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County Charter

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.

Sec. 1.8. Division of Powers.

This Charter establishes the separation between legislative and administrative functions of this

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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.

(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

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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-

(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, 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.

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(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

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

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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 memberships 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,

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on January 1 of the succeeding year.

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 ame 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 compete 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

Summary of County Financial Policies & Ordinances

Industrial Development Revenue Bond Financing Policy, No. 81-1

This policy establishes a means for the expansion of local businesses as well as the attraction of new prospective businesses, allowing for diversification and expansion of the local economy.

Accounting and Reporting Policy, No. 92-4

This policy establishes accounting and reporting systems that maintain accounting and reporting practices that conform to the Uniform Accounting System of Generally Accepted Accounting Principles. The policy also ensures that the accounting and reporting systems are consistent with the standards set for local governments according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

Revenues Policy, No. 92-5

This policy establishes revenue practices that: provide for the establishment and maintenance of a diversified revenue system to protect it from fluctuations in any one revenue source; provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise; and ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Fiscal Planning Policy, No. 93-44

This policy establishes fiscal planning practices that provide for:

- The annual operating and capital budget to be developed in conformity with the Tallahassee-Leon County Comprehensive Plan
- The development and review of a Capital Improvement Project budget, containing a 5-year plan for acquisition and improvement of capital investments that is also coordinated with the annual operating budget
- The Board of County Commissioners to continue to reflect fiscal restraint through the development of the annual budget by either decreasing appropriations or increasing revenues, when deficits are anticipated.

Dues and Memberships Policy, No. 93-46

This policy requires that any dues or memberships paid by Leon County on behalf of an employee shall be detailed in a department/division's annually budget request submission to the Office of Management and Budget. The request will be reviewed for appropriateness with final denial/approval being given by the County Administrator or his/her designee during the development of the tentative budget.

Debt Management and Other Investments Policy, No. 93-47

This policy establishes that debt management and investment practices are established to:

- Ensure capital projects financed by capital bonds will not be financed for a period that exceeds the useful life of the supporting revenue source
- Ensure that interest, operating, or maintenance expenses will be capitalized only for facilities or enterprise activities and limited to expenses encumbered prior to the operation or improvement of the facility
- Provide that Leon County's debt will be limited to an amount that will not hinder the County from maintaining sources of available revenues for service of debt at 135% of annual debt service.
- Provide that the County will limit its investments to only the safest types of securities (including the U.S. government or its agencies) and those which provide insurance or the legally required backing of the principal.
- Provides that, unless required by market conditions, not more than fifteen percent of the County's investment portfolio will be placed in any one institution other than those securities issued or guaranteed by the US Government or its agencies or the State Board of Administration of the State of Florida.

Summary of County Financial Policies & Ordinances

Amending the Budget Policy, No. 97-11

This policy establishes that for the operation of amending the annual budget, all amendments/transfers will be reviewed by the director of requesting department/division, followed 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 below:

- Allows program managers to amend their operating budgets and personal services budgets up to 10 percent of the total on an aggregate basis between line items within programs with a \$50,000 cap, upon County Administrator approval.
- Designates the Office of Management and Budget the responsibility for monitoring and enforcing the provisions for amending the budget based upon policies adopted by the Board.
- Allows the County Administrator to authorize intrafund transfers up to \$50,000. Intrafund transfers exceeding \$50,000 and all interfund transfers must be approved by a majority vote of the Board.
- Requests for use of reserves for contingency must be approved by a majority vote of the Board.

Carry Forward Program Policy, No. 98-16

This policy establishes that the Carry Forward Program will provide budget incentives to managers to improve financial management effectiveness and accountability. It allows managers to carry forward a portion or all unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings, and/or increased efficiency. Department managers submitting a request to OMB for review, must clearly indicate how the County will realize an increase in productivity, save money, and/or increase efficiency, if approved. Managers of projects funded by the Board in the current fiscal year, which are incomplete, must submit a "Carry Forward Request" requesting the funds be added to the budget of the following fiscal year for the sole purpose of completing the project for which the funds were appropriated. All carry forward requests are presented to the Board prior to November 1 or each year and are based upon the prior approval of the County Administrator.

Revenues - Financial Advisory Committee Policy, No. 00-1

This policy establishes the Financial Advisory Committee which ensures that financial matters which come before the Board have been appropriately and thoroughly reviewed. This committee will make recommendations on financial matters related to the Board and all County boards. 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.

Investment Policy, No. 02-12

This policy establishes that Leon County's Investment Policy within the context of the County's Investment Ordinance is intended to set the framework within which the County's investment activities will be conducted. It establishes the parameters for investment activity, which may be further, restricted by the Investment Oversight Committee or by investment staff, and provides parameters to limit risk and ensure a broadly diversified portfolio.

Landfill Rate Stabilization Reserve Policy, No. 03-08

This policy establishes the Solid Waste Stabilization Reserve Fund provide funding for: planned future capital project expenditures, temporary and nonrecurring unexpected capital projects, accommodation of unexpected program mandates from other governmental bodies, extraordinary operating expenses, and operating expenses in order to stabilize rates. All requests for the use of these funds are limited to the operation of the County's landfill and transfer station and must be Board approved.

Discretionary Funding Guidelines Ordinance No. 06-34

This ordinance govern the allocation of discretionary funds and provide the Board a maximum amount of annual funding available in each of the following categories: (a) Community Human Services Partnership Fund (CHSP); (b) Community Human Services Partnership-Emergency Fund; (c) Commissioner District Budget Fund; (d) Midyear Fund; (e) Non-Departmental Fund; and (f) Youth Sports Teams Fund. The funding for the purposes set forth in this ordinance shall be subject to an annual appropriation by the Board in accordance with this ordinance.

Reserves Policy, No. 07-2

This policy establish funding for: general revenue emergency reserves, unappropriated reserve for cash balance, minimum and maximum amounts of fund balance, funding for authorized mid-year increases, unexpected increases in the cost of existing levels of service, temporary and nonrecurring funding for unexpected projects, local match for public or private grants, offset losses, and unexpected program mandates. It establishes authorized forms and procedures to be used by outside agencies or individuals, set forth procedures and evaluation criteria of funding.

County Financial Policies & Ordinances

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 IDRFB 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 IDRFB financing to an industrial or manufacturing plant.

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 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.

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. 93-44, adopted by the Board of County Commissioners on April 10, 1993, 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, 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.

County Financial Policies & Ordinances

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. Annually, prior to March 1, the Board of County Commissioners will:

A. Establish a budget calendar for the annual budget cycle.

B. Confirm the list of permanent line item funded agencies that can submit applications for funding during the current budget cycle.

C. Provide direction to staff on additional appropriation requests that should be considered as part of the tentative budget development process.

9. 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 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 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.

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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.

6. 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.

7. 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.

8. 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.

9. 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.

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

11. 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.

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

13. 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, Policy No. 93-3.

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 \$50,000 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 \$50,000.

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

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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.

Policy for Revenues: 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 Office 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.

