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LEON COUNTY CHARTER ORDINANCE

WHEREAS, Leon County, Florida, is presently a non-charter county government as established under Article VIII, Section 1(f), Florida Constitution; and

WHEREAS, Article VIII, Sections 1(c) and 1(g), Florida Constitution, provide that a county government may be established by charter, which shall be adopted upon a majority vote of the electors of the county; and

WHEREAS, Section 125.80, *et seq.*, Florida Statutes, provides a method whereby a non-charter county may locally initiate a county home rule charter;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

SECTION 1. HOME RULE CHARTER.

The proposed Home Rule Charter of Leon County, Florida, shall read as follows:

PREAMBLE

We, the citizens of Leon County, Florida, united in the belief that governmental decisions affecting local interests should be made locally, rather than by the State, and that County government should be reflective of the people of the County and should serve them in achieving a more responsive and efficient form of government and in order to empower the people of this County to make changes in their own government, do ordain and establish this Home Rule Charter for Leon County, Florida.

ARTICLE I. CREATION, POWERS AND ORDINANCES OF HOME RULE CHARTER GOVERNMENT

Sec. 1.1. Creation and general powers of Home Rule Charter government.

The County shall have all powers of self-government not inconsistent with general law, with special law approved by vote of the electors, or with this Charter. The County shall have all county and municipal powers of self-government granted now or in the future by the Constitution and laws of the State of Florida.

Sec. 1.2. Body corporate, name and boundaries.

Leon County shall be a body corporate and politic. The corporate name shall be Leon County, Florida. The County seat and boundaries shall be those designated by law on the effective date of this Home Rule Charter.

Sec. 1.3. Construction.

The powers granted by this Home Rule Charter shall be construed broadly in favor of the charter government. The specified powers in this Charter shall not be construed as limiting, in any way, the general or specific power of the government as stated in this article. It is the intent of this article to grant to the charter government full power and authority to exercise all governmental powers necessary for the effective operation and conduct of the affairs of the charter government.

Sec. 1.4. County Purposes.

The County, operating under this Charter, shall have all special powers and duties which are not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners, and shall have such additional county and municipal powers as may be required to fulfill the intent of this Charter.

Sec. 1.5. Municipal Purposes.

The County shall have all necessary municipal powers to accomplish municipal purposes within the County. In the event the Board of County Commissioners levies the Municipal Public Services Tax on utilities, any additional recurring or non-recurring fee or charge imposed on a utility relating to the use or occupation of the public rights-of-way shall not exceed what is reasonably necessary to properly monitor and enforce compliance with the County's rules and regulations concerning placement and maintenance of utility facilities in the public rights-of-way.

Sec. 1.6. Relation to Municipal Ordinances.

Except as otherwise provided by law or this Charter, municipal ordinances shall prevail over County ordinances to the extent of any conflict within the boundaries of the municipality. To the extent that a county ordinance and a municipal ordinance shall cover the same subject without conflict, then both the municipal ordinance and the county ordinance shall be effective, each being deemed supplemental to the other.

Sec. 1.7. Transfer of Power.

Whenever a municipality, special district or agency shall request by a majority vote of the governing body the performance or transfer of a function to the County, the County is so authorized by a majority vote of the Board of County Commissioners to have the power and authority to assume and perform such functions and obligations. This section does not authorize a transfer in violation of Article VIII, § 4 of the Constitution of Florida.

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Sec. 1.8. Division of Powers.

This Charter establishes the separation between legislative and administrative functions of this government. The establishment and adoption of policy shall be the responsibility of the Board of County Commissioners and the execution of that policy shall be the responsibility of the County Administrator.

Sec. 1.9. Relation to State Law.

Special laws of the state legislature relating to or affecting Leon County and general laws of local application which apply only to Leon County, except those laws relating exclusively to a municipality, the school board, or a special district, shall be subject to approval by local referendum to the extent that they are not in conflict with this Charter. All special laws so approved shall become ordinances, and may be subject to amendment or repeal by the Board of County Commissioners.

ARTICLE II. ORGANIZATION OF COUNTY GOVERNMENT

Sec. 2.1. Elected Commission and appointed County Administrator form of government.

Leon County shall operate under an elected County Commission and an appointed County Administrator form of government with separation of legislative and executive functions in accordance with the provisions of this Home Rule Charter. The legislative responsibilities and powers of the County shall be assigned to, and vested in, the Board of County Commissioners. The executive responsibilities and power of the County shall be assigned to, and vested in, the County Administrator, who shall carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances and regulations of the Board, the Charter and all applicable general law to assure that they be faithfully executed.

Sec. 2.2. Legislative Branch.

(1) The County Commission.

The governing body of the County shall be a Board of County Commissioners composed of seven (7) Members serving staggered terms of four (4) years. There shall be one (1) Commissioner elected for each of the five (5) County Commission districts, established pursuant to general law or by ordinance, and they shall be elected by the electors of that district. There shall be two At-large Commissioners elected on a countywide basis by the electors of the County. Elections for all

seven (7) members of the County Commission shall be non-partisan. Each candidate for the office of district County Commissioner shall reside within the district from which such candidate seeks election at the time of qualifying to run for that office, and during the term of office each Commissioner shall reside in the district from which such Commissioner ran for office, provided that any Commissioner whose residence is removed from a district by redistricting may continue to serve during the balance of the term of office.

(2) Redistricting.

Redistricting of County Commission district boundaries shall be in accordance with general law, changed only after notice and a public hearing as provided by general law.

