

**OUR
CITIZENS' REPORT
FOR
ESCAMBIA COUNTY, FLORIDA**



From
The Honorable Ernie Lee Magaha
Your Clerk of the Circuit Court & Comptroller



**Building Bridges of Communication While Providing Reliable Services
through Integrity and Excellence in Customer Service!**



Prepared by
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Administrator for Financial Services
Clerk of the Circuit Court & Comptroller's Finance Department



July 6, 2008

Office of the Clerk of the Circuit Court and Comptroller
Escambia County, Florida

To the Citizens of Escambia County:

This is the second time we have prepared your Citizens' Report in this format in coordination with the Board of County Commissioners (BCC). As you read through this section prepared by the Clerk and Comptroller's Finance Office, you will find information as it relates to how your tax dollars have been spent over the last couple of years. When you reach the end of the Clerk's portion of the report, you can flip the report over and read through information as prepared and presented by the BCC Offices. Through consolidating our efforts on publishing this report with the BCC, the Clerk and Comptroller's Office was able to realize a savings of approximately \$10,000.

In my role as Clerk and Comptroller of Escambia County, I serve the Citizens of Escambia County as Accountant, Auditor, Custodian of funds, and Ex-Officio Clerk to the BCC. A cornerstone of our democratic government is the system of checks and balances established by the State Constitution in Article VIII, Section 1, that helps safeguard the assets of Escambia County. This report also serves as a guide to your County finances so that you may understand how the County earns and spends the public's money. Public education and awareness promotes transparency and accountability in County Government so that each County resident may play a key role in our County's future.

It is a privilege to serve as your Clerk and Comptroller and I am honored that you have entrusted me with the duties and responsibilities as Clerk of the Circuit Court, County Recorder, Auditor and Accountant to the BCC, Custodian of County Funds, and Ex-Officio Clerk to the BCC. If you have any questions about the information presented in this report, please call my office at (850) 595-4310.

Sincerely,

Ernie Lee Magaha
Clerk of the Circuit Court and Comptroller

About this Report

This Clerk's section of this report is designed as a tool to help Citizens understand the Office of the Clerk of the Circuit Court & Comptroller and our role in both the court-related and non-court related activities of Escambia County.

Our court-related activities involve providing staff on a daily basis for courtroom activities, providing case management and support services to the judiciary, assisting customers with all manner of case filings, and collecting court-related fines. This report gives an overview of the court-related divisions, some of the accomplishments of the office, and a look at the number of cases handled by the Clerk's office on behalf of the customers.

Our non-court related activities are multi-faceted and are described in the following pages. In one of our non-court related duties, the Clerk & Comptroller serves as Chief Financial Officer for the County, Ex-Officio Clerk of the Board of County Commissioners, Accountant, Auditor, Recorder and Custodian of County funds. The report will also discuss briefly the sources of County funds, how the money is spent, and the role the Clerk & Comptroller's Office has in that process. Condensed financial data showing operating outcomes for fiscal year 2007, as well as budgetary comparisons between the current 2008 fiscal year and the previous two years, will be presented. You are encouraged to read through the more detailed information about the County's operating outcomes for fiscal year 2007 in the County's Comprehensive Annual Financial Report (CAFR) prepared by the Clerk & Comptroller's Finance Department. The CAFR provides a wealth of information and can be obtained from the Clerk & Comptroller's website: www.escambiaclerk.com.



Ernie Lee Magaha
Clerk of the Circuit Court & Comptroller



The Honorable Ernie Lee Magaha has served as Clerk of the Circuit Court of Escambia County since he was first elected in 1956 and took office in 1957. The Florida Constitution, in Article V, mandates the responsibility to the Clerk for maintaining the records of the Circuit and County Courts. In addition, Article VIII of the Florida Constitution assigns to the Clerk, as Comptroller, the responsibility for certain financial and record keeping activities for the Board of County Commissioners. Such constitutional provisions establish the independent Clerk of the Circuit Court Office as the elected public trustee who serves a local population of approximately 300,000 Citizens from five office locations.

The vision of your Clerk's Office is to build bridges of communication with the Judiciary and branches of local government while providing reliable, accountable services to the Citizens of Escambia County.

The primary responsibilities of the Clerk & Comptroller are:

- ◆ **Clerk of the Circuit Court** - Court services include Jury Management, Circuit and County Criminal Records Division; Circuit Civil, County Civil, Landlord and Tenant, Marriage and Small Claims Division; Juvenile and Domestic Relations Divisions; Traffic, Criminal and Civil Court Divisions; and various other divisions which serve the administrative needs of the Circuit and County Judicial system. A few of the many duties of Court Services include ensuring that the Court's orders, judgments and directives are carried out within the parameters allowed by law; maintaining court records; collecting and disbursing court fines, fees and assessments; and collecting and disbursing court ordered child support and alimony payments.
- ◆ **County Recorder** - The Official Records Division records all documents as required by law, maintains an accurate index of these records and provides accessibility of public records to the public. This Division manages storage of microfilm and historical records, assists the public with research, and processes tax deed applications. The Official Records Divisions also accepts and processes U.S. Passport applications.
- ◆ **Chief Financial Officer, Treasurer, Accountant and Auditor to the BCC** - In the dual roles of Chief Financial Officer and Auditor, the Clerk serves as a "watchdog" for the public, providing impartial oversight of how tax dollars are used. The Clerk & Comptroller acts as an independent arm of County government to provide supervision, accounting, and auditing of County funds. As Treasurer, only the Clerk can disburse these funds. The Florida Legislature has placed such importance on this system of checks and balances that the law holds the Clerk **personally liable** for any losses due to illegal payments. To ensure that all expenditures are legal, budgeted, and in compliance with County policies and procedures, all expenditures, including payroll, are subjected to a rigorous pre-audit process before payment is made. The Clerk & Comptroller's Office maintains an accurate

and complete set of financial records from which all required financial statements and reports are produced in compliance with generally accepted accounting principles and other mandated State and Federal laws.

