

FY 2013-14 Budget Worksession

*Worksession
September 10, 2013*



Requested Supplemental Information
(from the August 15th & 27th Worksessions)

The following items were requested by the Board during the August 15th and 27th Worksessions.

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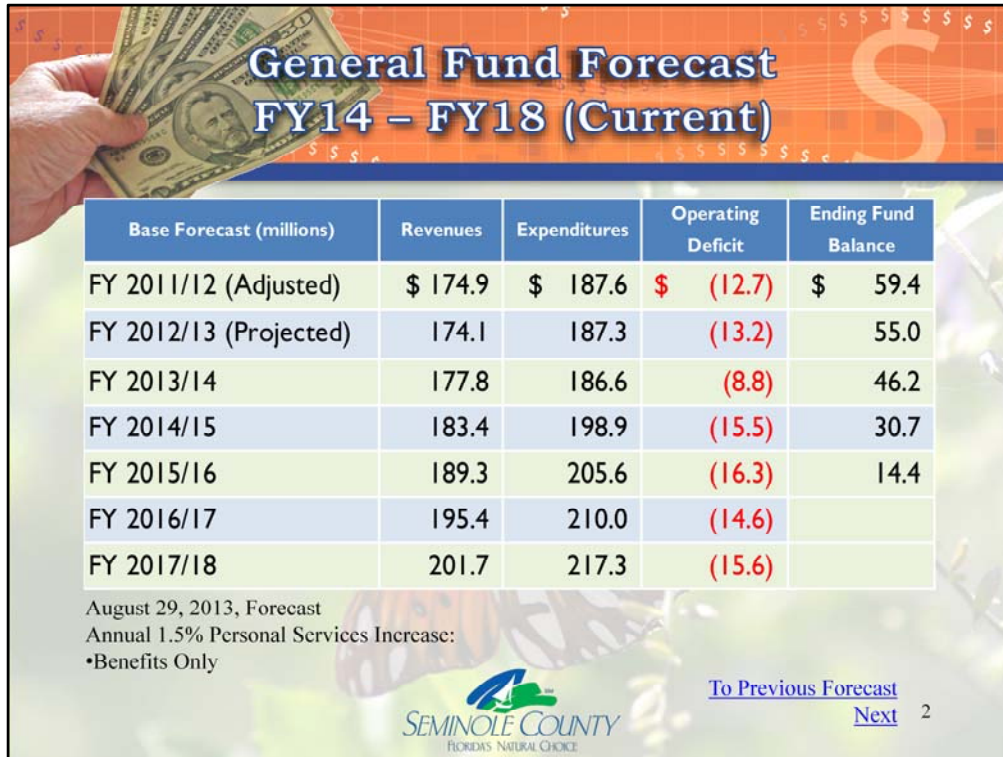
- 5 • General Fund Financial Forecast (*powerpoint presentation*)
- 10 • General Fund Revenue Options
- 11 • Fire Fund Financial Forecast
- 16 • General Fund proposed reductions (*1st Public Hearing Budget Adjustments*)
- 19 • Transportation Trust Fund proposed reductions (*1st Public Hearing Budget Adjustments*)
- 20 • Budget Reduction Services Impacts (Including 3 year expenditure history for Transportation Trust Fund Reductions)
- 31 • Salary increase allocation by pay ranges (Various % scenarios)
- 33 • Transportation Impact Fee and Infrastructure Sales Tax Funds - Interfund Loan History and 5 Year Fund Forecast (*powerpoint for future presentation*)
- N/A • Court Technology Fund is supported by an annual transfer from the General Fund. Is the reserve restricted funding or can it be returned to the General Fund? (*per conversation with County Finance, the reserve funds in Court Technology Fund are restricted*)
- 74 • List of Unfunded Mandates since FY2007/08
- 76 • Provide a list of Contingencies in the budget
- 80 • Legal Opinion - Can the Property Tax Notice (TRIM) include a statement concerning the cost of Medicaid or other Unfunded Mandates of the State Legislature?
- 81 • Research other counties to identify how others are handling their Medicaid costs (*Palm Beach County has a voter approved Health Care taxing district; established in 1988, is assesses a millage rate of 1.08 (maximum of 2.0 mills) to properties and generates \$138M. The District has an interlocal agreement with Palm Beach County to incur the costs of the Medicaid program, estimated at \$14.5M. Taxing District is governed by F.S. 2003-326) County Attorney Legal Opinion Included*)
- 83 • Legal Opinion - Reduce retiree participation in County Healthcare by paying for retirees participation in Medicare Part B and implement employee health insurance buyouts?
- 85 • Estimate of Tax Collectors Return of Excess Fees
- N/A • Potential to Increase Building Fees (*information will be provided separately when completed*)

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- 86** • Status of the municipal Community Redevelopment Agencies
- 87** • Performance of the Winter Springs Incubator & contribution of the City of Winter Springs
- 96** • Status of Outstanding QTIs/JGIs
- N/A** • Can we purchase power (utilities) wholesale or in block? *(both Duke & Florida Power and Light have indicated that they do not sell power in blocks)*
- N/A** • E-911 - what revenue is being lost on non-collections for prepaid cell phones *(approximately \$8,000 per month. Waiting for State to provide total losses to date)*



General Fund Forecast- Anticipated Revenue

➤ Revenue Growth: 3.2% Average: 3.5% Taxable Property Values; 4% Sales Tax; 2% Public Service Tax; 1% Other

➤ Expenditures for FY13 are based on projections of actual anticipated expenses (inclusive of Medicaid - \$600K)

- ✓ Assumes 100% of projects from the prior fiscal year are expended in FY13
- ✓ Reduction of expenditures to reflect projected usage through 9/30/13

➤ Assumes Annual - 1.5% Personal Service Increase for Changes in Benefit Costs

➤ Forecast projects 3% personal service vacancy allowance

➤ Municipal CRA's expire with the 2015 Tax Roll (FY16) – Savings of \$2.8M in FY17 (Altamonte; Casselberry; and Sanford- Downtown Waterfront)

➤ Estimated Medicaid impacts over next 5 years (\$800K in FY13/14)

➤ Estimated Lynx impacts over next 5 years @ 3% annually (\$1.9M increase in FY13/14)

➤ Constitutional Officers collectively increase on average 5% in future years

- ✓ Assumes approximately \$4.8M in FY 2013/14 and \$3.5M annually in future excess fees (Mandate to Assume State Driver's License Offices)

➤ Forecast Excludes:

- Renewal /Replacement funding suspended indefinitely (\$4.0M)
- Annual Operating Costs for Sports complex (\$800K) and Revenue (\$400K)
- Capital Maintenance/Parks Unfunded (\$2M)
- Critical Capital Maintenance/Transportation

➤ Fund Balance in future years demonstrates consistent use of reserves to support operations

Note: FY11/12 Expenditures exclude transfer for P25 bank loan of \$9.9M; FY12/13 Revenues exclude reimbursement of bank loan (adjusted in fund balance to accurately reflect Operating Deficit for both years)

Overview

Comparison of 8/27 Budget Adjustments to Work Session (WS) Budget

	Fund	Revenues	Expenditures	Fund Balance	Reserve Impact
WS	General Fund	\$ 177.0	\$ 191.4		(\$ 14.4)
8/27		\$ 177.5	\$ 185.1	\$ 0.7	(\$ 6.9)
WS	Transportation Trust	\$ 18.8	\$ 19.2		(\$ 0.4)
8/27		\$ 14.3	\$ 18.6		(\$ 4.3)
WS	Fire Fund	\$ 42.1	\$ 51.4		(\$ 9.3)
8/27		\$ 42.5	\$ 50.5		(\$ 8.0)
WS	Total	\$ 237.9	\$ 262.0		(\$ 24.1)
8/27		\$ 234.3	\$ 254.2	\$ 0.7	(\$ 19.2)



Amounts in millions

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General Fund FY14 Reserve Impact

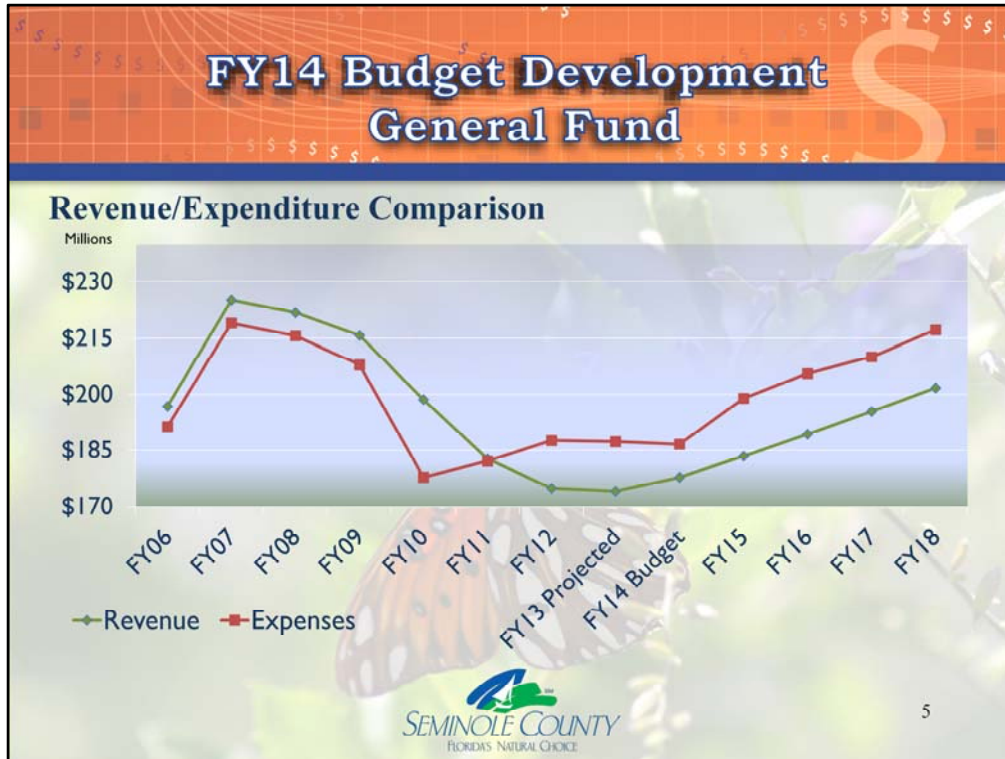
FY 2013/14

Operating Deficit /General Fund	(\$8.8)	
General Revenue Supported Funds	.4	
Salary increase 2% vs 3%	.1	
Worker's Compensation	.6	
Health Insurance Savings (46% of \$1.285M)		(\$7.7)
2 nd PH Total Estimated Deficit		
Beginning Fund Balance Increase		.8
Reserve Impact		(\$6.9)

Amounts in millions



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➤ Chart compares the historical to forecasted structural balance of General Fund revenue and expenditures.

FY 05/06 Revenue \$196.8M / Expenditures = \$191.3M = Balance 5.5M

FY 13/14 Revenue \$177.8M / Expenditures = \$186.6M = Imbalance (8.8M)

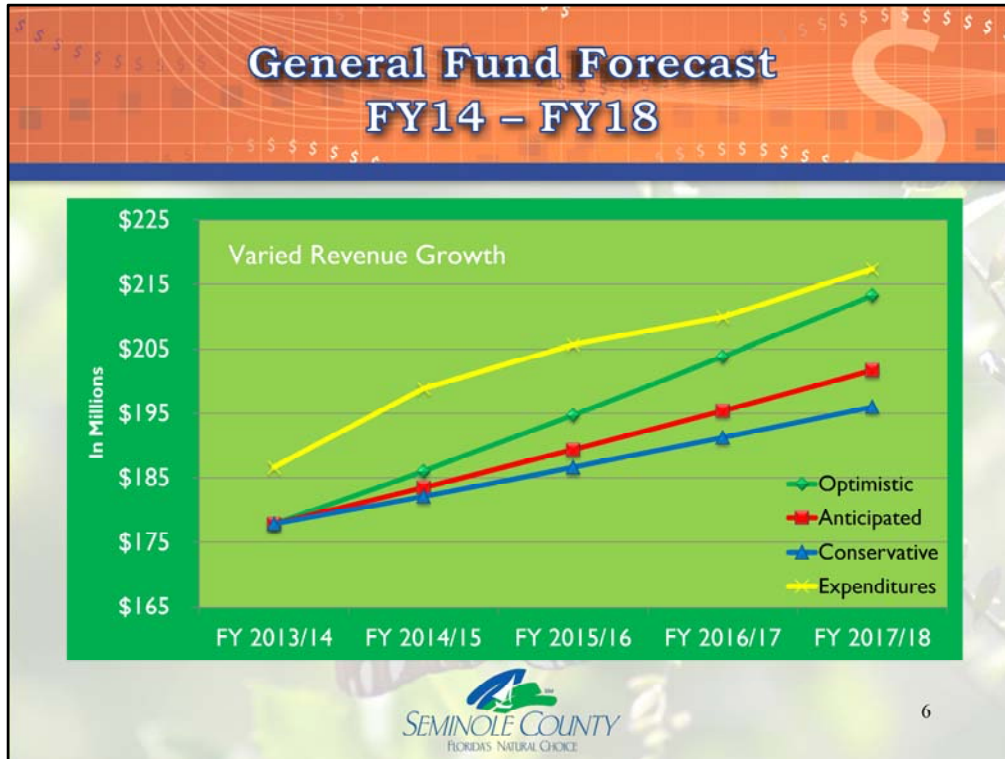
➤ Explanation for FY 08/09 to FY 09/10 decrease (below base budget) and FY12 (above base budget)

✓ FY 09/10 Delays \$9.8M transfers to Transportation Trust (utilized fund balance) & Stormwater, \$1.1M Economic Development decrease, initiated IT Chargebacks approximately \$8.5M savings

✓ FY10/11 Reinstated approx \$10M transfers to other funds

✓ FY 11/12 Expenditures exclude \$9.9M transfer for P25 System Loan, \$6.4M payoff of Gas Tax Revenue Bonds

➤ Anticipated Forecast – Annual Personal Services Increase - 1.5%



Optimistic Revenues (green)

Taxable Value Growth – 5%
 Sales Tax – 6%
 Public Service Utility Tax – 3%
 Communication Service Tax – 2%
 Other Revenues – 1%

Anticipated Revenues (red)


Taxable Value Growth – 3.5%
 Sales Tax – 4%
 Public Service Utility Tax – 2%
 Communication Service Tax – 2%
 Other Revenues – 1%

Conservative Revenues (blue)

Taxable Value Growth – 3%
 Sales Tax – 2%
 Public Service Utility Tax – 1%
 Communication Service Tax – 1%
 Other Revenues – 1%

**Forecast Assumptions
Revenue Options**

- **Countywide Ad Valorem Revenue**
 - ✓ *.5 Mill Countywide - = \$11.7M*
 - ✓ *1 Mill Countywide = \$23.4M*
- **3%- 6% Public Service Tax = \$4.8M - \$9.6M**
 - ✓ *Current Levy 4%; Maximum is 10%*
 - ✓ *Additional 1% = \$1.6M*
- **1 Cent Sales Tax - \$58M**
- **5 Cent LOGT - \$8.2M**
 - ✓ *County's Share @ 63.6% = \$5.2M*


SEMINOLE COUNTY
FLORIDA'S NATURAL CHOICE

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2012 Preliminary Countywide Value - \$24,343,997,272 / 1,000 x 1 mill x 96% Collection = \$23,370,237

1% Public Service Tax generates about \$1.6M. Currently Seminole County levy is 4% of the 10% allowable by Florida Statute.

1 Cent Charter County Transit System Sales Tax would generate about \$58M annually in total.

Seminole County levies only 7 cents of the 12 cents in gas taxes allowed by Florida law. A 5 Cent Local Option Gas Tax imposed on motor fuel only would generate about \$8.2M in total. Assuming the County would receive the same percentage of LOGT currently shared with the cities, our share would be \$5.2M

Current Locally Levied Gas Tax:

1 Cent – Ninth Cent Gas Tax – used for Mass Transit (Lynx) – generates about \$2.0M annually
 6 Cents – 6 Cent Local Option Gas Tax – shared with the cities – generates about \$11.0M in total annually with the counties share of 63.6% generating about \$7.0M (levied by law on motor and diesel fuel)

Unutilized Gas Tax:

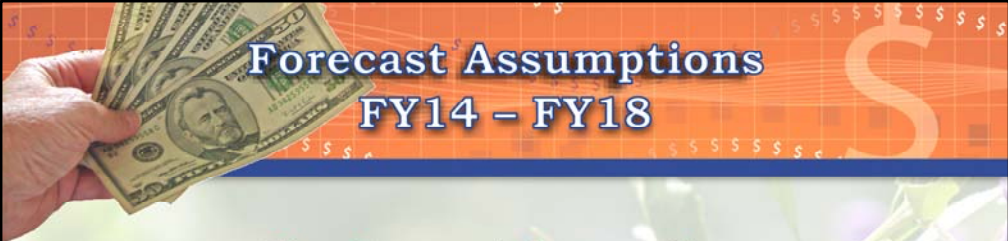
5 Cent – 5 Cent Local Option Gas Tax – levied only on motor fuel. Would generate about \$8.2M annually; County share @ 63.6% = \$5.2M

FY14 Five-Year Forecasts FY14-FY18

Fire Fund




SEMINOLE COUNTY
FLORIDA'S NATURAL CHOICE



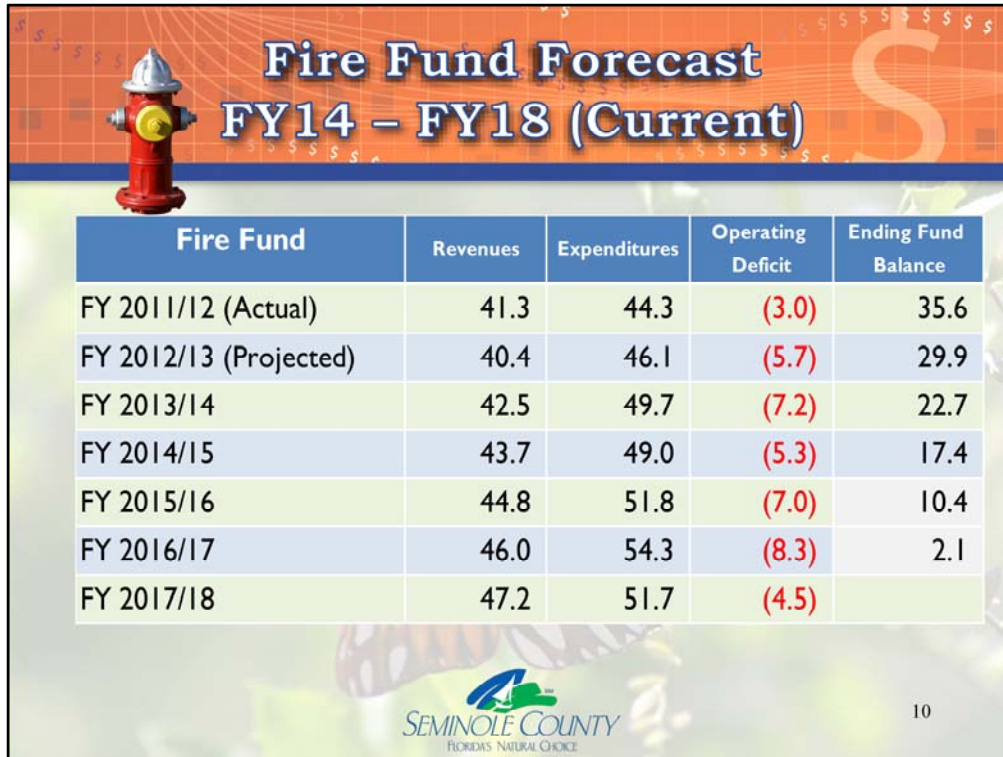
Forecast Assumptions FY14 – FY18

Fire Forecast Assumptions

- *Maintaining current tax rates and fees*
- *Taxable Valuation Growth 3%*
- *Total Revenue increasing approximately 2%*
- *Personal Services increased 3% in FY14*
- *Program Operating Expenditures increasing 2%*



