



## Preserve the Tax-Exempt Status of Municipal Bonds

**The Florida Association of Counties, and its members, support the preservation of the existing tax-exempt status of municipal bonds.**

Specifically, FAC supports legislative provisions that:

- Uphold the tax-exempt status of municipal bonds.
- Do not cap or limit the deduction for municipal bond interest for new and outstanding state and local tax-exempt bonds.

Tax-exempt bonds are valuable tools for Florida’s state and local government entities. The debt issued for capital projects assists Florida’s governmental entities in financing the construction or improvement of schools, streets, highways, hospitals, bridges, water and sewer systems, ports, airports and other critical public works. These projects both enhance our communities and create jobs.

Capping or eliminating the deduction of interest on municipal bonds would significantly increase borrowing costs for Florida’s governments, slow the growth of job-creating infrastructure projects, and ultimately place a higher tax burden on Floridians.

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The chart below includes a sample of the various types of projects that have been financed through the use of tax-exempt municipal bonds. These projects include, but are not limited to, transportation and economic development, water and sewer utility, and public safety infrastructure, all of which are critical in supporting Florida’s citizens, businesses and economy.

County	Date	Project	Description	Cost
Alachua	2006	Transportation	Acquisition and construction of certain county road improvements.	\$15.4 M
Alachua	2007	Public Safety; Culture and Recreation	Acquisition and construction of a new fire station, new jail dormitory and new recreation and park improvements.	\$63.62 M
Alachua	2008	Transportation	Acquisition and construction of certain county road improvements.	\$18.24 M

County	Date	Project	Description	Cost
<b>Broward</b>	2009	Water and Sewer Utility	Improvements to the County's District 1A and 2A Water Treatment Plants, the construction and re-construction of water mains and wastewater mains and lift stations, the construction of water storage and re-pumping facilities, the expansion and improvement of the North District Regional Wastewater Treatment Plant and associated pump stations, improvements to the Regional Water Supply System, together with all land, furnishings and equipment.	\$175.3 M
<b>Broward</b>	2009	Transportation and Economic Development	Port facility improvements to Terminal 18 and 19, installation of high-wind bollards throughout the Port, construction of a discharge canal for FPL, purchase of new-build mobile harbor crane, construction of rail spur for phase 1 of the Intermodal Container Transfer Facility, roadway improvements, installation and repair of roofing systems, signage improvements, and other environmental improvements.	\$83.23 M
<b>Broward</b>	2010	Public Safety and General Government	Construction of a new Courthouse.	\$95.96 M
<b>Broward</b>	2012	Water and Sewer Utility	Improvements to the County's Water Treatment Plant 1A and Water Treatment Plant 2A, the construction and reconstruction of water mains and wastewater mains and lift stations, the construction of water storage and re-pumping facilities, and the expansion and improvement of the North Regional Wastewater Treatment Plant and associated pump stations.	\$140.62 M
<b>Broward</b>	2012	Transportation	Runway Expansion Project at Fort Lauderdale-Hollywood International Airport.	\$515.62 M

County	Date	Project	Description	Cost
Charlotte	2007	Economic Development	Renovation of the stadium formerly used by the Texas Rangers to current standards. Stadium designed as year-round multi-use facility for the citizens of Charlotte County along with a Spring Training facility for a major league baseball team and a home for a minor league team in the Florida State league. Cost of the stadium and surrounding park facilities shared by the citizens of Charlotte County and the baseball operations. This major economic development project allowed the County to attract the major league Tampa Bay Rays to use the facility as a Spring Training home for twenty five years and their minor league representative in the Florida State league, the Charlotte Stone Crabs, to use the facility as a home each summer.	\$27.75 M
Charlotte	1990	Water and Sewer Utility	Development of a public sanitary central sewage system to encourage economic expansion through development of single family homes and businesses in an undeveloped portion of the County.	\$5.92 M
Gadsden	N/A	Public Health	Renovation to rural county hospital.	N/A
Gadsden	N/A	Transportation	Dirt road paving and related transportation projects.	N/A
Hernando	2004	Water and Sewer Utility	Interconnection of both water and wastewater systems to the County's current systems maximizing the resources available.	\$40 M
Manatee	2010	Water and Sewer Utility	Bond proceeds were used to address aging infrastructure and portable water quality issues.	N/A
Nassau	2005	Public Safety	Purchasing of an 800 MHz P-25 mobile communications system replacing the pre-1990 system, which was outdated and failing with continuous communication problems.	\$5 M
Nassau	2001	Public Safety	Construction of Courthouse Annex, which provided the consolidation in one location of entities (Judges, Clerk of Courts, Public Defender, and State's Attorney) involved in the judicial process with close proximity to the new Detention Center facilitating a much safer and efficient process.	\$35.61 M