- ◆ **Clerk to the BCC** – The Clerk to the Board Division prepares the official minutes of County Commission meetings and maintains a complete and accurate record of all actions and fully-executed documents of the government of Escambia County. With the help of the Clerk's Management Information Systems (MIS) Division, the public has access via the Clerk's website to retrieve these and other public records at no charge (see www.escambiaclerk.com).

Highlighting our mission to inspire public trust through integrity and excellence in customer service, are the following accomplishments, technology initiatives, and advances in on-line services over the past 12 months:

- ◆ The Clerk & Comptroller's Finance Division's receipt of the Certificate of Achievement for Excellence in Financial Reporting for the 11th consecutive year for the fiscal year ended September 30, 2006.
- ◆ Efficient coordination of an average of 200 jurors a week to accommodate eleven courtrooms for fourteen trial judges serving in the MC Blanchard Judicial Building. An average of 56 jurors is selected for trial court each week.
- ◆ The continued success of the "One Stop" service area at the MC Blanchard Judicial Building to enable customers to handle all their court business in one convenient location. This reduces wait time for the customers and streamlines processes to improve our efficiency.
- ◆ The handling of 766 Value Adjustment Board (VAB) petitions for filing with the VAB.
- ◆ Successful completion of the Internal Audit on the Fire Services Stipend Program of the BCC through a third-party CPA firm, which served as an impetus for the BCC to revise the Stipend Program and qualification standards of the Volunteer Firefighters.
- ◆ The Official Records Division processed 699 U.S. Passport applications during fiscal year 2007 and has processed 609 applications since October 1, 2007.
- ◆ Continued participation in the www.myfloridacounty.com project, a statewide searchable index of the Official Records this is free of charge.
- ◆ Processed 17,824 electronic payments for certain traffic and other related fines and fees.
- ◆ Continued enhancements of the informational system called "CourtView" for storage, retrieval and case management of court records.
- ◆ Near completion of the electronic archiving of Clerk's Finance records dating back to fiscal year 1998.
- ◆ The professional manner in which staff handle sensitive case material.

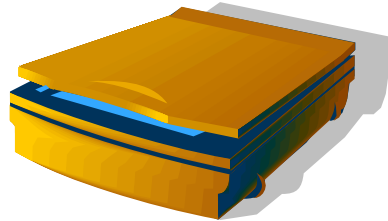
Facts and Figures

Number of Case Filings in Fiscal Year 2007

Case Type	Number	Case Type	Number
Circuit civil	3,189	Guardianship	89
County civil	4,116	Infractions	843
Felony cases	7,116	Mental health	1,074
Juvenile delinquency	2,477	Marriage licenses issued	3,227
County ordinance	1,078	Misdemeanor	8,103
Probate	1,498	Municipal ordinances	174
Criminal traffic	4,778	Parking violations	1,652
Juvenile dependency	390	Small claims	4,286
Family law	3,655	Traffic	45,180
		Domestic relations	6,590
Total Filings - 99,515			

Recording Services

Number of Documents Recorded in FY 2007	Number of Pages Recorded in FY 2007
123,685	466,088



During fiscal year 2007, the Clerk's Juvenile Division disbursed a total of \$9.4 million in child support payments and assisted the Florida State Disbursing Unit (FSDU) in verifying, processing, and expediting payments of nearly \$33 million to child support recipients.

Court-related revenues collected by the Clerk & Comptroller's office for the County amounted to \$3.2 million over the past 12 months.

The Clerk & Comptroller's Finance Division issues, on average, 26,000 vendor payments and 28,600 payroll checks/direct deposit transactions annually.



Your County Government

County Organization



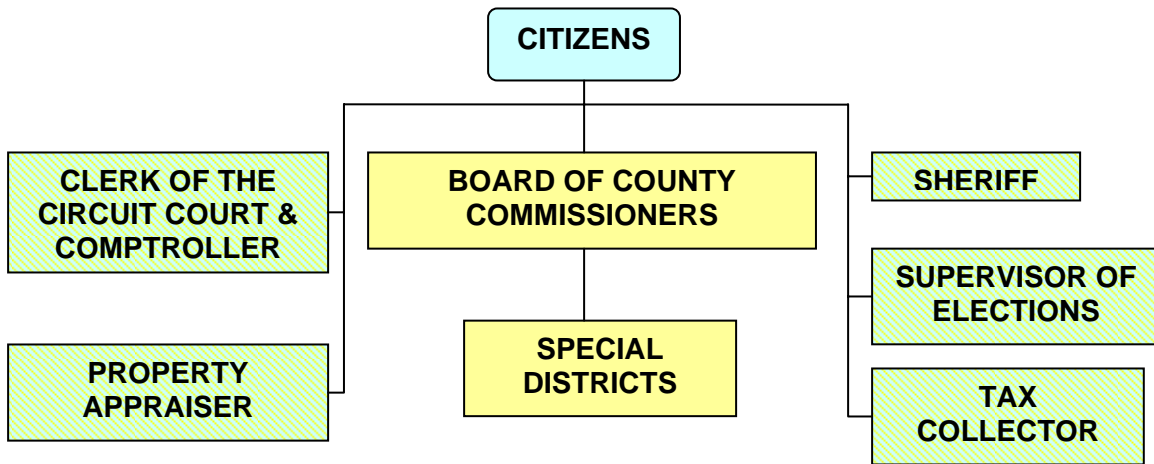
Pursuant to Florida Statutes, the legislative and policy-making powers are vested with the five-member BCC which is **elected by district** for four-year terms. The Chairman is appointed in accordance with BCC policy and presides over the Board meetings. Separate powers for operation of specific functions of County government are vested by the Florida Constitution in the five **independent** Constitutional Officers: Clerk & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. These independent public officials are elected **county-wide** as public trustees with direct responsibility to every Citizen for the delivery of services in a manner defined by Florida Law.