Investment Policy: Policy No. 02-12

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that a revised Policy No. 02-12 is hereby adopted, to wit:

It is the policy of the Leon County Finance Division that:

Introduction

The following Investment Policy within the context of the County's Investment Ordinance is intended to set forth the framework within which the County's investment activities will be conducted. The Investment Policy establishes parameters for investment activity, which may be further restricted by the Investment Oversight Committee or by investment staff. The Investment Policy provides parameters to limit risk and ensure a broadly diversified portfolio.

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In establishing this Investment Policy, the Board of County Commissioners recognizes the traditional relationship between risk and return and acknowledges that all investments whether they are for one day or years, involve a variety of risks related to maturity, duration, credit, market and reinvestment risk.

When choosing between alternative investments, staff should structure the portfolio based on an understanding of the variety of risks and basic principles of diversification on the structure of the portfolio. With adoption of this Investment Policy, the County recognizes the goal of total return portfolio management is to add economic value to a portfolio under circumstances prevailing from time to time. This may necessitate the sale of securities at a loss in order to reduce portfolio risk (without a material reduction in return) or to achieve a greater overall return (without assuming any material amount of additional risk) that could have been obtained if the original position had been held.

The Board recognizes the value of external as well as internal management. External management is best employed where greater knowledge and skills are required due to either the nature of the investment instruments, the risks associated with longer duration, or the need to closely monitor credit considerations. Internal management is best employed when risks are low, maturity considerations limited, and the ability for external management to enhance yield limited by low overall interest rates.

I. SCOPE

This Investment Policy applies to all funds held by or for the benefit of the Leon County Board of County Commissioners.

II. INVESTMENT OBJECTIVES

The following investment objectives will be applied in the management of the County's funds.

- A. The primary investment objective is to insure safety of County assets.

This is best ensured by:

- Establishing minimally acceptable credit ratings and limiting any exception thereto

Limiting the portfolio duration and the duration of individual holdings

- Setting maximum exposure by market sector
- Requiring a minimum investment in a basket of securities either fully guaranteed by the U. S. Government or issued by an Agency of Instrumentality of the U. S. Government
- Defining authorized transactions

- B. The second priority will be to provide sufficient liquidity to meet the County's operating, payroll and capital requirements.

Adequate Liquidity will minimize the likely requirement to sell instruments before maturity and minimize transaction cost and will be accomplished through this portfolio by:

- Maintaining a core level of assets with the SBA and the Treasury Special Purpose Investment Account (SPIA)
- Maintaining a liquidity portfolio

- C. The third objective after meeting the first two objectives will be to maximize the return on the portfolio at a predefined and acceptable level of risk.

- D. The Clerk will establish procedures to implement this policy and assure compliance.

III. PRUDENCE AND ETHICAL STANDARDS

The "prudent person" standard shall be applied in the management of the overall investment portfolio. The Clerk and Finance Department employees performing the investment functions, acting as a "prudent person" in accordance with established procedures and this policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that appropriate monitoring efforts are performed.

The "prudent person" standard is herewith understood to mean the following:

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Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Officers and employees of the Clerk's Office who are involved in the investment process shall refrain from personal business activity that could conflict with State Statutes, County Ordinances, proper management of the investment portfolio or which could impair their ability to make impartial investment decisions. Investment officials and employees, including members of the Investment Oversight Committee, shall disclose any material financial interests in any investment firms, or financial institutions that conduct business with the County and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

Limits of Liability - The County shall provide for the defense and indemnification of any committee member who is made a party to any suit or proceeding, other than by an action of the County, or against whom a claim is asserted, by reason of their actions taken within the scope of their service as an appointed member of this committee. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of such claim suit, or proceeding, including any appeal thereof. This protection shall extend only to members who have acted in good faith and in a manner, which they reasonably believe to be in, or not opposed to, the best interest of the Leon County.

IV. INVESTMENT PERFORMANCE AND REPORTING

A quarterly investment report shall be prepared by the Finance Office and provided to the County Administrator and the Investment Oversight Committee. The report shall include a breakdown of the portfolio by class, maturity, yield, as well as its overall performance during

that period with sufficient detail for a comprehensive review of investment activity and performance.

Annually, a recapitulation report will be presented to the Board of County Commissioners, which shall include securities in the portfolio by class or type, book value, income earned, market value and yield. Performance measurements shall be utilized which are appropriate to the maturity, risk characteristics, investment limitations and size of the portfolio. At a minimum, portfolio performance shall be measured by comparing its year-to-date earnings to an appropriate benchmark.

The County Administrator shall be notified immediately of deviations from currently approved investment policies.

V. AUTHORITY

Responsibility for the investment program is vested with the Clerk of the Circuit Court. The Clerk hereby delegates the day-to-day responsibility for the administration of the investment program to the Finance Director. The Finance Director shall maintain an Investment Procedures and Internal Controls Manual based on this policy. No person may engage in an investment transaction except as stated in the Internal Controls Section of this policy.

VI. INVESTMENT OVERSIGHT COMMITTEE

The Board is responsible for setting guidelines for the investment of the portfolio through the adoption of this Investment Policy. The Board recognizes that there is an expertise required both for setting the guidelines and the review of performance, which may exceed the technical background of individual commissioners and has, therefore, created the Investment Oversight Committee. This Committee is charged with the responsibility to review this policy on a regular basis and to recommend changes. The Clerk will provide the Committee with reports in sufficient detail as may from time to time be requested by the Committee in order for them to review the performance of the portfolio. The Committee will establish portfolio benchmarks in order to

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judge the performance of the portfolio with respect to the market and other portfolios of similar size and limitations. The Committee

will provide the Board a report as of the close of the fiscal year recapping the performance of the portfolio and any outside managers. The Board or the Committee may request additional meetings to discuss issues of concern or direction.

VII. AUTHORIZED INSTRUMENTS

The County does hereby authorize the purchase of the following:

- A. The Florida Local Government Surplus Funds Trust Fund (SBA)
- B. The Treasury Special Purpose Investment Account (SPIA)
- C. The Negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to, the following:
 1. Cash Management Bills
 2. Treasury Securities - State and Local Government Series (SLGS)
 3. Treasury Bills
 4. Treasury Notes
 5. Treasury Bonds
 6. Treasury Strips
- D. Bonds, debentures, or notes issued or guaranteed by United States Government agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities are limited to the following:
 1. United States Export-Import Bank Direct obligations or fully guaranteed certificates of beneficial ownership
 2. Farmers Home Administration Certificate of beneficial ownership
 3. Federal Financing Bank Discount notes, notes and bonds
 4. Federal Housing Administration Debentures
 5. General Services Administration Participation Certificates
 6. United States Maritime Administration Guaranteed Title XI Financing
 7. New Communities Debentures United States Government guaranteed debentures
 8. United States Public Housing Notes and Bonds United States Government guaranteed public housing notes and bonds
 9. United States Department of Housing and Urban Development Project notes and local authority bonds
- E. Bonds, debentures, or notes or issued or guaranteed by United States Government agencies (Federal Instrumentalities) which are non-full-faith and credit agencies limited to the following:
 1. Federal Farm Credit Bank (FFCB)
 2. Federal Home Loan Bank or its district banks (FHLB)
 3. Federal National Mortgage Association (FNMA) including Collateralized Mortgage Obligation (CMO's).
 4. Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal Home Loan Mortgage Corporation participation certificates and CMO's
 5. Student Loan Marketing Association (Sallie-Mae)
- F. Non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes and provided that the bank is not listed with any recognized credit watch information service.