(3) Salaries and Other Compensation.

Salaries and other compensation of the County Commissioners shall be established by ordinance, and salary shall not be lowered during an officer's term.

(4) Authority.

The Board of County Commissioners shall exercise all legislative authority provided by this Home Rule Charter in addition to all other powers and duties authorized by general law or special law approved by a vote of the electorate.

(5) Vacancies.

A vacancy in the office of County Commissioner shall be defined and filled as provided by general law.

(6) Administrative Code.

The County Commission shall adopt an administrative code in accordance with general law.

Sec. 2.3. Executive Branch.

(1) The County Administrator.

(A) The County Administrator shall be appointed by, and serve at the pleasure of, the Board of County Commissioners. The County Administrator shall be the chief executive officer of the County and all executive responsibilities and powers shall be assigned to, and vested in, the County Administrator. The County Administrator shall exercise all executive authority provided by this Home Rule Charter and all other powers and duties authorized by general or special law.

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(B) The County Administrator shall be chosen on the basis of his/her professional qualifications, administrative and executive experience, and ability to serve as the chief administrator of the County. The County Administrator shall reside within the County during his/her tenure as County Administrator.

(C) The compensation of the County Administrator shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position, with performance appraisals conducted by the Board of County Commissioners at least annually.

(D) A vacancy in the office shall be filled in the same manner as the original appointment. The County Administrator may appoint an Acting County Administrator in the case of his/her temporary vacancy.

(2) Senior Management.

The County's senior management employees, with the exception of the County Attorney's and Tourist Development Council (TDC) staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.

Sec. 2.4. County Attorney.

(1) There shall be a County Attorney selected by the Board of County Commissioners who shall serve at the pleasure of, and report directly to, the Board of County Commissioners, and shall reside within the County during his/her tenure as County Attorney.

(A) The County Attorney shall provide legal services to the Board of County Commissioners, the County Administrator, and County departments, boards and agencies organized under the Board of County Commissioners.

(B) The compensation of the County Attorney shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position with performance appraisals conducted by the Board of County Commissioners at least annually.

ARTICLE III. ELECTED COUNTY CONSTITUTIONAL OFFICERS

Sec. 3.1. Preservation of Constitutional Offices.

The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court and Supervisor of Elections shall remain as independently elected constitutional offices, and the status, powers, duties and

functions of such offices, shall not be altered by this Home Rule Charter, or any revisions or amendments hereto, except as provided in Section 5.2 below. The constitutional officers shall perform their executive and administrative functions as provided by law.

Sec. 3.2. Non-Partisan Elections.

(1) Non-Partisan Offices.

The Supervisor of Elections shall be non-partisan.

(A) Non-Partisan Election Procedures.

If three or more candidates, none of whom is a write-in candidate, qualify for such office, the names of those candidates shall be placed on a non-partisan ballot at the first primary election. If no candidate for such office receives a majority of the votes cast for such office in the first primary election, the names of the two candidates receiving the highest number of votes for such office shall be placed on the general election ballot.

(B) Qualification by Petition.

A candidate for non-partisan office may qualify for election to such office by means of the petitioning process provided in general law.

Sec. 3.3. Clerk Auditor.

(1) The Leon County Clerk of the Court shall serve as the Auditor to the Commission as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public Accountant, or such other person qualified by education or experience in governmental accounting, internal auditing practices and fiscal controls, which shall include at least five (5) years experience in professional accounting, auditing, governmental fiscal administration or related experience, unless the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit function of the Clerk.

(2) Audit Committee.

There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Committee is to promote, maintain,

LEON COUNTY CHARTER ORDINANCE

and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the audit committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

ARTICLE IV. POWERS RESERVED TO THE PEOPLE: INITIATIVE AND RECALL

Sec. 4.1. Citizen Initiative.

(1) Right to Initiate.

The electors of Leon County shall have the right to initiate County ordinances in order to establish new ordinances and to amend or repeal existing ordinances, not in conflict with the Florida Constitution, general law or this Charter, upon petition signed by at least ten percent (10%) of the total number of electors qualified to vote in the County reflecting ten percent (10%) of the total number of electors qualified to vote within each of the five (5) commission districts. The total number of electors qualified shall mean the total number of electors qualified to vote in the last preceding general election.

(2) Procedure for Petition.

The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed and obtain a dated receipt therefore. Any such ordinances shall embrace but one (1) subject and matter directly connected therewith. The sponsor shall cause a notice of such submission to be published within fourteen (14) days thereof in a newspaper of general circulation in the County. The allowable period for obtaining signatures on the petition shall be completed not later than one (1) year after initial receipt of the petition by the Supervisor of Elections. The sponsor shall comply with all requirements of general law for political committees, and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's information and belief, the number of signatures procured. The time and form of such reports may be prescribed by ordinance. When a sufficient number of signatures are obtained, the sponsor shall thereupon submit signed and dated forms to the Supervisor of Elections, and upon submission, shall pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after submission of signatures, verify the signatures thereon, or specify a reason for the invalidity of each rejected signature, if the petition is rejected for insufficiency of the number of

valid signatures. If the petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional thirty (30) days within which to submit additional signatures for verification. The Supervisor of Elections shall, within thirty (30) days of submission of additional signatures, verify the additional signatures. In the event sufficient signatures are still not acquired, the Supervisor of Elections shall declare the petition null and void and none of the signatures may be carried over onto another identical or similar petition.

