



*History and Information about Lake County's*  
**INFRASTRUCTURE SALES TAX**



LAKE COUNTY  
FLORIDA

# Presentation Outline



- About the Infrastructure Sales Tax
  - History
  - Key Facts about the Ordinance
  - Acceptable Uses
  - Accountability
- Past Projects
- Potential Uses
- Voting Process



# About the Infrastructure Sales Tax

## *History*



- The Infrastructure Sales Tax, also called the Penny Sales Tax or One-Cent Surtax, was first established in Lake County in 1988 for a term of 15 years.
- It was renewed by the voters during a special election on Nov. 6, 2001, and is set to expire Dec. 31, 2017.
- The tax allows for an extra penny to be added to the state's existing 6 cent tax on most purchases.



# About the Infrastructure Sales Tax

## *The Ordinance - Key Facts*



- An ordinance was approved by the Board of County Commissioners on June 9, 2015
- It authorizes the extension of the Infrastructure Sales Tax pursuant to state law.
- Authorizes a special election on November 3, 2015

# About the Infrastructure Sales Tax

## *The Ordinance - Key Facts*



- Defines the duration, which will be from January 1, 2018 to December 31, 2032 (15 years)
- States that the revenues will be distributed evenly among the Lake County Board of County Commissioners, the Lake County School Board and the municipalities
- Continues a citizen committee to monitor expenditures of sales tax proceeds (Sales Surtax Oversight Committee)

# About the Infrastructure Sales Tax

## *Allowable Uses*



The ordinance states there are 6 categories for eligible projects:



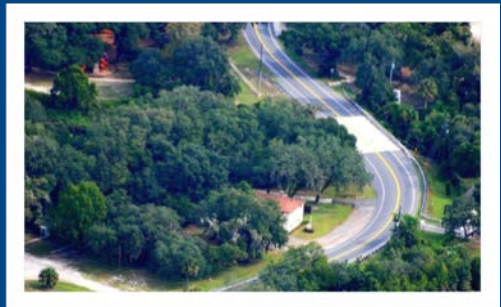
Law enforcement, fire and EMS vehicles and equipment



Construction, reconstruction, or remodeling of school facilities



Parks, trails, recreation and libraries



Roads, sidewalks and transportation



Water quality, utilities and drainage improvements



Other public infrastructure

# About the Infrastructure Sales Tax

## *Allowable Uses*



- The Infrastructure Sales Tax can only be used to support capital projects and infrastructure or equipment with a life-span of greater than 5 years
- Can't be used for operations and maintenance
- Some examples include things such as new park equipment, resurfacing of roads, building sidewalks or purchase of ambulances and public safety vehicles



# About the Infrastructure Sales Tax

## *Accountability*



- The use of the Infrastructure Sales Tax is reviewed by a volunteer committee known as the **Sales Surtax Oversight Advisory Committee**.
  - Nine members comprised of six citizens and three constitutional officers or their designees.
  - Meets at a minimum of bi-annually, to review the expenditures to ensure they are complying with the ordinance and state law.
  - Reports their findings bi-annually to the Board of County Commissioners at a public meeting.



# Past Projects

## *Completed County Projects – Past 13 years*



The county has completed numerous road, park and facility capital projects over the past 13 years using funds generated by the Infrastructure Sales Tax.

- South Lake Trail
- County Road 448 widening
- North Lake Community Park
- Cooper Memorial Library
- Minneola Athletic Complex
- North Hancock Road Extension



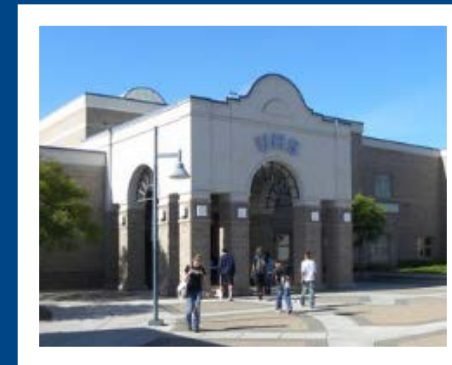
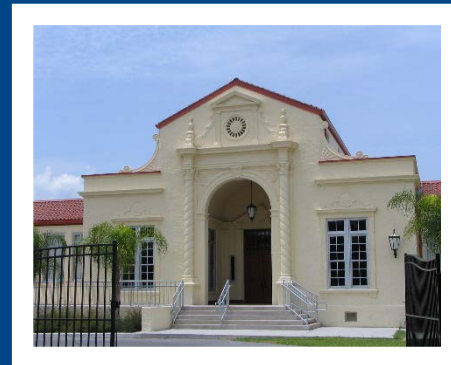
# Past Projects