The BCCs' responsibilities include: passing ordinances and resolutions, creating and adopting the annual budget, levying a property tax on real and personal property, appointing boards and committees, and hiring the County Administrator and County Attorney. The Clerk & Comptroller serves as the Chief Financial Officer for the BCC, acting as Accountant, Auditor, Recorder, the Custodian of all County funds, and Ex-Officio Clerk to the Board.

Escambia County provides a full range of services, including the construction and maintenance of highways, streets, and other infrastructure, public safety and fire protection, health and social services, emergency medical services, landfill operations, mass transportation services, and cultural and recreational programs.

Escambia County is committed to providing high levels of service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. The BCC is responsible for adopting an annual budget for all of the Board Departments and for some functions of the Constitutional Officers. The Board's annual budget process determines the amount of taxes and other revenues that must be raised in order to pay for the services and programs provided to the residents, Citizens and visitors of Escambia County. The annual budget serves as the foundation for Escambia County's financial planning and control.

County Organizational Chart*



Elected County-wide

Elected by District

Commissioners by District:

District 1 – D.M. “Mike” Whitehead

District 2 – Gene M. Valentino, Chair

District 3 – Marie K. Young, Vice Chair

District 4 – Grover C. Robinson, IV

District 5 – Kevin W. White

County-wide Constitutional:

Clerk of the Circuit Court & Comptroller – Ernie Lee Magaha

Property Appraiser – Chris Jones

Sheriff – Ron McNesby

Supervisor of Elections – David Stafford

Tax Collector – Janet Holley

*As of June 5, 2008.

Property Taxes

The County is allowed by Florida Statute to levy and collect taxes on property owned within Escambia County in order to provide a source of revenue to fund services provided to the Citizens. Those services include general administration, public safety, human services, transportation, parks and recreation, and economic growth initiatives. The amount of property tax you pay, also known as ad valorem tax, is based on the assessed value of real estate and/or personal property. Property values are determined by the Property Appraiser. The BCC then sets a property tax rate called a millage rate (mil). A mil is equal to \$1.00 of tax for every \$1,000 of assessed property value. Property tax is calculated as follows:

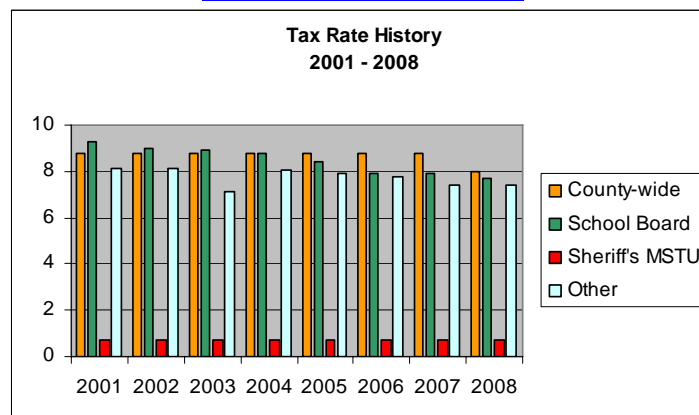
$$\frac{[\text{Assessed Value minus Homestead (or other) Exemption(s)}]}{\$1,000} \times \text{millage rate} = \text{Property Tax}$$

There are a number of taxing authorities which levy taxes within Escambia County. Tax rates are applied to your property depending on whether you live in the incorporated section (city) or unincorporated section of the County and whether you reside in one of the special districts authorized to levy a tax. The tax rate history is shown in the following table.

Tax Rate History

	County-Wide	School Board	Sheriff's MSTU	City of Pensacola	Downtown Improvement	NWFL Water	Century
2001	8.756	9.249	0.747	5.057	2.000	0.050	1.031
2002	8.756	8.986	0.747	5.057	2.000	0.050	0.998
2003	8.756	8.887	0.747	5.057	1.000	0.050	0.981
2004	8.756	8.788	0.747	5.057	2.000	0.050	0.941
2005	8.756	8.410	0.747	5.057	2.000	0.050	0.828
2006	8.756	7.894	0.747	4.950	2.000	0.050	0.764
2007	8.756	7.894	0.747	4.598	2.000	0.045	0.781
2008	8.017	7.720	0.685	4.598	2.000	0.045	0.781

Source: Escambia County Property Appraiser
www.escambia.org/currentmillagerates.htm



Other includes City of Pensacola, Downtown Improvement Board, Town of Century and NW Florida Water Management District.