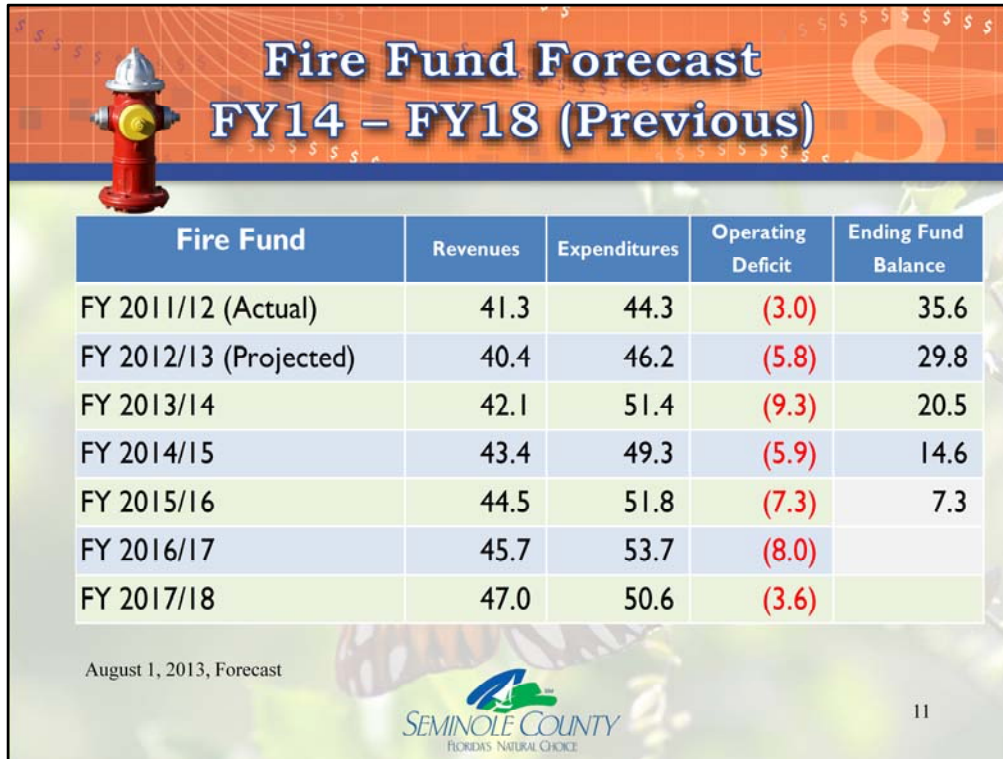
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Fire Fund Forecast:

- Revenues:
 - ✓ Ad Valorem revenue increases at 3%
 - ✓ Ambulance Transport increase in FY13/14 from 2012/13 (due to FY12/13 rate adjustment & collections) by \$1M

- Expenditures:
 - ✓ Assumes 100% of prior year carryforward projects expended
 - ✓ Forecast projects 1% personal service vacancy allowance and 1.5% annual increase for benefits
 - ✓ Excludes salary increases FY 14/15 through FY 17/18 (*union negotiated increases estimated at 2.5% annually*)
 - ✓ Assumes \$1.2M operating lapse for FY13/14 and \$1.3M in future years
 - ✓ Replacement of approximately ½ of Fleet over the next 5 years (total Vehicle estimated replacement cost = \$25M at recommended criteria)
 - ✓ Excludes Fire Station 24 Renovation and 2nd Floor Training Center Renovations
 - ✓ Delays Fire Station 29 (Aloma) operating costs beyond 2017/18 (construction is planned for 2017/18 and is funded by Impact Fees)



Fire Fund Forecast:

- Revenues:
 - ✓ Ad Valorem revenue increases at 3%
 - ✓ Ambulance Transport increase in FY13/14 (due to FY12/13 rate adjustment) by \$700K

- Expenditures:
 - ✓ Assumes 100% of prior year carryforward projects expended (carryforward amounts removed)
 - ✓ Excludes personal service increases FY 14/15 through FY 17/18
 - ✓ Replacement of approximately ½ of Fleet over the next 5 years (total Vehicle estimated replacement cost = \$25M at recommended criteria)
 - ✓ Delays Fire Station 29 operating costs

FY13/14 Budget Worksession
9/10/2013

QUESTIONS

Amounts in millions



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Seminole County Government
FY2013/14 Proposed Budget Adjustments

Amount	Description of Adjustments
General Fund	
Revenues	
\$ 63,147	Ad Valorem - Adjust for DR420 Valuations
50,000	Port Authority Contribution - Increased to \$500K
1,800	MSBU Admin Fee to Leisure Services
352,590	State Revenue Sharing - 2.5% Increase over prior year
750,000	Completion of Sweet Water Cove Project (originally fund by Stormwater Fund)
1,217,537	Net Change in Fund Budget
Appropriations	
Operations Reductions:	
** (291,830)	Transfer to Transportation Trust Fund (Operational Reductions)
** (354,913)	Transfer to Transportation Trust Fund (Personal Service Savings Allocation)
	<i>(\$646,743) TTF</i>
(124,500)	Transfer to Court Technology Fund (Reserve for System Implementation)
(200,000)	Transfer to Economic Development Fund for Unobligated JGI/QTI Awards
(11,268)	Transfer to Economic Development Fund (Personal Service Savings Allocation)
	<i>(\$211,268) Economic Dev Fund</i>
(67,500)	Transfer to Stormwater Fund for TMDL Contractor discontinuation
(18,504)	Transfer to Stormwater Fee Fund (Personal Service Savings Allocation)
	<i>(\$86,004) Stormwater Fund</i>
(58,663)	Transfer to Building Fund (Personal Service Savings Allocation)
(15,000)	Transfer to Building Fund - Naviline Reduction (\$15K)
(500,000)	Transfer to Building Fund -Increased Revenues (\$300K) & increase in fees (\$200K)
	<i>(\$573,663) Building Fund</i>
(538,000)	Tax Collector's Transfer (School Board billed for millage increase)
(200,000)	Tax Collector's Transfer (recalculation)
	<i>(\$738,000) Tax Collector Transfer</i>
(2,380,178)	Transfer Reductions
(958,767)	Anticipated Personal Services Savings @ 97% (estimate)
(400,000)	Salary Increase of 2% vs 3% (includes all General Revenue Supported funds)
(100,000)	Worker's Compensation
(591,100)	Health Insurance Savings (46% of \$1.285M)
(41,314)	Split fund Economic Dev Admin Asst position
(1,046)	Change Worker's Compensation code for position in Community Services
(109,534)	Defund County Attorney position
(1,810)	Decrease in Membership/Subscription& Books/Training (County Attorney)
	<i>(\$111,344) County Attorney</i>
(100,000)	County Management Contingency (Resource Management)
(5,000)	Accounting/Auditing Services - (Resource Management)
	<i>(\$105,000) Resource Management</i>

Seminole County Government
FY2013/14 Proposed Budget Adjustments

Amount	Description of Adjustments
(16,000)	Decrease genesis software
(4,430)	Probation credit card fees
(30,000)	Eliminate OnBase Expansion
(45,000)	Eliminate consulting services for CIO projects
(59,000)	Decrease in Microsoft Enterprise Agreement
(14,000)	Decrease in SunGard Naviline Maintenance
(1,500)	Eliminate PayPal service for Probation
(10,000)	Eliminate Mobile Device Management software
(2,000)	Decrease in Quest Annual Maintenance
(3,000)	Eliminate Onbase continuing education. Consolidated with Document Management
(3,000)	Decrease AT&T and AT&T Long Distance
(2,000)	Decrease in phone stock/parts/repairs
(2,500)	Decrease in development peripherals.
	<i>(\$192,430) Information Services</i>
(60,000)	Decrease for Lobbyist Services Federal
(200,000)	Decrease for General Planning Studies
(15,000)	Decrease for Naviline Upgrade
(11,280)	Decrease for E-Plan Upgrade
(30,000)	Decrease for Nuisance Abatement
	<i>(\$316,280) Development Services</i>
(48,333)	Eliminate vacant Admin. Asst. position in Probation
(40,000)	Remove from GF back to PS Grant due to Position
(32,400)	Eliminate Wilshire lease for Probation (Facilities)
	<i>(\$120,733) Public Safety</i>
(45,000)	Decrease in interior painting
(20,000)	Decrease budget related to dumpster service
(90,100)	Decrease budget related to custodial services
(30,000)	Decrease in Design Svcs for small maint projects
(39,000)	Decrease in Aerial spraying/Mosquito Control from 3 to 1
	<i>(224,100) Public Works</i>
(3,162,114)	Expenditure Reductions
* \$ (5,542,292)	Total Operations Reductions

Seminole County Government
FY2013/14 Proposed Budget Adjustments

Amount	Description of Adjustments
Expenditure Increases:	
9,077	Transfer to Economic Development Fund for Personal Service Adjustment
161,300	Economic Development Fund for JGI/QTI Project/Earnest Products, Inc.\$33,300 approved on 8/13/13; American Builders Supply \$103,000 approved by BCC on 8/27/13; Florida Marking Products \$25,000 approved by BCC on 8/27/13
285,000	Kid's House Request over 2 yrs (BCC approved Wkssn 8/15/13)
86,000	Increase in Community Service Agency funding (BCC approved 7/23)
15,000	Utilities for Midway Community Center BU 043817
28,000	Animal Food (previously free, now have to purchase)
91,000	Leased multi-function devices
19,720	Deputy County Manager promotion
7,754	Deputy Director Development Services
68,835	Position moved from Traffic Eng to Facilities in 12/13; cost offset with a reduction in General Fund Transfer
771,686	Total Expenditure Increases
** (3,803,257)	Defer Transportation Trust Fund (TTF) Transfer (utilize TTF Reserves for Operations)
1,000,000	Replace lapsed personal servicel budget with actual reductions
1,300,000	Replace lapsed operational budget with actual reductions
(1,503,257)	Additional Adjustments
\$ (6,273,863)	Net Change in Appropriations
\$ 7,491,400	Total Increase to General Fund Reserves

* **Total Operational Reductions (prior to increases/ additional adjustments) = \$5.5M**

** Total Transfer to Transportation Trust Fund reduction = \$4,450,000

Seminole County Government
FY2013/14 Proposed Budget Adjustments

Amount	Description of Adjustments
Transportation Trust Fund	
Revenue	
\$ 1,382	Adjust for DR420 Valuations
<u>(4,450,000)</u>	Transfer from General Fund for Operations
(4,448,618)	Net Change in Fund Budget
Appropriations	
5	CRA Payments - June 21st Increased Valuations
	Health Insurance
(354,913)	Personal Service Savings Allocation @97% (estimate)
(45,000)	Reduce Roadway Striping Program
(10,000)	Reduce Traffic Volume Data Collection
(10,000)	Reduction for Sinkhole Testing
(10,000)	Reduction in Tree Trimming Contract
(8,000)	Reduction in equipment rental
(40,000)	Reduction in Road Materials
(60,000)	Reduction in street sweeping
(40,000)	Reduction in pond/canal mowing
<u>(68,835)</u>	Position moved from Traffic E. to Facilities in 12/13
(646,743)	Net Change in Appropriations
\$ (3,801,875)	Decrease in Reserves
Fire Protection Fund	
Revenue	
\$ 51,335	Adjust for DR420 Valuations
(40,000)	Interest On Investments
<u>400,000</u>	Increased receipts / Ambulance Transport Fees
411,335	Net Change in Fund Budget
Appropriations	
	Health Insurance Reductions
(331,913)	Personal Service Savings @99% (estimate)
(250,000)	Fire Station 24 renovations
(18,000)	FTC 2nd Floor renovations
(258,215)	Personal Service - Other Savings
(100,000)	Personal Service - Worker's Compensation Costs
115	CRA Payments - June 21st Increased Valuations
<u>11,455</u>	Transfer to Safe Kids Donation Fund
(946,558)	Net Change in Appropriations
\$ 1,357,893	Increase in Reserves

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Other Funds/ Transfers Impacting the General Fund				
Building Fund				
	Revenue	\$ (500,000)	Revenue generation and increase in fees	
		\$ (15,000)	Naviline Software Reduction	Assessment per Information Services / No Impact
		\$ (58,663)	Personal Service Savings (estimate)	Anticipated lapse amount due to normal turnover @ 3%
Building Fund Total		\$ (573,663)		
Stormwater Fund				
Watershed Div		\$ (67,500)	Reductions in Professional Contracts	No Impact. Replaced with Staffing / \$21K savings.
Watershed Div		\$ (18,504)	Personal Service Savings (estimate)	Anticipated lapse amount due to normal turnover @ 3%
Stormwater Fund Total		\$ (86,004)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Economic Development Fund				
		\$ (200,000)	Unobligated JGI/QTI Awards	Request funding at BCC approval of award
		\$ (11,268)	Personal Service Savings (estimate)	Anticipated lapse amount due to normal turnover @ 3%
Economic Development Total		\$ (211,268)		
Transfer to Transportation Trust Fund		\$ (646,743)	<i>(see Transportation Trust Fund for detail)</i>	
Transfer to Court Technology Fund		\$ (124,500)	Reduce Reserve for System Implementation	
Transfer to Tax Collector		\$ (200,000)	Recalculation of actual fee to be collected	
Transfer to Tax Collector		\$ (538,000)	School Board to be billed for collection of millage increase	
General Fund Transfers/Reductions Total		\$ (2,380,178)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
General Fund - BCC Programs Personal Service				
		\$ (958,767)	Personal Service Savings (estimate)	Anticipated lapse amount due to normal turnover @ 3%
		\$ (400,000)	Salary Increase of 2% vs 3% (estimate)	includes savings for General Revenue supported funds
		\$ (100,000)	Worker's Compensation Claims	Expected savings generated from Worker's Comp work group
		\$ (591,100)	Health Insurance Savings (estimate)	46% of \$1.285M Countywide
		\$ (42,360)	Personal Service	split funding of position and other adjustments
BCC Programs Personal Service		\$ (2,092,227)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
General Fund Departments				
County Attorney				
		\$ (109,534)	Defund Assistant County Attorney Position	Position to remain vacant until completion of review of worker's compensation, personal injury, and other attorney issues/contracts. Workload will be distributed among other Assistant County Attorneys
		\$ (1,810)	Membership/Subscription & Books/Training	No Impact
County Attorney Total		\$ (111,344)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Information Services				
		\$ (30,000)	Eliminate OnBase Expansion	Consolidating countywide services upon Databank study
		\$ (45,000)	Eliminate consulting services for CIO Projects	will request from the BCC as needed
		\$ (59,000)	Decrease in Microsoft Agreement	Revised agreement to exclude unused services / No Impact
		\$ (14,000)	Decrease SunGard Naviline Maintenance	Revised agreement / No Impact
		\$ (1,500)	Eliminate PayPal service for Probation	Payment for the availability of the service. Using new credit card system.
		\$ (10,000)	Eliminate Mobile Device Management software	will request from the BCC as needed for BYOD initiative
		\$ (2,000)	Decrease in Quest Annual Maintenance	Revised agreement / No Impact
		\$ (3,000)	Eliminate Onbase continuing education	Consolidated with Document Management
		\$ (3,000)	AT&T Svc & Long Distance	Historical lapse / No Impact
		\$ (2,000)	Decrease in phone stock/parts/repairs	No Impact
		\$ (2,500)	Decrease in development peripherals	New initiative/ No Impact
Information Services Total		\$ (172,000)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Development Services				
		\$ (60,000)	Lobbyist Services /Federal	Eliminates Alcalde & Fay contract / leaves balance of \$20K
		\$ (200,000)	General Planning Studies	Request funds as studies are required
		\$ (15,000)	Naviline Upgrade	Information Services assessment / No Impact
		\$ (11,280)	E-Plan Upgrade	Upgrade for free
		\$ (30,000)	Nuisance Abatement	\$30K remaining budget (services 5-10 properties)
Development Services Total		\$ (316,280)		
Public Safety				
	<i>(previously listed under Information Svcs)</i>	\$ (16,000)	Decrease Genesis Software	Covered under Motorola Contract
	<i>(previously listed under Information Svcs)</i>	\$ (4,430)	Probation Credit Card Fees	Probation paid the costs for customers to use the service. Customers to pay cost under new
		\$ (48,333)	Eliminate vacant Admin Asst position in Probation	Efficiency due to consolidation
		\$ (40,000)	Return to Public Safety Grant	Alert Seminole to be paid from Grant // amended amount is \$40,500
		\$ (32,400)	Eliminate Wilshire Lease	Moving Probation Downtown // amended amount is \$27K
Public Safety Total		\$ (141,163)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Public Works				
Facilities	Maintenance	\$ (90,100)	Custodial Services	Reduced emergency & extra cleaning services from 15% to approx 5% of base contract. 3 Yr Avg. =\$783K; Current yr lower & FY14=\$735K which reflects operational efficiencies of servicing fewer locations
Facilities	Maintenance	\$ (20,000)	Dumpster Costs	Servicing fewer locations. 3 Yr. Avg = \$132K; FY14= \$103K reflects operational efficiencies
Facilities	Interior Painting	\$ (45,000)	Decrease interior painting. Left \$10,000 for use.	Will impact interior appearance of County facilities.
Facilities	Engineering Services for design	\$ (30,000)	Reduction in forensic activities including design services for small maintenance projects and thermal imaging of roofs.	Potential inability to complete some projects due to lack of design services. Additional funds requested if needed. Could lengthen time for project completion. FY11=\$4.7K, FY12= \$165K, FY13=\$2K, FY14= \$20K
Watershed Div	Countywide aerial mosquito spraying	\$ (39,000)	Reduce aerial spraying from 3 sprayings to 1 (@ approx \$20K)	No Impact anticipated unless a need arise for more than one aerial spraying a year. (past 5 years PW sprayed in 2009 and 2011 one time
Public Works Total		\$ (224,100)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Resource Management				
		\$ (100,000)	Contingency	County Manager Contingency for BCC directives (SWOP, etc) / No Impact
		\$ (5,000)	Accounting/Auditing	For additional contractual services. Will return to BCC as needed.
Resource Management Total		\$ (105,000)		
Operations Reductions		\$ (1,069,887)		
Total General Fund Personal Svc/Operations Reductions		\$ (3,162,114)		

Budget Reduction Service Impacts				
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service
Fire Protection Fund				
Public Safety				
		\$ (331,913)	Personal Service Savings (estimate)	Anticipated laspe amount due to normal turnover @ 1%
		\$ (250,000)	Fire Station 24 Renovations	In discussions with Winter Springs
		\$ (18,000)	Fire Training Center 2nd Floor Renovations	Reassessing needs / priority for the renovations
		\$ (258,215)	Personal Service Savings - Other	Salary changes based on attrition
		\$ (100,000)	Personal Service - Worker's Compensation Costs	Expected savings generated from Worker's Comp work group recommendations
		\$ 115	CRA Payments	Increased Property Valuations
		\$ 11,455	Transfer to Safe Kids	Donation received in Fire Fund in FY12/13
Public Safety Total		\$ (946,558)		