(3) Consideration by Board of County Commissioners.

Within sixty (60) days after the requisite number of signatures has been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall give notice and hold public hearing(s) as required by general law on the proposed ordinance and vote on it. If the Board fails to enact the proposed ordinance it shall, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least forty-five (45) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared, by resolution of the Board of County Commissioners, to be enacted and shall become effective on the date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior to the next succeeding general election, without the approval of a majority of the electors voting at a referendum called for that purpose.

(4) Limitation on Ordinances by Initiative.

The power to enact, amend or repeal an ordinance by initiative shall not include ordinances or provisions related to County budget, debt obligations, capital improvement programs, salaries of County officers and employees, the assessment or collection of taxes, or the zoning of land.

Sec. 4.2. Recall.

All members of the Board of County Commissioners shall be subject to recall as provided by general law.

ARTICLE V. HOME RULE CHARTER TRANSITION, AMENDMENTS, REVIEW, SEVERANCE, EFFECTIVE DATE

LEON COUNTY CHARTER ORDINANCE

Sec. 5.1. Home Rule Charter Transition.

(1) General Provisions.

Unless expressly provided otherwise in this Home Rule Charter, the adoption of this Charter shall not affect any existing contracts or obligations of Leon County; the validity of any of its laws, ordinances, regulations, and resolutions; or the term of office of any elected County officer, whose term shall continue as if this charter had not been adopted.

(2) Initial County Commissioners.

The persons comprising the Leon County Board of County Commissioners on the effective date of this Charter shall become the initial members of the Board of County Commissioners of the Charter government and shall perform the functions thereof until the normal expiration of their terms or until the election and qualification of their successors as provided by law.

(3) Outstanding Bonds.

All outstanding bonds, revenue certificates, and other financial obligations of the County outstanding on the effective date of this Charter shall be obligations of the Charter government. All actions taken by the former government relating to the issuance of such obligations are hereby ratified and confirmed. Payment of such obligations and the interest thereon shall be made solely from, and charged solely against, funds derived from the same sources from which such payment would have been made had this Charter not taken effect.

(4) Employees Continuation.

All employees of the former County government shall, on the effective date of this Charter, become employees of the County government created by this Charter. All existing wages, benefits, and agreements, and conditions of employment shall continue, until modified by lawful action of the County Commission.

Sec. 5.2. Home Rule Charter Amendments.

(1) Amendments Proposed by Petition.

(A) The electors of Leon County shall have the right to amend this Home Rule Charter in accordance with Sec. 4.1 of this Charter.

(B) Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each Charter amendment proposed by petition shall be placed on the ballot by resolution of the Board of County Commissioners for the general election occurring in excess of ninety (90) days from the certification by the Supervisor of Elections that the requisite number of signatures has

been verified. If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

(2) Amendments and Revisions by Citizen Charter Review Committee.

(A) A Citizen Charter Review Committee shall be appointed by the Board of County Commissioners at least twelve (12) months before the general election occurring every eight (8) years thereafter, to be composed and organized in a manner to be determined by the Board of County Commissioners, to review the Home Rule Charter and propose any amendments or revisions which may be advisable for placement on the general election ballot. Public hearings shall be conducted as provided by Section 125.63, Florida Statutes.

(B) No later than ninety (90) days prior to the general election, the Citizen Charter Review Committee shall deliver to the Board of County Commissioners the proposed amendments or revisions, if any, to the Home Rule Charter, and the Board of County Commissioners shall consider such amendments or revisions to be placed on the general election ballot, in accordance with Section 125.64, Florida Statutes.

(C) If the Citizen Charter Review Committee does not submit any proposed Charter amendments or revisions to the Board of County Commissioners at least ninety (90) days prior to the general election, the Citizen Charter Review Committee shall be automatically dissolved.

(3) Amendments Proposed by the Board of County Commissioners.

(A) Amendments to this Home Rule Charter may be proposed by ordinance adopted by the Board of County Commissioners by an affirmative vote of a majority plus one of the membership of the Board. Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each proposed amendment shall only become effective upon approval by a majority of the electors of Leon County voting in a referendum at the next general election. The Board of County Commissioners shall give public notice of such referendum election at least ninety (90) days prior to the general election referendum date.

(B) If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

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Sec. 5.3. Severance.

If any provision of this Charter or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Charter which can be given effect without the invalid provision or application, and to this end the provisions of the Charter are declared severable.

Sec. 5.4. Home Rule Charter effective date.

This Charter shall become effective November 12, 2002.

SECTION 2. BALLOT QUESTION TO BE PRESENTED TO ELECTORATE.

The proposed Charter of Leon County, Florida, shall be presented to the qualified Leon County electorate by placing the question of whether to adopt same on the ballot at the special election to be held on November 5, 2002.

SECTION 3. BALLOT QUESTION FORM.

The question on the ballot shall be substantially in the following form:

**CHARTER FOR LEON COUNTY, FLORIDA
AS PROPOSED BY LEON COUNTY ORDINANCE
NO. 2002-____**

Question

Shall there be a Home Rule Charter for Leon County, Florida, establishing all rights and powers of local self government; authorizing the proposal and adoption of ordinances by voter initiative and referendum; preserving elected constitutional county officers; providing a non-partisan Supervisor of Elections; providing for non-partisan elections of county commissioners; allowing recall of commissioners by citizen referendum; and providing a method of amendment, which shall take effect November 12, 2002?