## *Completed School Projects – Past 13 years*



Examples of construction, renovation and remodeling projects completed by Lake County Schools:

- Eustis High School
- Leesburg High School
- Mount Dora High School
- South Lake High School
- Tavares High School
- Umatilla High School
- Eustis Heights Elementary School



# Past Projects

## *Completed City Projects – Past 13 years*

Examples of projects completed in the cities, using funds generated through the Infrastructure Sales Tax:

- **City of Tavares**

- Aerial Fire Truck purchase
- Downtown Streetscape Project



- **Town of Lady Lake**

- Wastewater Treatment Plant
- Lady Lake Library

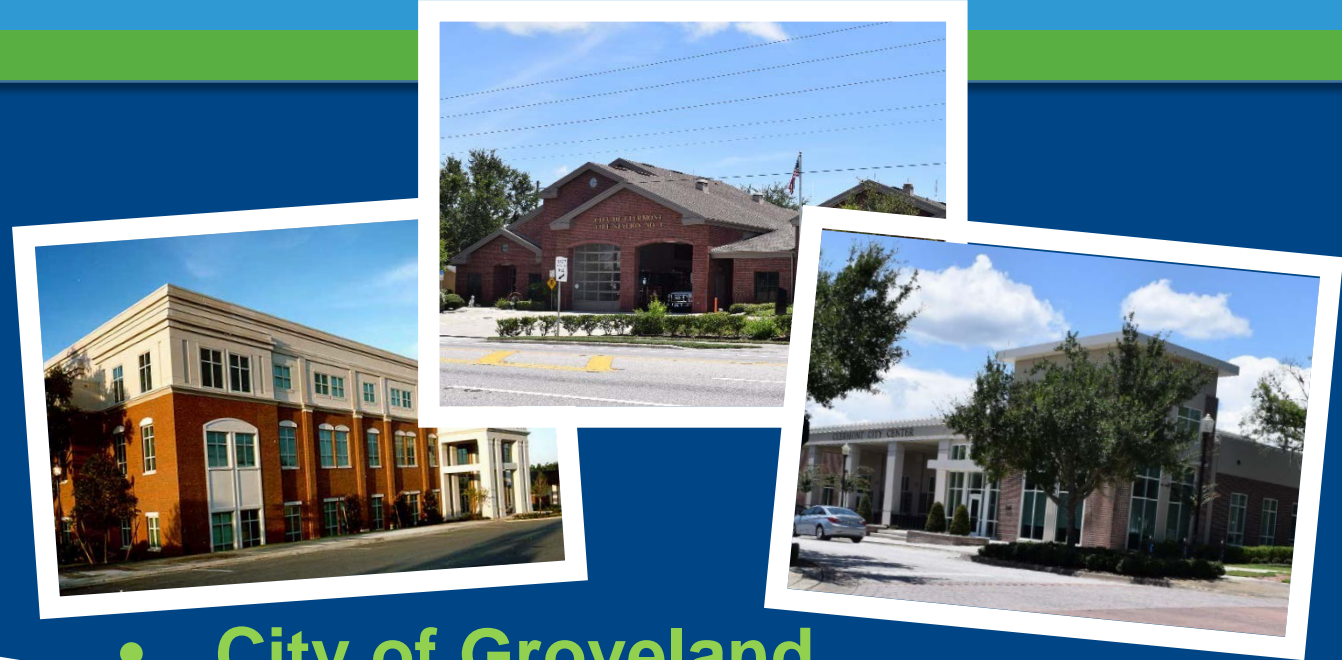


LAKE  
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# Past Projects

## *Completed City Projects – Past 13 years*

- **City of Minneola**
  - Wastewater Treatment Plant
- **City of Clermont**
  - Fire Station 1
  - Clermont City Center
  - City Hall