Budget Reduction Service Impacts						
Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service	FY13/14 Budget with Reductions	3-Year Average
Transportation Trust Fund						
Nonrecurring Reductions						
Engineering	Sweetwater Cove Capital Project	\$ 750,000	Project overage to return to general fund	No impact		
Total Nonrecurring Reduction		\$ 750,000				
Recurring Reductions						
Personal Service Allocation		\$ 354,913	Budgeting salaries @ 97%			
CRA Payment Increase		\$ 5	6/21 Increased Property Valuations			
Traffic Engineering	Personal Service Position	\$ 68,835	Position moved to Facilities in General Fund	Restructure / No impact		
Traffic Engineering	Roadway Striping	\$ 45,000	Reduce roadway striping. By 10%.	Typically Arterial/collectors are restriped every 5-6 years. This reduction might delay the restriping for 6 months to 1 year. PW will not compromise safety on this issue. Extending replacement time from 90% to a range of 92% to 95%.	\$ 405,000	\$ 503,323
Traffic Engineering	Traffic Volume Data Collection	\$ 10,000	Reduce the amount of contracted traffic volume counts by 20%.	Reduce the number of safety and traffic warrants studies annually	\$ 40,000	\$ 40,271
Roads-Stormwater	Sinkhole Testing	\$ 10,000	Defer to Engineering	Absorbed by Engineering Professional Svcs Budget		

Budget Reduction Service Impacts

Fund Department/ Division	Service	Reduction Amount	Recurring Reduction Item	Impact to Level of Service	FY13/14 Budget with Reductions	3-Year Average
Roads-Stormwater	Tree trimming Contract	\$ 10,000	Reduction in total contract	Minor Impact reduction in tree trimming overall. More citizen complaints	\$ 359,000	\$ 381,381
Roads-Stormwater	Equipment Rentals	\$ 8,000	Reduction due to new pump	No Impact		
Roads-Stormwater	Road Materials	\$ 40,000	Reduction in material purchases 8%	Could run out of road materials budget before year-end. Remaining contingency funding for weather-related emergencies approx \$50K (based on 4-yr avg expenditures)	\$ 446,000	\$ 390,795
Roads-Stormwater	Street Sweeping	\$ 60,000	Reduce the cycles by 1/2	Budgeted is for 8 cycles for art/collector and 4 for residential to a new schedule of 4 art/collector and 2 residential cycles. Short Term Impact None. Long term impact could effect the County's NPDES Permit.	\$ 64,609	\$ 93,526
Roads-Stormwater	Pond and Canal Flat Ground Mowing	\$ 30,000	Reduce from 9 to 8 cycles for ponds and canal top berms (13%)	More citizen complaints	\$ 262,300	\$ 294,222
Roads-Stormwater	Canal Slope Mowing	\$ 10,000	Reduce from 3 to 2 cycles			
Total Personal Svc/Operations Reductions		\$ 646,753				
TOTAL TRANSPORTATION TRUST FUND		\$ 1,396,753				

MEMORANDUM

TO: Board of County Commissioners

FROM: James Hartmann, County Manager 

SUBJECT: Support Document for Pay Adjustments FY13-14

DATE: September 5, 2013

Seminole County competes every day to attract and retain quality employees. For the County to remain competitive and best serve our citizens we must hire, train and retain a highly skilled workforce. This is a strategic investment.

At the last budget work session, staff was requested to provide information regarding the distribution of compensation adjustment dollars. Provided below is a recap of the funds and various distribution options:

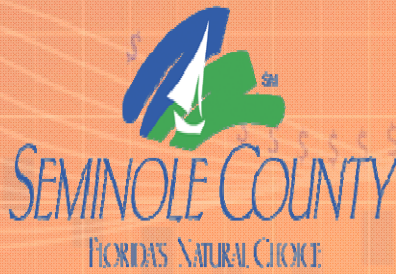
Burdened Rate (FRS and FICA)	1%	2%	3%
General Fund 001/Non-bargaining	468,756	937,512	1,406,268
Fire Fund 401/Bargaining Unit	<u>194,914</u>	<u>389,829</u>	584,743
Total	<u>\$663,671</u>	<u>\$1,327,340</u>	<u>\$1,991,011</u>

The Bureau of Labor Statistics indicates that the National CPI for July 2012 to July 2013 is 2%; the Southeast Region is at 2.2%. Additionally, the Board is considering my recommendation of changes to the medical insurance benefits cost resulting in direct monetary impact to the employees. I believe these two items coupled with workload expectations justify a pay adjustment.

For these reasons, I continue to recommend a three (3) percent across-the-board pay adjustment and propose the top of the pay range be moved upward by three (3) percent. This adjustment to the hourly wage rate would be effective in the first full pay period in the month of October. Employees must meet the following qualifications to receive the adjustment:

- Full and Part time employees must have completed their initial six months of employment
- Employees in temporary positions are ineligible

As a reminder, last year the board approved a 3% across-the-board market rate adjustment and a one-time lump sum distribution of \$500 to employees earning less than \$35,000. Should the board choose to do this again it would affect 317 employees and cost \$158,500.



Transportation Impact Fee and Infrastructure Surtax Funds

FY 2011/12

Agenda

- **Interfund Loan**
 - *History*
 - *Status*
 - *Forecast*
- **Transportation Surtax Projects**
 - *1991 Infrastructure Surtax Fund*
 - *2001 Infrastructure Surtax Fund*



1

1991 Infrastructure Surtax & Transportation Impact Fee Funds

INTERFUND LOAN



2

CAFR Balance Sheet – Governmental Funds

	General	County Transportation Trust	Transportation Impact Fee	Infrastructure Surtax
ASSETS				
Cash and Cash Equivalents	\$ 11,582,740	\$ -	\$ -	\$ -
Equity in Pooled Cash and Investments	71,752,564	7,559,608	2,515,464	170,303,169
Special Assessments Receivable	-	-	-	-
Accounts Receivable	70,394	-	-	-
Due from Other Governments	7,236,659	2,167,717	-	896,965
Prepaid Items	718,900	99	-	-
Inventories	196,676	1,049,179	-	-
Advances to Other Funds	-	-	-	67,865,594
FDOT Construction Advances/Deposits	-	-	-	17,512,433
Total Assets	91,557,933	10,776,603	2,515,464	256,578,161
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	5,904,549	928,266	208,169	3,145,576
Contracts Payable	343,970	32,270	106,439	1,130,303
Accrued Liabilities	3,442,848	325,607	-	-
Advances from Other Funds	-	-	67,865,594	-
Due to Other Governments	4,787,263	45,363	-	9,083,744
Due to Individuals	179,727	-	-	-

Source: page 18



3

Interfund Loan Agenda

- **History**
 - Time Line
 - Interfund Loan Authorization
- **Status**
 - Advances and Repayments
 - Example
 - Yearly Loan Balances
 - Impact Fee Revenues
- **Forecast**
 - Loan Forecast
 - 1991 Surtax Fund “Available” Reserves



4

Funds

■ Transportation Impact Fee Funds

- Arterial (expires 12/31/2021)
- North Collector (expired)
- West Collector (expires 12/31/2021)
- East Collector (expires 12/31/2021)
- South Central Collector (expires 12/31/2021)

■ Infrastructure Surtax Funds

- 1991 Infrastructure Surtax (expired)
- 2001 Infrastructure Surtax (expired)



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Time Line

- **FY 1991/92 through FY 2000/01**
 - 1991 Surtax Fund provides funding for various Impact Fee funded projects
- **August 13, 2002**
 - Ordinance 2001-31 formally established interfund loan
- **FY 2001/02 through FY 2003/04**
 - Interfund loan not recognized in the accounting records
- **June 28, 2005**
 - Adjusted accounting records to reflect interfund loan balance as of September 30, 2004



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Interfund Loan Authorization

- **A negative budgeted reserve balance in any of the Transportation Impact Fee funds**
 - Equates to authorization by the Board of County Commissioners to borrow funds from the 1991 Infrastructure Surtax Fund
 - The total amount borrowed cannot exceed the negative budgeted reserve balance



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Advances and Repayments (at end of fiscal year)

- **Assuming a loan balance exists**
 - If impact fee revenues > expenditures
 - Excess applied to outstanding loan
 - If impact fee expenditures > revenues
 - Additional advance made to outstanding loan
- **Assuming no loan exists**
 - If impact fee expenditures > revenues AND existing beginning fund balance < difference
 - Loan established for needed funding



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Example (West Collector – FY 2008/09)

	Budget	Actual
Beginning Fund Balance	(\$ 586,908)	(\$ 586,908)
Revenues	571,385	375,711
Expenditures	4,491,113	1,639,044
Reserves	(\$ 4,506,636)	
Net Income		(1,263,333)
Adjusted Loan Balance		\$ 1,850,079

- Loan authorized to **increase** up to \$ 4,506,636
- Loan **increased** to \$ 1,850,079



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Yearly Loan Balances

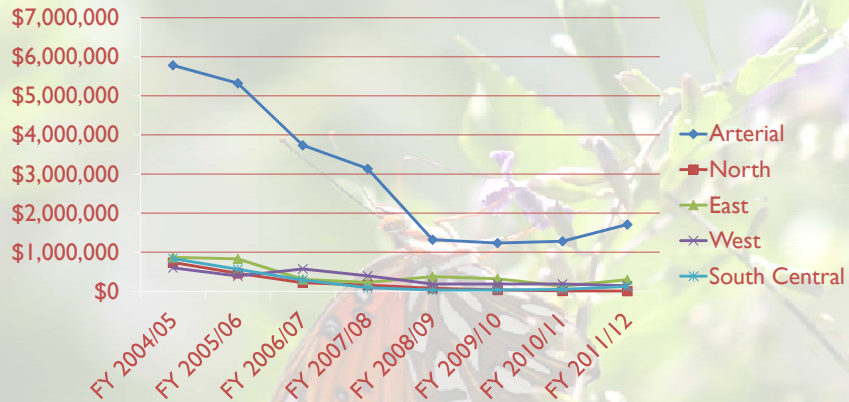
	Arterial	West	South/ Central	Total
Sept 30, 2004	\$49,583,505	\$-	\$-	\$49,583,505
FY 2004/05	45,166,154	1,250,603	393,742	46,810,500
FY 2005/06	42,907,317	931,240	4,518,757	48,357,314
FY 2006/07	52,412,126	752,684	12,331,265	65,496,075
FY 2007/08	55,256,482	586,908	13,865,887	69,709,277
FY 2008/09	54,007,665	1,850,079	13,860,955	69,718,699
FY 2009/10	53,032,302	3,155,615	13,878,454	70,066,371
FY 2010/11	51,779,129	4,393,381	13,830,264	70,002,774
FY 2011/12	50,079,261	4,078,668	13,707,663	67,865,594

Detailed schedule in handout



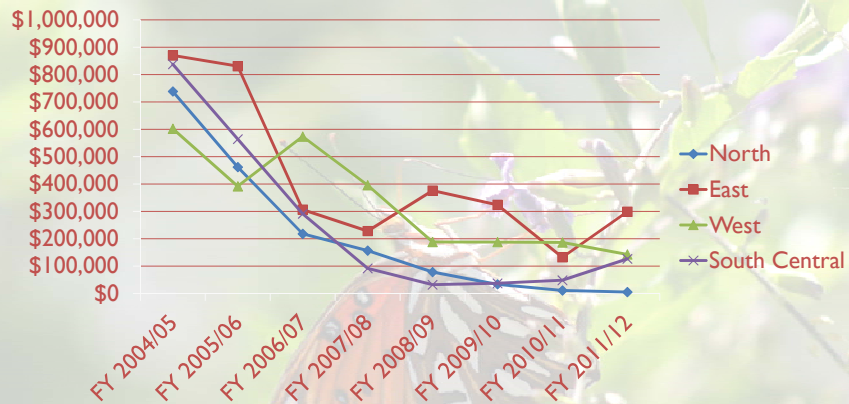
10

Impact Fee Revenues



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Impact Fee Revenues (excluding Arterial)



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Loan Forecast FY 2012/13 through termination

	Arterial	North	West	East	South-Central	Total
BFB	\$(50,079,263)	\$1,425,880	\$(4,078,669)	\$774,975	\$(13,707,663)	\$(65,664,740)
Revenues	11,842,500	10,032	1,156,250	1,121,000	787,500	14,917,282
Expend	(231,100)	(1,429,093)	0	(2,648,551)	(105,634)	(4,414,378)
Ending FB	\$(38,467,863)	\$6,819	\$(2,922,419)	\$(752,576)	\$(13,025,797)	\$(55,161,836)
Current Loan	\$50,079,263	\$0	\$4,078,669	\$0	\$13,707,663	\$67,865,595
Payback	11,611,400	0	1,156,250	(752,576)	681,866	10,502,904
Remaining Loan	\$38,467,863	\$0	\$2,922,419	\$752,576	\$13,025,797	\$55,161,836



Detailed forecast included in handout
13

1991 Surtax Fund "Available" Reserves

	FY 2012/13	Termination Forecast
Current Budgeted Reserves	\$ 91,182,577	\$ 69,150,363
Interfund Loan Balance	68,575,905	55,161,836
Current Available Reserves	22,606,672	13,988,527
Future Projects	21,975,478 *	N/A
Available Reserves	\$ 631,194	\$ 13,988,527

*Budgeted Future Projects

00014601 Wymore Rd	\$8,351,394
00015001 New Oxford Rd	10,700,000
Capitalized Expenditures (yearly for four years)	2,924,084
	\$21,975,478



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**TRANSPORTATION SURTAX
PROJECTS**

SEMINOLE COUNTY
Florida's Natural Choice

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**Transportation Surtax Projects
Agenda**

- **Original Project Lists**
- **1991 Infrastructure Surtax Fund**
 - *Cancelled Projects*
 - *Remaining Projects*
- **2001 Infrastructure Surtax Fund**
 - *Remaining Projects*

SEMINOLE COUNTY
Florida's Natural Choice

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Original Project Lists

- See handouts for original lists of projects
- Generally, all projects on list have been completed
 - *Exceptions on following slides*
 - Certain projects cancelled
 - Certain projects still in progress



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1991 Infrastructure Surtax Fund Cancelled Projects

- Airport Boulevard (C.R. 425 to U.S. 17-92)
- Howell Branch Road (Lake Howell Road to S.R. 436)
- Sand Lake Road (Hunt Club Blvd to S.R. 434)



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1991 Infrastructure Surtax Fund Remaining Projects

CIP	Description	Cost Estimate	Through 9/12	Complete
00014601	Wymore Road Improvements	\$10,875,827	\$1,399,433	Mar 2017
00251401	Rail Related Transit	48,510,000	46,200,000	Sept 2015
00015001	New Oxford Rd Widening	11,700,000	0	Sept 2017
00015101	SR 46 Widen frm 2 to 4 lanes	4,000,000	0	Apr 2016

11500 Funding Only



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2001 Infrastructure Surtax Fund Remaining Projects

CIP	Description	Cost Estimate	Through 9/12	Complete
00205303	SR 434 Widen from 4 - 6 lanes	\$35,491,602	\$28,000,009	June 2015
00226301	SR 436/Red Bug Lake Interchange	47,120,626	39,684,661	Dec 2013
00198101	Dean Rd Widen from 2 - 4 lanes	11,465,175	843,803	Dec 2015
00198102	CR 419 Safety Improvements	4,423,252	3,422,568	Sept 2014
00205202	SR 426/CR 419 Widening Ph 1	11,698,155	1,579,908	Dec 2017
00205203	SR 426/CR 419 Widening Ph 2	12,304,806	0	Dec 2017
00205204	Altamonte Pedestrian Overpass	2,000,000	0	On Hold*

pending action from the City of Altamonte Springs
11541 Funding Only



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SUMMARY



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Summary & Take Aways

- **Interfund Loan**
 - *Currently a portion of the loan is being paid off*
 - *Under current regulatory regime, final loan repayments in early 2020's*
 - *Anticipated uncollectable amount in excess of \$50,000,000*
- **Sales Tax Projects**
 - *Vast majority of projects completed*
 - *Adequate funding exists currently to complete remaining projects*



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Handout

- **Historical Loan Advances and Payback by Year**
- **Forecast for the Interfund Loan Funds**
 - *Includes both Changes in Fund Balance and Interfund Loan*
- **Original Project List – 1991 Surtax Fund**
- **Forecast for the 2001 Surtax Fund**
- **Original Project List – 2001 Surtax Fund**



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QUESTIONS?



**Interfund Loan
History**

	12601 Arterial	12602 North	12603 East	12604 West	12605 South Central	Total
Loan Balance 9/30/04	\$ 49,583,505	\$ -	\$ -	\$ -	\$ -	\$ 49,583,505
FY 2004/05						
<i>Revenue</i>	5,782,627	738,445	869,922	602,094	837,742	8,830,832
<i>Expenditure</i>	1,365,277	77,824	2,957,948	12,892	2,779,272	7,193,213
<i>Net Income/(Loss)</i>	4,417,351	660,621	(2,088,025)	589,202	(1,941,530)	1,637,618
Advance/(Payback)	(4,417,351)		1,250,603		393,742	(2,773,005)
Loan Balance 9/30/05	45,166,154	-	1,250,603	-	393,742	46,810,500
FY 2005/06						
<i>Revenue</i>	5,324,227	461,756	830,812	391,491	563,953	7,572,238
<i>Expenditure</i>	3,065,389	82,338	511,449	2,630	4,688,967	8,350,773
<i>Net Income/(Loss)</i>	2,258,837	379,418	319,363	388,861	(4,125,014)	(778,535)
Advance/(Payback)	(2,258,837)		(319,363)		4,125,014	1,546,814
Loan Balance 9/30/06	42,907,317	-	931,240	-	4,518,757	48,357,314
FY 2006/07						
<i>Revenue</i>	3,734,767	217,913	306,400	573,300	291,000	5,123,380
<i>Expenditure</i>	13,239,576	181,714	127,843	154,929	8,103,508	21,807,570
<i>Net Income/(Loss)</i>	(9,504,809)	36,200	178,556	418,372	(7,812,509)	(16,684,190)
Advance/(Payback)	9,504,809		(178,556)		7,812,509	17,138,761
Loan Balance 9/30/07	52,412,126	-	752,684	-	12,331,265	65,496,075
FY 2007/08						
<i>Revenue</i>	3,136,473	156,657	228,073	395,743	91,626	4,008,572
<i>Expenditure</i>	5,980,618	185,061	62,191	53,335	1,626,219	7,907,423
<i>Net Income/(Loss)</i>	(2,844,145)	(28,404)	165,882	342,409	(1,534,593)	(3,898,851)
Advance/(Payback)	2,844,356		(165,776)		1,534,622	4,213,202
Loan Balance 9/30/08	55,256,482	-	586,908	-	13,865,887	69,709,277
FY 2008/09						
<i>Revenue</i>	1,320,733	77,919	375,711	188,116	31,768	1,994,247
<i>Expenditure</i>	71,917	13,670	1,639,044	123,013	26,836	1,874,479
<i>Net Income/(Loss)</i>	1,248,817	64,249	(1,263,333)	65,103	4,932	119,767
Advance/(Payback)	(1,248,817)		1,263,171		(4,932)	9,422
Loan Balance 9/30/09	54,007,665	-	1,850,079	-	13,860,955	69,718,699
FY 2009/10						
<i>Revenue</i>	1,234,313	33,377	323,745	187,726	37,122	1,816,283
<i>Expenditure</i>	254,569	1,192,901	1,631,720	1,161,962	54,621	4,295,773
<i>Net Income/(Loss)</i>	979,744	(1,159,523)	(1,307,975)	(974,236)	(17,499)	(2,479,490)
Advance/(Payback)	(975,363)		1,305,536		17,499	347,672

