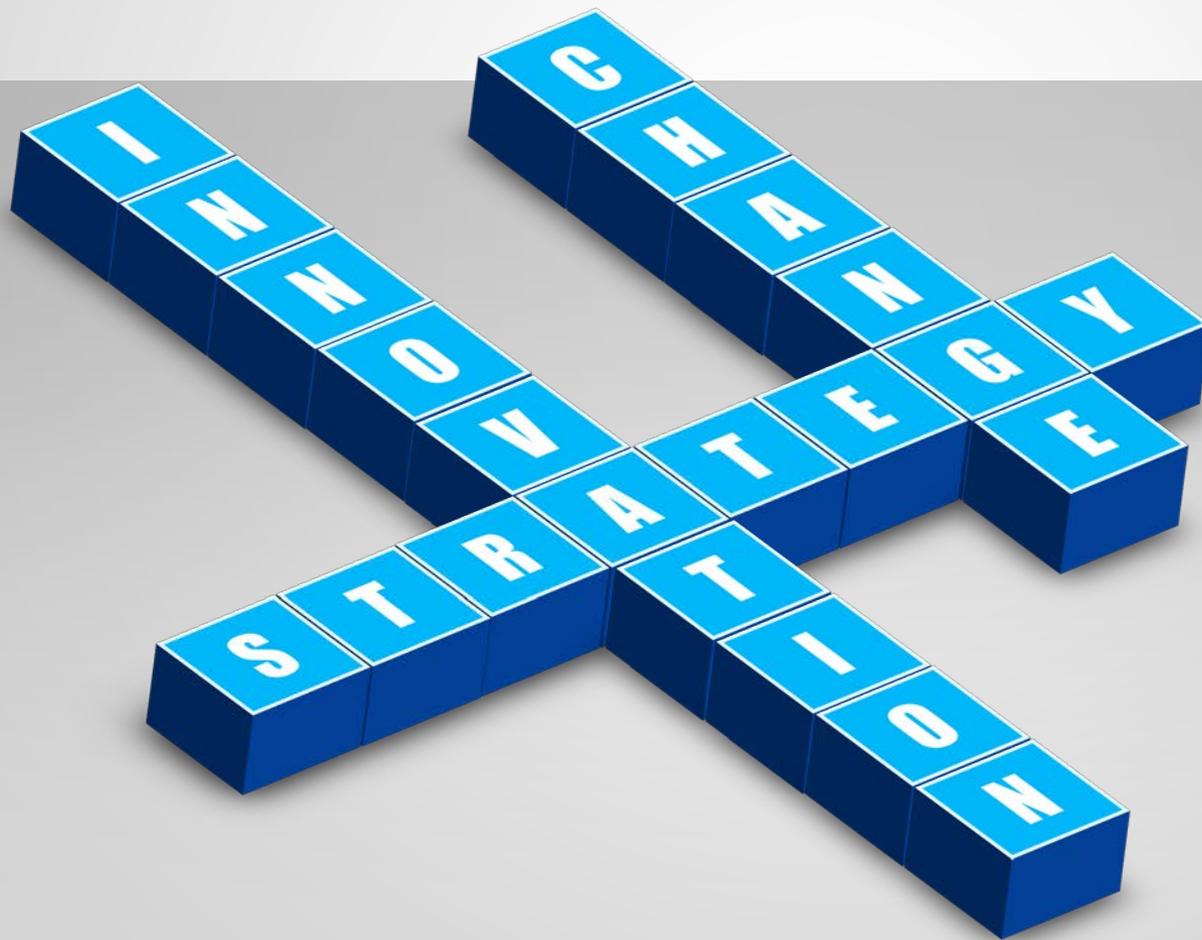


# 2015 Commission Planning Meeting





# 2014/2015 Budget

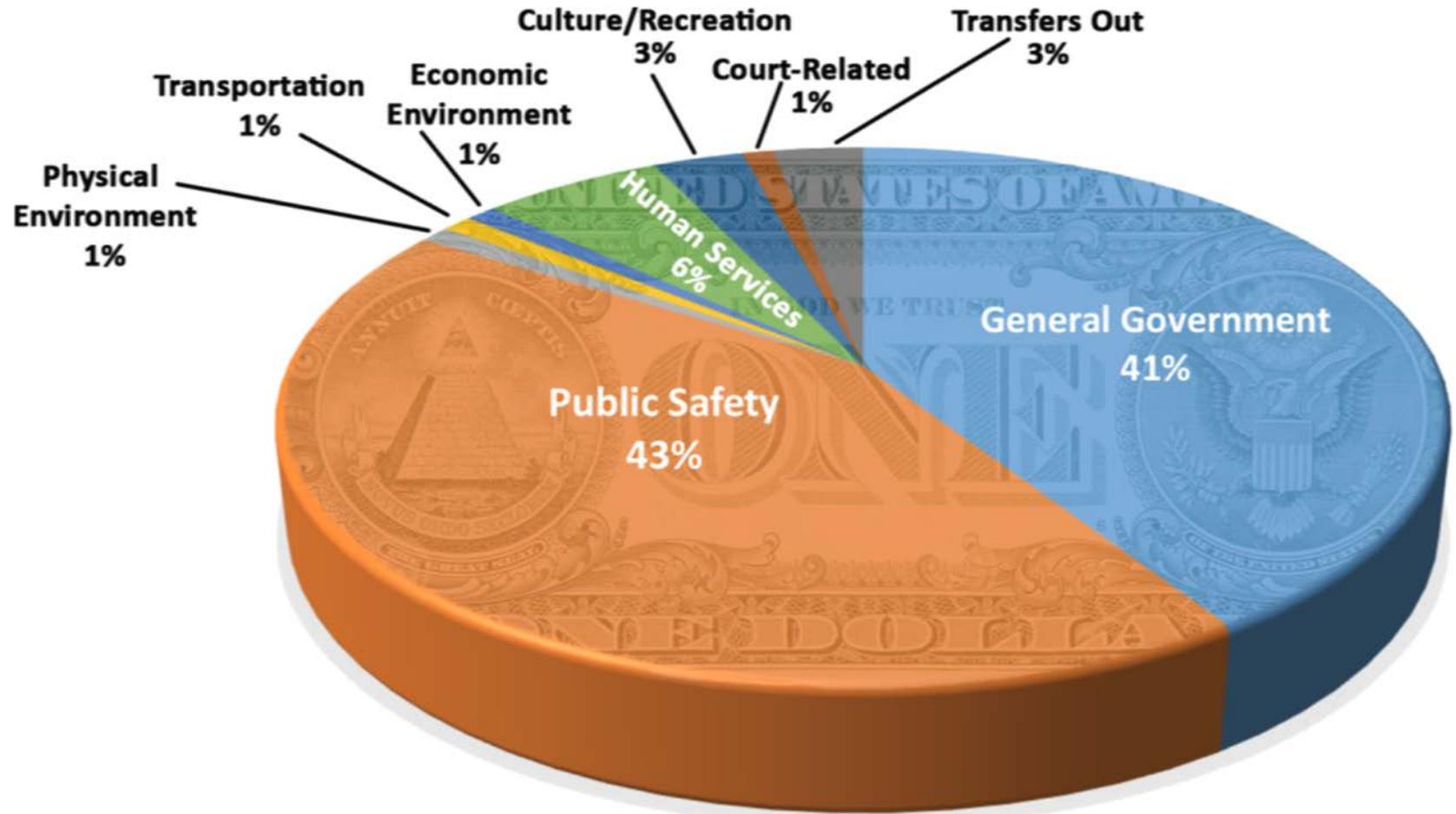
## Constitutional Office

**General Fund Budget  
Total \$68,771,002**

Supervisor of Elections	\$965,307
Clerk of the Court	\$1,478,516
Tax Collector	\$2,417,436
Property Appraiser	\$3,074,719
BOCC	\$27,784,213
Sheriff	\$33,050,811