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- G. Repurchase agreements comprised of only those investments as authorized in Sections B and D.
- H. Bankers' acceptances which are inventory-based and issued by a domestic bank which has at the time of purchase, an unsecured, uninsured and unguaranteed obligation rating of at least "Prime-1" and "A" by Moody's Investors Service (Moody's) and "A-1" and "A" by Standard & Poor's Corporation (Standard and Poor) and ranked in the top fifty (50) United States banks in terms of total assets by the American Banker's yearly report.
- I. Commercial Paper of any United States company, which is rated, at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper.) If backed by a letter of credit (LOC), the long-term debt of the LOC provider must be at least "A" by at least two nationally recognized rating agencies. The LOC provider must be ranked in the top fifty (50) United States banks in terms of total assets by the American Banker's yearly report.
- J. Fixed Income Securities of State and/or local government taxable and tax-exempt debt, and corporations rated at least Investment grade by Moody's and Standard & Poor's for long-term debt, or rated at least MIG-2 by Moody's and SP-2 by Standard & Poor's for short-term debt.
- K. Securities and Exchange Commission (SEC) qualified constant net asset value money market mutual funds which authorize only those investment instruments as permitted in Sections B, D, F and, for arbitrage compliance only, Section I, provided that said funds contain no derivatives. The funds must have an S&P rating criteria of AAAM or AAAG.
- L. SEC qualified constant net asset value money market mutual funds which
- M. authorize only those investment instruments as permitted in Sections B, D,
- N. F, G and H and, for arbitrage compliance only, Section I, provided that said funds contain no derivatives. The funds must have an S&P rating criteria of AAAM or AAAG.
- O. The Florida Local Government Investment Trust (FLGIT) and the First Municipal Investment Trust.
- P. Pooled Investment Accounts, wherein the permitted assets are consistent with A-L above.
- The County is prohibited from investing from any security that creates artificial volatility as compared to the underlying security, or to the market for a similar security. Specifically, the use of inverse floating rate notes, reverse repurchase agreements Interest-Only (IO's), and Principal Only (PO's) and other forms of leverage are prohibited.
- If it is ever determined to be prudent and to the County's benefit to utilize derivatives outside of the parameters of this Policy, in connection with the issuance or management of debt (swaps, caps, collars, etc.), those instruments will fall outside of this policy and will be specifically authorized by the Board.

VIII. INVESTMENT MATURITY AND LIQUIDITY

- A. To the extent possible, an attempt will be made to structure the investment portfolio consistent with expected cash flow requirements. In no event will any security be purchased that has an expected life at the time of purchase exceeding 10 years.
- B. While investment maturities will not exceed the expected cash flow requirements, they may be shorter. Investments do not necessarily have to be made for the same length of time that the funds are available. The basic investment principals that can be considered in selecting investment maturities are listed below.

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IX. SECURITY SELECTION PROCESS

When purchasing or selling securities, the Clerk shall select the security which provides the highest rate of return within the parameters and given the current objectives and needs within the limitations of the policy and given the current objectives and needs of the portfolio. For most situations, the Clerk shall utilize the competitive bid process. To the extent another process is employed, the Clerk shall identify the reasons and keep such records. The Clerk will use the institutional sales desk of primary security dealers as designated by the Federal Reserve Bank of New York, or are qualified as public depositories by the Treasurer of the State of Florida for these transactions. A minimum of three bids will be requested for each transaction and records of all bids will be kept for a minimum of two years. At least two Finance Department employees will be involved in the review and execution of each transaction and will initial the transaction affirming their approval.

Overnight Repurchase Agreements and other transactions with maturities at the time of purchase of seven days or less will be exempt from this requirement due to the short duration of the transaction and the inability to effectively bid this on a nightly basis.

External managers will be selected through a competitive selection process (an RFP). In making this selection, consideration will be given to past investment performance, fees, assets under management, experience of the firm and the individuals managing portfolios of similar size, complexity and investment restrictions. External managers will be evaluated and retained based upon their investment performance and the process for selection of securities and broker firms will be exempt from this policy.

X. RISK DIVERSIFICATION AND PORTFOLIO COMPOSITION

The County recognizes that investment risks can result from issuer defaults, market price changes, changes in credit ratings, reinvestment of principal and interest, or

various technical complications leading to temporary non-liquidity. Portfolio diversification and maturity limitations are employed as primary methods of controlling risk. Market Value cost shall be the basis for determining portfolio percentages as required for the portfolio.

A. ISSUER AND CREDIT RISK

The structure of the portfolio is designed to minimize credit risk. The majority of the securities held will be those of the highest available credit quality ratings. These would include state guaranteed pools, U. S Government (AAA) securities, and commercial paper of only the highest applicable rating.

To further limit the County'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.

For purposes of this Policy, the "top nationally-recognized rating agencies" for corporate and municipal securities are Moody's Investor Services, Standard and Poor's, Fitch Investor Services, and Duff & Phelps.

B. MATURITY AND INTEREST RATE RISK

To meet the day-to-day operating needs of the County and to provide the readily-available cash to meet unforeseen temporary cash requirements, the portfolio shall maintain in liquid investments (defined as repurchase agreements purchased under the terms of the County's depository contract, open repurchase agreements, negotiable certificates of deposit, banker's acceptance, commercial paper, U. S. Treasury direct and agency obligations, all having a maturity of 90 days or less, the SBA Local Government Portfolio, and the Treasury Special Purpose Investment Account) a minimum balance equal to one-twelfth of the then-current fiscal year's budgeted operating expenditures.

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The range of duration for the County's portfolio is defined as 0.5 years to 2.5 years, with a five-year average of 1.5 years. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above.

C. MARKET VOLATILITY

By establishing maturity limitation on the aggregate portfolio, the County acknowledges its understanding that the longer out on the yield curve investments are placed, generally, the greater the interest returns and the greater the potential for price volatility. In an additional effort to provide for the protection of capital, a volatility range is established wherein the market value of the overall portfolio should remain within a range of +/- 5% from the par value of the portfolio. If the market value moves outside of this range, the Investment Oversight Committee shall be convened and consulted. A decision shall be made and the County Administrator will be advised of the magnitude of the deviation and the actions to move the portfolio back within the range.

XI. THIRD-PARTY CUSTODIAL AGREEMENTS

The Clerk will execute a Third Party Custodial Safekeeping Agreement with a depository chartered by the United States Government or the State of Florida. All securities purchased, and/or collateral obtained by the Clerk, shall be properly designated as an asset of the County and held in an account separate and apart from other assets held by the depository and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by authorized staff. The Clerk will enter into a formal agreement with an institution of such size and expertise as is necessary to provide the services needed to protect and secure the investment assets of the County.

Under normal circumstances, all securities under this Policy shall be purchased using the delivery versus payment (DVP) process. The investment process and Internal Controls shall provide for appropriate authorization and security if it is ever necessary to carry out security transactions on a "free" delivery basis, or to have securities held by the broker/dealer for a temporary period. The Third-Party Custodial Safekeeping Agreement shall include letters of authority from the Clerk, details as to responsibilities of each party, notification of security purchases, sales, delivery, repurchase agreements, wire transfers, safekeeping and transactions costs, procedures in case of wire failure or other unforeseen mishaps including the liability of each party.