**Interfund Loan
History**

	12601 Arterial	12602 North	12603 East	12604 West	12605 South Central	Total
Loan Balance 9/30/10	53,032,302	-	3,155,615	-	13,878,454	70,066,371
FY 2010/11						
<i>Revenue</i>	1,280,162	10,862	132,117	186,445	48,190	1,657,776
<i>Expenditure</i>	26,989	1,510,644	1,351,469	276,837		3,165,939
<i>Net Income/(Loss)</i>	1,253,173	(1,499,782)	(1,219,351)	(90,392)	48,190	(1,508,163)
Advance/(Payback)	(1,253,173)		1,237,766		(48,190)	(63,597)
Loan Balance 9/30/11	51,779,129	-	4,393,381	-	13,830,264	70,002,774
FY 2011/12						
<i>Revenue</i>	1,708,210	4,971	298,631	142,748	126,323	2,280,882
<i>Expenditure</i>	12,936	45,069		2,275,646	3,750	2,337,400
<i>Net Income/(Loss)</i>	1,695,275	(40,098)	298,631	(2,132,898)	122,573	(56,518)
Advance/(Payback)	(1,699,866)		(314,712)		(122,601)	(2,137,180)
Loan Balance 9/30/12	\$ 50,079,263	\$ -	\$ 4,078,668	\$ -	\$ 13,707,663	\$ 67,865,594
FY 2012/13						
Beginning Fund Balance	\$ (50,079,263)	\$ 1,425,880	\$ (4,078,669)	\$ 774,976	\$ (13,707,663)	\$ (65,664,739)

Public Works Interfund Loan Funds Five Year Forecast

FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond

The Public Works Interfund Loan Funds consist of the following six funds:

The Transportation Impact Fee Funds

Arterial - 12601

North - 12602

West -12603

East - 12604

South-Central - 12605

1991 Infrastructure Sales Tax - 11500

Combined

Changes in Fund Balance

Beginning Fund Balance Forward	\$	42,658,844	\$	38,066,610	\$	38,066,608	\$	26,568,472	\$	20,393,946	\$	8,489,059	\$	9,418,784	\$	10,347,646
Impact Fees		2,264,064		1,490,000		2,002,191		1,625,000		1,625,000		1,625,000		1,625,000		6,906,250
Interest		143,931		465,000		108,622		456,000		107,033		90,251		89,388		88,525
Other		51,908		1,084,451		1,032,649		20,000		20,000		20,000		20,000		20,000
Total Revenue		<u>2,459,903</u>		<u>3,039,451</u>		<u>3,143,462</u>		<u>2,101,000</u>		<u>1,752,033</u>		<u>1,735,251</u>		<u>1,734,388</u>		<u>7,014,775</u>
Project Costs/Other Expenditures		(7,052,139)		(17,227,601)		(4,347,469)		(8,275,526)		(13,656,920)		(805,526)		(805,526)		(74,505)
Revenue over (under) Expenditure		<u>(4,592,236)</u>		<u>(14,188,150)</u>		<u>(1,204,007)</u>		<u>(6,174,526)</u>		<u>(11,904,887)</u>		<u>929,725</u>		<u>928,862</u>		<u>6,940,270</u>
Ending Fund Balance	\$	<u>38,066,608</u>	\$	<u>23,878,460</u>	\$	<u>36,862,601</u>	\$	<u>20,393,946</u>	\$	<u>8,489,059</u>	\$	<u>9,418,784</u>	\$	<u>10,347,646</u>	\$	<u>17,287,915</u>

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
ARTERIAL - 12601								Expires 12/31/2021
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ (51,774,538)	\$ (50,079,263)	\$ (50,079,263)	\$ (49,140,420)	\$ (47,850,420)	\$ (46,560,420)	\$ (45,270,420)	\$ (43,980,420)
Impact Fees	1,704,872	1,200,000	1,614,992	1,290,000	1,290,000	1,290,000	1,290,000	5,482,500
Interest	3,339		3,617	-	-	-	-	-
Total Revenue	1,708,211	1,200,000	1,618,609	1,290,000	1,290,000	1,290,000	1,290,000	5,482,500
Project Costs	(12,936)	(231,100)	(61,591)	-	-	-	-	-
Revenue over (under) Expenditure	1,695,275	968,900	1,557,018	1,290,000	1,290,000	1,290,000	1,290,000	5,482,500
Reserves	\$ (50,079,263)	\$ (49,110,363)	\$ (48,522,245)	\$ (47,850,420)	\$ (46,560,420)	\$ (45,270,420)	\$ (43,980,420)	\$ (38,497,920)
Interfund Loan								
Beginning Balance: Interfund Loan	\$ 51,774,538	\$ 50,079,263	\$ 50,079,263	\$ 49,110,363	\$ 47,820,363	\$ 46,530,363	\$ 45,240,363	\$ 43,950,363
Plus Advances	-	-	-	-	-	-	-	-
Less Payback	(1,695,275)	(968,900)	(1,557,018)	(1,290,000)	(1,290,000)	(1,290,000)	(1,290,000)	(5,482,500)
Ending Balance: Interfund Loan	\$ 50,079,263	\$ 49,110,363	\$ 48,522,245	\$ 47,820,363	\$ 46,530,363	\$ 45,240,363	\$ 43,950,363	\$ 38,467,863

Project List:

00007002 - CR 427 PHASE IV CIRCLE K REMEDIATION	97,838
00008702 - SEMINOLA BLVD/CUMBERLAND FARMS REMEDIATION	133,262
	231,100

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
NORTH - 12602								
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ 1,465,979	\$ 1,425,880	\$ 1,425,880	\$ 1,271,787	\$ 6,787	\$ 6,795	\$ 6,803	\$ 6,811
Impact Fees	23	-	-	-	-	-	-	-
Interest	4,947	5,000	3,985	5,000	8	8	8	8
Total Revenue	4,970	5,000	3,985	5,000	8	8	8	8
Budgeted & Proposed Project Costs	(45,069)	(159,093)	(98,387)	(1,270,000)	-	-	-	-
Revenue over (under) Expenditure	(40,099)	(154,093)	(94,402)	(1,265,000)	8	8	8	8
Reserves	\$ 1,425,880	\$ 1,271,787	\$ 1,331,478	\$ 6,787	\$ 6,795	\$ 6,803	\$ 6,811	\$ 6,819

Interfund Loan

Beginning Balance: Interfund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus Advances	-	-	-	-	-	-	-	-
Less Payback	-	-	-	-	-	-	-	-
Ending Balance: Interfund Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project List:

00054101 - LAKE EMMA RD WIDEN FROM 2 TO 4 LANES
 00198104 - CR 46A Six Laning

	159,093	
	-	1,270,000
	<u>159,093</u>	<u>1,270,000</u>

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
WEST - 12603								Expires 12/31/2021
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ (4,377,300)	\$ (4,078,669)	\$ (4,078,669)	\$ (3,953,669)	\$ (3,828,669)	\$ (3,703,669)	\$ (3,578,669)	\$ (3,453,669)
Impact Fees	297,912	125,000	118,636	125,000	125,000	125,000	125,000	531,250
Interest	719	-	386	-	-	-	-	-
Total Revenue	298,631	125,000	119,022	125,000	125,000	125,000	125,000	531,250
Project Costs	-	-	-	-	-	-	-	-
Revenue over (under) Expenditure	298,631	125,000	119,022	125,000	125,000	125,000	125,000	531,250
Reserves	\$ (4,078,669)	\$ (3,953,669)	\$ (3,959,647)	\$ (3,828,669)	\$ (3,703,669)	\$ (3,578,669)	\$ (3,453,669)	\$ (2,922,419)
Interfund Loan								
Beginning Balance: Interfund Loan	\$ 4,377,300	\$ 4,078,669	\$ 4,078,669	\$ 3,953,669	\$ 3,828,669	\$ 3,703,669	\$ 3,578,669	\$ 3,453,669
Plus Advances	-	-	-	-	-	-	-	-
Less Payback	(298,631)	(125,000)	(119,022)	(125,000)	(125,000)	(125,000)	(125,000)	(531,250)
Ending Balance: Interfund Loan	\$ 4,078,669	\$ 3,953,669	\$ 3,959,647	\$ 3,828,669	\$ 3,703,669	\$ 3,578,669	\$ 3,453,669	\$ 2,922,419

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
EAST - 12604								Expires 12/31/2021
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ 2,907,874	\$ 774,976	\$ 774,975	\$ (800,210)	\$ (679,210)	\$ (559,210)	\$ (439,210)	\$ (319,210)
Impact Fees	135,088	120,000	129,111	120,000	120,000	120,000	120,000	510,000
Interest	7,659	10,000	1,152	1,000	-	-	-	-
Total Revenue	142,747	130,000	130,263	121,000	120,000	120,000	120,000	510,000
Project Costs	(2,275,646)	(2,648,551)	(1,283,716)	-	-	-	-	-
Revenue over (under) Expenditure	(2,132,899)	(2,518,551)	(1,153,453)	121,000	120,000	120,000	120,000	510,000
Reserves	\$ 774,975	\$ (1,743,575)	\$ (378,478)	\$ (679,210)	\$ (559,210)	\$ (439,210)	\$ (319,210)	\$ 190,790
Interfund Loan								
Beginning Balance: Interfund Loan	\$ -	\$ -	\$ -	\$ 1,743,575	\$ 1,622,575	\$ 1,502,575	\$ 1,382,575	\$ 1,262,575
Plus Advances	-	1,743,575	378,478	-	-	-	-	-
Less Payback	-	-	-	(121,000)	(120,000)	(120,000)	(120,000)	(510,000)
Ending Balance: Interfund Loan	\$ -	\$ 1,743,575	\$ 378,478	\$ 1,622,575	\$ 1,502,575	\$ 1,382,575	\$ 1,262,575	\$ 752,575

Project List:

00006301 - CHAPMAN RD WIDEN FROM 2 TO 4 LANES
Project Contingency

1,675,186
973,365
2,648,551

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
SOUTH CENTRAL - 12605								
Expires 12/31/2021								
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ (13,830,236)	\$ (13,707,663)	\$ (13,707,663)	\$ (13,627,663)	\$ (13,537,663)	\$ (13,447,663)	\$ (13,357,663)	\$ (13,267,663)
Impact Fees	126,169	45,000	139,452	90,000	90,000	90,000	90,000	382,500
Interest	154	-	207	-	-	-	-	-
Total Revenue	126,323	45,000	139,659	90,000	90,000	90,000	90,000	382,500
Project Costs	(3,750)	(105,634)	-	-	-	-	-	-
Revenue over (under) Expenditure	122,573	(60,634)	139,659	90,000	90,000	90,000	90,000	382,500
Reserves	\$ (13,707,663)	\$ (13,768,297)	\$ (13,568,004)	\$ (13,537,663)	\$ (13,447,663)	\$ (13,357,663)	\$ (13,267,663)	\$ (12,885,163)
Interfund Loan								
Beginning Balance: Interfund Loan	\$ 13,830,236	\$ 13,707,663	\$ 13,707,663	\$ 13,768,297	\$ 13,678,297	\$ 13,588,297	\$ 13,498,297	\$ 13,408,297
Plus Advances	-	60,634	-	-	-	-	-	-
Less Payback	(122,573)	-	(139,659)	(90,000)	(90,000)	(90,000)	(90,000)	(382,500)
Ending Balance: Interfund Loan	\$ 13,707,663	\$ 13,768,297	\$ 13,568,004	\$ 13,678,297	\$ 13,588,297	\$ 13,498,297	\$ 13,408,297	\$ 13,025,797

Project List:

Project Contingency	105,634
	<u>105,634</u>

Public Works Interfund Loan Funds Five Year Forecast

COMPOSITE: 126XX

Changes in Fund Balance

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
Beginning Fund Balance Forward	\$ (65,608,221)	\$ (65,664,739)	\$ (65,664,740)	\$ (66,250,175)	\$ (65,889,175)	\$ (64,264,167)	\$ (62,639,159)	\$ (61,014,151)
Impact Fees	2,264,064	1,490,000	2,002,191	1,625,000	1,625,000	1,625,000	1,625,000	6,906,250
Interest	16,818	15,000	9,347	6,000	8	8	8	8
Total Revenue	2,280,882	1,505,000	2,011,538	1,631,000	1,625,008	1,625,008	1,625,008	6,906,258
Project Costs	(2,337,401)	(3,144,378)	(1,443,694)	(1,270,000)	-	-	-	-
Revenue over (under) Expenditure	(56,519)	(1,639,378)	567,844	361,000	1,625,008	1,625,008	1,625,008	6,906,258
Reserves	\$ (65,664,740)	\$ (67,304,117)	\$ (65,096,896)	\$ (65,889,175)	\$ (64,264,167)	\$ (62,639,159)	\$ (61,014,151)	\$ (54,107,893)

Interfund Loan

Beginning Balance: Interfund Loan	\$ 69,982,074	\$ 67,865,595	\$ 67,865,595	\$ 68,575,904	\$ 66,949,904	\$ 65,324,904	\$ 63,699,904	\$ 62,074,904
Plus Advances	-	1,804,209	378,478	-	-	-	-	-
Less Payback	(2,116,479)	(1,093,900)	(1,815,699)	(1,626,000)	(1,625,000)	(1,625,000)	(1,625,000)	(6,906,250)
Ending Balance: Interfund Loan	\$ 67,865,595	\$ 68,575,904	\$ 66,428,374	\$ 66,949,904	\$ 65,324,904	\$ 63,699,904	\$ 62,074,904	\$ 55,168,654

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
Infrastructure Sales Tax Fund - 11500								
Changes in Fund Balance								
Beginning Fund Balance Forward	\$ 108,267,065	\$ 103,731,349	\$ 103,731,349	\$ 92,818,647	\$ 86,283,121	\$ 72,753,226	\$ 72,057,943	\$ 71,361,797
Interest	127,113	450,000	99,275	450,000	107,025	90,243	89,380	88,517
Other	51,908	1,084,451	1,032,649	20,000	20,000	20,000	20,000	20,000
Total Revenue	179,021	1,534,451	1,131,924	470,000	127,025	110,243	109,380	108,517
Budgeted and Projected Project Costs / Other Expenditures	(4,714,738)	(14,083,223)	(2,903,775)	(7,005,526)	(13,656,920)	(805,526)	(805,526)	(74,505)
Revenue over (under) Expenditure	(4,535,717)	(12,548,772)	(1,771,851)	(6,535,526)	(13,529,895)	(695,283)	(696,146)	34,012
Reserves	\$ 103,731,348	\$ 91,182,577	\$ 101,959,498	\$ 86,283,121	\$ 72,753,226	\$ 72,057,943	\$ 71,361,797	\$ 71,395,808
Interfund Loan								
Beginning Balance: Interfund Loan	\$ (69,982,074)	\$ (67,865,595)	\$ (67,865,595)	\$ (68,575,904)	\$ (66,949,904)	\$ (65,324,904)	\$ (63,699,904)	\$ (62,074,904)
Plus Advances	-	(1,804,209)	(378,478)	-	-	-	-	-
Less Payback	2,116,479	1,093,900	1,815,699	1,626,000	1,625,000	1,625,000	1,625,000	6,906,250
Ending Balance: Interfund Loan	\$ (67,865,595)	\$ (68,575,904)	\$ (66,428,374)	\$ (66,949,904)	\$ (65,324,904)	\$ (63,699,904)	\$ (62,074,904)	\$ (55,168,654)
Infrastructure Cash	\$ 35,865,753	\$ 22,606,673	\$ 35,531,124	\$ 19,333,217	\$ 7,428,322	\$ 8,358,039	\$ 9,286,893	\$ 16,227,154
Composite Projects / Expenditures	\$ 7,052,139	\$ 17,227,601	\$ 4,347,469	\$ 8,275,526	\$ 13,656,920	\$ 805,526	\$ 805,526	\$ 74,505
<i>Interest Rate</i>	0.12%							

Public Works Interfund Loan Funds Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections				
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	FY 2016/17	Beyond
Infrastructure Sales Tax Fund - 11500								
Project/Other Expenditure List:								
00006301 - CHAPMAN RD WIDEN FROM 2 TO 4 LANES		1,688,197						
00006603 - CR 419 MONITORING		19,191						
00007002 - CR 427 PHASE IV CIRCLE K REMEDIATION		68,775						
00008702 - SEMINOLA BLVD/CUMBERLAND FARMS REMEDIATION		193,844						
00014601 - WYMORE RD		1,125,000			8,351,394			
00015001 - NEW OXFORD RD - SR 436 to US 17-92		1,000,000		6,200,000	4,500,000			
00015101 - SR 46 WIDENING - MELLONVILLE TO SR 415		4,000,000						
00054101 - LAKE EMMA RD WIDEN FROM 2 TO 4 LANES		532,618						
00054102 - LAKE EMMA RD- UTILITIES		36,705						
00191669 - WYMORE RD AND ORANOLE INTERSECTION IMPROVEMENTS		283,666						
00251401 - RAIL RELATED TRANSIT		2,310,000						
Capitalized Expenditures		783,528		731,021	731,021	731,021	731,021	
Project Contingency		1,967,194						
		<u>14,008,718</u>		<u>6,931,021</u>	<u>13,582,415</u>	<u>731,021</u>	<u>731,021</u>	<u>-</u>

Exhibit 'A'
1% (1c) Sales Tax/10 Year Project List
Revised

Cancelled	Road	From	To	Improvement
	<u>COUNTY IMPLEMENTATION:</u>			
	Airport Blvd.	U.S. 17-92	C.R. 46-A	2L-4L
	Airport Blvd.	C.R. 46-A	S.R. 46	2L-4L
	Bunnell Road	Eden Park Road	S.R. 434	2-3L
	Chapman Road	S.R. 426	S.R. 434	2L-4L
	Chuluota Bypass - Realignment of Snow Hill Rd	C.R. 419	Snow Hill Rd.	0-2L
	C.R. 419	Lockwood Road	Snow Hill Rd.	2L-4L
	C.R. 425 (Sanford Ave.)	Lake Mary Blvd. Ext.	Airport Blvd.	2L-4L
	C.R. 427	S.R. 436	Charlotte Street	2L-4L
	C.R. 427	S.R. 434	Longwood Hills Road	2L-4L
	C.R. 427	Longwood Hills Road	Longwood-Lake Mary Blvd	2L-4L
	C.R. 427	Longwood-Lake Mary Blvd	U.S. 17-92	2L-4L
	C.R. 427	U.S. 17-92	Hester	2L-4L
	C.R. 427	Hester	Lake Mary Blvd. Ext.	2L-4L
	C.R. 46-A	Old Lake Mary Blvd	Country Club (C.R. 15)	2L-4L
	C.R. 46-A	Country Club (C.R. 15)	Rinehart Road	2L-4L
	C.R. 46-A	Rinehart Road	Orange Blvd. (C.R. 431)	2L-6L
	C.R. 15	S.R. 46	Orange Blvd. (C.R. 431)	2L-4L
	Dodd Road	Red Bug Lake Road	Howell Branch Road	2L-4L
	Dog Track Rd./Seminola Blvd.	C.R. 427	U.S. 17-92	2L-4L
	Dog Track Rd./Seminola Blvd.	U.S. 17-92	Lake Drive	2L-4L
	Dog Track Rd./Seminola Blvd.	Lake Drive	E. Lake Drive	4L New Roadway
	E. Lake Drive	Seminola Blvd.	Tuskawilla Rd.	2L-4L
	East Lake Mary Blvd. (including widening and the extension to S.R. 46)	U.S. 17-92	S.R. 46	2L - 4L (and new 4L roadway)
	Eden Park	Bunnell Road	Orange Co. Line	2-3L
Cancelled	Howell Branch Road	S.R. 436	Eastbrook Drive	2L-4L
	Howell Branch Road	Eastbrook Drive	Dodd Road	2L-4L
	Howell Branch Road	Dodd Road	S.R. 426	2L-4L
	International Parkway	S.R. 46	C.R. 46-A	0-4L
	Lake Emma Road	Sand Pond Road	Greenway Blvd	2L-4L
	Lake Emma Road	Greenway Blvd.	Longwood Hills Road	2L-4L
	Lake Mary Blvd.	Markham Woods Road	I-4	2L-4L
	Lake Mary Blvd.	I-4	Rinehart Road	2L-6L
	Lake Mary Blvd.	Rinehart Road	Country Club (C.R. 15)	2L-4L
	Lake Mary Blvd.	Country Club (C.R. 15)	U.S. 17-92	2L-4L
	Douglas/Markham Woods/S.R. 434			Intersection

