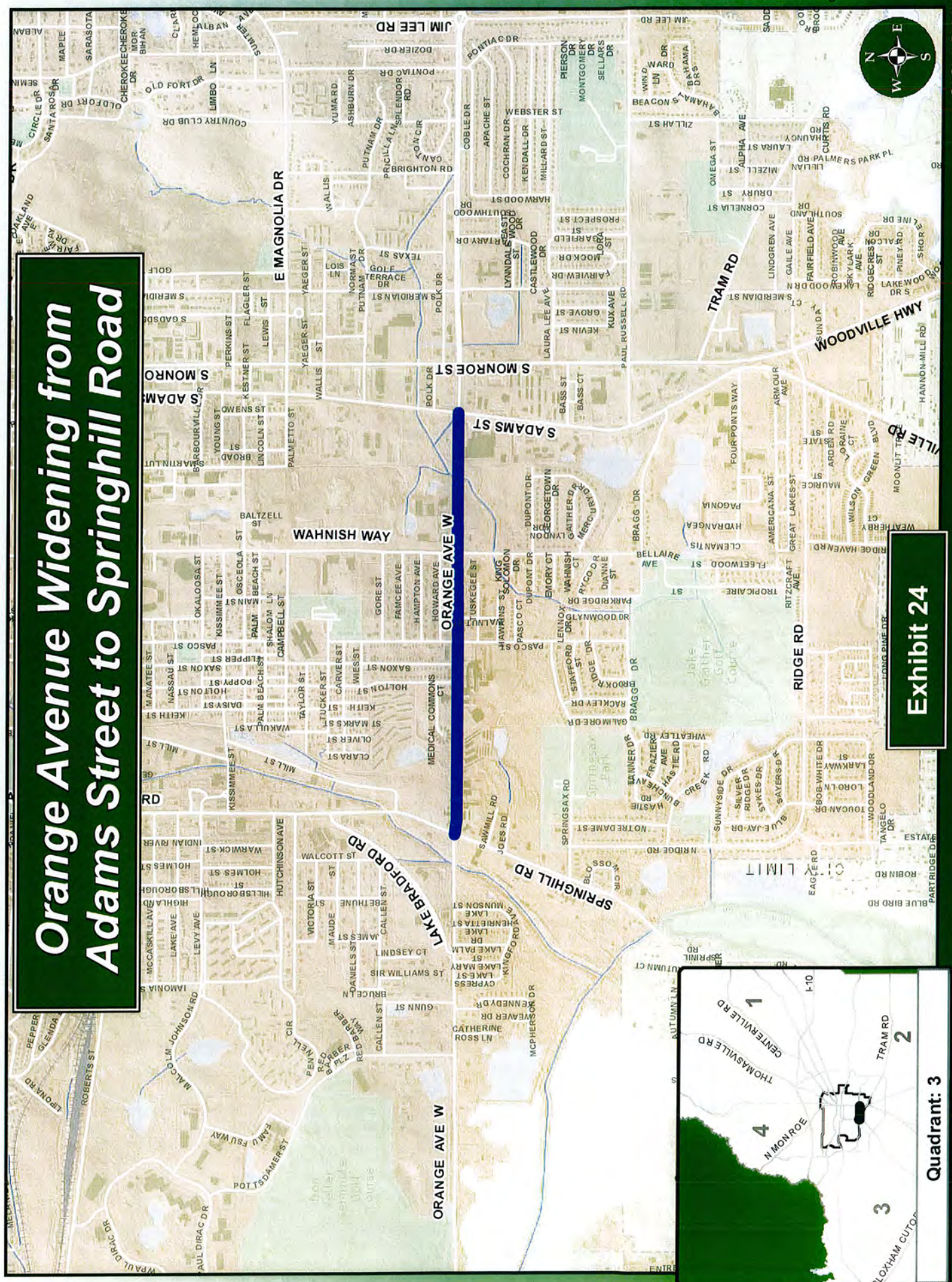
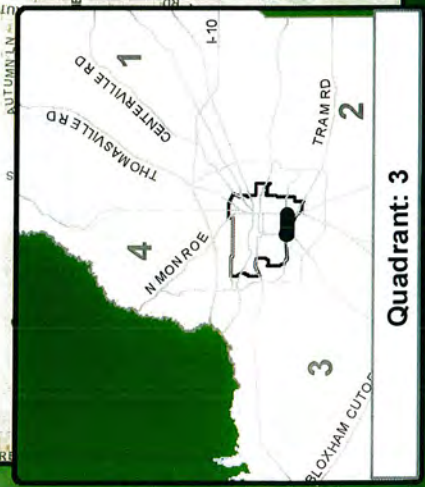


Exhibit 24



Quadrant: 3

Project 26, Alternative Sewer Solutions Study: Funding to study and develop preferred options for management alternatives to traditional onsite sewage treatment and disposal systems in the unincorporated areas of Leon County, including the Primary Springs Protection Zone; identify preferred options for responsible management entities, including recommendations for financing and management structures for identified preferred options; recommend regulatory measures; identify other issues related to sewage treatment and disposal system financing.



Exhibit 27

Tallahassee-Leon County Animal Service Center





Implement Greenways Master Plan

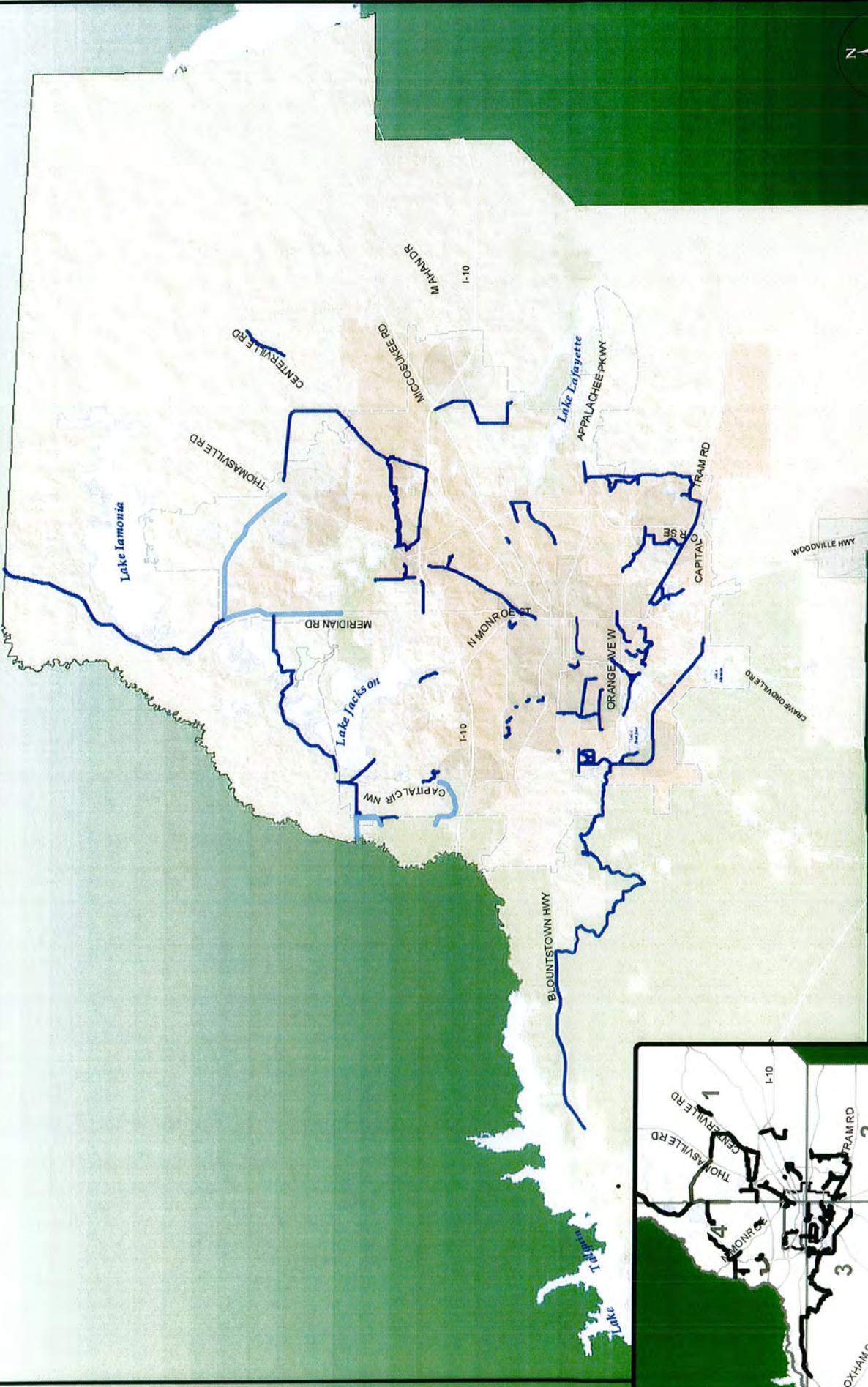


Exhibit 28

Blueprint 2000 Intergovernmental Agency

April 22, 2014

To: Intergovernmental Agency Members

From: Anita Favors Thompson, City Manager
Vincent S. Long, County Administrator

Title: Infrastructure Sales Tax Extension

Background:

The Board of County Commissioners and the City Commission have both conducted respective meetings to consider the work of the Leon County Sales Tax Committee. During these meetings, the respective governing bodies have taken specific actions and provided policy guidance as it relates to the possible continuation of the infrastructure sales tax. This item provides a summary of the actions taken by the two commissions and provides a series of options for consideration to reconcile any outstanding differences.

Please note that the Sales Tax Committee members will be formally recognized for their work at the Intergovernmental Agency meeting.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 2

Analysis:

Table 1 provides a summary that reflects project prioritization that has been approved by both the City and County Commissions.

Table 1: Project Prioritization Approved by County and City Commissions

Exhibit #	TIER I Projects	Totals
1	Capital Circle Southwest (Orange Avenue to Crawfordville Road)	\$70,000,000
2	Westside Student Corridor Gateway	29,936,800
3	Airport Gateway: Springhill Road and Lake Bradford	58,698,138
4	Southside Gateway Enrichment	29,700,000
5	North Monroe Gateway	9,400,000
6	Build Bike Route System	15,000,000
7	County/City Independent Sidewalk Projects (50/50 split)	50,000,000
8	Implement Greenways Master Plan	15,803,622
9	Northwest Connector Corridor	53,184,800
10	Lake Lafayette and St. Marks Regional Linear Park	15,816,640
11	Market District Activity Center Connectivity	9,400,000
12	Midtown Placemaking	22,000,000
13	College Avenue Placemaking	7,000,000
14	Monroe-Adams Corridor Placemaking	7,000,000
15	Northeast Connector Corridor	33,300,000
16	StarMetro	7,550,000
17	Operating Costs for Parks Built with Sales Tax Funds	20,000,000
18	Desoto Winter Encampment	500,000
19	Northeast Park	10,000,000
20	Water Quality and Stormwater Funding (50/50 split)	85,000,000
21	Florida A&M Entry Points	1,500,000
22	Orange/Meridian Placemaking	4,100,000
23	Beautification and Improvements to the Fairgrounds	12,000,000
24	Orange Ave Widening from Adams Street to Springhill Rd	33,100,000
25	Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure (Phase I)	47,300,000
Tier 1 Subtotal		\$647,290,000
Exhibit #	TIER II Projects	Totals
26	Implement Greenways Master Plan	\$4,196,378
27	Northeast Gateway: Welaunee Critical Area Plan Regional Infrastructure (Phase II)	30,690,000
Tier 2 Subtotal		\$34,886,378

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 3

The following is a summary of the outstanding issues to be discussed:

StarMetro: Tier 1 currently reflects \$7.55 million to address bus stop amenities (benches, shelters or other infrastructure). The original project contemplated an additional \$4.7 million to make every bus stop ADA compliant and provide enhanced service for customers at major transfer points. The Sales Tax Committee recommended the \$7.55 million funding level. The total project cost is \$12.25 million.

City Commission Action: Recommended including the total project in Tier 1 for \$12.25 million.

County Commission Action: The additional funding of \$4.7 million was not contemplated by the Board for any specific action.

Options:

1. Include \$12.25 million as a Tier 1 project for StarMetro, which makes bus stops ADA compliant and provides enhanced service for customers at major transfer points.

OR

2. Leave the Tier 1 StarMetro project at the \$7.55 million level.

L.I.F.E. (Livable Infrastructure for Everyone): As presented by the Sales Tax Committee, the Tier I and Tier II projects address a number of deficiencies within the urban services area. A number of projects also provide for enhancing the community through place making initiatives, alternative transportation systems (buses and bikeways), and gateways. As the community makes this considerable investment of over \$756,000,000 through a continuation of the sales tax, it is important to consider areas of the county which may be without even basic infrastructure. The Tier I and Tier II projects do not address core infrastructure needs in the rural areas.

As discussed at the recent Woodville Town Hall meeting, the rural areas of the community have certain infrastructure needs that currently do not have a funding mechanism. The types of projects include culvert enlargements, upgrading stormwater treatment facilities for water quality, shoulder pavement, and intersection realignments. In addition to known existing deficiencies, it is anticipated that over the life of the proposed sales tax (2020 through 2039) many other future improvements will be necessary related to either population growth and/or failing infrastructure. A recent example involves the improvements to the Miccosukee Community Park and the necessity to improve the on-site drainage and to provide expanded fields. Without a dedicated funding source, these types of projects will continue to be funded through other existing resources, which are necessary to support the overall County budget.

There is also an identified on-going need for waterline/hydrant construction for fire protection in the unincorporated area within the USA. During the Board of County Commissioner's March workshop, the utilization of L.I.F.E. funding was discussed as a possible revenue stream to address this high priority related to public safety.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 4

The sales tax could be levied for a period of twenty years, which means, it would be imposed from January 1, 2020 through December 31, 2039. There is not another revenue source available to support the infrastructure needs of the rural areas over this period of time. The County intends to allocate its entire 10% share of the sales tax to resurfacing and related minor intersection improvements. A portion of the resurfacing will benefit roads that are contained within the city limits (i.e. Orange Avenue, Miccosukee Rd., Centerville Rd., Meridian Rd., etc.). County engineering staff has estimated that the 10% share will not adequately cover all of the resurfacing needs.

This programmatic allocation recognizes that given the considerable investment of a continuation of the sales tax, no one should be without basic infrastructure in Leon County in the 21st century. A separate 2% allocation could be established for L.I.F.E. funding. Per the draft interlocal agreement, the use of this specific surtax allocation will be authorized by the Board of County Commissioners. However, the L.I.F.E. allocation could be defined to address projects that are not only in the rural areas, but could also be utilized within the City as well.

County Commission Action: Recommended the inclusion of the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone).

City Commission Action: Indicated that they would engage in discussion with the County at the IA meeting regarding the L.I.F.E. funding.

Options:

3. Include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation for utilization in the unincorporated area of the County.

OR

4. Include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation for utilization in both the unincorporated area of the County and within the City of Tallahassee.

OR

5. Do not include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation.

Alternative Sewer Solutions Study: This project supports a study to determine the scope, responsibilities and funding for a Responsible Management Entity (RME) that would be tailored to the specific needs of the unincorporated portion of Leon County that is not served by a sewer utility. The study would also establish regulations; develop an engineering study to determine sewer, cluster and septic tank options for the Primary Spring Protection Zone; and address other issues related to facility financing.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 5

The \$2.8 million of funding to support this study was included by the Sales Tax Committee as part of all the water quality and stormwater projects to be possibly considered for funding from the \$85 million water quality and stormwater allocation.

City Commission Action: Recommended establishing a standalone \$2.8 million Tier 1 project for the Alternative Sewer Solutions Study, in addition to the \$85 million water quality and stormwater project.

County Commission Action: The County Commission supported the \$85 million water quality and stormwater project, inclusive of all the specific projects to be considered for possible funding.

Options:

6. Establish the Alternative Sewer Solutions Study as a standalone \$2.8 million Tier 1 project.

OR

7. Do not establish the Alternative Sewer Solutions Study as a standalone Tier 1 project and allow the project to be considered for funding in the future as part of the \$85 million water quality and stormwater allocation.

Animal Shelter: Pursuant to the recently approved Interlocal Agreement, the County and City will be jointly establishing a five-year capital improvement program to address needed improvements at the Animal Shelter. The cost of the improvements will be allocated 50/50 between the City and County. As part of the City discussion, the City has included \$3.5 million as part of the City's 10% share of the sales tax allocation. By allocating the \$3.5 million, the City has identified a dedicated funding stream to support the City's share of the Animal Shelter capital improvements. As previously noted, the County is allocating its share of their 10% entirely towards resurfacing projects. To ensure that the identified capital needs of the Animal Shelter are met, a Tier 1 project could be established, thereby allowing the City to reallocate their \$3.5 million towards other high priority City projects.

City Commission Action: Allocated \$3.5 million of the City's 10% share towards the Animal Shelter.

County Commission Action: Did not address.

Options:

8. Establish a Tier 1 \$7.0 million project for the Animal Shelter. (Note: This would allow the City to reallocate their \$3.5 million from their 10% share of the sales tax towards other high priority projects.)

OR

9. Do not establish a Tier 1 project for the Animal Shelter. (Note: This action does not affect the City's 10% allocation).

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 6

Operating Costs for Parks Built with Sales Tax Funds: The original Sales Tax Committee recommendation reflected an allocation of \$12 million for the County and \$8.0 million for the City to support operating impacts associated with parks built with sales tax funding.

County Commission Action: Approved \$12.0 million for the County and \$8.0 million of the City for operating costs for parks built with sales tax funds.

City Commission Action: Indicated that they would review the operating funding levels between the City and County after identifying operating costs associated with the Northwest Park which was added during the workshop, to the City 10% share list of projects.

Options:

10. Approve \$12.0 million for the County and \$8.0 million of the City for operating costs for parks built with sales tax funds.

OR

11. Approve a distribution of the operating funds at a 50/50 ratio between the City and the County.

Economic Development and Leveraging: Both the City and County commissions have approved 12% for economic development. During the County Commission's deliberations on establishing the 12% allocation for Economic Development, the Board directed staff to address the impacts additional anticipated leveraging may have on the development of future infrastructure projects.

Under the existing sales tax, Blueprint has been able to leverage 24% in additional resources (state and federal funds) in addition to the sales tax collected. A significant portion of these leveraged funds are related to Capital Circle funding being provided from the State of Florida and the Federal Government. It is reasonable to assume that the sales tax continuation will also be able to leverage additional resources. It is also highly unlikely that the level of leverage will approach the 24% level. A number of projects currently on Tier 1 and Tier 2 include state roads (i.e., Woodville Highway, Orange Avenue, Pensacola, and Capital Circle). However, the Tier 1 projected total Blueprint cost for Capital Circle SW (\$70 million) already contemplates the State of Florida paying for a portion of the total project cost (\$44 million of the \$114.0 million total); meaning there is minimal additional funding that can be realized to support this project through leveraging. In addition, a large portion of the proposed Blueprint Sales Tax projects (non-state roads, sense of place initiatives) may prove more difficult in identifying leveraging opportunities.