XII. MASTER REPURCHASE AGREEMENT

The County will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIII. INTERNAL CONTROLS

The Treasury Manager shall establish and monitor a set of written internal controls designed to protect the County's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall include, but not be limited to, the following:

- A. All securities purchased or sold will be transferred only under the "delivery versus payment" (DVP) method to insure that funds or securities are not released until all criteria relating to the specific transaction are met.
- B. The Investment Officer or authorized Finance staff will accept, on behalf of and in the name of Leon County, bank trust receipts or confirmations as evidence of actual delivery of the obligations or securities in return for investment of funds.

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- C. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of Leon County.
- D. The actual obligations or securities, whether in book-entry or physical form, on which trust receipts or confirmations are issued may be held by a third-party custodial bank and/or institution or a designated correspondent bank which has a correspondent relationship to the Clerk's third-party custodian.
- E. Other internal controls such as:
1. Written documentation of telephone transactions
 2. Adequate separation of duties
 3. Custodial safekeeping
 4. Supervisory control of employee actions and operations review
 5. Performance evaluations and reporting, interim and annual
- F. All daily investment activity is performed by the Investment Officer under supervision of the Finance Director.
- G. Internal controls shall be reviewed by independent auditors engaged by the County as part of their financial audit.
- temporarily invested until paid. In the event that temporary investments of bond proceeds or debt service funds exceed portfolio composition limits, the limit is waived.
- A. Florida Local Government Surplus Funds Trust Fund (SBA)
1. Investment Authorization
The Treasury Manager may invest in the SBA.
 2. Portfolio Composition
The portfolio can be composed of up to 100% of these investments.
- B. The Treasury Special Purpose Investment Account (SPIA)
1. Investment Authorization
The Treasury Manager may invest in the SPIA.
 2. Portfolio Composition
A maximum of 15% of the portfolio may be invested in the SPIA. This maximum may on occasion be exceeded (Proceeds of bond sales or funds being collected for distribution for the retirement of, or other exceptional events) for periods not exceeding 5 business days.
- C. United States Government Securities
1. Purchase Authorization
The Clerk may invest in negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to, the following:

Cash Management Bills
Treasury Securities - State and Local Government Series (SLGS)
Treasury Bills
Treasury Notes
Treasury Bonds
Treasury Strips

XIV. PORTFOLIO COMPOSITION

The following are the guidelines for investments and limits on security issues, issuers, and maturities as established by the Clerk. The Clerk or the Clerk's designee shall have the option to further restrict or increase investment percentages from time to time based on market conditions. Any changes to the portfolio composition guidelines must be in writing from the Clerk, directed to the Investment Officer. Matured investments of debt service funds of an amount equal to the next principal or interest payment may be

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2. Portfolio Composition
The portfolio can compose of up to 100% of these investments.
 3. Maturity Limitations
The maximum length to maturity of any direct investment in government securities is ten (10) years, except for the underlying securities of repurchase agreements.
- D. United States Federal Agencies (full faith and credit of the United States Government)
1. Purchase Authorization
The Clerk may invest in bonds, debentures or notes issued or guaranteed by United States Government agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities are limited to the following:

United States Export-Import Bank
Direct obligations or fully guaranteed certificates of beneficial ownership
Farmers Home Administration
Certificates of beneficial ownership
Federal Financing Bank
Discount notes, notes and bonds
Federal Housing Administration
Debentures
General Services Administration
Participation Certificates
United States Maritime Administration Guaranteed
Title XI Financing
New Communities Debentures
United States Government guaranteed debentures
United States Public Housing Notes and Bonds
- United States Government guaranteed public housing notes and bonds
United States Department of Housing and Urban Development Project notes and local authority bonds
2. Portfolio Composition
A maximum of 20% of the portfolio may be invested in each of the above listed Federal Agencies.
 3. Maturity Limitations
A maximum length to maturity for an investment in any United States Government agency security is five (5) years.
- E. Federal Instrumentalities (United States Government Agencies which are non-full faith and credit)
1. Purchase Authorization
The Clerk may invest in bonds, debentures or notes issued or guaranteed by United States Government sponsored agencies (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following:

Federal Farm Credit Bank (FFCB)
Federal Home Loan Bank or its district banks (FHLB)

Federal National Mortgage Association (FNMA)

Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal Home Loan Mortgage Corporation participation certificates
Student Loan Marketing Association (Sallie-Mae) Tennessee Valley Authority
 2. Portfolio Composition
A maximum of 45% of the portfolio may be invested in Federal Instrumentalities.
 3. Limits on Individual Issuers
A maximum of 15% of the portfolio may be invested in any one issuer.
 4. Maturity Limitations

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The maximum length to maturity for an investment in any Federal Instrumentality is five (5) years.

F. Non-Negotiable Interest Bearing Time Certificates of Deposit

1. Purchase Authorization

The Clerk may invest in non-negotiable interest-bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes and provided that the bank is not listed with any recognized credit watch information service.

2. Portfolio Composition

A maximum of 20% of the portfolio may be invested in non-negotiable interest bearing time certificates of deposit or savings accounts.

3. Limits on Individual Issuers

A maximum of 10% of the portfolio may be deposited with any one issuer.

4. Maturity Limitations

The maximum maturity on any certificate shall be no greater than one (1) year from the time of purchase.

G. Repurchase Agreements

1. Purchase Authorization

a. The Clerk may invest in repurchase agreements comprised of only those investments as authorized in Sections VI.B and D, and based on the requirements set forth in the Clerk's Master Repurchase

Agreement. All firms with whom the Clerk enters into repurchase agreements will have in place and executed a Master Repurchase Agreement.

b. All repurchase agreements with a term longer than one (1) business day will have the collateral held by a third party custodian.

c. The collateral held pursuant to a repurchase agreement shall have a maturity of less than five (5) years and must have a mark-to-market value of 102 percent during the term of the repurchase agreement. Immaterial short-term deviations from the 102 percent requirement are permissible only upon the approval of the Clerk.

2. Portfolio Composition

A maximum of 15% of the portfolio may be invested in repurchase agreements with the exception of one (1) business day agreements and overnight sweep agreements.

3. Limits on Individual Sellers

A maximum of 5% of the portfolio may be invested with any one institution or dealer with the exception of one (1) business day agreements.

4. Maturity Limitations

The maximum length to maturity of any repurchase agreement is 60 days from the date of purchase.

H. Bankers' Acceptances

1. Purchase Authorization

The Treasury Manager may invest in bankers' acceptances which are inventory based and issued by a bank, which has at the time of purchase, an unsecured, uninsured and un-guaranteed obligation rating of at least "Prime-1" and "A" by Moody's and "A-1" and "A" by Standard & Poor's.