Exhibit 'A'
1% (1c) Sales Tax/10 Year Project List
Revised

Road	From	To	Improvement
McCulloch/Carillon Blvd.	S.R. 434	Lockwood Blvd.	2L-4L
Montgomery Road	Center Street	S.R. 434	2L-4L
Montgomery Road	S.R. 436	Center Street	2L-4L
Cancelled → Red Bug Lake Road	Eagle Circle	Dodd Road	2L-4L
Red Bug Lake Road	Dodd Road	Tuskawilla Road	2L-4L
Red Bug Lake Road	Tuskawilla Road	S.R. 426	2L-6L
Rinehart Road	C.R. 46-A	S.R. 46	0-2L
Rinehart Road	C.R. 46-A	S.R. 46	2L-4L
Snowhill Road Bridge			Replacement
Tuskawilla Road	S.R. 426	Dike Road	2L-4L
Tuskawilla Road	Dike Road	Red Bug Lake Road	2L-6L
Tuskawilla Road	Red Bug Lake Road	East Lake Drive	2L-4L
Tuskawilla Road	East Lake Drive	Winter Springs Blvd.	2L-4L
Tuskawilla Road	Winter Springs Blvd	S.R. 434	2L-4L
Wymore Road	Orange Co. Line	S.R. 436	Safety and Drainage Improvements
→ SunRail			
Signal System Improvements	Countywide	Countywide	
Landscaping	Countywide	Countywide	
Retention Ponds	Countywide	Countywide	
Design Update			
Pavement Rehabilitation and Resurfacing	Countywide	Countywide	
ADA Required Improvements	Countywide	Countywide	
→ New Oxford Road	S.R. 436	U.S. 17-92	2L-4L, including new extension
→ S.R. 46	Mellonville Ave	S.R. 415	2L-4L

Exhibit 'A'
1% (1c) Sales Tax/10 Year Project List
Revised

Road	From	To	Improvement
<u>CITY IMPLEMENTATION:</u>			
<u>Altamonte Springs:</u>			
Douglas Avenue	Central Parkway	S.R. 436	2L - 2L Intersection Improvements
<u>Casselberry:</u>			
Winter Park Drive	Red Bug Lake Road	Seminola	2L-3L
Winter Park Drive/Belle Ave.	Seminola	S.R. 434	2L-3L Design Only
<u>Lake Mary:</u>			
Rinehart Road	Lake Mary Blvd	C.R. 46-A	2L-4L
<u>Longwood:</u>			
Rangeline Road	S.R. 434	Longwood Hills	Traffic Flow/Safety Improvements
<u>Oviedo:</u>			
Traffic Operations and Capacity Improvements		To be Designated	
<u>Sanford:</u>			
Traffic Operations and Capacity Improvements		To be Designated	
<u>Winter Springs:</u>			
North Moss Road	S.R. 434	C.R. 419	2L-4L
Traffic Operations and Capacity Improvements		To be Designated	

2001 Infrastructure Sales Tax Fund Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections			
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	Thereafter
Changes in Fund Balance							
Beginning Fund Balance Forward	\$ 141,122,975	\$ 128,672,690	\$ 128,672,690	\$ 38,704,685	\$ 14,012,791	\$ 11,177,962	\$ 8,676,882
Taxes	11,739,309	-	-	-	-	-	-
Interest	830,904	500,000	519,644	500,000	82,505	65,814	51,088
Reimbursements - (ROW FDOT)	4,664,413	7,458,649 ^A	687,584	-	-	-	-
Other Revenue	(2,396)	-	-	-	-	-	-
Total Revenue	17,232,230	7,958,649	1,207,228	500,000	82,505	65,814	51,088
Project Costs / Other Expenditures	(29,682,517)	(99,283,428)	(35,127,996)	(25,191,894)	(2,917,334)	(2,566,893)	(1,775,228)
Revenue over/(under) Expenditures	(12,450,287)	(91,324,779)	(33,920,768)	(24,691,894)	(2,834,829)	(2,501,079)	(1,724,140)
Ending Fund Balance	#REF!	\$ 37,347,911	\$ 94,751,922	\$ 14,012,791	\$ 11,177,962	\$ 8,676,882	\$ 6,952,742
Total Budgeted Projects / Expenditures - FY 2012/13 and Thereafter							\$ 166,862,773
<i>Interest Rate</i>		<i>0.589%</i>					

^A Excess Funds sent to FDOT in prior fiscal years

Project List

00008302 - Sweetwater Cove	290,689	
00009002 - Soldiers Creek at CR 427	250,000	
00137101 - Asphalt Surface Maintenance	483,919	6,000,000
00137121 - Trails Asphalt Reconstruction	32,464	200,000
00137131 - Bridge Rehabilitation & Repair	340,387	400,000
00187718 - Riverwalk Trail - CR 15	2,000,000	
00187720 - Seminole Wekiva Trail Rec Grnt	54,363	
00187764 - Rinehart Road Trail	100,000	
00187765 - Lk Monroe Loop Tr (Mellonville to Celery to SR 415)		400,000
00191636 - CR 431 (Orange Blvd)	306,631	
00191652 - CR 426 (SR 46 to CR 419)	3,197,696	
00191663 - Preliminary Engineering Evaluation	203,230	75,000
00191671 - CR 427 & North Street Intersection	145,282	
00191673 - SR 426 and Mitchell Hammock Rd	403,133	50,000

2001 Infrastructure Sales Tax Fund Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections			
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	Thereafter
00191674 - Palm Springs/E Central Parkway		142,607					
00191676 - CR 46A (W 25th St) at Hartwell		630,000		650,000	425,440		
00191677 - SR 46 at Jungle Rd/Rest Haven Rd		141,817					
00191678 - Oranole Road Drainage Improvements		240,936		170,000			
00192014 - Bear Lake Road		84,636					
00192018 - CR 419 at Lockwood Blvd		113,210		290,000			
00192019 - Oxford Rd at Fernwood Blvd		75,000					
00192020 - SR 434 at Sand Lake Road		142,334					
00192021 - Pedestrian Signals - Minor Roads		160,000					
00192509 - Dike Road Sidewalk		675,000		75,000			
00192909 - Wilson Road Sidewalk		29,582					
00192911 - East Brook Elementary School Sidewalks		236,587					
00192912 - Sterling Park Elem/Eagle Circle Sidewalks		402,026		40,000			
00192918 - Grand Road Sidewalk		337,227					
00192919 - Hattaway Dr Sidewalk		960,115					
00192921 - Additional Truncated Domes and Curb Ramps		176,408		150,000			
00192922 - East Altamonte Area Sidewalks		604,402		265,000			
00192924 - Altamonte School Sidewalks		44,604					
00192925 - Oranole Road Sidewalks		178,933		75,000			
00192927 - West Highland Street Sidewalks		133,528					
00192928 - Emma Oaks Trail Sidewalk		192,221					
00192929 - Forest City Elementary Sidewalks		425,688					
00192930 - Weathersfield Sidewalk		423,395					
00192931 - Walker Elementary School Sidewalks		41,000		100,000			
00192932 - Eastbrook Elementary School Sidewalks		62,900					
00192933 - Kennel Road Sidewalks		70,000					
00192934 - Country Club Road Sidewalks		300,000		35,000			
00192935 - Spring Valley Road		375,000		170,000			
00192936 - Curb Ramp Retrofit		300,000		300,000			
00192937 - Sidwalk Reconstruction (ADA) District 3		600,000		325,000			
00192939 - Hester Ave Sidewalk				95,000			
00192940 - Rinehart Rd Sidewalk		337,000		35,000			
00192941 - CR 46A Sidewalk		10,000				75,000	
00197001 - 17/92 Sanford Lakefront		2,092,551					
00198101 - Major / State Roads Program		4,361,372		6,260,000			
00198102 - CR 419		1,000,684					
00202353 - Rail Road Crossing / Interim Improvements		27,858					
00202507 - Lake Howell High School Traffic		161,552					
00203002 - Monroe Basin Deficiency		25,864					
00205202 - SR 426 / CR 419 Widening (Phase I)		10,118,247					

2001 Infrastructure Sales Tax Fund Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections			
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	Thereafter
00205203 - SR 426 / CR 419 Widening (Phase II)		12,304,806					
00205204 - Altamonte Pedestrian Overpass		2,000,000					
00205303 - SR 434 (I-4 to Palm Springs)		7,491,593					
00205304 - SR 434 (Rangeline to CR 427)		3,105,639					
00205540 - SR 434 at Consolidated Services		80,090					
00205549 - Wekiva Springs Rd at Fire Station 16		120,000					
00205551 - SR 46 at Fire Station 42 Mast Arm		120,000					
00205552 - Signal Cabinets ATMS (Phase II)		100,000					
00205553 - East Altamonte Drive at Palm Springs		133,857					
00205555 - SR 400 / SR 46 Mast Arm		88,115					
00205556 - SR 436 Mast Arm Conversion		200,000					
00205558 - Seminola Blvd at Murphy Rd Mast Arm		190,000					
00205560 - Sand Lake Rd / Oak Haven Drive Mast Arm					180,000		
00205561 - Sand Lake Rd / Hickory Dr Mast Arm					180,000		
00205631 - SR 436 Fiber Upgrade		50,000					
00205632 - SR 436 Fiber Upgrade (CR 427 to US 17/92)					140,000		
00205726 - Network As-Builts		350,016					
00205738 - Alternative TMC Improvements		92,226					
00205741 - Variable Message Boards ATMS (Phase II)		360,000					
00205742 - ATMS Video Detection		90,000					
00205743 - Video Detection Installation (23 locations)		100,000					
00205744 - VMS Upgrades (10 locations)		150,000					
00209108 - Lincoln Heights		3,082,665					
00209110 - West Crystal Drive Drainage		148,179					
00209113 - Red Bug Lake Dr (east of SR 436)		418,500					
00209114 - Red Bug Lake Rd at Howell Creek		1,063,979					
00209115 - Upsala Rd / CR 15 Drainage		442,506					
00226301 - Red Bug Lake Rd / SR 436 Flyover		7,435,965					
00227058 - Upsala Rd		1,309					
00227059 - Snow Hill Road Drainage		1,216,303			100,000		
00227060 - Wymore Rd Pavement Reconstruct		152,282					
00227061 - Rinehart Rd Pavement Reconstruct		933,200			100,000		
00227062 - Sand Lake Road Pavement Rehab		110,000					
00227063 - Hunt Club Blvd Pavement Rehab		400,000					
00227064 - Douglas Ave Pavement Rehab		200,000					
00227065 - Oranole Rd Pavement Rehab					360,000		
00227066 - W Lake Mary Blvd Pavement Rehab					1,630,000		
00227067 - International Parkway Pavement Rehab					215,000		
00227068 - Longwood Hills Pavement Rehab					460,000		
00227069 - Slavia Rd Pavement Rehab					300,000		

2001 Infrastructure Sales Tax Fund Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections			
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	Thereafter
00227070 - Old Lake Mary Rd Pavement Rehab				100,000			
00227071 - CR 419 (E Broadway) Pavement Rehab				50,000			
00228301 - Sylvan Lk/Yankee Lk Subbasin		1,522,057					
00229001 - Cassel Creek Stormwater		424,834					
00229003 - Kewannee Bridge Replacement		550,183					
00229115 - SR 426 at Aloma Woods		200,000					
00229205 - Lake Mary / Internation Drive Pedestrian		64,351					
00241701 - IFAS		74,557					
00255801 - SR 416 / Gateway Sidewalk		207,790					
00258401 - Lockhart Smith Canal		12,526					
00262121 - Asset Pavement Management Inventory		230,686		90,000			
00262122 - Asset Management - Infrastructure		75,000		40,000			
00262131 - Travel Time and Delay Study		73,813		50,000			
00262151 - Minor Projects		545,664		300,000			
00262161 - Dirt Road Paving Program		1,500,000		716,667	716,667	716,666	
00265101 - Coutywide Pipe Lining		1,022,894		940,000			
00265201 - Brookside Rd at Brookside Ct		201,829					
00265202 - Bear Gully Canal at Chapman Rd		350,000					
00265203 - Airport Blvd and McRacken Rd Culvert		273,589					
00265204 - Waverly Drive Culvert Replacement		460,000		50,000			
00265211 - Six Mile Creek at Miller Road		100,000		60,000			
00265212 - Six Mile Creek at Eagle Lake		125,000					
00265301 - Wekiva Basin TMDL		251,596					
00265401 - Lake Mills Sub-basin		125,000		150,000			
00265501 - Mullet Lake Park Rd		175,000		75,000			
00271101 - East Lake Mary Blvd Railroad		100,000					
00276905 - Wekiva Basin TMDL/BMAP		150,000					
00276906 - Lake Jesup TMDL/BMAP		60,000		120,000			
00277001 - Lake Bary Blvd at Sun Drive		844,091					
00283100 - Bridge Maintenance		500,000		700,000			
00283101 - Orange Blvd at Lockhart Smith		2,567					
00283401 - Dyson Drive / Lake Howell Creek Bridge		945,548					
00283501 - Lake Howell Rd / Lake Howell Creek Bridge		1,047,900		150,000			
00284801 - SR 46 PD & E Study		180,000					
00285001 - Lake Hodge Outfall		50,000					
70775010 - Mast Arm Inspection		120,000					
77000101 - Work Order Asset Mgmt System		141,500					
90000102 - General Engineering Consultants (Collector)		100,000					
90000103 - General Engineering Consultants (Future)		100,000					
90000115 - Asphalt Surface Maintenance		6,000,000					

2001 Infrastructure Sales Tax Fund Five Year Forecast

	FY 2011/12	FY 2012/13	FY 2012/13	Budgetary Projections			
	Actual	Budget	Actual	FY 2013/14	FY 2014/15	FY 2015/16	Thereafter
90000116 - Bridge Rehabilitation and Repair		400,000					
90000118 - Trails Asphalt Reconstruction/Resurfacing		200,000					
99999999 - Project Contingency		530,858					
Engineering Capitalization (Prior Year)		368,550					
Engineering Capitalization		1,902,737		1,775,227	1,775,227	1,775,227	1,775,228
		<u>99,283,428</u>		<u>25,191,894</u>	<u>2,917,334</u>	<u>2,566,893</u>	<u>1,775,228</u>

EXHIBIT A

1% Local Government Infrastructure Sales Surtax

Distribution Of Net Revenues For Educational Facility Projects

<u>Year*</u>	<u>% to School Board</u>	
1/2002	45%	
2/2003	45%	• Revenues received monthly by Seminole County.
3/2004	45%	
4/2005	25%	
5/2006	25%	• Upon receipt of monthly revenue distribution from the State Dept. of Revenue, the applicable % will promptly be remitted to the School Board by Seminole County.
6/2007	25%	
7/2008	25%	
8/2009	8% **	
9/2010	8% **	
10/2011	8% **	
Overall	25%	

*Year = 1 Year of the Life of the 1% Local Government Infrastructure Sales Surtax Levy, which is a calendar year.

** During Year 7, a projection update of net revenues shall be prepared by Seminole County and provided to the School Board for review. As part of the projection update, the percentages for Years 8 through 10 will be recalculated so as to yield a projected distribution to the School Board at the end of the 10 years of 25% of the overall net revenues.

A similar projection update shall be prepared and reviewed during Year 9, including a recalculation of the final year's percentage which would be used for the first 11 months of Year 10. The last monthly distribution of Year 10 shall be adjusted as necessary to yield a final distribution to the School Board at the end of the 10 Years of 25% of the overall net revenues.

EXHIBIT A

1% Local Government Infrastructure Sales Surtax

Educational Facility Projects (by Seminole County School Board)

SCHOOL	PROPOSED NEW CONSTRUCTION/EXPANSION -RENOVATION SCOPE			PRELIMINARY COST ESTIMATE
	DESCRIPTION	NO. ADDED CLASSROOMS	ORIG. CONST. DATE FOR RENOVATION SITES	
ALTAMONTE ELEM	Convert open plan to self-contained classrooms; add media center; add classrooms	20	1974	\$8.5M
FOREST CITY ELEM	Convert open plan to self-contained classrooms; add media center; add classrooms	20	1971	\$8.5 M
SABAL POINT ELEM	Convert open plan to self-contained classrooms; add media center; add classrooms	10	1974	\$6.5 M
STERLING PARK ELEM	Convert open plan to self-contained classrooms; add media center; add classrooms	10	1974	\$6.5 M
WINTER SPRINGS ELEM	Convert open plan to self-contained classrooms; add media center; add classrooms	10	1974	\$6.5 M
EASTBROOK ELEM	Convert open plan to self-contained classrooms; add classrooms	10	1970	\$6.5 M
LAKE MARY HIGH	Renovate and upgrade classrooms; add performing arts center/classrooms; upgrade media center	8	1979	\$20 M
OVIDEO HIGH	Renovate classrooms; add physical education facility, band and chorus rooms and general classrooms	10	1967	\$30 M
NEW MIDDLE SCHOOL	To provide relief for Greenwood Lakes, Millennium, and Sanford Middle	50	New Site	\$22 M
NEW ELEMENTARY	To provide relief in the Oviedo area	35	New Site	\$11 M
RED BUG ELEM	Convert open plan to self-contained classrooms; add classrooms	15	1972	\$7 M
TOTAL*		198		\$133 M

*These projects are part of an overall \$277.75 M capital program of renovations and classroom additions which will add a total of 400 classrooms over the next 10 years.