If all of the Tier 1 projects are included for funding (those already agreed upon, as well as, those projects still to be reconciled) a total of \$141.34 million in leveraging would be required. This equals 18% of the total estimated sales tax collection. Staff's original analysis contemplated 12% in leveraging. The original analysis also presumed a fixed amount of funding for economic development (10% of the revenue estimate), which would have allowed revenue increases above the allocation to be available for capital project funding.

With the inherent uncertainty associated with forecasting capital project costs and revenues over 20 years, and as an added precautionary measure to mitigate the risk of inadequate funding for the actual infrastructure projects, the County and City commissions may wish to establish the funding related to economic development as a “not to exceed” amount. Utilizing this approach, if the leveraging comes to fruition and capital project projections are on target, then the full 12% would be available for allocation to economic development. However if the revenue forecasts and/or expenditure projections do not materialize, then having a “not to exceed” 12% allocation for economic development provides the Intergovernmental Agency the option to reallocate a portion of the funds to support the infrastructure projects. Should capital project costs exceed available resources (inclusive of leveraging), and the allocation for economic development is a fixed percentage, the only option available would be to eliminate Tier 1 infrastructure projects.

Part 2 of the Airport Growth and Development Project (\$8,578,609) has not been listed as a specifically funded project while Part 1 of the same project was listed specifically at \$5.5 million. The IA may wish to group these two projects to ensure continuity and more certainty to economic development efforts by the Airport.

County Commission Action: Recommended a funding level of 12% for economic development to support the following:

- \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
- \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
- The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.
 - This recommendation included direction to define the role and responsibilities of the advisory committee for economic development and to modify the membership structure of the Citizen Advisory Committee to include economic development representatives. Both of these governance matters are explained under the Economic Development and Governance section of this analysis.

City Commission Action: Recommended a funding level of 12% but did not specifically address project/program recommendations or governance matters.

Options:

12. Establish 12% for economic development as follows:

- \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
- \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
- The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 8

OR

13. Establish not to exceed 12% for economic development as follows:

- \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
- \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
- The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.

OR

14. Establish 12% for economic development without identifying specific economic development programs/projects.

AND

15. In addition to the option selected above, identify Part 2 of the Regional Airport Growth and Development Project specifically at a funding level of \$8,578,609.

Economic Development and Governance:

While the City Commission did not specifically address governance matters related to economic development, it did anticipate changes needed to the existing interlocal agreement to guide the use and administration of the sales tax proceeds. With regard to economic development, the County Commission concurred with the Sales Tax Committee's recommendation to create an advisory committee that would provide oversight and recommendations on the proceeds designated for economic development. The County Commission also provided direction to review and modify the existing membership of the Citizen Advisory Committee (CAC) to include economic development representatives.

Based on the County Commission's direction, the draft interlocal agreement describes the role, responsibilities, and the composition of the Economic Development Coordinating Committee (EDCC) as follows:

- County Administrator Designee
- City Manager Designee
- TCC Vice President of Economic & Workforce Development
- FSU Vice President of Research
- FAMU Vice President of Research
- Executive Director of Leon County Research and Development Authority
- CEO of CareerSource Capital Region
- President of the Greater Tallahassee/ Leon County Chamber of Commerce
- President of the Capital City Chamber of Commerce
- President of the Big Bend Minority Chamber of Commerce

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 9

The EDCC shall afford the convening organizations that developed each of the nine unallocated economic development proposals the opportunity to refine and present their economic development proposal for consideration. In turn, the EDCC will make funding and programmatic recommendations to the IA. The EDCC would be chaired by the County and City designees on a biennial rotation and subject to Sunshine requirements. Given the conditions imposed by the Sunshine laws, it is recommended that the County and City Economic Development Directors not be appointed to the EDCC as they will be relied upon to regularly communicate with each other as they shepherd and manage economic programs and projects.

To mitigate additional staffing needs of the respective local governments to administer the economic development portions of the sales tax proceeds, the County Commission directed staff to prepare an agenda item for the IA's consideration to consolidate the County and City contractual agreements with the EDC upon the passage of the referendum. This would continue to ensure a seamless point-of-contact for the business, startup, researcher, site consultant, etc., seeking to expand or establish their footprint in the area. A staff person from the EDC would be the primary liaison to the EDCC and charged with educating a prospective applicant on the available incentives, guiding the applicant through the application and vetting processes, and providing updates and analyses to the EDCC. The EDC's prominent role in the administration of the economic development sales tax proceeds would further its efforts to serve both governmental entities and the private sector as the state-recognized economic development organization for the area.

One of the benefits of this governing structure is that there would not be a need for a separate CAC to support the IA. Instead, the following minor modifications to the CAC would be needed to ensure proper representation for economic development matters:

- Increase the CAC from 12 to 13 members by adding a Board member of the Big Bend Minority Chamber of Commerce.
- Replace the Chairman of the EDC with a Board member of the Greater Tallahassee Chamber of Commerce.

Should the County and City commissions agree to create a separate advisory committee for economic development programs and to modify the membership of the CAC, the interlocal agreement would need to be modified to reflect the final structure, power, and authority for all participants.

County Commission Action: Define the role and responsibilities of the EDCC and modify the membership structure of the CAC to include economic development representatives. Prepare an agenda item for the IA's consideration, subject to the passage of the referendum, on consolidating the County and City contractual agreements with the Economic Development Council and developing the EDC's role in administering the economic development portion of the sales tax proceeds.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 10

City Commission Action: Did not provide any specific governance direction with regard to economic development.

Options:

16. Approve the proposed governance changes presented in the draft interlocal agreement which creates the EDCC, defines the roles and responsibilities of the EDCC, and modifies the composition of the CAC.

AND

17. Direct staff to prepare an agenda item for the IA's consideration, subject to the passage of the referendum, on consolidating the County and City contractual agreements with the Economic Development Council and developing the EDC's role in administering the economic development portion of the sales tax proceeds.

Interlocal Agreement: Attached is a draft interlocal agreement which contemplates the following; the document will be modified based on specific direction given by the City and County commissions at the IA meeting:

- Includes a brief project description for all Tier 1 and Tier 2 projects.
 - Incorporates the language approved by the both the City and County as it relates to the Northeast Gateway project
- The proposed allocation of the sales tax at 10% each County/City.
- The County-proposed 2% allocation for LIFE.
- For economic development:
 - Allocates 12%.
 - Provides a brief description of the projects to be evaluated for possible future funding.
 - Establishes the EDCC for making preliminary recommendations related to the utilization of these funds.
 - Revises the membership of the CAC with regard to economic development.
- Maintains the existing thresholds for the IA to substantially modify infrastructure projects.
- Provides for draft ballot language.

Subsequent to the approval of the sales tax referendum, staff recommends that the attached (as modified) interlocal agreement be formally incorporated into the existing Blueprint 2000 agreement or into a new interlocal agreement

Options:

18. Approve the draft interlocal agreement (as modified by the IA during the April 22, 2014 meeting).

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 11

Options:

StarMetro:

1. Include \$12.25 million as a Tier 1 project for StarMetro, which makes bus stops ADA compliant and provides enhanced service for customers at major transfer points.

OR

2. Leave the Tier 1 StarMetro project at the \$7.55 million level.

L.I.F.E (Livable Infrastructure for Everyone):

3. Include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation for utilization in the unincorporated area of the County.

OR

4. Include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation for utilization in both the unincorporated area of the County and within the City of Tallahassee.

OR

5. Do not include the 2% allocation for L.I.F.E. (Livable Infrastructure for Everyone) as a Tier 1 allocation.

Alternative Sewer Solutions Study:

6. Establish the Alternative Sewer Solutions Study as a standalone \$2.8 million Tier 1 project.

OR

7. Do not establish the Alternative Sewer Solutions Study as a standalone Tier 1 project and allow the project to be considered for funding in the future as part of the \$85 million water quality and stormwater allocation.

Animal Shelter:

8. Establish a Tier 1 \$7.0 million project for the Animal Shelter. (Note: This would allow the City to reallocate their \$3.5 million from their 10% share of the sales tax towards other high priority projects.)

OR

9. Do not establish a Tier 1 project for the Animal Shelter. (Note: This action does not affect the City's 10% allocation).

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 12

Operating Costs for Parks Built with Sales Tax Funds:

10. Approve \$12.0 million for the County and \$8.0 million of the City for operating costs for parks built with sales tax funds.

OR

11. Approve a distribution of the operating funds at a 50/50 ratio between the City and the County.

Economic Development and Leveraging:

12. Establish 12% for economic development as follows:

- \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
- \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
- The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.

OR

13. Establish not to exceed 12% for economic development as follows:

- \$20 million for the Madison Mile Convention District dependent upon approval by the IA at the time of project consideration and the execution of formal agreements among all parties to the project.
- \$5.5 million for the Regional Airport Growth and Development (Part 1) project dependent upon approval by the IA at the time of project consideration.
- The remaining economic development proposals to be evaluated by the proposed advisory committee and IA for future funding consideration.

OR

14. Establish 12% for economic development without identifying specific economic development programs/projects.

AND

15. In addition to the option selected above, identify Part 2 of the Regional Airport Growth and Development Project specifically at a funding level of \$8,578,609.

Agenda: Infrastructure Sales Tax Extension

Date: April 22, 2014

Page | 13

Economic Development and Governance:

16. Approve the proposed governance changes presented in the draft interlocal agreement which creates the EDCC, defines the roles and responsibilities of the EDCC, and modifies the composition of the CAC.

AND

17. Direct staff to prepare an agenda item for the IA's consideration, subject to the passage of the referendum, on consolidating the County and City contractual agreements with the Economic Development Council and developing the EDC's role in administering the economic development portion of the sales tax proceeds.

Interlocal Agreement:

18. Approve the draft interlocal agreement (as modified by the IA during the April 22, 2014 meeting).

Recommendation:

Intergovernmental Agency Direction

Attachment #1: Draft Interlocal Agreement

**Leon County
Board of County Commissioners**

Notes for Agenda Item #11

Leon County Board of County Commissioners

Cover Sheet for Agenda #11

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator
Herbert W. A. Thiele, County Attorney

Title: Request to Schedule the First and Only Public Hearing on the Refinancing of the Capital Improvement Revenue Bond, Series 2005 and Proceed with a Request for Proposal for a Partial Refinancing of Capital Improvement Bonds, Series 2005 for Tuesday, July 8, 2014 at 6:00 p.m.

County Administrator Review and Approval:	Vincent S. Long, County Administrator
County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship

Fiscal Impact:

This item has a financial impact. Based on current market conditions, a refunding of the outstanding bonds could realize savings of approximately \$145,000 a year in annual debt service payments; actual amounts will not be known until a bid process is conducted and the final structure is determined. Total savings are estimated at approximately \$1.4 million over the life of the bonds (through 2025).

Staff Recommendations:

Option # 1: Authorize the County's financial advisor to issue a Bank Loan Request for Proposal for the purpose of refunding a portion of the Capital Improvement Revenue Bonds, Series 2005.

Option #2: Schedule the first and only Public Hearing regarding the refinancing of the Capital Improvement Revenue Bond, Series 2005 for Tuesday, July 8, 2014 at 6:00 p.m.

Report and Discussion

Background:

In order to ensure the County takes advantage of current market rates, the County and the County's financial advisor routinely review the County's outstanding debt for cost savings available through refunding opportunities.

Analysis:

Based on current market conditions, the financial advisor has identified an opportunity for the County to refund a portion of the Capital Improvement Revenue Bonds, Series 2005 (Attachment #1). The County's finance team has reviewed the proposal and concurs with the financial advisor's recommendation to proceed with the refunding.

Based on anticipated interest rates, the financial advisor estimates reduction in debt service payments of approximately \$145,000 annually. The estimated savings are net of fees. However, until the bid is conducted and awarded the actual savings will not be known. Staff will contemplate any savings as part of the FY 2015 budget development process.

The bid process is administered by the County's financial advisor. A Request for Proposal will be issued regarding refinancing the current 2005 Bond Series with a bank loan. Once the proposals are received, the County's financial team will review the proposals to evaluate the maximum cost savings to the County. After the financial team determines the proposal that best serves the County's need, a Public Hearing will be held to request the refinancing. Staff has determined that a Public Hearing can be scheduled for Tuesday, July 8, 2014 at 6:00 p.m. The Board would ultimately award the refunding to the bidder with the lowest interest rate.

Options:

1. Authorize the County's financial advisor to issue a Bank Loan Request for Proposal for the purpose of refunding a portion of the Capital Improvement Revenue Bonds, Series 2005.
2. Schedule the first and only Public Hearing regarding the refinancing of the Capital Improvement Revenue Bond, Series 2005 for Tuesday, July 8, 2014 at 6:00 p.m.
3. Do not authorize the County's financial advisor to issue a Bank Loan Request for Proposal for the purpose of refunding a portion of the Capital Improvement Revenue Bonds, Series 2005.
4. Do not approve the selection of Public Financial Management, Inc. to provide Leon County financial advisory services, reject all bids, and reissue the Request for Proposals.
5. Board direction

Recommendations:

Options #1 and #2.

Attachment:

1. Letter from Financial Advisor, Public Financial Management regarding refinancing opportunity



The PFM Group

Public Financial Management, Inc.
PFM Asset Management LLC
PFM Advisors

April 29, 2014

Memorandum

To: Bob Inzer, Clerk of the Circuit Court
Alan Rosenzweig, Assistant County Administrator
Scott Ross, Budget Director
Betsy Coxen, Finance Director
Norma Parrish, Treasury Manager

From: David Moore, Managing Director
Jeremy Niedfeldt, Senior Managing Consultant
Hope Davidson, Senior Analyst

Re: Leon County, Florida
Capital Improvement Revenue Bonds, Series 2005 – Refunding Opportunity

As financial advisor to Leon County, Florida (the “County”), Public Financial Management (“PFM”) periodically reviews the County’s outstanding debt to look for potential refunding opportunities. Given the current interest rate environment, we believe the County may be able to advance refund a portion of the callable Capital Improvement Revenue Bonds, Series 2005 (the “2005 Bonds”) for over 9.4% present value (PV) savings.

Estimated Savings

The Series 2005 Bonds were issued in order to: (i) advance refund certain Series 1997, Series 1998A and Series 1999 Bonds and (ii) finance renovations on the Courthouse. These bonds become callable on October 1, 2015 at par (100%). The portion of the 2005 Bonds issued for advance refunding purposes maturing after the call date could be *forward refunded* and the portion of the 2005 Bonds issued to finance the Courthouse maturing after the call date could be *advance refunded*. The 2005 Bonds eligible for advance refunding are outstanding in the principal amount of \$15,285,000 and mature in years 2021-2025. These bonds can be refunded prior to the call date, when refunding proceeds are deposited into a qualified escrow as a legal defeasance to retire debt from the County’s books and pay-off bonds on the call date. By advance refunding outstanding callable bonds through the issuance of refunding bonds, we estimate that the County could realize approximately **\$1.4 million (or 9.4% of refunded principal)** of PV debt service savings (net of issuance and escrow costs) based on current market interest rates.

The market requires an additional premium to forward refund bonds and at this time a forward refunding of the 2005 Bonds allocated to the advance refunding is not economical.



Leon County
2005 Capital Improvement Revenue
Bond Refunding Opportunity
April 29, 2014
Page 2 of 3

Factors to Consider – Negative Arbitrage

As part of the advance refunding, bond proceeds would be placed in an escrow and invested until the call date. With escrow yields less than 0.25%, the inefficiency in the escrow—referred to as negative arbitrage—is estimated to be \$515,000. This cost decreases in a linear manner over time. Therefore, if current rates stay the same, the County would realize an additional \$35,000 PV savings each month the refunding is delayed. However, a delay would expose the County to interest rate risk on the refunding debt. The cushion against rising interest rates with each month of pick-up in the negative arbitrage calculation is approximately 3 bps. This means that a potential current refunding of the 2005 Bonds can withstand a 40 bps increase in rates over the next 14 months, and realize the same approximate savings levels that are shown here as an advance refunding. Considering an interest rate cushion of 40 bps is a relatively modest movement given recent market volatility and estimated PV savings is significantly larger than expected negative arbitrage, the County (like many other issuers) may prefer to accept the negative arbitrage and lock-in today’s low rates.

Bond Transaction vs. Bank Loan

Primary types of debt that could be issued for this refunding are public bond transactions and privately placed bank loans. Both provide fixed-rates to ensure savings levels are achieved (although certain interest rate adjustments are becoming more common in many bank loan agreements), but smaller transactions are often more efficient when issued as a bank loan due to lower Costs of Issuance (COI). A small transaction like this with the present value of 1 bp change in rate (PV01) less than \$15,000 would allow banks to bid higher rates (by 10 bps or more) and still be competitive on an all-in true interest cost (All-in TIC) basis. PFM analyzed the implications of both a public bond issuance, and a private placement of a bank term loan and determined that a bank loan financing would secure the lowest All-in TIC. A summary table comparing hypothetical bank and bond transactions below:

Series 2014 (Tax-exempt)		
Refunding the New Money Portion of the Series 2005 Bonds		
Transaction Type	Estimated Bank Loan	Estimated Bond Issue
Estimated Closing	7/15/2014	7/15/2014
Bond Call Date	10/1/2015	10/1/2015
Principal Refunded	15,285,000	15,285,000
Rate	2.85%	1.00% - 3.25%
All-in TIC	2.91%	3.14%
COI	75,000	125,000
UD	-	\$5/bond
Negative Arbitrage	513,889	536,661
Monthly Negative Arb	35,359	36,926
\$ Savings	1,437,946	1,139,561
% Savings	9.41%	7.46%
Annual Savings (2015-2025)	145,000	115,000



Leon County
2005 Capital Improvement Revenue
Bond Refunding Opportunity
April 29, 2014
Page 3 of 3

Recommendation

If the County deems the savings/negative arbitrage tradeoff to be reasonable, PFM recommends that the County refund outstanding advance refundable Series 2005 Bonds with a term loan provider as selected through a Bank Loan RFP. This process allows the County to receive competitive offers from all interested banks to provide the lowest rate in order to maximize PV savings. Aggregate debt structure analysis would be used to ensure savings in each year, without an extension of the final maturity of outstanding bonds.

PFM is prepared to work with County staff to issue a bank loan RFP. Once bids are received, PFM will review the bids, summarize the terms and conditions of the bids, and assist the County with the selection of the most favorable financing terms that provides for the lowest cost alternative and the greatest savings on an annual basis. PFM will then coordinate the financing with the working group to structure and close the transaction in a timely manner. A preliminary timeline for the transaction is shown below:

Preliminary Schedule:

May 15, 2014	RFP Issued
June 12, 2014	Written responses due prior to 2:00 P.M.
July 8, 2014	Award of the Term Loan (County Commission Meeting)
July 15, 2014 (tentative)	Approximate closing on Term Loan

If you have any questions regarding this memo or PFM's recommendation, please feel free to contact us at 407-648-2208 or via email at moored@pfm.com or niedfeldtj@pfm.com.