Yes for Approval _____

No for Rejection _____

SECTION 4. FURTHER AUTHORIZATION.

The Board of County Commissioners of Leon County, Florida, is authorized to adopt all resolutions and take all actions necessary in order for this Charter referendum proposition and those propositions referenced in the Preamble and Articles of the proposed Charter herein to be properly placed on the ballot for the special election of November 5, 2002.

Said referendum shall be conducted according to the requirements of law governing referendum elections in the State of Florida.

SECTION 5. SEVERABILITY.

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 6. EFFECTIVE DATE.

This ordinance shall have effect upon becoming law, but shall be of no further force or effect if the proposed Charter is not duly approved at the November 5, 2002, special election. The Charter of Leon County, Florida, as proposed by this Ordinance, shall become effective November 12, 2002, if the Charter is approved by a "yes" vote by a majority of those duly qualified electors voting on the question posed at the November 5, 2002, referendum.

DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 10th day of September, 2002.

LEON COUNTY, FLORIDA

LEON COUNTY POLICIES

Policy for Accounting and Reporting: Policy No. 92-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: The County will establish accounting and reporting systems to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. Provide regular monthly financial reports that include a summary of activity for all funds.
4. Provide regular monthly trial balances of line item financial activity by type of revenue and expenditure.
5. Ensure that an annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
6. Provide that the Office of Management and Budget (OMB) will submit to the County Commission quarterly reports on the operating condition of the County and, where applicable, to identify possible trends and, where necessary, to recommend options for corrective action.
7. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual budget award.

Policy for Amending the Budget: Policy No. 97-11

The County will establish practices for the operation and amending of the annual budget to:

1. Provide that all amendments/transfers of funds will first be reviewed by the director(s) of the requesting department/division, followed by a second review by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners, as set forth by the following provisions of this policy.
2. Provide that:
 - a. Notwithstanding the provisions of paragraph 1, program managers shall have the flexibility to amend

their operating expenditure budgets and personnel services budgets by up to 10-percent of the total on an aggregate basis between line items within programs with a \$20,000 cap, contingent upon approval by the County Administrator;

b. The County Administrator delegates to the Office of Management and Budget the responsibility for monitoring and enforcing the provisions of this paragraph based on policies adopted by the Board of County Commissioners.

3. Provide that, in addition to the provisions of paragraph 2, the County Administrator may authorize intrafund transfers up to \$20,000.

4. Provide that intrafund transfers greater than \$20,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.

5. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

Policy for Carry Forward Program: Policy No. 98-16

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-8, entitled "Carry Forward Program" and adopted by the Board of County Commissioners on December 13, 1994, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all of, the unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 1 of each year.

A. Eligibility Requirements

The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated based on the most recent financial data available.

The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.

Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

Note: Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" (See Attachment) to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

B. OMB Responsibilities

The Office of Management & Budget shall review all proposals from department managers. The Office of Management & Budget will be responsible for the program activities listed below.

Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year with the Finance Department.

- Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.
- Make a recommendation of approval or denial to the County Administrator.
- Notify the program manager in writing of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.

Human Service Request for Discretionary Funding: Policy No. 00-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: Policy

No. 99-4 "Mid-Fiscal Year Funding Requests for Outside Agencies," adopted by the Board of County Commissioners on November 23, 1999, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Human Service Request for Discretionary Funding

1. Board Intent

- a. All requests for funding which can legitimately be planned for must be made through the normal budget cycle.
- b. The initial disposition of the Board will be to disapprove or delay all requests made outside the normal budget cycle.
- c. The full impact of any request on the present and future resources of the County must be disclosed.
- d. No requests for funding during the fiscal year may come directly to the Board without prior administrative review as specified in this policy.

2. Procedures

The following procedures shall govern all funding requests made during the fiscal year outside the normal budget cycle:

- a. Outside agencies or individuals requesting funding from the Board of County Commissioners any time during the fiscal year shall first submit their requests in writing to the County Administrator.
- b. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals.
- c. All requests will be brought to the Board for consideration at a regularly scheduled meeting.
- d. Requests approved by the Board will be funded from the Commissioner's Discretionary Account.
- e. In the case where funding has been exhausted in the Commissioner's Discretionary Account, all requests will be denied at the staff level, and the Board will be notified via inter-office memorandum.

3. Evaluation Criteria

All funding requests will be evaluated and funded at the discretion of the Board.

4. Exceptions

- a. Mid-year requests from athletic teams or similar organizations for funding from the Board's Youth Sports Team Fund are exempt from this policy.

Policy for Contingency Reserves: Policy No. 99.3

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:
Policy No. 94-11 "Contingency Reserves and Mid-Fiscal Year Funding Requests for Outside Agencies,"

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adopted by the Board of County Commissioners on September 1994, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Use of Contingency Reserves

1. Board Intent

Contingency reserves are established to provide the following:

- a. Funding for authorized mid-year increases to adopted levels of service.
- b. Funding for unexpected increases in the cost of providing existing levels of service.
- c. Temporary and nonrecurring funding for unexpected projects.
- d. Funding of a local match for public or private grants.
- e. Funding to offset losses in revenue caused by actions of other governmental bodies.
- f. Funding to accommodate unexpected program mandates from other governmental bodies.