EXHIBIT B

1% Local Government Infrastructure Sales Surtax

Major Road System Projects (by Seminole County)	Proposed Scope	Preliminary Cost Estimate
State Road System		
SR 434 From: Orange County Line To: SR 436	Six-Lane	(1)
SR 415 From: SR 46 To: Volusia County Line	Four-Lane	(1)
US Highway 17/92 From: Orange County Line To: Lake of the Woods Boulevard	Curb & Gutter	\$ 8.0 M ⁽²⁾
US Highway 17/92 From: Shepard Road To: Lake Mary Boulevard.	Six-Lane	\$38.2 M ⁽²⁾
US Highway 17/92 & SR 436	Interchange	\$48.3 M ⁽²⁾
SR 434 From: Montgomery Road To: CR 427	Six-Lane And/Or Traffic Ops	\$74.3 M ⁽²⁾
SR 436 & Red Bug Lake Road	Interchange	\$35.0 M ⁽²⁾
US 17-92 Lake Front Roadway	Protective Reconstruction (This is a cost-shared project with the City of Sanford; project will also have other funding, including approximately \$5.4 M through FDOT.)	\$ 2.9 M
<p>(1) Assumes funding through other sources including, but not limited to, the Transportation Outreach Program (TOPS). Cost estimates are \$10.4 M for SR 434 and \$10.0 M for SR 415.</p> <p>(2) The costs shown are "100%" estimates based upon various scope parameters for the contemplated improvements. Implementation of the aggregate of these State Road projects would be contingent upon successful acquisition of an assumed overall 50% State Match.</p>		
Major County Road Multi-Lanings		
Dean Road From: Orange County Line To: SR 426	Four Lane Arterial Projects	\$30.0 M
CR 419 From: Orange County Line To: Chuluota Bypass		

EXHIBIT B

1% Local Government Infrastructure Sales Surtax

Major Road System Projects (by Seminole County)	Proposed Scope	Preliminary Cost Estimate
Pedestrian Overpasses		
Red Bug Lake Road	School-Related Overpass	\$ 4.0 M
Lake Mary Boulevard	2 Overpasses (1 School-Related)	\$ 8.0 M
Future Location	Overpass	\$ 4.0 M
County/City Cost – Shared Projects		
Canceled → Altamonte Springs North of SR 436	Pedestrian Overpass (This is up to a 50% Share, capped at \$2 M.)	\$ 2.0 M
Casselberry US 17-92/Triplet Lake Drive	Pedestrian Overpass (This is up to a 50% Share, capped at \$1.5 M.)	\$ 1.5 M
Oviedo Major Widenings <ul style="list-style-type: none"> • SR 426 (from SR 434 to Winter Springs Boulevard) • East CR 419/PH I (from SR 434 to a point east of Division Street) 	See City list in Exhibit C for project details. (This is contemplated to be up to a 50% match per project.)	\$ 6.0 M
Total Including State Match \$262.2 M		
Total NET of State Match \$160.3 M		
Contingency	Other improvements <i>may</i> be done if revenues and actual costs on projects identified above allow. Candidate examples include intersections of County Arterials with State Roads such as US 17-92/CR 46-A, and additional County/City cost-shared projects such as East CR 419/PH II (from a point east of Division Street to Lockwood Boulevard, which would complete the widening of East CR 419).	\$40.1 M
TOTAL \$200.4 M		

BK 0 2 7 3 PG 0 7 6 0

EXHIBIT C

1% Local Government Infrastructure Sales Surtax

SEMINOLE COUNTY		
Major County Projects/Collector Reconstructs		
Project	Proposed Scope	Preliminary Cost Estimate
CR 426	Division Street to Snow Hill Road; pave 5' shoulders	\$.75 M
Marty/Nancy & Cadillac	W. Cadillac to W. Lake Brantley Rd; pave roadways with drainage imp.	\$.50 M
Sabal Palm Drive	Wekiva Springs Rd. to 1300 ft. north; rebuild road with structural imp.	\$.25 M
Deleon Street	Florida Avenue to Howard Avenue; rebuild road/12' travel lanes	\$1.06 M
General Hutchinson	US 17-92 to 300' west of intersection; repair guardrail and include a turn lane	\$.13 M
Longwood-Lake Mary Road	CR 427 to Green Way Blvd.; pave 5' shoulders	\$.31 M
Longwood-Lake Mary Road	Humphrey Rd. to Green Way Blvd.; rebuild road with 3 lane section	\$.45 M
Lake Way Drive	Greenwood Blvd. to Longwood-Lake Mary Rd.; rebuild road with sidewalks	\$.30 M
Old Mims Road	SR 46 to CR 426; rebuild road	\$.30 M
Longwood-Markham Road	Markham Road to SR 46; reconstruct to 12' travel lanes, and shoulders	\$.50 M
Markham Road	Longwood Markham Road to Orange Boulevard; reconstruct to 12' travel lanes, and shoulders	\$.63 M
CR 431 (Orange Boulevard)	CR 46-A to SR 46; reconstruct to 12' travel lanes, and shoulders	\$.56 M
Snow Hill Road	Brumley Road to SR 46; pave 5' shoulder	\$.19 M
County Home Road	US 17-92 to Hospital Road; median turn lane	\$.50 M
CR 426	CR 419 to Division Street; median turn lane	\$1.00 M
Celery Avenue	US 17-92 <i>SANFORD</i> to SR 415; retrofit improvements	\$2.50 M
Country Club Road	@ Mayfair; rebuild road	\$.38 M
Beardall Avenue	Kentucky Street to SR 46; retrofit & rebuild roadway	\$.94 M
Intersection Improvements	CR 415/Celery Avenue; Lake Mary Boulevard @ Longwood Lake Mary Road; McCulloch Road @ Lockwood Boulevard; CR 426 @ Lake Charm; CR 426 @ Snowhill Road; Lake Mills Road @ CR 419; Slavia Road @ SR 426	\$2.59 M
Various Roadway Retrofits, including culvert /channel and safety rehabs	New Tribes; Brisson Avenue; Red Bug Lake Road; First Street; Penelope Road; Sipes Avenue; Rand Yard; Slavia Road; Richmond Avenue; Sand Dollar; Pine Way; Bass	\$3.54 M

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EXHIBIT C
1% Local Government Infrastructure Sales Surtax

Project	Proposed Scope	Preliminary Cost Estimate
Paving of Various Roadways	Includes paving dirt roads requiring major associated drainage: Intended: Palm Springs Road – SR 434 to dead end; S. Beardall Avenue – Kentucky Street to dead end Candidate: Lazy Acres Lane – eastern connector Longwood Hills Road to western connector Longwood Hills Road	\$2.50 M
Other Projects	Intended: (Various Structure Replacements) Palm Way/Mellonville Rd.; Palm Way; Pine Way; Cameron Ave. S; Wekiva Springs Rd.; Kentucky St. Candidates: Horselovers Lane Outfall; Spring Lake Outfall; Elder Creek/C15; Cassel Creek Blvd.; SR 436 box culvert; Elder ditch; Beth & Tangelo Dr./46A Outfall; Lincoln Heights; Red Bug Lk. Rd., E. of SR 436; Oxford Rd.; Loch Arbor; W. Crystal Dr.; Nebraska Ave.; Borrow Area, W. of I-4; Jewitt culverts; Old Monroe culvert; Virginia Dr.; Eagle Pass Rd.; Alder Ave.; Baymeadow Rd.; Lochart-Smith, SR 46 to I-4; Michigan Ave. Outfall; Delaware St.; Willow Ave.; Brisson Ave.; Alhambra	\$3.52 M
Total		\$23.40 M
Collector Safety and Capacity Enhancement Projects		
Markham Woods Road	EE Williamson Road to Springs Landing Boulevard; median turn lane	\$1.0 M
Lake Emma Road	Lake Mary Boulevard to Sand Pond Road; raised medians & install curb includes LMB intersection eval & imp.	\$1.5 M
Wekiva Springs Road	Wekiva Lane to Sabal Palm Drive; raised medians & install curb	\$2.25 M
Wekiva Springs Road	Fox Valley Drive to County Line; add raised median with turn lanes	\$1.5 M
Lake Mary Boulevard	1500' E of Rinehart Road to US 17-92; Pavement rehab/traffic lanes improvements	\$4.75 M
Bear Lake Road	SR 436 to Orange County Line; roadway retrofit, incl. drainage	\$1.0 M
E. Lake Brantley Road	Wekiva Springs Road to SR 434; retrofit Roadway with drainage and sidewalk	\$.75 M
Markham Woods Road	EE Williamson road to Lake Mary Boulevard; rebuild road with median turn lane section	\$1.75 M
Markham Woods Road	Lake Mary Boulevard to Markham Road; pave 5' shoulders	\$.5 M
Total		\$15.00 M

EXHIBIT C
1% Local Government Infrastructure Sales Surtax

County Sidewalk Program		
Project	Proposed Scope	Preliminary Cost Estimate
Program based on Seminole County Sidewalk Inventory Needs Assessment Report (Berryman & Henigar, 2000)	Address sidewalk gaps within 2-mile school radius along Countywide Arterial/Collector Roadways [including inside Cities], and along Local Unincorporated Area Roads. Arterial/Collector, -167 lineal miles @ -\$24 M Intended Examples: North/Charlotte St. - CR 427 to Raymond; W. Lake Brantley - SR 436 to Marty Blvd.; Dike Rd. - Bassin Lane to Princess Gate Blvd.; Raymond Ave. - North St. to SR 434; Old Lake Mary Rd. - Palmeto St. to Airport Blvd.; Longwood Hills Rd. - Lake Emma Rd. to CR 427 Unincorporated Local, primarily Non-Sudivision, -182 lineal miles @ -\$16 M (~25% of total need); Intended Examples: Fairview Ave.- Spring St. to North St.; Lake Reservoir Lane - Live Oak Blvd to dead end; Magnolia Dr. - Alm Dr. to Manor Ave.; Railroad Ave. - SR 434 to dead end	\$40 M
Total		\$40 M
Traffic Operations/Safety		
School Circulation Projects	Keeth Elementary/Indiana Trail Middle Lake Mary Elementary Greenwood Lake Middle School Oviedo High School Lake Howell High School Carillon Elementary/Lawton Chiles Middle Wilson Elementary Lake Mary High School Woodlands Elementary Heathrow Elementary Sterling Park Elementary Stenstrom Elementary	\$1.6 M

EXHIBIT C
1% Local Government Infrastructure Sales Surtax

Project	Proposed Scope	Preliminary Cost Estimate
<p>Traffic Safety & Efficiency, and Railroad Highway Crossings</p>	<p>Safety/efficiency projects are generated from crash histories and traffic concerns reported by the citizens. Road-Railway Crossing projects are generated based upon reported rough crossings and lack of safety gates at some crossings.</p> <p>Intended Projects:</p> <p>Turn Lanes McCulloch Rd. @ Lockwood Blvd.; Lk. Mary Blvd. @ Lk. Emma Rd.; Bear Gully Rd. @ Old Howell Branch Rd.; Markham Wds. Rd. s. of Heathrow Elem.; Old Geneva Rd. near Osceola Rd.; CR 426 @ Oklahoma St.; Snowhill Rd. @ Wilderness Trail; CR 426 @ Van Arsdale St.</p> <p>Intersection Improvements SR 436 @ Bear Lk. Rd.; Orange Blvd @ Markham Rd.; CR 426 @ Old Mims; Old Lockwood @ McCulloch Rd.; CR 426 @ Wilderness Trail/Barr St.</p> <p>Gates, Signals, or Rubberize Crossings RR Crossings on Hester Ave.; S. Sanford Ave.</p> <p>Other Improvements McCulloch Rd. e. of SR 434-median imp.; Celery Ave. w of SR 415-geometric imp.</p> <p>Candidate Projects:</p> <p>Turn Lanes Oregon Ave. @ CR 46A</p> <p>Gates, Signals, or Rubberize Crossings RR Crossings on Bear Lake Rd.; Southwest Ave.; Plumosa Ave.; Leonard Ave.; 18th St.; Merritt St.; Osprey Tr.; C-15 @ Orange Blvd.</p> <p>Intersection Improvements Orange Blvd. @ C15; SR 46 @ Longwood Markham; CR 426 @ CR 419; SR 46 @ Upsala Rd.; Orange Blvd. @ Wayside; Myrtle lake Hill @ EE Williamson; CR 426 @ SR 46; SR 426 @ Dean Rd.</p> <p>Other Improvements Palm @ Oakhurst-Radii Imp.; US 17/92-County Home Road to N. Bush-access mgmt.; Bush Blvd. @ College Dr.-partial access; CR427 @ SR 434-median mod.</p>	<p>\$6 M</p>

EXHIBIT C
1% Local Government Infrastructure Sales Surtax

Project	Proposed Scope	Preliminary Cost Estimate
Traffic Signals & Signal Systems	<p>This category of projects includes design and construction of new signals as warranted; and reconstruction of existing signals.</p> <p>Intended: Convert to Mast Arm SR 46 @ Rinehart Rd.; SR 46 @ Orange Blvd; Red Bug Lake Rd. (9 locations); SR 436 @ US 17/92; SR 436 @ Howell Branch Rd.; SR 436 (6 locations); Howell Branch Rd. (5 locations); SR 434 @ Tuskawilla New Signals SR 415 @ CR 415; County Home Road @ CR 427</p>	\$5.5 M
Traffic Communication Network	<p>Expansion and capacity improvement of the multi-use fiber optic communication network.</p> <p>Wekiva Springs Rd.- SR 434 to Hunt Club Blvd.; CR 427 – SR 434 to SR 436; SR 426 - Mitchell Hammock to Howell Branch Rd.; US 17/92 - Spartan to County Line; SR 434 – McCulloch to Tuskawilla; SR 46 – US 17/92 to SR 426; SR 46 – CR 431 to Lake Markham; Lk. Emma Rd. – Lk. Mary Blvd. to Sand Pond; CR 419 – CR 426 to County Line; SR 415 – SR 46 to Celery Ave.; Bear Lk. Rd. – SR 436 to Dutch Elm; SR 436 – Balmy Beach to Cassleton</p>	\$2 M
ITS/ATMS	<p>Traffic Management System updates to the next generation traffic control system. Basic elements of the system include the new NTCIP compatible traffic control system, motorist information system, detection and monitoring stations, incident management system, regional traffic information sharing system, etc.</p>	\$5 M
Traffic Calming	<p>Design and installation of traffic calming features on neighborhood roadways to address speeding and cut-through issues.</p>	\$1.5 M
Total		\$21.6 M
Seminole County Projects SUB TOTAL		\$100 M
Contingency		\$ 24.4 M
TOTAL		\$124.4 M

STATE UNFUNDED MANDATES FY2013/14:

<u>Item/Statutory Reference:</u>	FY07/08 Actual	FY08/09 Actual	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY 12/13 Amended	FY13/14 Proposed	Future Implications	NOTES
Community Services:									
DJJ Pre-Disposition Detention Svcs (F.S. 985.686)	2,349,039	1,883,443	2,575,511	2,700,000	980,036	-	-		Moved to Sheriff Ops \$1.7M; \$1M savings
Child Protection Team (F.S. 39.305(5) & 960.28)	36,400	39,725	40,600	28,000	18,725	30,000	21,700		
HCRA Billing (Health Care for Indigent Residents) (F.S. 154.306)	96,197	254,135	357,891	403,646	284,118	330,000	270,000		
Medicaid - Hospital/Nursing Home (F.S. 409.2673, 409.915)	2,285,966	3,029,015	3,066,883	4,543,557	4,584,641	4,800,000	4,800,000		
Medical Examiner (F.S. 406.11)	462,600	504,000	561,600	619,200	529,200	564,000	552,000		
Indigent Burials (F.S. 245)	18,872	35,626	35,672	39,534	34,625	40,000	30,000		
Mental Health (F.S. Ch 394 part IV)	200,000	175,000	180,386	167,765	198,235	183,000	183,000		
Subtotal Mandated Community Services	5,449,074	5,920,944	6,818,543	8,501,702	6,629,580	5,947,000	5,856,700		
Court-Related Support (net of fees) (Art V- F.S. 29.008)	8,749,820	9,215,613	8,665,733	9,022,374	9,577,819	9,000,000	9,000,000		
Library Services:									
Section 1973gg-5 of the National Voter Registration Act of 1993 and F.S. Section 97.021 and Section 97.058						no estimate			January 2012, Rule 15-2.048 stating that voter registration agencies (e.g. any public library) are not third-party voter registration organizations and must comply with the new
Solid Waste:									
Greenhouse Gas Reporting (Code of Fed Reg Title 40, Pt 98 570)				25,000		25,000		Future expenses are anticipated and this item will be introduced at that time.	No actual expenditures were incurred in FY'11/12. All changes were addressed by staff.

STATE UNFUNDED MANDATES FY2013/14:

<u>Item/Statutory Reference:</u>	FY07/08 Actual	FY08/09 Actual	FY09/10 Actual	FY10/11 Actual	FY11/12 Actual	FY 12/13 Amended	FY13/14 Proposed	Future Implications	NOTES
Growth Mgmt (HB 697 & SB 360):	-	-	-	-	-			state unfunded mandates once legislative session is	
Antiquated Subdivisions (HB7207)						25,000	25,000		
Evaluation & Appraisal Report (F.S. 163.3191)	48,911	22,073	78,911	-	-			There could be more state unfunded mandates once legislative session is complete	
Transportation Element Revision (HB7207)	-	-	-	-	-	50,000	50,000	There could be more state unfunded mandates once legislative session is complete	
Water Quality/Lake Management:									
Increased NPES Permit Compliance Requirements	-	-	-	-	-		10,000	Add'l maintenance generated from inspections	This is for Roads/Stormwater (077432), equivalent to 0.25 FTE for add'l inspection(reallocation Add'l monitoring/studies required to determine actual loading, cost effective mitigation strategies (water quality 077430)
Increased TMDL Compliance Requirements	-	-	-	-	-		25,000	Add'l CIP projects identified via monitoring & studies	
EPA Proposal for Compliance with Clean Water Act									
Water and Wastewater:									
Flow meter calibrations (CUP8213)	-	155,400	23,560	2,918	4,202	50,000	50,000	50,000 annually	require calibrations during 1st year number of wells to install & monitor has been reduced by SLRWMD
Wetlands monitoring (CUP8213)	57,103	61,402	125,312	110,745	130,000	130,000	110,000	110K annually	Actuals for 11/12 were down because the Irrigation Evaluation contract was out for bid and we couldn't provide the service for appx 6 mths. Toilet rebate program cost share will end in
Water Conservation Program (CIP8213)	430,781	398,887	399,607	335,178	181,557	444,260	333,925	350K annually	program cost share will end in \$280K annually for each of 2 locations per email 5/2012
Tax Collector - Drivers Licensing					1,500,000	1,500,000	560,000	\$1M annually for 3 locations	
TOTAL	\$ 14,735,689	\$ 15,774,319	\$ 16,111,666	\$17,997,917	\$ 18,023,158	\$17,171,260	\$ 16,020,625		

Contingency Budgets

Func	Program	Account	FY 2013 Adopted	FY 2013 Amended	FY 2014 Requested
<p><i>The Contingency account is used for Grants ,Special Revenue, Donation and Risk Management Funds where there is an approved work plan that authorizes the use of additional operating funds on an as needed basis. Grant funds utilize this account more frequently as funds are allocated on an annual basis and there is no authorization to maintain reserves. Funds are not expended from this account, however, they can be expended within the Operating Expense classification of accounts.</i></p>					
General Fund					
	Central Charges	530499 Other Chgs/Ob-Contingency	162,162	-	-
	Law Enforcement	530499 Other Chgs/Ob-Contingency	35,000	35,000	35,000
	Guardian Ad Litem	530499 Other Chgs/Ob-Contingency	1,000	1,000	1,000
	Leisure Services Business Office	530499 Other Chgs/Ob-Contingency	100,000	-	-
		General Fund	298,162	36,000	36,000
Police Education Fund					
	Police Education	530499 Other Chgs/Ob-Contingency	-	175,886	-
		Police Education Fund	-	175,886	-
Natural Lands Donation Fund					
	Natural Lands	530499 Other Chgs/Ob-Contingency	2,170	2,170	-
		Natural Lands Donation Fund	2,170	2,170	-
Adult Drug Court					
	Adult Drug Court Grant	530499 Other Chgs/Ob-Contingency	-	3,870	-
		Adult Drug Court	-	3,870	-
Court Support Technology Fee Fund					
	Court Support Technology (Article V)				
	Article V - Judicial	530499 Other Chgs/Ob-Contingency	58,375	204,876	53,199
	Article V - Public Defender	530499 Other Chgs/Ob-Contingency	9,801	523,985	62,108
	Article V - State Attorney	530499 Other Chgs/Ob-Contingency	41,464	373,500	38,498
		Court Support Technology Fee Fund	109,640	1,102,361	153,805
Community Development Block Grant					
	Community Development Grants				
	CDBG Administration	530499 Other Chgs/Ob-Contingency	125,447	14,158	-
	CDBG Block Grant	530499 Other Chgs/Ob-Contingency	708	27,753	-
		Community Development Block Grant	126,155	41,911	-
HOME Program Grant					
	Community Development Grants				
	HOME Program 09/10	530499 Other Chgs/Ob-Contingency	30,513	9,306	-
	HOME Program 10/11	530499 Other Chgs/Ob-Contingency	19,487	18,188	-
	HOME Program 11/12	530499 Other Chgs/Ob-Contingency	25,574	20,861	-
	HOME Program 2012/13	530499 Other Chgs/Ob-Contingency	43,625	43,625	-
		HOME Program Grant	119,199	91,980	-
Public Safety Grants (State)					
	Emergency Management (Grants)	530499 Other Chgs/Ob-Contingency	2,000	2,000	-
		Public Safety Grants (State)	2,000	2,000	-
Community Services Grants					
	Community Development Grants	530499 Other Chgs/Ob-Contingency	3,865	1,846	-
	Child Mental Health Initiative	530499 Other Chgs/Ob-Contingency	430,680	430,680	-
	Recipient Agency Grants				
	Supervised Visitation	530499 Other Chgs/Ob-Contingency	12,060	12,060	-
	Mental Health Court	530499 Other Chgs/Ob-Contingency	28,714	-	-
		Community Services Grants	475,319	444,586	-