- **City of Groveland**
  - Phase I & II of Eagle Ridge Reclaimed Water Distribution System
- **City of Astatula**
  - Construction of new Town Hall



# Past Projects

## *Completed City Projects – Past 13 years*



- **Town of Howey-in-the-Hills**

- Street Paving
- Police Vehicles
- Records Storage Facility

- **City of Fruitland Park**

- City Hall
- Street Paving
- Water & Wastewater System

- **City of Mascotte**

- Sunset Lake Stormwater, Park and Pier Projects
- City Hall Renovations
- Public Safety Vehicles



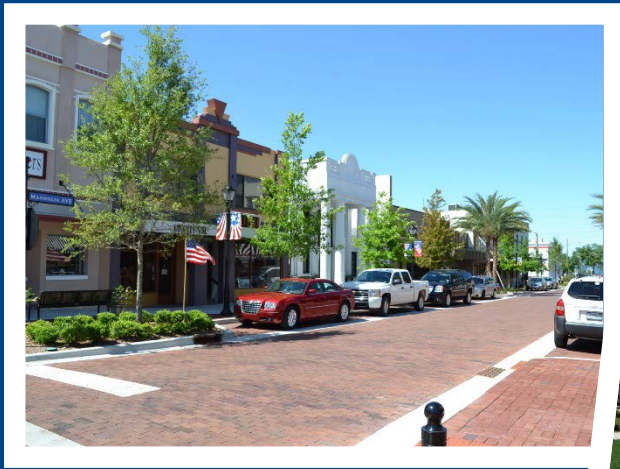
# Past Projects

## *Completed City Projects – Past 13 years*



- **City of Leesburg**

- Leesburg Library
- Public Works Facility
- Canal Street Project



- **City of Eustis**

- Ferran Park Beautification
- Downtown Eustis Streetscape
- Bates Avenue Improvements

# Past Projects

## Completed City Projects – Past 13 years



- **City of Mount Dora**

- 4<sup>th</sup> Avenue Boat Dock Expansion
- Police Department vehicles
- Palm Island Boardwalk (Phase I)
- Downtown infrastructure / Streetscape Project (Phase I)



- **City of Umatilla**

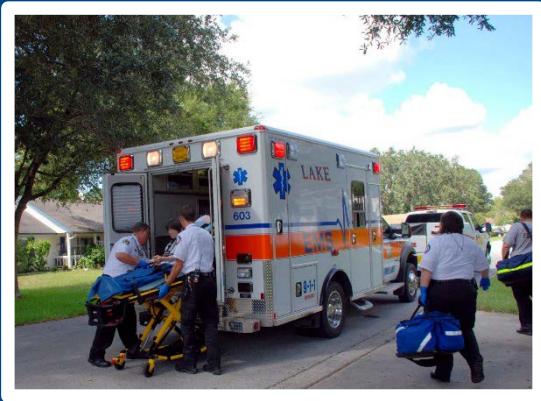
- Police, fire and public works vehicles and equipment
- Parks/recreation equipment
- City Hall façade and parking improvements

# Potential Uses

## *County Uses – First 5 Years (2018-2022)*



- If extended, the Penny Sales Tax revenue for the county in the first five years is projected to be \$74 million.
- Potential uses for that revenue in the first 5 years are categorized by:



Public Safety



Quality of Life



Public Works



Other Public Infrastructure



# Potential Uses

## *County Uses – First 5 Years (2018-2022)*



- Replacement of Sheriff, EMS and Fire vehicles and equipment (\$22 million)
  - 175-200 Sheriff vehicles
  - 20 ambulances, 25 cardiac monitors and 25 stretchers
  - 25 fire apparatus replacements (fire engines, brush trucks, squads, etc.)
  - Renovation to 9 fire stations