2. Procedures

- a. The general revenue reserves for contingency will be budgeted at an amount not to exceed 10% of projected general operating revenues for the ensuing fiscal year.
- b. The County will maintain an annual unappropriated fund balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The unappropriated fund balance shall be no less than ten (10) percent of general operating revenues and shall be separate from the reserves for contingency.
- c. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals or County agencies in submitting their requests for use of contingency reserves.
- d. County agencies, including County departments and Constitutional Officers, requesting additional funding from the Board shall first submit their requests in writing to the County Administrator for full review and evaluation.
- e. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.
- f. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.
- g. The County's budget will be amended at such time the County Commission, by majority vote, authorizes reserves for contingency. All requests to the County Commission for the use of any reserves for contingency shall be accompanied by a "contingency statement" prepared by OMB showing the year-to-date activity on the reserves account as well as the

current account balance and the net effect on the account of approving the use of reserves.

2. Evaluation Criteria

a. The Board will use the procedures and evaluation criteria set forth in this policy. The evaluation of funding requests shall include, but not be limited to the following:

consistency with other Board policy;
the urgency of the request;
the scope of services to be provided;
the short-term and long-term fiscal impact of the request;
a review of alternative methods of funding or providing the services,
a review for duplication of services with other agencies;
a review of efforts to secure non-County funding;
a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.

3. Exceptions

a. This policy is not intended to limit regular mid-year salary adjustment transfers from the salary adjustment contingency account, which is reviewed separately by the Board of County Commissioners in the month of April of each year.

Policy for Debt Management and Other Investments:

Policy No. 93-47

It shall be the policy of the Board of County Commissioners of Leon County, Florida that: Policy No. 92-6, adopted by the Board of County Commissioners on March 10, 1992, is hereby superseded and repealed, and a new policy is hereby adopted in its place, to wit: Debt management and investment practices are established to:

1. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source.
2. Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and will be limited to those expenses encumbered prior to the actual operation of the facility or its improvement.
3. Provide that debt for Leon County, Florida shall be limited to an amount which will not prevent the County from maintaining sources of available revenues for service of debt at 135% of annual debt service. The State of Florida does not mandate legal debt limitation for local governments.

4. Provide that the County will limit its investments to only the safest types of securities, to include those backed by the U.S. Government or its agencies and those which provide insurance or the legally required backing of the invested principal.

5. Provide that, unless market conditions otherwise require, not more than fifteen (15) percent of the County's investment portfolio shall be placed in any one institution other than those securities issued or guaranteed by the U.S. Government or its agencies or the State Board of Administration of the State of Florida.

Debt Management and Other Investments 9.04 Policy No. 93-97

1. Provide that the investment portfolio of Leon County, Florida must be structured in such a manner to provide sufficient liquidity to pay obligations as they become due. The investment portfolio shall be diversified by type of investment, issuer, and dates of maturity in order to protect against fluctuations in the market economy. At least fifteen percent (15%) of the County's portfolio shall be kept in liquid investments which are available on a daily basis, without loss of principal.

2. Provide that the clear title to principal and collateral backing for all investments shall be maintained by Leon County, in the County's own bank, or a third party agent under agreement to the County.

3. Provide that the Board of County Commissioners seeks to optimize return on investments within the constraints of safety and liquidity. The purchase and sale of securities shall be at competitive prices based on market conditions.

4. Provide that Leon County will use only major banks, brokers or dealers which have been selected after review of their qualifications, size, capitalization, inventories handling and reputation.

5. Provide that Leon County will not place funds with any institution which is less than three (3) years old.

6. Provide that the Board shall adopt a plan by October 1 of each year to govern the policies and procedures for the investment of surplus funds of the County based on the criteria as set forth in the County's Investment Ordinance for Surplus Funds, No. 93-3.

7. Provide that collateral shall be required for any repurchase agreement, not covered under Chapter 280, Florida Statutes. Collateral placed for any repurchase agreement will be governed by the same terms as those defined in the County's Investment Ordinance for Surplus Funds, No. 93-3.

8. Provide that the County shall establish a County Investment Oversight Committee whose membership and duties shall be governed by the provisions as set forth in the County's Investment Ordinance for Surplus Funds, No. 93-3.

Policy for Dues and Memberships: Policy No. 93-46

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 77-7, adopted by the Board of County Commissioners on June 21, 1977, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Organizations to which dues and memberships are paid for a County employee by Leon County shall be listed in a department's/division's annual budget request submission to the office of Management and Budget and reviewed for their appropriateness to the employee's job responsibilities with final denial/approval of such membership(s) by the County Administrator or his/her designee during the development phase of the tentative budget. Any request for County-paid employee memberships made during the fiscal year shall be submitted to the Office of Management and Budget for review with final denial/approval by the County Administrator. All memberships paid by the County for its departments/divisions shall follow the same review and approval process as that of a County Employee as outlined in this policy.

Policy for Fiscal Planning: Policy No. 93-44

It shall be the policy of the Board of County Commissioners of Leon County, Florida that: Policy No. 92-3, adopted by the Board of County Commissioners on March 10, 1992, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The County will establish fiscal planning practices to:

1. Provide that the annual operating and capital budget for Leon County shall be developed in conformity with the Tallahassee-Leon County Comprehensive Plan by the Office of Management and Budget in conjunction with revenue estimates from the Finance Division of the Clerk of the Circuit Court, under the advisement of the County Administrator and adopted as provided in State law by a majority vote of the Board of County Commissioners presiding in a public hearing.

2. Provide for the development and annual review of a capital improvement budget. This budget shall contain a 5-year plan for acquisition and improvement of capital investments in the areas of facilities, transportation, equipment and drainage. This budget shall be coordinated with the annual operating budget.