The following table shows a history of Escambia County's assessed property values County-wide and the taxes collected since 2001. The County-wide operating millage was reduced this year for the first time in eight years. The current millage rate for fiscal year 2008 is 8.017, down from 8.756 in previous years and the Sheriff's Department Municipal Services Taxing Unit (MSTU) operating millage was reduced to .685 from .747, a reduction of approximately 8% in the unincorporated millage rate. Over the last eight years, property values for Escambia County have increased 97% and the taxes collected have increased 54%. The average tax bill for homestead property in the unincorporated section of the County is \$1,139*.

	Assessed Value	BCC Tax Collections
2001	7,973,179,381	71,605,263
2002	8,507,139,302	76,446,757
2003	8,902,358,019	80,315,156
2004	9,602,842,479	85,558,122
2005	10,823,598,929	98,901,932
2006	11,405,490,669	98,874,774
2007	14,772,114,099	118,188,322
2008	15,714,105,458	110,340,747



Tax Collections include County-wide and Municipal Services Taxing Unit assessments only. Data does not include School Board. To learn more about the property tax appraisal process, visit the Escambia County Property Appraisers' website at www.escpa.org.

*Source: Escambia County Tax Collector; this includes an assessment by the School Board, the County, the Sheriff MSTU and the NW Florida Water Management District.

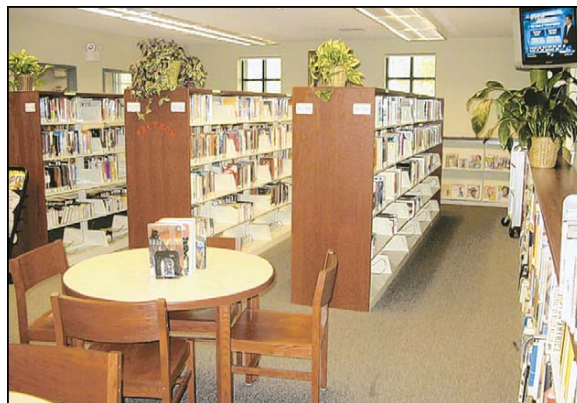


Fiscal Responsibility

The fiscal responsibility for Escambia County is divided between the BCC and the Clerk of the Circuit Court & Comptroller. As mentioned before, the Florida Constitution vests separate powers to the County Officers to provide checks and balances within the County Government that help protect and safeguard the assets of your County.

The BCC is responsible for establishing policies and managing the county departments through the County Administrator. The Board compiles an annual budget which serves as the County's financial plan to fund services and programs that benefit the Citizens of Escambia County. County Departments and Constitutional Officers submit a budget to the Office of Management and Budget which is compiled and presented to the BCC for review. By law, two public hearings must be scheduled prior to the adoption of the Budget. Citizens have the right, by law, to make public comment at either or both of these public hearings that are usually held during the month of September.

The following chart provides information on the County's budget for this fiscal year 2008 and for the preceding two fiscal years (2007 and 2006). The chart itemizes how funds are allocated to different departments, programs, and Constitutional Officers.



Budget Comparisons

Fund Type	Fund Name	Current FY 2008 (as of Mar 31, 2008)	Final Amended Budget FY 2007	Final Amended Budget FY 2006
GENERAL		\$217,966,583	\$218,646,847	\$193,907,835
SPECIAL REVENUE:	Disaster Recovery	13,380,068	32,436,614	85,343,937
	State Housing Initiative Prog.	17,067,510	26,639,050	27,857,751
	Transportation and Drainage	24,994,685	33,096,508	29,330,680
	Mass Transit	9,696,511	10,130,823	9,362,884
	Fire Services	13,049,249	13,567,781	12,689,877
	Special Revenue Grants	30,870,371	45,424,192	32,729,694
	Tourist Promotion	6,602,073	7,258,049	7,022,011
	Other Special Revenue	44,745,158	36,216,550	34,776,797
DEBT SERVICE		11,233,093	22,281,285	24,213,147
CAPITAL	Capital Improvement Program	1,705,211	4,826,707	4,578,375
	New Road Construction	2,829,098	4,559,443	4,540,142
	Local Option Sales Tax	88,094,565	108,058,675	113,861,846
	Other Grant Related	1,042,031	4,979,229	4,316,417
ENTERPRISE:	Solid Waste	17,118,255	18,911,211	17,802,065
	Building Inspections	9,570,996	11,863,957	10,116,274
	Ambulance	18,453,100	17,348,627	18,029,663
	Civic Center	7,244,977	7,663,324	6,759,920
INTERNAL SERVICE *		28,525,713	24,102,162	20,231,770
Total		\$ 564,189,247	\$ 648,011,034	\$ 657,471,085

Source: "Escambia County Annual Budget" for the fiscal years 05/06, 06/07, and 07/08, respectively; adopted by the BCC and subsequently amended.

*Note: The fuel distribution function is being reported in the Internal Service Fund beginning with the 2007 fiscal year which accounts for the increase between 2006 and 2007.

The **General Fund** is the primary operating fund of the County. The General Fund's revenue is generally not designated by law for specific purposes. The County Administrator, appointed by the BCC, administers the policy decisions of the BCC through nearly 50 County Departments and Offices. The following chart provides budgetary information on select Board departments within the general fund for the past three years. Constitutional Officers are provided funds by the BCC for services the Constitutional Officers provide to Citizens for which there is no revenue generated (i.e., fees or charges for services).