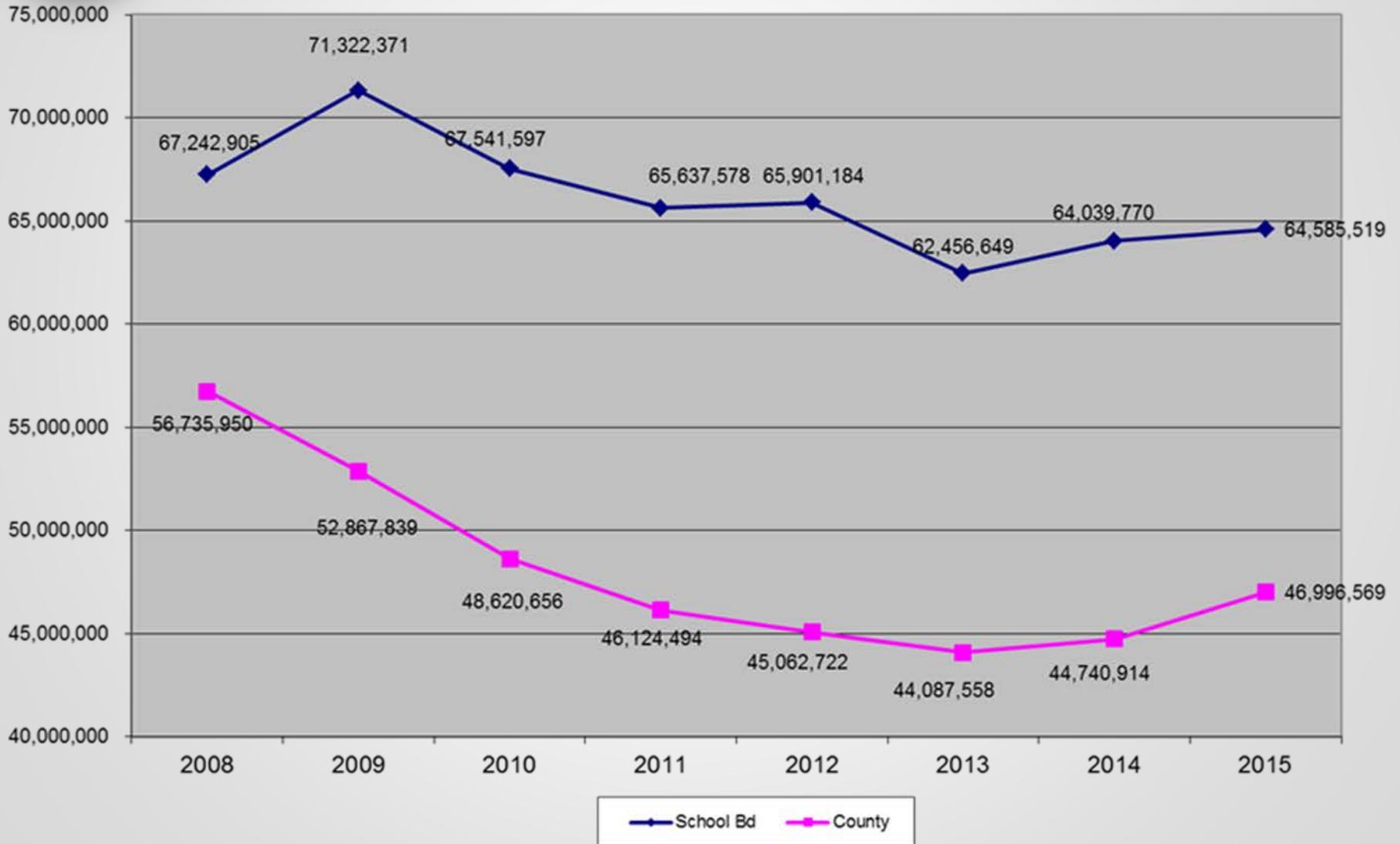


# Where the Money Goes



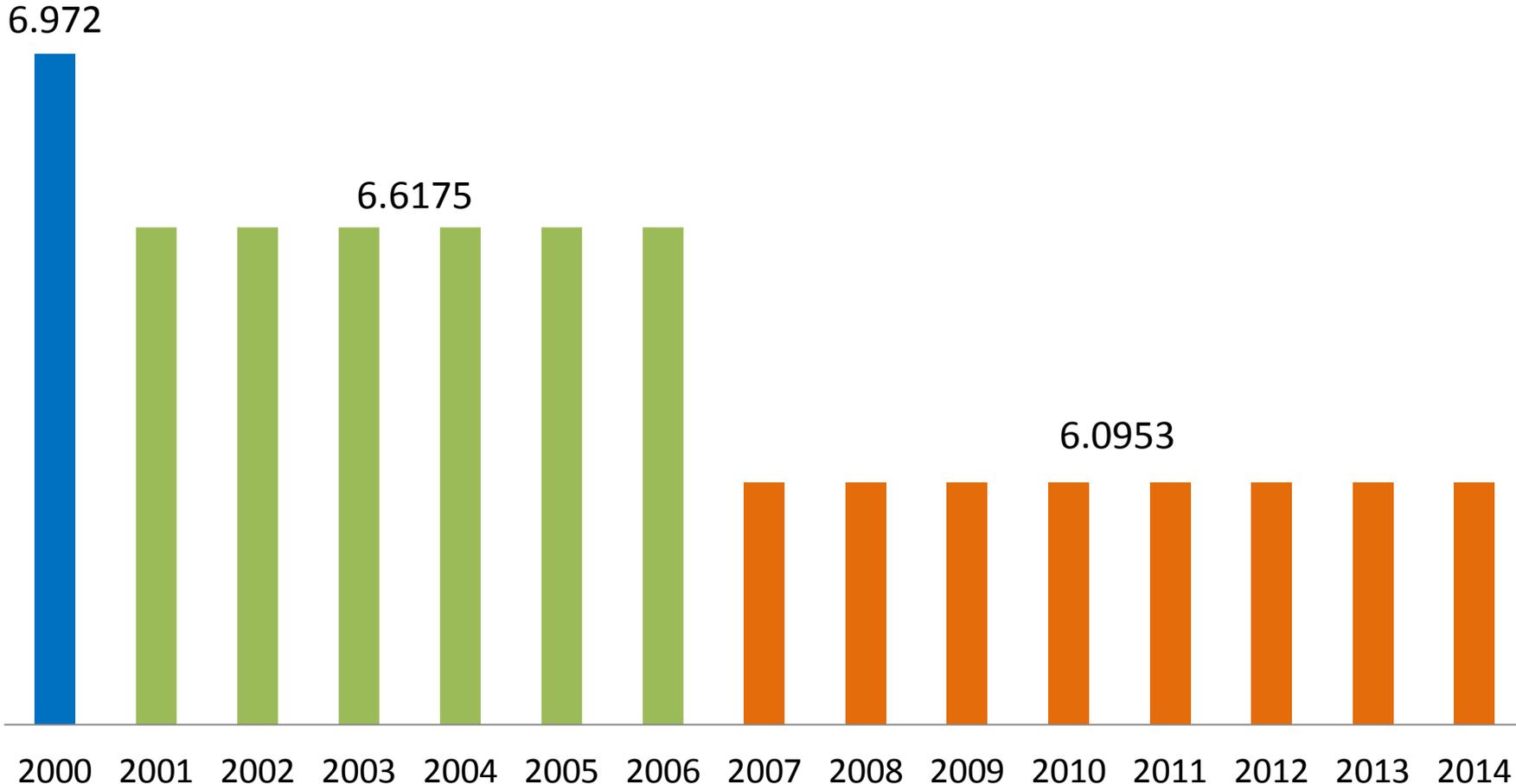


# Property Tax Revenue History





# Millage History





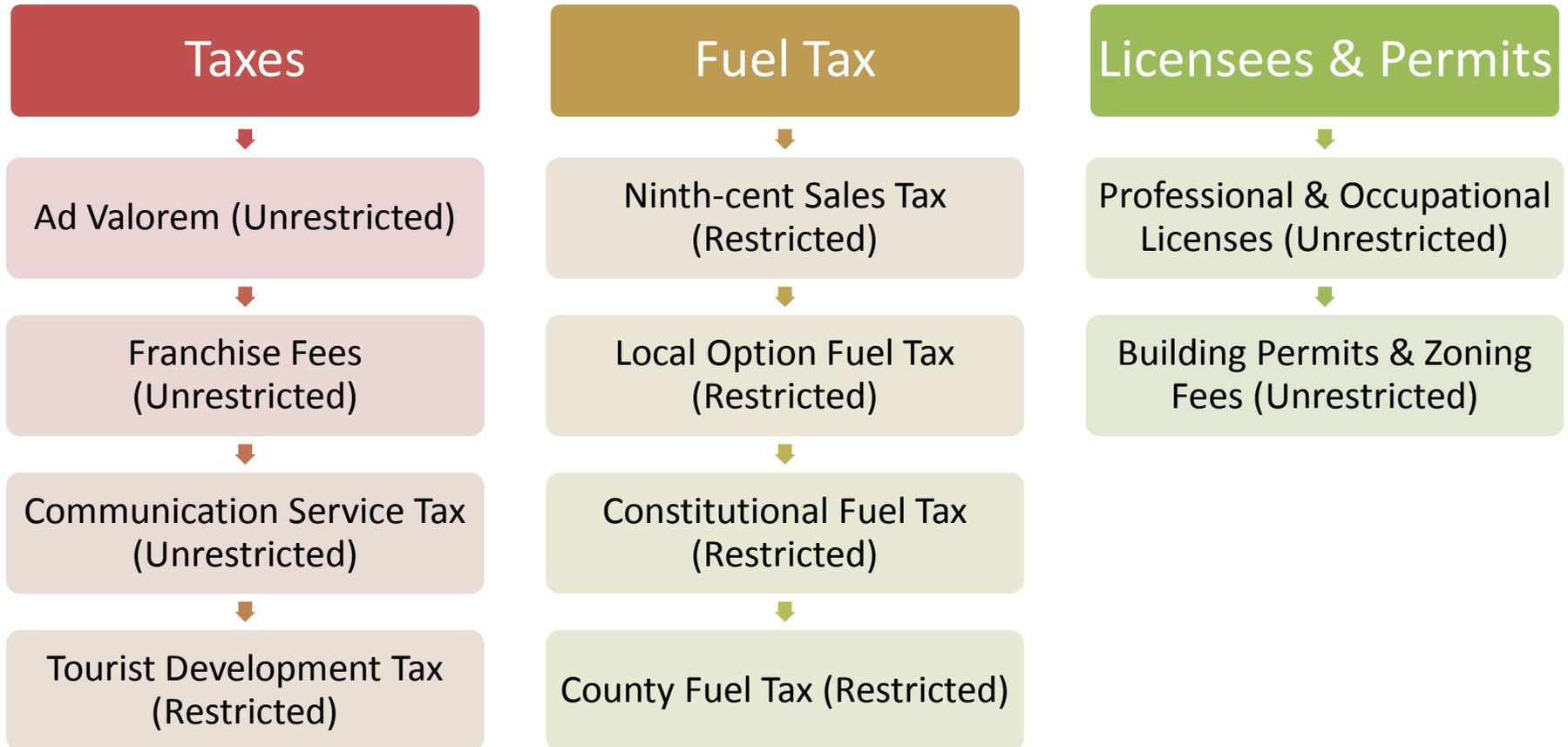
# Restricted vs. Unrestricted Revenue

***Restricted revenue*** is money that comes to the county for a specific project and it has restrictions on how or what the money can be spent. This money can not be moved or be used for other line items.