3. Provide that the Board of County Commissioners

will continue to reflect fiscal restraint through the development of the annual budget. In instances of forthcoming deficits, the Board will either decrease appropriations or increase revenues.

4. Provide that the County will strive to better utilize its resources through the use of productivity and efficiency enhancements while at the same time noting that the costs of such enhancements should not exceed the expected benefits.

5. Provide that expenditures which support existing capital investments and mandated service programs will be prioritized over those other supporting activities or non-mandated service programs.

6. Provide that the County Administrator shall be designated Budget Officer for Leon County and will carry out the duties as set forth in Ch.129, F.S.

7. Provide that the responsibility for the establishment and daily monitoring of the County's accounting system(s), shall lie with the Finance Division of the Clerk of the Circuit Court, and that the oversight of investment and debt management for the government of Leon County shall lie with the Board of County Commissioners.

8. Provide that this policy shall be reviewed annually by the Board of County Commissioners to ensure its consistency and viability with respect to the objectives of the Board and its applicability to current state law and financial trends.

Policy for Industrial Development Revenue Bond Financing: Policy No. 81-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Industrial Development Revenue Bond (IDRB) financing will be considered as an inducement to local and new prospective business expansion and relocation as a means to promote the diversification and expansion of the local economy, subject to the following conditions:

1. Information and application requirements of the County are completely and accurately met.
2. All fees and charges are paid, if and when assessed.
3. the project, consisting of land acquisition, construction, renovation and/or equipment purchases, has not begun prior to IDRB financing approval.
4. the project complies with all federal, state and local laws with regard to industrial development revenue bond financing eligibility.
5. except in unusual circumstances, the Board will give priority consideration for IDRB financing to an industrial or manufacturing plant.

Policy for Landfill Rate Stabilization Reserve:

Policy No. 03-08

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-1, "Policy for Landfill Rate Stabilization Reserve," adopted by the Board of County Commissioners on February 8, 1994 is hereby repealed and superseded, and a new policy entitled "Solid Waste Rate Stabilization Reserve Fund" is hereby adopted in its place. It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

1. The Solid Waste Rate Stabilization Reserve Fund is established to provide the following:
 - a. To accumulate funding for planned future capital project expenditures;
 - b. Funding for temporary and nonrecurring unexpected capital projects;
 - c. Funding to accommodate unexpected program mandates from other governmental bodies;
 - d. Funding for extraordinary operating expenses.
 - e. Funding for operating expenses in order to stabilize rates.
2. Use of funds from the Solid Waste Rate Stabilization Reserve Fund will be limited to operation of the landfill and transfer station.
3. The Board of County Commissioners must approve requests for use of Rate Stabilization Reserve Fund. The Board will use the procedures and evaluation criteria set forth in this policy. Such requests will be evaluated in insure consistency with other Board policy; the urgency of the request; the scope of services to be provided; the short- and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-County funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
4. The Rate Stabilization Reserve Fund will be budgeted at the excess of revenues over expenditures after the requirements of the balance needed in the Contingency Reserve and Closure Reserve are met. The Rate Stabilization Reserve Fund shall be separate from the Contingency Reserve and Closure Reserve. The County's budget will be amended at such time as the County Commission, by majority vote, authorizes the use of reserves. All requests to the County Commission for the use of Rate Stabilization Reserve Fund shall be accompanied by an addendum prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

LEON COUNTY POLICIES

5. As used in this document, the term "Fund" does not require the establishment of a self-balancing set of accounts, but rather indicates a separate account established within the Solid Waste Enterprise Fund.

Policy for Revenues: Policy No. 92-5

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

The County will establish revenue practices to:

1. Provide that the County seek out and maintain a diversified revenue system to protect it from fluctuations in any one revenue source.
2. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise.
3. Ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Financial Advisory Committee: Policy No. 00-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

In order to ensure that financial matters which come before the Board of County Commissioners have been appropriately and thoroughly reviewed, a Finance Advisory Committee is hereby established which shall be comprised of the Leon County Administrator, the Leon County Attorney, the Director of Public Services, the Director of Management and Budget and the Clerk of Courts' Finance Director.

The Finance Advisory Committee shall review and make recommendations to the Board of County Commissioners on financial matters related to the Board of County Commissioners and all County boards and authorities. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel and arbitrage rebate compliance services.

GLOSSARY OF BUDGET TERMS

Accrual Accounting: A basis of accounting in which revenues are recorded when earned and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Actual: Monies which have already been used or received.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as “property tax.”

Adjusted Final Millage: The actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority. State law provides for certain limitations.

Adopted budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Leon County Commission.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10.00 per \$ 1,000 of assessed taxable value.

Amendment: A change to an adopted budget that may, or may not, increase or decrease a fund total. The change must be approved by the County Commission in certain instances.

Appropriated Fund Balance: The fund balance is included as a revenue source in the annual budget.

Appropriated Income: Florida Statute requires county governments to budget only ninety-five percent (95%) of the total revenue anticipated. Five (5%) percent of the total amount of revenues cannot be incorporated into the budget and made available for expenditure. Therefore, ninety-five percent (95%) of the one hundred percent (100%) of anticipated total revenues becomes the portion referred to as appropriated income.

Appropriation: A specific amount of funds authorized by the Leon County Commission to which financial obligations and expenditures may be made.

Assessed Value: A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

Balance: The balance for the current fiscal year. Balance is the difference between the projected expenditures and the expenditures occurred (balance= Budget- Expenditures).