# Potential Uses

## *County Uses – First 5 Years (2018-2022)*



- Enhancements of parks, trails and libraries (\$22 million)
  - East Lake Community Park
  - Pine Forest Park
  - South Lake Regional Park
  - Lake Idamere Park
  - PEAR Park
  - North Lake Community Park
  - Cagan Crossings Community Library
  - Marion Baysinger Memorial Library
  - South Lake and Hancock trails



# Potential Uses

*County Uses – First 5 Years (2018-2022)*



- Improvements to roads, sidewalks, transportation and water quality (\$22 million)
  - 75 miles of road resurfacing
  - 7.5 miles of new sidewalks
  - \$2.5 million of sidewalk repairs
  - 18 intersection improvements and/or signals
  - Lake Harris Basin water quality project
  - Replace road maintenance equipment



# Potential Uses

## *County Uses – First 5 Years (2018-2022)*



- Repair and improvements to infrastructure (\$8.3 million)
  - HVAC, Fire alarm, generator and roof repairs and replacements
  - County fleet replacements
  - Telephone systems and fiber-optic network upgrades



# Potential Uses

## *Lake County Schools – First 5 Years (2018-2022)*



- Potential projects that the School District could complete:
  - K-8 School Construction:
    - Replaces Clermont Elementary and Clermont Middle
    - Replace Oak Park Middle and Leesburg Elementary
  - Renovations to:
    - Fruitland Park, Eustis and Beverly Shores Elementary Schools
    - Cypress Ridge and Umatilla Middle Schools
  - Fund technology infrastructure, facility renovations (HVAC, re-roof, painting, flooring & plumbing) at numerous other schools



# Potential Uses

*Lake County Cities – First 5 Years (2018-2022)*



- **Public Safety facilities (Police and/or Fire)**  
*Tavares, Minneola and Leesburg*
- **Downtown Infrastructure, Gateway, Streetscape Improvements**  
*Mount Dora and Clermont*
- **Public Safety vehicles/equipment**  
Howey-in-the-Hills, Mascotte, Umatilla, Leesburg, Eustis
- **Water & Wastewater Improvements**  
*Groveland, Clermont and Fruitland Park*
- **Centralized Public Works facility**  
*Tavares*

# Potential Uses

*Lake County Cities – First 5 Years (2018-2022)*



- **Road Improvements (existing and new)**  
*Lady Lake, Howey-in-the-Hills, Mascotte, Umatilla and Eustis*
- **Sidewalks, Crosswalks or Boardwalks**  
*Umatilla and Mount Dora*
- **Construction of a new community building**  
*Lady Lake*
- **Park Improvements/equipment**  
*Minneola, Lady Lake, Howey-in-the-Hills, Mascotte, Umatilla, Leesburg, Eustis and Clermont*

# Voting Process

## *What to Expect*



- Voters will be asked if they wish to extend the Infrastructure Sales Tax for an additional 15 years on the November 3, 2015 Ballot
- To pass, the ordinance must be approved by a majority of the voters
- If renewed, the Infrastructure Sales Tax would be extended from January 1, 2018 until December 31, 2032



# Voting Process

## *What to Expect*



- **Ballot Language**

SHOULD LAKE COUNTY ORDINANCE 2015-\_\_\_\_ EXTENDING THE EXISTING ONE-CENT COUNTYWIDE INFRASTRUCTURE SALES SURTAX FOR FIFTEEN YEARS BE APPROVED?

PROJECTS ELIGIBLE FOR FUNDING:

Law Enforcement Vehicles, Fire Trucks and Ambulances, and Public Safety Equipment

Parks, Trails, Recreation, and Libraries

Construction/Reconstruction/Remodeling of School Facilities

Roads, Sidewalks, and Transportation

Water Quality, Utilities, and Drainage Improvements

Other Public Infrastructure

\_\_\_\_\_ FOR the I-CENT Sales Tax

\_\_\_\_\_ AGAINST the I-CENT Sales Tax Ordinance

# Voting Process

## *Important Dates to Remember*



**September**

*Absentee ballots*



**October 19-31**

*Early Voting*



**November 3**

*General Election*



**2015**



**THANK YOU**  
**[www.LakeCountyFL.gov/Penny](http://www.LakeCountyFL.gov/Penny)**



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