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2. Portfolio Composition
A maximum of 15% of the portfolio may be directly invested in bankers' acceptances.
 3. Limits on Individual Issuers
A maximum of 5% of the portfolio may be invested with any one issuer.
 4. Maturity Limitations
The original maturity of the security must be 270 days or less.
- I. Commercial Paper
1. Purchase Authorization

The Clerk may invest in commercial paper of any United States company, which is rated at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).
 2. Portfolio Composition
A maximum of 20% of the portfolio may be directly invested in prime commercial paper.
 3. Limits on Individual Issuers
A maximum of 5% of the portfolio may be invested with any one issuer.
 4. Maturity Limitations
The maximum length to maturity for prime commercial paper shall be 270 days with duration for all commercial paper in the portfolio not exceeding 90 days.
- H. Constant Net Asset Value Money Market Mutual Funds (U.S. Government Securities, Repurchase Agreements, Commercial Paper and Bankers' Acceptances)
1. Investment Authorization
The Clerk may invest in SEC qualified constant net asset value fixed income money market mutual funds rated AAAM or AAAG comprised of only those investment instruments as authorized in Sections VI, B, C, D, F, G & H and for arbitrage compliance only, Section VI, I, provided that said funds contain no derivatives.
- I. The Florida Local Government Investment Trust (FLGIT) or the First Municipal Investment
- Portfolio Composition.
A maximum of 15% of the portfolio may be invested in both FLGIT and the First Municipal Investment Trust.
- J. Fixed Income Securities
1. Purchase Authorization

Due to the additional sophistication associated with these instruments, the Clerk may invest in taxable and/or tax-exempt bonds, notes, medium term notes, discount notes and variable-rate securities issued by any corporation or government in the United States, provided that such instrument is rated A or better by at least two of the nationally recognized firms publishing such ratings only through external managers.
 2. Portfolio Composition
A maximum of 25% of the portfolio may be invested in corporate fixed income securities.
 3. Limits on Individual Issuers
A maximum of 3% of the portfolio may be invested with any one issuer.
 4. Maturity Limitations
The maximum length to maturity for an investment fixed income security is five (5) years. The total average maturity for all corporate fixed income securities held at any one time should not exceed 2.5 years.
- K. Mortgage Backed Securities
Government National Mortgage Association (GNMA) pass-through securities:
1. Purchase Authorization.
Due to the additional sophistication associated with these instruments, the Clerk may invest in Mortgage and Asset Backed Securities solely through an external manager.
 2. Portfolio Composition
Maximum Portfolio percentage for GNMA securities shall be 10%.

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3. Limits on Individual Issuers
The maximum portfolio percentage for any one GNMA pool is 5%.
4. Maturity Limitations
Expected duration at the time of purchase for any security shall not exceed 5 years.
Adjustable-Rate Mortgages (ARMs)
 1. Purchaser Authorization
Due to the additional sophistication associated with these instruments, the Clerk may invest in Adjustable-Rate Mortgages only through an external manager. The portfolio may purchase GNMA's, FNMA's, and FHLMA's.
 2. Portfolio Composition
The maximum portfolio percentage for ARM's shall be 15%.
 3. Limits on Individual Issuer
The maximum portfolio percentage for any one issuer is 5%.
 4. Maturity Limitations
The maximum expected duration at the time of purchase for any security should not exceed 5 years.

XV. EXTERNAL MANAGEMENT

The County may utilize external investment managers to assist with management of the portfolio. External management may be employed in situations where, due to limitations in the areas of staff time or expertise or the volume of securities available to the portfolio, such outside resources would be in a better position to overcome such limitations. The securities purchased by the external management on behalf of the County, or held by the fund in which the assets are invested, must be in compliance with the constraints identified by this portfolio with respect to specific instruments, maturity, composition, credit, and diversification. The average duration of the funds managed by any one external manager on behalf of the County as part of the portfolio shall not exceed 3 years.

XVI. INVESTMENT STRATEGIES

Within the constraints of this policy, the Clerk will be responsible for developing an investment strategy. This will be discussed with members of the Investment Oversight Committee and will address changes in the duration of the portfolio, the slope of the yield

curve, spreads between various investment instruments, and actions by the Federal Reserve Board or other federal agencies which might influence investment decisions.

The Clerk will solicit suggestions and comments from the Committee with respect to making strategic investment decisions. In implementing these strategies, the Clerk will communicate with the external manager as to how they are repositioning their portfolio and coordinate directions. Generally, the dollars managed externally will be of longer duration and more sophisticated instruments therefore, one of the tools the Clerk will use to implement their strategic decisions will be to increase or decrease the dollars being managed. The Clerk will seek to implement investment

strategies that will maximize long-term returns and mitigate interest rate volatility. The resources and sophistication to actively manage the portfolio on a daily basis is not available and the portfolio will not be involved in regular short term day trading activity.

The portfolio will be repositioned within a narrow band in terms of both maturity and security selection and only in unusual times will major changes occur.

XVII. INTERNAL CONTROLS

The Clerk shall be responsible for the development of policies and procedures to address the internal control needs of the portfolio. The internal controls shall address at a minimum, the following issues:

- Separation of functions
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of bearer-form securities
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investment and wire transfers
- Documentation of transaction and strategies
- Development of a wire transfer agreement with concentration banks outlining the various controls and securities provisions for making and receiving wire transfers.

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XVIII. CONTINUING EDUCATION

The Clerk, Finance Director and other staff responsible for making investment decisions must annually complete 8 hours of continuing education in subjects or courses of study related to investment practices and products.

XIX. POLICY REVIEW AND AMENDMENT

This policy shall be reviewed annually by the Investment Oversight Committee and any recommended changes will be presented to the Board of County Commissioners for adoption.

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.

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.

Ordinance for Discretionary Funding Guidelines: Ordinance No. 06-34

Section 2-600 Application of Article

This article shall govern the allocation of discretionary funds and provide the Board a maximum amount of annual funding available in each of the following fund categories: Community Human Services Partnership Fund, Community Human Services Partnership – Emergency Fund, Commissioner District Budget Fund, Midyear Fund, Non-Departmental Fund, and Youth Sports Teams Fund.

Section 2-601 Annual Appropriation

Funding for the purposes set forth in this article shall be subject to an annual appropriation by the Board in accordance with this article.

Section 2-602 Definitions

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

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- *Community Human Services Partnership Fund* shall mean funds eligible for allocation to social service programs.
 - *Community Human Services Partnership – Emergency Fund* shall mean funds eligible for allocation for one time funding to meet an emergency situation.
 - *Commissioner District Budget Fund* shall mean funds eligible for allocation to each Commissioner for activities relating to his or her district or the County at large.
 - *Emergency Situation* shall mean those exigent circumstances that would prohibit or severely impact the ability of a currently funded Community Human Services Partnership (CHSP) agency to provide services.
 - *Midyear Fund* shall mean funds eligible for allocation for requests that occur outside of the regular budget process.
 - *Non-Departmental Fund* shall mean funds eligible for allocation for non-profit entities that are included, by direction of the Board, as part of the regular adopted budget.
 - *Non-Profit* shall mean an entity that has been designated as a 501(c)(3) eligible by the U.S. Internal Revenue Services and/or registered as a non-profit entity with the Florida Department of State.
 - *Youth Sports Teams Fund* shall mean funds eligible for allocation for temporary and nonrecurring youth sporting events such as tournaments and playoffs, and events recognizing their accomplishments.
- (2) is not CHSP eligible, such as capital improvements.
 - (3) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Program.
- (b) *Community Human Services Partnership Program – Emergency Fund.*
 - (1) Non-profits that are funded through the CHSP process are eligible to apply for emergency, one time funding through the Community Human Services Partnership Program – Emergency Fund.
 - (2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Partnership Program – Emergency Fund.
 - (3) These funds are available to any agency that is currently funded through the CHSP process.
 - (4) The request for emergency funding shall be made at a regular meeting of the Board. If deemed appropriate, the request for emergency funding shall then go before a CHSP sub-committee consisting of members from the CHSP review boards of each of the partners (Leon County, the City of Tallahassee, and the United Way of the Big Bend.) The sub-committee shall determine if the situation would qualify as an Emergency Situation and what amount of financial support would be appropriate. The CHSP shall then make a recommendation to the County Administrator, who is authorized to approve the recommendation for funding.
 - (5) In the event the Board does not meet in a timely manner, as it relates to an agency's request, the County Administrator shall have the authority to appropriate expenditures from this account.