***Unrestricted revenue*** is funding that can be spent for any lawful purpose. This funding can be moved from one line item to another in the county's budget, but the budget plan and any changes to that plan must be approved by a majority vote of the county's commissioners.



# 6 General Sources of Revenue



*Continued on next slide*



# 6 General Sources of Revenue

## Charges for Services

Court Fees (Restricted)

E-911 Fees (Restricted)

Engineering Fees (Unrestricted)

Navarre Water Fees (Restricted)

Hangar Lease Fees (Restricted)

Landfill Fees (Restricted)

## Fines & Forfeits

Intergovernmental Communications Program (Restricted)

## Miscellaneous

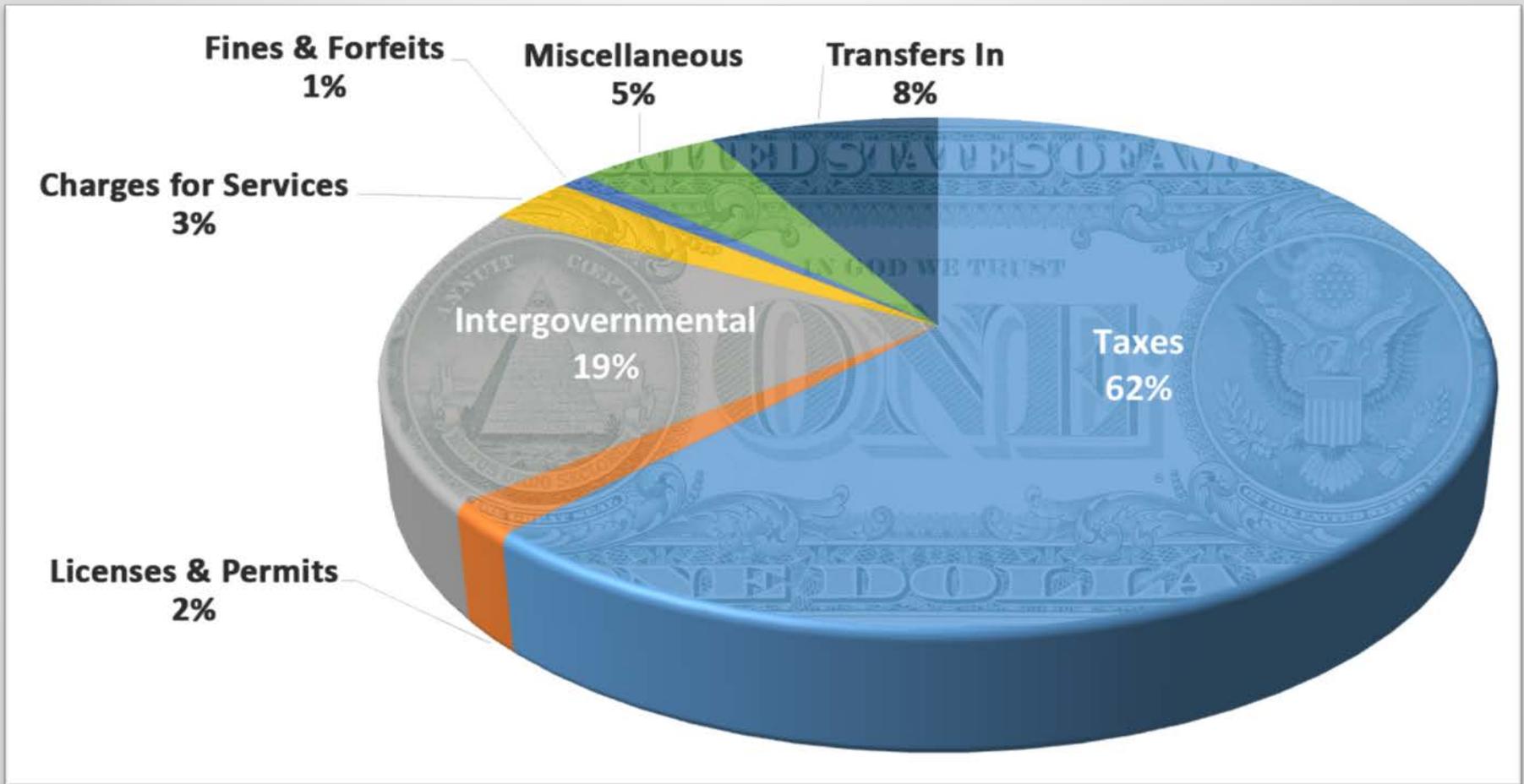
Donations, interest earned, sale of surplus equipment (Unrestricted)

Impact Fees (Restricted)

Special Assessment (Restricted)



# Revenue





# Reserve Balances

- General Fund – \$23,660,072
- Road & Bridge – \$5,885,963
- Fine & Forfeiture – \$653,053
- Tourist Development Fund – \$2,515,000
- Capital Projects Fund – \$2,909,565
- Navarre Beach – \$2,455,066
- Peter Prince – \$1,004,703
- Landfill – (\$3,375,793)



# Reserve Balances

## Electric Franchise Fee Fund

- District 1 - \$ 421,820
- District 2 - \$ 140,747
- District 3 - \$ 378,210
- District 4 - \$ 613,081
- District 5 - \$ 623,177
- Road & Drainage - \$982,196
- Economic Development - \$1,836,576