**Leon County
Board of County Commissioners**


Notes for Agenda Item #12

Leon County Board of County Commissioners

Cover Sheet for Agenda #12

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: Ratification of Full Board Appointments to the Tallahassee/Leon County Commission on the Status of Women and Girls and Consideration of Appointments to the Tallahassee Sports Council

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator
Lead Staff/ Project Team:	Christine Coble, Agenda Coordinator

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

- Option #1: Ratify the appointments of Huberta Jackson-Lowman, Elizabeth Jakubowski, Ruth Nickens, and Marcia Warfel to the Tallahassee/Leon County Commission on the Status of Women and Girls.
- Option #2: Make appointments to the Tallahassee Sports Council.

Report and Discussion

Background:

At its August 23, 2011 meeting, the Board approved the revised process for Advisory Committee appointments by having a General Business item prepared for full Board appointments.

Analysis:

Tallahassee/Leon County Commission on the Status of Women and Girls (CSWG)

Purpose: The responsibility of the CSWG is to consider input and promote awareness in the matter of the status of women and girls in the community regarding discrimination, disparate experiences of diverse women and girls, employment, education, services, health, economic security, access to justice, freedom from violence, and more (Attachment #1).

Composition: The CSWG has 21 members: Seven members, with each County Commissioner having one appointment; seven members, with each City Commissioner having one appointment and the full City Commission makes two appointments; and, seven full Board appointments chosen from a list of candidates provided by the CSWG.

Vacancies: The terms of Janelle Baker, Elsie Crowell Bradwell, Martha Olive-Hall, and Huberta Jackson Lowman expired April 30, 2014. Ms. Baker, Ms. Crowell-Bradwell, and Ms. Olive-Hall are not interested in reappointment. The CSWG has submitted the following names for appointment (Attachment #2): Huberta Jackson-Lowman (Attachment #3), Elizabeth Jakubowski (Attachment #4), Ruth Nickens (Attachment #5), and Marcia Warfel (Attachment #6).

Table 1: Tallahassee/Leon County Commission on the Status of Women and Girls

Vacancies	Applicants	Recommended Action
Huberta Jackson-Lowman (Interested in reappointment)	Huberta Jackson-Lowman	Full Board ratifies the applicant recommended by the CSWG.
Janelle Baker (Not interested in reappointment)	Elizabeth Jakubowski	Full Board ratifies the applicant recommended by the CSWG.
Elsie Crowell Bradwell (Not interested in reappointment)	Ruth Nickens	Full Board ratifies the applicant recommended by the CSWG.
Martha Olive-Hall (Not interested in reappointment)	Marcia Warfel	Full Board ratifies the applicant recommended by the CSWG.

Tallahassee Sports Council (TSC)

Purpose: The purpose of the TSC is to focus on the economic benefits of visitor-generating events to support sports tourism for the betterment of the Tallahassee-Leon County community. Additionally, the TSC is charged with the responsibility of providing essential information to the Tourist Development Council regarding potential events, dates/date conflicts, and venue availability of proposed sporting events in Leon County (Attachment #7).

Composition: The TSC is composed of 18 members; 12 members are designated by position, and six are at-large members who have demonstrated experience and interest in aspects of sports within Leon County to be appointed by the full Board.

Vacancies: The terms of Chuck Davis and Patti Hilaman (full Board at-large members) expired April 30, 2014. Mr. Davis and Ms. Hilaman are eligible for and interested in reappointment (Attachment #8).

Table 2: Tallahassee Sports Council

Vacancies	Applicants	Recommended Action
Chuck Davis	Chuck Davis	Full Board to make appointment.
Patti Hilaman	Patti Hilaman	Full Board to make appointment.

Options:

1. Ratify the appointments of Huberta Jackson-Lowman, Elizabeth Jakubowski, Ruth Nickens, and Marcia Warfel to the Tallahassee/Leon County Commission on the Status of Women and Girls.
2. Make appointments to the Tallahassee Sports Council.
3. Board direction.

Recommendation:

Options #1 and #2.

Attachments:

1. Eligibility and Criteria – Tallahassee/Leon County Commission on the Status of Women and Girls (CSWG)
2. Email from Lisa Langenderfer (CSWG)
3. Application – Huberta Jackson-Lowman (CSWG)
4. Application – Elizabeth Jakubowski (CSWG)
5. Application – Ruth Nickens (CSWG)
6. Application - Marcia Warfel (CSWG)
7. Eligibility and Criteria – Tallahassee Sports Council (TSC)
8. Email from Brian Hickey regarding Davis and Hilaman reappointments (TSC)

Tallahassee-Leon County Commission on the Status of Women and Girls

Responsibility:

Consider input and promote awareness in the matter of the status of women and girls in the community regarding discrimination, disparate experiences of diverse women and girls, employment, education, services, health, economic security, access to justice, freedom from violence, and more.

Created By:

Enabling Resolution, adopted on March 12, 2013

Appointments:

21 members:

7 - each County Commissioner makes one appointment

7 - each City Commissioner makes one appointment and the full City Commission makes two appointments

7 - Full Board appointments, chosen from a list of candidates provided by the Commission

Terms:

Initial Terms will be staggered as follows:

County Commission Districts 1, 3, and 5 - one year

County Commission Districts 2 and 4 and At-large - two years

City Commission Seats 2 and 4 - one year

Mayor and City Commission Seats 1 and 3 - two years

After the initial appointments, all terms will be for two-year terms. The number of terms a committee member can serve is limited to no more than three terms.

Type of Report:

An annual report on the activities of the Commission will be provided to the Board.

Contact Person/Staff:

Haley Cutler, Executive Director

Oasis Center for Women & Girls

317 E. Call Street

Tallahassee, FL 32301

Phone: 222-2747

Email: haley.oasis@comcast.net

Members:

<p>Olive-Hall, Martha</p> <p>Not interested in reappointment</p>	<p>Begin Term: 5/28/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 5/28/2013</p> <hr/> <p>Appointed by: Board of County Commissioners</p>	<p>Notes: Email: marthaolivehall@embarqmail.com</p>
<p>Hughes, Roxanne</p>	<p>Begin Term: 4/22/2014 End Term: 4/30/2016 Type: two years</p>	<p>Original Date: 4/22/2014</p> <hr/> <p>Appointed by: Kristin Dozier Commissioner District V</p>	<p>Notes: Email: hughes@magnet.fsu.edu</p>
<p>Jackson-Lowman, Huberta</p> <p>Interested in reappointment</p>	<p>Begin Term: 5/28/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 5/28/2013</p> <hr/> <p>Appointed by: Board of County Commissioners</p>	<p>Notes: Email: huberta.jlo@gmail.com</p>
<p>Crowell, Elsie Bradwell</p> <p>Not interested in reappointment</p>	<p>Begin Term: 5/28/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 5/28/2013</p> <hr/> <p>Appointed by: Board of County Commissioners</p>	<p>Notes: Email: ebc7904@embarqmail.com</p>
<p>Burnette, Ada</p>	<p>Begin Term: 4/22/2014 End Term: 4/30/2016 Type: two years</p>	<p>Original Date: 4/23/2013</p> <hr/> <p>Appointed by: Bill Proctor Commissioner District I</p>	<p>Notes: Email: draburnette@w3mconnect.com</p>

<p>Baker, Janelle R.</p> <p>Not interested in reappointment</p>	<p>Begin Term: 5/28/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 5/28/2013</p> <hr/> <p>Appointed by: Board of County Commissioners</p>	<p>Notes: Email: janelle.baker@famu.edu</p>
<p>Moreno, Julie Tallahassee Democrat</p>	<p>Begin Term: 4/24/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 4/24/2013</p> <hr/> <p>Appointed by: Tallahassee City Commission</p>	<p>Notes: Appointed by City Commissioner Gillum Email: jmoreno@tallahassee.com</p>
<p>Minor, Jessica Lowe League of Women Voters of Florida</p>	<p>Begin Term: 4/24/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 4/24/2013</p> <hr/> <p>Appointed by: Tallahassee City Commission</p>	<p>Notes: Appointed</p>
<p>Kilinski, Jessica</p>	<p>Begin Term: 4/24/2013 End Term: 4/30/2014 Type: one year</p>	<p>Original Date: 4/24/2013</p> <hr/> <p>Appointed by: Tallahassee City Commission</p>	<p>Notes: Appointed by the City Commission Email: jenk@hgslaw.com</p>
<p>Johnson, Jane</p>	<p>Begin Term: 4/22/2014 End Term: 4/30/2016 Type: two years</p>	<p>Original Date: 4/22/2014</p> <hr/> <p>Appointed by: John Dailey Commissioner District III</p>	<p>Notes: Email: janeelizjohnson@hotmail.com</p>

Carter-Smith, Paige Governance Services, LLC	Begin Term: 4/24/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/24/2013 <hr/> Appointed by: Tallahassee City Commission	Notes: Appointed by City Commissioner Maddox Email: paigecartersmith@gmail.com
Otte, Kelly PACE Center for Girls	Begin Term: 4/23/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/23/2013 <hr/> Appointed by: Nick Maddox Commissioner At-large II	Notes: Email: kelly.otte@pacecenter.org
Stansberry- Ziffer , Gail	Begin Term: 4/24/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/24/2013 <hr/> Appointed by: Tallahassee City Commission	Notes: Appointed By City Commissioner Gil Ziffer Email: gail@ziffberry.com
Dixon, Gail D.	Begin Term: 5/28/2013 End Term: 4/30/2015 Type: two years	Original Date: 5/28/2013 <hr/> Appointed by: Board of County Commissioners	Notes: Email: gypsygdd@comcast.net
Gillum, R. Jai	Begin Term: 5/28/2013 End Term: 4/30/2015 Type: two years	Original Date: 5/28/2013 <hr/> Appointed by: Board of County Commissioners	Notes: Email: rjaigillum@gmail.com
O'Kon, Jeanne	Begin Term: 4/23/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/23/2013 <hr/> Appointed by: Bryan Desloge Commissioner District IV	Notes: Email: okonj@tcc.fl.edu

Reynaud, B. Cecile	Begin Term: 5/28/2013 End Term: 4/30/2015 Type: two years	Original Date: 5/28/2013 <hr/> Appointed by: Board of County Commissioners	Notes: Email: reynaud@fsu.edu
Vasquez, Veronica E.	Begin Term: 4/23/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/23/2013 <hr/> Appointed by: Mary Ann Lindley Commissioner At-large I	Notes: Email: vev02@my.fsu.edu
Land, Stephanie	Begin Term: 4/23/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/23/2013 <hr/> Appointed by: Jane G. Sauls Commissioner District II	Notes: Email: jcsland@aol.com
Hall, Mildred R.	Begin Term: 4/24/2013 End Term: 4/30/2015 Type: two years	Original Date: 4/24/2013 <hr/> Appointed by: Tallahassee City Commission	Notes: Appoi8nted By City Commissioner Miller Email: mrhaka@aol.com

From: Lisa Langenderfer <lisa.oasis@comcast.net>
To: Michelle Bono <michelle.bono@talgov.com>, Jessica Miller <Jessica.Miller@talgov.com>, Shington Lamy <lamys@leoncountyfl.gov>, <CobleC@leoncountyfl.gov>
Date: 4/21/14 8:08 PM
Subject: CSWG: Appointments

Hello,

Here are the names of the individuals the CSWG has selected to appoint to the CSWG:



1. Huberta Jackson-Lowman
2. Elizabeth Jakubowski
3. Ruth Nickens
4. Marsha Warfel

Christine, Haley said she spoke with you earlier today and confirmed the County will do ratifications at the first May meeting, but still wanted to get these names to you all.

Thanks to all. Please let me know if you need anything more from us.

Lisa Langenderfer Magruder, MSW
The Oasis Center for Women and Girls
Staff Liaison to the Commission on the Status of Women and Girls

Tallahassee-Leon County Commission on the Status of Women and Girls Application

			
Name: Huberta Jackson-Lowman		Date: 4-3-13	
Home Phone: 850-421-1170	Work Phone: 850-561-2539	Email: huberta.jlo@gmail.com	
Occupation: Associate Professor		Employer: Florida A&M University	
<p>Please check box for preferred mailing address.</p> <p><input type="checkbox"/> Work Address:</p> <p>City/State/Zip:</p>			
<p><input checked="" type="checkbox"/> Home Address: 10992 Regiment Loop</p> <p>City/State/Zip: Tallahassee, FL 32305</p>			
<p>Do you live in Leon County? <u>Yes</u> No If yes, do you live within the City limits? Yes <u>No</u></p> <p>Do you own property in Leon County? <u>Yes</u> No If yes, is it located within the City limits? Yes <u>No</u></p> <p>For how many years have you lived in and/or owned property in Leon County? <u>7.5</u> years</p>			
<p>Are you currently serving on a City or County Advisory Committee? Yes <u>No</u></p> <p>If Yes, on what Committee(s) are you a member? _____</p>			
<p>Have you served on any previous City or County committees? Yes <u>No</u></p> <p>If Yes, on what Committee(s) have you served? _____</p>			
<p><u>If you are appointed to the Tallahassee-Leon County Commission on the Status of Women and Girls, you are expected to attend regular meetings.</u></p> <p>How many days per month would you be willing to commit for Committee work? 1 <u>2 to 3</u> 4 or more</p> <p>And for how many months would you be willing to commit that amount of time? 2 <u>3 to 5</u> 6 or more</p> <p>What time of day would be best for you to attend Committee meetings? Day <u>Evening</u></p> <p>Can you serve a full three-year term? <u>Yes</u> No</p>			
<p>(OPTIONAL) The City of Tallahassee and Leon County strive to meet their goals, and those contained in various federal and state laws, of maintaining a membership in its Advisory Committees that reflects the diversity of the community. Although strictly optional for Applicant, the following information is needed to meet reporting requirements and attain those goals.</p> <p>Race: Caucasian <u>African American</u> Hispanic Asian Other</p> <p>Sex: Male <u>Female</u> Age: <u>66</u> Disabled? Yes <u>No</u></p>			

In the space below briefly describe or list the following: any previous experience on other Committees; your educational background; your skills and experience you could contribute to a Committee; any of your professional licenses and/or designations and indicate how long you have held them and whether they are effective in the City of Tallahassee or Leon County; any charitable or community activities in which you participate; and reasons for your interest in the Commission on the Status of Women and Girls. Please attach your resume, if one is available.

I have had numerous experiences as a member of various committees addressing community needs and issues. One of my most relevant experiences was my service as Director/Executive Director of the Mayor's Commission on Families in Pittsburgh, Pennsylvania dating back to 1987 – 1991. In my capacity as the Executive Director I convened and organized committees to focus on the issue of reducing the high Black infant mortality rate. While living in Pittsburgh, I served on a number of boards including Family Resources which addressed issues of child abuse and neglect; participated on committees of the Pittsburgh Foundation, and currently am serving on the board of the Ujamaa Collective, a women's cooperative based in Pittsburgh. As a member of the Association of Black Psychologists, I currently serve as the Southern Regional Representative which involves providing administrative support to those chapters of the organization located in the southern region of the country. I also participate on a number of other committees within the organization including the National Convention Committee. As a faculty member at Florida A&M University, I have served on a variety of different committees. Currently, I am providing leadership for the planning of the African/Black Psychology Conference and am organizing Community Healing Days to occur the second weekend of October, 2013.

I received my doctorate from the University of Pittsburgh in Clinical Psychology. I have primarily operated as a community-clinical psychologist working in both the public and private sectors. As a licensed psychologist in Pennsylvania I maintained a private practice and consulted to various nonprofits organizations primarily addressing psychological issues of Black women. Currently, I am on the faculty of the Department of Psychology and am the immediate past-Chair of the department. I have recently edited a book entitled *Afrikan American Women: Living at the Crossroads of Race, Gender, Class, and Culture* which is being released nationally in a few weeks. I teach a course on the psychology of women at FAMU and have taught courses focusing on the psychology of Black women for over 30 years. I have also developed measures specifically designed to assess issues of relevance to women of Afrikan ancestry. I am certified since 2008 at the level of fellow as an African-centered psychologist by the Association of Black Psychologists.

I have been committed to furthering understanding of the psychology of Afrikan American women for over 30 years and bring a wealth of experiences and knowledge about this particular population. I believe that I can contribute this knowledge and my skills in research and community outreach to furthering the goals of the Commission on the Status of Women.

References (you must provide at least one personal reference who is not a family member):

Name: Dr. Gwendolyn Singleton Telephone: 850-412-7872

Address: 501 Orr Rd., GEC-B 2nd Floor, Department of Psychology, Florida A&M University, Tallahassee, FL 32307

Name: Dr. Jackie Robinson Telephone: 850-412-7827

Address: 501 Orr Rd., GEC-B 2nd Floor, Department of Psychology, Florida A&M University, Tallahassee, FL 32307

IMPORTANT LEGAL REQUIREMENTS FOR ADVISORY COMMITTEE MEMBERSHIP

AS A MEMBER OF THE TALLAHASSEE-LEON COUNTY COMMISSION ON THE STATUS OF WOMEN AND GIRLS, YOU WILL BE OBLIGATED TO FOLLOW ANY APPLICABLE LAWS REGARDING CODE OF ETHICS FOR PUBLIC OFFICERS AND PUBLIC RECORDS DISCLOSURE. THE CONSEQUENCES OF VIOLATING THESE APPLICABLE LAWS INCLUDE CRIMINAL PENALTIES, CIVIL FINES, AND THE VOIDING OF ANY COMMITTEE ACTION AND OF ANY SUBSEQUENT ACTION BY THE CITY OF TALLAHASSEE OR BOARD OF COUNTY COMMISSIONERS. IN ORDER TO BE FAMILIAR WITH THESE LAWS AND TO ASSIST YOU IN ANSWERING THE FOLLOWING QUESTIONS, YOU MUST COMPLETE THE

ORIENTATION PUBLISHED AT www.leoncountyfl.gov/bcc/committees/training.asp BEFORE YOUR APPLICATION IS DEEMED COMPLETE.

Have you completed the Orientation? Yes No

Will you be receiving any compensation that is expected to influence your vote, action, or participation on the Committee? Yes No If yes, from whom? _____

Do you or your employer, or your spouse or child or their employers, do business with the City of Tallahassee or Leon County? Yes No

If yes, please explain. _____

Do you have any employment or contractual relationship with the City of Tallahassee or Leon County that would create a continuing or frequently recurring conflict with regard to your participation on a Committee? Yes No

If yes, please explain. _____

Please note that pursuant to City of Tallahassee policy, a background check may be conducted for City appointees to the Tallahassee-Leon County Commission on the Status of Women and Girls.

All statements and information provided in this application are true to the best of my knowledge.