Contingency Budgets

Func	Program	Account	FY 2013 Adopted	FY 2013 Amended	FY 2014 Requested
Neighborhood Stabilization Program					
	Community Development Grants				
	NSP Administration	530499 Other Chgs/Ob-Contingency	127,822	142,964	-
	NSP3-Neighborhood Stabilization	530499 Other Chgs/Ob-Contingency	176,259	166,784	1,825
		Neighborhood Stabilization Program	304,081	309,748	1,825
AFFORDABLE HOUSING 11/12					
	Community Development Grants	530499 Other Chgs/Ob-Contingency	8,296	1,854	-
		AFFORDABLE HOUSING 11/12	8,296	1,854	-
Arbor Violation Trust Fund					
	ECDS Business Office	530499 Other Chgs/Ob-Contingency	-	15,175	-
		Arbor Violation Trust Fund	-	15,175	-
Alcohol/Drug Abuse Fund					
	Substance and Drug Abuse	530499 Other Chgs/Ob-Contingency	34,354	40,947	33,947
		Alcohol/Drug Abuse Fund	34,354	40,947	33,947
MSBU Street Lighting					
	MSBU Program	530499 Other Chgs/Ob-Contingency	833,848	1,010,526	821,500 *
		MSBU Street Lighting	833,848	1,010,526	821,500
MSBU Solid Waste					
	MSBU Program	530499 Other Chgs/Ob-Contingency	450,000	475,608	250,000 *
		MSBU Solid Waste	450,000	475,608	250,000
MSBU Program					
	MSBU Program				
	MSBU Program Operations	530499 Other Chgs/Ob-Contingency	500,000	550,404	-
	MSBU Fixed-Term Assmts	530499 Other Chgs/Ob-Contingency	-	-	500,000 *
		MSBU Program	500,000	550,404	500,000
MSBU Lake Mills - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	31,995	42,483	76,150
		MSBU Lake Mills - AWC	31,995	42,483	76,150
MSBU Lake Pickett - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	154,515	154,053	138,900
		MSBU Lake Pickett - AWC	154,515	154,053	138,900
MSBU Lake Amory - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	2,140	4,577	4,275
		MSBU Lake Amory - AWC	2,140	4,577	4,275
MSBU Cedar Ridge - OTH					
	MSBU Program	530499 Other Chgs/Ob-Contingency	25,782	28,405	25,635
		MSBU Cedar Ridge - OTH	25,782	28,405	25,635
MSBU Howell Creek - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	6,920	6,989	6,775
		MSBU Howell Creek - AWC	6,920	6,989	6,775
MSBU HORSESHOE LAKE NORTH					
	MSBU Program	530499 Other Chgs/Ob-Contingency	-	70	3,065
		MSBU HORSESHOE LAKE NORTH	-	70	3,065

Contingency Budgets

Func	Program	Account	FY 2013 Adopted	FY 2013 Amended	FY 2014 Requested
MSBU Lake Myrtle AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	1,725	3,283	2,235
		MSBU Lake Myrtle AWC	1,725	3,283	2,235
MSBU Lake Spring Wood AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	1,545	3,754	4,035
		MSBU Lake Spring Wood AWC	1,545	3,754	4,035
MSBU Lake of the Woods AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	8,255	8,490	19,480
		MSBU Lake of the Woods AWC	8,255	8,490	19,480
MSBU Lake Mirror - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	2,105	7,481	7,985
		MSBU Lake Mirror - AWC	2,105	7,481	7,985
MSBU Spring Lake - AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	35,360	52,606	56,535
		MSBU Spring Lake - AWC	35,360	52,606	56,535
MSBU Springwood Waterway AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	8,640	15,000	16,075
		MSBU Springwood Waterway AWC	8,640	15,000	16,075
MSBU Lakes Burkett/Martha AWC					
	MSBU Program	530499 Other Chgs/Ob-Contingency	160	3,344	5,175
		MSBU Lakes Burkett/Martha AWC	160	3,344	5,175
Limited General Obligation Bonds					
	Central Charges	530499 Other Chgs/Ob-Contingency	36,040	31,715	-
		Limited General Obligation Bonds	36,040	31,715	-
Jail Project/2005					
	Facilities	530499 Other Chgs/Ob-Contingency	-	2,485	-
		Jail Project/2005	-	2,485	-
Property/Liability Insurance Fund					
	Risk Management - Property Liability In:	530499 Other Chgs/Ob-Contingency	200,000	200,000	200,000 **
		Property/Liability Insurance Fund	200,000	200,000	200,000
Workers' Compensation Fund					
	Risk Management - Workers' Comp Ins	530499 Other Chgs/Ob-Contingency	1,000,000	1,000,000	1,000,000 **
		Workers' Compensation Fund	1,000,000	1,000,000	1,000,000
Health Insurance Fund					
	Health Insurance	530499 Other Chgs/Ob-Contingency	1,000,000	1,049,901	1,000,000 **
		Health Insurance Fund	1,000,000	1,049,901	1,000,000
Leisure Services Donations Fund					
	Leisure Services Business Office	530499 Other Chgs/Ob-Contingency	3,612	2,694	1,601
	Greenways & Trails	530499 Other Chgs/Ob-Contingency	4,209	4,209	705
		Leisure Services Donations Fund	7,821	6,903	2,306
Public Safety - Donations					
	EMS/Fire/Rescue (Grants)	530499 Other Chgs/Ob-Contingency	12,287	1,006	-
		Public Safety - Donations	12,287	1,006	-

Contingency Budgets

Func	Program	Account	FY 2013 Adopted	FY 2013 Amended	FY 2014 Requested
Libraries - Designated					
	Library Services	530499 Other Chgs/Ob-Contingency	18,488	-	-
		Libraries - Designated	18,488	-	-
Animal Services - Donations					
	Animal Services	530499 Other Chgs/Ob-Contingency	111,295	105,187	105,187
		Animal Services - Donations	111,295	105,187	105,187
Historical Commission					
	Recreational Activities & Programs	530499 Other Chgs/Ob-Contingency	10,248	25,272	5,325
		Historical Commission	10,248	25,272	5,325
Seminole Expressway Authority					
	Seminole County Expressway Authority	530499 Other Chgs/Ob-Contingency	37,789	37,954	-
		Seminole Expressway Authority	37,789	37,954	-
Report Total			5,976,334	7,095,984	4,476,215

* Contingency is established for operational emergencies/overages in maintenance (electricity increases, weather-related disasters, etc). Street Lighting contingency is identified by ordinance.

** Contingency is established to facilitate the timing of payments covering claims/settlements not included in actuarial expected amounts.



COUNTY ATTORNEY'S OFFICE
MEMORANDUM

To: Board of County Commissioners

From: A. Bryant Applegate, County Attorney *ABA*

Date: June 14, 2013

Subject: Can the TRIM Notice include a statement concerning the cost of Medicaid or other unfunded mandates of the Florida Legislature

There is no ability to deviate from the statutorily prescribed contents of the advertisement notices for adoption of the millage rates, the budget or the "TRIM" notices sent to taxpayers pursuant to Section 200.069, Florida Statutes. The legislative intent is for the detailed discussions to be addressed in the public hearings and budget resolutions associated with the official notices/advertisements as opposed to the notices or ads themselves. However, I find no express prohibition against including a leaflet along with the TRIM notice that provides additional explanation of the proposed millage.

Section 200.001 defines the four categories of county millage as follows: (1) general non-voted as set by the BCC; (2) voted debt service millage; (3) voted millage pursuant to Article VII, Section 9(b) of the State Constitution (two year maximum duration); and (4) millage for dependent special districts. There are no other categories. This is important since it appears to drive the limited content formats of the advertisements and notices discussed below.

Section 200.065, in addition to prescribing the methodology for setting millage, also sets out the forms for the newspaper advertisements preceding the budget adoption hearings and the form for notice of proposed tax increases. The statute unequivocally states that the advertisements for [cities and counties] "shall be in the following form" and makes no provision for add on explanations. That stands in marked contrast to the form of ad for school boards, which can briefly state the reason for the increase. Therefore, the advertisement and notice cannot elaborate on particular matters.

Section 200.069 establishes the requirements for preparation, content and distribution of the annual TRIM notices to property owners. Again, there is no allowance for add on details or explanations. Moreover, the responsibility for preparation and mailing lies with the Property Appraiser. The Florida Administrative Code does not elaborate on the issues of advertisement or notice content, probably due to the level of detail in the statutes themselves. However, my office has not found any express prohibition against the mailing of a separate leaflet explaining the need to raise millage. If the Property Appraiser is agreeable, I believe such a leaflet could be in the same envelope with the official TRIM notice.


ABA/sjs


Cc: Jim Hartmann, County Manager
Joe Forte, Deputy County Manager
Joe Pennisi, Director, Resource Management
Valmarie Turner, Director, Community Services
Arnold Schneider, Assistant County Attorney



COUNTY ATTORNEY'S OFFICE
MEMORANDUM

To: Joe Pennisi, Resource Management Director

Through: A. Bryant Applegate, County Attorney 

From: Arnold W. Schneider, Assistant County Attorney
Ext. 7242 

Date: September 5, 2013

Subject: Options For Using Local Tax Dollars to Fund Annual County Medicaid Cost Sharing Obligations

This memorandum examines the ability to use either a local option sales tax or limited ad valorem tax funding through a special taxing district (in lieu of merely raising the general operating millage) to address the County's future, anticipated Medicaid cost sharing obligations under Section 409.915, Florida Statutes.

Voter Approved Indigent Care Surtax (Section 212.055(7), Florida Statutes)

This local option sales tax does not provide a comprehensive solution to address funding of Medicaid contributions. Recent Attorney General Opinions (Nos. 2004-40 and 2005-54), relying on the plain language of the statute itself, preclude the ability to use this vehicle for addressing the entire County share of Medicaid funding obligations under Section 409.915, Florida Statutes. The tax is generally limited to .5% and must be enacted by ordinance after approval by voter referendum and is intended for counties, like Seminole, whose population is under 800,000. Its authorized uses include payments for medical services for "qualified residents" *of the County* who are:

- (a) certified by the County as indigent;
- (b) certified by the County as "medically poor" meaning those who are
 - (i) persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses;
 - (ii) *not being eligible for any other state or federal program or having medical needs that are not covered by any such program;*
 - (iii) or having insufficient third-party insurance coverage. In all cases, the authorizing county shall serve as the payor of last resort; or
 - (iv) Participating in innovative, cost-effective programs approved by the authorizing County.

Therefore, as to those households that are Medicaid eligible, the surtax cannot be used to cover the Medicaid cost share for such persons unless their current medical conditions are not covered by that

program. If Medicaid benefits are extended or applied to other types of “qualified residents”, then presumably that share of the County contribution would be payable from the surtax proceeds. This is how Polk County’s indigent funding ordinance is crafted and makes specific reference to AGO 2005-54 which was addressed to the Polk County Attorney. In sum, the statutory limitations strongly suggest a legislative intent not to use such tax for Medicaid cost share even though it may be legal to do so in very narrow circumstances.

Countywide Special Taxing Districts

There are essentially three options to this approach: a legislatively created countywide special district to include incorporated as well as unincorporated areas; a locally created special taxing district under Section 154.331, Florida Statutes or a dependant special district (e.g., an “MSTU”) under Section 125.01(q), Florida Statutes.

A. Legislatively Created Special District

Palm Beach County has a legislatively created, countywide special district that appears to have implied, but not specific authority to accomplish Medicaid funding through its ability to contract with both public and private provider agencies to fund services for the medically needy. Most of that Special Act is focused on the funding of facilities within Palm Beach County but if the District were to contract with Palm Beach County, it would be legally able to use some portion of its ad valorem tax proceeds to fund that county’s Medicaid contributions in view of Medicaid’s obvious role as a indigent care provider program administered by and through the State. Whether or not the local legislative delegation could be persuaded to obtain approval of similar legislation with the main focus being conduit Medicaid funding is uncertain, particularly in view of the local ability to create such a district under Section 154.331, Florida Statutes as discussed below.

B. County Health and Mental Health Care Special Districts (Section 154.331, Florida Statutes)

Section 154.331, Florida Statutes authorizes counties to create either dependent special districts under Chapter 125 or independent special taxing districts under Chapter 189 and Section 200.001(8)(e), Florida Statutes for, *inter alia*, the express purpose of “assuming funding for the county’s share of state or federal indigent health or mental health care programs which require financial participation by the county”. While both types would have to be enacted by ordinance, dependent special districts under Chapter 125 would have to be approved by interlocal agreement in order to be effective within municipal boundaries whereas an independent district can be structured to be operative throughout the County. However, any such independent district would first have to be voter approved. Notably, an independent special district created under Section 154.331, Florida Statutes would not be required to seek voter approval thereafter for continued levy of the previously (referendum) approved millage. Any such enactment ordinance would have to provide for the independent district’s governance structure in accord with the statutory guidelines.

Please let me know if you need anything else. Thanks.

AWS/


cc: Lin Polk

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COUNTY ATTORNEY'S OFFICE
MEMORANDUM

To: A. Bryant Applegate, County Attorney

From: Olga Sanchez de Fuentes, Assistant County Attorney 
Ext. 7251

Date: September 5, 2013

Subject: Health Insurance Changes discussed at the Budget Work session.

For 2014 the County's consultant Hylant Group has proposed several scenarios to attempt to reduce the County's annual cost for health benefits.

Co-Pays and Deductibles. The first proposal is to change co-pays and deductibles. The County may legally change the co-pays and deductibles for the non-union employee population. Health insurance premiums are a mandatory subject of bargaining. Leon County Police Benevolent Association v. City of Tallahassee, 8 FPER ¶ 13400 (1982), per curiam affirmed, 445 So. 2d 604 (Fla. 1st DCA 1984). Employee health insurance programs are terms and conditions of employment which must be the subject of negotiation. An Employer would commit an unfair labor practice by unilaterally increasing the premium paid by employees for dependent health insurance coverage. Pinellas County Police Benevolent Association v. City of Dunedin, 8 FPER ¶ 13102 (1982).

The Collective Bargaining Agreement with the International Association of Firefighters, Local 3254, Section 18, states, "Health and life insurance benefits, except as mandated by State law, shall be provided to bargaining unit members in the same manner, including benefit levels and contributions, as all other County employees." As such the County is not required to impact bargain changes to co-pays and deductibles with the union.

Medicare. The second proposal would establish that Medicare would be the primary payer, and the County's health plan would be the secondary payer for retirees, spouses of retirees, or dependents of a retiree who are eligible for Medicare because of age or disability. The County would be the secondary payer, regardless if the individual is enrolled in Medicare, or if Medicare pays for services.

Conceptually there is no legal prohibition to offering retirees coverage that is different from the active employee population. An Employer may restrict eligibility for retiree coverage to individuals who are not Medicare eligible. Generally when a participant is retired and has

Medicare, Medicare pays first and the Group health insurance plans would be the secondary payer. Attached is a chart which lists various situations and illustrates when Medicare is a primary payer or secondary payer if an individual has other health coverage.

Employers with twenty (20) or more employees are required to offer their employees age 65 or over the same coverage as they offer employees, and such coverage will be primary to Medicare. Employees who are also Medicare beneficiaries are free to reject an employer's plan coverage in which case they will retain Medicare as their primary coverage. When Medicare is the primary payer, the employer's plan cannot offer secondary coverage for items and services covered by Medicare.

Employers are prohibited from offering employees who are Medicare eligible financial or other benefits as incentives not to enroll in or to terminate enrollment in the employer's group health plan that is or would be primary to Medicare. Any employer that violates that prohibition is subject to a civil money penalty of up to \$5,000 for each violation.

Opt-Out Cash Payment. The third proposal provides a taxable cash payment benefit available to an employee if they decline and waive in writing coverage under certain Benefit Plans for a Plan Year. The employee must show proof of other health insurance coverage. The Board of County Commissioners would annually determine, in its sole discretion, which Benefit Plans will offer an Opt-Out Cash Payment and the amount of any such Opt-Out Cash Payment, which may be zero. An employee is eligible for the Opt-Out Cash Payment only if he or she is eligible to participate in the particular Benefit Plan that offers such an Opt-Out Cash Payment.

There is no legal prohibition to providing a benefit to employees who voluntarily reject coverage in the County's group health insurance plan, and are participants in another group health insurance plan.

Estimate of County Tax Collector's return of excess fees for FY 2013-14

The County Manager's budget proposal for FY 2013-14 contains a figure of \$4,500,000 as the estimate of excess fees to be returned to the General Fund from the operations of the Tax Collector's Office. Information recently received from that office suggests that this estimate may be significantly high.

Tax Collector Valdes has indicated that he intends to relocate/expand his Altamonte Springs office (to include Driver's License services) sometime in the coming year with substantial attendant costs. Uncertainty exists over the magnitude and timing of the costs involved with the relocation. Costs may be incurred over the coming year and the following fiscal year, reducing returns in each of those years.

Possibly offsetting the reduction in returns, stemming from relocation costs, are additional reimbursements coming to the Tax Collector for services provided in conjunction with drivers' license issuance. Mr. Valdes is seeking legislation in Tallahassee that would increase reimbursement to Tax Collector Offices throughout the state for those services. Should the legislation become law, its effective date would be July 1, 2014, generating additional revenue for only one quarter of the coming fiscal year.

Given the uncertainties surrounding both of these items, the Tax Collector's Office is currently estimating a range of \$1.2 million to \$3 million for return of excess fees in FY 2013-14.