## Impact Fee Fund

- Area 1 - \$ 347,662
- Area 2 - \$ 307,981
- Area 3 - \$ 1,201,260



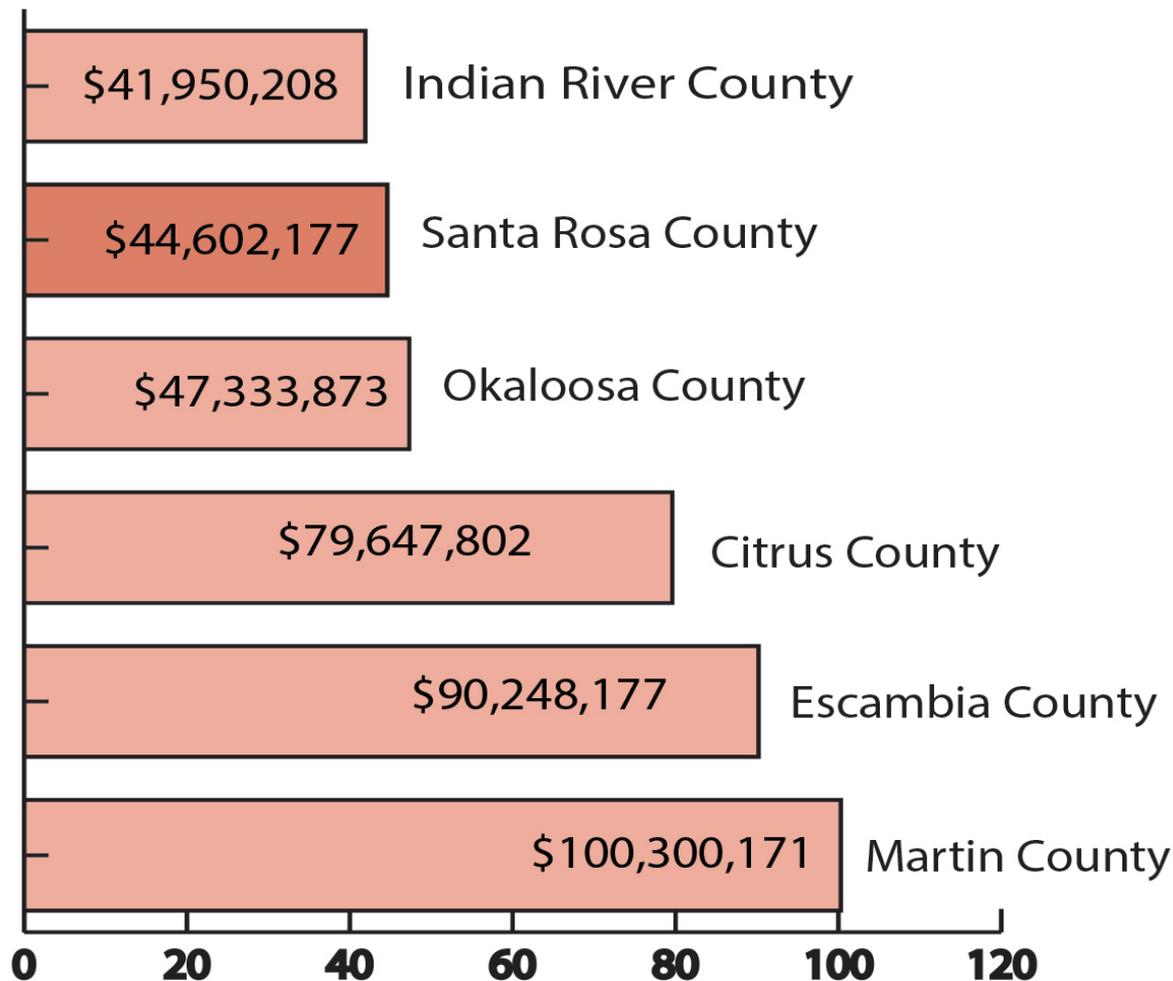
# How do we Compare?

County	2013 Population Estimates	% Change 2013 Estimates	2013 Operating Millage Rate	Total Taxes Levied per Capita 2013	% Change 2012	% of Population Unincorp. Areas
Citrus	140,519	-.17%	7.8351	\$649	+30%	92%
Escambia	301,120	.53%	6.6165	\$338	+.89%	82%
Indian River	139,586	.10%	3.2620	\$538	+7.6%	66%
Martin	148,077	.59%	5.8300	\$963	+3.9%	87%
Okaloosa	188,349	.57%	3.4308	\$258	+5.0%	58%
Santa Rosa	157,317	1.22%	6.0953	\$284	+.35%	90%



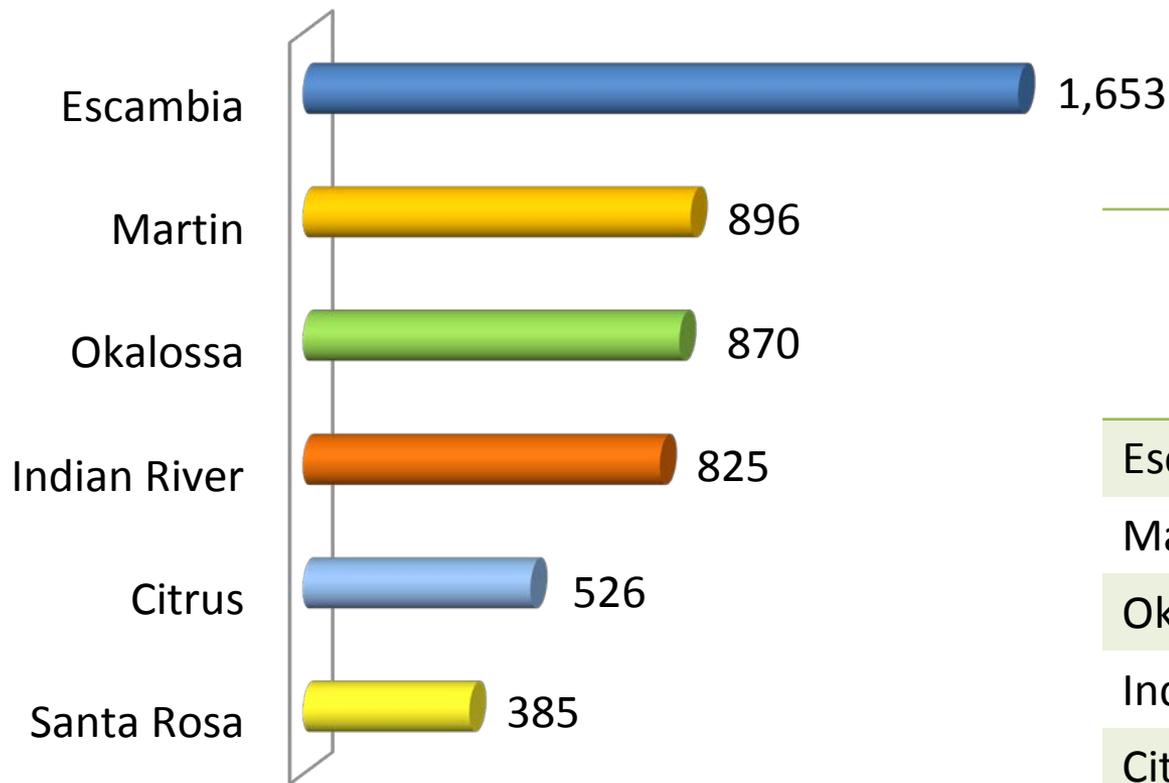
# How do we compare?