**EXPENDITURE BUDGET ANALYSIS
GENERAL FUND BUDGET
FOR LAST THREE FISCAL YEARS**

COUNTY DEPARTMENT	Amended Operating Budget Fiscal Yr 08	Final Amended Operating Budget as of 09/30/07	Final Amended Operating Budget as of 09/30/06
BCC	\$937,096	\$971,615	\$930,227
Non-Departmental	14,602,782	12,856,109	10,224,551
Grants & Aids	8,825,549	16,752,978	7,741,830
Reserves	32,936,026	20,741,304	18,089,763
Transfers to other funds	23,737,409	29,651,154	31,053,238
Capital Improvements	449,918	380,484	0
County Administrator	880,935	791,251	674,145
County Attorney	1,591,652	1,605,571	1,475,963
PW & Land Mgt Agency	358,918	235,495	219,870
Office of Management & Budget	927,673	909,225	846,702
Human Resources	1,333,981	1,520,498	1,516,941
Office of Purchasing	883,888	953,031	879,941
Neighborhood & Env	2,130,810	2,456,961	2,105,208
Growth Management	4,776,059	3,562,881	2,401,645
Information Resources	3,764,063	4,070,702	3,503,911
Facilities Management	10,973,751	12,020,414	10,753,672
Human Assistance	1,520,977	1,595,952	1,531,065
Public Safety	5,624,721	5,585,934	3,778,258
Parks & Rec	2,490,150	3,220,273	3,271,727
Public Health Unit	300,029	435,029	398,993
Economic Growth (PIO)	608,248	545,478	512,446
Other	2,207,411	2,299,786	6,509,875
FUNDING FOR CONSTITUTIONAL OFFICERS			
Property Appraiser	6,923,006	7,452,435	5,671,820
Tax Collector	4,735,866	3,766,827	3,868,097
Clerk of the Circuit Court	2,120,427	1,822,091	1,701,638
Sheriff	79,975,000	79,814,796	71,900,000
Supervisor of Elections	2,350,238	2,628,573	2,346,309
TOTAL GENERAL FUND BUDGET	\$217,966,583	\$218,646,847	\$193,907,835

*Source: "Escambia County Annual Budget" for the fiscal years 05/06, 06/07, and 07/08, respectively; adopted by the BCC and subsequently amended.

Operating Results

Operating results for Escambia County are summarized in the table below and graphs that follow.

CONDENSED STATEMENT OF ACTIVITIES

For the Fiscal Year Ended September 30, 2007
(expressed in thousands)

	Total 2007	Total 2006	Total 2005	Total 2004
Expenses by Function:				
General government	\$31,491	\$26,590	\$39,401	\$30,841
Public safety	142,624	145,533	319,042	129,148
Physical environment	13,576	4,159	2,307	1,081
Transportation	80,398	66,373	46,601	48,511
Economic environment	22,639	22,626	9,724	12,831
Human services	5,299	4,966	4,663	4,707
Culture and recreation	11,311	8,610	5,497	4,179
Interest on long-term debt	7,245	8,066	7,850	7,517
Business-type Activities:				
Solid waste	9,164	8,336	13,932	8,411
Building inspections	3,871	3,487	3,354	3,306
Ambulance services	14,760	13,868	13,011	11,761
Civic Center	6,415	5,876	5,713	5,245
Total expenses	348,793	318,490	471,095	267,538
Revenues:				
Program specific revenues	151,108	160,987	315,724	110,928
General revenues:				
Property tax	125,233	98,875	98,902	85,558
Gasoline tax	14,631	13,837	14,327	13,510
Sales tax	57,121	60,802	60,769	49,975
Other general revenue	29,687	35,516	30,856	28,804
Total revenues	377,780	370,017	520,578	288,775
Change in net assets	28,987	51,527	49,483	21,237
Beginning net assets	504,344	452,817	403,334	382,097
Ending net assets	\$533,331	\$504,344	\$452,817	\$403,334

Source: Escambia County Comprehensive Annual Financial Report for each respective year