Signature: _____ Huberta Jackson-Lowman

Please return Application

by mail: Christine Coble, Agenda Coordinator
301 S. Monroe Street
Tallahassee, FL 32301

by email: coblec@leoncountyfl.gov

by fax: 850-606-5301

CURRICULUM VITA
Huberta Jackson-Lowman, Ph.D.
ASSOCIATE PROFESSOR

PSYCHOLOGY
UNDERGRADUATE/GRADUATE FACULTY
Appointed: 1996

ACADEMIC DEGREES

1976	Ph.D.	Clinical Psychology, University of Pittsburgh Dissertation: <u>The Development and Evaluation of the Reliability of a Measure of Group Process</u>
1971	M.A.	Clinical-Experimental Psychology, Wichita State University
1968	B.A.	Psychology, Wichita State University

CURRENT & PAST POSITIONS

2005-2011	Chairperson, Department of Psychology, Florida A&M University
1996-present	Associate Professor, Department of Psychology, Florida A&M University

PUBLICATIONS

- Jackson-Lowman, H. (Ed.) (2013). *Afrikan American Women: Living at the Crossroads of Race, Gender, Class, and Culture*. San Diego, CA: Cognella Academic Publishing.
- Jackson-Lowman, H., Wright, C., Cole, N, Wright, L., Quarry, C., & Curry, W., (2009). Driving while young, black, and male: Perceptions of factors influencing safety restraint use and alcohol-impaired driving. *Cognizance: Journal of Minority Issues and Economic Development Special Issue: African American men's strengths, complexities and challenges*, 141-156.
- Williams, J. & Jackson-Lowman, H. (2005). Relationships between disintegrative spiritual orientation, dysphoria, anxiety, and substance use in Afrikan American women. *McNair Journal*.
- Jackson-Lowman, H., Anderson, L, Henry, C., Johnson, R., McKenzie, L., Monroe, A., Morson-Matra, Y., Myers, C., Robinson, J., Smith, M., & Tucker, A. (2004). A preliminary study of knowledge of proverbs across generations within the Afrikan American community. *Journal of Culture and Its Transmission in the African World*, 1(2), 890114.

Jackson-Lowman, H. (2004). Perspectives on Afrikan American Mental Health: Lessons from Afrikan Systems. In R.L. Jones (Ed.) *Black Psychology (4th Ed.)* Hampton, VA: Cobb & Henry Publishers.

Jones, D. & Jackson-Lowman, H. ((2003). Relationship between African Self-Consciousness, Spirituality and Depression in African American Women. *McNair Journal, 14*, 49-53.

Ellison, Z.N. & Jackson-Lowman, H. (2002). Perception of African American Women in Rap Videos. *McNair Journal, 13*, 9-12.

Brown, A., Goodwin, B., Hall, B., & Jackson-Lowman, H. (1985). A review of psychology of women's textbooks: Focus on Afro-American women. *Psychology of Women Quarterly, Vol. 9*, No. 1, 29-38.

Jackson-Lowman, H. (1985). Women healing women: Establishing Black women's support groups. *Synthesis (Women & Psychotherapy Issue)*, Vol. 12, 2.

PAPER AND WORKSHOP PRESENTATIONS

Grills, C., DeLoach, C. & **Jackson-Lowman, H.** (2012) Emotional Emancipation Circles. Presented at the 45th International Convention of the Association of Black Psychologists. Los Angeles, CA.

Jackson-Lowman, H. (July, 2011). An Analysis of Community Factors associated with the Overrepresentation of Afrikan American Youth in the Juvenile Justice System. Invited Presentation: XXX11 International Congress of Law & Mental Health, Humboldt University. Berlin, Germany.

Jackson-Lowman, H. & Jarmon, B. (Feb. 2011). The Overrepresentation of African American Youth in the Criminal Justice System. Presented at the National Association of African American Studies Conference. Baton Rouge, LA.

Jackson-Lowman, H. & Haile, B. (2010). The Role of Cultural Policy in Restoring Communities of Afrikan Descent. Presented at the National Association of Black Psychologists 43rd Annual International Convention. Chicago, IL.

Jackson-Lowman, H. (January 2010). Reclaiming Our Traditional Greatness: Identity, Authenticity & Purpose and Definitions of Afrikan American Womanhood. Invited Presentation: Association of Black Psychologists, General Assembly, Los Angeles, CA.

Jackson-Lowman, H. McDade, M. & Batts, L. (August 2009). The B-Word. Presented at the Association of Black Psychologists Convention, Atlanta, GA.

Jackson-Lowman, H., McDade, M., & Peasant, C. (July 2009). Engendered Racial Myths & Stereotypes, Dysphoria, and Black Female Relationships.

Presented at the International Academy of Law and Mental Health Convention. New York, NY.

Jackson-Lowman, H. (March 2009). Engendered Racial Myths & Stereotypes of Black Women: A Preliminary Analysis of the Effect of Endorsement. 1st Annual University Research Summit, Florida A&M University, Tallahassee, FL.

Peasant, C. & **Jackson-Lowman, H.** (Aug. 2008). An Assessment of Engendered Racial Stereotypes and Obesity in Women of African Descent. Presented at the National Association of Black Psychologists Convention. Oakland, CA.

Shaw, A. & **Jackson-Lowman, H.** (Aug. 2008). Views of Masculinity, Engendered Racial Stereotypes, and Black Men's Attitudes Toward Black Women. Presented at the National Association of Black Psychologists Convention. Oakland, CA.

Jackson-Lowman, H. (Apr. 2008). Engendered Racial Stereotypes: Focus on Afrikan American Women. Presented at the 2008 Mayor's Summit on Race, Culture & Human Relations. Tallahassee, FL.

Jackson-Lowman, H., Moore, M., McDade, M., Cole, N., & Golden, A. (Aug. 2007). Preliminary Research on Engendered Racial Stereotypes: Focus on Afrikan American Women. A symposium presented at the National Association of Black Psychologists Convention. Houston, TX.

Jackson-Lowman, H. (Aug. 2007). A Psycho-historical and Cultural Analysis of the Psychology of Black Women. Presented at the National Association of Black Psychologists Convention. Houston, TX.

Jackson-Lowman, H. (Feb. 2006). Teaching the Psychology of Black Women: The Need for a Psycho-Historical Perspective. Presented at the National Association of African American Studies Conference. Baton Rouge, LA.

Jackson-Lowman, H., (Aug. 2003). An Ethnographic Study of Adolescent Girls' Perceptions of Anger and Aggression Among Girls. National Convention of the Association of Black Psychologists. New Orleans, LA.

Jackson-Lowman, H. (Aug. 2003). Understanding and Working with Afrikan American Families. Training presented to Children, Youth, and Families. Pittsburgh, PA.

Jackson-Lowman, H. (May, 2003). Black Women and Depression. Training presented to Children, Youth and Families. Pittsburgh, PA.

Jackson-Lowman, H. (May, 2002). Understanding and Working with Afrikan American Girls. Training presented to Children, Youth and Families. Pittsburgh, PA.

Jackson-Lowman, H. (1996, Feb.). Review of *Blue Eyes of Zonta*. African Film Series: Carnegie Museum. Pittsburgh, PA.

HONORS, RECOGNITIONS, AND ACHIEVEMENTS

- | | |
|------------|--|
| 2012-2014 | Southern Regional Representative of the Association of Black Psychologists, Inc. |
| 2013 | Convener, African/Black Psychology Conference: Reflections on the Work of Bobby Wright, Florida A&M University to be held in Nov. 2013. |
| 2013 | Coordinator, Tallahassee Community Healing Days to be implemented in Oct. 2013. |
| 2011 | Received Asa Hilliard Road Scholar Travel Award (\$5000) |
| Oct. 2011 | Co-Convener, African/Black Psychology Conference: Reflections on the Work of Amos Wilson, Florida A&M University, Tallahassee, FL |
| 2010-2012 | Elected Southern Regional Representative of the Association of Black Psychologists, Inc. |
| Sept. 2010 | Co-Convener, African/Black Psychology Conference: Reflections on the Work of Kobi Kambon, Florida A&M University, Tallahassee, FL |
| 2009 | Awarded Certification: African Centered Psychologist, Diplomate & Fellow Status, Association of Black Psychologist, Inc. |
| 2009 | Faculty Senate Travel Award - \$1000 |
| 2008 | Project Director, In the Anago Fashion (Old Way): African Religious Practices in Florida Conference, Office of Black Diasporan Culture, Florida A&M University, Tallahassee, FL \$17,000 Grant received from Florida Humanities Council. |
| 2008 | Outstanding Scholarship Award for Research Presentations.
The Association of Black Psychologists, Inc. |

2005 - 2011 Chair, Department of Psychology

OTHER PROFESSIONAL ACTIVITIES

Community Healing Days (Oct. 19-21, 2012). Coordinated the implementation of the first Community Healing Days in Tallahassee, FL.

Faculty Research Associate, Juvenile Justice Institute, Florida A&M University, Aug. 2009 -2011

Proposal Reviewer. Heinz Endowment. Pittsburgh, PA (Jan. 2008)

Facilitator, Civic Reflection Project. High Five Foundation. Tallahassee, FL (May – July 2008)

Ujamaa Collective, Inc. Board of Directors, Pittsburgh, PA (2010 – present)

Reviewer: Journal of Black Psychology, 2012

Dissertation Committee Member: Tanya Robinson (June, 2012). The Relationship between Florida's Beginning Elementary Teacher's Emotional Intelligence, Select Demographic Characteristics and Performance. College of Education, Florida A&M University.



RESEARCH IN PROGRESS

Community Factors in the Overrepresentation of African American Youth in the Juvenile Justice System (chapter in progress)

Cultural Misorientation & Black Men's Perceptions of Relationships with Black Women (article in progress)

The Development of a Measure of Black Female Relationships (in progress)

Tallahassee-Leon County Commission on the Status of Women and Girls Application

			
Name: Elizabeth Jakubowski		Date: 4/10/13	
Home Phone: (850)385-1474	Work Phone: (850)644-8428	Email: ejakubowski57@gmail.com	
Occupation: Professor		Employer: Florida State University	
<p>Please check box for preferred mailing address.</p> <input type="checkbox"/> Work Address: 1114 W. Call St., PO Box 3064459 City/State/Zip: Tallahassee, FL 32306			
<input checked="" type="checkbox"/> Home Address: 1810 Medart Drive City/State/Zip: Tallahassee, FL 32303			
Do you live in Leon County? Yes No If yes, do you live within the City limits? Yes No Do you own property in Leon County? Yes No If yes, is it located within the City limits? Yes No For how many years have you lived in and/or owned property in Leon County? <u>26</u> years			
Are you currently serving on a City or County Advisory Committee? Yes No If Yes, on what Committee(s) are you a member? _____			
Have you served on any previous City or County committees? Yes No If Yes, on what Committee(s) have you served? _____			
<p><i>If you are appointed to the Tallahassee-Leon County Commission on the Status of Women and Girls, you are expected to attend regular meetings.</i></p> How many days per month would you be willing to commit for Committee work? 1 2 to 3 4 or more And for how many months would you be willing to commit that amount of time? 2 3 to 5 6 or more What time of day would be best for you to attend Committee meetings? Day Evening but Days could work Can you serve a full three-year term? Yes No			
<p>(OPTIONAL) The City of Tallahassee and Leon County strive to meet their goals, and those contained in various federal and state laws, of maintaining a membership in its Advisory Committees that reflects the diversity of the community. Although strictly optional for Applicant, the following information is needed to meet reporting requirements and attain those goals.</p> Race: Caucasian African American Hispanic Asian Other Sex: Male Female Age: <u>56</u> Disabled? Yes No			

In the space below briefly describe or list the following: any previous experience on other Committees; your educational background; your skills and experience you could contribute to a Committee; any of your professional licenses and/or designations and indicate how long you have held them and whether they are effective in the City of Tallahassee or Leon County; any charitable or community activities in which you participate; and reasons for your interest in the Commission on the Status of Women and Girls. Please attach your resume, if one is available.

I volunteered with the Education subcommittee of the Leon Co. Commission on the Status of Women & Girls at the invitation of the chair of that group. I have an EdD in Mathematics Education. As a female in a STEM area I am acutely aware of the challenges females face. The disparities, biases and challenges women and girls often times have to overcome in order to have parity are not unknown to me and I want to help eliminate these in order that these obstacles become uncommon. I see the work the Leon County Commission on the Status of Women and Girls has done in its first two years as a way to place women and girls issues in the forefront. Moving these from being issues without solutions to developing and taking actions to address is something I want to be active in advocating and participating.

References (you must provide at least one personal reference who is not a family member):

Name: Sandra Lewis Telephone: (850) 321-7025

Address: 175 Meadow Ridge Drive, Tallahassee, FL 32312

Name: Jeanne O'Kon Telephone: (850) 894-2019

Address: 3674 Uncle Glover Rd, Tallahassee, FL 32312

IMPORTANT LEGAL REQUIREMENTS FOR ADVISORY COMMITTEE MEMBERSHIP

AS A MEMBER OF THE TALLAHASSEE-LEON COUNTY COMMISSION ON THE STATUS OF WOMEN AND GIRLS, YOU WILL BE OBLIGATED TO FOLLOW ANY APPLICABLE LAWS REGARDING CODE OF ETHICS FOR PUBLIC OFFICERS AND PUBLIC RECORDS DISCLOSURE. THE CONSEQUENCES OF VIOLATING THESE APPLICABLE LAWS INCLUDE CRIMINAL PENALTIES, CIVIL FINES, AND THE VOIDING OF ANY COMMITTEE ACTION AND OF ANY SUBSEQUENT ACTION BY THE CITY OF TALLAHASSEE OR BOARD OF COUNTY COMMISSIONERS. IN ORDER TO BE FAMILIAR WITH THESE LAWS AND TO ASSIST YOU IN ANSWERING THE FOLLOWING QUESTIONS, YOU MUST COMPLETE THE ORIENTATION PUBLISHED AT www.leoncountyfl.gov/bcc/committees/training.asp BEFORE YOUR APPLICATION IS DEEMED COMPLETE.

Have you completed the Orientation? Yes but couldn't access the application for a certificate of completion No

Will you be receiving any compensation that is expected to influence your vote, action, or participation on the Committee? Yes No If yes, from whom? _____

Do you or your employer, or your spouse or child or their employers, do business with the City of Tallahassee or Leon County? Yes No

If yes, please explain. _____

Do you have any employment or contractual relationship with the City of Tallahassee or Leon County that would create a continuing or frequently recurring conflict with regard to your participation on a Committee? Yes No

If yes, please explain. Husband is employed by Leon County Sheriff Department

Please note that pursuant to City of Tallahassee policy, a background check may be conducted for City appointees to the Tallahassee-Leon County Commission on the Status of Women and Girls.

All statements and information provided in this application are true to the best of my knowledge.

Signature: Elizabeth Jakubowski

Please return Application

by mail: Christine Coble, Agenda Coordinator
301 S. Monroe Street
Tallahassee, FL 32301

by email: coblec@leoncountyfl.gov

by fax: 850-606-5301

Elizabeth M Jakubowski

April 2013

General Information

University address: School of Teacher Education
College of Education
1114 W. Call Street PO Box 3064459
STONE BUILDING G133
Florida State University
Tallahassee, Florida 32306-4459

E-mail address: emjakubowski@fsu.edu or ejakubowski@gmail.com

Professional Preparation

- 1988 EdD, University Of Georgia, Athens, GA. Major: Mathematics Education.
- 1983 MEd., University of South Florida, Tampa, FL. Major: Curriculum and Supervision.
- 1979 BSEd., The University of Tennessee, Knoxville, TN. Major: Mathematics Education.

Professional Experience

- 2012-present Secondary/K-12 Program Leader, Florida State University.
- 1992-present Mathematics Education Program Coordinator, Florida State University.
- 1987-present Associate Professor, School of Teacher Education, Florida State University.
- 2000-2002 Associate Dean for Teacher Accreditation, College of Education, Florida State University.
- 1997-2000 Associate Dean for Research and Service, College of Education, Florida State University.
- 1994-1997 Associate Dean for Instruction, College of Education, Florida State University.
- 1993-1994 Department of Curriculum and Instruction Chair, Florida State University.
- 1992-1993 Mathematics and Science Education Program Leader, Florida State University.

Honors, Awards, and Prizes

Nominated for Distinguished Teaching Award, Florida State University (2011).

Nominated for graduate Mentor Award, Florida State University (2005).

University Teaching Award In Recognition of Excellence in Teaching, Florida State University (2002).

Teaching Incentive Program Award, Florida State University (1992).

University Teaching Award In Recognition of Excellence in Teaching, Florida State University (1992).

College of Education Teaching Award In Recognition of Excellence in Teaching, Florida State University (1990).

Outstanding Paper in the Category of Innovation in Teaching Science Teachers, Association for the Education of Teachers of Science (1990).

Current Membership in Professional Organizations

American Association of Colleges of Teacher Education

American Educational Research Association

Florida Council of Teachers of Mathematics

National Council of Teachers of Mathematics

National Education Association

Student Advisor

Major professor or committee member for 82 Ph.D. candidates and over 150 M.Ed. and/or Ed.S. candidates in the 27 years I have been a faculty member at Florida State University.

Publications

Over 35 publications in international, national, and state journals or books.

Presentations

Over 60 presentations at international, national, state and local meetings.

Contracts and Grants Funded

Over \$1.75 million in funded grants from national, state and university since 1987.

Service

University

Member, Professional Education Advisory Committee (1990–present).
Member, University Curriculum Committee (2012–2014).
Member, Faculty Senate (2012–2014).
Member, University Teaching Evaluation Committee (2005–2014).
Member, University Promotion and Tenure Committee (2004–2005).
Member, University Admissions Committee (2001–2005).
Member, SACS, Institutional Effectiveness Subcommittee (2002–2004).
Member, University Dissertation Research Grant Committee (2001–2002).
Chair, Professional Education Advisory Committee (1995–1996).
Member, Faculty Advisory Board (2009–2012), chair 2009-2010.
Representative, Faculty Council (2004–2008).
Member, Council on Research in Education (2001–2005), chair 2004-2005.
Member, College of Education Curriculum Committee (1991–1993).
Member, Policy Advisory Board (1991–1992).
Chair, Middle School Committee (1990–1992).
Vice Chair, STE Graduate Studies Committee (2012–present).
Member, STE Undergraduate Executive Committee (2012–present).
Chair, STE Faculty Advisory Committee (2011–present).

The Profession

Editor for Refereed Journals

Journal for Educational Research (1995–1998).

Guest Reviewer for Refereed Journals

School Science and Mathematics (2010–present).
Journal for Research in Mathematics Education (1998–present).
Mathematics Teaching in the Middle Grades (1994–present).