## 2013 County Property Tax Revenue Comparison





# How does our staffing compare?



County	Staff to Resident Ratio
Escambia	1:181
Martin	1:165
Okaloosa	1:216
Indian River	1:169
Citrus	1:267
Santa Rosa	1:408



December 2008 SWOT

***Strengths***  
***Weaknesses***  
***Opportunities***  
***Threats***



# Judicial Center

Need for a new facility continues

- Security risks
- Infrastructure issues
- Space limitations
- Ongoing costs to maintain

Cost for a new facility to meet identified current and future needs is approximately \$50 million

Next steps?



# Public Works Franchise Fee Funding

<b>Fiscal Year</b>	<b>Beginning Balance</b>	<b>Expenditures</b>	<b>50% of Revenues</b>	<b>Balance</b>
2005/06	\$7,685,060	\$3,989,273	\$2,397,848	\$6,093,635
2006/07	\$6,093,635	\$2,391,773	\$2,594,717	\$6,296,579
2007/08	\$6,296,579	\$1,111,906	\$2,688,218	\$7,872,891
2008/09	\$7,872,891	\$1,427,245	\$2,919,720	\$9,365,366
2009/10	\$9,365,366	\$5,450,516	\$3,051,575	\$6,966,425
2010/11	\$6,966,425	\$1,217,002	\$14,154	\$5,763,577
2011/12	\$5,763,577	\$3,846,187	\$5,152	\$1,922,542
2012/13	\$1,922,542	\$915,982	\$1,648	\$1,008,208
2013/14	\$1,008,208	\$44,232	\$340	\$964,316
2014/15	\$964,316	0	0	\$964,316



# SCOP Funding History

Fiscal Year	Project	FDOT Payments (75% of total amount)
2010	CR197 Chumuckla Hwy. (12.45 miles)	\$507,940
2010	CR89/Ward Basin Road	\$822,562
2010	Galt City Road	\$438,046
2011	CR184 Quintette Road (Five Points to Esc County Line)	\$874,525
2011	CR197 Chumuckla Hwy. (12.45 miles)	\$1,639,859
2012	Hamilton Bridge Road (E Spencer Field to SR 89/Dogwood)	\$447,302
2014	CR 191/Munson Hwy from SR4 to AL State Line	\$1,421,034
	<b>Total 2010-2014</b>	<b>\$7,091,929</b>



# Transportation Funding

## Funding Options

- SCOP population requirement changes
- Reinstate Impact fees
- Reallocate franchise fees
- Gas tax



# Gas Tax Options

County governments can levy up to 12 cents of local option gas tax in 3 separate levies:

1. The “9<sup>th</sup> cent” is adopted by extraordinary vote or referendum and would yield **\$638,919** annually. Proceeds are used for specified transportation expenditures. SRC has not levied this tax.
2. Tax of 1 to 6 cent, adopted by majority vote or referendum and yields **\$3,679,288** annually. Proceeds are used for specified transportation expenditures. SRC levies the maximum allowed.
3. Tax of 1 to 5 cent, adopted by a majority plus one vote or referendum and would yield **\$2,983,541** annually. Proceeds can be used to meet the requirement of the capital improvement element of an adopted comprehensive plan. SRC has not levied this tax.



# Gas Tax in Other Counties

- Okaloosa – 12 cents
- Citrus – 12 cents
- Martin – 12 cents
- Escambia – 11 cents
- Walton – 7 cents
- Indian River – 6 cents
- Santa Rosa – 6 cents



# Impact Fees

Impact fees vary by business and residential type, size, and where it is located. Examples include:

Category	One-time Impact Fee
Single Family Home in Urban Area	\$2,090
Walk-in Bank in Urban Area	\$5,343
High Turnover, Sit Down Restaurant in Urban Area Per 1,000 feet	\$6,677
Car Sales in Rural Area per 1,000 feet	\$2,560
Offices under 100,000 feet, per 1,000 feet in Rural Area	\$1,292
Convenience Retail in Rural Area	\$4,533