Section 2-603

- (a) The County Administrator or his designee is authorized to develop forms and procedures to be used by a non-profit, group or individual when submitting a request for funding consistent with the provisions herein.
- (b) The County Administrator or his designee shall establish a process for evaluating request for funding made pursuant to this article.

Section 2-604

- (a) *Community Human Services Partnership Program Fund*
 - (1) Non-profits eligible for Community Human Services Partnership (CHSP) funding are not eligible for funding in any other county government funding category, except when requesting funding for an activity that

- (c) *Commissioner District Budget Fund*
 - (1) Annually, as part of the budget process, the Board shall determine the
 - (2) Allocation of funding set aside for the Commissioner District Budget Fund.
 - (3) Expenditures shall only be authorized from this account at a regular meeting of the Board.

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(d) *Midyear Fund*

- (1) Non-profits, groups or individuals that do not fit into any of the other categories of discretionary funding as outlined in this article are eligible to apply for midyear funding.
- (2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Midyear Fund.
- (3) In the event the Board does not meet in a timely manner, as it relates to a funding request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.

(e) *Non-Departmental Fund*

- (1) Non-profits eligible for non-departmental funding are not eligible for funding in any other category. Eligible funding activities in this category are festivals and events and outside service agencies.
- (2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Non-Departmental Fund.
- (3) Non-profits eligible for funding through the Cultural Resources Commission (CRC) Leon County Grant Program (funded through the non-departmental process) are not eligible for funding in any other category.

(f) *Youth Sports Teams Fund*

- (1) Non-profits or athletic teams of the Leon County school system that are eligible for the County's Youth Athletic Scholarship Program are not eligible for funding pursuant to this Article.
- (2) Annually, as part of the budget process, the Board shall determine the amount of funding pursuant to this Article.
- (3) The award for Youth Sports Teams shall not exceed \$500 per team.
- (4) Youth Sports Teams requesting funding from the Board shall first submit their requests in writing to the County Administrator or his or her designee for review and evaluation.
- (5) The request must include certified documentation establishing the legitimacy of the organization.

- (6) Funding will be allocated on a first-come, first-served basis. In the event that more than one
 - (7) request is received concurrently when the fund's balance is reduced to \$500, the remaining \$500 will be divided equally among the applicants meeting the evaluation criteria.
 - (8) Applicants must have participated in a City, County, or school athletic program during the year in which funding is sought.
 - (9) Team participants must be 19 years of age or younger.
 - (10) The requested funding shall support post-season activity, e.g., tournaments, playoffs, or awards banquets associated with extraordinary performance.
 - (11) In the event the Board does not meet in a timely manner, as it related to a Youth Sports Teams' request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.
- (g) Appropriation Process. Annually, prior to March 1, the Board shall:
- (1) Determine the amount of funding set aside for each funding category identified in this Article;
 - (2) Determine the list of permanent line item funded entities that can submit applications for funding during the current budget cycle; and
 - (3) Provide direction to staff on additional appropriation requested that should be considered as part of the tentative budget development process.

Section 2. Conflicts.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, except to the extent of any conflicts with the Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail over any parts of this ordinance which are inconsistent, wither in whole or in part, with the said Comprehensive Plan.

Section 3. Severability.

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdictions, such portion or words shall be deemed a separate and independent provision

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and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Effective Date

This ordinance shall have effect upon becoming law. DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 14th day of November, 2006.

Reserve Policy: Policy No. 07-2

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

Policy No. 99-3 "Use of Contingency Reserves" 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:

1. Emergency Reserves

- a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year
- b. The reserve for contingency is separate from the reserve for cash balances.
- c. Annually the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

- a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
- b. The unappropriated fund balance shall be no less than ten (10) percent and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures
- c. The reserve for cash balance shall be separate from the emergency reserves.
- d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
- b. Funds in excess of the minimums established can be utilized to support one time capital project funding and /or other one-time expenditures to address unforeseen revenue shortfalls.

4. Budgeted Contingency Reserve

Budgeted Reserve for 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.

5. Procedures

- a. 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.
- b. 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.
- c. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.
- d. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.
- e. 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"

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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.

6. 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.

7. 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 on an annual basis.

Abbreviations & Acronyms

ADA	America Disabilities Act
A&D	Automated Defibrillator
BAR	Budget Amendment Request
BLS	Bureau of Labor Statistics
BOCC	Board of County Commissioners
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CHSP	Capital Health Services Partnership
CFR	Code of Federal Regulations
CIP	Capital Improvement Program
COOP	Continuity of Operations Plan
CPI	Consumer Price Index
CRA	Community Redevelopment Act
CRTPA	Capital Region Transportation Planning Agency
DEP	Department of Environmental Protection
DIA	Downtown Improvement Authority
DOR	Department of Revenue
DJJ	Department of Juvenile Justice
DRI	Development of Regional Impact
EDC	Economic Development Council
EEO	Equal Employment Opportunity
EFNEP	Expanded Food & Nutrition Education Program
EMS	Emergency Medical Services
EOC	Emergency Operations Center
ESA	Environmentally Sensitive Area
ESF	Emergency Support Function
FAC	Florida Administration Code
FASB	Financial Accounting Standards Board
FCIC	Florida Crime Information Center
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FLUM	Future Land Use Map
FNP	Florida Nutrition Program
FS	Florida Statutes
FTE	Full-Time Equivalent
FY	Fiscal Year

Abbreviations & Acronyms

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GAO	Governmental Auditing Standards
GEM	Growth & Environmental Management
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GASB	Governmental Accounting Standards Board
HFA	Housing Finance Authority
HHS	Health & Human Services
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resources
HUD	Housing & Urban Development
ICMA	International City/County Management Association
IDP	Individual Development Plan
IFAS	Integrated Fund Accounting System
JAG	Justice Assistance Grant
JV	Journal Voucher
LCCOL	Leon County Code of Law
LCSO	Leon County Sheriff's Office
LOS	Level of Service
LOST	Local Option Sales Tax
MC	Mosquito Control
MERV	Mobile Emergency Response Vehicles
MIS	Management Information Services
MSTU	Municipal Services Taxing Unit
M/WSBE	Minority/Women Small Business Enterprise
NA	Not Applicable, or Not Available
NCGA	National Council on Governmental Accounting
NCIC	National Crime Information Center
NPDES	Non-Point Discharge Elimination System
NSF	Not Sufficient Funds
OGC	Office of General Council
OGCM	Open Graded Cold Mix
OMB	Office of Management & Budget
OPS	Other Personnel Service
PETS	Permit Enforcement Tracking System
PIO	Public Information Office

Abbreviations & Acronyms

PSCB	Public Safety Communications Board
PSCC	Public Safety Coordinating Council
PUB	Planned Unit Development
RFP	Request for Proposals
RP	Real Property
SAL	State Appropriations Limit
SCRAM	Secure Continuous Remote Alcohol Monitor
SHIP	State Housing Initiative Plan
SPTR	Supervised Pre-Trial Release
SSN	Social Security Number
SW	Stormwater
TDC	Tourist Development Council
TFA	Transaction Function Activity Code
TIF	Tax Increment Financing
TLCPD	Tallahassee-Leon County Planning Department
TMDL	Total Maximum Daily Load
TRIM	Truth In Millage
UF/IFAS	University of Florida/Institute of Food & Agricultural Sciences
ULV	Ultra Low Volume
YTD	Year to Date

Glossary

-A-

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.