Service to Professional Associations



Member, Continued Program Approval Site Visiting Team, Florida Department of Education (2003–present).
Vice-President Post Secondary, Leon Council of Teachers of Mathematics (2001–present).
Chairperson, Constitution Committee, Psychology of Mathematics Education - North American Chapter (1994–present).
Reviewer, Initial Program Approval Folio Reviewer, Florida Department of Education (2008–2010).
Chair, Continued Program Approval Site Visiting Team, Florida Department of Education (2009).
Member, 2007 Program Committee, 2008 Program Committee, Association of Mathematics Teacher Educators (2007–2008).

Vita for Elizabeth M Jakubowski

President, Florida Association of Mathematics Teacher Educators (2006–2008).
Board Member, Florida Council of Teachers of Mathematics (2006–2008).
Member, Framers Team for Mathematics Sunshine State Standards (2006–2007).
Board Member, Florida Association of Mathematics Teacher Educators (2004–2007).
Reviewer, Initial Program Approval Folio Reviewer, Florida Department of Education (2002–2007).
Chair, Continued Program Approval Site Visiting Team, Florida Department of Education (2006).
President-Elect, Florida Association of Mathematics Teacher Educators (2005–2006).
Chair, Continued Program Approval Site Visiting Team, Florida Department of Education (2004).
President, Florida Association of Mathematics Educators (1996–1998).
President, Psychology of Mathematics Education - North American Chapter (1996–1997).
President-elect, Florida Association of Mathematics Educators (1995–1996).
Steering Committee Member, Psychology of Mathematics Education - North American Chapter (1994–1996).
Chairperson, Mathematical Association of America Tallahassee Regional Fall meeting (1989).
President, Mathematics Education Student Association at The University of Georgia - National Council of Teachers of Mathematics affiliate (1984–1986).

The Community

Chair, Eighteenth Annual Meeting, Psychology of Mathematics Education - North American Chapter (1996).
Writing Team, State Mathematics Curriculum Frameworks (1994–1996).
Program Committee, Psychology of Mathematics Education-North American Chapter (1994–1995).
Member, Advisory Council, Griffin Middle School (1993–1995).
Member, Program committee, Regional meeting, National Council of Teachers of Mathematics (1993–1995).
Member, SACS review team for Crawford Mosely High School (1990).
Member, Workshop Support Committee, National Council of Teachers of Mathematics (1989).
Chairperson, Mathematical Association of America Tallahassee Regional meeting (1988).

			
Name: Ruth Nickens		Date: 4/8/13	
Home Phone: 850-514-6263	Work Phone: 850-891-4042	Email: ruth.nickens@talgov.com	
Occupation: RN, Health & Wellness Program coordinator	Employer: Tallahassee Senior Center, City of Tallahassee Parks and Rec		
Please check box for preferred mailing address.			
<input checked="" type="checkbox"/> Work Address: 1400 N. Monroe St. City/State/Zip: Tallahassee, FL 32303			
<input type="checkbox"/> Home Address: 2643 Lucerne Dr. City/State/Zip: Tallahassee, FL 32303			
Do you live in Leon County? Yes If yes, do you live within the City limits? No Do you own property in Leon County? Yes If yes, is it located within the City limits? No For how many years have you lived in and/or owned property in Leon County? 32 years			
Are you currently serving on a City or County Advisory Committee? No If Yes, on what Committee(s) are you a member? _____			
Have you served on any previous City or County committees? No If Yes, on what Committee(s) have you served? _____			
<u><i>If you are appointed to the Tallahassee-Leon County Commission on the Status of Women and Girls, you are expected to attend regular meetings.</i></u> How many days per month would you be willing to commit for Committee work? 2 to 3 And for how many months would you be willing to commit that amount of time? 6 or more What time of day would be best for you to attend Committee meetings? Day Can you serve a full three-year term? Maybe			
(OPTIONAL) The City of Tallahassee and Leon County strive to meet their goals, and those contained in various federal and state laws, of maintaining a membership in its Advisory Committees that reflects the diversity of the community. Although strictly optional for Applicant, the following information is needed to meet reporting requirements and attain those goals. Race: Caucasian Sex: Female Age: 52 Disabled? No			

In the space below briefly describe or list the following: any previous experience on other Committees; your educational background; your skills and experience you could contribute to a Committee; any of your professional licenses and/or designations and indicate how long you have held them and whether they are effective in the City of Tallahassee or Leon County; any charitable or community activities in which you participate; and reasons for your interest in the Commission on the Status of Women and Girls. Please attach your resume, if one is available.

Please see attached resume for all of the above.

References (you must provide at least one personal reference who is not a family member):

Name: Hella Spellman Telephone: 891-4007
Address: Tallahassee Senior Center
1400 N. Monroe St. Tallahassee, FL 32303

Name: Bill Wertman Telephone: 386 -2778
Address: Alzheimer's Project
301 E. Tharpe St. Tallahassee, FL 32303

IMPORTANT LEGAL REQUIREMENTS FOR ADVISORY COMMITTEE MEMBERSHIP

AS A MEMBER OF THE TALLAHASSEE-LEON COUNTY COMMISSION ON THE STATUS OF WOMEN AND GIRLS, YOU WILL BE OBLIGATED TO FOLLOW ANY APPLICABLE LAWS REGARDING CODE OF ETHICS FOR PUBLIC OFFICERS AND PUBLIC RECORDS DISCLOSURE. THE CONSEQUENCES OF VIOLATING THESE APPLICABLE LAWS INCLUDE CRIMINAL PENALTIES, CIVIL FINES, AND THE VOIDING OF ANY COMMITTEE ACTION AND OF ANY SUBSEQUENT ACTION BY THE CITY OF TALLAHASSEE OR BOARD OF COUNTY COMMISSIONERS. IN ORDER TO BE FAMILIAR WITH THESE LAWS AND TO ASSIST YOU IN ANSWERING THE FOLLOWING QUESTIONS, YOU MUST COMPLETE THE ORIENTATION PUBLISHED AT www.leoncountyfl.gov/bcc/committees/training.asp BEFORE YOUR APPLICATION IS DEEMED COMPLETE.

Have you completed the Orientation? Yes

Will you be receiving any compensation that is expected to influence your vote, action, or participation on the Committee? No

Do you or your employer, or your spouse or child or their employers, do business with the City of Tallahassee or Leon County? Yes

If yes, please explain. I am employed as the Health & Wellness Program Coordinator for the Tallahassee Senior Center, a division of COT Parks & Rec.

Do you have any employment or contractual relationship with the City of Tallahassee or Leon County that would create a continuing or frequently recurring conflict with regard to your participation on a Committee? No*

* I have the support of my supervisors and the Director of Parks & Rec, so no conflict there.

Please note that pursuant to City of Tallahassee policy, a background check may be conducted for City appointees to the Tallahassee-Leon County Commission on the Status of Women and Girls.

All statements and information provided in this application are true to the best of my knowledge.

Signature: *Ruth Nickens*

Please return Application

by mail: Christine Coble, Agenda Coordinator 301 S. Monroe Street Tallahassee, FL 32301

by email: coblec@leoncountyfl.gov by fax: 850-606-5301

RUTH M. NICKENS, R.N.

1400 N. Monroe St. Tallahassee, FL 32303
(H) 850-514-6263 (W) 850-891-4042 (C) 850-570-5160 ruth.nickens@talgov.com

OBJECTIVE: Health & Wellness Program Coordinator for the Tallahassee Senior Center with 30 years of experience as Registered Nurse in geriatrics and community health and a B.S. degree in Community Health Education is currently employed seeking a position on the Tallahassee/Leon County Commission on the Status of Women and Girls.

LICENSURE:

Registered Professional Nurse, State of Florida # RN 1825862 1985 - present

PROFILE:

- Current and diverse nursing and health education skills
- Vast experience coordinating ongoing health & wellness programs and special events
- Experience with public speaking and educational presentations
- 30 years of experience working with adult and elderly population
- Strong oral and written communication skills
- Excellent organizational and relationship-building skills
- Strong community involvement
- Familiar with Tallahassee's medical community and demographics
- Actively involved with Tallahassee's aging network community
- Creative problem solving abilities
- Computer competence
- Experience with non-profit management and operations
- Experience in governmental management and operations
- Experience in grant writing
- Life-long fitness and nutrition advocate, yoga student, and artist

PROFESSIONAL EXPERIENCE:

Tallahassee Senior Services, Tallahassee FL

2007-present

Health & Wellness Program Coordinator

Responsibilities include: Supervision, implementation and facilitation of all TSC health programs, including health education, preventative health screenings, health counseling, flu fair and health expos. Intervention in participant transitional or policy breach issues. Oversight of all Southside Health programming. Supervision of health program staff, including Southside Health program, fitness instructors, and Experience Works employees. Development and maintenance of community partnerships, community education and outreach, public speaking, medication management, grant writing, development and distribution of marketing materials, supervising volunteers, individual assistance and counseling, photographic documentation, writing submissions for publications, statistical data collection and reporting, planning and assistance with special events,. Mentoring and supervising interns and med students. Management and supervision of salad bar. Representation of Senior Center and participation on community committees and national workgroups.

Tallahassee Senior Services, Tallahassee FL

2004-2007

Wellness Outreach Program Coordinator

- Responsibilities include: Development and implementation of SNAPS (Senior Nutrition and Prevention Support), a chronic disease prevention, wellness and nutrition program targeting underserved and African-American senior citizens in Leon County, Florida, coordination of nutrition fairs and monthly "Senior Days," coordinating and facilitating preventative health screenings, development of community partnerships, community education and outreach, medication management and health education, grant writing, development and distribution of marketing materials, coordinating volunteers, individual assistance and counseling, photographic documentation, writing submissions for publications, statistical data collection and reporting, planning and assistance with special events, supervising volunteers.

Southern Medical Group, Tallahassee, FL

1987-2004

Registered Nurse PRN, Internal Medicine and Cardiology practice

- Responsibilities include: direct patient care, patient education, referrals and coordination of services, telephone triage, and computer scheduling.

Registered Nurse PRN, Coumadin Clinic

2002-2004

- Responsibilities include: Management of care for patients on blood thinning medication. Patient education regarding lifestyle, medication interactions and diet. On-site finger-stick INR testing and adjustment of medication dosage. Data entry into Coumacare program.

**American Home Patient, Inc., (formerly Tri-County Home Health Care)
Tallahassee, Florida**

1988-1998

Home Health Care Case Manager, R.N. Preceptor

- Responsibilities included: Admissions and case management of elderly homebound Medicare patients. Coordination, implementation and supervision of medical services for clients. Patient and family education and advocacy. Nutritional teaching. Medication management. IV therapy. Wound care. Training and supervision of new employees. Rotating on-call responsibility evenings and weekends. Medicare certification of patient plan of care. Data entry.

F.S.U. Health Education Internship, Tallahassee, FL

1989

Health Education Intern

- Responsibilities included: Developing Home Health Education Programs for Tri-County Home Health Care. Implemented catheter care standards and policy. Conducted breast cancer screening and education program.

Americare (AMRX) Home Health Services, Tallahassee, FL

1987-1988

R.N. Home Health Care and Staff Nurse

Responsibilities included: All nursing treatments for homebound patients. Private duty and hospital staffing. Other unique nursing assignments included filming a television commercial, training for finger-stick cholesterol screening at state-wide health fairs, and conducting flu shot clinics for private businesses.

Medical Center Home Health Care, Tallahassee, FL

1987-1990

R.N. Home Health Care and Staff Nurse

- Responsibilities included: Care of homebound patients. IV therapy. Wound care. Hospital, nursing home and rehab relief staffing. Evening and weekend On-Call responsibility.

John D. Archbold Memorial Hospital, Thomasville, Georgia

1985-1987

Charge Nurse, Staff Nurse

- Responsibilities included: Patient care and shift supervision for a 36 bed Medical-Surgical and ambulatory Surgery Unit.

EDUCATION:

Florida State University, Tallahassee, Florida 1987-1989
B.S. Community Health Education, Cum Laude

Tallahassee Community College, Tallahassee, Florida. 1982-1985
Associate in Arts and Associate in Science, Nursing Dean's List

California State University, Northridge, California 1978-1981
Anthropology major with special studies in Medical Anthropology
Minor in Biology

CERTIFICATIONS:

American Heart Association, CPR Certified
American Red Cross, Advanced First Aid and Emergency Certified

AWARDS AND ACCOMPLISHMENTS:

- Nursing Excellence Award, 1989
- Award for Community Partnership with Leon County Health Department, 2009
- Awarded MVP City of Tallahassee Supervisor Softball Game, 2010
- Attended Florida Conference on Aging, 2005
- Attended National Conference on Aging 2006, 2008, 2009, 2010
- Professional training at Senior Friendship Center, Sarasota, FL, 2007
- Attended AATH Therapeutic Humor Conference, Panama City, FL, 2007
- Attended AARP: Life Reimagined Conference, New Orleans, 2012
- Presented at Best Practices Conference, Orlando, FL, 2006
- Presented at Florida Conference on Aging, Orlando, FL 2011
- Presented at Pat Thomas Law Enforcement Academy 2011
- Wrote and published "From Our Family to Yours," a nutritional guide and cookbook, 2005
- Co-developed "Laughter for a Lifetime" curriculum, 2008
- Campaigned and fundraised for 'Be the Solution.' My dog, Ari, was voted Tallahassee Top Dog 2011
- Awarded Kenya Award (for inspiring volunteerism) by TMH Animal Therapy program 2012
- Hosted NCOA's "Join the Pacemakers" event 2013
- Wrote and published two wellness blogs in The Tallahassee Democrat 2013

COMMUNITY AND COMMITTEE INVOLVMENT:

- Leon County Schools volunteer 1993- 2009
- Lake Breeze Homeowner's Association Board Member 1999-2000
- Leon Crew/Capital City Rowing Board of Directors 2007-2008
- Tallahassee Ballet volunteer costume and fundraising committees 1994 – 1999
- Member Capital Coalition on Aging 2004- present
- Member of TMH Animal Therapy Volunteer team (formerly ComforT Pet) 2009 – present
- Member of CHART Leadership committee (Community Health Action Report Team) 2011 - present
- Member of MAPP general committee (Mobilizing for Action through Planning and Partnerships) 2012-present
- Member of MAPP Access to Healthcare team 2012 - present
- Arts Advisory and Selection Committee, COCA 2013- present
- Member of United States of Aging workgroup (NCOA) 2013 - present



PERSONAL STATEMENT:

I am interested in the Tallahassee/Leon County Commission on the Status of Women and Girls for the following reasons:

- My career as a Health & Wellness Program Coordinator with Tallahassee Senior Services provides a unique frontline position in which I work with older women on a variety of health, personal and economic issues on a daily basis. I have a clear understanding of the issues relevant to adult women, and I will am able to represent the boomer-aging demographic with compassion and expertise.
- As a woman, mother, daughter, and a mother with a daughter, I can also offer personal perspective.
- I am an excellent team player and a creative thinker (always thinking outside of the box), and I believe that there is *always* a solution. I feel that there are no insurmountable “obstacles” to success, but simply “challenges” to be addressed.
- I am passionate about making a difference in our community and in the lives of women, specifically aging women, and here is a perfect opportunity to be a voice for them.

Thanks for considering my application!

Tallahassee-Leon County Commission on the Status of Women and Girls Application

			
Name: Marcia Warfel		Date: 4-16-14	
Home Phone: 850.322.1622	Work Phone: 850.322.1622	Email: Marcia.warfel@yahoo.com	
Occupation: Program and Project Consultant		Employer: Self	
Please check box for preferred mailing address.			
<input checked="" type="checkbox"/> Work Address: 2609 Malin Drive			
City/State/Zip: Tallahassee, Florida 32309			
<input type="checkbox"/> Home Address: 2609 Malin Drive			
City/State/Zip: Tallahassee, Florida 32309			
Do you live in Leon County? <u>Yes</u> No If yes, do you live within the City limits? <u>Yes</u> No			
Do you own property in Leon County? <u>Yes</u> No If yes, is it located within the City limits? <u>Yes</u> No			
For how many years have you lived in and/or owned property in Leon County? <u>@29</u> years			
Are you currently serving on a City or County Advisory Committee? Yes <u>No</u>			
If Yes, on what Committee(s) are you a member? _____			
Have you served on any previous City or County committees? <u>Yes</u> No			
If Yes, on what Committee(s) have you served? <u>International Affairs Council</u>			
<u>If you are appointed to the Tallahassee-Leon County Commission on the Status of Women and Girls, you are expected to attend regular meetings.</u>			
How many days per month would you be willing to commit for Committee work? 1 <u>2 to 3</u> 4 or more			
And for how many months would you be willing to commit that amount of time? 2 3 to 5 <u>6 or more</u>			
What time of day would be best for you to attend Committee meetings? Day <u>Evening</u>			
Can you serve a full three-year term? <u>Yes</u> No			
(OPTIONAL) The City of Tallahassee and Leon County strive to meet their goals, and those contained in various federal and state laws, of maintaining a membership in its Advisory Committees that reflects the diversity of the community. Although strictly optional for Applicant, the following information is needed to meet reporting requirements and attain those goals.			
Race:	Caucasian	African American	<u>Hispanic</u> Asian Other
Sex:	Male <u>Female</u>	Age: <u>42</u>	Disabled? Yes <u>No</u>

In the space below briefly describe or list the following: any previous experience on other Committees; your educational background; your skills and experience you could contribute to a Committee; any of your professional licenses and/or designations and indicate how long you have held them and whether they are effective in the City of Tallahassee or Leon County; any charitable or community activities in which you participate; and reasons for your interest in the Commission on the Status of Women and Girls. Please attach your resume, if one is available.

Education

Florida State University - International Relations
Tallahassee Community College - Paralegal Degree

Previous Related Experience

Human Services Manager

- Professional Certifications-Human Services Training
- Human Services Manager-DCA/DEM- Managed all six Human Services programs
- Served as Human Services Branch Chief during activation by coordinating resources including but not limited to food, water, commodities, animal shelter, regular/special needs sheltering among state agencies to local governments
- Ensured critical systems to include those that safeguard food supplies, aid public health, and provide emergency services meet the needs of the affected local communities
- Facilitated emergency food stamps and crisis counseling grant program and assisted with coordination of resources for the elderly/special needs population
- Coordinated with the American Red Cross and Salvation Army to provide meals, furniture, clothing and other personal need to needy families
- Utilized partnership with Volunteer Florida to aid in relief efforts to include but not limited to food distribution to needy populations

Citizen Corps Coordinator

- Managed four programs within the initiative - Law enforcement/crime prevention; emergency preparedness and relief; fire fighting; and medical

State Voluntary Agency Liaison

- Assist local communities with casualties assistance, property destruction, and economic effects, as well as crisis counseling

Affiliation Experience

Additional Experiences

1998 Intern, House of Representatives, Election Reform, Tallahassee, FL
1/96-12/97 Research Analyst, Dunn & Johnson Law Firm, Miami, FL
08/95-12/95 Legislative Aide, Mercer Fearington Law Firm, Tallahassee, FL
1993 Intern, Florida International Affairs Commission, Tallahassee, FL

Professional

2014, Member, Big Bend Minority Chamber of Commerce, FL
2014, Member, League of Women Voters, Tallahassee, FL
2014, Member, Business and Professional Women's Club, FL
2014, Member, American Translation and Interpreter Association, FL
2012, Member, Florida Emergency Preparedness Association, FL
2008, Member, Florida State Society, Washington, DC
2002, Member, International Affairs Council, Tallahassee, FL

Civic

2014, Volunteer, United Way, Tallahassee, FL
2008 Member, Bethesda Women's Club, Bethesda, MD
2005 Member, Junior Women's Club, Tallahassee, FL

Publication-Recovery Update on Migrant and Seasonal Farm Workers - Florida Association of Counties

Reason for Interest

I am hoping that being a Hispanic professional woman with a Bachelor's and Paralegal degree who has been involved in women's groups for nearly 15 years and worked for the State of Florida Division of Emergency Management for about the same time starting from a planner and working my way up to Bureau Chief (being the only female in senior management as well as the only minority in senior management for a number of years) with the State of Florida could provide some added value to the group. I have worked specifically addressing human services issues throughout my career primarily focusing on ensuring needy populations were receiving food, water, shelter, personal belongings, public health, crisis counseling, and public safety. These efforts seem to fit together with the Commission's work and mission towards helping displaced women and girls.