# Impact Fees



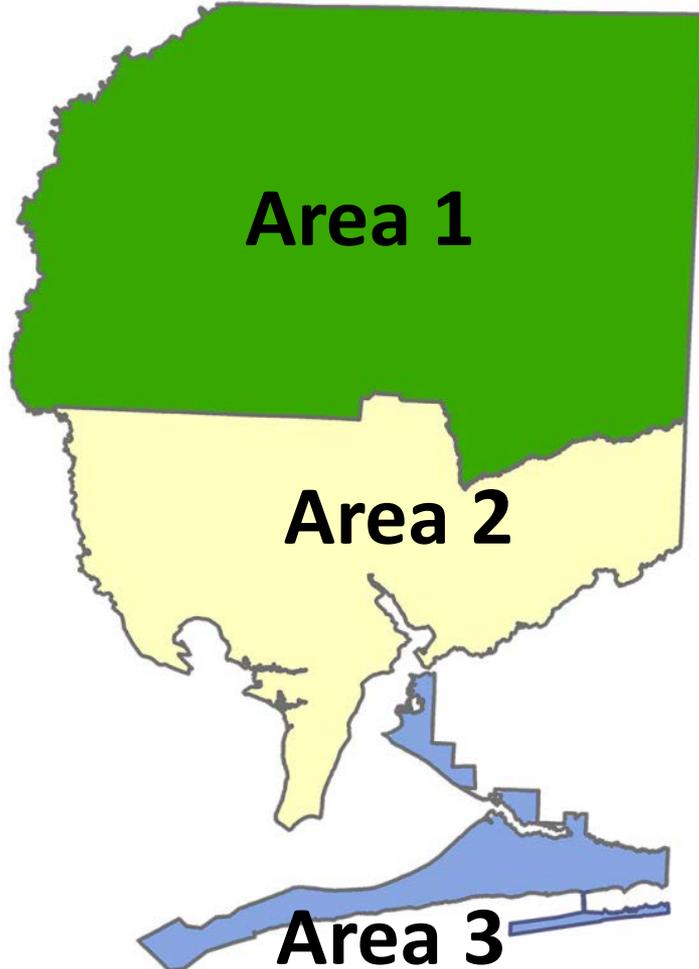
## Impact Fee Revenue

January 2006 – December 2008

Area	Revenue	Current Balance
1	\$329,258	\$ 347,662
2	\$5,473,599	\$307,981
3	\$3,683,622	\$1,201,260



# Impact Fees



## 2013 Construction by Impact Area

Area	New Home Construction	Home Remodel	Commercial Construction
1	25	33	6
2	509	526	17
3	483	790	13

**Official 2014 numbers are not yet available, but staff estimates that the number of permits are up, but see a drop in the number of single family homes, in the range of 8%.**



# Beach Renourishment

✓ Project design completed and permits issued

## Probable Construction Costs Estimate

Item	Description	Quantity	Unit Price	Cost
1	Mobilization/Demobilization	1 LS	\$3,000,000 /LS	\$3,000,000
2	Furnish & Install Sand	1,600,000 cy	\$9.00 /cy	\$14,400,000
3.1	Permit Compliance Including Turbidity Monitoring	1 LS	\$45,000 /LS	\$45,000
3.2	Dredge Standby	15 hours	\$3,000 /hour	\$45,000
4	Beach Tilling	132 acres	\$600 /acre	\$79,200
5	Furnish & Install Native Plants	112,000 plants	\$1.00 /plant	\$112,000
<b>Total Cost:</b>				\$17,681,200
<b>Contract Time:</b>				90 days

Engineering & Administration:	\$727,200
<b>Total:</b>	<b>\$18,408,400</b>



# Beach Renourishment

## 2006 Project Funding

Total Project Cost = \$19,760,412.37

- **Federal** – No funding
- **State** – \$11,971,575
- **Local** – \$7,788,837
  - County - \$810,039
  - Beach lease holder MSBU - \$6,978,798



# Beach Renourishment

## 2015 Project Estimation - \$18,408,400

- **Federal** - \$2,317,187 (FEMA - T.S. Debby & Hurricane Isaac impacts)
- **State** – \$8,045,606 BMFA Program, *requested but not yet funded*
- **Local** - \$8,045,606 allocated & restricted, but how to refund reserves?
  - 1 cent bed tax collection estimated at \$250,000 annually



# Beach Renourishment

## State Beach Management Funding Assistance Schedule

- **FDEP Staff Review and Ranking** – typically produced by January
- **FDEP Strategic Budget Plan Update** – typically by February
- **State Legislative Appropriation** – typically concluded by March
- **Project Agreement**– typically by July



# Beach Renourishment

## Local funding alternatives include:

- **County's General Fund** – viable but could be problematic
- **Transient Tax Increase** – estimated at \$300,000/year
- **MSBU** – no pre-determined level (previous MSBU generated \$7± million over 8 years)
- **Navarre Bridge Toll** – estimated up to \$684,000/year (assuming a \$1.00 toll)
- **Sales Surtax** – estimated at \$6 million/year



# Navarre Beach Bridge Replacement

- 2012/2013 renovation - \$3.2 million
- Extended the life of the bridge 20-25 years. Next renovation or replacement expected to be needed in 2033 - 2038
- Future construction costs are unknown, but very rough estimate at today's costs to replace are \$25-30 million
- Navarre Bridge reserve balance - \$2,490,573



# Stormwater /Flood Protection

## Possible HMGP Projects - April 2015 Flooding Event

Project Name	Estimated Project Cost (Costs likely higher)	Estimated Federal Match (75%)	Estimated Local Match (25%)
Ranchettes, Northridge and Whisper Bay Subdivisions Drainage Improvements	\$750,000	\$562,500	\$187,500
Villa Venyce Subdivision Drainage Improvements	\$600,000	\$450,000	\$150,000
Patterson and Pace Lane Drainage Improvements	\$550,000	\$412,500	\$137,500
Maranatha Way and Chipper Lane Drainage Improvements	\$1,100,000	\$825,000	\$275,000
<b>Totals</b>	<b>\$3,000,000</b>	<b>\$2,250,000</b>	<b>\$750,000</b>

**Possible additional project, not yet vetted by LMS – Midway Health Department**

Preliminary estimate Preliminary estimate = \$475,000

Federal Share - \$356,250 and Local share - \$118,750



# Stormwater /Flood Protection

## Ongoing HMGP Projects

Project Name	Estimated Project Cost	Estimated Federal Match (75%)	Estimated Local Match (25%)
<b>Ramblewood –</b> Project in the process of closeout, state to complete final inspection	\$872,697	\$654,522	\$373,174
<b>Settlers Colony –</b> Phase I design files, permit applications, etc. submitted to the state.	\$91,310 Phase I only	\$68,453 Phase I only	\$22,827 Phase I only
	\$373,755 Phase II Construction	\$281,816 Phase II Construction	\$93,938 Phase II Construction



# Stormwater/Flood Protection

## Future Project Funding Possibilities

- Stormwater Utility/Impact Fee
- Project Specific MSBU/MSTU
- Additional HMGP
- RESTORE Funding



# Emergency Communication Radio System

## **Total Project Cost - \$7,279,240**

- \$1 million due upon installation of fixed network equipment (approx. date 8/31/15) – *Funding allocated*
- \$1 million due upon acceptance of the system (approx. date 1/29/16) – *Funding source not yet identified*
- Balance to be financed for 7 years @ 1.79 interest with annual payments of \$809,011– *Funding not yet identified*



# Emergency Communication Radio System

In November, the board approved entering in a contract with Motorola to purchase a new emergency communication radio system to enhance interoperability between jurisdictions and address system degradation.