County	Date	Project	Description	Cost
<b>Okaloosa</b>	2009 & 2011	Public Safety & General Government	New Judicial Center Complex constructed to house increased court activity and building purchase for governmental office space.	N/A
<b>Okeechobee</b>	N/A	Public Safety	County Jail construction.	N/A
<b>Orange</b>	2003	Economic Development	Improvements to the Orange County Convention Center, which included the construction of the North/South Building, a 3-million square foot addition that provided 1 million square feet of exhibit space.	\$590 M
<b>Orange</b>	2003	Economic Development	Improvements to the Orange County Convention Center, which included the expansion of existing convention center facility to add space and improve freight access; simultaneous work with the North/South Building project.	\$190 M
<b>Orange</b>	2003	Public Safety	Improvements to the Orange County Correctional Facility, which included the construction of a dedicated women's facility, addition of 800 beds to existing men's facility, creation of an intake and release center with medical holding area, additional courtrooms for the facility.	\$120 M
<b>Orange</b>	Early 1990s	Public Safety	Construction on the Orange County Courthouse complex included a 23-level courthouse tower, two five-story office buildings for the State Attorney and Public Defender, and a 1,500 car parking facility.	\$200 M
<b>Palm Beach</b>	2009	Water and Sewer Utility	A large scale "green project" that resulted in the reclamation, treatment, delivery and reuse of up to 27 million gallons a day of wastewater.	\$68 M
<b>Palm Beach</b>	2006	Water and Sewer Utility	The Lake Region Treatment Plant Project addressed significant water supply, quality, and environmental justice issues in a severely economically disadvantaged area of Florida. The Project involved the construction of a 10 million gallon a day water treatment plant that now provides potable water to the cities of Belle Glade, Pahokee, and South Bay.	\$27 M

County	Date	Project	Description	Cost
<b>Palm Beach</b>	N / A	Water and Sewer Utility	This project involved the installation of an ion exchange at one of the Palm Beach County Water Utilities Department's Water Treatment Plants as part of an effort to meet updated water quality goals and to update aging infrastructure with improved technologies and performance.	\$19 M
<b>Pinellas</b>	Various	Water and Sewer Utility	Sewer projects, including: Sludge Handling Process upgrades; Effluent Monitoring Systems upgrades; Pump Stations and Sewer Collection System Upgrades for rehab and replacement; Force main upgrades; State DOT, County and Municipal Public Works Joint Projects for Sewer expansion and relocations; and Odor control systems upgrades.	N/A
<b>Polk</b>	2012	Public Safety	The South County Jail Expansion Project expanded the rated capacity of the jail from 1,008 beds to 2,280 beds. Before the expansion, the facility was overcrowded by approximately 70%. Related infrastructure improvements included an expanded kitchen and laundry; a new HVAC system for the older part of the facility; expanded administration, isolation and medical areas; a video visitation facility; a food storage facility; and a new force main.	\$68.9 M
<b>Polk</b>	2012	Water and Sewer Utility	The New Holly Hill Water Production Facility Project was necessary to satisfy operating and capacity requirements for current and future needs in the North East Regional Utility Service Area. The project also provides a balanced distribution of potable water along the US 27 corridor by providing new storage, improved pumping and additional capacity.	\$5 M
<b>Seminole</b>	2012	Public Safety	Public Safety Communications P25 Radio System Upgrade and Tower Rebuild Project, which includes the design, engineering, construction and/or reconstruction of communication towers at nine sites across the County. The towers are essential infrastructure for the public safety communication system county-wide for law enforcement, fire, emergency, medical and other essential government services.	\$22 M

County	Date	Project	Description	Cost
<b>Seminole</b>	2010	Water and Sewer Utility	Acquisition, construction and installation of certain additions and improvements to the water and wastewater system. The Project includes (a) potable water treatment plant upgrades for water quality and capacity as well as distribution system improvements for reliability and system expansion, (b) wastewater treatment plant upgrades for capacity and treatment efficiency, and transmission and collection system improvements, and (c) reclaimed water system improvements for hydraulics, transmission reliability and system expansion.	\$75.95 M
<b>St. Johns</b>	N/A	Public Safety	An 800 MHz Interoperable Emergency Radio Communication System to replace a critically obsolete existing emergency communication system and improve the ability in a disaster to effectively communicate between other public safety organizations or agencies.	\$13 M
<b>St. Johns</b>	N/A	Water and Sewer Utility	New Northwest Wastewater Treatment Plant to provide a regional wastewater treatment plant for the County's expanding northwest as well as address water quality issues since this new plant would be a 100% reuse water facility.	\$20 M
<b>Sumter</b>	2006	Public Safety & General Government	Acquisition, construction and equipping of certain facilities of the County including: (1) the expansion and renovation of the County jail, including facilities for inmate housing, staff parking, food services, laundry, visitation, medical care, intake and release; and (2) the new county administration building, including office space and meeting rooms for the county, constitutional officers and court administration.	\$30.10 M

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