References (you must provide at least one personal reference who is not a family member): Name: <u>Kimball Love, Former Director of Housing and Community Development</u> Telephone: <u>863.697.1872-c</u> Address: <u>19225 NW 80th Drive, Okeechobee, FL</u>	
Name: <u>Gloria Darling, Manager for Refugec Services, Dept. of Children and Families</u> Telephone: <u>850.717.4210-w</u> Address: <u>2515 Mar Ct, Tallahassee, FL</u>	

IMPORTANT LEGAL REQUIREMENTS FOR ADVISORY COMMITTEE MEMBERSHIP

AS A MEMBER OF THE TALLAHASSEE-LEON COUNTY COMMISSION ON THE STATUS OF WOMEN AND GIRLS, YOU WILL BE OBLIGATED TO FOLLOW ANY APPLICABLE LAWS REGARDING CODE OF ETHICS FOR PUBLIC OFFICERS AND PUBLIC RECORDS DISCLOSURE. THE CONSEQUENCES OF VIOLATING THESE APPLICABLE LAWS INCLUDE CRIMINAL PENALTIES, CIVIL FINES, AND THE VOIDING OF ANY COMMITTEE ACTION AND OF ANY SUBSEQUENT ACTION BY THE CITY OF TALLAHASSEE OR BOARD OF COUNTY COMMISSIONERS. IN ORDER TO BE FAMILIAR WITH THESE LAWS AND TO ASSIST YOU IN ANSWERING THE FOLLOWING QUESTIONS, YOU MUST COMPLETE THE ORIENTATION PUBLISHED AT www.leoncountyfl.gov/bcc/committees/training.asp BEFORE YOUR APPLICATION IS DEEMED COMPLETE.

Have you completed the Orientation? Yes No

Will you be receiving any compensation that is expected to influence your vote, action, or participation on the Committee? Yes No If yes, from whom? _____

Do you or your employer, or your spouse or child or their employers, do business with the City of Tallahassee or Leon County? Yes No

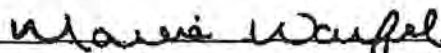
If yes, please explain. _____

Do you have any employment or contractual relationship with the City of Tallahassee or Leon County that would create a continuing or frequently recurring conflict with regard to your participation on a Committee? Yes No

If yes, please explain. _____

Please note that pursuant to City of Tallahassee policy, a background check may be conducted for City appointees to the Tallahassee-Leon County Commission on the Status of Women and Girls.

All statements and information provided in this application are true to the best of my knowledge.

Signature: Marcia Warfel
 Warfel 

Please return Application
 by mail: Christine Coble, Agenda Coordinator
 301 S. Monroe Street
 Tallahassee, FL 32301
 by email: coblec@leoncountyfl.gov
 by fax: 850-606-5301

Tallahassee Sports Council

Responsibility:

To focus on the economic benefits of visitor-generating events to support sports tourism for the betterment of the Tallahassee-Leon County community.

Provide a fact-finding source of community input and technical resources for use by Staff in developing a Staff recommendation regarding a sports tourism-related matter to be considered by the Tourist Development Council. Additionally, the Tallahassee Sports Council shall be charged with the responsibility of providing essential information to the Tourist Development Council regarding potential events, dates/date conflicts, and venue availability of proposed sporting events in Leon County.

Created By:

Originally created in 1989 by hospitality industry and business community

Formally established as focus group by Enabling Resolution, adopted by the Board on February 28, 2012

Appointments:

Eighteen Members consisting of:

One representative from each of the following::

- 1) Florida A&M University, Athletics
- 2) Florida A&M University, Campus Recreation
- 3) Florida State University, Athletics
- 4) Florida State University, Campus Recreation
- 5) Board of County Commissioners(Chairman's appointment)
- 6) Leon County Division of Parks & Recreation
- 7) Leon County School Board
- 8) Leon County Schools, Activities & Athletics
- 9) Tallahassee Community College Athletics
- 10) Tallahassee/Leon County Civic Center
- 11) Tallahassee Orthopedic & Sports Physical Therapy
- 12) Tallahassee Parks, Recreation, and Neighborhood Affairs
- 13 - 18) Six at-large members who have demonstrated experience and interest in aspects of sports within Leon County to be appointed by the full Board)

Additionally, the Tallahassee Sports Council shall grant emeritus status to volunteer citizens who have completed fifteen (15) years of service to the County's sports tourism programs.

Terms:

The At-large committee appointments will be made initially for staggered one-, two-, and three-year terms; after the initial appointments, all terms will be for three-year terms; At-large committee appointees may not serve more than three consecutive terms.

Eligibility:

See positions

Contact Person/Staff:

Brian Hickey, Director, Tallahassee Sports Council
 Leon County Division of Tourism d/b/a Visit Tallahassee
 106 E. Jefferson Street
 Tallahassee, FL 32301
 Ph: 850-606-2300
 Fax: 850-606-2304

Members:

Carroll, Robert Florida A & M University	Begin Term: 4/10/2012 Type: unexpired term	Original Date: 4/10/2012 <hr/> Appointed by: Florida A & M	Notes: Email: robert.carroll@famu.edu
Chaney, Rob Tallahassee Community College	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Tallahassee Community College	Notes: Email: chaneyr@tcc.fl.edu
Waxman, Bernard Florida State University Athletics	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Florida State University	Notes: Email: bwaxman@fsu.edu
Collins, Michael FSU - Campus Recreation	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Florida State University	Notes: Email: mjcollins2@admin.fsu.edu
Crumpler, Dee City of Tallahassee Parks & Recreation	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Tallahassee City Commission	Notes: Email: dee.crumpler@talgov.com
Youngblood, Ronnie	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Jackie Pons Leon County School Board	Notes: Email: youngbloodr@leonschools.net

Horne, Derek FAMU Athletics	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Florida A & M	Notes: Email: derek.horne@famu.edu
Davis, Leigh Leon County Parks & Recreation	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: davisle@leoncountyfl.gov
Englert, Roger Tallahassee-Leon County Civic Center	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: renglert@tlccc.org
Watson, James TOSPT	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: watson@tospt.com
Bell, Richard Leon County School Board	Begin Term: 4/10/2012 Type: unlimited	Original Date: 4/10/2012 <hr/> Appointed by: Jackie Pons Leon County School Board	Notes: bellr@leonschools.net
Randolph, Tim	Begin Term: 5/12/2013 End Term: 4/30/2016 Type: three years	Original Date: 9/18/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: randolpht@leoncountyfl.gov
<hr/>			

West, Kip	Begin Term: 5/12/2013 End Term: 4/30/2016 Type: three years	Original Date: 9/18/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: kip@eliteteammail.com
Davis, Chuck Interested in reappointment	Begin Term: 9/18/2012 End Term: 4/30/2014 Type: two years	Original Date: 9/18/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: davis.charles@mail.dc.state.fl.us
Hilaman, Patti Florida League of Cities Interested in reappointment	Begin Term: 9/18/2012 End Term: 4/30/2014 Type: two years	Original Date: 9/18/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: philaman@flcities.com
Wilcox, Andrew	Begin Term: 4/10/2012 End Term: 4/30/2015 Type: three years	Original Date: 4/10/2012 <hr/> Appointed by: Board of County Commissioners	Notes: Email: andrewjwilcox@aol.com

From: Brian Hickey <hickeyb@leoncountyfl.gov>
To: CobleC@leoncountyfl.gov
Date: 4/28/14 9:32 PM
Subject: FW: Tallahassee Sports Council

FYI

-----Original Message-----

From: Davis, Charles [Davis.Charles@mail.dc.state.fl.us]
Received: Monday, 28 Apr 2014, 7:03PM
To: Brian Hickey [HickeyB@leoncountyfl.gov]
Subject: RE: Tallahassee Sports Council

>>> "Davis, Charles" <Davis.Charles@mail.dc.state.fl.us> 2014-04-28T19:03:54.206444 >>>
As we discussed, the next GWTC board meeting is May 14 at 7:30. Also, I look forward to renewing my term on the TSC.

From: Brian Hickey [mailto:HickeyB@leoncountyfl.gov]
Sent: Friday, April 25, 2014 3:34 PM
To: Davis, Charles
Subject: Tallahassee Sports Council

Dear Chuck

I wanted to let you know that your two year term on the Tallahassee Sports Council ends on the 30 of April. I would like to have you renew your term if you are so interested. It has been very helpful having you on the TSC and you have been an incredible resource for us.

If so please reply to this email and I will forward it on to the County Administration office for reappointment.

Best regards,

>>> Patti Hilaman <PHilaman@flcities.com> 4/25/2014 3:28 PM >>>

Brian,
I have thoroughly enjoyed serving on the Tallahassee Sports Council and would be honored to continue my service. There are great things going on in the Capitol City!! Thank you for the vote of confidence.
Patti Hilaman

Florida League of Cities, Inc.
LOCAL SELF - GOVERNMENT
the keystone of American democracy
Deputy Executive Director
Direct dial: (850) 701-3646
philaman@flcities.com
301 S. Bronough St. Tallahassee, Florida 32301

**Leon County
Board of County Commissioners**

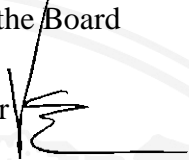
Notes for Agenda Item #13

Leon County Board of County Commissioners

Cover Sheet for Agenda #13

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: First and Only Public Hearing for Board Consideration of a Proposed Ordinance Amending Article IX, Signs, of Chapter 10 of the Leon County Land Development Code

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Tony Park, P.E., Director, Public Works and Community Development David McDevitt, Director, Development Support & Environmental Management
Lead Staff/ Project Team:	Ryan Culpepper, Development Services Director

Fiscal Impact:

This item has no fiscal impact to the County.

Staff Recommendation:

Option #1: Conduct the first and only Public Hearing and adopt the proposed Ordinance amending Article IX, Signs, of Chapter 10 of the Leon County Land Development Code (Attachment #1).

Report and Discussion

Background:

On January 21, 2014, the Board of County Commissioners authorized staff to move forward in implementing procedures to address the issue of illegal signs located within the right-of-way (ROW) on major roadways. In order to implement these new procedures, certain provisions of the Sign Ordinance need to be clarified and/or updated, specifically in relation to the removal of illegal signs and enforcement procedures.

Analysis:

The provisions of the Sign Ordinance are located in Chapter 10, Article IX of the Leon County Land Development Code (LDC). Placement of signs within the street or ROW is currently prohibited pursuant to Section 10-9.104 of Article IX; however, a new division within Article IX is proposed to clarify the procedures for illegal sign removal and the enforcement process for any violations of this Ordinance.

The current Sign Ordinance provides a section prohibiting various types of signage including those that are placed on public property, street or ROW. However, the current language does not provide enforcement procedures. The proposed Ordinance amendment specifically identifies that placement of signage within the ROW is prohibited and is intended to protect the health, safety and welfare of the public. It also notes that the placement of these signs includes those placed on structures (i.e. utility poles, electrical boxes, etc.) that lawfully exist within the ROW.

The proposed Ordinance further clarifies the enforcement procedures relating to illegal signs placed in the ROW. The proposed amendment provides the process for the removal of illegal signs at the expense of the person, firm or other entity having the beneficial use of the sign. Furthermore, the amendment states that the County may apply one or a combination of remedies available by law including the Code of Laws of Leon County and Florida Statutes Chapters 162 and §403.413 in response to valid violations.

The proposed Ordinance was reviewed by the Development Support and Environmental Management (DSEM) Citizen's User Group on April 10, 2014. Their only recommendation was to include a definition for "bandit signs" within the definitions of Article IX. However, staff will note that "bandit signs" are already defined in Article I of the LDC.

The Tallahassee/Leon County Planning Department has provided a consistency review of the proposed Ordinance and has determined it consistent with the Tallahassee/Leon County Comprehensive Plan (Attachment #2). The proposed Ordinance is scheduled for consistency review by the Planning Commission at their May 6, 2014 Public Hearing. Due to the Board's agenda submittal deadlines, staff will provide any comments and/or recommendations from the Planning Commission at the Board's Public Hearing on May 13, 2014.

The Public Hearing was duly advertised consistent with the applicable provisions of the Florida Statutes (Attachment #3).

Options:

1. Conduct the first and only Public Hearing and adopt the proposed Ordinance amending Article IX, Signs, of Chapter 10 of the Leon County Land Development Code (Attachment #1).
2. Conduct the first and only Public Hearing and do not adopt the proposed Ordinance amending Article IX, Signs, of Chapter 10 of the Leon County Land Development Code.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Proposed Ordinance amending Article IX, Chapter 10, Leon County Code of Laws
2. Consistency review by the Tallahassee/Leon County Planning Department dated April 15, 2014
3. Public Hearing Advertisement

- 1 (a) No person shall erect any signs which:
- 2 (1) Attempt or appear to attempt to regulate, warn or direct the movement of traffic or
3 which interfere with, indicate or resemble any official traffic sign.
4
- 5 (2) Are erected or maintained upon trees or painted or drawn upon rocks or other
6 natural features, with the exception of "posted property" signs.
7
- 8 (3) Are animated, with the exception of public service signs.
9
- 10 (4) Are banners, pennants, streamers, balloons, or flying paraphernalia, with the
11 exception of official federal, state, county, or educational institution flags, and
12 one symbolic flag for each institution or business except as permitted in section
13 10-9.201(b)(5) of this Code.
14
- 15 (5) Emit visible smoke, vapor, particles, or odor.
16
- 17 (6) Contain a motion picture mechanism in conjunction with an outdoor advertising
18 structure, accessory sign, or advertising statuary used in such a manner as to
19 permit or allow the images to be visible from any public street or sidewalk.
20
- 21 (7) Are attached to or painted onto a vehicle parked on a public thoroughfare for the
22 sole purpose of advertising.
23
- 24 (8) Are sandwich signs, except as permitted in section 10-9.201.
25
- 26 (9) Are window signs identifying or advertising activities, services, goods, or
27 products available within the building, and collectively covering more than 25
28 percent of the window glass surface area.
29
- 30 (10) Are bench signs and other signs on bus stop facilities, except for existing public
31 school bus shelter signs which have been authorized for placement through the
32 county's contract(s) for bus shelters.
33
- 34 (11) Contain any flashing light, including flashing signs incorporated onto or attached
35 to portable signs.
36
- 37 (12) Are tethered inflatable signs, whether on-site or off-site, except as permitted in
38 section 10-9.201(b)(5) of this Code.
39

1 ~~(13) Are on or within any public property, street, or right-of-way, except traffic, safety,~~
2 ~~and information signs erected and maintained by governmental authority.~~

3
4 (13~~4~~) Are bandit signs, either on-site or off-site, except as permitted in section 10-9.201.
5

6 **Section 2.** Chapter 10, Article IX, of the Code of Laws of Leon County, Florida, is hereby
7 amended by adding a Division 4, entitled, Signs on Right-of-Way, which section reads as
8 follows:

9 DIVISION 4. SIGNS ON RIGHT-OF-WAY

10 **Sec. 10-9.401. Signs on Right-of-Way.**

11 (a) This Section is enacted to protect the public health, welfare and safety of the residents of
12 Leon County, Florida. It shall be unlawful for any person, firm, corporation or other entity, to
13 erect, place, post, install, affix, attach, or in any other way locate or maintain a sign upon, within
14 or otherwise encroaching on a right-of-way or upon a structure located within such a right-of-
15 way except signs installed by governmental units having jurisdiction as may be required by law
16 or to protect the public health, safety and welfare, or signs authorized to be placed on transit
17 shelters or other governmental fixtures approved for placement in the right-of-way.

18 (b) Information contained in any sign, including names, addresses, or telephone numbers of
19 persons or entities benefiting from or advertising on the sign, shall be sufficient evidence of
20 ownership or beneficial use or interest for purposes of enforcing this Section. More than one
21 person or entity may be deemed jointly and severally liable for the placement or erection of the
22 same sign. Each unlawful sign shall be deemed a separate violation of this Section.

23 **Sec. 10-9.402. Removal.**

24 Except as provided otherwise in this Chapter, any sign on a right-of-way in violation of Section
25 10-9.401 shall be subject to immediate removal and destruction without notice, by any code

1 inspector or designee, and at the joint and several expense of the person, firm, corporation or
2 other entity having beneficial use of the sign, or the sign contractor.

3 **Sec. 10-9.403. Enforcement.**

4 (a) The County may apply any one or a combination of the remedies available at law,
5 including but not limited to: the Code of Laws of Leon County, Florida, Florida Statutes
6 Chapter 162 and §403.413, as may be amended from time to time, or equity in the event of a
7 violation of this Division.

8 (1) Whenever a violation of Section 10-9.401 occurs or exists, or has occurred or
9 existed, any person, firm, corporation or other entity, who has legal, beneficial, or
10 equitable interest in the facility or instrumentality causing or contributing to the
11 violations, shall be liable for such violation.

12 (2) Failure of the County to enforce any requirements of this Division shall not
13 constitute a waiver of the County's right to enforce Section 10-9.401 with respect
14 to that violation or subsequent violations of the same type or to seek appropriate
15 enforcement remedies.

16 **Section 3. Conflicts.**

17 All ordinances or parts of ordinances in conflict with the provisions of this ordinance are
18 hereby repealed to the extent of such conflict, except to the extent of any conflicts with the
19 Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail
20 over any parts of this ordinance which are inconsistent, either in whole or in part, with the said
21 Comprehensive Plan.

22 **Section 4. Severability.**

1 If any provisions or portion of this Ordinance is declared by any court of competent
2 jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and
3 portions of this Ordinance shall remain in full force and effect.