## **Project updated:**

- Subscriber units, consoles and prebuilt equipment has been delivered to CES warehouse.
- Munson site survey complete and county and school board attorneys coordinating agreement.
- Inter local agreement approved and signed by Escambia County
- Staff involved with weekly planning meetings



# Emergency Communication Radio System

## **Funding Options**

- General Fund
- MSTU



# MSTU Estimated Revenue

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<b>Per Parcel</b>	<b>=</b>	<b>Annual Revenue</b>
\$9.00	=	\$814,527
\$9.50	=	\$859,778
\$10.00	=	\$905,030
\$10.50	=	\$950,281
\$11.00	=	\$995,533
\$11.50	=	\$1,040,784
\$12.00	=	\$1,086,036
\$12.50	=	\$1,131,287
\$13.00	=	\$1,176,539
\$13.50	=	\$1,221,790
\$14.00	=	\$1,267,042
\$14.50	=	\$1,312,293
\$15.00	=	\$1,357,545

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Break for  
Lunch



# Fee Simple Title

*Rep. Jeff Miller introduced H.R. 2954 and it passed the house on Feb. 6, 2014. The act:*

Authorizes Escambia County, Florida, at its discretion, to convey or dispose of all of its interest in any part of the property on Santa Rosa Island that was conveyed to it by the federal government pursuant to a specified Act and deed to any person or entity, free from any restriction on conveyance or reconveyance in such Act or deed.

*The National Parks Service submitted three amendments to the proposed Senate bill, including a stipulation that no future channels or navigational passes be cut into Santa Rosa Island.*



# Navarre Lease Fees

**Santa Rosa Leases the properties on Navarre Beach from Escambia County for \$60,000 of TDT revenues a year. In turn, SRC leases the land to individuals and/or entities.**

**There are two basic types of leases:**

- **Residential**
- **Commercial**



# Navarre Lease Fees - Residential

SRC has entered into master lease agreements with individuals for terms of 99 years and renewable for another 99 years. These leases can be assigned under the terms of the original master lease. There are three types of residential master leases:

**Fixed Fee** – Fees are fixed regardless of the number of assigned leases, developed properties or home built on the property – **965 accounts**

**Variable rate** – Lease fee is determined as a percentage of the sales price or assessed value, whichever is greater. The fee is calculated when the property sells and stays at this rate. Undeveloped property is recalculated when property is improved – **874 accounts**

**Ad Valorem** – the lease fee is calculated based on the current year's millage rate for ad valorem taxes - **174 accounts**

**Also: Additional 5% Leases** – Some properties have a clause within the original master lease agreement that require payment of 5% of revenues collected – **706 total accounts, 239 fixed & 467 variable**



# Navarre Lease Fees - Commercial

**Commercial Leases**— Commercial lease holders are required to submit monthly payments that are based upon a percentage of their gross receipts.

Name	Lease Fee	Minimum
Juana's	5% of gross revenue	\$100 per month
Rocco's	3% of gross revenue	\$250 per month
Sailors Grill	5% of gross revenue	\$250 per month
Tom Thumb	2% of gross revenue and .005 per gallon	\$2,400 per year
TC's Costal	3.1% of gross revenue	None
The Fun Store	3% of gross revenue	\$250 per month
Holi Corp	5% of first \$25,000 in rooms, 3% after 2% of gross Revenue (food, beverage, ancillary)	\$11,000 a year



# Commercial Lease Fee Revenue

	2009	2010	2011	2012	2013	2014
Cocodries	\$35,758.26	\$3,000.00	\$26,689.71	\$1,845.63	\$ 500.00	
Holi Corp	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00
Juana's	\$97,412.95	\$94,540.37	\$108,828.96	\$122,067.64	\$147,324.97	\$156,567.64
Navarre Beach Ski	\$5,060.01	\$1,559.24	\$7,561.29	\$5,160.40	\$ 7,447.86	\$7,848.33
Rocco's					\$ 10,527.66	\$36,913.48
Sailors Grill	\$ 8,668.01					
Sandy Bottoms	\$10,463.65	\$8,496.52	\$26,271.40	\$26,488.05	\$28,136.01	\$5,341.02
TC's Costal						\$17,216.18
The Fun Store	\$3.51		65.96	\$517.64	\$394.38	\$898.61
Tom Thumb	\$22,423.26	\$29,738.85	\$27,235.05	\$34,931.89	\$40,296.99	\$43,258.68
RHM Enterprises	\$707.05	\$394.29	\$434.18	\$2.55		
Water Slide			\$4,490.00			



# Total Lease Fee Revenue

		2009	2010	2011	2012	2013	2014
<b>Additional 5%</b>		\$107,943.83	\$144,926.27	\$116,418.81	\$213,299.67	\$225,848.17	\$221,900.76
<b>Residential</b>	<b>Gross</b>	\$1,606,421.32	\$1,467,483.52	1,350,471.65	1,305,627.33	1,261,118.31	1,255,729.02
	<b>Credit</b>	(\$720,399.10)	(\$599,031.24)	(\$639,407.29)	(\$683,565.16)	(\$710,597.94)	(\$761,116.68)
	<b>Net</b>	\$886,022.22	\$868,452.28	\$711,064.36	\$622,062.17	\$550,520.37	\$494,612.34
<b>Commercial</b>		\$191,496.70	\$148,729.27	\$212,576.55	\$202,013.80	\$245,627.87	\$279,043.94
<b>Net Revenue</b>		<b>\$1,185,462.75</b>	<b>\$1,162,107.82</b>	<b>\$1,040,059.72</b>	<b>\$1,037,375.64</b>	<b>\$1,021,996.41</b>	<b>\$995,557.04</b>



# Economic Development

## 2014 Highlights

- Certification of two industrial sites
- Construction of Goldring Gulf Distributing
- Expansion of Gulf Cable
- Relocation of TPR
- Relocation of Aerosync Support, Inc.



# Economic Development

## Goals for 2015

- Progress towards Whiting Aviation Park development
- Attraction of new industries
- Enhance existing business support efforts
- Develop a retail strategy



# Open EDO Projects

762

Apollo

Extreme H

Hagar

Italian Job

Julien

Lightning

Oscar

Sequoia

Symmetry

Titan

Torch

Training Day

Trident