Board of County Commissioners (BOCC): Elected Officials that make legislative decisions concerning Leon County policies.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget: A balanced fiscal plan of programs, services, and construction projects, funded within available revenues and bounded within a specific period of time, usually 12 months. A balanced budget is a budget where anticipated revenues are evenly matched with proposed expenditures.

Budget Hearing: The public hearings conducted by the Leon County Commission to consider and adopt the annual budget.

Budget Message: A brief written statement presented by the County Administrator to explain principal budget issues and to identify policy-related issues to the Leon County Commission.

Budget Spilt: Allocation of salary across the Organizational Codes in an organization.

Capital Improvement Projects: Physical assets, constructed or purchased, that have a minimum useful life of ten years and a minimum cost of \$10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Capital Improvement Program (CIP): A five-year plan for providing public physical improvements. The program provides the following information for each project: a time frame for completion, the location, description, an annual estimated expenditure and the proposed method of financing.

Capital Outlay: Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$200 and less than \$10,000 and will include construction projects, purchases of land, major renovations or repairs to existing grounds or facilities and acquisition of equipment.

Constitutional Officer: Positions established by Florida's Constitution. In Leon County there are five elected constitutional officers: Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of the Court.

GLOSSARY OF BUDGET TERMS

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Continuation Budget Request: Includes funding required to continue the existing level of service in the service area.

County Administrator: The Chief Executive Officer of the County appointed by the Leon County Commission.

Customer: The recipient of an output product or service. May be internal or external to the organization.

Debt Service: The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, payments for paying agents, registrars, and escrow agents.

Debt Service Fund: An account established to accumulate resources for, and payment of, general long-term debt principal and interest.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Encumbrance: The commitment of appropriated funds to purchase an item or service.

Enterprise Fund: A governmental accounting fund for operations that function similarly to private business enterprises. The cost of providing these types of services is derived by user fees and other charges for service.

Exemption: A portion of the total assessed valuation of property which is not subject to property taxes. An example is the homestead exemption which provides qualifying homeowners with a \$25,000 exemption on their personal residential property.

Expenditure: Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received.

Fiscal Year: Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for Leon County begins on October 1 and ends on September 30 of the following year. The fiscal year for the state begins on July 1 and ends on June 30 of the following year.

Franchise Fee: A fee imposed by a government unit for a right/ license granted to an individual/ business to market a company's goods/services in a particular area.

Fund: A group of appropriations treated as an entity to meet legal requirements or Generally Accepted Accounting Principles.

Fund Balance: The difference between fund assets and fund liabilities.

General Fund: The fund used to account for all financial resources that are derived from ad valorem (property) taxes, licenses, permits, and other general revenues that will be used to support services that are provided on a countywide basis.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operation or capital, depending upon the grantee.

Indirect Cost Reimbursement: Payments made to the County's general fund by enterprise or grant-funded programs to cover administrative overhead costs incurred by the County.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Service Fund: A fund established for the purpose of accounting for the transactions between government agencies.

Master Lease Program: The method used to finance the purchase of new equipment and refinance existing equipment leases.

Millage Rate: The rate used to calculate taxes based upon the assessed value of real property, countywide. One mill of tax is equal to \$1.00 for each \$1,000 of taxable property value.

Modified Accrual System: Accounting basis that records revenues when they are earned (whether or not cash is received then) and expenditures when goods and services are received (whether or not cash payments are made then).

Municipal Services Taxing Unit (MSTU): A district created by the county to place the burden of ad valorem taxes upon property in a geographic area to fund a particular service or services. In Leon County, MSTUs exist countywide to fund primary healthcare for the uninsured and emergency medical services.

Net Budget: The legally adopted budget less all double counts required by fund accounting. For example, transfer between funds can appear in the budget of both funds and inflate the budget total. Other categories include internal service charge, reserves, debt proceeds, and other miscellaneous amounts.

GLOSSARY OF BUDGET TERMS

Object Code: An itemization of accounts within a fund that is used to identify and record the type and amount of expenditures. Some object codes are mandated by the State of Florida Uniform Accounting System.

Operating Budget: A balanced fiscal plan for providing governmental programs and services for a single year.

Operating Expenses: Fund expenses related directly to the fund's primary activities for the current year and not defined as personal or capital outlays.

Operating Transfer: Legally authorized transfer from a fund receiving revenue, to the fund through which the resources are to be expended.

Other Personnel Service (OPS): A temporary position of specific duration not to exceed two years. The positions may be full-time or part-time.

Performance Objective: A statement that describes in specific and measurable terms the results the program is expected to achieve within a certain time frame.

Personal Services Expense: Expenses for salaries, wages, workers compensation, health/life insurance, and retirement contributions provided to County employees.

Program: A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Projection: Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually in fiscal years.

Property Tax: Taxes levied on all non-exempt real and personal property located within Leon County. Property taxes are computed on the basis of multiplying the millage rate by the assessed value of the property often referred to as *ad valorem tax*.

Proprietary Fund/Agency: Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees, and receive little or no general property tax support.

Real Property: Land and the buildings or structures that is taxable under state law.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses and shortfalls in revenues.

Revenue: Income received from various sources used to finance government services. Revenue categories include: taxes, licenses and permits; intergovernmental revenue; charges for service; fines and forfeits; miscellaneous; and other financing sources.