-B-

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 Amendment Request (BAR): A revision to the adopted budget occurring during the affected fiscal year as approved by the Board of County Commissioners via an amendment or a transfer.

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 Resolution: The budget resolution establishes various budget totals, divides spending totals into functional categories and may include reconciliation instructions to designated departments.

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

-C-

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.

Glossary

Capital Outlay: Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$750 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.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

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.

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.

-D-

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.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A basic organizational unit of the County which is functionally unique in its service delivery.

-E-

Economic Indicators: Economic information such as consumer price index, population, personal income, housing starts, wages, production, business activity, purchasing power, and unemployment.

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.

Exception Report: A report that supplement information already available on regular reports by highlighting unusual situations which require the attention of management.

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.

-F-

Fiscal Year (FY): 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.

Glossary

-G-

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.

-I-

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.

-L-

Line Item: A sub-classification of expenditures based on the type of goods or services.

-M-

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.

-N-

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.

-O-

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.

-P-

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.

Glossary

-R-

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

Requisition: Notification of pre-encumbrance of commitment of funds for goods and services.

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.

-S-

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.

-T-

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.

Transfers: As reflected in fund condition statements, transfers reflect the movement of resources from one fund and other fiscal and personnel data for the past, current and budget years.

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.

-U-

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

-W-

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.

Statistical Summary

POPULATION

Leon County (2006)	272,497
Median Age (2000)	30
Registered Voters as of 08/14/2007	144,625
Voter % Turnout for State of Florida 2006 Governor Election	63.61%

LABOR FORCE

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Civilian Labor Force	139,150	135,205	133,797
Number in County Unemployed	3,831	4,400	5,083
Unemployment Rate	2.8%	3.3%	3.8%

MEDIAN HOUSEHOLD INCOME *(Source: Florida Research and Economic Database)*

	<u>2004</u>	<u>1999</u>	<u>1989</u>
Leon County	\$39,562	\$27,323	\$27,391
Florida	\$40,535	\$35,831	\$26,085

COST OF LIVING

Price Level Index (2006)	CPI Measure
Food	102.9
Health Care	93.8
Housing	87.6
Goods & Services	97.8
Transportation	99.3

EDUCATION

Leon County Public K-12 Schools (2006-2007)	Schools
Elementary Schools	23
Middle Schools	8
High Schools	6
PK-12 Total Students	30,438
Grand Total Public School Teachers	2,295
Universities/ Colleges/Junior Colleges	Enrollment (2006)
Florida Agricultural & Mechanical University (FAMU)	11,913
Florida State University (FSU)	40,378
Flagler College at TCC	2,415
Keiser University (Tallahassee location) 2007	540
Tallahassee Community College (TCC)	13,739
Vocational/Technical Schools	
Lively Technical Center	

MUNICIPAL SERVICES

Libraries	Branches
Florida Agricultural & Mechanical University (FAMU)	5
Florida State University (FSU)	5
Legislative Library	1
Leon County Public Library System	6
State Library of Florida	1
Tallahassee Community College (TCC)	1

Statistical Summary

Law Enforcement

FAMU Police Department	28
FDLE Capital Police	65
FSU Police Department	59
Leon County Sheriff's Office (LCSO)	456
TCC Campus Police Department	12
Tallahassee Police Department (TPD)	358

Sworn Officers

Fire Department

Tallahassee Fire Department	15
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Stations

Hospitals

Tallahassee Memorial Healthcare (TMH)	770
Capital Regional Medical Center	180

Beds

Convention/Conference Centers

Tallahassee - Leon County Civic Center	13,000
Florida State Conference Center	375

Seats

Utilities

Tallahassee City Limits

Electric, Gas, Water, Tapping, Sewer, Solid Waste, Stormwater

Outside City Limits

Electric, Water, Sewer Utility Services, Gas, Solid Waste

Franchise Agreements

Comcast
Sewer
Solid Waste
Water

TRANSPORTATION

Tallahassee Regional Airport

Commercial Service Carriers	8
January 2007 Monthly Traffic	68,884
2005 Total Number of Passengers	1,129,947
Ground Transportation and Vehicle Rental Services	17

Railroad Services

Amtrak
CSX Transportation

Bus Service

Greyhound
StarMetro

Highways

Federal Highways	US 27, US 90, US 319
Federal Interstates	I-10
State Highways	SR-20, 59, 61, 155, 259, 263, 267, 363

Statistical Summary

STATE & LOCAL TAXATION (2007)

Local

<u>Ad Valorem Millage Rates (Adopted)</u>	<u>City/DIA</u>	<u>City</u>	<u>Unicorp.</u>
Countywide	7.213	7.213	7.213
Healthcare MSTU	0.00	0.00	0.00
Emergency Medical Services (EMS) MSTU	0.50	0.50	0.50
City of Tallahassee	3.1686	3.1686	0.00
City of Tallahassee Downtown Improvement Authority	1.00	0.00	0.00
Leon County School Board	7.922	7.922	7.922
Northwest FL Water Management District	.0471	.0471	.0471
Total	19.8507	18.8507	15.6821

Ad Valorem Tax Exemption Available	Yes
General Homestead Exemption	25,000
Senior Citizen Homestead Exemption Available	Yes
Discretionary Sales Surtax	1.5%
Utility Service Tax (Public Service Tax)	10.0%
Local Communications Services Tax (CST)	6.29%

State

Corporate Income Tax	5.5%
Personal Income Tax	0.0%
Retail Sales Tax	6.0%
Motor Fuel (Gasoline) Tax	0.285

State Enterprise Zone	Yes	EZ-3701
Federal Enterprise Zone	Yes	

FINANCIAL INSTITUTIONS

Banks/Branches	20
Credit Unions	15
Savings and Loans	27

CLIMATE (2006)

	Average
Avg. High Temperature (Fahrenheit)	78.7
Avg. Days Above 90 degrees (Fahrenheit)	91
Avg. Rainfall (Inches)	63.5

RECREATION

Outdoors Activities

Boat Landings	23		
Campgrounds	3		
Galleries	10		
Historic Points of Interest	11		
Lakes	200		
Museums	13		
Parks	96	61 City	35 County
Reservations	1		
Special Events	7		
Historical Points of Interests	11		