4 **Section 5. Effective Date.**

5 This ordinance shall have effect upon becoming law.

6 DONE, ADOPTED AND PASSED by the Board of County Commissioners of Leon
7 County, Florida this ____ day of ____, 20 .

8
9 LEON COUNTY, FLORIDA

10
11
12 By: _____
13 Kristin Dozier, Chairman
14 Board of County Commissioners
15

16 ATTESTED BY:
17 BOB INZER,
18 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
19 LEON COUNTY, FLORIDA
20

21
22 By: _____
23 Bob Inzer, Clerk of the Circuit Court and Comptroller
24 Leon County, Florida
25

26
27 APPROVED AS TO FORM:
28 COUNTY ATTORNEY'S OFFICE
29 LEON COUNTY, FLORIDA
30

31
32 By: _____
33 Herbert W. A. Thiele, Esq.
34 County Attorney
35



MEMORANDUM



"People Focused. Performance Driven"

TO: Ryan Culpepper, Development Services Director, Leon County Department of Development Support Services and Environmental Management

THROUGH: Russell Snyder, Administrator, Land Use Division
Tallahassee-Leon County Planning Department

FROM: Jiwuan Haley, Planner I, TLCPD

DATE: April 15, 2014

SUBJECT: Consistency Review—Ordinance Amending Chapter 10 of the Code of Laws of Leon County, Relating to the Land Development Code Amending Section 10-9.104, Prohibited Signs and Adding a New Division 4 for Sign on Right-of-Way, Sections 10-9.401-10-9.403.

Summary of Proposed Ordinance

The proposed ordinance to the Leon County Land Development Code amends Article IX, Signs; Section 10-9.104, regarding prohibited signs, and adds a new division to be entitled "Signs on Right-of-Way." Specifically, the changes are as follows:

Prohibited Signs, Sec. 10-9.104.

- Removes the requirement that no person shall erect any signs, which are on or within any public property, street, or right-of-way, except traffic, safety, and information signs erected and maintained by governmental authority.

The following language is proposed to be added:

Signs on Right-of-Way, Sec. 10-9.401.

- This Section is enacted to protect the public health, welfare and safety of the residents of Leon County, Florida. It shall be unlawful for any person, firm, corporation or other entity, to erect, place, post, install, affix, attach, or in any other way locate or maintain a sign upon, within or otherwise encroaching on a right-of-way or upon a structure located within such a right-of-way except signs installed by governmental units having jurisdiction as may be required by law or to protect the public health, safety and welfare, or signs authorized to be placed on transit shelters or other governmental fixtures approved for placement in the right-of-way.
- Information contained in any sign, including names, addresses, or telephone numbers of persons or entities benefiting from or advertising on the sign, shall be sufficient evidence of ownership or beneficial use or interest for purposes of enforcing this Section.
- More than one person or entity may be deemed jointly and severally liable for the placement or erection of the same sign. Each unlawful sign shall be deemed a separate violation of this Section.

Sec. 10-9.402. Removal.

- Except as provided otherwise in this Chapter, any sign on a right-of-way in violation of Section 10-9.401 shall be subject to immediate removal and destruction without notice, by any code inspector or designee, and at the joint and several expense of the person, firm, corporation or other entity having beneficial use of the sign, or the sign contractor.

Sec. 10-9.403. Enforcement.

- The County may apply any one or a combination of the remedies available at law, including but not limited to: the Code of Laws of Leon County, Florida, Florida Statutes Chapter 162 and §403.413, as may be amended from time to time, or equity in the event of a violation of this Division.
 - Whenever a violation of Section 10-9.401 occurs or exists, or has occurred or existed, any person, firm, corporation or other entity, who has legal, beneficial, or equitable interest in the facility or instrumentality causing or contributing to the violations, shall be liable for such violation.
 - Failure of the County to enforce any requirements of this Division shall not constitute a waiver of the County's right to enforce Section 10-9.401 with respect to that violation or subsequent violations of the same type or to seek appropriate enforcement remedies.

Consistency Determination

Planning Department staff has reviewed the proposed changes in relation to the Comprehensive Plan goals, objectives, and policies and finds the proposed ordinance consistent with the Plan. While the Comprehensive Plan does not extend to this level of development detail, the proposed ordinance supports and furthers the goals, objectives and policies of the Land Use Element. The proposed ordinance provides new regulatory standards for signage in the Right-of-Way. Objective 1.4 of the Land Use Element requires the County to "Maintain a set of specific and detailed Land Development Regulations, which implement and are consistent with the goals, objectives and policies of the Tallahassee-Leon County Comprehensive Plan." Policy 1.4.6 expresses that by 2014, land development regulations will include standards for the regulation of future land use categories and signage.

According to Sect.10-2.323(5) of the Leon County Land Development Code, the Planning Commission is responsible for the "Review of proposed development codes and regulations and amendments and make recommendations to the governing bodies as to the consistency of the proposals with the adopted Comprehensive Plan."

If you have any questions about the review, please contact Planning Department staff at 891-6400.

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of County Commissioners of Leon County, Florida (the "County") will conduct a public hearing on Tuesday, May 13, 2014, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider adoption of an ordinance entitled to wit:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING CHAPTER 10, THE LAND DEVELOPMENT CODE, OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, BY AMENDING ARTICLE IX ENTITLED SIGNS; AMENDING SECTION 10-9.104 REGARDING PROHIBITED SIGNS; ADDING A NEW DIVISION TO BE ENTITLED "SIGNS ON RIGHT-OF-WAY"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

All interested parties are invited to present their comments at the public hearing at the time and place set out above.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is to be based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service.

Copies of said ordinance may be inspected at the following locations during regular business hours:

Leon County Courthouse
301 S. Monroe St., 5th Floor Reception Desk
Tallahassee, FL 32301

and

Leon County Clerk's Office
315 S. Calhoun Street, Room 426
Tallahassee, Florida 32301

Advertise: May 2, 2014

**Leon County
Board of County Commissioners**


Notes for Agenda Item #14

Leon County Board of County Commissioners

Cover Sheet for Agenda #14

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Herbert W.A. Thiele, County Attorney 

Title: First and Only Public Hearing on Adoption of a Proposed Ordinance Amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws

County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Lead Staff/Project Team:	Herbert W. A. Thiele, County Attorney

Fiscal Impact:

This item has a fiscal impact. If the ordinance is not amended to include current statutory language, Court Administration has advised that it cannot collect the \$65.00 of additional court cost fee in criminal cases, which supplements funding to the state court system, funding for legal aid programs, funding for public law libraries and funding for alternative juvenile programs within Leon County.

Staff Recommendation:

Option #1: Conduct first and only public hearing and adopt the proposed Ordinance amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws (Attachment #1).

Report and Discussion

Background:

On March 28, 2014, the County Attorney's Office received correspondence from the Clerk of the Court's General Counsel's office indicating that the Office of Court Administration had revised its mandatory costs for juvenile delinquency cases excluding the \$65.00 additional court cost fee in criminal cases collected under Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws and, authorized under §939.185(1)(a), Florida Statutes, due to the ordinance not containing current statutory language.

The County Attorney's Office researched §939.185, Florida Statutes, and found that the language in Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws did not precisely match current statutes. Thus, the County Attorney's Office has drafted a proposed ordinance bringing all statutory language current (Attachment #1).

The Clerk of the Court's General Counsel's office has reviewed the proposed ordinance and has assured the County Attorney's Office that once the ordinance is adopted by the Board of County Commissioners, it will notify the Office of Court Administration to reinstate the additional court cost fee of \$65.00 be collected in criminal cases.

The Board of County Commissioners at its regularly scheduled meeting of April 22, 2014, voted to conduct a first and only public hearing on adopting the proposed ordinance amending Chapter 7, Article II of the Leon County Code of Laws.

Analysis:

Section 939.185, Florida Statutes, authorizes the Board of County Commissioners to adopt an ordinance allowing the Court to impose an additional court cost fee, not to exceed \$65.00, in criminal cases. Said funds are only to be utilized by the County on the following:

1. 25% to fund innovations, as determined by the chief judge of the circuit, to supplement state funding for the elements of the state court system identified in §29.004 and county funding for local requirements under §29.008(2)(a)(2).
2. 25% to assist in providing legal aid programs required under §29.008(3)(a).
3. 25% to fund personnel and legal materials for the public law library.
4. 25% to fund alternative juvenile programs within Leon County.

Therefore, in order to continue to collect the additional court cost fee, an ordinance amendment adopted by the Board of County Commissioners is required.

Notice of the public hearing on the proposed ordinance amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws has been timely advertised pursuant to Florida Statutes (Attachment #2).

Options:

1. Conduct first and only public hearing and adopt the proposed Ordinance amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws (Attachment #1).
2. Conduct first and only public hearing and do not adopt the proposed Ordinance amending Section 7-24 of Chapter 7, Article II of the Leon County Code of Laws.
3. Board direction.

Recommendation:

Option #1.

Attachments:

1. Proposed Ordinance Amending Section 7-25 of Chapter 7, Article II of the Leon County Code of Laws
2. Notice of Public Hearing

HWAT:ea

1 **Section 1.** Section 7-24 of Chapter 7, Article II of the Code of Laws of Leon County,
2 Florida, is hereby amended to read as follows:

3 **Sec. 7-24. Additional court costs in criminal cases.**

4 (a) Pursuant to F.S. § 939.185, an additional court cost of \$65.00 shall
5 be imposed by the court when a person pleads guilty or nolo contendere, or is
6 found guilty of, or adjudicated delinquent for, or is convicted of any felony,
7 misdemeanor, delinquent act, or criminal traffic offense under the laws of the
8 State of Florida. Such court cost shall be collected by the clerk of the court and
9 remitted to Leon County. Funds received from this additional court cost shall be
10 allocated as follows:

- 11 (1) Twenty-five percent shall be utilized by the county to fund
12 innovations to and supplement funding for the state courts system
13 in Leon County consistent with F.S. §§ 29.004 and 29.008(2)(a)2.
- 14 (2) Twenty-five percent shall be utilized by the county to fund legal
15 aid programs in Leon County consistent with F.S. § 29.008(3).
- 16 (3) Twenty-five percent shall be utilized by the county to fund law
17 libraries in Leon County.
- 18 (4) Twenty-five percent shall be utilized by the county to fund
19 alternative juvenile programs in Leon County.

20 (b) The court shall order payment of these additional court costs on all
21 matters subject to this section, but may defer payment if the person against
22 whom the cost is imposed is indigent.

1 (c) At the end of each county fiscal year during which said additional
2 court costs are imposed, collected and remitted to Leon County, any surplus
3 thereof, shall be required to be reallocated and transferred for use to fund
4 innovations to supplement funding to the state courts system in Leon County
5 under paragraph (a)(1) above.

6 **Section 2. Conflicts.**

7 All ordinances or parts of ordinances in conflict with the provisions of this ordinance are
8 hereby repealed to the extent of such conflict, except to the extent of any conflicts with the
9 Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail
10 over any part of this ordinance which is inconsistent, either in whole or in part, with the said
11 Comprehensive Plan.

12 **Section 3. Severability.**

13 If any word, phrase, clause, section or portion of this ordinance shall be held invalid or
14 unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a
15 separate and independent provision and such holding shall not affect the validity of the
16 remaining portions thereof.

17 **Section 4. Effective Date.**

18 This ordinance shall have effect upon becoming law.
19

1 DULY PASSED AND ADOPTED by the Board of County Commissioners of Leon
2 County, Florida, this _____ day of _____, 2014.

3
4 LEON COUNTY, FLORIDA
5
6

7 By: _____
8 Kristin Dozier, Chairman
9 Board of County Commissioners
10

11 ATTESTED BY:
12 BOB INZER, CLERK OF THE COURT
13 LEON COUNTY, FLORIDA
14

15
16 By: _____
17 Bob Inzer, Clerk of Court
18 Leon County, Florida
19

20
21 APPROVED AS TO FORM:
22 COUNTY ATTORNEY'S OFFICE
23 LEON COUNTY, FLORIDA
24

25
26 By: _____
27 Herbert W. A. Thiele, Esq.
28 County Attorney

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of County Commissioners of Leon County, Florida (the "County") will conduct a public hearing on Tuesday, May 13, 2014, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider adoption of an ordinance entitled to wit:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING SECTION 7-24, CHAPTER 7, ARTICLE II, OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, RELATING TO ADDITIONAL COURT COSTS IN CRIMINAL CASES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

All interested parties are invited to present their comments at the public hearing at the time and place set out above.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is to be based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service.

Copies of said ordinance may be inspected at the following locations during regular business hours:

Leon County Courthouse
301 S. Monroe St., 5th Floor Reception Desk
Tallahassee, FL 32301

and

Leon County Clerk's Office
315 S. Calhoun Street, Room 426
Tallahassee, Florida 32301

Advertise: May 2, 2014

**Leon County
Board of County Commissioners**


Notes for Agenda Item #15

Leon County Board of County Commissioners

Cover Sheet for Agenda #15

May 13, 2014

To: Honorable Chairman and Members of the Board

From: Herbert W.A. Thiele, County Attorney 

Title: First and Only TEFRA Public Hearing and Adopt the Resolution and Approve the Interlocal Agreement Regarding Presbyterian Retirement Communities, Inc.

County Attorney Review and Approval:	Herbert W.A. Thiele, County Attorney
Department/ Division Review:	N/A
Lead Staff/ Project Team:	Herbert W. A. Thiele, County Attorney

Fiscal Impact:

This item has no fiscal impact on the County.

Staff Recommendation:

Option #1: Conduct the first and only TEFRA public hearing and adopt the Resolution and approve the Interlocal Agreement regarding Presbyterian Retirement Communities, Inc. (Attachments #1 and #2).

Report and Discussion

Background:

Presbyterian Retirement Communities, Inc. (“PRC”), Palm Shores Retirement Community, Inc. (“Palm Shores”), Suncoast Manor, Inc. (“Suncoast”), Wesley Manor, Inc. (“Wesley Manor”), Westminster Retirement Communities Foundation, Inc. (the “Foundation”), Westminster Services, Inc. (“Westminster Services”) and Westminster Shores, Inc. (“Westminster Shores,” together with PRC, Palm Shores, Suncoast, Wesley Manor, the Foundation, and Westminster Services, collectively referred to as the “Obligated Group”) are all not-for-profit corporations organized and existing under the laws of the State of Florida. The Obligated Group owns and operates continuing care retirement facilities throughout the State of Florida (the “Facilities”). PRC owns and operates the facility located in Leon County, Florida, known as Westminster Oaks.

Analysis:

The Obligated Group desires to obtain new financing and reimburse costs for acquisition, construction, improvement and equipping the Facilities. The Obligated Group desires to (i) refund the St. Johns County Industrial Development Authority First Mortgage Revenue Bonds, Series 2004A presently outstanding in the aggregate principal amount of \$28,975,000; and (ii) reimburse and finance certain capital improvements to include (A) approximately \$2,300,000 to construct 12 residential units of approximately 2,000 square feet each located at Westminster Oaks, 4449 Meandering Way, Tallahassee, Florida; a 360-residential unit, a 86-assisted living unit; and, a 120-skilled nursing bed facility owned by Presbyterian Retirement Communities, Inc. and, (c) approximately \$4,000,000 for various other capital improvements at the foregoing facility. The construction of improvements and the refunding of the Refunded Bonds are collectively referred to as the “Project.” The Obligated Group has requested that financing of the Project be financed through the issuance by the St. Johns County Industrial Development Authority or the Orange County Health Facilities Authority (either, the “Authority”) in conjunction with an interlocal agreement among the Authority, Leon County, and other governmental entities in which the Facilities improved or to be improved from bond proceeds are located.

The Authority has received an application from PRC requesting that the Authority issue not to exceed \$70,000,000 of the Authority’s Revenue Bonds (Presbyterian Retirement Communities Project), Series 2014 in one or more series (the “Bonds”) to finance the Project. The Obligated Group is requesting that the Board adopt a Resolution (Attachment #1) authorizing the execution and delivery of an Interlocal Agreement (Attachment #2) which would permit the Authority to issue the Bonds and granting host community approval of the financing pursuant to Section 147(f) of the Internal Revenue Code of 1986, as amended.

Notice of the public hearing was duly advertised pursuant to the Internal Revenue Code (Attachment #3).

Options:

1. Conduct the first and only TEFRA public hearing and adopt the Resolution and approve the Interlocal Agreement regarding Presbyterian Retirement Communities, Inc. (Attachment #1 and Attachment #2).
2. Conduct the first and only TEFRA public hearing and do not adopt the Resolution and do not approve the Interlocal Agreement.
3. Board direction.

Recommendation:

Option # 1.

Attachments:

1. Proposed Resolution
2. Proposed Interlocal Agreement regarding Presbyterian Retirement Communities Inc.
3. Notice of Public Hearing

HWAT:ea

RESOLUTION NO. 2014-__

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA AUTHORIZING THE EXECUTION AND DELIVERY OF AN INTERLOCAL AGREEMENT AMONG THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, ORANGE COUNTY HEALTH FACILITIES AUTHORITY, THE CITY OF BRADENTON, FLORIDA, ST. JOHNS COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY AND CITY OF ST. PETERSBURG HEALTH FACILITIES AUTHORITY PURSUANT TO WHICH ORANGE COUNTY HEALTH FACILITIES AUTHORITY IS AUTHORIZED TO ISSUE ITS REVENUE BONDS FOR THE BENEFIT OF PRESBYTERIAN RETIREMENT COMMUNITIES, INC. AND CERTAIN OTHER CORPORATIONS AFFILIATED WITH IT; GRANTING HOST COMMUNITY APPROVAL PURSUANT TO THE INTERNAL REVENUE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to the provisions of the Florida Interlocal Cooperation Act of 1969, Section 163.01, Florida Statutes, as amended.

SECTION 2. FINDINGS.

A. Presbyterian Retirement Communities, Inc. ("PRC"), Palm Shores Retirement Community, Inc., Suncoast Manor Retirement Community, Inc., Wesley Manor, Inc., Westminster Retirement Communities Foundation, Inc., Westminster Services, Inc. and Westminster Shores, Inc. (collectively, the "Obligated Group") each has represented that each is a not-for-profit corporation organized and existing under the laws of the State of Florida and is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). PRC has represented that additional not-for-profit corporations which are organizations described in Section 501(c)(3) of the Code and which are affiliated with PRC may be added to the Obligated Group.

B. PRC operates a 345-residential-unit, 87-assisted-living-unit and 120-skilled-nursing-bed facility, located at 4449 Meandering Way, Tallahassee, Florida ("Westminster Oaks"), which is located within the jurisdiction of Leon County, Florida (the "County").