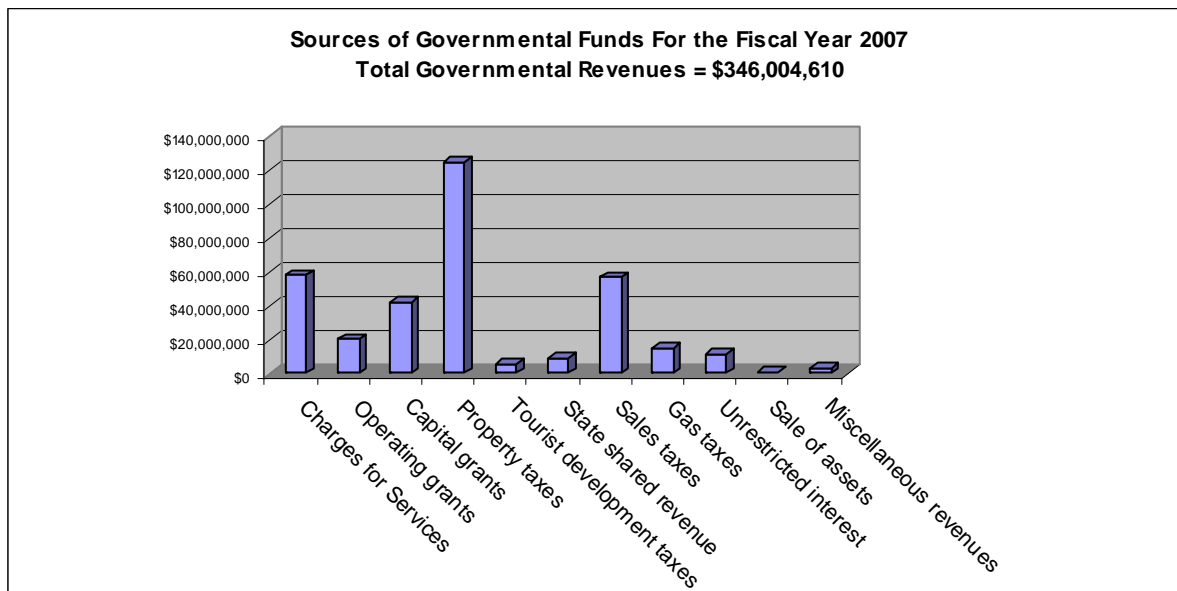
Where the Money Comes From



The County pays for most of its services with governmental revenue like property taxes, charges for services such as park fees and transportation, revenue allocated by the State such as the half-cent sales tax, and other State-shared revenues. The County also receives Federal and State assistance through various grant programs such as Federal Emergency Management Agency (FEMA). Interest earned on the County's investment portfolio is also used to cover operating costs. Major capital projects are usually funded by borrowing and/or from revenues legally earmarked such as the local option sales tax and gas taxes.

The **Sources of Governmental Funds** chart displays the types of governmental revenues received. These revenue sources, along with balances left over from the previous fiscal year, are used in the current year to fund governmental expenditures.

Revenues generated by the County's enterprise (business) operations are not included in this chart. Generally, the County's business activities generate revenue through user fees which are designed to cover the cost of their operations. Only the Civic Center is subsidized by a tax, the Tourist Development Tax.



Source: Escambia County Comprehensive Annual Financial Report, FYE 09/30/2007

How the Money is Spent

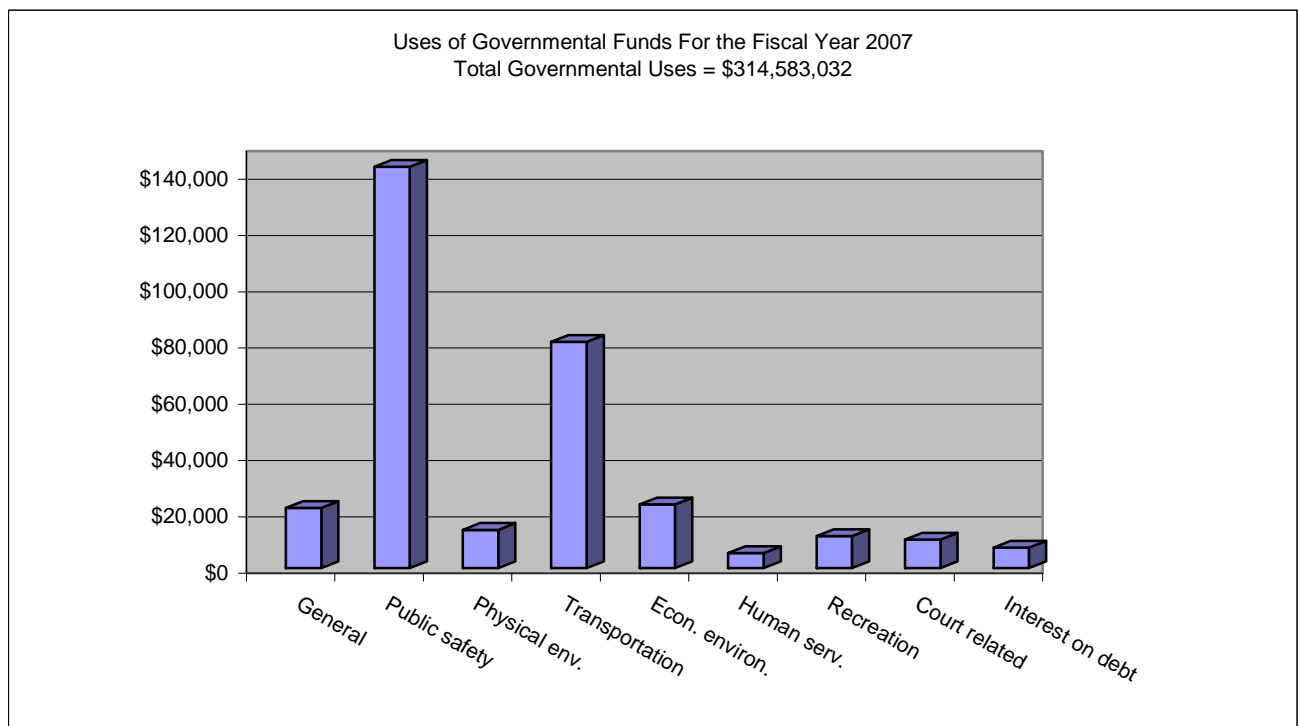
The annual budget approved by the BCC provides the plan for how the money will be spent. Spending is categorized by governmental functions that are responsible for providing services within a particular category. Typically, the County's two most costly functions during any fiscal year are Public Safety and Transportation.

Fiscal year 2007 was no exception. When you combine the Departments of Public Safety and Transportation, they account for 71% of the total governmental activities budget.

The Department of Public Safety encompasses law enforcement provided mainly through the Escambia County Sheriff's Office, emergency dispatch to aid in people's safety and well-being, fire services, and disaster recovery services.