Statistical Summary

CANOPY ROADS (8)

Centerville Road/Moccasin Gap Road
Meridian Road
Miccosukee Road
Old Bainbridge Road
Old Centerville Road
Old St. Augustine Road
Pisgah Church Road
Sunny Hill Road

TRAVEL DISTANCE FROM TALLAHASSEE (in miles)

Atlanta, Georgia	273
Birmingham, Alabama	302
Gainesville, Florida	151
Houston, Texas	709
Jackson, Mississippi	475
Jacksonville, Florida	163
Key West, Florida	639
Louisville, Kentucky	666
Macon, Georgia	197
Melbourne, Florida	326
Memphis, Tennessee	543
Miami, Florida	480
Montgomery, Alabama	210
New Orleans, Louisiana	384
Orlando, Florida	257
Panama City, Florida	121
Pensacola, Florida	197
Savannah, Georgia	300
Tampa, Florida	274
Washington, D.C.	871

**Leon County Government
Fiscal Year 2008 Budget**

DECEMBER

DATE	ACTIVITY	PARTICIPANTS
Monday, December 11, 2006	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

JANUARY

DATE	ACTIVITY	PARTICIPANTS
Friday, January 5, 2007	Management Services distributes the Management Services Matrix	Management Services Administration
Tuesday, January 9, 2007	Tentative Budget Calendar to Board	BOCC County Administrator Office of Management & Budget (OMB)
Friday, January 26, 2007	Submission of Management Services Matrix and forms to Management Services	Departments/Divisions, Constitutional Officers, Judicial Officers
Wednesday, January 31, 2007	Management Services submission of all schedules to OMB for inclusion in Budget Development Manual	Facilities, Fleet, Human Resources, Management Information Systems, Purchasing

FEBRUARY

DATE	ACTIVITY	PARTICIPANTS
Monday, February 5, 2007	New CIP Project Forms submitted to Departments	OMB
Tuesday, February 13, 2007	Policy Issue Agenda Item to BOCC including Board Approval of FY2007/2008 Permanent Line Item Funded Agencies and Additional Appropriation Requests (Per Leon County Ordinance 2006-34, deadline is February 28, 2007)	BOCC County Administrator OMB
Friday, February 16, 2007	New CIP Requests due to OMB	OMB
Wednesday, February 21, 2007	Distribute Budget Development Manual and Associated Forms	OMB
Wednesday, February 21, 2007	GovMax - Budget System goes "LIVE" - Departments begin budget development	OMB
Wednesday, February 21, 2007 – Friday, February 23, 2007	OMB conducts GovMax Budget/CIP Training	OMB Departments/Divisions Constitutionals Officers Judicial Officers
Monday, February 26, 2007	County Administrator, Facilities Management and OMB review Capital Improvement Program (CIP) requests to Facilities	County Administrator Facilities Management OMB
Monday, February 26, 2007	Management Services responds to Department/Division requests	Management Services

**Leon County Government
Fiscal Year 2008 Budget**

MARCH		
DATE	ACTIVITY	PARTICIPANTS
Friday, March 9, 2007	Final CIP Submissions due to OMB	All Departments
Friday, March 23, 2007	Departmental Budget Submissions Complete	Departments/Division Constitutional Officers Judicial Officers
Monday, March 26, 2007	OMB reviews budget submissions and determines initial recommendations	OMB

APRIL		
DATE	ACTIVITY	PARTICIPANTS
Friday, April 20, 2007	OMB reviews budget submissions and determines initial recommendations	OMB
Monday, April 23, 2007 – Friday, April 27, 2007	Meetings to discuss budget submissions and OMB recommendations	OMB Group Directors Departments/Divisions

MAY		
DATE	ACTIVITY	PARTICIPANTS
Wednesday, May 9, 2007 – Thursday, May 10, 2007	County Administrator Executive Hearings to review operating and capital budget	County Administrator OMB Departments/Divisions Constitutionals Officers Judicial Officers
MEETING CANCELED		

JUNE		
DATE	ACTIVITY	PARTICIPANTS
Friday, June 1, 2007	Estimate of assessed property value (FS 200.065 [7])	Property Appraiser
Friday, June 1, 2007	Submission of Property Appraiser's budget to Department of Revenue (FS 195.087[1][a])	Property Appraiser
Tuesday, June 19, 2007	Workshop with BOCC to review tentative budget balancing strategies and provide policy guidance	BOCC County Administrator OMB
MEETING CANCELED		
Tuesday, June 26-28, 2007	Workshop with BOCC to review tentative budget balancing strategies and provide policy guidance	BOCC County Administrator OMB

**Leon County Government
Fiscal Year 2008 Budget**

JULY

DATE	ACTIVITY	PARTICIPANTS
Sunday, July 1, 2007	Property Appraiser certifies property values to BOCC (FS 200.065 [1] & 200.065 [11])	Property Appraiser
Tuesday, July 10, 2007 MEETING RE-SCHEDULED	County Administrator submits tentative budget to the Board of County Commissioners	County Administrator OMB
Tuesday, July 10, 2007	BOCC ratifies actions of June 26 - 28, 2007 workshops	BOCC County Administrator OMB
Wednesday, July 11, 2007 Friday, July 13, 2007 MEETING CANCELED	Workshops with BOCC to review tentative budget (if necessary)	BOCC County Administrator OMB Departments/Divisions Constitutional/Judicial Officers

AUGUST

DATE	ACTIVITY	PARTICIPANTS
Wednesday, August 1, 2007	Submission of Tax Collector's Budget request to State Dept. of Revenue and BOCC (FS 195.087 [2])	Tax Collector
Friday, August 3, 2007	Notification of Property Appraiser of proposed millage rates, rolled back rates, date, time, and place of First Public Hearing (FS 200.065 [2] [b])	OMB
Thursday, August 23, 2007 (Tentative)	Property Appraiser mails Truth In Millage (TRIM) notices (FS 200.065 [2] [b])	Property Appraiser

SEPTEMBER

DATE	ACTIVITY	PARTICIPANTS
Tuesday, September 4, 2007	* Town Hall Meeting * First Public Hearing to adopt proposed millage and budgets (FS 200.0265 [2][c] & 129.03[3][c])	BOCC County Administrator OMB
Saturday, September 15, 2007	Publish notice for Final Public Hearing in newspaper (FS 200.065[2][d])	OMB
Tuesday, September 18, 2007	Second and Final Public Hearing to adopt final millage and budgets (FS 200.065[2][d]) & 129.03[3][c])	BOCC County Administrator OMB
Thursday, September 27, 2007	Submit resolutions to Property Appraiser and Tax Collector (FS 200.065[4])	OMB

OCTOBER

DATE	ACTIVITY	PARTICIPANTS
Monday, October 1, 2007	Beginning of New Fiscal Year	
N/A	Certification of final taxable values (FS 200.065[5])	Property Appraiser
N/A	Adjustment to adopted millage rates (if greater than +/- 1% for General Fund, +/- 3% for MSTU) (FS 200.065 [5])	County Administrator OMB
Thursday, October 18, 2007	Certificate of Compliance submitted to Dept. of Revenue (FS 200.065 & 200.068)	OMB