Rolled-Back Millage Rate: The millage rate that will provide the same property tax levy as was levied during the previous fiscal year, except for levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

Special Assessment: A levy made against certain properties to defray all or part of the cost of a specific capital improvement which benefits the owners of the property.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects that are legally restricted to be used for specific purposes.

State Shared Revenues: Revenues collected by the state and proportionately share with counties and/or municipalities on the basis of specific formulas.

Tax Base: The total property valuations on which taxes are levied.

Tax Roll: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the Board of County Commissioners by July 1 of each year.

Trust Fund: Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

User Fee: The fee charged to individuals or groups that receive a direct benefit of a public service, facility, or good.

Workload Measure: A unit of measure to identify the amount of work or product generated from specific activities. They form the basis for determining the unit's success at reaching its performance objectives.

MISCELLANEOUS STATISTICAL DATA

**As of February 25, 2005*

POPULATION (2003)	255,000
Median Age (2000)	29.5
Registered Voters (2000)	171,078
% Voter Turnout 2000 Presidential Election	79.6%

LABOR FORCE (2003)	
Number of Employees	158,300
Labor Force % of County Population	61.9%
Number in County Unemployed	4,396
Unemployment Rate	3.2%

MEDIAN FAMILY INCOME	1979	1989	2000
Leon County	\$18,916	\$37,000	\$52,962
Florida	\$17,280	\$32,212	\$45,625

COST OF LIVING (2003)	
Price Level Index	FL Avg. = 100.00
Total	96.71
Food	102.57
Health Care	93.81
Housing	87.57
Personal	97.82
Health Care	99.28

EDUCATION (2003)	
Public K-12 Schools	
Elementary Schools	25
Middle Schools	8
High Schools	6
Public School Teachers	2,209
Public School Students	31,878

Colleges/Universities/Junior Colleges

Florida State University
 Florida A & M University
 Tallahassee Community College

Vocational/Technical Schools

Keiser College
 Lively Technical Center

SERVICES

Libraries	(Branches)
Leon County Public Library System	6
State of Florida Library	1
Florida State University Library System	8
Florida A & M University Library System	5
Tallahassee Community College Library	1

MISCELLANEOUS STATISTICAL DATA

Law Enforcement

(Sworn Officers)

Leon County Sheriff's Office	231
Tallahassee Police Department	356
Florida State University Police Department	61
Florida A & M University Police Department	28
TCC Campus Police Department	15
Capital Police	61

Fire Department

(Stations)

Tallahassee Fire Department	15
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Hospitals

(Beds)

Tallahassee Regional Medical Center	770
Capital Regional Medical Center	180

Convention/Conference Centers

(Seats)

Tallahassee - Leon County Civil Center	13,500
Florida State Conference Center	375

Utilities

Within Tallahassee City Limits:

Electricity, Water, Gas, Sewer and
Solid Waste

Outside City Limits:

Solid Waste
Water, Sewer (limited)
Gas
Electricity

TRANSPORTATION (2004)

Tallahassee Regional Airport

Average number of daily flights	82
Commercial Service Carriers	8
Highest Level of Monthly Traffic	108,006
Number of passengers	1,155,072

Railroad Services:

Amtrak
CSX Transportation

Bus Service:

Local	TALTRAN
Inter-city	Greyhound

Highways:

Federal Interstates	I-10
Federal Highways	US 27, US 90, US 319
State Highways	SR-20, 61, 63, 263, 363, 366, 369, 371

MISCELLANEOUS STATISTICAL DATA

STATE & LOCAL TAXATION (2005)

County

Ad Valorem Millage Rates

City of Tallahassee	3.60
Leon County	8.54
Healthcare MSTU	0.12
Emergency Medical Services MSTU	0.50
Leon County School Board	9.075
Northwest FL Water Management District	0.05
Downtown Improvement Authority	<u>1.00</u>
Total	22.885

Ad Valorem Tax Exemption Available	Yes
General Homestead Exemption	25,000
Retail Sales Tax (Local Option)	1.5%
Utility Service Tax (Public Service Tax)	10.0%

State

Corporate Income Tax	5.5%
Personal Income Tax	0.0%
Retail Sales Tax	6.0%
Retail Sales Tax (Local Option)	1.5%
Intangible Tax (per \$1,000)	\$1

State Enterprise Zone	Yes
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Federal Enterprise Zone	Yes
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FINANCIAL INSTITUTIONS

Banks/Branches	20
Savings and Loans	27
Credit Unions	6

CLIMATE (2003) (Average)

Temperature (degrees)	68
Precipitation (inches)	63.3
Wind speed (knots)	7

RECREATION

Outdoors Activities

Boat Landings	24
Campgrounds	3
Galleries	10
Historic Points of Interest	11
Lakes	5
Museums	12
Parks	72
Reservations	1
Special Events	5
Historical Points of Interests	11

MISCELLANEOUS STATISTICAL DATA

TRAVEL DISTANCE FROM TALLAHASSEE (in miles)

Panama City, Florida	97
Gainesville, Florida	151
Jacksonville, Florida	166
Macon, Georgia	193
Pensacola, Florida	197
Montgomery, Alabama	213
Tampa, Florida	276
Orlando, Florida	258
Savannah, Georgia	302
Atlanta, Georgia	269
Birmingham, Alabama	303
Melbourne, Florida	341
New Orleans, Louisiana	385
Jackson, Mississippi	433
Miami, Florida	487
Memphis, Tennessee	543
Key West, Florida	644
Louisville, Kentucky	691
Houston, Texas	709
Washington, D.C.	871