The Department of Transportation provides for road construction, road paving, right-of-way acquisitions, drainage improvements throughout the County, and public transportation provided through the Escambia County Area Transit (ECAT).

The **Uses of Governmental Funds** chart shows how the County spent the governmental funds during the fiscal year 2007.

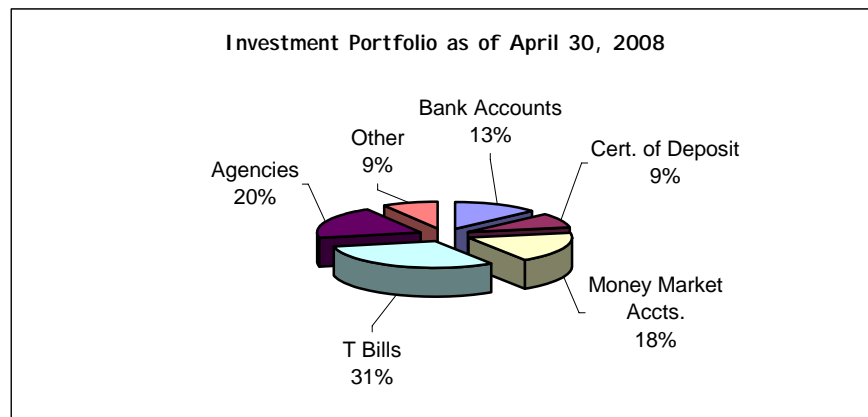


Source: Escambia County Comprehensive Annual Financial Report, FYE 09/30/2007

Investment Policy

As the County Treasurer, the Clerk & Comptroller manages the County's investment portfolio. Money received by the County is invested by the Clerk & Comptroller in accordance with the Board's investment policy until such time as it is needed for budgeted expenses. The County's investment policy is conservative and maintains its priorities with three objectives in mind: safety, liquidity, and yield. The County's investment ordinance and policy set forth specific criteria for all investments. The policy requires monthly reporting of portfolio activity to the BCC by the Clerk & Comptroller's Office and provides for oversight by an Investment Advisory Committee comprised of appointed Citizens, the County Administrator and the Clerk & Comptroller. The Investment Advisory Committee meets quarterly to review the investment activity and monitor its' earnings progress.

Currently, the County's investment portfolio totals over \$225 million, consisting primarily of US Treasury Bills, US Agency discount notes, certificates of deposit, and interest-earning bank deposits. Interest earned on the County's investment portfolio is used to fund operating expenses, thus reducing the tax burden on County taxpayers. During the past seven months, the overall economy has experienced serious declines in the interest rates paid to investors. Despite the downturn in the housing market that has affected the overall credit market, as of April 30, 2008, investments made by the Clerk & Comptroller's Finance Division during fiscal year 2008, have generated over \$4 million in earnings with an average yield of 3.88%.





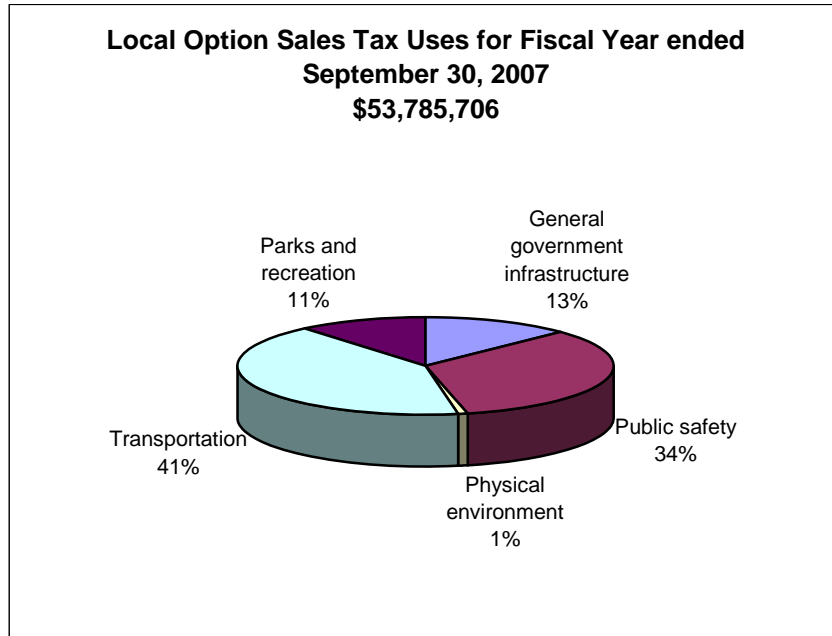
Local Option Sales Tax

Escambia County currently levies a one-cent local option sales tax. Pursuant to Chapter 212, Florida Statutes, revenues derived from the local option sales tax are used to fund infrastructure projects such as road and drainage improvements, recreation parks, public safety, and debt service on bonds and notes related to construction of the above-mentioned items. The following chart represents the types of purchases made with local option sales tax dollars during the fiscal year ended September 30, 2007.

The Local Option Sales Tax (LOST) imposed on Escambia County is used by the LOST Fund to acquire and construct capital projects within the County. Interlocal agreements with the City of Pensacola and Emerald Coast Utilities Authority help the County complete several major road and building projects. Expenditures increased 13.5% over fiscal year 2006 due to the County's commitment to help fund a multi-use Public Safety Training Facility in conjunction with Pensacola Junior College, as well as the decision to fund the relocation of the Emerald Coast Utilities Authority (ECUA) wastewater treatment plant. The LOST fund contributed \$3 million of the total \$7 million toward the ECUA wastewater treatment plant (with the general fund providing the remainder) and the LOST fund contributed \$5 million of the \$11 million cost (with the remainder coming from the general fund) to the Public Safety Training Facility.