Community Redevelopment Agencies

CRA	Created	Expires (Tax Roll)	Valuation Increase	FY12 County Increment
17-92	1997	2017	75%	\$1,052,000
Altamonte Springs	1985	2015	149%	\$1,957,000
Casselberry	1995	2015	44%	\$189,000
Sanford Downtown	1995	2015	147%	\$462,000

Total \$3,660,000

17-92 CRA Includes Payments from the Countywide General fund, Fire District and Road District





DATE: MAY 23, 2013

**TO: SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY MANAGER**

RE: FUNDING RENEWAL REQUEST FOR UCF BUSINESS INCUBATOR—WINTER SPRINGS

Dear Seminole County Board of County Commissioners and County Manager:

Seminole County has been the major financial partner of the UCF Business Incubator—Winter Springs, along with the City of Winter Springs and the Florida High Tech Corridor Council since the Incubator's inception in 2008. Since that time, the Incubator has contributed to the County's economic impact by steadily increasing the number of clients served, new jobs created, revenues and investments generated, and incubator occupancy rate. Seminole County's support has been catalytic to making this economic progress. At this time, we respectfully request your consideration to renew the Incubator's funding at the current level of \$240,000 per year for each of the next three years upon the expiration of the project funding on September 30, 2013.

The performance of the UCF Business Incubator—Winter Springs is a successful model within the UCF Business Incubation Program (UCFBIP) and other incubators, as measured by job creation, occupancy rate, and investment dollars raised by client companies. Thus far:

- The 18 current incubator companies now **employ 203 individuals**, up from 86 when first arriving at the Incubator;
- The **11 graduated companies** have created **162 new jobs**;
- Seven of the eleven graduate companies have **chosen Seminole County** for their business headquarters;
- Five of the companies that have graduated from the UCF Incubator at Research Park have **relocated to Seminole County**.
- In the last two years, Winter Springs' incubator companies have **raised over \$4.5 million** from angel and venture capital investors (see Figure 1 below).

2012 Investments in UCFBIP Companies				
COMPANY INDUSTRY	SITE	AMOUNT	SOURCE	DATE
1. Telecommunications	Winter Springs Graduate	\$3,300,000	Venture Capital	Q2
2. Renewable Energy	Winter Springs	\$390,000	Angel	Q1 & Q2
3. Digital Media	Winter Springs	\$275,000	Angel	Q2
4. Telecommunications	Winter Springs	\$250,000	Angel	Q1
2013 Investments in UCFBIP Companies				
COMPANY INDUSTRY	SITE	AMOUNT	SOURCE	DATE
1. Telecommunications	Winter Springs	\$300,000	Angel	Q1
2. Renewable Energy	Winter Springs	\$71,500	Angel	Q1

Figure 1

(cont.)

FUNDING RENEWAL REQUEST FOR UCF BUSINESS INCUBATOR—WINTER SPRINGS

The management, staff, and board of the UCFBIP share Seminole County's goal of enhancing the health and vitality of the local economy. The Incubator's mission and outcomes are aligned with the Strategies outlined in Seminole County's Economic Development Action Plan for 2012-2014, namely:

Strategy 1: Initiate and grow an effective business retention and expansion program for existing businesses.

Strategy 2: Initiate a business recruiting program for attracting new-to-market opportunities, including start-ups.

Furthermore, the industries represented in the UCF Business Incubator—Winter Spring's portfolio of current and graduate clients (see Appendix – pg. 5) closely mimic the County's targeted growth industries.

The UCFBIP strives to uphold the best practices endorsed by the National Business Incubation Association (NBIA). Last month, the Program was awarded the NBIA's Incubator Network of the Year Award, competing amongst other incubator networks worldwide (see Appendix – pg. 1).

According to the Economic Impact Study published in January 2012 and conducted by William H. Owen, CRE, of WHOwhen Consulting, an **annual ROI of more than \$10 for every public dollar invested** in the initial five incubators of the UCFBIP (including Winter Springs) was achieved (see http://www.incubator.ucf.edu/aboutus/impact_reports.html).

Our Objectives over the next three years are to continue to:

- Stimulate the creation of permanent local jobs by incubator clients;
- Provide the combination of coaching, expertise, resources, connections, and facilities to existing incubator client companies to facilitate their graduation and continued stay in Seminole County;
- Identify and reach out to more entrepreneurs and help validate and advance their business concepts for viable incubation and scalability;
- Offer focused business seminars and training to the local business community; and
- Partner with local organizations, professionals, and schools to serve the community at large and help make the County's vision a reality.

Our exciting challenge moving forward is the potential need for additional space to accommodate: 1) existing client growth; 2) new companies into the Incubator; and 3) accelerator/second-stage space for graduate companies. The Incubator is currently at 100% capacity and we are motivated by the prospect that there is room to occupy additional space in other areas of our existing building.

The success of the partnership between Seminole County and the UCF Business Incubation Program is just beginning. We are enthusiastic about the progress made thus far, the appealing companies and technologies that are being incubated at Winter Springs, and the potential for continued job creation and meaningful economic impact in Seminole County through the UCF Business Incubator—Winter Springs. We thank you for your consideration of this funding renewal request, and are available to answer any questions or provide any additional information you may need. Please feel free to contact me at (407)882-1120 or oneal@ucf.edu.

Sincerely,



Dr. Tom O'Neal
Executive Director, UCF Business Incubation Program
Associate Vice President, UCF Office of Research & Commercialization

National Business Incubation Association

Incubator Network of the Year

University of Central Florida
Business Incubation Program

April 2013
Boston, Massachusetts



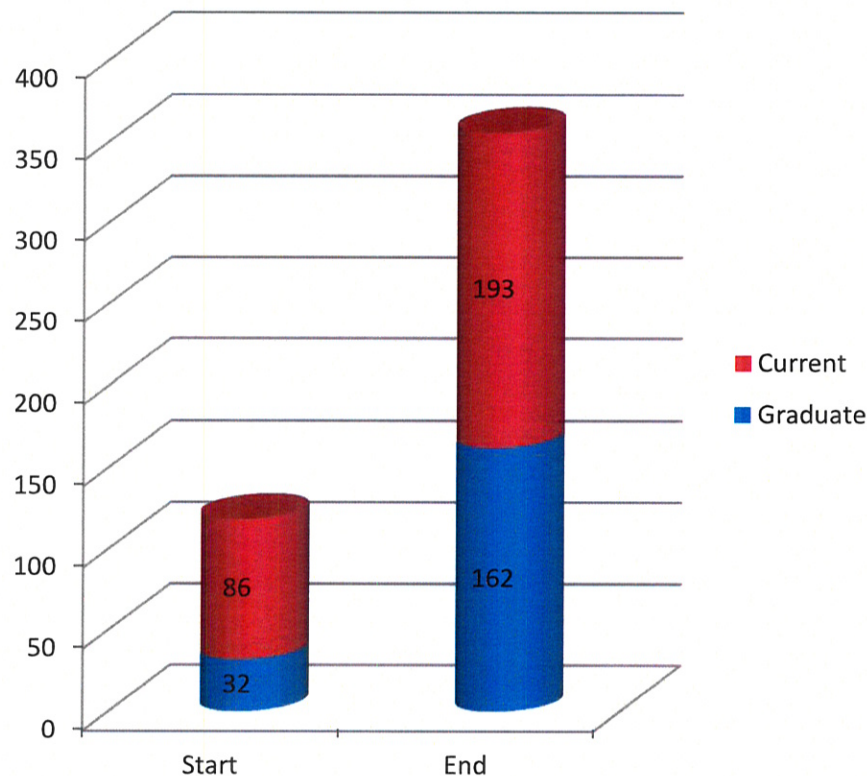
UCF BUSINESS INCUBATOR—WINTER SPRINGS

SUMMARY OF ECONOMIC IMPACT

- Open Since: **February 2008**
- Size: **10,880 sq ft**
- Funding Partners: **UCF, Seminole County, City of Winter Springs, Florida High Tech Corridor Council**
- Current Incubator Companies: **18**
- Current Occupancy Rate: **100%**
- Employment by Current Clients:
Current: **203** Beginning: **86**
- Total Est. Revenues, Grants, & Investments Secured by Current Companies: **\$10.4M**
- Graduated Incubator Companies: **11**
- Est. Graduate Jobs to Date: **162**
- Est. Sq. Ft. Occupying: **80,000**
- Est. Graduate Client Revenues, Grants, & Investments to Date: **\$151.2M**

UCF BUSINESS INCUBATOR—WINTER SPRINGS

ECONOMIC IMPACT: JOB GROWTH



ECONOMIC IMPACT:

WHOWHEN STUDY, JANUARY 2012

http://www.incubator.ucf.edu/aboutus/impact_reports.html

*“The total annual fiscal revenue to local governments through real property, school, personal property and sales taxes in 2011 was \$9,105,043. Based on the annual public investment in the Incubation program in 2011, which includes four new locations that have yet to graduate any companies, that is an ROI of \$5.04 for every dollar invested. **When considering the 2011 public investment in the initial five incubators which were the source of all the graduates at the time, the annual ROI rises to more than \$10 for every public dollar invested.**” (The UCF Business Incubator—Winter Springs is among the initial five incubators.)*

UCF BUSINESS INCUBATOR – WINTER SPRINGS

Investments Dollars Raised To Date

INDUSTRY	AMOUNT	SOURCE
Telecommunications (Graduate)	\$13,300,000*	Venture Capital 2008-2012
Energy	\$2,000,000*	Angels: 2010-2013
Telecommunications	\$500,000	Angels: 2012-2013
Digital Media	\$550,000*	Angels: 2010-2012
Professional Services (Graduate)	\$300,000	Angels: 2009
TOTAL	\$16,650,000	

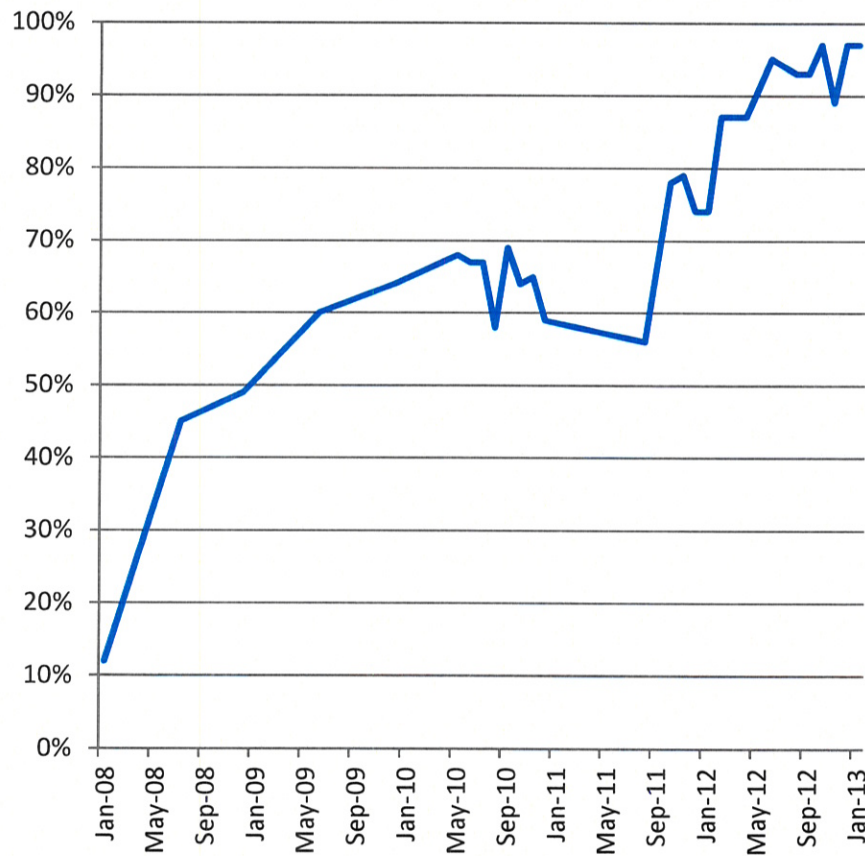
* Estimate



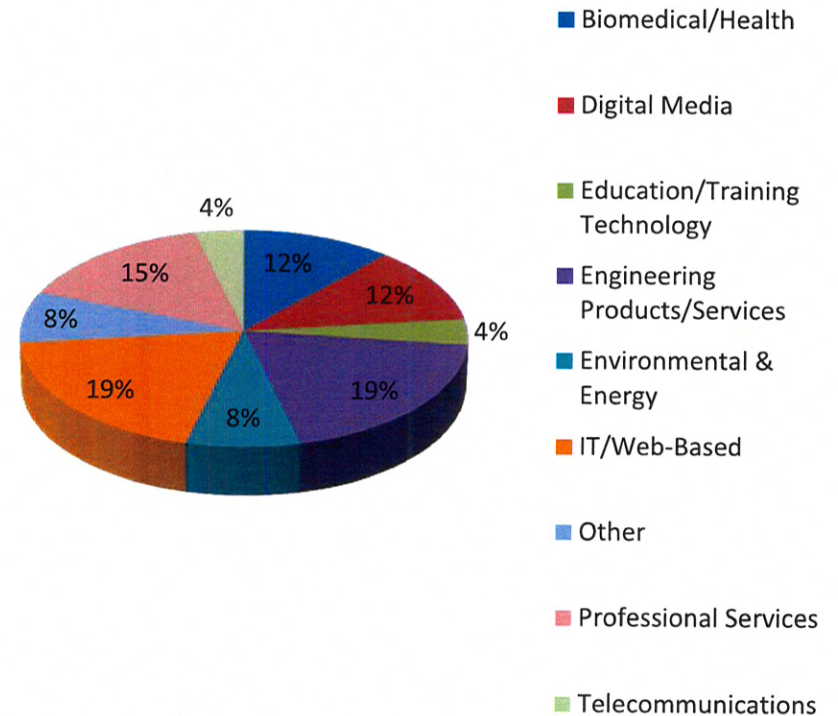
UNIVERSITY OF CENTRAL FLORIDA
BUSINESS INCUBATION PROGRAM

UCF BUSINESS INCUBATOR—WINTER SPRINGS

OCCUPANCY HISTORY



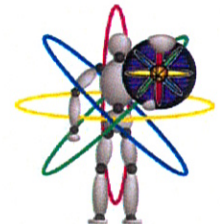
INDUSTRIES REPRESENTED BY CURRENT & GRADUATE CLIENTS



UCFBI—Winter Springs Clients & Graduates



Global – ENC



Client Testimonials

"Because of the many resources we utilize through the Incubation Program, our budget has allowed us to employ two additional full-time people, which we would otherwise not be able to afford at this time."

- **Leslie and Gary Bonner, iMedia Reach**
(Incubator Client since 2010)

"My experience with the UCF Business Incubator has been extremely positive. As a business startup, I now fully understand how a startup benefits from being an incubated company. The guidance and direction provided my company by Ms. Vargas-Davis, Site Manager for the UCF Business Incubator, Winter Springs, Florida in addition to the resources made available to all incubated companies has allowed my company (NexGen Global Technologies) to employ a total of 10 individuals. Furthermore, as a result of the resources, contacts and guidance NexGen receives, the company's projected revenues look promising. The outlook for NexGen is (in part due to the assistance received by the UCF Business Incubator) that NexGen can potentially become a national company creating hundreds of local jobs."

- **Michael Romano, NexGen Global Technologies**
(Incubator Client since January 2012)

"Since our graduation in late 2008, our Company has grown to over 23 software, sales and marketing professionals. Much of our core business foundation was established during the period that we were residents at the Winter Springs Business Incubator facility. The support and assistance of the able and qualified staff at this facility allowed us to focus on the many aspects of growing our new and creative software business. The incubator staff work tirelessly to mentor and coach all of their residents and they deserve acknowledgement for all they do to help these young companies get established in the community, create new jobs and contribute to the local economy." -- **Richard Licursi, original Founder and CEO (now Chairman), Spectrum Bridge (2008 Incubator Graduate)**

"The support and contacts that we have made through the UCF – Winter Springs Business Incubator have helped us to secure our first military contract on Patrick Air Force Base. The project is currently under construction with the hiring of a Construction Manager and multiple sub contractors all from businesses in Seminole and Orange counties. The Winter Springs Incubator is an invaluable asset to any start up corporation."
- **Cliff D'Angelo, Aquarii Services (Incubator Client since 2011)**

"Because we are a graduate client of the UCF incubator, we have been able to team up with a European technology company and lure them to Orlando. We will soon be opening a manufacturing facility in Seminole County."
- **Norberto Ruiz, NR Electronics, LLC (2011 Incubator Graduate)**

JGI/QTI Project Outstanding & Budget as of 8/27/13

JGI/QTI Projects List	Award Date	Award Type	Award Amount	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Fiscal	Grand Total	
				Year 12/13	Year 13/14	Year 14/15	Year 15/16	Year 16/17	Year 17/18	Year 18/19	Year 19/20	Year 20/21		Year 21/22
Curascript (formerly Priority Healthcare)	3/9/2004	QTI	\$182,400	\$ 42,800									42,800	
Newport Group Paid in Full in FY 12/13 project is closed out	3/28/2006	QTI	60,000	6,500									6,500	
Remington College	3/22/2005	QTI	100,000	11,000									11,000	
Pershing	6/9/2006	QTI	248,400	21,477									21,477	
Pershing, LLC/BYN Mellon	3/23/2010	QTI	180,000	90,000	45,000	30,000	15,000						180,000	
Axiom Healthcare Pharmacy, Inc (Lk Mary will pay directly to County \$27,000)	12/13/2011	QTI	54,000	15,750	13,500	13,500	7,500	3,750					54,000	
Pershing LLC	2/14/2012	QTI	106,400	14,000	26,600	26,600	26,600	12,600					106,400	
Primal Innovation LLC (City of Sanford will pay directly to County \$10,000)	5/8/2012	QTI	20,000	3,000	5,000	5,000	5,000	2,000					20,000	
Proactive Training Technologies Florida	8/14/2012	QTI	35,800	2,000	6,000	9,200	9,200	7,200	3,200				36,800	
Design Interactive (City of Oviedo will pay directly to County \$6,000)	8/14/2012	QTI	12,000	3,000	3,000	3,000	3,000						12,000	
Paylocity Corporation (City of Lake Mary will pay directly to County \$83,000)	8/14/2012	JGI	166,000	166,000									166,000	
ESCOS System, Inc.	12/11/2012	JGI	8,000	8,000									8,000	
Verizon Corporate Resources Group, LLC (City of Lake Mary will pay directly to County \$1,125,000)	2/26/2013	QTI	2,250,000			225,000	337,500	562,500	562,500	337,500	225,000		2,250,000	
RAM Sales, LLC (City of Sanford will pay directly to County \$9,000)	3/12/2013	JGI	18,000	18,000									18,000	
Digital Risk, LLC (Tentative Approval) (City of Lake Mary will pay directly to County \$300,000)	3/26/2013	JGI	600,000		600,000								600,000	
Iradimed Corporation	6/25/2013	QTI	30,000		3,300	5,400	7,500	7,500	4,200	2,100			30,000	
Earnest Products, Inc. (City of Sanford will pay directly to County \$33,300)	8/13/2013	QTI	66,600				6,600	6,600	12,900	16,650	10,050	10,050	66,600	
Florida Marking Products, LLC (City of Longwood's portion \$25,000)	8/27/2013	JGI	50,000	50,000									50,000	
American Builders supply, Inc. (City of Sanford portion \$103,000)	8/27/2013	JGI	206,000	206,000									206,000	
Undesignated Funds for new projects for FY'12/13				-									-	
Undesignated Funds for new projects					-	-	-	-	-	-	-	-	-	
Outstanding Projects				657,527	702,400	317,700	417,900	602,150	582,800	356,250	235,050	10,050	3,750	3,885,577
Less Cities Share				230,875	541,750	123,250	183,550	291,175	289,800	178,125	117,525	5,025	1,875	1,956,050
Grand Total County Share				426,652	160,650	194,450	234,350	310,975	293,000	178,125	117,525	5,025	1,875	1,915,727

Fiscal Year 12/13 Awards
 County's portion \$1,633,300
 Cities portion \$1,595,300
 FY'12/13 awards Total \$3,228,600