C. The Obligated Group desires to finance, refinance and reimburse the cost of acquisition, construction, improvement and equipping various continuing care retirement facilities operated and maintained by the Obligated Group, including Westminster Oaks. The Obligated Group desires to (i) refund St. Johns County Industrial Development Authority First Mortgage Revenue Bonds (Presbyterian Retirement Communities Project), Series 2004A (the "Refunded Bonds"); (ii) reimburse and finance certain capital expenditures for capital improvements to facilities located in counties other than the County and (iii) reimburse and finance certain capital improvements including (a) construction of 12 residential living units of approximately 2,000 square feet each at Westminster Oaks and (b) various other capital improvements at Westminster Oaks. The construction of and reimbursement for

improvements inside the County and the refunding of the Refunded Bonds are collectively referred to herein as the “Project.” The Obligated Group further has requested that financing of the Project to be from debt issued by the Orange County Health Facilities Authority (the “Issuer”) in conjunction with an interlocal agreement among the Issuer, the Board of County Commissioners of Leon County, Florida (the “Board”) and other governmental entities in which the portions of the Project are located or are to be located.

D. The Obligated Group represents that the Issuer has received an application from PRC requesting that the Issuer issue not to exceed \$70,000,000 of the Issuer’s Revenue Bonds (Presbyterian Retirement Communities Project), Series 2014 (the “Bonds”) to finance the Project and the projects of other facilities owned by certain members of the Obligated Group outside of the County.

E. In order to satisfy the requirements of Section 147(f) of the Code, a public hearing was held by the County upon public notice published in a newspaper of general circulation in the County no less than 14 days prior to the scheduled date of such public hearing, at which hearing members of the public were offered reasonable opportunity to be heard on all matters pertaining to the Project and to the issuance of the Bonds. The public hearing provided a reasonable opportunity for interested individuals to express their views, both orally and in writing, on the proposed issuance of the Bonds and the use of the proceeds therefrom on the Project, and was held in a location which, under the facts and circumstances, was convenient for residents of the County. The notice was reasonably designed to inform residents of the County, of the proposed issue, stated that the issuer of the Bonds would be the Issuer, stated the time and place for the hearing, and contained the information required by the Code. The 14-day period was adequate for notice to be brought to the attention of all interested persons and provided sufficient time for interested persons to prepare for and express their views at such hearing and meeting.

F. The Board has made no investigation as to the creditworthiness of the Obligated Group or as to the investment quality of the Bonds and neither the investors, the underwriters or the Issuer should rely upon the Board with regard to any such determinations. The Board has not reviewed nor participated in the preparation of any offering materials with respect to the issuance of the Bonds by the Issuer.

SECTION 3. AUTHORIZATION OF INTERLOCAL AGREEMENT. The Interlocal Agreement among the Board and certain or all of the following governmental bodies: the Issuer, the City of Bradenton, Florida, St. Johns County Industrial Development Authority, the City of St. Petersburg Health Facilities Authority and any other appropriate governmental bodies (the “Interlocal Agreement”), substantially in the form attached hereto as Exhibit A with such changes, corrections, insertions and deletions as may be approved by the Chairman or Vice Chairman of the Board, such approval to be evidenced conclusively by his execution thereof is hereby approved; the Board hereby authorizes and directs the Chairman or Vice Chairman of the Board to execute and the Clerk of the Circuit Court or his deputy to attest under the official seal of the Board, the Interlocal Agreement and to deliver the Interlocal Agreement to the other parties thereto.

SECTION 4. AUTHORIZATION OF FINANCING OF THE PROJECT. The financing of the Project through the issuance of the Bonds by the Issuer is hereby approved for the purposes of satisfaction of Section 147(f) of the Code.

SECTION 5. IMPACT OF PROJECT. The County has and will be able to continue to cope satisfactorily with the impact of the Project and will be able to provide, or cause to be provided when needed, the public facilities, including utilities and public services, that are necessary for the Project. Notwithstanding any provisions to the contrary contained herein, the County will not incur any obligation (financial or otherwise) to provide such public facilities, utilities and services by virtue of this Resolution.

SECTION 6. NO ENDORSEMENT. The approval given herein shall not be construed as (i) an endorsement of the creditworthiness of the Obligated Group or the financial viability of the Project, (ii) a recommendation to any prospective purchaser to purchase the Bonds or (iii) an evaluation of the likelihood of the repayment of the debt service on the Bonds; and the Board shall not be construed by reason of adoption of this Resolution to make any such endorsement, finding or recommendation or to have waived any right of the Board or estopping the Board from asserting any rights or responsibilities it may have in such regard. Further, the approval by the Board of the issuance of the Bonds by the Issuer shall not be construed to obligate the Board to incur any liability, pecuniary or otherwise, in connection with either the issuance of the Bonds or the financing or refinancing of the Project, and the Issuer shall so provide in the financing documents setting forth the details of the Bonds.

SECTION 7. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this __ day of May, 2014.

LEON COUNTY, FLORIDA

By: _____
Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
Leon County, Florida

By: _____
Clerk

APPROVED AS TO FORM:
Leon County Attorney's Office

By: _____
Herbert W.A. Thiele, Esquire
County Attorney

Prepared by, record and return to:
Irvin M. Weinstein, Esquire
Rogers Towers, P.A.
1301 Riverplace Boulevard, Suite 1500
Jacksonville, Florida 32207

INTERLOCAL AGREEMENT

THIS INTERLOCAL AGREEMENT dated as of _____, 2014 entered into by and among the **ORANGE COUNTY HEALTH FACILITIES AUTHORITY** (the “Issuer”), the **ST. JOHNS COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY** (the “SJCID Authority”), the **BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA** (“Leon County”), the **CITY OF BRADENTON, FLORIDA** (the “City”) and the **CITY OF ST. PETERSBURG HEALTH FACILITIES AUTHORITY** (the “SPHF Authority”).

RECITALS:

The Issuer is a public body corporate and politic created and existing under the Health Facilities Authorities Law, Chapter 154, Part III, Florida Statutes (the “Health Act”). Leon County is political subdivision of the State of Florida and a public body corporate and politic. The City is a municipal corporation organized and existing under the laws of the State of Florida. The SPHF Authority is a public body corporate and politic created and existing under the Health Act. The SJCID Authority is public body corporate and politic created and existing under Chapter 159, Part III, Florida Statutes. All of the parties hereto are public agencies within the meaning of the Florida Interlocal Cooperation Act of 1969.

The Obligated Group (as defined below) has represented that Presbyterian Retirement Communities, Inc., Palm Shores Retirement Community, Inc., Suncoast Manor Retirement Community, Inc., Wesley Manor, Inc., Westminster Retirement Communities Foundation, Inc., Westminster Services, Inc. and Westminster Shores, Inc., each a Florida not-for-profit corporation organized and existing under the laws of the State of Florida (together with any other not-for-profit corporations affiliated therewith which become a member of the obligated group financing, collectively, the “Obligated Group”) taken together maintain continuing care retirement facilities within the jurisdiction of each of the parties hereto.

The Issuer represents that it intends to issue its not to exceed \$70,000,000 Orange County Health Facilities Authority Revenue Bonds (Presbyterian Retirement Communities Project), Series 2014 for the purpose of (i) refunding the SJCID Authority’s First Mortgage Revenue Bonds (Presbyterian Retirement Communities Project), Series 2004A and (ii) reimbursing or financing the following capital expenditures: (a) elevator modernization and upgrades at Westminster Towers in Orange County, (b) construction of 86 residential living units at Westminster Shores in Pinellas County, (c) construction of a 40-bed rehabilitation facility at Winter Park Towers in Orange County, (d) construction of a skilled nursing rehabilitation unit comprising approximately 20 beds and approximately 25,000 square feet at Westminster Woods of Julington Creek in St. Johns County, (e) construction of the replacement of the common areas at Westminster Woods of Julington Creek in St. Johns County, (f) construction of approximately 50 residential living units at Westminster Woods of Julington Creek in St. Johns County, (g)

construction of 12 residential living units at Westminster Oaks in Leon County (h) addition of a mansard roof and window replacements at the Shores building at Westminster Bradenton Towers in Manatee County, (i) common area renovations at Westminster Bradenton Manor in Manatee County, and (j) additional capital improvements at the foregoing facilities and at Westminster Suncoast and Westminster Palms in Pinellas County (collectively, the "Project").

In consideration of the mutual promises contained herein, the parties hereto agree as follows:

1. The Issuer may, upon finding that all applicable provisions of law have been complied with, issue its Orange County Health Facilities Authority Revenue Bonds (Presbyterian Retirement Communities Project), Series 2014, in one or more series in an aggregate principal amount not to exceed \$70,000,000 (collectively the "Bonds"). The proceeds of the Bonds may be used for the Project.

2. The Bonds shall be issued pursuant to the provisions of the Health Act and the Financing Act. The Issuer shall assume responsibility for determining compliance with the Health Act and with Chapter 159, Part II, Florida Statutes, including but not limited to, the criteria set forth in Section 159.29, Florida Statutes.

3. It is recognized that the capital improvements financed, refinanced and reimbursed are for facilities which have been or will be acquired, constructed, improved and equipped and are located within the respective jurisdictions of the parties hereto.

4. The Bonds shall be limited obligations of the Issuer payable solely from the revenues received from the Obligated Group and as otherwise provided in the financing documents. The Bonds shall not constitute a debt, liability or obligation of Orange County, St. Johns County, the Issuer, Leon County, the City, the City of St. Petersburg, the SPHF Authority, Orange County, the SJCID Authority or the State of Florida or any political subdivision thereof, and Orange County, the Issuer, St. Johns County, the SJCID Authority, Leon County, the City, the City of St. Petersburg, the SPHF Authority and the State of Florida and any other political subdivision thereof shall not be liable thereon nor in any event shall the Bonds or the interest thereon be payable out of the funds or property other than those of the Issuer received from the Obligated Group and as otherwise described in the financing documents. The Bonds shall not constitute an indebtedness within the meaning of any constitutional or statutory debt limitation of the laws of the State of Florida. The Bonds shall not, directly or indirectly, obligate Orange County, St. Johns County, the Issuer, , the SJCID Authority, Leon County, the City, the City of St. Petersburg, the SPHF Authority or the State of Florida or any political subdivision thereof to levy any form of taxation therefor or to make any appropriations for their payment; and the Bonds shall not constitute a charge against the general credit or taxing powers of Orange County, St. Johns County, the Issuer, the SJCID Authority, Leon County, the City, the City of St. Petersburg, the SPHF Authority or the State of Florida or any political subdivision thereof. The Issuer, the SPHF Authority and the SJCID Authority have no taxing power.

5. The Issuer shall take all actions it deems necessary or appropriate in connection with the issuance of the Bonds, including, in its discretion, the preparation, review, execution and filing with government agencies of certificates, opinions, agreements and other documents to

be delivered at the closing of the Bonds and the establishment of any funds and accounts pursuant to a financing agreement related to the Bonds.

6. None of the parties hereto shall be liable for the costs of issuing the Bonds or the costs incurred by any of them in connection with the preparation, review, execution or approval of this Interlocal Agreement or any documentation or opinions required to be delivered in connection therewith by Orange County, the Issuer, Leon County, the City, the City of St. Petersburg, the SPHF Authority, St. Johns County, the SJCID Authority or the State of Florida or any political subdivision thereof or counsel to any of them. All of such costs shall be paid from the proceeds of the Bonds or from other moneys of the Obligated Group.

7. The Obligated Group, by its approval and acknowledgment at the end of this Agreement, agrees to indemnify and hold harmless the parties hereto, and their respective elected and appointed officials, officers, employees and agents, from and against any and all losses, claims, damages, liabilities or expenses, of every conceivable kind, character and nature whatsoever, including, but not limited to, losses, claims, damages, liabilities or expenses (including reasonable fees and expenses of attorneys, accountants, consultants and other experts), arising out of, resulting from, or in any way connected with this Agreement or the issuance of the Bonds.

8. Upon filing as hereinafter provided, this Agreement will remain in full force and effect from the date of its execution, until such time as it is terminated by any party hereto upon 10 days advance written notice to the other parties hereto. Notwithstanding the foregoing, it is agreed that this Agreement may not be terminated so long as any of the Bonds remains outstanding or unpaid. Nothing herein shall be deemed in any way to limit or restrict any party hereto from issuing its own obligations or entering into any other agreement for the financing or refinancing of any facility which any party hereto may choose to finance or refinance.

9. It is agreed that this Agreement shall be filed by the Obligated Group or its authorized agent or representative with the Clerks of the Circuit Courts of Leon, Manatee, Orange, Pinellas and St. Johns Counties, all in accordance with the Interlocal Act, and that this Agreement shall not become effective until so filed.

10. If any one or more of the covenants, agreements or provisions herein contained shall be held contrary to any express provisions of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way affect the validity of any of the other provisions hereof.

11. The approval given herein shall not be construed as (i) an endorsement of the creditworthiness of the Obligated Group or the financial viability of the Project, (ii) a recommendation to any prospective purchaser to purchase the Bonds, (iii) an evaluation of the likelihood of the repayment of the debt service on the Bonds, or (iv) approval of any necessary rezoning applications or approval or acquiescence to the alteration of existing zoning or land use nor approval for any other regulatory permits relating to the Project, and the parties hereto shall not be construed by reason of their execution and delivery of this Agreement to make any such

endorsement, finding or recommendation to have waived any right of the parties hereto or estopping the parties hereto from asserting any rights or responsibilities it may have in such regard. Further, the approval by the Board of County Commissioners of Orange County, Florida of the issuance of the Bonds by the Issuer shall not be construed to obligate any public agency to incur any liability, pecuniary or otherwise, in connection with either the issuance of the Bonds or the refinancing of the acquisition and construction of the Project.

12. This Agreement shall be construed and governed by the laws of the State of Florida.

13. This Agreement shall be effective from the date last executed by a party hereto, and shall expire upon the refunding or redemption of the Bonds or upon subsequent actions of the Issuer prior to the issuance of the Bonds.

14. This Agreement may be executed in counterparts which, when combined with executed counterparts signed by each of the parties hereto, shall be deemed an original executed Agreement.

[Signature pages to follow]

IN WITNESS WHEREOF, this Interlocal Agreement has been executed and delivered by and on behalf of the authorized officers and representatives of the parties hereto.

**ORANGE COUNTY HEALTH
FACILITIES AUTHORITY**

DATE: _____

By: _____
Its:

Attest: _____

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this ____ day of _____, 2014, by _____, _____ of the Orange County Health Facilities Authority, who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida
Name: _____

My Commission Expires: _____

My Commission Number is: _____

**ST. JOHNS COUNTY INDUSTRIAL
DEVELOPMENT AUTHORITY**

Date: _____

By: _____

Its: Chairman

Attest: _____

Assistant Secretary

STATE OF FLORIDA

COUNTY OF ST. JOHNS

The foregoing instrument was acknowledged before me this ____ day of _____, 2014, by _____, Chairman of the St. Johns County Industrial Development Authority, who is personally known to me or who have produced _____ as identification.

Notary Public, State of Florida

Name: _____

My Commission Expires: _____

My Commission Number is: _____

LEON COUNTY, FLORIDA

By: _____
Chairman
Board of County Commissioners

ATTEST:
_____, Clerk of the Court
Leon County, Florida

By: _____
Clerk

APPROVED AS TO FORM:
Leon County Attorney's Office

By: _____
Name:
County Attorney

STATE OF FLORIDA

COUNTY OF LEON

The foregoing instrument was acknowledged before me this ___ day of _____, 2014, by _____, Chairman of the Board of County Commissioners of Leon County, Florida, who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida
Name: _____

My Commission Expires: _____
My Commission Number is: _____

CITY OF BRADENTON, FLORIDA

Date: _____

By: _____

Name: Wayne H. Poston
Mayor

Attest: _____

Name: Carl A. Callahan
City Clerk

STATE OF FLORIDA

COUNTY OF MANATEE

The foregoing instrument was acknowledged before me this ____ day of _____, 2014, by Wayne H. Poston, Mayor of the City of Bradenton, Florida, who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida

Name: _____

My Commission Expires: _____

My Commission Number is: _____

**CITY OF ST. PETERSBURG HEALTH
FACILITIES AUTHORITY**

DATE: _____

By: _____

Its:

Attest: _____

STATE OF FLORIDA

COUNTY OF PINELLAS

The foregoing instrument was acknowledged before me this ____ day of _____, 2014, by _____, _____ of the City of St. Petersburg Health Facilities Authority, who is personally known to me or who has produced _____ as identification.

Notary Public, State of Florida

Name: _____

My Commission Expires: _____

My Commission Number is: _____

APPROVAL AND ACKNOWLEDGMENT OF THE OBLIGATED GROUP

Presbyterian Retirement Communities, Inc., a Florida not for profit corporation on behalf of the obligated group for which the Bonds are being issued, hereby approves this Interlocal Agreement and acknowledges acceptance of its obligations arising hereunder, including, without limitation, its obligations under Section 7 hereof regarding indemnification, by causing this Approval and Acknowledgment to be executed by its proper officer as of the date of said Interlocal Agreement.

**PRESBYTERIAN RETIREMENT
COMMUNITIES, INC.**

By: _____

Henry T. Keith
Treasurer

NOTICE OF PUBLIC HEARING AND PUBLIC MEETING

NOTICE IS HEREBY GIVEN that a public hearing will be held on the 13th day of May, 2014, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the Leon County Courthouse, 301 S. Monroe Street, 5th Floor Commission Chambers, Tallahassee, Florida 32301, by the Board of County Commissioners of Leon County, Florida (“Leon County”) relating to the issuance by the St. Johns County Industrial Development Authority or by the Orange County Health Facilities Authority of either issuer’s Revenue Bonds (Presbyterian Retirement Communities Project), Series 2014, in an aggregate principal amount not to exceed \$70,000,000 in one or more series under a plan of financing (the “Bonds”) for the purpose of (i) refunding St. Johns County Industrial Development Authority First Mortgage Revenue Bonds (Presbyterian Retirement Communities Project), Series 2004A presently outstanding in the aggregate principal amount of \$28,975,000, and (ii) reimbursing and financing certain capital improvements including (A) approximately \$2,300,000 to construct 12 residential living units of approximately 2,000 square feet each located at Westminster Oaks, 4449 Meandering Way, Tallahassee, Florida, a 360-residential-unit, 86-assisted-living-unit and 120-skilled-nursing-bed facility owned by Presbyterian Retirement Communities, Inc., and (B) approximately \$4,000,000 for various other capital improvements at the foregoing facility.

The Public Hearing described above is required by the Internal Revenue Code of 1986, as amended. At the time and place set for public hearing, residents, taxpayers and other interested persons will be given the opportunity to express their views, both orally and in writing, on the proposed issuance of the Bonds. Written comments may also be submitted to Leon County by mail to the attention of Herbert W.A. Thiele, County Attorney, 301 S. Monroe Street, Suite 202, Tallahassee, Florida 32301. Additional information can be obtained from that office.

Pursuant to Section 286.0105, Florida Statutes, as amended, Leon County hereby advises that if any person decides to appeal any decision made by Leon County with respect to any matter considered at such public hearing and meeting, such person will need a record of the proceedings and, for such purpose, may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and the evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay service.

DATED: April 29, 2014