Major capital asset purchases during the current fiscal year include the following:

- ❖ Construction continued on many of the County's capital projects including:
 - Road improvements \$25.2 million
 - Drainage improvements in excess of \$620,000
 - Lexington Terrace Park \$1.2 million
 - Various other parks \$3.3 million
 - Perdido Key improvements \$2.26 million
- ❖ Renovations and improvements were made on the Jail HVAC and elevator system totaling approximately \$1.5 million.
- ❖ Continued renovations and improvements to various county facilities, including the Juvenile Justice Center, the Public Safety Building, the Century Branch Library, various park facilities and community centers, and the Escambia County Governmental Complex totaled approximately \$3.4 million.
- ❖ John R. Jones Sports Complex \$2.4 million.
- ❖ Renovations at the Sheriff's Garage Facility \$1.5 million.
- ❖ The Fire Department purchased approximately \$1.3 million of fire fighting and rescue equipment as well as three tanker trucks.



Conclusion

We hope that you enjoyed reviewing this information and found it useful. The Clerk & Comptroller's Office maintains a website at www.escambiaclerk.com. Visitors to the website can find a variety of information, documents, and convenient online services such as:

- ◆ Official Records - documents relating to land records, persons or legal actions
- ◆ Annual financial reports for the County
- ◆ Information on the County's tourist development tax - how to register, when and where to file returns and an on-line calculator for taxes due
- ◆ Search tools, fee schedules, and online forms
- ◆ BCC meeting minutes
- ◆ Online Traffic ticket payment information
- ◆ Information on how to file a petition with the Value Adjustment Board
- ◆ Information, in general, about the Clerk & Comptroller's Office
- ◆ Employment opportunities with your Clerk & Comptroller
- ◆ Links to other local and state governmental sites

We look forward to serving you, the Citizens and taxpayers of Escambia County, with integrity and reliability.

How to Contact Your Escambia County Government

Clerk of the Circuit Court & Comptroller

The Honorable Ernie Lee Magaha
MC Blanchard Judicial Building
190 Governmental Center
Pensacola, FL 32501-5773
(850) 595-4310 Phone
(850) 595-4316 Fax
www.escambiaclerk.com

Other Clerk Service Locations:

Escambia County Governmental Complex
221 Palafox Place
Pensacola, FL 32502-5843
Clerk to the Board - 595-3920
Finance Department - 595-4830
Administrator for Financial Services - 595-4825
Official Records - 595-3930

Archives

120 East Blount Street
Pensacola, FL 32501
(850) 595-4146

Juvenile Justice Center

1800 Saint Mary Avenue
Pensacola, FL 32501-1097
(850) 595-3780

Century Annex

Billy G. Ward Century Courthouse
7500 North Century Blvd.
Century, FL 32535-2995
(850) 256-6161

Board of County Commissioners:

Commissioner Whitehead - District 1
(850) 595-4910
Commissioner Valentino - District 2
(850) 595-4920
Commissioner Young - District 3
(850) 595-4930
Commissioner Robinson - District 4
(850) 595-4940
Commissioner White - District 5
(850) 595-4950
Escambia County Governmental Complex
221 Palafox Place, 4th Floor
Pensacola, FL 32502
www.myescambia.com

County Administrator

Robert R. "Bob" McLaughlin
Escambia County Governmental Complex
221 Palafox Place, 4th Floor
Pensacola, FL 32502
(850) 595-4900 Phone
(850) 595-4908 Fax

County Attorney

Alison Rogers
Escambia County Governmental Complex
221 Palafox Place, 4th Floor
Pensacola, FL 32502
(850) 595-4970 Phone

Supervisor of Elections

The Honorable David Stafford
Matt Langley Bell III Building
213 Palafox Place
Pensacola, FL 32502
(850) 595-3900 Phone
(850) 595-3914 Fax
www.escambiovotes.com

Sheriff

The Honorable Ron McNesby
1700 West Leonard Street
Pensacola, FL 32501
(850) 436-9620 Phone
www.escambiaso.com



Property Appraiser

The Honorable Chris Jones
Escambia County Governmental Complex
221 Palafox Place, 3rd Floor
Pensacola, FL 32502
(850) 434-2735 Phone
(850) 435-9526 Fax
www.escpa.org

Other Property Appraiser Location:

153 Highway 97
Farm Bureau Building
Molino, FL 32577
(850) 434-2735 Phone
(850) 587-3290 Fax

Tax Collector

The Honorable Janet Holley
Matt Langley Bell III Building
213 Palafox Place
Pensacola, FL 32502
(850) 438-6500 Phone
(850) 434-2733 Fax
(850) 472-0031 TTY number for Hearing Impaired
www.escambiataxcollector.com

Other Tax Collector Locations:

Marcus Point Office
6451 North W Street
Pensacola, FL 32505
Cantonment Branch Office
470 South Highway 29
Cantonment, FL 32533
Century Branch Office
Billy G. Ward Century Courthouse
7500 No. Century Blvd. (Hwy. 29)
Century, FL 32535
Warrington Branch Office
507 North Navy Blvd.
Pensacola, FL 32505